



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.12.12

OCTOBER 20, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.12.12, Error Resolution, Exempt Organization Returns.

BACKGROUND

- (1) The instructions in this IRM are used for correcting errors made by taxpayers as well as those made by Submission Processing Center operations. Exempt Organization (EO) processing is centralized at the Ogden IRS Campus.

MATERIAL CHANGES

- (1) IRM 3.12.12.3 (4) - Updated Rev. Proc. 2022-4 and 2022-5 to 2025-4 and 2025-5
- (2) IRM 3.12.12.9.1.3(1) IPU 25U0003 issued 01-03-2025 - Incomplete sentence.
- (3) IRM 3.12.12.6(3) - Added paragraph for procedures when a 6020(b) return is missing information.
- (4) IRM 3.12.12.10.7 2nd note - Removed instructions to correspond for stat 97.
- (5) IRM 3.12.12.10.7 2nd note IPU 25U0366 issued 03-14-2025 - Status 97 procedure.
- (6) IRM 3.12.12.10.7.1(3) - Clarified procedures for unsigned returns.
- (7) IRM 3.12.12.10.7(1) 2nd note - Added that ERS employees will fill out the CAS sheet (Form 3696).
- (8) IRM 3.12.12.10.7.3 Title - Added "for incomplete returns" to title.
- (9) IRM 3.12.12.8(1) - Added "beginning with tax period 2021 & subsequent.
- (10) IRM 3.12.12.10.10(2) - Updated IF/Then chart.
- (11) IRM 3.12.12.16.1(9) - Updated tax year from 2022 to 2023
- (12) IRM 3.12.12.16.1.1(3) - Updated TY 2022 to TY 2023 and prior.
- (13) IRM 3.12.12.16.1.1(4) - Updated TY 2022 to TY 2023 and prior.
- (14) IRM 3.12.12.16.2.1(6) table - Added that it is mandatory to use IAT to research.
- (15) IRM 3.12.12.16.3 Title - Added Form 990, 990-EZ & 990-PF to title.
- (16) IRM 3.12.12.16.4.1(5) - Added that it is mandatory to use IAT to research.
- (17) IRM 3.12.12.16.7(8) IF 1st box - Updated dates.
- (18) IRM 3.12.12.16.8(7) IF 1st box - Updated dates.
- (19) IRM 3.12.12.(6) & (10) - Added 2nd exhibit.
- (20) IRM 3.12.12.16.18.2 IPU 25U0003 issued 01-03-2025 - Updated see also.
- (21) IRM 3.12.12.18.2.1(2)(a) - Added that it is mandatory to use IAT to research.

- (22) IRM 3.12.12.18.3.1 (4)(1) - Added that it is mandatory to use IAT to research.
- (23) IRM 3.12.12.18.16.1 IPU 25U0003 issued 01-03-2025 - Updated Church definition.
- (24) IRM 3.12.12.16.9(3) - Updated dates.
- (25) IRM 3.12.12.16.10(2) - Corrected to "not present".
- (26) IRM 3.12.12.23(5) IPU 25U0003 issued 01-03-2025 - Removed note.
- (27) IRM 3.12.12.24.5 (3) - #25 on chart - Updated location.
- (28) IRM 3.12.12.24.6 (2) Chart boxes #29-34 - Added "Part V" to locations.
- (29) IRM 3.12.12.24.12(1) table - Updated Field 17NM2 location on form.
- (30) IRM 3.12.12.24.15(2) table - Updated Field 20NM2 location on form.
- (31) IRM 3.12.12.24.16(2) table - Updated Field 21O11 location on form.
- (32) IRM 3.12.12.24.26 (3) - Combined (1) & (2) together.
- (33) IRM 3.12.12.25.16(1) - Updated field explanations to show.
- (34) IRM 3.12.12.25.28 (3) - Corrected invalid conditions.
- (35) IRM 3.12.12.26.1 (8) Chart box #1 - Updated correction procedures.
- (36) IRM 3.12.12.26.2 1st note - Added that TE needs to complete CAS sheet.
- (37) IRM 3.12.12.26.11 1st note - Added that TE needs to complete CAS sheet.
- (38) IRM 3.12.12.26.13 2nd note - Added more info to sentence.
- (39) IRM 3.12.12.26.16 (1) Chart - Updated locations.
- (40) IRM 3.12.12.26.17 (1) Chart line 8 - Added underprint field.
- (41) IRM 3.12.12.27.2.1(2)(b) - Added that it is mandatory to use IAT to research.
- (42) IRM 3.12.12.27.3.1(4)(2) - Added that it is mandatory to use IAT to research.
- (43) IRM 3.12.12.28.6.1 Exception IPU 25U0003 issued 01-03-2025 - Updated Church definition.
- (44) IRM 3.12.12.30 (2) Chart box #13 - Added underprint field.
- (45) IRM 3.12.12.36.2 1st note - Added that ERS employees will fill out the CAS sheet (Form 3696).
- (46) IRM 3.12.12.36.10 1st note - Added that ERS employees will fill out the CAS sheet (Form 3696).
- (47) IRM 3.12.12.37.2.1(2)(a) - Added that it is mandatory to use IAT to research.
- (48) IRM 3.12.12.37.3.1(4)(1) - Added that it is mandatory to use IAT to research.
- (49) IRM 3.12.12.37.6.1(4) - Added "current processing year" to sentence.
- (50) IRM 3.12.12.38.17.1 Exception IPU 25U0003 issued 01-03-2025 - Updated Church definition.
- (51) IRM 3.12.12.38(2) IPU 25U0169 issued 02-05-2025 - Added table for Letter 2697-C variables.
- (52) IRM 3.12.12.50.3.1(2)(a) - Added that it is mandatory to use IAT to research.

- (53) IRM 3.12.12.54.13 1st note - Added that ERS employees will fill out the CAS sheet (Form 3696).
- (54) IRM 3.12.12.58(2) IPU 25U0078 issued 01-21-2025 - Added lines 0622Q & 0623C.
- (55) IRM 3.12.12.63 (2) Chart boxes #42-43 - Added field 0523 to chart.
- (56) IRM 3.12.12.64.2.1(2)(b) - Added that it is mandatory to use IAT to research.
- (57) IRM 3.12.12.66 (9)(11)(12)(13) - Added correction procedures for section 60.
- (58) IRM 3.12.12.68.1(1) IPU 25U0078 issued 01-21-2025 - Added lines S17DP & S18DP.
- (59) IRM 3.12.12.68.3(1) IPU 25U0078 issued 01-21-2025 - Added lines.
- (60) IRM 3.12.12.68.5.2(4) IPU 25U0003 issued 01-03-2025 - Update tax rate tables.
- (61) IRM 3.12.12.68.9(1) IPU 25U0078 issued 01-21-2025 - Added/removed lines.
- (62) IRM 3.12.12.70.7.2(1) (e) IPU 25U0206 issued 02-11-2025 - Org code for 990-T.
- (63) IRM 3.12.12.82.2.1(4)(2) - Added that it is mandatory to use IAT to research.
- (64) IRM 3.12.12.84 - (9)(11)(12)(13) - Added correction procedures for section 60.
- (65) IRM 3.12.12.86.1 (6) IPU 25U0247 issued 02-20-2025 - Procedure clarification.
- (66) IRM 3.12.12.94.32.2 (7) IPU 25U0366 issued 03-14-2025 - Update Form 990-T fields.
- (67) IRM 3.12.12.105.5.29(2) IPU 25U0003 issued 01-03-2025 - Updated seealso.
- (68) IRM 3.12.12.108.7.1(7) IPU 25U0003 issued 01-03-2025 - Updated seealso.
- (69) IRM 3.12.12.110.3.1(2)(b) - Added that it is mandatory to use IAT to research.
- (70) IRM 3.12.12.112 (9)(11)(12)(13) - Added correction procedures for section 60.
- (71) IRM 3.12.12.117.1(2) table - Added that it is mandatory to use IAT to research.
- (72) IRM 3.12.12.117.2.1(2)(b) - Added that it is mandatory to use IAT to research.
- (73) IRM 3.12.12.121.5.1(2)(b) - Added that it is mandatory to use IAT to research.
- (74) IRM 3.12.12.125.3.1(5) - Added that it is mandatory to use IAT to research.
- (75) IRM 3.12.12.125.1.1(3) - Updated TY 2022 to TY 2023 and prior.
- (76) IRM 3.12.12.125.1.1(4) table - Updated TY 2022 to TY 2023 and prior.
- (77) IRM 3.12.12.127.1.1(3) - Updated TY 2022 to TY 2023 and prior.
- (78) IRM 3.12.12.127.1.1(4) table - Updated TY 2022 to TY 2023 and prior.
- (79) IRM 3.12.12.127.4.1(5) - Added that it is mandatory to use IAT to research.
- (80) IRM 3.12.12.129 (9)(11)(12)(13) - Added correction procedures for section 60.
- (81) Changed Revenue Agent or Revenue Officer to Field Examiner throughout IRM.
- (82) Editorial changes made throughout the IRM for clarity. Reviewed and updated grammar, punctuation, links, titles, tax years/dates, website addresses and IRM references if needed.

- (83) Throughout IRM subsection 3s for Invalid Conditions and Correction Procedures have been combined into one subsection.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.12.12 dated December 2, 2024. This IRM also incorporates IRM Procedural Updates (IPUs) 25U0003 issued January 3, 2025, 25U0078 issued January 21, 2025, 25U0169 issued February 5, 2025, 25U0206 issued February 11, 2025, 25U0247 issued February 20, 2025, and 25U0366 issued March 14, 2025.

AUDIENCE

Taxpayer Services (TS) Submission Processing Employees in the Error Resolution and Rejects functions.

Peggy L. Combs
Acting Director, Shared Services
Tax Exempt Government Entities

3.12.12

Exempt Organization Returns

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- 3.12.12.39 Section 02 - Field Descriptions
 - 3.12.12.40 Section 02 - Field Descriptions
 - 3.12.12.40.1 Field 02CON - In Care of Name Line
 - 3.12.12.40.2 Field 02FAD - Foreign Address
 - 3.12.12.40.3 Field 02ADD - Street Address
 - 3.12.12.40.4 Field 02CTY - City
 - 3.12.12.40.5 Field 02ST - State
 - 3.12.12.40.6 Field 02ZIP - ZIP Code
 - 3.12.12.41 Section 03 - Field Descriptions
 - 3.12.12.42 Section 04 - Field Descriptions
 - 3.12.12.43 Section 05 - Field Descriptions
 - 3.12.12.44 Section 06 - Field Descriptions
 - 3.12.12.44.1 Field 06VB - Officers Compensation/Benefits
 - 3.12.12.44.2 Field 06JJ - Filed in Lieu of Form 1041 Question Code
 - 3.12.12.44.3 Section 07 - Field Descriptions
 - 3.12.12.44.4 Field 07CRT - Certification Code
 - 3.12.12.44.5 Field 07SIG - Signature Code
 - 3.12.12.45 Section 08 - Field Descriptions
 - 3.12.12.46 Section 09 - Field Descriptions
 - 3.12.12.47 Section 10 - Field Descriptions
 - 3.12.12.48 Form 990/990-EZ and 990-N - Math/Consistency Errors Priority IV
 - 3.12.12.48.1 Error Code 010
 - 3.12.12.48.2 Error Code 912
 - 3.12.12.48.3 Error Code 918
 - 3.12.12.48.4 Error Code 922
 - 3.12.12.48.5 Error Code 924
 - 3.12.12.48.6 Error Code 926
 - 3.12.12.48.7 Error Code 928
 - 3.12.12.48.8 Error Code 934
 - 3.12.12.48.9 Error Code 935
 - 3.12.12.48.10 Error Code 936
 - 3.12.12.48.11 Error Code 942
 - 3.12.12.48.12 Error Code 944
 - 3.12.12.48.13 Error Code 946
 - 3.12.12.48.14 Error Code 948
 - 3.12.12.48.15 Error Code 950
 - 3.12.12.48.16 Error Code 952
 - 3.12.12.48.17 Error Code 954
 - 3.12.12.48.18 Error Code 956

3.12.12.48.19	Error Code 958
3.12.12.48.20	Error Code 962
3.12.12.48.21	Error Code 964
3.12.12.48.22	Error Code 966
3.12.12.48.23	Error Code 968
3.12.12.48.24	Error Code 969
3.12.12.48.25	Error Code 970
3.12.12.48.26	Error Code 972
3.12.12.48.27	Error Code 973
3.12.12.48.28	Error Code 974
3.12.12.48.29	Error Code 976
3.12.12.48.30	Error Code 978
3.12.12.48.31	Error Code 988
3.12.12.48.32	Error Code 992
3.12.12.48.33	Error Code 994
3.12.12.48.34	Error Code 996
3.12.12.48.35	Error Code 998
3.12.12.48.36	Error Code 999
3.12.12.49	Form 990-PF - General
3.12.12.50	Form 990-PF - Limited
3.12.12.51	Form 990-PF - Sections and Fields
3.12.12.52	Section 01 - Field Descriptions
3.12.12.52.1	Field RMIT> - Remittance Amount
3.12.12.52.2	Field 01EIN - Employer Identification Number (EIN)
3.12.12.52.3	Field 01NC - Name Control/Check Digit
3.12.12.52.4	Field 01TXP - Tax Period
3.12.12.52.5	Field 01CCC - Computer Condition Codes
3.12.12.52.6	Field 01RCD - Received Date
3.12.12.52.7	Field 01CAF - CAF Indicator
3.12.12.52.8	Field 01ORG - Organization Code
3.12.12.52.9	Field 01FNC - Foundation Code
3.12.12.52.10	Field 01PIC - Penalty and Interest Code
3.12.12.52.11	Field 01ADC - Audit Code
3.12.12.52.12	Field 01SHB - Schedule B Indicator
3.12.12.52.13	Field 01COR - Correspondence Indicator
3.12.12.52.14	Field 01CRD - Correspondence Received Date
3.12.12.52.15	Field 01IRI - IRI Code
3.12.12.52.16	Field 01RED - 4940 Code
3.12.12.52.17	Field 01XV3 - Part XIV Line 3b

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- 3.12.12.52.18 Field 01DDP - Daily Delinquency Penalty
 - 3.12.12.52.19 Field 01TRC - Termination Code
 - 3.12.12.52.20 Field 01PSN - Preparer PTIN
 - 3.12.12.52.21 Field 01PEN - Preparer EIN
 - 3.12.12.52.22 Field 01PPH - Preparer Phone Number
 - 3.12.12.53 Section 02 - Data Address Fields
 - 3.12.12.53.1 Section 02 - Field Descriptions
 - 3.12.12.53.2 Field 02CON - In Care of Name Line
 - 3.12.12.53.3 Field 02FAD - Foreign Address
 - 3.12.12.53.4 Field 02ADD - Street Address
 - 3.12.12.53.5 Field 02CTY - City
 - 3.12.12.53.6 Field 02ST - State
 - 3.12.12.53.7 Field 02ZIP - ZIP Code
 - 3.12.12.54 Section 03 - Field Descriptions
 - 3.12.12.55 Section 04 - Field Descriptions
 - 3.12.12.56 Section 05 - Field Descriptions
 - 3.12.12.57 Section 06 - Field Descriptions
 - 3.12.12.57.1 Field 0601 - Excise Tax
 - 3.12.12.57.2 Field 06VT1 - Verified Excise Tax
 - 3.12.12.57.3 Field 0602 - Tax Under Section 511
 - 3.12.12.57.4 Field 0604 - Subtitle A Tax
 - 3.12.12.57.5 Field 0605 - Total Gross Tax
 - 3.12.12.57.6 Field 06VT5 - Gross Verified Tax
 - 3.12.12.57.7 Field 0606A - Estimated Tax Payments
 - 3.12.12.57.8 Field 0606B - Tax Withheld at Source
 - 3.12.12.57.9 Field 0606C - Tax Paid with Extension
 - 3.12.12.57.10 Field 0606D - Backup Withholding
 - 3.12.12.57.11 Field 0607> - Total Credits/Payments Computer
 - 3.12.12.57.12 Field 0608 - Estimated Tax Penalty
 - 3.12.12.57.13 Field 06B/R - Tax Due/Overpayment
 - 3.12.12.57.14 Field 06CRE - Credit Elect
 - 3.12.12.58 Section 07 - Field Descriptions
 - 3.12.12.59 Section 08 - Field Descriptions
 - 3.12.12.60 Section 09 - Field Descriptions
 - 3.12.12.61 Section 10 - Field Descriptions
 - 3.12.12.62 Section 11 - Field Descriptions
 - 3.12.12.63 Section 12 - Field Descriptions
 - 3.12.12.64 Section 13 - Field Descriptions
 - 3.12.12.65 Section 20 - Field Descriptions

3.12.12.66 Section 60 - Field Descriptions

3.12.12.67 Form 990-PF - Math/Consistency Errors Priority IV

- 3.12.12.67.1 Error Code 010
- 3.12.12.67.2 Error Code 702
- 3.12.12.67.3 Error Code 704
- 3.12.12.67.4 Error Code 705
- 3.12.12.67.5 Error Code 706
- 3.12.12.67.6 Error Code 708
- 3.12.12.67.7 Error Code 710
- 3.12.12.67.8 Error Code 712
- 3.12.12.67.9 Error Code 714
- 3.12.12.67.10 Error Code 716
- 3.12.12.67.11 Error Code 718
- 3.12.12.67.12 Error Code 720
- 3.12.12.67.13 Error Code 722
- 3.12.12.67.14 Error Code 724
- 3.12.12.67.15 Error Code 728
- 3.12.12.67.16 Error Code 730
- 3.12.12.67.17 Error Code 732
- 3.12.12.67.18 Error Code 734
- 3.12.12.67.19 Error Code 736
- 3.12.12.67.20 Error Code 738
- 3.12.12.67.21 Error Code 740
- 3.12.12.67.22 Error Code 742
- 3.12.12.67.23 Error Code 744
- 3.12.12.67.24 Error Code 746
- 3.12.12.67.25 Error Code 748
- 3.12.12.67.26 Error Code 750
- 3.12.12.67.27 Error Code 752
- 3.12.12.67.28 Error Code 754
- 3.12.12.67.29 Error Code 756
- 3.12.12.67.30 Error Code 758
- 3.12.12.67.31 Error Code 759
- 3.12.12.67.32 Error Code 760
- 3.12.12.67.33 Error Code 999

3.12.12.68 Form 1120-POL - Sections and Fields

3.12.12.69 Section 01 - Field Descriptions

- 3.12.12.69.1 Field RMIT> - Remittance Amount
- 3.12.12.69.2 Field 01NC - Name Control/Check Digit

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- 3.12.12.69.3 Field 01EIN - Employer Identification Number (EIN)
 - 3.12.12.69.4 Field 01TXP - Tax Period
 - 3.12.12.69.5 Field 01RCD - Received Date
 - 3.12.12.69.6 Field 01CCC - Computer Condition Codes
 - 3.12.12.69.7 Field 01TXB - Tax Period Beginning Date
 - 3.12.12.69.8 Field 01PCC - Principal Campaign Committee
 - 3.12.12.69.9 Field 01CAF - CAF Indicator
 - 3.12.12.69.10 Field 01CRD - Correspondence Received Date
 - 3.12.12.69.11 Field 01PSN - Tax Preparer PTIN
 - 3.12.12.69.12 Field 01PEN - Tax Preparer EIN
 - 3.12.12.69.13 Field 01CBI - Paid Preparer Checkbox Indicator
 - 3.12.12.69.14 Field 01CBT - Paid Preparer Phone Number
 - 3.12.12.69.15 Field 01RPC - Return Processing Code
 - 3.12.12.70 Section 02 - Data Address Fields
 - 3.12.12.70.1 Section 02 - Field Descriptions
 - 3.12.12.70.2 Field 02CON - In Care of Name Line
 - 3.12.12.70.3 Field 02FAD - Foreign Address
 - 3.12.12.70.4 Field 02ADD - Street Address
 - 3.12.12.70.5 Field 02CTY - City
 - 3.12.12.70.6 Field 02ST - State
 - 3.12.12.70.7 Field 02ZIP - ZIP Code
 - 3.12.12.71 Section 03 - Field Descriptions
 - 3.12.12.71.1 Field 03MIC - Missing Schedule Code
 - 3.12.12.71.2 Field 03PIC - Penalty and Interest Code
 - 3.12.12.71.3 Field 03ADC - Audit Code
 - 3.12.12.71.4 Field 03EO - EOMF Codes
 - 3.12.12.72 Section 04 - Field Descriptions
 - 3.12.12.73 Section 05 - Field Descriptions
 - 3.12.12.74 Section 06 - Field Descriptions
 - 3.12.12.75 Section 15 - Field Descriptions
 - 3.12.12.76 Section 16 - Field Descriptions
 - 3.12.12.77 Section 17 - Field Descriptions
 - 3.12.12.78 Section 18 - Field Descriptions
 - 3.12.12.79 Section 19 - Field Descriptions
 - 3.12.12.80 Section 23 - Field Descriptions
 - 3.12.12.81 Section 24 - Field Descriptions
 - 3.12.12.82 Section 25 - Field Descriptions
 - 3.12.12.83 Section 31 - Field Descriptions
 - 3.12.12.84 Section 60 - Field Descriptions

3.12.12.85 Form 1120-POL - Math/Consistency Errors Priority IV

- 3.12.12.85.1 Error Code 010
- 3.12.12.85.2 Error Code 122
- 3.12.12.85.3 Error code 124
- 3.12.12.85.4 Error Code 160
- 3.12.12.85.5 Error Code 172
- 3.12.12.85.6 Error Code 182
- 3.12.12.85.7 Error Code 186
- 3.12.12.85.8 Error Code 187
- 3.12.12.85.9 Error Code 188
- 3.12.12.85.10 Error Code 192
- 3.12.12.85.11 Error Code 194
- 3.12.12.85.12 Error Code 196
- 3.12.12.85.13 Error Code 999

3.12.12.86 Form 990-T - Sections and Fields

3.12.12.87 Section 01 - Field Descriptions

- 3.12.12.87.1 Field RMIT> - Remittance Amount
- 3.12.12.87.2 Field 01EIN - Employer Identification Number (EIN)
- 3.12.12.87.3 Field 01NC - Name Control/Check Digit
- 3.12.12.87.4 Field 01TXP - Tax Period
- 3.12.12.87.5 Field 01CCC - Computer Condition Codes
- 3.12.12.87.6 Field 01RPC - Return Processing Code
- 3.12.12.87.7 Field 01RCD - Received Date
- 3.12.12.87.8 Field 01ORG - Organization Code
- 3.12.12.87.9 Field 01SS - Subsection Code
- 3.12.12.87.10 Field 01ADC - Audit Code
- 3.12.12.87.11 Field 01COR - Correspondence Indicator
- 3.12.12.87.12 Field 01CRD - Correspondence Received Date
- 3.12.12.87.13 Field 01CAF - CAF Indicator
- 3.12.12.87.14 Field 01PIC - Penalty and Interest Indicator
- 3.12.12.87.15 Field 01ISI - Installment Sales Indicator
- 3.12.12.87.16 Field 01PFC - Parent Filer Code
- 3.12.12.87.17 Field 01PNC - Parent Name Control
- 3.12.12.87.18 Field 01PIN - Parent EIN
- 3.12.12.87.19 Field 01CBI - Paid Preparer Checkbox Indicator
- 3.12.12.87.20 Field 01CBT - Paid Preparer Phone Number
- 3.12.12.87.21 Field 01PSN - Tax Preparer PTIN
- 3.12.12.87.22 Field 01PEN - Tax Preparer EIN

3.12.12.88 Section 02 - Data Address Fields

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- 3.12.12.88.1 Section 02 - Field Descriptions
 - 3.12.12.88.2 Field 02CON - In Care of Name Line
 - 3.12.12.88.3 Field 02FAD - Foreign Address
 - 3.12.12.88.4 Field 02ADD - Street Address
 - 3.12.12.88.5 Field 02CTY - City
 - 3.12.12.88.6 Field 02ST - State
 - 3.12.12.88.7 Field 02ZIP - ZIP Code
 - 3.12.12.89 Section 03 - Field Descriptions
 - 3.12.12.89.1 Field 03L8 - Specific Deduction
 - 3.12.12.90 Section 04 - Field Descriptions
 - 3.12.12.90.1 Field 04CGC - Controlled Group Code
 - 3.12.12.90.2 Field 04MIC - Missing Schedule Code
 - 3.12.12.91 Section 05 - Field Descriptions
 - 3.12.12.92 Section 06 - Field Descriptions
 - 3.12.12.93 Section 07 - Fields Descriptions
 - 3.12.12.94 Section 08 - Field Descriptions
 - 3.12.12.95 Section 10 - Field Descriptions
 - 3.12.12.96 Section 11 - Field Descriptions
 - 3.12.12.97 Section 13 - Field Descriptions
 - 3.12.12.98 Section 15 - Field Descriptions
 - 3.12.12.99 Section 16 - Field Descriptions
 - 3.12.12.100 Section 17 - Field Descriptions
 - 3.12.12.101 Section 18 - Field Descriptions
 - 3.12.12.102 Section 19 - Field Descriptions
 - 3.12.12.103 Section 20 - Field Descriptions
 - 3.12.12.104 Section 21 - Field Descriptions
 - 3.12.12.105 Section 22 - Field Descriptions
 - 3.12.12.106 Section 23 - Field Descriptions
 - 3.12.12.107 Section 24 - Field Descriptions
 - 3.12.12.108 Section 25 - Field Descriptions
 - 3.12.12.109 Section 27 - Field Descriptions
 - 3.12.12.109.1 Field 27DPT - Type of Property Donated Code
 - 3.12.12.109.2 Field 27AC - Appraised Market Value
 - 3.12.12.109.3 Field 273FA - Cost of Adjusted Basis Amount
 - 3.12.12.109.4 Field 273DA - Acquired by Donor Date
 - 3.12.12.109.5 Field 27AIN - Appraiser Identifying Number
 - 3.12.12.109.6 Field 27COE - Employer Identification Number
 - 3.12.12.109.7 Field 27QDD - Donated Property Received Date
 - 3.12.12.109.8 27ASI - Part IV Appraiser Signature Indicator

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- 3.12.12.109.9 Field 27COS - Part V, Authorized Signature Code
 - 3.12.12.109.10 Field 27MFI - Additional Form 8283 Indicator
 - 3.12.12.110 Section 31 - Field Descriptions
 - 3.12.12.111 Section 35 - Field Descriptions
 - 3.12.12.112 Section 60 - Field Descriptions
 - 3.12.12.113 Form 990-T - Math/Consistency Errors Priority IV
 - 3.12.12.113.1 Error Code 010
 - 3.12.12.113.2 Error Code 708
 - 3.12.12.113.3 Error Code 710
 - 3.12.12.113.4 Error Code 712
 - 3.12.12.113.5 Error Code 714
 - 3.12.12.113.6 Error Code 716
 - 3.12.12.113.7 Error Code 718
 - 3.12.12.113.8 Error Code 720
 - 3.12.12.113.9 Error Code 721
 - 3.12.12.113.10 Error Code 722
 - 3.12.12.113.11 Error Code 724
 - 3.12.12.113.12 Error Code 726
 - 3.12.12.113.13 Error Code 728
 - 3.12.12.113.14 Error Code 730
 - 3.12.12.113.15 Error Code 732
 - 3.12.12.113.16 Error Code 734
 - 3.12.12.113.17 Error Code 740
 - 3.12.12.113.18 Error Code 742
 - 3.12.12.113.19 Error Code 744
 - 3.12.12.113.20 Error Code 746
 - 3.12.12.113.21 Error Code 750
 - 3.12.12.113.22 Error Code 752
 - 3.12.12.113.23 Error Code 754
 - 3.12.12.113.24 Error Code 756
 - 3.12.12.113.25 Error Code 757
 - 3.12.12.113.26 Error Code 758
 - 3.12.12.113.27 Error Code 760
 - 3.12.12.113.28 Error Code 761
 - 3.12.12.113.29 Error Code 762
 - 3.12.12.113.30 Error Code 763
 - 3.12.12.113.31 Error Code 764
 - 3.12.12.113.32 Error Code 766
 - 3.12.12.113.33 Error Code 768

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- 3.12.12.113.34 Error Code 770
 - 3.12.12.113.35 Error Code 772
 - 3.12.12.113.36 Error code 774
 - 3.12.12.113.37 Error code 775
 - 3.12.12.113.38 Error code 776
 - 3.12.12.113.39 Error Code 999
 - 3.12.12.114 Form 5227 - Sections and Fields
 - 3.12.12.115 Section 01 - Field Descriptions
 - 3.12.12.115.1 Field RMIT> - Remittance Amount
 - 3.12.12.115.2 Field 01EIN - Employer Identification Number (EIN)
 - 3.12.12.115.3 Field 01NC - Name Control/Check Digit
 - 3.12.12.115.4 Field 01TXP - Tax Period
 - 3.12.12.115.5 Field 01CCC - Computer Condition Codes
 - 3.12.12.115.6 Field 01RCD - Received Date
 - 3.12.12.115.7 Field 01PIC - Penalty and Interest Code
 - 3.12.12.115.8 Field 01COR - Correspondence Indicator
 - 3.12.12.115.9 Field 01CRD - Correspondence Received Date
 - 3.12.12.115.10 Field 01CAF - CAF Indicator
 - 3.12.12.115.11 Field 01ORG - Organization Code
 - 3.12.12.115.12 Field 01ADC - Audit Code
 - 3.12.12.115.13 Field 01DDP - Daily Delinquency Penalty
 - 3.12.12.115.14 Field 01PRE - Preparation Indicator
 - 3.12.12.115.15 Field 01PPN - Preparer SSN
 - 3.12.12.115.16 Field 01PEN - Preparer EIN
 - 3.12.12.115.17 Field 01PTN - Preparer Telephone Number
 - 3.12.12.116 Section 02 - Data Address Fields
 - 3.12.12.116.1 Section 02 - Field Descriptions
 - 3.12.12.116.2 Field 02CON - In Care of Name Line
 - 3.12.12.116.3 Field 02FAD - Foreign Address
 - 3.12.12.116.4 Field 02ADD - Street Address
 - 3.12.12.116.5 Field 02CTY - City
 - 3.12.12.116.6 Field 02ST - State
 - 3.12.12.116.7 Field 02ZIP - ZIP Code
 - 3.12.12.117 Section 03 - Field Descriptions
 - 3.12.12.118 Section 04 - Field Descriptions
 - 3.12.12.119 Section 05 - Field Descriptions
 - 3.12.12.120 Section 13 - Field Descriptions
 - 3.12.12.120.1 Error Code 010
 - 3.12.12.120.2 Error Code 708

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- 3.12.12.120.3 Error Code 710
 - 3.12.12.120.4 Error Code 712
 - 3.12.12.120.5 Error Code 714
 - 3.12.12.120.6 Error Code 715
 - 3.12.12.120.7 Error Code 720
 - 3.12.12.120.8 Error Code 724
 - 3.12.12.120.9 Error Code 726
 - 3.12.12.120.10 Error Code 728
 - 3.12.12.120.11 Error Code 999
 - 3.12.12.121 Forms 5768, 8871, 8872 - Sections and Fields
 - 3.12.12.122 Section 01 - Field Descriptions
 - 3.12.12.122.1 Field 01NC - Name Control/Check Digit
 - 3.12.12.122.2 Field 01CCC - Computer Condition Codes
 - 3.12.12.122.3 Field 01RCD - Received Date
 - 3.12.12.122.4 Field 01COR - Correspondence Indicator
 - 3.12.12.122.5 Field 01CRD - Correspondence Received Date
 - 3.12.12.122.6 Field 01ADC - Audit Code
 - 3.12.12.122.7 01MFT MFT Code - Form 5768 only
 - 3.12.12.122.8 01TC Transaction Code - Form 5768 Only
 - 3.12.12.122.9 01LY Lobby Year Code - Form 5768 Only
 - 3.12.12.123 Section 02 - Data Address Fields
 - 3.12.12.123.1 Section 02 - Field Descriptions
 - 3.12.12.123.2 Field 02FAD - Foreign Address
 - 3.12.12.123.3 Field 02ADD - Street Address
 - 3.12.12.123.4 Field 02CTY - City
 - 3.12.12.123.5 Field 02ST - State
 - 3.12.12.123.6 Field 02ZIP - ZIP Code
 - 3.12.12.124 Section 03 - Field Descriptions
 - 3.12.12.125 Form 8871/8872 - Math/Consistency Errors Priority IV
 - 3.12.12.125.1 Error Code 608 - Form 8871 Only
 - 3.12.12.125.2 Error Code 610 - Form 8871 Only
 - 3.12.12.125.3 Error Code 612 - Form 8872 Only
 - 3.12.12.125.4 Error Code 999
 - 3.12.12.126 Form 4720
 - 3.12.12.126.1 Section 01 - Field Descriptions
 - 3.12.12.126.2 Field RMIT> - Remittance Amount
 - 3.12.12.126.3 Field 01TIN - Taxpayer Identification Number (TIN)
 - 3.12.12.126.4 Field 01NC - Name Control/Check Digit
 - 3.12.12.126.5 Field 01CCC - Computer Condition Codes

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- 3.12.12.126.6 Field 01RCD - Received Date
 - 3.12.12.126.7 Field 01COR - Correspondence Indicator
 - 3.12.12.126.8 Field 01CRD - Correspondence Received Date
 - 3.12.12.126.9 Field 01CAF - CAF Indicator
 - 3.12.12.126.10 Field 01ORG - Organization Code
 - 3.12.12.126.11 Field 01ADC - Audit Code
 - 3.12.12.126.12 Field 01PIC - Penalty and Interest Code
 - 3.12.12.126.13 Field 01SIG - Signature Code
 - 3.12.12.126.14 Field 01PRE - Preparation Indicator
 - 3.12.12.126.15 Field 01PSN - Tax Preparer PTIN
 - 3.12.12.126.16 Field 01PEN - Tax Preparer EIN
 - 3.12.12.126.17 Field 01PTN - Preparer Telephone Number
 - 3.12.12.127 Section 02 - Field Descriptions
 - 3.12.12.128 Section 03 - Field Descriptions
 - 3.12.12.129 Section 60 - Field Descriptions
 - 3.12.12.130 Form 4720 - Math/Consistency Errors Priority IV
 - 3.12.12.130.1 Error Code 001
 - 3.12.12.130.2 Error Code 002
 - 3.12.12.130.3 Error Code 003
 - 3.12.12.130.4 Error Code 004
 - 3.12.12.130.5 Error Code 007
 - 3.12.12.130.6 Error Code 010
 - 3.12.12.130.7 Error Code 011
 - 3.12.12.130.8 Error Code 026
 - 3.12.12.130.9 Error Code 030
 - 3.12.12.130.10 Error Code 034
 - 3.12.12.130.11 Error Code 073
 - 3.12.12.130.12 Error Code 100
 - 3.12.12.130.13 Error Code 108
 - 3.12.12.130.14 Error Code 110
 - 3.12.12.130.15 Error Code 200
 - 3.12.12.130.16 Error Code 201
 - 3.12.12.130.17 Error Code 202
 - 3.12.12.130.18 Error Code 203
 - 3.12.12.130.19 Error Code 204
 - 3.12.12.130.20 Error Code 205
 - 3.12.12.130.21 Error Code 206
 - 3.12.12.130.22 Error Code 207
 - 3.12.12.130.23 Error Code 208

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- 3.12.12.130.24 Error Code 999
 - 3.12.12.131 Section 02 - Form 4720 Part I
 - 3.12.12.131.1 Section 03 - Form 4720 Part II
 - 3.12.12.132 Form 4720 - Math/Consistency Errors Priority IV
 - 3.12.12.132.1 Error Code 001
 - 3.12.12.132.2 Error Code 002
 - 3.12.12.132.3 Error Code 003
 - 3.12.12.132.4 Error Code 004
 - 3.12.12.132.5 Error Code 007
 - 3.12.12.132.6 Error Code 010
 - 3.12.12.132.7 Error Code 011
 - 3.12.12.132.8 Error Code 026
 - 3.12.12.132.9 Error Code 030
 - 3.12.12.132.10 Error Code 034
 - 3.12.12.132.11 Error Code 073
 - 3.12.12.132.12 Error Code 100
 - 3.12.12.132.13 Error Code 108
 - 3.12.12.132.14 Error Code 110
 - 3.12.12.132.15 Error Code 200
 - 3.12.12.132.16 Error Code 201
 - 3.12.12.132.17 Error Code 202
 - 3.12.12.132.18 Error Code 203
 - 3.12.12.132.19 Error Code 204
 - 3.12.12.132.20 Error Code 205
 - 3.12.12.132.21 Error Code 206
 - 3.12.12.132.22 Error Code 207
 - 3.12.12.132.23 Error Code 208
 - 3.12.12.132.24 Error Code 999
 - 3.12.12.133 Manual Computations
 - 3.12.12.133.1 Returns Requiring Manual Computation
 - 3.12.12.133.2 Pro-Ration Computations
 - 3.12.12.133.2.1 Initial or Final Short Two Tax Rates
 - 3.12.12.133.2.2 52-53 Week Filers
 - 3.12.12.133.3 Annualized Computations
 - 3.12.12.133.3.1 Short Period Returns Due to Change of Accounting Period
 - 3.12.12.133.3.2 Annualized Two Tax Rates
 - 3.12.12.133.3.3 Annualized Schedule D Tax
 - 3.12.12.133.3.4 Pro-Rated Annualized Alternative (Two Tax Rates)
 - 3.12.12.133.4 Manual Verifications

- 3.12.12.133.4.1 Controlled Group Returns - Tax Periods Beginning After December 31, 1983
- 3.12.12.133.4.2 Controlled Group Returns - Tax Periods Beginning After June 30, 1987
- 3.12.12.133.4.3 Controlled Group Returns - Tax Periods 198707-198805
- 3.12.12.133.4.4 Controlled Group Returns - Tax Period Beginning 199301
- 3.12.12.134 General Correction Procedures - Form 1041-A and 5578
 - 3.12.12.134.1 Tax Class, Document Codes, and MFT Codes
 - 3.12.12.134.2 Rejecting Returns
 - 3.12.12.134.3 Validity Errors
 - 3.12.12.134.3.1 Field Validity Errors
 - 3.12.12.134.3.2 Section Validity Error
 - 3.12.12.134.3.3 Math Errors
 - 3.12.12.134.4 Invalid Correction Attempt
 - 3.12.12.134.5 Action Codes
 - 3.12.12.134.6 Received Date
- 3.12.12.135 Form 1041-A - General
 - 3.12.12.135.1 Section 01 - Field Descriptions
 - 3.12.12.135.2 Field 01-A - Remittance Amount
 - 3.12.12.135.3 Field 01-B EIN - 9 Positions
 - 3.12.12.135.4 Field 01-C - Name Control/Check Digit
 - 3.12.12.135.5 Name Control Underprint
 - 3.12.12.135.6 Tax Period Underprint
 - 3.12.12.135.7 Field 01-D - Tax Period
 - 3.12.12.135.8 Field 01-E - Computer Condition Codes
 - 3.12.12.135.9 Field 01-F - Received Date
 - 3.12.12.135.10 Field 01-G - Correspondence Indicator
 - 3.12.12.135.11 Field 01-H - Correspondence Received Date
 - 3.12.12.135.12 Field 01-I - CAF Code
 - 3.12.12.135.13 Field 01-J - Daily Delinquency Penalty (DDP)
 - 3.12.12.135.14 Field 01K - Penalty and Interest Code
 - 3.12.12.135.15 Field 01L - Entity Underprint Code
 - 3.12.12.135.16 Field 01M - Preparation Indicator
 - 3.12.12.135.17 Field 01N - Tax Preparer SSN/PTIN
 - 3.12.12.135.18 Field 01O - Tax Preparer EIN
 - 3.12.12.135.19 Field 01P - Preparer Telephone Number
 - 3.12.12.135.20 Form 1041-A - Section 03 Error Register Fields
- 3.12.12.136 Section 01 - Error Register Fields Form 5578
 - 3.12.12.136.1 Field 01-A - EIN
 - 3.12.12.136.2 Field 01-B - Name Control
 - 3.12.12.136.3 Field 01-C - Tax Period

3.12.12.136.4 Field 01-D - Computer Condition Codes

3.12.12.136.5 Field 01-E - Entity Underprint Code

Exhibits

3.12.12-1 Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent

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3.12.12-3 Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior

#

3.12.12-5 EO Filers Defined - Subsection Code Order

3.12.12-6 Correspondence Indicators

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3.12.12-8 Computer Condition Codes

3.12.12-9 ERS Action Codes

3.12.12-10 Paper Register Action Codes

3.12.12-11 Form 990-PF Taxpayer Notice Codes (TPNC)

3.12.12-12 Form 1120-POL Taxpayer Notice Codes (TPNC)

3.12.12-13 Form 990-T Taxpayer Notice Codes (TPNC)

3.12.12-14 Form 4720 - Taxpayer Notice Codes (TPNC)

3.12.12-15 Tax Computation Worksheet (see additional information below about fiscal filers)

3.12.12-16 Tax Rates (Form 990-T, Corporations and Form 1120-POL, Principal Campaign Committee only)(see exception below)

3.12.12-17 Tax Rates Trusts

3.12.12-18 Part Year Rate Change July 1st and January 1st

3.12.12-19 Change of Accounting Period Tax Computation

3.12.12-20 Manual Tax Computation – Initial, Final, or 52-53 Week Year

3.12.12-21 Foreign Country Codes

3.12.12-22 Province and Country Code - Canada

3.12.12-23 Province, Foreign State and Territory Abbreviations

3.12.12-24 U.S. Possessions ZIP Codes

3.12.12.1
(01-01-2023)
Program Scope and Objectives

- (1) Purpose: The Submission Processing Error Resolution (ERS) functions use this IRM. Other IRMs for processing BMF Exempt Organization (EO) returns may cite this IRM. The Ogden Campus is the central processing center for all EO returns (excluding non-Master File returns). Route unprocessed EO returns received in other Campuses or Field offices to the Ogden Submission Processing Campus. See IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting.
- (2) Audience - Exempt Organization Error Resolution and Reject Tax Examining Clerks at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Project Owner - Submission Processing Programs and Oversight.
- (5) Primary Stakeholders - TE/GE Leadership who rely on review of exempt organization returns.
- (6) IRM 3.12.12 provides instructions for processing exempt organization returns in the Ogden Submission Processing Campus ERS/Rejects function.
- (7) All Policy Statements for Submission Processing are contained in IRM 1.2, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.12.12.2
(01-01-2025)
Background

- (1) The IRM enables the ERS Rejects employees to meet the criteria for correcting and processing Exempt Organization returns.
- (2) The IRS is committed to a customer service program that encourages taxpayers to comply voluntarily with the tax laws and assists them in meeting their obligations.

3.12.12.3
(01-01-2026)
Authority

- (1) The procedures in this IRM are a translation of a variety of legal and administrative authorities into practical guidance the Tax Examiners to help process Exempt Organization returns.
- (2) These authorities take many forms: Treasury Regulations, the Internal Revenue Code (IRC), legislation, revenue rulings and revenue procedures, and advice from Counsel to name only some.
- (3) The principal IRC section for the purpose of tax exemption is IRC 501 (tax exempt organizations). Other sections of the Internal Revenue Code are cited in this IRM as they apply to the topic being discussed.
- (4) While specific revenue procedures are cited in the IRM when they are applicable to the issue being covered, three revenue procedures, updated annually, are the chief authority for the actions under the jurisdiction of the Associate Chief Counsel (EEE) and of TE/GE Division:
 - Rev. Proc. 2022-1 - Associate Chief Counsel (EEE)
 - Rev. Proc. 2025-4 - Commissioner, TE/GE Division, Employee Plans Rulings & Agreement
 - Rev. Proc. 2025-5 - Commissioner, TE/GE Division, Exempt Organizations Rulings & Agreement

3.12.12.4
(01-01-2025)

Roles and Responsibilities

- (1) Submission Processing Program and Oversight has responsibility for the information in this IRM, which is published on a yearly basis.
- (2) The Director of Shared Services is responsible for policy related to this IRM.
- (3) The Manager of this team is responsible for ensuring this IRM is timely submitted to Media and Publications each year.
- (4) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*.

3.12.12.5
(01-01-2025)

Program Management and Review

- (1) Program Reports: For information about the various diagnostics and reports used to assess the health of the program, refer to IRM 1.4.16.2.4 , Measures and Diagnostic Goals.
- (2) Program Effectiveness is determined by ERS Rejects employees successfully using IRM guidance to perform necessary actions and duties.

3.12.12.6
(01-01-2025)

Program Controls

- (1) Goals, measures, and operating guidelines are listed in the yearly Program Letter.

3.12.12.7
(01-01-2026)

Terms and Acronyms

- (1) Terms used in this IRM generally have the standard English definition. Where the term has a special meaning in the context of a TE/GE matter, the term is defined or clarified in the subsection in which it is used.
- (2) The following **acronyms** will be seen throughout this IRM:

Acronym	Definition
AC	Action Code
BMF	Business Master File
BOY	Beginning of Year
CAF	Centralized Authorization File
CC	Command Code
CCC	Computer Condition Code
CI	Criminal Investigation Division
CII	Correspondence Imaging Inventory
DLN	Document Locator Number
EC	Error Code
EEE	Associate Chief Counsel
EIF	Entity Index File

Acronym	Definition
EIN	Employer Identification Number
EO	Exempt Organization
EOY	End of Year
EPMF	Employee Plans Master File
ERO	Electronic Return Originator
ERS	Error Resolution System
FOIA	Freedom of Information Act
FRC	Filing Requirement Code
FRP	Frivolous Return Processing
FYM	Fiscal Year Month
GEN	Group Exemption Number
GMF	Generalized Mainline Framework
IAT	Integrated Automation Technology Tool
IDRS	Integrated Data Retrieval System
IPU	IRM Procedural Update
IRC	Internal Revenue Code
IRI	Incomplete Return Item
ISRP	Integrated Submission & Remittance Processing
LB&I	Large Business and International
LHI	Low-Income Housing
MeF	Modernized E-File
NAP	National Account Profile
NECT	Non-Exempt Charitable Trust
NMF	Non-Master File
OAR	Operations Assistance Request
OLE	On-Line Entity
P&A	Planning & Analysis
PTIN	Preparer Tax Identification Number
RDD	Return Due Date
Rev. Proc.	Revenue Procedure
RRA	Restructuring and Reform Act

Acronym	Definition
SBSE	Small Business/Self Employed
SCAMPS	Service Center Automated Mail Processing System
SFR	Substitute for Return
SIC	Secondary Issue Code
SLA	Service Level Agreements
SP	Submission Processing
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TE/GE	Tax Exempt Government Entities
TPNC	Taxpayer Notice Code
TS	Taxpayer Services

3.12.12.8
(01-01-2025)

Related Resources

- (1) In addition to this IRM and to the resources cited therein, Tax Examiners may also need to refer to supplemental resources and to other IRMs, such as the following:
 - IRM 3.11.12, Exempt Organization Returns
 - IRM 3.24.12, Exempt Organization Returns

3.12.12.9
(01-01-2025)

Taxpayer Advocate Service (TAS)

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE), Tax Exempt Government Entities (TE/GE), Division Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (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) 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, TAS Operations Assistance Request (OAR) Process.
- (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 cannot be taken to resolve the taxpayer's issue the same day.
- (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.

- IRS takes steps within 24 hours to resolve the taxpayer's issue.

- (5) When making a TAS referral, use Form 911 and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.12.12.9.1
(01-01-2025)
**Service Level
Agreements (SLA)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TE/GE), Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (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 *TAS Service Level Agreements* between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service.

3.12.12.9.1.1
(01-01-2023)
**Operations Assistance
Requests (OAR)**

- (1) TAS and the Operating Functions have reached agreements outlining the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete a case transaction rests with that Operating Function. These agreements are known as Service Level Agreements (SLA).
- (2) In preparation for a case being referred to an Operating Function, the TAS employee is responsible for:
 - a. Preparing Form 12412, Operations Assistance Request (OAR).
 - b. Securing all necessary supporting documentation.
 - c. Identifying cases that require expedite processing. No case will automatically receive expedite processing; requests for expedite processing will be made on a case-by-case basis.
 - d. Forwarding Form 12412 and documentation to the Operating Function Unit Liaison.
- (3) The Operating Function is responsible for:
 - a. Assigning a liaison in each office or Campus where a Taxpayer Advocate is located.
 - b. Acknowledging receipt of the case within one workday for cases requiring expedite processing or within three workdays for all other cases.
 - c. Providing TAS with the name and telephone number of the group manager or employee assigned the case.
 - d. Determining a reasonable timeframe for case resolution.
 - e. Upon closing the OAR, the functional employee assigned the OAR will complete Section VI of Form 12412 and return it to the TAS employee assigned the case. The Form 12412 must be returned within three workdays from the date that all actions have been completed and transactions input.
- (4) For further information, refer to the SLAs online at *Service Level Agreements*.

- (5) **BMF Identification Theft is increasing.** If a tax examiner in Submission Processing (SP) Error resolution System (ERS) finds a case with attachments or correspondence indicating the taxpayer is a victim of ID Theft:

1. SSPND "360" to route the return to Planning & Analysis (P&A).
2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other appropriate routing slip) with the notation "ID THEFT".
3. Provide the entire case to your manager/lead.

Your manager or lead will expedite the case to the P&A staff for referral to one of the SP BMF ID Theft liaisons. The taxpayer must clearly state that they are a victim of "ID Theft".

3.12.12.9.1.2
(01-01-2023)

Master File Consistency

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Topics for BMF consistency have been identified and developed as a coordinated effort between Cincinnati, Ogden, and Paper Processing Branch BMF C&E (Code and Edit)/ERS.
- (3) Text in normal print is the common processes for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.12.12.9.1.3
(01-03-2025)

IRM Deviation Procedures

- (1) Program guidance doesn't always apply to the work in all offices in all areas of the country because of special circumstances or other restrictions. In these cases, you may need to deviate from the official procedures in the IRM.
- (2) Guidance that deviates from the IRM or that establishes new practices (even if temporary) must be:
 - a. Approved by a first-line executive with program responsibility (or documented designee);
 - b. Communicated to employees in writing, and
 - c. Reviewed annually if the deviation is effective longer than one year.
- (3) When you prepare a request:
 - a. Summarize the circumstances that require deviation.
 - b. Identify the applicable IRM section.
 - c. Describe the reason for the deviation (explain what caused the situation to occur and what is being done to correct it).
 - d. Specify the time frame the deviation is effective (no longer than one year).
- (4) Guidance that deviates from the IRM will require disclosure on *IRS.gov* to adhere to Freedom of Information Act (FOIA) laws. For information on the E-FOIA criteria and requirements, see IRM 1.11.1.3.1, Transparency of Instructions to Staff.

3.12.12.10
(01-01-2024)
General

- (1) The instructions contained in this subsection are used for correcting errors made by taxpayers as well as those made by Submission Processing Center operations. Exempt Organization (EO) processing is centralized at the Ogden IRS Campus.
- (2) These instructions are for the following forms:

- **Form 990** - Return of Organization Exempt From Income Tax.
 - **Form 990-EZ** - Short Form Return of Organization Exempt From Income Tax.
 - **Form 990-N** - Notice/Post Card from Organization Exempt From Income Tax.
 - **Form 990-PF** - Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
 - **Form 990-T** - Exempt Organization Business Income Tax Return.
 - **Form 1041-A** - U.S. Information Return Trust Accumulation of Charitable Amounts.
 - **Form 1120-POL** - U.S. Income Tax Return for Certain Political Organizations.
 - **Form 4720** - Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code.
 - **Form 5227** - Split-Interest Trust Information Return.
 - **Form 5578** - Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax.
 - **Form 5768** - Election/Revocation of Election by an Eligible Section 501 (c)(3) Organization to Make Expenditures to Influence Legislation.
 - **Form 8871** - Political Organization Notice of Section 527 Status.
 - **Form 8872** - Political Organization Report of Contributions and Expenditures.
- (3) These instructions pertain to the Error Resolution System (ERS) and paper registers. They are your main source of information for correcting the record on the screen/register and the related return. You will also find procedures in:
- IRM 3.12.38 - Error Resolution - BMF General Instructions
 - IRM 3.11.12 - Returns and Documents Analysis - Exempt Organization Returns
- (4) Beginning with tax periods ending December 31, 2021 and subsequent, Form 990, Form 990-PF, Form 990-T, and Form 990-EZ **must be filed electronically**. If a paper return is received for tax periods ending December 31, 2021 or subsequent the return will be sent back to the filer. Prior year (2021 and prior) tax periods will be sent back to the filer if incomplete. If complete, prior years will be processed. If the error can be corrected, ERS will do so and send the return through processing. If the error can't be corrected, ERS will send the return back to the filer for the missing/incomplete information. These will be sent to Rejects using SSPND 640.
- Note:** Cancel the Document Locator Number (DLN) and circle it out on any returns being sent back to the filer.
- (5) The **CADE 2** solution is comprised of several components to modernize the IRS to a daily processing environment with several Transition States.
- (6) With CADE 2, there will be changes to campus cycles that will begin with cycle 201201. The new Business Master File (BMF), EO, and Employee Plans Master File (EPMF) campus cycles are:
- Campus Cycle: Thursday - Wednesday
 - Master File Processing: Friday - Thursday
 - Notice Review: Saturday- Monday (8+ days)
 - Unpostables: New available Tuesday; Closing Tuesday

(7) BMF, EO and EPMF transaction posting timeframes are outlined as follows:

- 01 = Friday
- 02 = Monday
- 03 = Tuesday
- 04 = Wednesday
- 05 = Thursday

Note: BMF, EO and EPMF transaction posting dates will continue to reflect YYYYCC. YYYY will indicate the year. Command Code (CC) will indicate the posting cycle.

3.12.12.10.1
(01-01-2023)
**Extent of Review
Required**

- (1) If an error or omission made by the examiner is noticed while working the return in error, enter the correct information on the return, screen display or paper register as applicable.
- (2) Refer to IRM 3.11.12 , Exempt Organization Returns, for additional procedures.

3.12.12.10.2
(01-01-2023)
Imaging Process

- (1) Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 5227, Form 4720, and Form 8872 will be scanned through the imaging process.
- (2) Imaging is done at the back end of processing. Forms will be imaged after ERS/Rejects processing so no re-films will be done. This applies to all EO forms.

3.12.12.10.3
(01-01-2023)
Due Date of Returns

- (1) Form 4720 has the same due date as Form 990, Form 990-EZ or Form 5227 filed by the same organization.
- (2) The due dates for Form 990, Form 990-EZ, Form 990-PF, Form 990-N, Form 990-T or 5227 (IRC 501(c) Trusts and Corporations) and Form 5578 , Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax, is the 15th day of the fifth month after the organization's accounting period ends.
- (3) The delinquent dates for Forms 990, 990-EZ, 990-PF, 990-N, 990-T (501(c) Trusts and corporations) and Form 5578 are shown below:

No.	Accounting Period Month Ending	Due Date	Delinquent Date
1.	01	6/15	
2.	02	7/15	
3.	03	8/15	
4.	04	9/15	
5.	05	10/15	
6.	06	11/15	
7.	07	12/15	
8.	08	1/15	
9.	09	2/15	
10.	10	3/15	
11.	11	4/15	
12.	12	5/15	

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(4) The due date for Form 1120-POL is the 15th day of the fourth month after the organization's accounting period ends.

(5) The delinquent dates for Form 1120-POL are shown below:

No.	Accounting Period Month Ending	Due Date	Delinquent Date
1.	01	5/15	
2.	02	6/15	
3.	03	7/15	
4.	04	8/15	
5.	05	9/15	
6.	06	10/15	
7.	07	11/15	
8.	08	12/15	
9.	09	1/15	
10.	10	2/15	
11.	11	3/15	
12.	12	4/15	

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Note: When the return due date or extension , holiday or both, the return due date and extension date will be the next business day.

- (6) The due date for IRC 401(a), IRC 408(a), and IRC 408(e) Trusts to file the Form 990-T is the 15th day of the fourth month after the organization's accounting period ends.
- (7) The delinquent dates for Form 990-T (IRC 401(a), IRC 408(a), and IRC 408(e) Trust) are shown below:

Note: Form 5227 and Form 1041-A must always have a calendar year (due 4/15). Use the chart below only to determine the due date for a **final** form.

No.	Accounting Period Month Ending	Due Date	Delinquent Date	
1.	01	5/15		#
2.	02	6/15		#
3.	03	7/15		#
4.	04	8/15		#
5.	05	9/15		#
6.	06	10/15		#
7.	07	11/15		#
8.	08	12/15		#
9.	09	1/15		#
10.	10	2/15		#
11.	11	3/15		#
12.	12	4/15		#

Note: When the return due date or extension , holiday or both, the return due date and extension date will be the next business day.

- (8) **Form 8871** is filed once initially and must be filed electronically. Paper Forms 8871 will be returned to the filer by EO Entity using Letter 3710-C, Missing Information Request to Process Form 8871. Amended and Final Forms 8871 can be filed but must also be electronically filed.
- (9) **Form 8872** must be filed electronically. It must be filed at least once a year. No filing requirements are established on Master File. The due date for Form 8872 varies depending on whether it's an election year or non-election year. The 527 organization can choose to file it's reports quarterly or monthly during election (Even Numbered) years or on a semiannual or monthly basis during non-election (odd numbered) years.

3.12.12.10.4
(01-01-2025)

**Type of Organization
Codes**

- (1) The table below shows the Type of Organization and the descriptions:

No.	Type of Organization	Description
1.	1	Corporation

No.	Type of Organization	Description
2.	2	Trust
3.	3	Cooperative
4.	4	Partnership
5.	5	Association
6.	6	Non-Exempt Charitable Trust (NECT)

3.12.12.10.5
(01-01-2023)
Audit Codes

(1) **Valid Audit Codes** and their definitions are:

No.	Audit Code	Condition	Description
1.	1	Frivolous return: <ul style="list-style-type: none"> Form 990 Form 990-EZ 	entered if the return is frivolous and the filer has not responded to a request for Schedule A or Field 01NPF is blank.
2.	2	No reply to Schedule A: <ul style="list-style-type: none"> Form 990 only Form 990-EZ only Form 1120-POL only (with possible Form 3520) 	entered when taxpayer doesn't respond to request for Schedule A and the "Yes" box is checked for Question 2 on Form 1120-POL.
3.	3	No reply to tax period: <ul style="list-style-type: none"> Form 990 Form 990-EZ Form 990-PF Form 990-T Form 4720 Form 5227 Form 8872 	entered when taxpayer doesn't respond to FYM mismatch.
4.	4	Form 4720 with no taxable amount	entered when there is no tax information.
5.	5	Form 990-PF (reserved)	entered when the return has been secured by Examination. An edited "P" will be shown after the printed Form 4720.

No.	Audit Code	Condition	Description
6.	5	Form 4720 not to be returned to the taxpayer	entered when the return has been secured by Examination. An edited "P" will be shown after the printed Form 4720.
7.	Blank	N/A	all but Form 5578 or Form 1041-A

- (2) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.10.6
(01-01-2026)
**Field Secured/Field
Prepared Returns**

- (1) TE/GE Compliance functions secure returns from the filer and also prepare returns if the filer does **not** provide a return.
- (2) Identify a Field-secured or Field prepared return by any of the following:
- Return or attachment is noted with wording similar to "SFR", "Substitute for Return" or "6020(b)". See IRM 3.12.2.2.12, Correspondence Procedures.
 - Return or attachment is noted with wording similar to "Delinquent Secured Return" or "Secured by TE/GE".
- (3) See IRM 3.12.220.2.23, Internal Revenue Code (IRC) 6020(b) Returns, for missing information procedures.

3.12.12.10.6.1
(01-01-2024)
Field Secured Returns

- (1) A Field-secured return is a return obtained from the filer by TE/GE Field personnel.
- (2) Identify as a secured return if the return or attachment is noted with wording similar to "Delinquent Secured Return" or "Secured by TE/GE".
- (3) Route the secured return to the Area Office via Form 4227 notated "Unprocessable Secured Return" if the organization's name and EIN are missing.
- (4) Correspond for missing schedule(s) or missing signature as required.
- (5) Enter CCC "R", "D" and/or "V" if applicable if the Area Office indicated that penalties and/or interest must **not** be assessed.

Note: Correspond for missing information on a Field-secured Return (by Field Examiner from taxpayer).

3.12.12.10.6.2
(01-01-2023)
Substitute For Return

- (1) A substitute for return is prepared by TE/GE compliance functions if the filer does not provide a return. The return can be identified as a substitute for return by wording similar to "SFR", "Substitute for Return" or "6020(b)" anywhere on the document. The Field Examiner will edit "TC 599 CC 096" at the bottom margin of the return. At the top of the return, the Field Examiner will write "Substitute for Return Secured by TE/GE".
- (2) Do **not** correspond for missing information on returns marked Substitute for Return (SFR), or 6020(b).

- (3) Enter CCC "R" and/or "V" if applicable if the Area Office indicated that penalties and/or interest must not be assessed.

Note: If the return is a CII (Correspondence Imaging Inventory) return with or without a Form 13596 attached, follow the normal correspondence procedures. **DO NOT** cancel the DLN and send the return to Accounts Management.

3.12.12.10.7
(01-01-2026)
**Correspondence and
Taxpayer Contact
Requirements**

- (1) Section 3705(a) of the Restructuring and Reform Act (RRA) of 1998 requires all IRS employees who communicate with taxpayers by telephone, correspondence, or face to face, to give their name, unique identification number, and telephone when communicating with taxpayers. Check the Incomplete Return Item (IRI) Codes to ensure the correct codes have been entered. If not, delete the incorrect codes and enter the correct ones. For valid IRI Codes see IRM 3.12.12.18.13.

Note: Prior to initiating any correspondence, a check on IDRS must be made to see if a return, TC 150 has already posted to the account. If a TC 150, is on the account for the tax period involved, enter a **G** Code and process as a **G** coded return. **Do not** issue any correspondence. Accounts Management will receive the **G** coded return and make the determination whether correspondence is needed.

Note: This applies to Form 990, Form 990-EZ, and Form 990-PF. Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. **DO NOT CORRESPOND** for any missing information.

3.12.12.10.7.1
(01-01-2026)
Unsigned Return

- (1) If the return is unsigned, it will be returned to the filer. **DO NOT correspond for missing signatures** on returns printed from the CII system, returns with "This is a live return from SMIP" across the top or Modernized E-File (MeF) returns that have "e-File GRAPHIC print DO NOT PROCESS" across the top of the return. A signature can consist of either an original signature (including a printed signature, rubber stamped, mechanical device or signed by a software program).
- (2) Filing of original tax returns via fax will only be allowed as part of a return perfection process (e.g., securing missing schedule or missing signature) initiated by the IRS where contact with the taxpayer has been made and documented. These faxed signatures will be accepted as well as those received from any internal source.
- (3) If a return has any of the following send the return back for all required information is that is not present such as:
- FYM mismatch
 - Incorrect revision of the form
 - Return is a final/termination
 - No information below the entity section
 - A true Zero Filer return
 - 2007 and Prior Form 990 or Form 990-EZ

Note: If the return is a 2008 and subsequent revision of Forms 990/990-EZ, the **Zero Filer**, Org Code **9** process will no longer be followed. If a return is filed it must be complete or we will send the return back.

- (4) Returns may have originally been filed electronically (E-File). These returns will be identified by the presence of Modernized E-File (MeF) printouts in lieu of an actual return or wording such as “e-file GRAPHIC print - DO NOT PROCESS” printed at the top of the return. Do **not** correspond for missing signatures on these documents if they are being reprocessed and they were originally accepted through the E-File system.

Note: Paper returns sent in by the filer that state they were rejected through the E-File system do require a signature.

- (5) When corresponding for a missing signature use the following letters:
- Letter 143-C - Signature Missing, only.
 - Letter 2694-C - Rejecting Exempt Organization Form 990 Returns and Requesting Missing or Incorrect Information in Certain Cases.
 - Letter 2695-C - Rejecting Form 990-EZ Due to Missing Information.
 - Letter 2696-C - Exempt Organization Miscellaneous Forms: Request for Missing Information.
 - Letter 2697-C - Rejecting Exempt Organization Form 990-PF Returns and Requesting Missing or Incorrect Information In Certain Cases.
 - Letter 2698-C - Form 990 - Request for Missing Information.

Note: For Form 990, Form 990-T, Form 1120-POL, Form 5227, Form 5768, and Form 8871. C&E will continue to use Action Code (AC) 225 or 226.

3.12.12.10.7.2 (01-01-2023)

F frivolous Returns and Claims

- (1) Businesses attempt to illegally avoid or reduce tax liabilities by using a frivolous argument to express dissatisfaction with the substance, or administration of the tax laws. Recognized frivolous arguments made by businesses include, but are not limited to, the examples in IRM 25.25.10, Revenue Protection, Frivolous Return Program.
- (2) Review the return to determine whether it appears to be a frivolous return.

No.	If	Then
1.	<p>the return meets any of the conditions identified as a frivolous return,</p> <p>Note: If the return shows Action Code (AC) 331 and has a Form 4227 attached with the remarks, “Refer to Exam FRP for audit after processing”, continue to next procedure.</p>	<p>remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.</p>

No.	If	Then
2.	examination has selected the return as frivolous, indicated by an Action Code (AC) 331 and a Form 4227 with the remarks "Refer to Exam FRP for audit after processing", but send the return for processing,	continue processing the return using procedures in IRM (form specific). However, do not circle or void the Action Code (AC) indicating a frivolous return.

#3.12.12.10.7.3
(01-01-2024)**Reasonable Cause for
Incomplete Returns**

- (1) For the Incomplete Returns Program, the reasonable cause must state why the information cannot be furnished and/or why it wasn't furnished when the return was initially filed. Refer to Figure 3.12.12-1.
- When the filer furnishes reasonable cause for late filing, but does not provide reasonable cause for an incomplete return, the reasonable cause for late filing will not apply to the Incomplete Returns Program. The return will be treated as if the reasonable cause was not furnished.
 - If reasonable cause is furnished for late filing but not for the missing items, send a second letter.
 - Ensure CCC "R" and "V" are not present if reasonable cause will not be allowed.

- The return was mailed in time but was returned to sender.
 - The return was filed in time but sent or deposited to the wrong IRS office.
 - Delay or failure to file was due to erroneous information given to the taxpayer by an IRS employee.
 - Delay was caused by death or serious illness of the taxpayer, or a death or serious illness in their immediate family (see Note below).
 - Delay was caused by unavoidable absence of the taxpayer (see Note below).
- Note:** In the case of a corporation, estate, trust, etc., the death, illness or absence must have been of an individual (or member of the individual's immediate family) having sole authority to execute the return.
- Delinquency was caused by destruction, fire or other casualty of the taxpayers place of business or business records.
 - Taxpayer requested the proper forms in a timely fashion, but the forms were not furnished in sufficient time to permit the timely filing of the return.
 - Taxpayer provides proof that they personally visited an IRS office on or before the due date of the return for the purpose of securing the information or advice and was unable to meet with an IRS representative.
 - If the organization is a **Private Foundation** The organization has 90 days to file and pay after it received a determination letter from the Service. Revenue Procedure (Rev. Proc. 79-8) allows a private foundation (Form 990-PF) reasonable cause for failure to file and failure to pay for 90 days after it received a determination letter from the IRS stating that the organization is a private foundation or that it cannot reasonably be expected to be a public charity. (This relief does not apply to returns or schedules that would have been due whether or not it was a private foundation (for example Form 990-T). A copy of the redetermination letter must be attached to the return.
1. Clearly shows it exercised normal care and prudence, but was unable to file the return timely due to little continuity or understanding of duties due to frequent office changes or
 2. Has no prior history of late filing and claims ignorance of the law (new organizations or those not previously required to file).

Figure 3.12.12-1 Exempt Organization Reasonable Cause Guidelines

- 3.12.12.10.8
(01-01-2024)
Electronically Filed Returns
- (1) Beginning with tax period 2021 and subsequent, Form 990 , Form 990-PF , Form 990-T , and Form 990-EZ must be filed electronically through the Modernized e-File (MeF).
 - (2) Form 8871, Form 8872 and Form 990-N must be filed electronically.
 - (3) Forms filed electronically are corrected in ERS using the same procedures as a manually transcribed document.
 - (4) Electronically filed Forms 990, 990-EZ, 990-N and Form 1120-POL can be identified by File Location Code 93 or 92. They also have unique program codes:
 - 13310 - Form 990 (2007 and prior)
 - 13320 - Form 990-EZ (2007 and prior)
 - 13380 - Form 990 (2008 and subsequent)
 - 13390 - Form 990-EZ (2008 and subsequent)
 - 13350 - Form 990-N
 - 13370 - Form 1120-POL

3.12.12.10.8.1
(01-01-2024)
**Electronically Filed
Rejected Returns**

- (1) If an organization attempts to file a return electronically and is unable to do so, the electronic return originator (ERO) will receive notification from the IRS that the return was not accepted for processing. The ERO is required to inform the filer of the reject within 24 hours, provide the filer with an explanation of why the return was not accepted through the electronic system, and inform them they must file a paper return. A paper return received after the return due date will be considered timely filed if the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically and the paper return is received within 10 days of the notice of rejection.
- (2) The received date will be the return due date if (1) above applies.

3.12.12.10.9
(01-01-2023)
**Field Length Errors
(Overfilled Fields)**

- (1) An invalid condition could exist if a Field does not have enough positions.
- (2) **Correction Procedures:**
- (3) SSPND 351 or enter Action Code (AC) "3" (paper register) as applicable to reject the return.
- (4) Rejects will contact the EO ERS/Reject Program Analyst by e-mail or OCS and send a screen print of the page of the return when possible. The issue will be responded to within 48 hours of contact.

3.12.12.10.10
(01-01-2024)
Manual Refunds

- (1) Document Perfection is responsible for identifying refunds and for initiating requests for manual refund that are not identified by existing error processing. Expeditious processing for refund returns is critical if the 45-day period is about to expire.
- (2) Action Code (AC) 341 (ERS returns) or CCC "U" (paper register returns) must be edited by Document Perfection to show that a manual refund is needed. If these conditions are not identified in Document Perfection, Error Resolutions must follow the criteria below:

No.	If	Then
		<ol style="list-style-type: none"> 1. SSPND 341 (ERS) or Action Code (AC) "3" (paper register) as applicable. 2. Rejects will follow procedures in IRM 3.12.38.5.6, for issuing a manual refund.

#

No.	If	Then
		<ol style="list-style-type: none"> 1. SSPND 341 (ERS) or Action Code (AC) "3" (paper register) as applicable. 2. Rejects will use the following procedures <ul style="list-style-type: none"> • IRM 3.12.38 - Issuing a manual refund. • IRM 3.17.79 - Accounting refund transactions. • IRM 3.17.79 - Monitoring erroneous refunds • 21.4.4 - Manual Refunds • 21.4.5 - Erroneous Refunds

#

3.12.12.10.11
(01-01-2023)
**Form 1128 - Change in
Accounting Period**

- (1) If Form 1128, Application To Adopt, Change, or Retain a Tax Year, is found attached to a return during processing, the return will be routed to Rejects for research.
- (2) Rejects will research the entity module to determine if the FYM change requested by the Form 1128 has been made:

No.	If	Then
1.	the FYM change has been made (TC 053),	continue processing the return
2.	the FYM change has not been made (TC 055),	suspend or reject to Entity as applicable.

3.12.12.11
(01-01-2023)
**General Correction
Procedures**

- (1) This covers Form 990 and Form 990-EZ (2008 and subsequent revision), Form 990/990-EZ (2007 and prior revision), Form 990-PF, Form 1120-POL, Form 990-T, Form 5227, Form 8871 and Form 8872. Records will be placed into Error Resolution or Rejects inventories for correction.
- (2) Once you access a record and it displays on the screen you must resolve the error by either:
 - a. Fully correcting the record
 - b. Placing the record in suspense until additional information is received, or
 - c. Rejecting the record from pipeline processing.
- (3) Corrections will include correcting errors in editing, transcription or taxpayer errors.
- (4) In the header portion of each record, the error screen displays will show:
 - a. Document Locator Number (DLN),
 - b. Employer Identification number (EIN), and
 - c. Name Control or Check Digit

- (5) Before making corrections to the Error Screen displays, **verify that the DLN of the display matches the DLN of the document.**
- (6) If it is determined that a mixed data situation exists, stop processing and give the block of work to your manager. Management will determine if the mixed data can be corrected via the terminal screen display, or will take action to have the block deleted and re-input.
- (7) When making corrections to the Screen Display, be sure money amounts within a section have been transcribed in dollar only, or in dollar and cents according to the requirements shown in the instructions for each section.
- (8) Before assigning a TPNC, check for any schedules or attachments the filer may have used in arriving at the amount in the Field in error.

3.12.12.11.1
(01-01-2023)
Action Code 001

- (1) Action Code (AC) 001 will be computer-generated when the BOB Resolution Function has added a missing document by only inputting the TIN and the Name Control for the missing document:
 - All data must be entered.
 - GTSEC all sections and
 - Enter all necessary data.

3.12.12.11.2
(01-01-2023)
Clear Fields - C and 000

- (1) The letter **C** is used as a Clear Field for the Error Codes (consistency errors) when the invalid condition does not require a change or correction to the record as displayed. The display will include a clear Field, labeled "CL" to indicate the possible need of a Clear Field. Command Code CRECT is used to enter the "C".
 - (2) Error Codes that need a Clear Field are cleared by either correcting the condition or entering a "C" to indicate no correction is needed.
 - (3) Clear Field "C" is also used for clearing the Action Code (AC) after corrections for the Action Code (AC) have been completed.
 - (4) **000** is also used as a Clear Field when deleting Action Codes. It will only be used for erroneous Action Codes when you have determined there is no reason to suspend the record ("**000**" **cannot be used in Reject correction**).
 - (5) Programming erases all "C" Clear Fields for Error Codes when a record is suspended with the Command Code SSPND.
 - (6) Programming erases all "C" Clear Fields for Error Codes and Action Codes for the new day's Error Inventory and Workable Suspense Inventory.
- Note:** Unfinished records from the previous day will not contain the "C" Clear Fields that were assigned to a record that was not completely worked.
- (7) Error Codes (including the ones that may require a "C" Clear Field) are numbered consecutively in order for correcting.

3.12.12.12
(01-01-2023)
**Action Code Error
Priority I**

- (1) All records assigned an incorrect Action Code (AC) will be displayed as a Priority 1 error. These errors and the correction procedures are explained in this subsection:

- a. If the Action Code (AC) is valid (except 001), it will be placed in the Reject inventory.
- b. If the Action Code (AC) is invalid or is 001, it will be placed in the error inventory.

3.12.12.13
(01-01-2023)

Section Errors Priority II

- (1) There are two types of Priority II Errors: ISRP and TERMINUS Errors. These errors and correction procedures are explained in this subsection.

3.12.12.13.1
(01-01-2026)

ISRP Errors

- (1) An ISRP error is an error detected by the Integrated Submission & Remittance Processing system.
- (2) The display for the ISRP error will include the code identifying the type of ISRP error:
 - a. **1** - Split screen transmission, Key Verifier attempted to change Check Digit, Key Verifier changed 4 or more digits of a TIN, or the Original Entry operator entered required section as missing.
 - b. **3** - Invalid section ending point.
 - c. **4** - Invalid Field length.
 - d. **Questionable Section** - The ISRP operator input the same section more than once or entered out of sequence by ISRP. The computer program will drop all duplicate sections and display on the error register the first one encountered.
- (3) When displayed, ISRP errors will display all input Fields of the section in error, except for the Remittance in Section 01. Transcribed data will be present. Computer-generated data will not be present.
- (4) **Correction Procedures:**
- (5) Check all Fields of the section and verify that Fields are entered as coded.
 - a. If no correction is needed, or once the section is correct, drop to the bottom of the screen and transmit.
 - b. If the section needs to be deleted, enter Command Code DLSEC with the section number.

3.12.12.13.2
(01-01-2026)

Terminus Error

- (1) A Terminus Error occurs when a section with variable-length input Fields contains an erroneous sized Field.
- (2) When displayed, a Terminus Error will show all input Fields of the terminus section.
 - a. Transcribed data will be present.
 - b. Computer-generated Fields or Remittance Field for Section 01 will not be present.
- (3) **Correction Procedures:**
- (4) All Fields present for the section must be examined and the necessary correction(s) made to all the Fields.
- (5) If the section needs to be deleted, use Command Code DLSEC to delete the section.

- (6) If no corrections are needed, drop to the bottom of the screen and transmit.

3.12.12.14
(01-01-2023)
Field Errors Priority III

- (1) Definition: Any Field that does not meet the requirements for that Field will be shown as a Priority III Error. Some reasons for this type of error are:
- Non-alphabetical character in an alpha Field
 - Blank space in a numeric Field
 - Blank in the first position of an alpha Field
 - Non-numeric character in a numeric Field
 - A required Field is blank

3.12.12.14.1
(01-01-2023)
Priority III Error Display Order

- (1) All Fields with a Priority III Error will be displayed in the order encountered in the record.
- (2) This chapter lists the Fields, errors and correction procedures for Priority III Errors for Form 990, Form 990-EZ, Form 990-N, Form 990-PF, Form 1120-POL, Form 990-T, Form 5227, Form 8871, and Form 8872. Unless otherwise stated the Fields are valid for Forms 990, 990-EZ, 990-N, 990-PF, 1120-POL, 990-T, 5227 and Forms 8871/8872.

3.12.12.15
(01-01-2024)
Taxpayer Notice Codes (TPNC)

- (1) Use this code when a math error is present involving the tax liability or tax due/overpayment. Enter it on the terminal screen following the literal "NC". You must also enter the TPNC on the upper left corner of the return.
- (2) Enter the TPNC after determining that no corrections to the record are needed. The presence of a TPNC indicates to the computer that no other corrections to the screen display will be made.
- (3) Whenever you assign a TPNC, a working trail showing the changes made must also be entered on the return at the point of error and on the Total Tax line.
- (4) Each math error has certain TPNCs that are valid to clear the math error. The TPNC assigned to the error and entered in the "NC" Field must be valid for that Error Code. If an invalid code is assigned, the error will be displayed again.
- (5) Each math error display requires a correction to a Field or the entry of a TPNC. The transmission of a TPNC must not be accompanied by any other correction. A TPNC assigned to a math error is displayed on subsequent displays for the record. The Field is used for display purposes only and is not correctable.
- (6) A return can have a total of three TPNCs. If more than three codes need to be assigned, use TPNC 90 and list the error(s) for Notice Review to type and send to the taxpayer. For more information on TPNC Literals see *TPNC 90 Literals*
- (7) TPNC 90 is actually a fill-in and is used when no other TPNC fully explains the correction(s) made or when more than three notice codes are necessary. Write an explanation exactly as it will appear on the notice and attach it to the face of the return. Notice Review will type the math error explanation on the notice before mailing to the taxpayer. TPNC 90 can be used in conjunction with other notice codes.

- (8) Once a code is transmitted to the record, it can be changed in the following manner:
- Records cleared from the terminal—If errors remain after transmitting the TPNC, you can create an error with a higher priority. This deletes all “C” Clear Fields and notice codes already assigned a lower priority error from the record. TPNCs are deleted from the header display. Beginning with the high Priority IV error created, all subsequent errors are displayed for resolution even though they were displayed previously.
 - A correction you make erases an error code you previously cleared with a TPNC or “C”. In this case, the “C” or TPNC and all subsequent error codes are displayed. The TPNC(s) for this error and subsequent error codes are deleted from the header display.
 - Records that were worked will be reworked using Command Code GTRECW. See IRM 3.12.38, BMF ERS General Information, for further details.
 - All TPNCs are erased when a record is suspended with Command Code SSPND.
 - Unfinished records from the previous day will contain none of the TPNCs that were assigned to the records.
- (9) See below for valid TPNCs.
- **Exhibit 3.12.12-11** - Form 990-PF
 - **Exhibit 3.12.12-12** - Form 1120-POL
 - **Exhibit 3.12.12-13** - Form 990-T
 - **Exhibit 3.12.12-14** - Form 4720

3.12.12.16
(01-01-2026)
**Error Codes - Form 990,
Form 990-T, and Form
990-EZ**

- (1) Common Error Codes, invalid conditions, and correction procedures for Form 990, Form 990-T, and Form 990-EZ.

3.12.12.16.1
(01-01-2026)
Error Code 001

- (1) **Error Code 001 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01RCD	Received Date
4.	01RDD>	Return Due Date (Generated)

- (2) Error Code 001 will generate when any of the following conditions is present:
- (3) **Invalid Conditions:**
- (4) If CCC “G” is not present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date or Received Date (whichever is later) and CCC “W” is not present.
- (5) If CCC “G” is present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date and CCC “W” is not present.

- (6) On any return, the process date is fewer than two years after the Return Due Date and CCC "W" is present.
- (7) **Correction Procedures:**
- (8) Correct all misplaced entries, coding and transcription errors.
- (9) Do **not** send the following returns to Statute Control for clearance if return is TY 2023 and prior see IRM 3.12.38.2.7.1(3). Instead, enter "W" in Field 01CCC and on the return and continue processing
- any return secured by Compliance (i.e., 6020(b))
 - any return with a TC 59X
 - any return that is a Substitute for Return (SFR) prepared by Examination.

No.	If	Then
1.	Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. Determine the Received Date using the following priority: <ol style="list-style-type: none"> a. Stamped or hand written Received Date on the return. b. Service Center Automated Mail Processing System (SCAMPS) digital date c. Earliest legible postmark date of the U.S. Post Office or a Private Delivery Service. d. Field Examiner or other IRS officials' signature date. e. Signature date, if within the current year (unless other information indicates signature date is invalid). f. DLN Julian Date minus 10 days.
2.	CCC "W" was entered incorrectly,	delete CCC "W" from Field 01CCC.

No.	If	Then
3.	the return has a stamp that indicates a previous clearance by Statute Control within the last ninety days,	enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control if return is TY 2023 and prior see IRM 3.12.38.2.7.1(3)
4.	the return is not stamped by Statute Control within the last ninety days,	1. SSPND 310. 2. Prepare Form 4227 to route to Statute Control.

(10) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

(11) **Rejects Correction Procedures:**

- **When Statute Control returns the cleared document,** enter CCC "W" in Field 01CCC and continue processing.
- If the case has not been cleared, reject the record to Statue Control. Void the record using SSPND 640.

3.12.12.16.2
(01-01-2026)
Error Code 002

(1) **Error Code 002 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit
3.	>>>>	Name Control Underprint
4.	01EIN	Employer Identification Number
5.	01TXP	Tax Period
6.	02CON	In Care of Name
7.	02FAD	Foreign Address
8.	02ADD	Street Address
9.	02CTY	City
10.	02ST	State
11.	02ZIP	ZIP Code

(2) **Invalid Conditions:**

(3) Error Code 002 will generate when the Name Control mismatched against the National Account Profile (NAP) or the Entity Index File (EIF).

(4) **Correction Procedures:**

- (5) Before taking any additional research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.
- (6) When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators as appropriate upon transmitting the ERS screen.
- (7) Correct all misplaced entries, coding and transcription errors.
- (8) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (9) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the Name Control on the return or attachment matches the Name Control on INOLES,	bring up the Underprint.
2.	the Name on INOLES is different from the Name on the return or attachment,	research using IAT Name Search. If IAT is unavailable research NAMEB/NAMEE for a new EIN. If a new EIN is found overlay the Field 01EIN with the new EIN.

- (10) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or fewer of the EIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
2.	multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation MULTIPLE EINS.
3.	INOLES indicates a "Merge To" (MT) EIN,	research the "MT" EIN on INOLES.
4.	the "MT" EIN matches the entity on the return or attachments,	enter the "MT" EIN in Field 01EIN.
5.	the "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (11) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a new name.

No.	If	Then
1.	the Name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code Field.
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation NO RECORD.

- (12) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.16.3
(01-01-2026)

Error Code 003 - Form 990, Form 990-EZ, and Form 990-PF

- (1) This applies to Form 990, Form 990-EZ (2008 and subsequent Revision); Forms 990/990-EZ (2007 and prior revision) and (2007 and prior revision) and Form 990-PF.

- (2) **Error Code 003 displayed Fields are:**

No.	Field	Explanation
1.	01NC	Name Control/Check Digit
2.	01EIN	Employer Identification Number

- (3) Error Code 003 will generate when any of the following conditions is present:.

- (4) **Invalid Conditions:**

- (5) The Check Digit is present but is not valid for the EIN.
- (6) The letters, "E", "G", or "M" are present in Field 01NC.
- (7) The first two positions of the Field are not blank and the last position is not alphabetic.

- (8) **Correction Procedures:**

- (9) Correct all misplaced entries, coding and transcription errors.

- (10) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	the check digit in Field 01NC does not match the return or is not legible,	enter the Name Control from the return in Field 01NC.
2.	the EIN on the return is not legible,	research using IAT Name Search. If IAT is unavailable research NAMEB/NAMEE for a new EIN.

- (11) Compare the EIN from NAMEB/NAMEE to the EIN on the return.

No.	If	Then
1.	the EIN on the return matches the EIN on NAMEB/NAMEE,	enter Name Control from NAMEB/NAMEE in Field 01NC.
2.	research indicates a different EIN,	verify the EIN and name on INOLES.
3.	name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01EIN with the EIN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return. <p>Note: Do not send Letter 3875-C if:</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. A SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
4.	unable to locate an EIN or more than one EIN is located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation "NO RECORD OF EIN" or "MULTIPLE EINs".

(12) If IAT and IDRS Research Command Codes are unavailable, SSPND 351.

3.12.12.16.4
(01-01-2026)

**Error Code 003 - Form
1120-POL, Form 990-T,
and Form 5227**

(1) **Error Code 003 displayed Fields are:**

No.	Field	Explanation
1.	01NC	Name Control/Check Digit
2.	01EIN	Employer Identification Number
3.	01CCC	Computer Condition Code

(2) Error Code 003 will generate when any of the following conditions is present:

(3) **Invalid Conditions:**

(4) The Check Digit is present but is not valid for the EIN.

(5) The letters, "E", "G", or "M" are present in Field 01NC.

(6) The first two positions of the Field are not blank and the last position is not alphabetic

(7) **Correction Procedures**

(8) Correct all misplaced entries, coding and transcription errors.

(9) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	the check digit in Field 01NC does not match the return or is not legible,	enter the Name Control from the return in Field 01NC.
2.	the EIN on the return is not legible,	research NAMEB/NAMEE for correct EIN.

(10) Compare the EIN from NAMEB/NAMEE to the EIN on the return.

No.	If	Then
1.	the EIN on the return matches the EIN on NAMEB/NAMEE,	enter Name Control from NAMEB/NAMEE in Field 01NC.
2.	research indicates a different EIN,	verify the EIN and name on INOLES.

No.	If	Then
3.	name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01EIN with the EIN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return unless there is another correspondence issue. Continue processing the return. <p>Note: Do not send Letter 3875-C if:</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
4.	unable to locate an EIN or more than one EIN is located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation "NO RECORD OF EIN" or "MULTIPLE EINS".

(11) If IAT and IDRS Research Command Codes are unavailable, SSPND 351.

3.12.12.16.5
(01-01-2026)

**Error Code 004 - Form
990, 990-EZ, 990-PF**

(1) This applies to Form 990 and Form 990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and Form 990-PF

(2) **Error Code 004 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit
3.	>>>>	Name Control Underprint
4.	01EIN	Employer Identification Number

(3) **Invalid Conditions:**

- (4) Error Code 004 will generate when any of the following conditions are present:
- The EIN was not present at the master file (NAP).
 - The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.
- (5) **Correction Procedures:**
- (6) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to the Name Control/EIN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.
- (7) When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the On-Line Entity (OLE) indicators as appropriate upon transmitting the ERS screen.
- (8) Correct all misplaced entries, coding and transcription errors.
- (9) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (10) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the Name control on the return or attachment matches the Name control on INOLES,	bring up the underprint.
2.	the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new EIN.

- (11) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Prepare Form 4227 with notation "NO RECORD OF EIN" or "MULTIPLE EINS". 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875C as a non-suspense letter to the address on the return. 3. Do not send Letter 3875C if: <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
2.	multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE EINS".
3.	INOLES indicates a "Merge To" (MT) EIN,	Research the "MT" EIN on INOLES.
4.	the "MT" EIN matches the entity on the return or attachments,	Enter the "MT" EIN in Field 01EIN.
5.	the "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (12) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a new name.

No.	If	Then
1.	the Name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code Field.
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (13) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.16.6
(01-01-2026)

Error Code 004 - Form 1120-POL, Form 990-T, and Form 5227

- (1) This applies to Form 1120-POL, Form 990-T and Form 5227.
(2) **Error Code 004 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit
3.	>>>>	Name Control Underprint
4.	01EIN	Employer Identification Number
5.	01CCC	Computer Condition Code

- (3) **Invalid Conditions:**
(4) The EIN was not present at the master file (NAP).
(5) The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.
(6) **Correction procedures:**
(7) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to

the Name Control/EIN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.

- (8) When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators (On-Line Entity) as appropriate upon transmitting the ERS screen
- (9) Correct all misplaced entries, coding and transcription errors.
- (10) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (11) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the Name Control on the return or attachment matches the Name Control on INOLES,	bring up the Underprint.
2.	the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new EIN.

- (12) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875C as a non-suspense letter to the address on the return unless there is another correspondence issue. <p>Note: Do not send Letter 3875C if:</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
2.	multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE EINS".
3.	INOLES indicates a "Merge To" (MT) EIN,	research the "MT" EIN on INOLES.
4.	the "MT" EIN matches the entity on the return or attachments,	enter the "MT" EIN in Field 01EIN.
5.	the "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (13) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a name.

No.	If	Then
1.	the Name on ENMOD or INOLES agrees with the Name on the return or attachment,	enter "C" in the Clear Code Field.
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (14) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	Enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.16.7
(01-01-2026)
Error Code 007

- (1) This applies to Form 990, Form 990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision), Form 990-PF, Form 8871 and Form 8872
- (2) **Error Code 007 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code

- (3) **Invalid Conditions**
- (4) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.
- (5) **Correction Procedures:**
- (6) Remember we will no longer correspond with the filer for information under Form 990 or Form 990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision), Form 990-PF, and Form 8871 and Form 8872. Substitute correspondence with sending the return back to the filer.

- (7) Correct all misplaced entries, coding or transcription errors.
- (8) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	received date stamp is invalid (i.e., 20240315 in lieu of 20250315),	change the received date to the current year and enter in Field 01RCD.
2.	the return is an early filed Final return,	1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
3.	the return is not an early filed Final return and the Tax Period ending is fewer than four months after the Received Date,	1. SSPND 480 2. Prepare Form 4227 with the notation "EARLY FILED". 3. Change the Received Date to one day after the Tax Period Ending Date.
4.	the return is not an early filed Final return and the Tax Period ending date has already passed,	change the Received Date to one day after the Tax Period Ending Date.
5.	the return is not an early filed Final return and the Tax Period ending is more than four months after the Received Date,	send the return back to the filer for clarification of the tax period. SSPND 640.

3.12.12.16.8
(01-01-2026)
Error Code 007 - Form 1120-POL and Form 5227

- (1) This applies to Form 1120-POL and Form 5227

- (2) **Error Code 007 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code

- (3) **Invalid Conditions:**

- (4) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.

- (5) **Correction Procedures:**

- (6) Correct all misplaced entries, coding or transcription errors.
- (7) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	received date stamp is invalid (i.e., 20240315 in lieu of 20250315),	change the received date to the current year and enter in Field 01RCD.
2.	the return is an early filed Final return and The Tax Period ending is fewer than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND 480 2. Prepare Form 4227 with the notation "EARLY FILED". 3. Change the Received Date to one day after the Tax Period Ending Date.
3.	the return is not an early filed Final return and the Tax Period ending date has already passed,	change the Received Date to one day after the Tax Period Ending Date.
4.	the return is not an early filed Final return,	<ol style="list-style-type: none"> 1. Correspond for clarification of the tax period. 2. SSPND 640.

3.12.12.16.9
(01-01-2026)
Error Code 008

- (1) **Error Code 008 Displayed Fields are:**

No.	Field	Explanation
1.	01NC	Name Control
2.	01EIN	EIN
3.	01TXP	Tax Period
4.	01RCD	Received Date
5.	01CCC	Computer Condition Code
6.	01TXB	Tax Period Beginning
7.	01CBI	Tax Preparer Checkbox Indicator
8.	01CRD	Correspondence Received Date
9.	01PSN	Tax Preparer PTIN
10.	01PEN	Tax Preparer EIN

- (2) **Invalid Conditions:**

- (3) Tax Period beginning date is later than tax period end date (e.g., if tax period is 202505, and tax period beginning is 6/1/2025 or later).
- (4) If CCC "Y" is present and Field 01TXB is blank.
- (5) If CCC "F" is present and Field 01TXB is blank.
- (6) **Correction Procedures:**
- (7) Correct any transcription errors.
- (8) Determine the correct tax period beginning date and enter it in Field 01TXB.
- (9) If CCC "Y" or "F" are present enter the correct date in Field 01TXB.

3.12.12.16.10
(01-01-2026)
Error Code 011

- (1) **Error Code 011 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code

- (2) **SECTION 06 NOT PRESENT.**
- (3) **Correction Procedures:**
- (4) Compare the displayed Fields with the return.

No.	If	Then
1.	data is present on the return for Section 06 Fields,	use CC GTSEC 06 and enter the appropriate data in Section 06.
2.	the return is amended,	enter CCC "G".
3.	the return is not amended, no data is present on the return for Section 06 Fields, and you are unable to determine from the return or attachments where to apply the remittance amount,	enter "1" in Field 0605.

3.12.12.16.11
(01-01-2026)
Error Code 014

- (1) **Error Code 014 displayed Fields are:**

No.	Field	Explanation
1.	02CON	In Care of Name
2.	02FAD	Foreign Address
3.	02ADD	Street Address
4.	02CTY	City
5.	02ST	State
6.	02ZIP	ZIP Code

(2) **Invalid Conditions:**

(3) Section 02 is invalid if all entries are not present as follows:

- The street address is present; Fields 02CTY and 02ST must be present unless a Major City Code is used.
- A Major City Code is used and Field 02ADD is NOT present.
- A Major City Code is used and Field 02ST is present.
- City must be present. If City is not in Major City format, Field 02ST must be present; Field 02ADD can be blank.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) The data entered cannot exceed the maximum number of character spaces for each Field. See Document 7475 for standard abbreviations.

(7) If a Major City Code is present and no street address is available, research INOLE for a valid street address, if none is available delete the Section.

(8) If the Major City Code is correct and the state is present, delete Field 02ST.

(9) If the address cannot be corrected from the information on the return, DLSEC 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.16.12
(01-01-2026)

**Error Code 015 - Form
990, Form 990-EZ and
Form 990-PF**

(1) This applies to Form 990, Form 990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and Form 990-PF.

(2) **Error Code 015 displayed Fields are:**

No.	Field	Explanation
1.	02CON	In Care of Name
2.	02FAD	Foreign Address
3.	02ADD	Street Address
4.	02CTY	City
5.	02ST	State
6.	02ZIP	ZIP Code

(3) **Invalid Conditions:**

(4) Error Code 015 will generate when any of the following conditions is present:

- The State Field has an entry other than “.” (period) or “space” when a foreign address is present.
- The Zip Code Field has an entry when a foreign address is present.

(5) **Correction Procedures:**

(6) Correct all misplaced entries, coding and transcription errors.

(7) Compare displayed Fields with the return. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	a foreign address is present in Field 02FAD,	1. Field 02ST must contain “.” or “space”. 2. Delete Field 05ZIP, if present.
2.	a foreign address is not present in Field 02FAD,	check return for foreign address.
3.	a foreign address is present on the return,	1. Enter the foreign address in Field 05FAD Note: If additional space is required, continue entering the address in Field 02ADD 2. Field 02CTY must contain the appropriate foreign country code. See Exhibit 3.12.12-21. 3. Field 02ST must contain “.” or “space”.
4.	a foreign address is not present on the return,	1. Verify the address on the return is not a foreign address. 2. SSPND 610 3. Renumber return with domestic DLN. 4. If the address is foreign and the DLN is domestic, cancel the Rejects so the DLN can be renumbered as a foreign address.

3.12.12.16.13
(01-01-2026)

**Error Code 015 - Form
8871 and Form 8872**

(1) This applies to Form 8871 and Form 8872.

(2) **Error Code 015 displayed Fields are:**

No.	Field	Explanation
1.	02FAD	Foreign Address
2.	02ADD	Street Address
3.	02CTY	City
4.	02ST	State
5.	02ZIP	ZIP Code

(3) **Invalid Conditions:**

(4) Error Code 015 will generate when any of the following conditions is present:

- The State Field has an entry other than “.” or “space” when a foreign address is present.
- The Zip Code Field has an entry when a foreign address is present.

(5) **Correction Procedures:**

(6) Correct all misplaced entries, coding and transcription errors.

(7) Compare displayed Fields with the return. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	a foreign address is present in Field 02FAD,	1. Field 02ST must contain “.” or “space”. 2. Delete Field 02ZIP, if present.
2.	a foreign address is not present in Field 02FAD,	check return for foreign address.
3.	a foreign address is present on the return,	1. Enter the foreign address in Field 02FAD Note: If additional space is required, continue entering the address in Field 02ADD 2. Field 02CTY must contain the appropriate foreign country code. See Exhibit 3.12.12-21 3. Field 02ST must contain “.” or “space”

No.	If	Then
4.	a foreign address is not present on the return,	<ol style="list-style-type: none"> 1. Verify the address on the return is not a foreign address. 2. SSPND 610 3. Renumber return with domestic DLN. 4. If the address is foreign and the DLN is domestic, cancel the Rejects so the DLN can be renumbered as a foreign address.

3.12.12.16.14
(01-01-2026)

Error Code 016 - Form 990, Form 990-EZ and Form 990-PF

- (1) This applies to Form 990 and Form 990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and Form 990-PF.

- (2) **Error Code 016 displayed Fields are:**

No.	Field	Explanation
1.	02CON	In Care of Name
2.	02FAD	Foreign Address
3.	02ADD	Street Address
4.	02CTY	City
5.	02ST	State
6.	02ZIP	ZIP Code

- (3) **Invalid Conditions:**

- (4) The ZIP Code is inconsistent with the Major City Code or State Code.

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

- (7) The data entered cannot exceed the maximum number of character spaces for each Field. See Document 7475 for standard abbreviations.

- (8) If unable to determine a valid ZIP code and:

- a. The address on the return is located in a major city, refer to Document 7475 for a valid major city code. If only the first three digits of the ZIP Code can be determined, enter "01" in the 4th and 5th positions.
- b. The address is not located in a major city, refer to Document 7475 and enter the first three valid digits for the state followed by "01".

3.12.12.16.15
(01-01-2026)

Error Code 016 - Form 1120-POL, Form 990-T, Form 5227, Form 8871 and Form 8872

- (1) This applies to Form 1120-POL, Form 990-T, Form 5227, Form 8871 and Form 8872.

- (2) **Error Code 016 displayed Fields are:**

No.	Field	Explanation
1.	02FAD	Foreign Address
2.	02ADD	Street Address
3.	02CTY	City
4.	02ST	State
5.	02ZIP	ZIP Code

- (3) **Invalid Conditions:**

- (4) The ZIP Code is inconsistent with the Major City Code or State Code.

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) The data entered cannot exceed the maximum number of character spaces for each Field. See Document 7475 for standard abbreviations.
- (8) If unable to determine a valid ZIP code and:
- The address on the return is located in a major city, refer to Document 7475 for a valid major city code. If only the first three digits of the ZIP Code can be determined, enter "01" in the 4th and 5th positions.
 - The address is not located in a major city, refer to Document 7475 and enter the first three valid digits for the state followed by "01".

3.12.12.16.16
(01-01-2026)

Error Code 026

- (1) **Error Code 026 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01EIN	Employer Identification Number
3.	01TXP	Tax Period
4.	>>>>	Tax Period Computer
5.	01CCC	Computer Condition Code
6.	01ADC	Audit Code

- (2) **Invalid Conditions:**

- (3) The Tax Period does not agree with the month on the Entity Index File and CCC "F" or "Y" are not present.

(4) **Correction Procedures:**

- (5) Before taking any additional research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Accounting Period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.

Note: If Form 1128 is attached, see IRM 3.12.12.10.11.

- (6) Refer to Exhibit 3.12.12-1 and/or Exhibit 3.12.12-3, for Error Correction procedures.
- (7) Refer to Field 01CCC instructions in IRM 3.12.12.18.4 for Final return procedures.
- (8) Correct any coding or transcription errors.

(9) **Rejects Correction Procedures:**

- (10) Refer to Exhibit 3.12.12-1 and/or Exhibit 3.12.12-4, Rejects procedures.

3.12.12.16.17
(01-01-2026)
Error Code 030

(1) **Error Code 030 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01PIC	Penalty Interest Code
4.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any transcription errors.
- (6) Delete the Penalty and Interest Code Field if:
- There is precomputed penalty and/or interest on the return and
Return Due Date.

#

(7) Delete the Penalty and Interest Code Field if:

- There is no precomputed penalty and/or interest on the return or

#

3.12.12.16.18
(01-01-2026)
Error Code 034

(1) **Error Code 034 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Tax Period
3.	01RCD	Received Date
4.	01COR	Correspondence Indicator
5.	01CRD	Correspondence Received Date
6.	01IRI	IRI Code
7.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Field 01CRD is earlier than Field 01RCD.

(4) Field 01CRD is later than the processing date.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) A CRD will be determined from the date the complete reply was received in the processing center.

- Refer to the return for the CRD. It is edited on the Edit Sheet, Line 5.
- This can be verified by checking the stamped Received Date on the correspondence attached to return.
- If more than one Correspondence Received Date is present, use the earliest date.

(8) If return is a Form 1120-POL or Form 5227 and "No Reply or an incomplete reply is received", enter CCC "3" in Field 01CCC and delete Field 01CRD.

3.12.12.16.19
(01-01-2026)
Error Code 062

(1) **Error Code 062 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01CCC	Computer Condition Code
3.	05LIH	Form 8586, Low Income Housing Credit
4.	0646B	Recapture Low Income Housing Credit

(2) **SECTION 05 OR 06 NOT PRESENT.**

(3) **Invalid Conditions**

- (4) Field 01CCC "9" is present and Field 05LIH, Low Income Housing Credit Form 8586, or Field 0646B, Recapture Low Income Housing Credit, is blank.
- (5) Field 05LIH or Field 0646B are present and CCC "9" are not present.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) If Form 8586 is present and the filer has claimed a credit on Line 5 of Form 8586, allow that part of the credit. Enter the allowable portion of the credit in Field 05LIH if no credit is claimed on Line 4. If an amount is on Line 4, all of the following must be present:
- Form 8609, Low-Income Housing Credit Allocation and Certification
 - Schedule A (Form 8609)
 - An entry on Schedule A, Line C (BIN), and Line 3 (qualifying basis)
 - Signatures in both Parts I and II of Form 8586

No.	If	Then
1.	any of the required items are missing,	
2.	the filer does not provide the missing information,	deny the unsupported portion of the credit and re-compute the allowable portion of the credit on Line 4, AND add Lines 4 and 5 and enter the amount in Field 05LIH.
3.	the recapture of Low-Income Housing (LIH) Credit is present and one Form 8611 is attached,	enter the recapture amount in Field 0646B.
4.	recapture of LIH Credit is present and multiple Forms 8611 are attached,	add all of the recapture amounts together and enter in Field 0646B.
5.	Form 8586 with entry on Line 4, Form 8611 is not attached, or Form 8693, Form 8609, Schedule A (8609) are attached,	enter "C" in the Clear Field.
6.	no LIH forms are attached or the only LIH form is Form 8586 with no entries on Lines 1 through 4,	delete CCC "9" from Field 01CCC.

#

3.12.12.16.20
(01-01-2026)
Error Code 065

- (1) **Error Code 065 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	07CRE	Credit Elect

(2) **Invalid Conditions:**

(3) Field 07CRE, Credit Elect, and Field 01CCC "F" are present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If the return is **not** final, delete CCC "F."

(7) If the return is final , delete the entry in Field 07CRE.

3.12.12.16.21
(01-01-2026)
Error Code 073

(1) **Error Code 073 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Codes
2.	01COR	Correspondence Indicator
3.	01CRD	Correspondence Received Date
4.	01IRI	IRI Code

(2) **Invalid Conditions**

(3) Field 01CCC is "3" and Field 01CRD is present.

(4) **Correction Procedures:**

(5) Correct any coding and transcription errors.

(6) Determine if the return is a "no reply". If so, delete Field 01CRD.

(7) If the return is not a "no reply", delete CCC "3".

3.12.12.17
(01-01-2026)
**Form 990 2008 and
Subsequent Sections
and Fields**

(1) Form 990 contains Sections 01 through 13.

(2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.18
(01-01-2026)
**Section 01 - Field
Descriptions**

(1) Section 01 contains entity data, processing codes, dates and miscellaneous information.

(2) Listed below are the Fields contained in Section 01, Form 990, showing the Field Designator, title, location on the return, and the maximum length:

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01NC	Name Control/ Check Digit	Entity Section	4
3.	>>>>	Name Control Un- derprint	Computer- generated	4
4.	01EIN	Employer Identifi- cation Number	EIN Block	9
5.	01TXP	Tax Period	Entity Section	6
6.	>>	Tax Period Under- print	Computer- generated	2
7.	01CCC	Computer Condition Code	Right Portion of Lines 2–7b	10
8.	01RCD	Received Date	Date Stamp	8
9.	01ORG	Organization Code	Right of Item K	1
10.	01SS	Subsection	Right of Item I	2
11.	01NPF	Non-PF Reason Code	Right margin, Part I	2
12.	01ADC	Audit Code	Edit Sheet Line 2	1
13.	01GRP	Group Return Code	Box HB	1
14.	01COR	Correspondence Indicator	Edit Sheet Line 4	2
15.	01CRD	Correspondence Received Date	Edit Sheet Line 5	8
16.	01IRI	IRI Code	Page 2 Top	10
17.	01CAF	CAF Indicator	Edit Sheet Line 3	1
18.	01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
19.	>>>>	Daily Delinquency Underprint	Computer- generated	6
20.	01SCA	Schedule Indicator Code	Top of Page 3	20 Alpha Numeric
21.	01SCB	Schedule Indicator Code	Top of Page 3	10 Alpha Numeric
22.	01PRE	Preparation Code	Right margin, of Preparer PTIN Line	1
23.	01PSN	Preparer PTIN	Part II Signature Block	9

No.	Field	Field Title	Location	Max Length
24.	01PEN	Preparer EIN	Part II Signature Block	9
25.	01PTN	Preparer Phone Number	Part II Signature Block	10
26.	01RPC	Return Processing Code	N/A	35

(3) **Field RMIT> - Remittance Amount.**

- (4) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This field cannot be changed by Error Resolution.**

3.12.12.18.1
(01-01-2026)
Field 01NC - Name Control/Check Digit

- (1) Field 01NC is the Name Control and Check Digit is the Field.
- (2) Name Control: This Field is located in the Entity Section of the return.
- (3) Check Digit: This Field is a four-position Field. There must be blanks in the first two positions and a letter of the alphabet (other than “E”, “G” or “M”) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) For Name Control, the first position is not alpha or numeric; the 2nd, 3rd, or 4th position is not an alpha, numeric, “-” (hyphen), “&” (ampersand), or blank and there are any intervening blanks between characters.
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors.
- (9) **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071,
- (10) If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
- (11) If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (12) The name control will be the first four characters of the name as follows:
- (13) If the organization is a **corporation** (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
- (14) If the organization is an individual, **trust**, or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
- (15) If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.

- (16) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules above.
2.	the organization name contains an individual's name,	apply trust name control rules above.

- (17) Specific corporate name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are **not** present are:

- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
- **Habitat for Humanity** - Edit "HABI"
- **Little League** - Edit "LITT"
- **American Legion** - Edit "AMER"
- **AMVETS** - Edit "AMER"
- **Boy Scouts of America (NSA)** - Edit "BOYS"
- **BPOE** - Edit "BENE"
- **FOE** - Edit "FRAT"
- **VFW** - Edit "VETE"
- **PTA** - Edit "PTA" **plus** the first letter of the name of the state
- **PTO or PTSA** - Edit the first four characters of the school

- (18) Specific trust or estate name control examples are:

- **Estate** - Edit the first four characters of the last name of the decedent.
- **Corporate Trust** - Edit the first four characters of the Corporation's name.
- **Individual Trust** - Edit the first four characters of the last name of the individual.
- **All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.

- (19) Specific political organization name control examples are:

- **Friends of Jane Doe** - Edit "JANE"
- **Committee to Elect John Smith** - Edit "JOHN"
- **Citizens for John Doe** - Edit "JOHN"

3.12.12.18.2
(01-01-2026)

Field 01EIN - Employer Identification Number (EIN)

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in the EIN Block
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,

- The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
- It is all "zeros" or all "9s" (nines).

(5) **Correction Procedures:**

(6) Check Field 01EIN with the return.

(7) Correct any coding or transcription errors.

(8) If the EIN was entered correctly, search for another valid EIN on the return and attachments and enter the correct number.

(9) If a correct number cannot be determined:

- Research using Command Code NAMEB or NAMEE for the correct number.
- If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- SSPND 320 if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227..

(10) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C If:

- Fewer than three digits of the EIN are transposed, different or missing.
- When CC INOLE indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.18.3
(01-01-2026)

Field 01TXP - Tax Period

(1) Field 01TXP, Tax Period, is YYYYMM format.

(2) **Invalid Conditions:**

(3) This Field is invalid if:

- It is not numeric
- Month is not 01-12
- It is equal to or later than the Processing Date
- Tax period is before 197012 for Form 990

(4) **Correction Procedures:**

(5) Check the return and attachments for the correct Tax Period.

(6) Correct any coding or transcription errors.

(7) If the Tax Period is equal to or later than the Processing Date, check to see if it is a **Final** return.

- **For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
- If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating **early filed**.

- If the return is a “Final” use Command Code GTSEC for Section 01 and enter “F” in Field 01CCC, if necessary. Change the Tax Period to the month preceding the received date.

(8) Edit CCC “F” (Final/Termination) if **ALL** of the following apply:

- The return or an attachment is marked “Final” or **Termination**.
- There are other indications the organization is out of business, closed, or merged.
- Part X, Line 16(B) is “0” (zero) or “blank”
- Part IV, Line 31 is marked “yes”.
- Not a group return - item H(a)-(b) is no or blank and item H(c) is blank.
- Edit CCC “F” (Final/Termination) if **ALL** of the following apply:

Note: If the taxpayer is attempting to file a Final/Termination, Form 990 and (a)-(e) are not met, correspond.

(9) If the Tax Period is prior to 198901 for Form 990-EZ, SSPND 610. Rejects will convert and process as Form 990.

(10) If the Tax Period is prior to 197012 for Form 990, SSPND 620. Attach Form 4227 stating “non-ADP”.

3.12.12.18.4

(01-01-2026)

Field 01CCC - Computer Condition Codes

(1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from the right portion of lines 2-7b, Form 990 for a description of the codes and their uses.

(2) **Invalid Conditions:**

(3) This Field is invalid if:

- The entry is other than blank, “D”, “F”, “G”, “L”, “R”, “T”, “V”, “W”, “Y”, “3” or “7”
- If CCCs “F” and “Y” are both present,
- If CCC “7” is present with both CCCs “D” and “R”.

(4) **Correction Procedures:**

(5) Compare the entry on the screen to the entry on the return.

(6) Correct any coding or transcription errors.

(7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.

(8) If CCCs and “Y” are both present determine if it is a final return. Identify Form 990 returns as “Final” only if ALL of the following apply:

- The return or an attachment is marked “Final”, or there is other indication the organization is out of business, closed or merged.
- Total Assets End of Year (Part X, Line 16(B)), Form 990 are “0” (zero) or blank.
- Part IV, Line 31 is checked “yes”.
- It is not a group return.
- Schedule N, Part I is attached. If not attached and it is a final return send the return back to the filer. SSPND 640.

Note: This applies for all returns marked “Final”.

- (9) **If the return is not a final return**, delete the “F” code.
- (10) **If the return is a final return** or is not for a short period, delete the “Y” code.
- (11) If CCCs “7”, “D”, and “R” are all present, determine the correct CCCs:
 - a. If CCC “7” is correct delete the “R” and “D”.
 - b. If CCC “7” is not correct delete CCC “7”.
- (12) The only CCC codes valid with CCC “G” are CCC “3” and “W”.

3.12.12.18.5
(01-01-2026)

Field 01RCD - Received Date

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the date stamp on page one of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197012 for Form 990
- (4) **Correction Procedures:**
- (5) Compare Field 01RCD with the received date stamp on the return.
- (6) Correct any coding or transcription errors.
- (7) If the Received Date stamp is “invalid” (e.g. 20110115 in lieu of 20120115), correct accordingly.
- (8) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (9) Determine the received date in the following priority when there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached, use the postmark date stamped on the face of the return.

- 1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Field Examiner’s signature date
- 4. The signature date
- 5. The Julian in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

#

Date (RDD), regardless of Saturday, Sunday or holiday extension dates.

3.12.12.18.6
(01-01-2026)
**Field 01ORG -
Organization Code**

- (1) Field 01ORG, Organization Code, is transcribed in the blank space of Item K. This Field is used to identify the type of organization filing the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "3", or "4".
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) If necessary, refer to the return to determine the correct code. Valid codes are:

No.	If Return Shows:	Code
1.	Subsection 01-25, 29, 50, 60, 70, 71, or Item I, 501(c) box is checked,	1
2.	Item I is blank,	Research for correct code
3.	Item I, 4947(a)(1), box is checked,	3
4.	IRS Subsection 91,	3
5.	the 527 box is checked in Item I of the entity section (SS82),	4

- (7) If no boxes are checked on Item I and the return does not have a pre-addressed label, research IDRS for the correct subsection. Code accordingly.

3.12.12.18.7
(01-01-2026)
Field 01SS - Subsection

- (1) Field 01SS, Subsection, is located in blank space of Item I.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than 00, 02 through 20, 22 through 29, 50, 60, 70, 71, 81, 82, or 91.
- (4) **Correction Procedures**
- (5) Refer to Item I on Form 990 to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) If no errors are found, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 29, 50, 60, 70, 71, 81, 82, or 91.

(8) If there is no SS on INOLES and the return is for a “National Railroad Retirement Investment Trust”, enter “28” in Field 01SS. If the Tax Period for the “National Railroad Retirement Investment Trust” is prior to 199312, also enter “R” and “V” in Field 01CCC.

(9) If unable to determine correct subsection, enter “00” in Field 01SS.

3.12.12.18.8
(01-01-2026)

**Field 01NPF - Non-PF
Reason Code**

(1) Field 01NPF, Non-PF Reason Code, is transcribed from the right margin of Schedule A, Part I.

(2) **Invalid Conditions:**

(3) This Field is invalid if other than 01 through 15 or blank.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Refer to Schedule A, Part I, to determine the correct code. Valid codes are:

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
1.	03	10	01	1
2.	03	11	02	2
3.	03	12	03	3
4.	03	12	05	4
5.	03	13	06	5
6.	03	14	04	6
7.	03	15	07	7
8.	03	15	08	8
9.	03	25	16	9
10.	03	16	09	10
11.	03	18	11	11
12.	03	21 (Type I checked)	12	12a
13.	03	22 (Type II checked)	13	12b
14.	03	23 (Type III functionally checked) Type III functionally checked	14	12c

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
15.	03	24 (Type III non-functionally checked) Type III non-functionally checked	15	12d
16.	50	N/A	03	3
17.	70	N/A	09	9
18.	60, 71, 91	N/A	10	11

Note: If Box 11 is checked, one of the Type Boxes described above must also be checked.

Note: If PTA and box 2 are checked and correspondence for Schedule E is needed, research for the correct NPF Code. If the Foundation Code is not 11, change the NPF Code and do **not** correspond for Schedule E.

- Use **NPF 03** if the organization's name includes "Hospital", "Clinic", etc.
- Use **NPF 05** if the organization's name includes "Research" or "Laboratory", etc.

3.12.12.18.9
(01-01-2026)
Field 01ADC - Audit Code

- (1) Field 01ADC, Audit Code, is located on Line 2 of the edit sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", "3", or blank.
- (4) **Correction Procedures:**
- (5) Remember we will no longer correspond with the filer for information. SSPND 640.
- (6) Refer to Line 2 of the Edit Sheet to determine the correct code.
- (7) Correct any coding or transcription errors.
- (8) Correct codes are:
 - **Blank** - This Field must be blank if Field 01ORG is "9" or the following conditions (b) through (d) do **not** apply.
 - **1** - Frivolous return and taxpayer has not provided a Schedule A or Field 01NPF is blank.
 - **2** - Schedule A or Non-PF Reason Code is missing.
 - **3** - No reply to FYM mismatch correspondence.
- (9) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.18.10
(01-01-2026)

**Field 01GRP - Group
Return Code**

- (1) Field 01GRP, Group Return Code, is transcribed from the right margin of Page 1, Form 990, next to Box HB.
- (2) ISRP will transcribe a "1" or "2," which will be converted to a "7" or "8" in GMF processing.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if other than "1", "2", or blank.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) Refer to the return to determine the correct code. Identify a group return in one of the following ways:
 - a. Group Return is noted on the return or attachment.
 - b. Item H(a) of the entity section is "yes" and the Group Exemption (GEN) is written in Item H(c).
 - c. There is a list of subordinates attached.
 - d. There is a statement on the return or attachment that all affiliates are included on the group return.

(8)

Note: If Item H(a) is checked "No" and Item H(b) is checked "Yes", **DO NOT** consider the return a group return.

- (9) Valid Group Return Codes are:
 - a. **Blank** - if the return is not for a group.
 - b. **1** - group return with a list indicating all the affiliates are included, or there is no response to correspondence.
 - c. **2** - group return with a list indicating only some of the affiliates are included. (Rejects will input FRM49 per (5) below.)
- (10) Use Group Return Code "2" if there is an attachment or statement indicating that not all affiliates are included on the return, or if **GEN #0229** (Line H(c)) is present. Correspondence is required if a list of affiliates isn't present.
- (11) Once a list of affiliates to be included in the filing is received, Rejects will:
 - a. Verify the parent's EIN and verify that the parent EIN is on the BMF by using IDRS Command Code INOLES before inputting TC 590.
 - b. Input Command Code FRM49, TC 590, Closing Code 14, for each of the affiliates covered by the return.

Note: Transaction Code 590 with Closing Code 14 requires the parent EIN as part of the transaction.

3.12.12.18.11
(01-01-2026)

**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is located on Line 4 of the Edit Sheet.
- (2) **Invalid Conditions:**

- (3) This Field is invalid if other than "11", "12", "13", "14", "21", "22", "23", "24" or blank.
- (4) **Correction Procedures:**
- (5) Refer to Line 4 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - **11 - Reply with all information** - Use when the taxpayer responds to our request is complete; all of the information we requested is provided.
 - **12 - Reply with some information** - Use when the taxpayer provides some of the information we requested enter CCC "3".
 - **13 - Reply with no information** - Use when the taxpayer responds to our first inquiry, but does not provide the information we requested, enter CCC "3".
 - **14 - No reply** - Use when the taxpayer does not respond to our request. Enter CCC "3".
 - **21 - Reply with all information** - Use when the taxpayer responds to our request for missing IRI items is complete; all of the information we requested is provided.
 - **22 - Reply with some information** - Use when the taxpayer provides some of information we requested on missing IRI items, enter CCC "3" and the appropriate entry in Field 01IRI.
 - **23 - Reply with no information** - Use when the taxpayer responds on missing IRI items but does not provide the information we requested, enter CCC "3" and the appropriate entry in Field 01IRI.
 - **24 - No reply** - Use when the taxpayer does not respond to our request for missing IRI items, enter CCC "3" and the appropriate entry in Field 01IRI.

3.12.12.18.12
(01-01-2026)
**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, Correspondence Received Date, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- (5) **Correction Procedures:**
- (6) Refer to Line 5 of the Edit Sheet to determine the correct date.
- (7) Correct any coding or transcription errors.
- (8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.18.13
(01-01-2026)

Field 01IRI - IRI Code

- (1) Field 01IRI is located on page 2 in the upper right margin.
- (2) There can be a maximum of five 2-digit codes present for a total of 10 characters.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if other than 2-digit numeric or blank.
- (5) **Correction Procedures:**
- (6) The codes and their meanings are as follows:

No.	Correspondence Items	IRI Code
1.	Missing Signature	90
2.	Part VII	87
3.	Part VIII	88
4.	Part IX	89
5.	Part X	80
6.	Entire or wrong revision of Schedule A	20
7.	Sch. A Part I	21
8.	Sch. A Part II	22
9.	Sch. A Part III	23
10.	Sch. B	50
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13.	Sch. E	53
14.	Sch. L	54
15.	Sch. R	55
16.	Sch. J	56
17.	Sch. H	57
18.	Sch. O	58
19.	Audited Financial Statement	59

- (7) Correct any coding or transcription errors using the above chart.
- (8) Check the IRI Codes to ensure the correct codes have been entered. If not, delete the incorrect code(s) and enter the correct codes.

3.12.12.18.14
(01-01-2023)

Field 01CAF - CAF Indicator

- (1) Field 01CAF, CAF Indicator, is no longer edited by Document Perfection. If this Field displays, delete the entry.

3.12.12.18.15
(01-01-2026)
**Field 01DDP - Daily
Delinquency Penalty**

- (1) Field 01DDP, Daily Delinquency Penalty, is located on Line 7 of the Edit Sheet.
- (2) **Field 01DDP Penalty Amounts:**
- (3) The law provides for a daily penalty for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause.

Exception: Churches, their integrated auxiliaries, and conventions or associations of churches are not required to file Filing Requirement Code (FRC 06).

- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. It is not numeric,
 - b. The last digit is other than "0" (zero) and the Tax Period is prior to 198712.
- (6) **Correction Procedures:**
- (7) Refer to Line 7 of the Edit Sheet to determine the correct entry.
- (8) Correct any coding or transcription errors.
- (9) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.18.16
(01-01-2026)
**Fields 01SCA and SCB -
Schedule Indicator
Codes**

- (1) Field 01SCA and SCB Schedule Indicator Codes are transcribed from the top of Page 3.
- (2) This Field is edited based on the answers to the questions in Part IV. This Field is edited with an alpha/numeric character for each schedule that is attached and not blank. If more than 20 characters are present in Field 01SCA, Field 01SCB will need to be used. This is due to constraints on the ERS Screen display.

- (3) **Invalid Conditions:**
- (4) These Fields are invalid if not alpha, numeric or blank.

Note: We no longer accept any substitute schedules. The only exceptions are forms and schedules that are prepared that are exactly like official IRS forms and schedules.

- (5) **Correction Procedures:**
- (6) Remember we will no longer correspond with the filer for information. Substitute correspond with send the return back to the filer. SSPND 640.
- (7) Refer to the top of Page 3 to determine the correct code(s).
- (8) Correct any coding or transcription errors. Correct codes are:
 - **Blank** - If there are no required schedules.

- **A, B, C, D, D1, E, F, G, H, I, J, K, L, M, N, O, or R** - must be edited if a complete schedule is attached.

Note: Only enter the SIC Code if the Schedule is present. If corresponding for a missing schedule, only enter the SIC Code if a complete schedule is sent in with a reply.

3.12.12.18.17
(01-01-2026)

**Field 01PRE -
Preparation Indicator**

- (1) Field 01PRE, Preparation Indicator, is transcribed from the bottom right margin of the Preparer PTIN box.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1" or "blank".
- (4) **Correction Procedures:**
- (5) Refer to the signature area to determine the correct code.
- (6) Correct any coding or transcription errors. Correct codes are:
 - **Blank** - If the signature or name of the preparer is not present.
 - **1** - If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.

3.12.12.18.18
(01-01-2026)

**Field 01PSN - Preparer
PTIN**

- (1) Field 01PSN, Tax Preparer PTIN, is transcribed from the preparer PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics except all **zeros** or all **9s**. The first character may be a **P**.
- (3) **Invalid Conditions:**
- (4) Field 01PSN is invalid if the first position is other than numeric or "P".
- (5) Field 01PSN is invalid if the Field is all "zeros" or all "9s" (nines) or the first position is "P" and the remaining positions are all "zeros" or all "9s".
- (6) Field 01PSN is invalid if other than the first position is not numerics.
- (7) **Correction Procedures:**
- (8) Delete the Field. **Do not attempt to correct the Field.**

3.12.12.18.19
(01-01-2026)

**Field 01PEN - Preparer
EIN**

- (1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics except all **zeros** or all **9s**. The first character may be a **P**.
- (3) **Invalid Conditions:**
- (4) Field 01PEN is invalid if the Field is all "zeros" or all "9s" (nines).
- (5) Field 01PEN is invalid if it is not all numerics.

(6) **Correction Procedures**

- (7) Delete the Field. Do
- not**
- attempt to correct the Field.

3.12.12.18.20
(01-01-2026)

Field 01PTN - Preparer Telephone Number

- (1) Field 01PTN, Preparer Telephone Number, is transcribed from Form 990, Part II, Paid Preparer Use Only.

(2) **Invalid Conditions:**

- (3) This Field is invalid if not 10 digits, all numeric.

(4) **Correction Procedures:**

- (5) If fewer than 10 digits or unable to determine the correct phone number, Delete Field 01PTN.

3.12.12.19
(01-01-2026)

Section 02 - Data Address Fields

- (1) Section 02 contains address changes and the “in-care-of” name Line.

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change, TC 014.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.20
(01-01-2026)

Section 02 - Field Descriptions

- (1) Section 02 Fields are located in Form 990 Entity Section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2

No.	Field	Field Title	Max Length
6.	02ZIP	ZIP Code	12

3.12.12.20.1
(01-01-2026)

**Field 02CON - In Care of
Name Line**

- (1) Field 02CON, In Care of Name Line, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, "&" (ampersand), "-" (dash), "/" (slash) or "%" (percent).

Note: The first character of the "in-care-of" name must be alpha or numeric.

(3) **Invalid Conditions:**

- (4) This Field is invalid if any of the following conditions exist:

- The first position is a "%" sign and the second position is not blank.
- The first character of the "in-care-of" name is not alpha or numeric.

(5) **Correction Procedures:**

- (6) Check for transcription errors and correct as needed.

No.	If	Then
1.	a "%" is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank enter a blank followed by the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
2.	a blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
3.	the first character of the "in-care-of" name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify "in-care-of" name on return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
4.	two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.20.2
(01-01-2026)

Field 02FAD Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on "G" Coded returns.
 - (2) Code & Edit will use //\$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
 - (3) **Invalid Conditions:**
 - (4) This Field is invalid if any of the following conditions exist:
 - (5) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.
- Note:** ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.
- (6) **Correction Procedures:**
 - (7) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	1. GETSEC 02. 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "." (period) or "space".
2.	a foreign address is not present on the return,	1. SSPND 610. 2. Renumber return to domestic.

- (8) If Forms 8822, Change of Address, is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.

No.	If	Then
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Annotate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822. " <p>Note: The Lead Tax Examiner is required to batch all Form 8822 daily and send them to Entity Control for expedited processing.</p>

3.12.12.20.3
(01-01-2026)
Field 02ADD - Street Address

- (1) Field 02ADD, Street Address, is located in the Entity Section of the return. This section will contain data on non-preaddressed returns when the address change box has been checked or on preaddressed labels when a change has been indicated.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if any of the following conditions exist:
 - a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.
- (4) **Correction Procedures:**
- (5) Check the screen entry with the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.20.4
(01-01-2026)
Field 02CTY City

- (1) Field 02CTY, City, is located in the entity section of the return.
- (2) **Major City Code**
- (3) Certain cities within each state are designated **Major Cities** and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.
- (4) **Invalid Conditions:**

- (5) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
- (6) Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.
- (7) **Correction Procedures:**
- (8) Compare the screen entry with the entry on the return and attachments.
- (9) Correct any coding or transcription errors.
- (10) If unable to correct, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.20.5
(01-01-2026)
Field 02ST - State

- (1) Field 02ST, State, is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.20.6
(01-01-2026)
Field 02ZIP - ZIP Code

- (1) Field 02ZIP is the ZIP Code. It is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. Blank.
 - b. The fourth and fifth position are 00.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.21

(01-01-2026)

Section 03 - Field Descriptions

- (1) Section 03 Fields are located Form 990, Part III.
- (2) Listed below are the Fields contained in Section 03 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	0332	Did Organization Undertake Significant	2	1
2.	0333	Did Organization Cease Conducting	3	1
3.	0334A	Exempt Purpose Code 1	4a	5
4.	0334B	Exempt Purpose Code 2	4b	5
5.	0334C	Exempt Purpose Code 3	4c	5

- (3) **Invalid Conditions:**
- (4) These Fields are invalid if they are not all numeric or blank.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.

Note: The Exempt Purpose Codes are not currently being used and will be blank.

3.12.12.22

(01-01-2026)

Section 04 - Field Descriptions

- (1) Section 04 Fields are located Form 990, Part IV.
- (2) Listed below are the Fields contained in Section 04 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	041	Is Organization 501(c)(3) or 4947(a)(1)	1	1
2.	042	Schedule B Code	2	1
3.	043	Engage in Political Activity	3	1
4.	044	Engage in Lobbying Activity	4	1
5.	045	Subject to Section 6033(e) Notice	5	1
6.	046	Maintain Donor Advised Funds	6	1
7.	047	Receive or Hold Conservation Easements	7	1
8.	048	Maintain Collections	8	1
9.	049	Provide Credit Counseling	9	1
10.	0410	Hold Assets or Endowments	10	1
11.	0411A	Land, Buildings and Equipment	11a	1
12.	0411B	Investments Other Securities	11b	1
13.	0411C	Investments Program Related	11c	1
14.	0411D	Other Assets	11d	1
15.	0411E	Other Liabilities	11e	1
16.	0411F	Separate or Consolidated Financial Statements	11F	1
17.	0412A	Separate Independent Audited Financial	12a	1
18.	0412B	Consolidated Independent Audited Financial	12b	1
19.	0413	Is the Organization a School	13	1
20.	0414A	Maintain an Office	14a	1
21.	0414B	Have Aggregate Revenues or Expenses	14b	1

No.	Field	Field Title	Line Number	Max Length
22.	0415	Report more than \$5,000 on Part IX, Line 3 for ORGS Outside US	15	1
23.	0416	Report more than \$5,000 on Part IX, Line 3 for Individuals Outside US	16	1
24.	0417	Report more than \$15,000 on Part IX, Line 11e	17	1
25.	0418	Report more than \$15,000 on Part VIII, Line 1c and 8a	18	1
26.	0419	Report more than \$15,000 on Part VIII, Line 9a	19	1
27.	0420A	Operate Hospitals	20a	1
28.	0420B	Audited Financial Statement	20b	1
29.	0421	Report more than \$5,000 on Part IX, Line 1	21	1
30.	0422	Report more than \$5,000 on Part IX, Line 2	22	1
31.	0423	Answer "yes" to Questions 3, 4 or 5	23	1
32.	0424A	Tax Exempt Bonds Outstanding	24a	1
33.	0424B	Invest any Net Proceeds	24b	1
34.	0424C	Maintain an Escrow Account	24c	1
35.	0424D	Act on Behalf of Issuer	24d	1
36.	0425A	501(c)(3) and 501(c)(4) Orgs Engaged in Excess Benefit Transaction	25a	1
37.	0425B	Become Aware that it Engaged in Excess Benefit Transaction	25b	1

No.	Field	Field Title	Line Number	Max Length
38.	0426	Loan to or by a current/ former Officer/Director	26	1
39.	0427	Provide Grant or Other	27	1
40.	0428A	Transaction with Current/Former Officer	28a	1
41.	0428B	Transaction with Family Member	28b	1
42.	0428C	Transaction with Entity or Current/Former Officer	28c	1
43.	0429	Receive or Accrue more than \$25,000 in Non-Cash	29	1
44.	0430	Receive or Accrue Con- tributions of Art	30	1
45.	0431	Liquidate, Terminate or Dissolve	31	1
46.	0432	Sell, Exchange, Dispose of	32	1
47.	0433	Own 100% of an Entity	33	1
48.	0434	Related to any Tax Exempt or Taxable Entity	34	1
49.	0435A	Controlled Entity within 512(b)(13)	35a	1
50.	0435B	Receive Payment or Engage in Transaction Within 512(b)(13)	35b	1
51.	0436	Make any Transfers	36	1
52.	0437	Conduct more than 5%	37	1
53.	0438	Complete Schedule O	38	1

(3) **Invalid Conditions:**

- (4) These Fields are invalid if they are not all "1", "2" or "blank".
- (5) "1" = yes, "2" = no, "blank" = blank or both boxes checked.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.
- (8) See Exhibit 3.12.12-7 for additional information and IRI correspondence.

3.12.12.23
(01-01-2026)

**Section 05 - Field
Descriptions**

- (1) Section 05 Fields are located in Form 990, Part V.
- (2) Listed below are the Fields contained in Section 05 showing the Field designator, title, and location on the return. Money Fields are dollars only and can be positive or negative.

No.	Field	Field Title	Line Number	Field Length
1.	051A	Number of Form 1096, Annual Summary and Transmittal of U.S. Information Returns	1a	6
2.	051B	Number of Form W-2G, Certain Gambling Winnings	1b	6
3.	051C	Comply with Backup Withholding Rules	1c	1
4.	052A	Number of Employees Reported on Form W-3, Transmittal of Wage and Tax Statements	2a	6
5.	052B	File all Required Employment Returns	2b	1
6.	053A	Unrelated Business income >\$1,000	3a	1
7.	053B	If Yes has a Form 990-T been filed	3b	1
8.	054A	Maintain an Interest	4a	1
9.	055A	Party to a Prohibited Tax Shelter	5a	1
10.	055B	Taxable Party Notify Org	5b	1
11.	055C	If "Yes" did Org file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	5c	1
12.	056A	Annual Gross Receipts Normally >\$100,000	6a	1
13.	056B	If "Yes" did org Include with Solicitations	6b	1
14.	057A	\$75 Partly Contribution/Goods/Services	7a	1

No.	Field	Field Title	Line Number	Field Length
15.	057B	If Yes did Org Notify Donor	7b	1
16.	057C	Sell, Exchange, or Otherwise Dispose of	7c	1
17.	057D	Number of Form 8282, Donee Information Return	7d	4
18.	057E	Receive any Funds	7e	1
19.	057F	Pay Premiums	7f	1
20.	057G	Contributions of Qualified Intellectual Property	7g	1
21.	057H	Did Org File Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes	7h	1
22.	058	Sponsoring Orgs, 509(a)(3) Excess Business Holdings	8	1
23.	059A	Make Taxable Distributions Under Section 4966	9a	1
24.	059B	Make Distribution to Donor	9b	1
25.	0510A	Initiation Fees and Capital Contributions	10a	13
26.	0510B	Gross Receipts for Public use of Club Facilities	10b	13
27.	0511A	Gross Income from Members or Shareholders	11a	13
28.	0511B	Gross Income from Other Sources	11b	13
29.	0512A	IRC 4947(a)(1) Filing Form 990 in lieu of Form 1041, U.S. Income Tax Return for Estates and Trusts	12a	1

No.	Field	Field Title	Line Number	Field Length
30.	0512B	Amount of Tax Exempt Interest	12b	13
31.	0513A	Licensed to issue Qualified Health Plans	13a	1
32.	0513B	Aggregate Amount of Reserves to Maintain	13b	15
33.	0513C	Aggregate Amount of Reserves on Hand	13c	15
34.	0514A	Receive Payments for Indoor Tanning	14a	1
35.	0514B	Filed Form 720, to Report Payments	14b	1

(3) **Invalid Conditions:**

- (4) These Fields are invalid if they are not all numeric or blank. Yes/No questions are invalid if other than "1", "2" or blank.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) For Yes/No questions, "1" = Yes, "2" = No, and "blank" = no box checked or both boxes checked.
- (8) See Exhibit 3.12.12-7 for additional information and non-IRI correspondence.
- (9) Fields 051A and 051B are invalid if not numeric and can have up to six characters. If any characters in these Fields are not numeric delete the invalid characters.

3.12.12.24
(01-01-2026)
**Section 06 - Field
Descriptions**

- (1) Section 06 Fields are located in Form 990 Part VI.
- (2) Listed below are the Fields contained in Section 06 showing the Field designa-
tor, title, and location on the return:

No.	Field	Field Title	Line Number	Field Length
1.	061A	Voting Members of Governing Body	Section A, Line 1a	6
2.	061B	Independent Voting Members	Section A, Line 1b	6
3.	062	Officer, Director, Trustee have Family Relationship	Section A, Line 2	1
4.	063	Delegate Control over Management	Section A, Line 3	1
5.	064	Make Significant Changes to Org Docs	Section A, Line 4	1
6.	065	Become aware of a Material Diversion	Section A, Line 5	1
7.	066	Have Members or Stockholders	Section A, Line 6	1
8.	067A	Members, Stockholders or Other Persons who Elect	Section A, Line 7a	1
9.	067B	Decisions Subject to Approval By Members	Section A, Line 7b	1
10.	0615A	Determining Compensation for CEO, Executive Director	Section B, Line 15a	1

(3) **Invalid Conditions:**

(4) Question Fields are invalid if other than "1", "2" or blank.

(5) Refer to the return to determine the correct Question Code.

(6) Correct any coding or transcription errors

(7) Correct Question Codes are:

- **1** - If the "yes" box is checked.
- **2** - If the "no" box is checked.
- **Blank** - If neither box is checked, both boxes are checked or not applicable.

(8) **Correction Procedures:**

- (9) Fields 061A and 061B are invalid if not numeric and can have up to six characters. If any characters in these Fields are not numeric delete the invalid characters.

3.12.12.24.1
(01-01-2026)
**Section 07 - Field
Descriptions**

- (1) Section 07 Fields are located in Form 990 Part VII.
- (2) Listed below are the Fields contained in Section 07 showing the Field designator, title, and location on the return.

No.	Field	Field Title	Line Number	Field Length
1.	071BD	Total Reportable Compensation from ORG.	Section A, Line 1d Col. (D)	13
2.	071BE	Total Reportable Compensation from Related ORG.	Section A, Line 1d Col. (E)	13
3.	071BF	Total Other Compensation from ORG and Related ORG.	Section A, Line 1d Col. (F)	13
4.	07A2	Total Individuals who Received >\$100,000	Section A, Line 2	6
5.	07B2	Total Independent Contractors who Received >\$100,000	Section B, Line 2	6

- (3) **Invalid Conditions:**
- (4) All Fields are invalid if they are other than numeric or blank.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) See Exhibit 3.12.12-7 for IRI Correspondence instructions.
- (8) There is a programming problem that is being corrected. Fields 07A2 and 07B2 must be valid if blank. If a return falls out because these Fields are blank, enter six "9s" to clear the error.

3.12.12.24.2
(01-01-2026)
**Section 08 - Field
Descriptions**

- (1) Section 08 Fields are located in Form 990 Part VIII.
- (2) All Section 08 Fields are dollars only or numeric and may be either positive or negative.
- (3) Listed below are the Fields contained in Section 08 showing the Field designator, title, and location on the return. All Fields are 13 positions:

No.	Field	Field Title	Line Number	Field Length
1.	081HA	Total Contributions, Gifts, Grants	1h, Col. (A)	13
2.	082A	Program Service Revenue a Business Code	2a	6
3.	082AA	Total Revenue	2a Col. (A)	13
4.	082B	Business Code	2b	6
5.	082BA	Total Revenue	2b Col. (A)	13
6.	082C	Business Code	2c	6
7.	082CA	Total Revenue	2c Col. (A)	13
8.	082D	Business Code	2d	6
9.	082DA	Total Revenue	2d Col. (A)	13
10.	082E	Business Code	2e	6
11.	082EA	Total Revenue	2e Col. (A)	13
12.	08FA	Total Revenue	2f Col. (A)	13
13.	082G	Total	2g	13
14.	083A	Investment Income	3 Col. (A)	13
15.	084A	Tax Exempt Bond Proceeds	4 Col. (A)	13
16.	085A	Royalties	5 Col. (A)	13
17.	086AR	Gross Rents-Real	6a (real)	13
18.	086AP	Gross Rents-Personal	6a (pers)	13
19.	086BR	Less Rental Expenses-Real	6b (real)	13
20.	086BP	Less Rental Expenses-Personal	6b (pers)	13
21.	086CR	Rental Income-Real	6c (real)	13
22.	>>>>	Rental Income Underprint Amount	N/A	13
23.	086CP	Rental Income-Personal	6c (pers)	13
24.	086DA	Net Rental Income	6d Col. (A)	13
25.	>>>>	Net Rental Income Underprint Amount	Computer-generated	13

No.	Field	Field Title	Line Number	Field Length
26.	087AS	Gross Amount from Sales of Securities	7a (sec)	13
27.	087AO	Gross Amount from Sales of Assets Other	7a (other)	13
28.	087BS	Cost or Other Basis and Sales Securities	7b (sec)	13
29.	087BO	Cost or Other Basis and Sales Other	7b (other)	13
30.	087CS	Gain or Loss Securities	7c (sec)	13
31.	>>>>	Gain or Loss Securities Underprint Amount	Computer-generated	13
32.	087CO	Gain or Loss Other	7c (other)	13
33.	>>>>	Gain or Loss Other Underprint Amount	Computer-generated	13
34.	087DA	Net Gain or Loss	7d Col. (A)	13
35.	088A	Gross Income from Fundraising Events	8a	13
36.	088B	Less Direct Expenses	8b	13
37.	088CA	Net Income or Loss from Fundraising	8a Col. (A)	13
38.	>>>>	Net Income or Loss Underprint Amount	Computer-generated d	13
39.	089A	Gross Income from Gaming	9a	13
40.	089B	Less Direct Expenses	9b	13
41.	089CA	Net Income/Loss from Gaming	9c Col. (A)	13
42.	>>>>	Net Income/Loss from Gaming Underprint	Computer-generated	13
43.	0810A	Gross Sales from Inventory	10a	13
44.	0810B	Less Cost of Goods Sold	10b	13
45.	0810C	Net Income or Loss from Sales	10c	13

No.	Field	Field Title	Line Number	Field Length
46.	>>>>	Net Income or Loss from Sales Underprint	Computer-generated	13
47.	0811A	Business Code	11a	6
48.	08A11	Total Revenue	11a Col. (A)	13
49.	0811B	Business Code	11b	6
50.	08B11	Total Revenue	11b Col. (A)	13
51.	0811C	Business Code	11c	6
52.	08C11	Total Revenue	11c Col. (A)	13
53.	0811D	Total Revenue	11d Col. (A)	13
54.	0811E	Total	11e	13
55.	0812A	Total Revenue	12 Col. (A)	13
56.	>>>>	Total Revenue Underprint	Computer-generated	13

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures**

(7) Refer to the return to verify the entries.

(8) Correct any coding or transcription errors.

Note: Remove any non-numeric entries in the Business Code Fields, such as period(s). Also delete the Business Code fields if they are fewer than six digits/numeric and are not misplaced entries.

(9) See Exhibit 3.12.12-7 for non-IRI Correspondence Procedures.

3.12.12.24.3

(01-01-2026)

Section 09 - Field Descriptions

(1) Section 09 Fields are located on Form 990 Part IX.

(2) Listed below are the Fields contained in Section 09 showing the Field designator, title, and location on the return. All Fields are dollars only:

No.	Field	Field Title	Line Number	Field Length
1.	091A	Grants to Gov./Orgs in U.S.	1 Col. (A)	13
2.	092A	Grants and Other Assistance in U.S.	2 Col. (A)	13
3.	093A	Grants and Other Assistance Outside U.S.	3 Col. (A)	13
4.	094A	Benefits Paid to or for Members	4 Col. (A)	13
5.	095A	Compensation of Current Officers, Directors	5 Col. (A)	13
6.	096A	Compensation to Disqualified Persons	6 Col. (A)	13
7.	097A	Other Salaries and Wages	7 Col. (A)	13
8.	098A	Pension Plan Contributions	8 Col. (A)	13
9.	099A	Other Employee Benefits	9 Col. (A)	13
10.	0910A	Payroll Taxes	10 Col. (A)	13
11.	0911A	Fees for Services Management	11a Col. (A)	13
12.	0911B	Fees for Services Legal	11b Col. (A)	13
13.	0911C	Fees for Services Accounting	11c Col. (A)	13
14.	0911D	Fees for Services Lobbying	11d Col. (A)	13
15.	0911E	Fees for services Professional Fund-raising	11e Col. (A)	13
16.	0911F	Fees for Services Investment Management	11f Col. (A)	13
17.	0911G	Fees for Services Other	11g Col. (A)	13
18.	0912A	Advertising	12 Col. (A)	13
19.	0913A	Office Expenses	13 Col. (A)	13

No.	Field	Field Title	Line Number	Field Length
20.	0914A	Information Technol- ogy	14 Col. (A)	13
21.	0915A	Royalties	15 Col. (A)	13
22.	0916A	Occupancy	16 Col. (A)	13
23.	0917A	Travel	17 Col. (A)	13
24.	0918A	Payments of Travel or Entertainment	18 Col. (A)	13
25.	0919A	Conferences, Con- ventions and Meetings	19 Col. (A)	13
26.	0920A	Interest	20 Col. (A)	13
27.	0921A	Payments to Affili- ates	21 Col. (A)	13
28.	0922A	Depreciation, Depletion, etc.	22 Col. (A)	13
29.	0923A	Insurance	23 Col. (A)	13
30.	0924A	Other Expenses	24a Col. (A)	13
31.	0924B	Other Expenses	24b Col. (A)	13
32.	0924C	Other Expenses	24c Col. (A)	13
33.	0924D	Other Expenses	24d Col. (A)	13
34.	0924E	Other Expenses	24e Col. (A)	13
35.	0924F	Other Expenses	24f Col. (A)	13
36.	0925A	Total functional Expenses	25 Col. (A)	13
37.	>>>>	Total Functional Expenses Under- print	Computer- generated	13

(3) **Invalid Conditions:**

(4) Section 09 Fields are all dollars and can be positive or negative

(5) **Correction Procedures:**

(6) Refer to the return to determine the correct entry.

(7) See Exhibit 3.12.12-7 for IRI correspondence instructions.

3.12.12.24.4
(01-01-2026)

**Section 10 - Field
Descriptions**

- (1) Section 10 Fields are located in Form 990, Part X.
- (2) All of the Fields in Section 10 are dollars only and are positive or negative.
- (3) Listed below are the Fields contained in Section 10 showing the Field designa-
tor, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Field Length
1.	101B	Cash Non Interest	1, Col. (B)	13
2.	102B	Savings and Temp. Cash Investments	2, Col. (B)	13
3.	103B	Pledges and Grants Receivable	3, Col. (B)	13
4.	104B	Accounts Receivable Net	4, Col. (B)	13
5.	105B	Receivables from Current and Former	5, Col. (B)	13
6.	106B	Receivables from Dis- qualified	6, Col. (B)	13
7.	107B	Notes and Loans Re- ceivable	7, Col. (B)	13
8.	108B	Inventories for Sale or Use	8, Col. (B)	13
9.	109B	Prepaid Expenses	9, Col. (B)	13
10.	1010C	Land Build. and Equipment	10c, Col. (B)	13
11.	1011B	Investments Publicly Traded	11, Col. (B)	13
12.	1012B	Investments Other	12, Col. (B)	13
13.	1013B	Investments Program Related	13, Col. (B)	13
14.	1014B	Intangible Assets	14, Col. (B)	13
15.	1015B	Other Assets	15, Col. (B)	13
16.	1016A	Total Assets (BOY)	16, Col. (A)	13
17.	1016B	Total Assets (EOY)	16, Col. (B)	13
18.	1017B	Accounts Payable and Accrued Expenses (EOY)	17, Col. (B)	13
19.	1018B	Grants Payable	18, Col. (B)	13
20.	1019B	Deferred Revenue	19, Col. (B)	13
21.	1020B	Tax Exempt Bond Li- abilities	20, Col. (B)	13
22.	1021B	Escrow Account Liability	21, Col. (B)	13
23.	1022B	Payable to Current	22, Col. (B)	13

No.	Field	Field Title	Line Number	Field Length
24.	1023B	Secured Mortgages and Notes	23, Col. (B)	13
25.	1024B	Unsecured Notes and Loans Payable	24, Col. (B)	13
26.	1025B	Other Liabilities	25, Col. (B)	13
27.	1026A	Total Liabilities (BOY)	26, Col. (A)	13
28.	1026B	Total Liabilities (EOY)	26, Col. (B)	13
29.	1027B	Unrestricted Net Assets	27, Col. (B)	13
30.	1028B	Temp. Restricted Net Assets	28, Col. (B)	13
31.	1029B	Capital Stock or Trust	29, Col. (B)	13
32.	1030B	Paid in or Capital Surplus	29, Col. (B)	13
33.	1031B	Retained Earnings	30, Col. (B)	13
34.	1032B	Total Net Assets or Fund Balances (BOY)	31, Col. (B)	13
35.	1033A	Total Net Assets or Fund Balances (BOY)	32, Col. (A)	13
36.	>>>>	Total Net Assets or Fund Balances (BOY) Underprint	Computer-generated	13
37.	1033B	Total Net Assets or Fund Balances (EOY)	32, Col. (B)	13
38.	>>>>	Total Net Assets or Fund Balances (EOY) Underprint	Computer-generated	13
39.	1034B	Total Liabilities and Net Assets/Fund Balances	33, Col. (B)	13

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.24.5
(01-01-2026)
**Section 11 - Field
Descriptions**

- (1) Section 11 Fields are located in Form 990, Schedule A, Parts I and II.
- (2) All of the Fields in Section 11 are dollars only and are positive or negative.
- (3) Listed below are the Fields contained in Section 11 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line number	Max Length
1.	11TO	Type of Organization	Part I, Line 12, a – d checkbox	1
2.	11E	Written Determination Type I, II or III	Part I, Line 12e checkbox	1
3.	11F	Number of Supported Organizations	Part I, Line 12f	3
4.	11GA2	EIN	Part I, Line 12g, Row A Column (ii)	9
5.	11GA3	Type of Organization	Part I, Line 12g, Row A, Column (iii)	1
6.	11GA4	Listed in Governing Document	Part I, Line 12g, Row A, Column (iv)	1
7.	11GA5	Amount of Support	Part I, Line 12g, Row A, Column (v)	13
8.	11GB2	EIN	Part I, Line 12g, Row B Column (ii)	9
9.	11GB3	Type of Organization	Part I, Line 12g, Row B, Column (iii)	1
10.	11GB4	Listed in Governing Document	Part I, Line 12g, Row B, Column (iv)	1
11.	11GB5	Amount of Support	Part I, Line 12g, Row B, Column (v)	13
12.	11GC2	EIN	Part I, Line 12g, Row C, Column (ii)	9
13.	11GC3	Type of Organization	Part I, Line 12g, Row C, Column (iii)	1
14.	11GC4	Listed in Governing Document	Part I, Line 12, Row C, Column (iv)	1
15.	11GC5	Amount of Support	Part I, Line 12g, Row C, Column (v)	13

No.	Field	Field Title	Line number	Max Length
16.	11GD2	EIN	Part I, Line 12g, Row D, Column (ii)	9
17.	11GD3	Type of Organization	Part I, Line 12g, Row D Column (iii)	1
18.	11GD4	Listed in Governing Document	Part I, Line 12g, Row D, Column (iv)	1
19.	11GD5	Amount of Support	Part I, Line 12g, Row D, Column (v)	13
20.	11GE2	EIN	Part I, Line 12g, Row E, Column (ii)	9
21.	11GE3	Type of Organization	Part I, Line 12g, Row E Column (iii)	1
22.	11GE4	Listed in Governing Document	Part I, Line 12g, Row E, Column (iv)	1
23.	11GE5	Amount of Support	Part I, Line 12g, Row E, Column (v)	13
24.	11TOT	Total	Part I, Line 12g, Total, Column (v)	13
25.	1111G	Total Number of Organizations	Part I, Line 12G(i) Total	6
26.	11G11	Total Amount of Support	Part I, Line 12G (vi) Total	13
27.	111F	Gifts, Grants, Contributions	Part II, Line 1 Col. (F)	13
28.	112F	Tax Revenues Levied	Part II, Line 2 Col. (F)	13
29.	113F	Value of Services	Part II, Line 3 Col. (F)	13
30.	114F	Total	Part II, Line 4 Col. (F)	13
31.	>>>>	Total 170 Amount Underprint	Computer-generated	13

No.	Field	Field Title	Line number	Max Length
32.	115F	Exceeds 2%	Part II, Line 5 Col. (F)	13
33.	116F	Public Support	Part II, Line 6 Col. (F)	13
34.	117F	Amount from Line 4	Part II, Line 7 Col. (F)	13
35.	118F	Gross Income from Interest 170	Part II, Line 8 Col. (F)	13
36.	119F	Net Income from Unrelated Business	Part II, Line 9 Col. (F)	13
37.	1110F	Other Income	Part II, Line 10 Col. (F)	13
38.	1111F	Total Support	Part II, Line 11 Col. (F)	13
39.	>>>>	Total Support Un- derprint	Computer- generated	13
40.	1112	Receipts from Related Activities	Part II, Line 12 Col. (F)	13
41.	1113	First 5 Years Checkbox	Part II, Line 13 Col. (F) Checkbox	1
42.	1116A	33 1/3% Test Current Year Checkbox	Part II, Line 16a Col. (F) Checkbox	1
43.	1116B	33 1/3 Test Prior Year Checkbox	Part II, Line 16b Col. (F) Checkbox	1
44.	1117A	Current Facts Checkbox	Part II, Line 17a Col. (F) Checkbox	1
45.	1117B	Prior Facts Checkbox	Part II, Line 17b Col. (F) Checkbox	1
46.	1118	Private Foundation Checkbox	Part II, Line 18 Col. (F) Checkbox	1

(4) **Invalid Conditions:**

(5) Dollar Fields are invalid if they are not all numeric or blank.

(6) Yes/No questions are invalid if not "1", "2", or Blank.

- (7) Fields 11GA3, 11GB3, 11GC3 11GD3, and 11GE3 are invalid if not “1” through “9” or Blank. If an invalid entry is present and the correct entry cannot be determined from return or the box checked on Part I, Lines 1–9, Blank Part I, Lines 1-9 to clear the Field error. On MeF returns, just blank Part I, Lines 1-9. if they error out.
- (8) **Correction Procedures:**
- (9) If the checkboxes are checked, it will be a 1, if not blank the Field.
- (10) Field 11TO must be present if box 12 is checked. It is valid as a 1-4 based on which box is marked on Schedule A, Part I, Line 12 boxes a through d. See Error Code 955.
- (11) Fields 11GA4, 11GB4, 11GC4 11GD4, and 11GE4 will be transmitted to GMF as a “0” on MeF returns when the filer checks the No box. Change the “0” to a “2” if this occurs.
- (12) #2014 and subsequent Revision - Line 11g Column (iii) A, B, C, D, E, Type of Organization: If other than a single numeric 1 - 9 only is present clear the information present, and edit based on the following:

No.	If Description or information on Line 11g Column (iii) is	Then edit on Line 11g, Column (iii) A, B, C, D, E
1.	Church, convention of churches or 170(b)(1)(A)(i)	1
2.	School or 170(b)(1)(A)(ii)	2
3.	Hospital or 170(b)(1)(A)(iii)	3
4.	Medical Research	4
5.	Operated for the benefit of a college, university or governmental unit or 170(b)(1)(A)(iv)	5
6.	Federal, state or local governmental unit or 170(b)(1)(A)(v)	6
7.	Support from a governmental unit or public or 170(b)(1)(A)(vi)	7
8.	Community trust	8
9.	More than 33% support or 509(a)(2)	9
10.	None of the above or unable to determine	Clear the information present in 1-9

3.12.12.24.6
(01-01-2026)

**Section 12 - Field
Descriptions**

- (1) Section 12 Fields are located in Form 990, Schedule A, Parts III, IV, & V.
- (2) Listed below are the Fields contained in Section 12 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line number	Max Length
1.	121F	Gifts, Grants, Contributions	Part III, Line 1 Col. (F)	13
2.	122F	Gross Receipts from Admissions	Part III, Line 2 Col. (F)	13
3.	123F	Gross Receipts from Activities	Part III, Line 3 Col. (F)	13
4.	124F	Tax Revenues Levied	Part III, Line 4 Col. (F)	13
5.	125F	Value of Services	Part III, Line 5 Col. (F)	13
6.	126F	Total	Part III, Line 6 Col. (F)	13
7.	>>>>	Total Underprint	Computer-generated	13
8.	127AF	Received from Disqualified	Part III, Line 7a Col. (F)	13
9.	127BF	Received from Other	Part III, Line 7b Col. (F)	13
10.	127CF	Total of 7a and 7b	Line 7c Col. (F)	13
11.	128F	Public Support	Part III, Line 8 Col. (F)	13
12.	129F	Amount from Line 6	Part III, Line 9 Col. (F)	13
13.	1210A	Gross Income from Interest	Part III, Line 10a Col. (F)	13
14.	1210B	Unrelated Business Taxable Income	Part III, Line 10b Col. (F)	13
15.	1210C	Total of 10a and 10b	Part III, Line 10c Col. (F)	13
16.	1211F	Net Income from Unrelated Activity	Part III, Line 11 Col. (F)	13
17.	1212F	Other Income	Part III, Line 12 Col. (F)	13
18.	1213F	Total Support	Part III, Line 13 Col. (F)	13
19.	>>>>	Total Support Underprint	Computer-generated	13

No.	Field	Field Title	Line number	Max Length
20.	1214	First Five Years Checkbox	Part III, Line 14 Col. (F) Checkbox	1
21.	1219A	33 1/3% Test Current Year	Part III, Line 19a Col. (F) Checkbox	1
22.	1219B	33 1/3% Test Prior Year	Part III, Line 19b Col. (F) Checkbox	1
23.	1220	Private Foundation Checkbox	Part III, Line 20 Col. (F) Checkbox	1
24.	12P4A	Part IV, Section A, Data Present	Part IV, Section A	1
25.	12P4B	Part IV, Section B, Data Present	Part IV, Section B	1
26.	12P4C	Part IV, Section C, Data Present	Part IV, Section C	1
27.	12P4D	Part IV, Section D, Data Present	Part IV, Section D	1
28.	12P4E	Part IV, Section E, Data Present	Part IV, Section E	1
29.	12E3C	Excess Distributions	Part V, Section E, Line 3c	13
30.	12E3D	Excess Distributions	Part V, Section E, Line 3d	13
31.	12E3E	Excess Distributions	Part V, Section E, Line 3e	13
32.	12E8C	Excess Distributions Breakdown	Part V, Section E, Line 8c	13
33.	12E8D	Excess Distributions Breakdown	Part V, Section E, Line 8d	13
34.	12E8E	Excess Distributions Breakdown	Part V, Section E, Line 8e	13

(3) **Invalid Conditions:**

(4) Dollar Fields are invalid if they are not all numeric or blank.

(5) Checkboxes are invalid if not "1", or blank.

(6) **Correction Procedures:**

(7) If the checkboxes are checked, it will be a 1, if not blank the Field.

- (8) Fields 12P4A, 12P4B, 124PC, 124PD and 124PE valid entries are "1" or blank.

3.12.12.24.7
(01-01-2026)

Section 13 - Field Descriptions

- (1) Section 13 Fields are located in Form 990, Schedules C & D.
- (2) Listed below are the Fields contained in Section 13 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	13CI2	Political Expenditures	Sch. C, Part I-A, Line 2	13
2.	13D1A	Total Number at EOY	Sch. D, Part I, Line 1 Col. (A)	6
3.	13D2A	Contributions To	Sch. D, Part I, Line 2 Col. (A)	6
4.	13D3A	Grants Form	Sch. D, Part I, Line 3 Col. (A)	6
5.	13D4A	Aggregate Value	Sch. D, Part I, Line 4 Col. (A)	13
6.	13D5	Inform all Donors	Sch. D, Part I, Line 5	1
7.	13D6	Inform all Grantees	Sch. D, Part I, Line 6	1

- (3) **Invalid Conditions:**
- (4) Dollar Fields are invalid if they are not all numeric or blank.
- (5) Checkboxes are invalid if not "1", "2" or blank.
- (6) **Correction Procedures**
- (7) Correct any coding or transcription errors.

3.12.12.24.8
(01-01-2026)

Section 14 - Field Descriptions

- (1) Section 14 Fields are located in Form 990, Schedule H.
- (2) Listed below are the Fields contained in Section 14 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	141A	Financial Assistance	Part I, Line 1a	1
2.	141B	Written Policy	Part I, Line 1b	1
3.	142	Best Describes	Part I., Line 2	1
4.	143A	FPG Used	Part I, Line 3a	1
5.	143AP	FPG Percent	Part I, Line 3a, % line	3
6.	143B	FPG Discounted Care	Part I, Line 3b	1
7.	143BP	FPG Discounted Care Percent	Part I, Line 3b, % line	3
8.	144	Applied to Largest Number of Patients	Part I, Line 4	1
9.	145A	Budget Amounts for Free or Discounted	Part I, Line 5a	1
10.	145B	Exceed Budget Amount	Part I, Line 5b	1
11.	145C	Unable to Provide Free or Discounted Care	Part I, Line 5c	1
12.	146A	Prepare A Community Benefit Report	Part I, Line 6a	1
13.	146B	Available to Public	Part I, Line 6b	1
14.	147AC	Financial Assistance	Part I, Line 7a, Col. (c)	13
15.	147AD	Financial	Part I, Line 7a, Col. (d)	13
16.	147AE	Financial Assistance at Cost Net Community	Part I, Line 7a, Col. (e)	13
17.	147AF	Financial Assistance at Cost Percent	Part I, Line 7a Col. (f)	3
18.	147BC	Medicaid	Part I, Line 7b, Col. (c)	13
19.	147BD	Medicaid	Part I, Line 7b, Col. (d)	13

No.	Field	Field Title	Line Number	Max Length
20.	147BE	Unreimbursed Medicaid Net Community	Part I, Line 7b Col. (e)	13
21.	147BF	Unreimbursed Medicaid Percent	Part I, Line 7b Col. (f)	3
22.	147CC	Cost Of Other Means Tested	Part I, Line 7c, Col. (c)	13
23.	147CD	Cost Of Other Means Tested	Part I, Line 7c, Col. (d)	13
24.	147CE	Unreimbursed Costs - Other Net Community	Part I, Line 7c Col. (e)	13
25.	147CF	Unreimbursed Costs-Other Net Percent	Part I, Line 7c Col. (f)	3
26.	147DC	Financial Assistance Total C	Part I, Line 7d, Col. (c)	13
27.	147DD	Financial Assistance Total D	Part I, Line 7d, Col. (d)	13
28.	147DE	Total Financial Assistance Net Community	Part I, Line 7d, Col. (e)	13
29.	147DF	Total Financial Assistance Percent	Part I, Line 7d Col. (f)	3
30.	14H31	Report Bad Debt Expense	Part III, Line 1	1
31.	14H32	Bad Debt Expense Amount	Part III, Line 2	13
32.	14H33	Estimated Bad Debt Amount	Part III, Line 3	13
33.	14H35	Revenue from Medicare	Part III, Line 5	13
34.	14H36	Medicare Allowable Costs	Part III, Line 6	13
35.	14H37	Medicare Surplus or Shortfall	Part III, Line 7	13
36.	14H38	Costing Methodology or Source Code	Part III, edited to the right of the Checkboxes at the bottom of Line 8	1

No.	Field	Field Title	Line Number	Max Length
37.	1439A	Written Debt Collection Policy	Part III, Line 9a	1
38.	1439B	Collection Policy Contain Provision	Part III, Line 9b	1
39.	14ATL	How many Hospitals Facilities did Organization Operate	Part V, Section A, top left box, Hospital Facilities	4

(3) **Invalid Conditions:**

- (4) Dollar Fields are invalid if they are not all numeric or blank.
- (5) Checkboxes are invalid if not “1”, “2”, or blank.
- (6) Field 14H38 is invalid if not a “1”, (first box checked) “2” (second box checked) or “3” (third box checked) or blank.
- (7) Questions are invalid if not “1”, “2” or blank.

(8) **Correction Procedures:**

- (9) Correct any coding or transcription errors.

3.12.12.24.9
(01-01-2026)

Section 15 - Field Descriptions

- (1) Listed below are the Fields contained in Section 15 showing the Field designator, title, location on the return, and maximum length:
- (2) Sections 15 through 31 are repeats of Schedule H, Part V. There are two sections for each Part V and we will transcribe up to five Schedule H, Part V(s). Each Organization must submit a Schedule H, Part V for each facility they operate.

No.	Field	Field Title	Line Number	Max Length
1.	157EC	Community Health Improvement	7e, Col. (c)	13
2.	157ED	Community Health Improvement	7e, Col. (d)	13
3.	157EE	Community Health Improvement	7e, Col. (e)	13
4.	157EF	Community Health Improvement Percent	7e, Col. (f)	3
5.	157FC	Health Professions	7f, Col. (c)	13
6.	157FD	Health Professions	7f, Col. (d)	13
7.	157FE	Health Professions	7f, Col. (e)	13

No.	Field	Field Title	Line Number	Max Length
8.	157FF	Health Professions Percent	7f, Col. (f)	3
9.	157GC	Subsidized Health Services	7g, Col. (c)	13
10.	157GD	Subsidized Health Services	7g, Col. (d)	13
11.	157GE	Subsidized Health Services	7g, Col. (e)	13
12.	157GF	Subsidized Health Services Percent	7g, Col. (f)	3
13.	157HC	Research	7h, Col. (c)	13
14.	157HD	Research	7h, Col. (d)	13
15.	157HE	Research	7h, Col. (e)	13
16.	157HF	Research Percent	7h, Col. (f)	3
17.	157IC	Cash & Contributions	7i, Col. (c)	13
18.	157ID	Cash & Contributions	7i, Col. (d)	13
19.	157IE	Cash & Contributions	7i, Col. (e)	13
20.	157IF	Cash & Contributions Percent	7i, Col. (f)	3
21.	157JC	Total Other Benefits	7j, Col. (c)	13
22.	157JD	Total Other Benefits	7j, Col. (d)	13
23.	157JE	Total Other Benefits	7j, Col. (e)	13
24.	157JF	Total Other Benefits Percent	7j, Col. (f)	3
25.	157KC	Total	7k, Col. (c)	13
26.	157KD	Total	7k, Col. (d)	13
27.	157KE	Total	7k, Col. (e)	13
28.	157KF	Total Percent	7k, Col. (f)	3

(3) **Correction Procedures:**

- (4) Correct any coding or transcription errors.

3.12.12.24.10
(01-01-2026)

**Section 16 - Field
Descriptions**

- (1) Section 16 Fields are located in Form 990, Schedule H, Parts II, III, IV & V.
- (2) Listed below are the Fields contained in Section 16 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	1610E	Total Net Community	Part II, Line 10, Column (e)	13
2.	1610F	Total Percent of Expense	Part II, Line 10, Column (f)	3
3.	1631	Report Bad Debt Expense	Part III, Line 1	1
4.	1632	Bad Debt Expense Amount	Part III, Line 2	13
5.	1633	Estimated Bad Debt Expense Amount	Part III, Line 3	13
6.	1635	Revenue from Medicare	Part III, Line 5	13
7.	1636	Medicare Allowable Costs	Part III, Line 6	13
8.	1637	Medicare Surplus or Shortfall	Part III, Line 7	13
9.	1638R	Costing Methodology or Source Code	Part III, Line 8, right	1
10.	169A	Written Debt Collection Policy	Part III, Line 9a	1
11.	169B	Collection Policy Contain Provisions	Part III, Line 9b	1
12.	164RM	Part IV Code	Part IV, right margin	1
13.	16ATL	How many hospitals did the organization operate	Part V, Section A, How many Hospitals Line	4
14.	16CI	Part V Sections C Indicator Code	Part V, Section C, Indicator Code, Right Margin	1

No.	Field	Field Title	Line Number	Max Length
15.	16DTL	Part V Sections D Non-Hospital Facilities Count	Part V, Section D, Non- Hospital Facilities, Right Margin	4
16.	16DI	Data Present Indicator	Part V, Section D, Right Margin	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions are invalid if not "1", "2" or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.11
(01-01-2026)

**Section 17 - Field
Descriptions**

- (1) Section 17 Fields are located in Form 990, Schedule H, Part V, Schedule B.

No.	Field	Field Title	Line Number	Max Length
1.	17NM1	Name of Facility (part 1)	Top portion	20
2.	17NM2	Name of Facility (continued in part 2)	Part V, Section B, Top Portion	15
3.	17ICD	Section B Identification Number Code	Edited code	1
4.	17LNN	Line Number reference to section	Line number of hospital (valid 2013 and prior)	3
5.	171	Licensed Register State	1	1
6.	172	Hospital Acquired in Current Year	2	2
7.	173	Hospital Conducted CHNA	3 (prior to 2014 - Line 1)	1

No.	Field	Field Title	Line Number	Max Length
8.	173A	Definition of Community Served	3a (prior to 2014 - Line 1a)	1
9.	173B	Demographics of Community	3b (prior to 2014 - Line 1b)	1
10.	173C	Existing Health Care and Resources	3c (prior to 2014 - Line 1c)	1
11.	173D	How Data was Obtained	3d (prior to 2014 - Line 1d)	1
12.	173E	Health Needs of Community	3e (prior to 2014 - Line 1e)	1
13.	173F	Primary and Chronic Disease	3f (prior to 2014 - Line 1f)	1
14.	173G	Identifying and Prioritizing Health Needs	3g (prior to 2014 - Line 1g)	1
15.	173H	Consulting with Persons Representing	3h (prior to 2014 - Line 1h)	1
16.	173I	Significant Health Needs Identified in the hospital facilities CHNA(s)	3i (prior to 2014 - Line 1i)	1
17.	173J	Other	3j (prior to 2014 - Line 1j)	1
18.	174	Tax Year CHNA Conducted	4 (prior to 2014 - Line 2)	2
19.	175	Hospital Facility Take Into Account Input	5 (prior to 2014 - Line 3)	1

No.	Field	Field Title	Line Number	Max Length
20.	176A	CHNA Conducted with One or More Hospital Facilities	6a (prior to 2014 - Line 4)	1
21.	176B	CHNA Conducted with One or More Organizations Other than Hospital Facilities	6b	1
22.	177	Widely Available to Public	7 (prior to 2014 - Line 5)	1
23.	177A	Hospital Website	7a (prior to 2014 - Line 5a)	1
24.	177B	Other Website	7b	1
25.	177C	Available Upon Request	7c (prior to 2014 - Line 5c)	1
26.	177D	Other	7d (prior to 2014 - Line 5d)	1
27.	177A	Hospital Website	7a (prior to 2014 - Line 5a)	1
28.	177B	Other Website	7b	1
29.	177C	Available Upon Request	7c (prior to 2014 - Line c)	1
30.	177D	Other	7d (prior to 2014 - Line 5d)	1
31.	17O6A	Facility addressed needs adopt	6a (valid 2013 and prior)	1
32.	17O6B	Facility addressed needs execution	6b (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
33.	17O6C	Facility addressed needs development	6c (valid 2013 and prior)	1
34.	17O6D	Facility addressed needs part in execution	6d (valid 2013 and prior)	1
35.	17O6E	Facility addressed needs inclusion	6e (valid 2013 and prior)	1
36.	17O6F	Facility addressed needs budget	6f (valid 2013 and prior)	1
37.	17O6G	Facility addressed needs prioritization	6g (valid 2013 and prior)	1
38.	17O6H	Facility addressed needs services	6h (valid 2013 and prior)	1
39.	17O6I	Facility addressed needs other	6i (valid 2013 and prior)	1
40.	17OL7	Addressed needs identified	7 (valid 2013 and prior)	1

- (2) Listed below are the Fields contained in Section 17 showing the Field designator, title, location on the return, and maximum length
- (3) **Invalid Conditions**
- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions are invalid if not "1", "2" or Blank.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

3.12.12.24.12
(01-01-2026)

**Section 18 - Field
Descriptions**

- (1) Section 18 Fields are located in Form 990, Schedule H, Section B, Part V.
- (2) Listed below are the Fields contained in Section 18 showing the Field designa-
tor, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	188	Adopt Implementa- tion Strategy	8	1
2.	189	Tax Year Strategy Implemented	9	1
3.	1810	Strategy Posted on Website	10	1
4.	1810A	URL Present Indicator	10a	1
5.	1810B	Strategy Attached	10b	1
6.	1812A	Excise Tax Under 4959	12a (prior to 2014 - Line 8a)	1
7.	1812B	Did Organization File Form 4720	12b (prior to 2014 - Line 8b)	1
8.	1812C	4959 Tax Reported	12c (prior to 2014 - Line 8c)	15
9.	1813	Explained Eligibility Criteria	13 (prior to 2014 - Line 9)	1
10.	1813A	Uses Federal Poverty Guidelines Free Care	13a (prior to 2014 - Line 10)	1
11.	18A1P	Free Care Percent- age	13a, 1st per- centage (prior to 2014 - Line 10%)	3
12.	18O11	Use FPG Dis- counted care	11 (valid 2013 and prior)	1
13.	18A2P	Discounted Care Percentage	13a, 2nd per- centage (prior to 2014 - Line 11%)	3
14.	18O12	Explained basis for calculating charged	11 (valid 2013 and prior)	1
15.	1813B	Income Level Other than FPG	13b (prior to 2014 - Line 12a)	1

No.	Field	Field Title	Line Number	Max Length
16.	1813C	Asset Level	13c (prior to 2014 - Line 12b)	1
17.	1813D	Medical Indigency	13d (prior to 2014 - Line 12c)	1
18.	1813E	Insurance Status	13e (prior to 2014 - Line 12d)	1
19.	1813F	Underinsurance Status	13f (prior to 2014 - Line 12e)	1
20.	18OLF	Basis calculating Medicaid/Medicare	12f (valid 2013 and prior)	1
21.	18OLG	Basis calculating State Regulation	12g (valid 2013 and prior)	1
22.	1813G	Residency	13g	1
23.	1813H	Other	13h (prior to 2014 - Line 12i)	1
24.	1814	Calculating Amounts Charged to Patient	14	1
25.	1815	Explained the Method for Applying Financial Assistance	15 (prior to 2014 - Line 13)	1
26.	1815A	Information Hospital Required on Application	15a	1
27.	1815B	Supporting Information Required on Application	15b	1
28.	1815C	Contact Information	15c	1
29.	1815D	Contact Information Sources of Financial Assistance	15d	1
30.	1815E	Other	15e	1
31.	1816	Was Widely Publicized	16 (prior to 2014 - Line 14)	1

No.	Field	Field Title	Line Number	Max Length
32.	1816A	FAP Available on Website	16a	1
33.	1816B	FAP Application on Website	16b	1
34.	1816C	Plain Language Summary	16c	1
35.	1816D	FAP Available on Request	16d	1
36.	1816E	FAP Application Form Upon Request	16e	1
37.	1816F	Plain Language FAP Available	16f	1
38.	1816G	Individuals Notified about FAP	16g	1
39.	1816H	FAP Customers Notified	16h	1
40.	1816I	FAP Translated into Primary Language of LEP	16i	1
41.	1816J	Other	16j	1
42.	18O4A	Policy posted on website	14a (valid 2013 and prior)	1
43.	18O4B	Policy attached billing	14b (valid 2013 and prior)	1
44.	18O4C	Policy posted in room	14c (valid 2013 and prior)	1
45.	18O4D	Policy posted in admin offices	14d (valid 2013 and prior)	1
46.	18O4E	Policy provided	Part V, Section B, Line 14e (valid 2013 and prior)	1
47.	18O4F	Policy upon request	14f (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
48.	18O4G	Policy other method	14g (valid 2013 and prior)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions are invalid if not "1", "2" or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.13
(01-01-2026)

Section 19 - Field Descriptions

- (1) Section 19 Fields are located in Form 990, Schedule H, Part V.
- (2) Listed below are the Fields contained in Section 19 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	1917	Separate Billing and Collections Billing	17 (prior to 2014 - Line 15)	1
2.	1918A	Reporting to Credit Agency	18a (prior to 2014 - Line 16a)	1
3.	1918B	Selling an Individuals Debt	18b (prior to 2014 - Line 16b)	1
4.	1918C	Deferring Denying or Requesting a Payment	18c (prior to 2014 - Line 16c)	1
5.	1918D	Actions That Require Legal or Judicial Process	18d (prior to 2014 - Line 16c)	1
6.	19OLE	Action permitted under Body attachments	16d (valid 2013 and prior)	1
7.	1918E	Other Similar Actions	18e (prior to 2014 - Line 16e)	1
8.	1918F	None of These Actions	18f	1
9.	1919	Reasonable Effort to Determine Eligibility	19 (prior to 2014 - Line 17)	1

No.	Field	Field Title	Line Number	Max Length
10.	1919A	Reporting to Credit Agency	19a (prior to 2014 - Line 17a)	1
11.	1919B	Selling an Individuals Debt	19b (prior to 2014 - Line 17b)	1
12.	1919C	Deferring Denying or Requesting a Payment	19c	1
13.	1919D	Actions That Require Legal or Judicial Process	19d (2014 – 2016 was Line 19c) (prior to 2014 - Line 17c)	1
14.	1907D	Engaged under Body attachments	7d (valid 2013 and prior)	1
15.	1919E	Other Similar Actions	19d (prior to 2014 - Line 17e)	1
16.	1920A	Provided a Written Notice	20a (prior to 2014 - Line 18a)	1
17.	1920B	Reasonable Effort to Orally Notify	20b (prior to 2014 - Line 18b)	1
18.	1920C	Processed Complete and Incomplete FAP	20c (prior to 2014 - Line 18c)	1
19.	1920D	Made Presumptive Eligibility Determinations	20d (prior to 2014 - Line 18d)	1
20.	1920E	Other	20e (prior to 2014 - Line 18e)	1
21.	1920F	None of These Efforts	20f	1
22.	1921	Written Policy to Emergency Medical Dare Policy	21 (prior to 2014 - Line 19)	1
23.	1921A	Did Not Provide Care for Emergency Conditions	21a (prior to 2014 - Line 19a)	1
24.	1921B	Did Not Have Policy Relating to Emergency Medical Care	21b (prior to 2014 - Line 19b)	1

No.	Field	Field Title	Line Number	Max Length
25.	1921C	Limited Who Was Eligible	21c (prior to 2014 - Line 19c)	1
26.	1921D	Other	21d (prior to 2014 - Line 19d)	1
27.	1922A	Look Back Method Allowed by a Medicare Fee	22a (prior to 2014 - Line 20a)	1
28.	1922B	Look Back Method Allowed by a Medicare Fee and Private Insurance	22b (prior to 2014 - Line 20b)	1
29.	1922C	Look Back Method Allowed by Medicaid Either Alone or Combination of Medicare	22c (prior to 2014 - Line 20c)	1
30.	1922D	Prospective Medicaid or Medicare Method	22d (prior to 2014 - Line 20d)	1
31.	1923	Charge Any of Its Patients	23 (prior to 2014 - Line 21)	1
32.	1924	Amount Equal to the Gross Charge	24 (prior to 2014 - Line 22)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not “1” or blank.
- (5) All yes/no questions are invalid if not “1”, “2” or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.14
(01-01-2026)

Section 20 - Field Descriptions

- (1) Section 20 Fields are located in Form 990, Schedule H, Part V, Schedule B.
- (2) Listed below are the Fields contained in Section 20 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	20NM1	Name of Facility (part 1)	Top Portion	20

No.	Field	Field Title	Line Number	Max Length
2.	20NM2	Name of Facility (continued in part 2)	Part V, Section B, Top Portion	15
3.	20ICD	Section B Identification Number Code	Edited code	1
4.	20LNN	Line Number reference to section A	Line number of hospital (valid 2013 and prior)	3
5.	201	Licensed Register State	1	1
6.	202	Hospital Acquired in Current Year	2	2
7.	203	Hospital Conducted CHNA	3 (prior to 2014 - Line 1)	1
8.	203A	Definition of Community Served	3a (prior to 2014 - Line 1a)	1
9.	203B	Demographics of Community	3b (prior to 2014 - Line 1b)	1
10.	203C	Existing Health Care and Resources	3c (prior to 2014 - Line 1c)	1
11.	203D	How Data was Obtained	3d (prior to 2014 - Line 1d)	1
12.	203E	Health Needs of Community	3e (prior to 2014 - Line 1e)	1
13.	203F	Primary and Chronic Disease	3f (prior to 2014 - Line 1f)	1
14.	203G	Identifying and Prioritizing Health Needs	3g (prior to 2014 - Line 1g)	1
15.	203H	Consulting with Persons Representing	3h (prior to 2014 - Line 1h)	1
16.	203I	Significant Health Needs Identified in the hospital facilities CHNA(s)	3i (prior to 2014 - Line 1i)	1
17.	203J	Other	3j (prior to 2014 - Line 1j)	1

No.	Field	Field Title	Line Number	Max Length
18.	204	Tax Year CHNA Conducted	4 (prior to 2014 - Line 2)	2
19.	205	Hospital Facility Take Into Account Input	5 (prior to 2014 - Line 3)	1
20.	206A	CHNA Conducted with One or More Hospital Facilities	6a (prior to 2014 - Line 4)	1
21.	206B	CHNA Conducted with One or More Organizations Other than Hospital Facilities	6b	1
22.	207	Widely Available to Public	7 (prior to 2014 - Line 5)	1
23.	207A	Hospital Website	7a (prior to 2014 - Line 5a)	1
24.	207B	Other Website	7b	1
25.	207C	Available Upon Request	7c (prior to 2014 - Line 5c)	1
26.	207D	Other	7d (prior to 2014 - Line 5d)	1
27.	2006A	Facility addressed needs adopt	6a (valid 2013 and prior)	1
28.	2006B	Facility addressed needs execution	6b (valid 2013 and prior)	1
29.	2006C	Facility addressed needs development	6c (valid 2013 and prior)	1
30.	2006D	Facility addressed needs part in execution	6d (valid 2013 and prior)	1
31.	2006E	Facility addressed needs inclusion	6e (valid 2013 and prior)	1
32.	2006F	Facility addressed needs budget	6f (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
33.	20O6G	Facility addressed needs prioritization	6g (valid 2013 and prior)	1
34.	20O6H	Facility addressed needs services	6h (valid 2013 and prior)	1
35.	20O6I	Facility addressed needs other	6i (valid 2013 and prior)	1
36.	20OL7	Addressed needs identified	7 (valid 2013 and prior)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not “1” or blank.
- (5) All yes/no questions are invalid if not “1”, “2” or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.15
(01-01-2026)
**Section 21 - Field
Descriptions**

- (1) Section 21 Fields are located in Form 990, Schedule H, Part V, Schedule B.
- (2) Listed below are the Fields contained in Section 21 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	218	Adopt Implementation Strategy	8	1
2.	219	Tax Year Strategy Implemented	9	1
3.	2110	Strategy Posted on Website	10	1
4.	2110A	URL Present Indicator	10a	1
5.	2110B	Strategy Attached	10b	1
6.	2112A	Excise Tax Under 4959	12a (prior to 2014 - Line 8a)	1
7.	2112B	Did Organization File Form 4720	12b (prior to 2014 - Line 8b)	1

No.	Field	Field Title	Line Number	Max Length
8.	2112C	4959 Tax Reported	12c (prior to 2014 - Line 8c)	15
9.	2113	Explained Eligibility Criteria	13 (prior to 2014 - Line 9)	1
10.	2113A	Uses Federal Poverty Guidelines Free Care	13a (prior to 2014 - Line 10)	1
11.	21A1P	Free Care Percentage	13a, 1st percentage (prior to 2014 - 10%)	3
12.	21O11	Use FPG Discounted care	Line 11 (valid 2013 and prior)	1
13.	21O12	Explained basis for calculating charged	11 (valid 2013 and prior)	1
14.	2113B	Income Level Other than FPG	13b (prior to 2014 - Line 12a)	1
15.	2113C	Asset Level	13c (prior to 2014 - Line 12b)	1
16.	2113D	Medical Indigency	13d (prior to 2014 - Line 12c)	1
17.	2113E	Insurance Status	13e (prior to 2014 - Line 12d)	1
18.	2113F	Underinsurance Status	Line 13f (prior to 2014 Line 12e)	1
19.	21OLF	Basis calculating Medicaid/ Medicare (valid for 2013 and prior)	12f	1
20.	21OLG	Basis calculating State Regulation	12g (valid 2013 and prior)	1
21.	2113G	Residency	13g	1
22.	2113H	Other	13h (prior to 2014 - Line 12i)	1
23.	2114	Calculating Amounts Charged to Patient	14	1

No.	Field	Field Title	Line Number	Max Length
24.	2115	Explained the Method for Applying Financial Assistance	15 (prior to 2014 - Line 13)	1
25.	2115A	Information Hospital Required on Application	15a	1
26.	2115B	Supporting Information Required on Application	15b	1
27.	2115C	Contact Information	15c	1
28.	2115E	Other	15e	
29.	2116	Was Widely Publicized	16 (prior to 2014 - Line 14)	1
30.	2116A	FAP Available on Website	16a	1
31.	2116B	FAP Application on Website	16b	1
32.	2116C	Plain Language Summary	16c	1
33.	2116D	FAP Available on Request	16d	1
34.	2116E	FAP Application Form Upon Request	16e	1
35.	2116F	Plain Language FAP Available	16f	1
36.	2116G	Individuals Notified about FAP	16g	1
37.	2116H	FAP Customers Notified	16h	1
38.	2116I	FAP Translated into Primary Language of LEP	16i	1
39.	2116J	Other	16j	1
40.	21O4A	Policy posted on website	14a (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
41.	21O4B	Policy attached billing	14b (valid 2013 and prior)	1
42.	21O4C	Policy posted in room	14c (valid 2013 and prior)	1
43.	21O4D	Policy posted in admin offices	14d (valid 2013 and prior)	1
44.	21O4E	Policy provided	14e (valid 2013 and prior)	1
45.	21O4F	Policy upon request	14f (valid 2013 and prior)	1
46.	21O4G	Policy other method	14g (valid 2013 and prior)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not “1” or blank.
- (5) All yes/no questions are invalid if not “1”, “2” or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.16
(01-01-2026)

Section 22 - Field Descriptions

- (1) Section 22 Fields are located in Form 990, Schedule H, Part V, Schedule B.
- (2) Listed below are the Fields contained in Section 22 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	2217	Separate Billing and Collections Billing	17 (prior to 2014 - Line 15)	1
2.	2218A	Reporting to Credit Agency	18a (prior to 2014 - Line 16a)	1
3.	2218B	Selling an Individuals Debt	18b (prior to 2014 - Line 16b)	1
4.	2218C	Deferring Denying or Requesting a Payment	18c (prior to 2014 - Line 16c)	1
5.	2218D	Actions That Require Legal or Judicial Process	18d (prior to 2014 - Line 16c)	1
6.	22OLE	Action permitted under Body attachments	16d (valid 2013 and prior)	1
7.	2218E	Other Similar Actions	18e (prior to 2014 - Line 16e)	1
8.	2218F	None of These Actions	(prior to 2014 - Line 18f)	1
9.	2219	Reasonable Effort to Determine Eligibility	19 (prior to 2014 - Line 17)	1
10.	2219A	Reporting to Credit Agency	19a (prior to 2014 - Line 17a)	1
11.	2219B	Selling an Individuals Debt	19b (prior to 2014 - Line 17b)	1
12.	2219C	Deferring Denying or Requesting a Payment	19c	1
13.	2219D	Actions That Require Legal or Judicial Process	19d (2014 – 2016 was 19c) (prior to 2014 - Line 17c)	1
14.	22O7D	Engaged under Body attachments	17d (valid 2013 and prior)	1
15.	2219E	Other Similar Actions	19d (prior to 2014 - Line 17e)	1
16.	2220A	Provided a Written Notice	20a (prior to 2014 - Line 18a)	1
17.	2220B	Reasonable Effort to Orally Notify	20b (prior to 2014 - Line 18b)	1

No.	Field	Field Title	Line Number	Max Length
18.	2220C	Processed Complete and Incomplete FAP	20c (prior to 2014 - Line 18c)	1
19.	2220D	Made Presumptive Eligibility Determinations	20d (prior to 2014 - Line 18d)	1
20.	2220E	Other	20e (prior to 2014 - Line 18e)	1
21.	2220F	None of These Efforts	20f	1
22.	2221	Written Policy to Emergency Medical Dare Policy	21 (prior to 2014 - Line 19)	1
23.	2221A	Did Not Provide Care for Emergency Conditions	21a (prior to 2014 - Line 19a)	1
24.	2221B	Did Not Have Policy Relating to Emergency Medical Care	21b (prior to 2014 - Line 19b)	1
25.	2221C	Limited Who Was Eligible	21c (prior to 2014 - Line 19c)	1
26.	2221D	Other	21d (prior to 2014 - Line 19d)	1
27.	2222A	Look Back Method Allowed by a Medicare Fee	22a (prior to 2014 - Line 20a)	1
28.	2222B	Look Back Method Allowed by a Medicare Fee and Private Insurance	22b (prior to 2014 - Line 20b)	1
29.	2222C	Look Back Method Allowed by Medicaid Either Alone or Combination of Medicare	22c (prior to 2014 - Line 20c)	1
30.	2222D	Prospective Medicaid or Medicare Method	22d (prior to 2014 - Line 20d)	1
31.	2223	Charge Any of Its Patients	23 (prior to 2014 - Line 21)	1

No.	Field	Field Title	Line Number	Max Length
32.	2224	Amount Equal to the Gross Charge	24 (prior to 2014 - Line 22)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions are invalid if not "1", "2" or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.17
(01-01-2026)

Section 23 - Field Descriptions

- (1) Section 23 Fields are located in Form 990, Schedule H, Part V, Schedule B
- (2) Listed below are the Fields contained in Section 23 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	23NM1	Name of Facility (part 1)	Top Portion	20
2.	23NM2	Name of Facility (continued in part 2)	Part V, Section B, Top Portion	15
3.	23ICD	Section B Identification Number Code	Edited code	1
4.	23LNN	Line Number reference to section A	Line number of hospital (valid 2013 and prior)	3
5.	231	Licensed Register State	1	1
6.	232	Hospital Acquired in Current Year	2	2
7.	233	Hospital Conducted CHNA	3 (prior to 2014 - Line 1)	1
8.	233A	Definition of Community Served	3a (prior to 2014 - Line 1a)	1
9.	233B	Demographics of Community	3b (prior to 2014 - Line 1b)	1

No.	Field	Field Title	Line Number	Max Length
10.	233C	Existing Health Care and Resources	3c (prior to 2014 - Line 1c)	1
11.	233D	How Data was Obtained	3d (prior to 2014 - Line 1d)	1
12.	233E	Health Needs of Community	3e (prior to 2014 - Line 1e)	1
13.	233F	Primary and Chronic Disease	3f (prior to 2014 - Line 1f)	1
14.	233G	Identifying and Prioritizing Health Needs	3g (prior to 2014 - Line 1g)	1
15.	233H	Consulting with Persons Representing	3h (prior to 2014 - Line 1h)	1
16.	233I	Significant Health Needs Identified in the hospital facilities CHNA(s)	3i (prior to 2014 - Line 1i)	1
17.	233J	Other	3j (prior to 2014 - Line 1j)	1
18.	234	Tax Year CHNA Conducted	4 (prior to 2014 - Line 2)	2
19.	235	Hospital Facility Take Into Account Input	5 (prior to 2014 - Line 3)	1
20.	236A	CHNA Conducted with One or More Hospital Facilities	6a (prior to 2014 - Line 4)	1
21.	236B	CHNA Conducted with One or More Organizations Other than Hospital Facilities	6b	1
22.	237	Widely Available to Public	7 (prior to 2014 - Line 5)	1
23.	237A	Hospital Website	7a (prior to 2014 - Line 5a)	1

No.	Field	Field Title	Line Number	Max Length
24.	237B	Other Website	7b	1
25.	237C	Available Upon Request	7c (prior to 2014 - Line 5c)	1
26.	237D	Other	7d (prior to 2014 - Line 5d)	1
27.	23O6A	Facility addressed needs adopt	6a (valid 2013 and prior)	1
28.	23O6B	Facility addressed needs execution	6b (valid 2013 and prior)	1
29.	23O6C	Facility addressed needs development	6c (valid 2013 and prior)	1
30.	23O6D	Facility addressed needs part in execution	6d (valid 2013 and prior)	1
31.	23O6E	Facility addressed needs inclusion	6e (valid 2013 and prior)	1
32.	23O6F	Facility addressed needs budget	6f (valid 2013 and prior)	1
33.	23O6G	Facility addressed needs prioritization	6g (valid 2013 and prior)	1
34.	23O6H	Facility addressed needs services	6h (valid 2013 and prior)	1
35.	23O6I	Facility addressed needs other	6i (valid 2013 and prior)	1
36.	23OL7	Addressed needs identified	7 (valid 2013 and prior)	1

(3) Invalid Conditions:

(4) Checkboxes are invalid if not "1" or blank.

(5) All yes/no questions are invalid if not "1", "2" or blank.

(6) Correction Procedures:

(7) Correct any coding or transcription errors.

3.12.12.24.18
(01-01-2026)

Section 24 - Field Descriptions

- (1) Section 24 Fields are located in Form 990, Schedule H, Part V, Section B.
- (2) Listed below are the Fields contained in Section 24 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	248	Adopt Implementation Strategy	8	1
2.	249	Tax Year Strategy Implemented	9	1
3.	2410	Strategy Posted on Website	10	1
4.	2410A	URL Present Indicator	10a	1
5.	2410B	Strategy Attached	10b	1
6.	2412A	Excise Tax Under 4959	12a (prior to 2014 - Line 8a)	1
7.	2412B	Did Organization File Form 4720	12b (prior to 2014 - Line 8b)	1
8.	2412C	4959 Tax Reported	12c (prior to 2014 - Line 8c)	15
9.	2413	Explained Eligibility Criteria	13 (prior to 2014 - Line 9)	1
10.	2413A	Uses Federal Poverty Guidelines Free Care	13a (prior to 2014 - Line 10)	1
11.	24A1P	Free Care Percentage	13a, 1st percentage (prior to 2014 - 10%)	3
12.	24O11	Use FPG Discounted care	11 (valid 2013 and prior)	1
13.	24A2P	Discounted Care Percentage	13a, 2nd percentage (prior to 2014 - Line 11%)	3
14.	24O12	Explained basis for calculating charged	11 (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
15.	2413B	Income Level Other than FPG	13b (prior to 2014 - Line 12a)	1
16.	2413C	Asset Level	13c (prior to 2014 - Line 12b)	1
17.	2413D	Medical Indigency	13d (prior to 2014 - Line 12c)	1
18.	2413E	Insurance Status	13e (prior to 2014 - Line 12d)	1
19.	2413F	Underinsur- ance Status	13f (prior to 2014 - Line 12e)	1
20.	24OLF	Basis calculat- ing Medicaid/ Medicare	12f (valid for 2013 and prior)	1
21.	24OLG	Basis calculat- ing State Regulation	12g (valid for 2013 and prior)	1
22.	2413G	Residency	3g	1
23.	2413H	Other	13h (prior to 2014 - Line 12i)	1
24.	2414	Calculating Amounts Charged to Patient	14	1
25.	2415	Explained the Method for Applying Financial As- sistance	15 (prior to 2014 - Line 13)	1
26.	2415A	Information Hospital Required on Application	15a	1
27.	2415B	Supporting In- formation Required on Application	15b	1
28.	2415C	Contact Infor- mation	15c	1

No.	Field	Field Title	Line Number	Max Length
29.	2415D	Contact Information Sources of Financial Assistance	15d	1
30.	2415E	Other	15e	1
31.	2416	Was Widely Publicized	16 (prior to 2014 - Line 14)	1
32.	2416A	FAP Available on Website	16a	1
33.	2416B	FAP Application on Website	16b	1
34.	2416C	Plain Language Summary	16c	1
35.	2416D	FAP Available on Request	16d	1
36.	2416E	FAP Application Form Upon Request	16e	1
37.	2416F	Plain Language FAP Available	16f	1
38.	2416G	Individuals Notified about FAP	16g	1
39.	2416H	FAP Customers Notified	16h	1
40.	2416I	FAP Translated into Primary Language of LEP	16i	1
41.	2416J	Other	16j	1
42.	24O4A	Policy posted on website	14a (valid for 2013 and prior)	1
43.	24O4B	Policy attached billing	14b (valid for 2013 and prior)	1
44.	24O4C	Policy posted in room	14c (valid for 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
45.	24O4D	Policy posted in admin offices	14d (valid for 2013 and prior)	1
46.	22O4E	Policy provided	14e (valid for 2013 and prior)	1
47.	24O4F	Policy upon request	14f (valid for 2013 and prior)	1
48.	24O4G	Policy other method	14g (valid for 2013 and prior)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions are invalid if not "1", "2" or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.19
(01-01-2026)

Section 25 - Field Descriptions

- (1) Section 25 Fields are located in Form 990, Schedule H, Part V, Section B.
- (2) Listed below are the Fields contained in Section 25 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	2517	Separate Billing and Collections Billing	17 (prior to 2014 - Line 15)	1
2.	2518A	Reporting to Credit Agency	18a (prior to 2014 - Line 16a)	1
3.	2518B	Selling an Individuals Debt	18b (prior to 2014 - Line 16b)	1
4.	2518C	Deferring Denying or Requesting a Payment	18c (prior to 2014 - Line 16c)	1
5.	2518D	Actions That Require Legal or Judicial Process	18d (prior to 2014 - Line 16c)	1
6.	25OLE	Action permitted under Body attachments	16d (valid 2013 and prior)	1
7.	2518E	Other Similar Actions	18e (prior to 2014 - Line 16e)	1
8.	2518F	None of These Actions	18f	1
9.	2519	Reasonable Effort to Determine Eligibility	19 (prior to 2014 - Line 17)	1
10.	2519A	Reporting to Credit Agency	19a (prior to 2014 - Line 17a)	1
11.	2519B	Selling an Individuals Debt	19b (prior to 2014 - Line 17b)	1
12.	2519C	Deferring Denying or Requesting a Payment	Line 19c	1
13.	2519D	Actions That Require Legal or Judicial Process	19d (2014 – 2016 was 19c) (prior to 2014 – was 17c)	1
14.	25O7D	Engaged under Body attachments	17d (valid 2013 and prior)	1
15.	2519E	Other Similar Actions	19d (prior to 2014 - Line 17e)	1
16.	2520A	Provided a Written Notice	20a (prior to 2014 - Line 18a)	1
17.	2520B	Reasonable Effort to Orally Notify	20b (prior to 2014 - Line 18b)	1

No.	Field	Field Title	Line Number	Max Length
18.	2520C	Processed Complete and Incomplete FAP	20c (prior to 2014 - Line 18c)	1
19.	2520D	Made Presumptive Eligibility Determinations	20d (prior to 2014 - Line 18d)	1
20.	2520E	Other	20e (prior to 2014 - Line 18e)	1
21.	2520F	None of These Efforts	20f	1
22.	2521	Written Policy to Emergency Medical Dare Policy	21 (prior to 2014 - Line 19)	1
23.	2521A	Did Not Provide Care for Emergency Conditions	21a (prior to 2014 - Line 19a)	1
24.	2521B	Did Not Have Policy Relating to Emergency Medical Care	21b (prior to 2014 - Line 19b)	1
25.	2521C	Limited Who Was Eligible	21c (prior to 2014 - Line 19c)	1
26.	2521D	Other	21d (prior to 2014 - Line 19d)	1
27.	2522A	Look Back Method Allowed by a Medicare Fee	22a (prior to 2014 - Line 20a)	1
28.	2522B	Look Back Method Allowed by a Medicare Fee and Private Insurance	22b (prior to 2014 - Line 20b)	1
29.	2522C	Look Back Method Allowed by Medicaid Either Alone or Combination of Medicare	22c (prior to 2014 - Line 20c)	1
30.	2522D	Prospective Medicaid or Medicare Method	22d (prior to 2014 - Line 20d)	1
31.	2523	Charge Any of Its Patients	23 (prior to 2014 - Line 21)	1

No.	Field	Field Title	Line Number	Max Length
32.	2524	Amount Equal to the Gross Charge	24 (prior to 2014 - Line 22)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions must be answered. Questions are invalid if not "1" or "2".

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.20
(01-01-2026)

Section 26 - Field Descriptions

- (1) Section 26 Fields are located in Form 990, Schedule H, Part V, Section B.
- (2) Listed below are the Fields contained in Section 26 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	26NM1	Name of Facility (part 1)	Top Portion	20
2.	26NM2	Name of Facility (continued in part 2)	Top Portion	15
3.	26ICD	Section B Identification Number Code	Edited Code	1
4.	26LNN	Line Number reference to section A	Line number of hospital (valid 2013 and prior)	3
5.	261	Licensed Register State	1	1
6.	262	Hospital Acquired in Current Year	2	2
7.	263	Hospital Conducted CHNA	3 (prior to 2014 - Line 1)	1
8.	263A	Definition of Community Served	3a (prior to 2014 - Line 1a)	1
9.	263B	Demographics of Community	3b (prior to 2014 - Line 1b)	1
10.	263C	Existing Health Care and Resources	3c (prior to 2014 - Line 1c)	1

No.	Field	Field Title	Line Number	Max Length
11.	263D	How Data was Obtained	3d (prior to 2014 - Line 1d)	1
12.	263E	Health Needs of Community	3e (prior to 2014 - Line 1e)	1
13.	263F	Primary and Chronic Disease	3f (prior to 2014 - Line 1f)	1
14.	263G	Identifying and Prioritizing Health Needs	3g (prior to 2014 - Line 1g)	1
15.	263H	Consulting with Persons Representing	3h (prior to 2014 - Line 1h)	1
16.	263I	Significant Health Needs Identified in the hospital facilities CHNA(s)	3i (prior to 2014 - Line 1i)	1
17.	263J	Other	3j (prior to 2014 - Line 1j)	1
18.	264	Tax Year CHNA Conducted	4 (prior to 2014 - Line 2)	2
19.	265	Hospital Facility Take Into Account Input	5 (prior to 2014 - Line 3)	1
20.	266A	CHNA Conducted with One or More Hospital Facilities	6a (prior to 2014 - Line 4)	1
21.	266B	CHNA Conducted with One or More Organizations Other than Hospital Facilities	6b	1
22.	263D	How Data was Obtained	3d (prior to 2014 - Line 1d)	1
23.	263E	Health Needs of Community	3e (prior to 2014 - Line 1e)	1
24.	263F	Primary and Chronic Disease	3f (prior to 2014 - Line 1f)	1
25.	263G	Identifying and Prioritizing Health Needs	3g (prior to 2014 - Line 1g)	1

No.	Field	Field Title	Line Number	Max Length
26.	263H	Consulting with Persons Representing	3h (prior to 2014 - Line 1h)	1
27.	263I	Significant Health Needs Identified in the hospital facilities CHNA(s)	3i (prior to 2014 -Line 1i)	1
28.	263J	Other	3j (prior to 2014 - Line 1j)	1
29.	264	Tax Year CHNA Conducted	4 (prior to 2014 - Line 2)	2
30.	265	Hospital Facility Take Into Account Input	5 (prior to 2014 - Line 3)	1
31.	266A	CHNA Conducted with One or More Hospital Facilities	6a (prior to 2014 - Line 4)	1
32.	266B	CHNA Conducted with One or More Organizations Other than Hospital Facilities	Line 6b	1
33.	267	Widely Available to Public	7 (prior to 2014 - Line 5)	1
34.	267A	Hospital Website	7a (prior to 2014 - Line 5a)	1
35.	267B	Other Website	7b	1
36.	267C	Available Upon Request	7c (prior to 2014 - Line 5c)	1
37.	267D	Other	7d (prior to 2014 - Line 5d)	1
38.	26O6A	Facility addressed needs adopt	6a (valid 2013 and prior)	1
39.	26O6B	Facility addressed needs execution	6b (valid 2013 and prior)	1
40.	26O6C	Facility addressed needs development	6c (valid 2013 and prior)	1
41.	26O6D	Facility addressed needs part in execution	6d (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
42.	26O6E	Facility addressed needs inclusion	6e (valid 2013 and prior)	1
43.	26O6F	Facility addressed needs budget	6f (valid 2013 and prior)	1
44.	26O6G	Facility addressed needs prioritization	6g (valid 2013 and prior)	1
45.	26O6H	Facility addressed needs services	6h (valid 2013 and prior)	1
46.	26O6I	Facility addressed needs other	6i (valid 2013 and prior)	1
47.	26OL7	Addressed needs identified	7 (valid 2013 and prior)	1

(3) **Invalid Conditions:**

(4) Checkboxes are invalid if not "1" or blank.

(5) All yes/no questions must be answered. Questions are invalid if not "1" or "2".

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.24.21
(01-01-2026)**Section 27 - Field Descriptions**

(1) Section 27 Fields are located in Form 990, Schedule H, Part V, Schedule B.

(2) Listed below are the Fields contained in Section 27 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	278	Adopt Implementation Strategy	8	1
2.	279	Tax Year Strategy Implemented	9	1
3.	2710	Strategy Posted on Website	10	1
4.	2710A	URL Present Indicator	10a	1
5.	2710B	Strategy Attached	10b	1
6.	2712A	Excise Tax Under 4959	12a (prior to 2014 - Line 8a)	1

No.	Field	Field Title	Line Number	Max Length
7.	2712B	Did Organization File Form 4720	12b (prior to 2014 - Line 8b)	1
8.	2712C	4959 Tax Reported	12c (prior to 2014 - Line 8c)	15
9.	2713	Explained Eligibility Criteria	13 (prior to 2014 - Line 9)	1
10.	2713A	Uses Federal Poverty Guidelines Free Care	13a (prior to 2014 - Line 10)	1
11.	27A1P	Free Care Percentage	13a 1st percentage - (prior to 2014 - Line 10%)	3
12.	27O11	Use FPG Discounted care (valid 2013 and prior)	Line 11	1
13.	27A2P	Discounted Care Percentage	13a 2nd percentage - (prior to 2014 - Line 11%)	3
14.	27O12	Explained basis for calculating charged	11 (valid 2013 and prior)	1
15.	2713B	Income Level Other than FPG	13b (prior to 2014 - Line 12a)	1
16.	2713C	Asset Level	13c (prior to 2014 - Line 12b)	1
17.	2713D	Medical Indigency	13d (prior to 2014 - Line 12c)	1
18.	2713E	Insurance Status	13e (prior to 2014 - Line 12d)	1
19.	2713F	Underinsurance Status	13f (prior to 2014 - Line 12e)	1
20.	27OLF	Basis calculating Medicaid/Medicare	12f (valid 2013 and prior)	1
21.	27OLG	Basis calculating State Regulation	12g (valid 2013 and prior)	1
22.	2713G	Residency	13g	1

No.	Field	Field Title	Line Number	Max Length
23.	2713H	Other	13h (prior to 2014 - Line 12i)	1
24.	2714	Calculating Amounts Charged to Patient	14	1
25.	2715	Explained the Method for Applying Financial Assistance	15 (prior to 2014 - Line 13)	1
26.	2715A	Information Hospital Required on Application	15a	1
27.	2715B	Supporting Information Required on Application	15b	1
28.	2715C	Contact Information	15c	1
29.	2715D	Contact Information Sources of Financial Assistance	15d	1
30.	2715E	Other	15e	1
31.	2716	Was Widely Publicized	16 (prior to 2014 - Line 14)	1
32.	2716A	FAP Available on Website	16a	1
33.	2716B	FAP Application on Website	16b	1
34.	2716C	Plain Language Summary	16c	1
35.	2716D	FAP Available on Request	16d	1
36.	2716E	FAP Application Form Upon Request	16e	1
37.	2716F	Plain Language FAP Available	16f	1

No.	Field	Field Title	Line Number	Max Length
38.	2716G	Individuals Notified about FAP	16g	1
39.	2716H	FAP Customers Notified	16h	1
40.	2716I	FAP Translated into Primary Language of LEP	16i	1
41.	2716J	Other	16j	1
42.	27O4A	Policy posted on website	14c (valid 2013 and prior)	1
43.	27O4B	Policy attached billing	14c (valid 2013 and prior)	1
44.	27O4C	Policy posted in room	14c (valid 2013 and prior)	1
45.	27O4D	Policy posted in admin offices	14c (valid 2013 and prior)	1
46.	27O4E	Policy provided	14c (valid 2013 and prior)	1
47.	27O4F	Policy upon request	14c (valid 2013 and prior)	1
48.	27O4G	Policy other method	14c (valid 2013 and prior)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not “1” or blank.
- (5) All yes/no questions must be answered. Questions are invalid if not “1” or “2”.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.22
(01-01-2026)

Section 28 - Field Descriptions

- (1) Section 28 Fields are located in Form 990, Schedule H, Part V, Section B.
- (2) Listed below are the Fields contained in Section 28 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	2817	Separate Billing and Collections Billing	17 (prior to 2014 - Line 15)	1
2.	2818A	Reporting to Credit Agency	18a (prior to 2014 - Line 16a)	1
3.	2818B	Selling an Individuals Debt	18b (prior to 2014 - Line 16b)	1
4.	2818C	Deferring Denying or Requesting a Payment	18c (prior to 2014 - Line 16c)	1
5.	2818D	Actions That Require Legal or Judicial Process	18d (prior to 2014 - Line 16c)	1
6.	28OLE	Action permitted under Body attachments	16d (valid 2013 and prior)	1
7.	2818E	Other Similar Actions	18e (prior to 2014 - Line 16e)	1
8.	2818F	None of These Actions	18f	1
9.	2819	Reasonable Effort to Determine Eligibility	19 (prior to 2014 - Line 17)	1
10.	2819A	Reporting to Credit Agency	19a (prior to 2014 - Line 17a)	1
11.	2819B	Selling an Individuals Debt	19b (prior to 2014 - Line 17b)	1
12.	2819C	Deferring Denying or Requesting a Payment	19c	1
13.	2819D	Actions That Require Legal or Judicial Process	19d (2014 – 2016 was 19c) (prior to 2014 - Line 17c)	1
14.	28O7D	Engaged under Body attachments	17d	1
15.	2819E	Other Similar Actions	19d (prior to 2014 - Line 17e)	1
16.	2820A	Provided a Written Notice	20a (prior to 2014 - Line 18a)	1

No.	Field	Field Title	Line Number	Max Length
17.	2820B	Reasonable Effort to Orally Notify	20b (prior to 2014 - Line 18b)	1
18.	2820C	Processed Complete and Incomplete FAP	20c (prior to 2014 - Line 18c)	1
19.	2820D	Made Presumptive Eligibility Determinations	20d (prior to 2014 - Line 18d)	1
20.	2820E	Other	20e (prior to 2014 - Line 18e)	1
21.	2820F	None of These Efforts	20f	1
22.	2821	Written Policy to Emergency Medical Dare Policy	21 (prior to 2014 - Line 19)	1
23.	2821A	Did Not Provide Care for Emergency Conditions	21a (prior to 2014 - Line 19a)	1
24.	2821B	Did Not Have Policy Relating to Emergency Medical Care	21b (prior to 2014 - Line 19b)	1
25.	2821C	Limited Who Was Eligible	21c (prior to 2014 - Line 19c)	1
26.	2821D	Other	21d (prior to 2014 - Line 19d)	1
27.	2822A	Look Back Method Allowed by a Medicare Fee	22a (prior to 2014 - Line 20a)	1
28.	2822B	Look Back Method Allowed by a Medicare Fee and Private Insurance	22b (prior to 2014 - Line 20b)	1
29.	2822C	Look Back Method Allowed by Medicaid Either Alone or Combination of Medicare	22c (prior to 2014 - Line 20c)	1
30.	2822D	Prospective Medicaid or Medicare Method	22d (prior to 2014 - Line 20d)	1

No.	Field	Field Title	Line Number	Max Length
31.	2823	Charge Any of Its Patients	23 (prior to 2014 - Line 21)	1
32.	2824	Amount Equal to the Gross Charge	24 (prior to 2014 - Line 22)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions must be answered. Questions are invalid if not "1" or "2".

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.23
(01-01-2026)
Section 29 - Field Descriptions

- (1) Section 29 Fields are located in Form 990, Schedule H, Part V, Section B.
- (2) Listed below are the Fields contained in Section 29 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	29NM1	Name of Facility (part 1)	Top Portion	20
2.	29NM2	Name of Facility (continued in part 2)	Top Portion	15
3.	29ICD	Section B Identification Number Code	Edited code	1
4.	29LNN	Line Number reference to section A	Line number of hospital	3
5.	291	Licensed Register State	1	1
6.	292	Hospital Acquired in Current Year	2	2
7.	293	Hospital Conducted CHNA	3 (prior to 2014 - Line 1)	1
8.	293A	Definition of Community Served	3a (prior to 2014 - Line 1a)	1

No.	Field	Field Title	Line Number	Max Length
9.	293B	Demographics of Community	3b (prior to 2014 - Line 1b)	1
10.	293C	Existing Health Care and Resources	3c (prior to 2014 - Line 1c)	1
11.	293D	How Data was Obtained	3d (prior to 2014 - Line 1d)	1
12.	293E	Health Needs of Community	3e (prior to 2014 - Line 1e)	1
13.	293F	Primary and Chronic Disease	3f (prior to 2014 - Line 1f)	1
14.	293G	Identifying and Prioritizing Health Needs	3g (prior to 2014 - Line 1g)	1
15.	293H	Consulting with Persons Representing	3h (prior to 2014 - Line 1h)	1
16.	293I	Significant Health Needs Identified in the hospital facilities CHNA(s)	3i (prior to 2014 - Line 1i)	1
17.	293J	Other	3j (prior to 2014 - Line 1j)	1
18.	294	Tax Year CHNA Conducted	4 (prior to 2014 - Line 2)	2
19.	295	Hospital Facility Take Into Account Input	5 (prior to 2014 - Line 3)	1
20.	296A	CHNA Conducted with One or More Hospital Facilities	6a (prior to 2014 - Line 4)	1

No.	Field	Field Title	Line Number	Max Length
21.	296B	CHNA Conducted with One or More Organizations Other than Hospital Facilities	6b	1
22.	297	Widely Available to Public	7 (prior to 2014 - Line 5)	1
23.	297A	Hospital Website	7a (prior to 2014 - Line 5a)	1
24.	297B	Other Website	7b	1
25.	297C	Available Upon Request	7c (prior to 2014 - Line 5c)	1
26.	297D	Other	7d (prior to 2014 - Line 5d)	1
27.	29O6A	Facility addressed needs adopt	14c (valid 2013 and prior)	1
28.	29O6B	Facility addressed needs execution	14c (valid 2013 and prior)	1
29.	29O6C	Facility addressed needs development	14c (valid 2013 and prior)	1
30.	29O6D	Facility addressed needs part in execution	14c (valid 2013 and prior)	1
31.	29O6E	Facility addressed needs inclusion	14c (valid 2013 and prior)	1
32.	29O6F	Facility addressed needs budget	14c (valid 2013 and prior)	1
33.	29O6G	Facility addressed needs prioritization	14c (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
34.	29O6H	Facility addressed needs services	14c (valid 2013 and prior)	1
35.	29O6I	Facility addressed needs other	14c (valid 2013 and prior)	1
36.	29OL7	Addressed needs identified	14c (valid 2013 and prior)	1

(3) **Invalid Conditions:**

(4) Checkboxes are invalid if not “1” or blank.

(5) All yes/no questions must be answered. Questions are invalid if not “1” or “2”.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.24.24
(01-01-2026)**Section 30 - Field Descriptions**

(1) Section 30 Fields are located in Form 990, Schedule H, Part V, Section B.

(2) Listed below are the Fields contained in Section 30 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	308	Adopt Implementation Strategy	8	1
2.	309	Tax Year Strategy Implemented	9	1
3.	3010	Strategy Posted on Website	10	1
4.	3010A	URL Present Indicator	10a	1
5.	3010B	Strategy Attached	10b	1
6.	3012A	Excise Tax Under 4959	12a (prior to 2014 - Line 8a)	1
7.	3012B	Did Organization File Form 4720	12b (prior to 2014 - Line 8b)	1
8.	3012C	4959 Tax Reported	12c (prior to 2014 - Line 8c)	15
9.	3013	Explained Eligibility Criteria	13 (prior to 2014 - Line 9)	1

No.	Field	Field Title	Line Number	Max Length
10.	3013A	Uses Federal Poverty Guidelines Free Care	Line 13a (prior to 2014 - Line 10)	1
11.	30A1P	Free Care Percentage	Line 13a, 1st percentage (prior to 2014 - 10%)	3
12.	30O11	Use FPG Discounted care	Line 11 (valid 2013 and prior)	1
13.	30A2P	Discounted Care Percentage	13a, 2nd percentage (prior to 2014 - Line - old line 11%)	3
14.	30O12	Explained basis for calculating charged	11 (valid 2013 and prior)	1
15.	3013B	Income Level Other than FPG	13b (prior to 2014 - Line 12a)	1
16.	3013C	Asset Level	13c (prior to 2014 - Line 12b)	1
17.	3013D	Medical Indigency	13d (prior to 2014 - Line 12c)	1
18.	3013E	Insurance Status	13e (prior to 2014 - Line 12d)	1
19.	3013F	Underinsurance Status	13f (prior to 2014 - Line 12e)	1
20.	30OLF	Basis calculating Medicaid/Medicare	14c (valid 2013 and prior)	1
21.	30OLG	Basis calculating State Regulation	14c (valid 2013 and prior)	1
22.	3013G	Residency	13g	1
23.	3013H	Other	13h (prior to 2014 - Line 12i)	1
24.	3014	Calculating Amounts Charged to Patient	14	1
25.	3015	Explained the Method for Applying Financial Assistance	15 (prior to 2014 - Line 13)	1
26.	3015A	Information Hospital Required on Application	15a	1

No.	Field	Field Title	Line Number	Max Length
27.	3015B	Supporting Information Required on Application	15b	1
28.	3015C	Contact Information	15c	1
29.	3015D	Contact Information Sources of Financial Assistance	15d	1
30.	3015E	Other	15e	1
31.	3016	Was Widely Publicized	16 (prior to 2014 - Line 14)	1
32.	3016A	FAP Available on Website	16a	1
33.	3016B	FAP Application on Website	16b	1
34.	3016C	Plain Language Summary	16c	1
35.	3016D	FAP Available on Request	16d	1
36.	3016E	FAP Application Form Upon Request	16e	1
37.	3016F	Plain Language FAP Available	16f	1
38.	3016G	Individuals Notified about FAP	16g	1
39.	3016H	FAP Customers Notified	16h	1
40.	3016I	FAP Translated into Primary Language of LEP	16i	1
41.	3016J	Other	16j	1
42.	3004A	Policy posted on website	14c (valid 2013 and prior)	1
43.	3004B	Policy attached billing	14c	1
44.	3004C	Policy posted in room	14c (valid 2013 and prior)	1
45.	3004D	Policy posted in admin offices	14c (valid 2013 and prior)	1

No.	Field	Field Title	Line Number	Max Length
46.	30O4E	Policy provided	14c (valid 2013 and prior)	1
47.	30O4F	Policy upon request	14c (valid 2013 and prior)	1
48.	30O4G	Policy other method	14c (valid 2013 and prior)	1

(3) **Invalid Conditions:**

- (4) Checkboxes are invalid if not "1" or blank.
- (5) All yes/no questions must be answered. Questions are invalid if not "1" or "2".

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.24.25
(01-01-2026)
**Section 31 - Field
Descriptions**

- (1) Section 31 Fields are located in Form 990, Schedule H, Part V, Section B.
- (2) Listed below are the Fields contained in Section 31 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line Number	Max Length
1.	3117	Separate Billing and Collections Billing	17 (prior to 2014 - Line 15)	1
2.	3118A	Reporting to Credit Agency	18a (prior to 2014 - Line 16a)	1
3.	3118B	Selling an Individuals Debt	18b (prior to 2014 - Line 16b)	1
4.	3118C	Deferring Denying or Requesting a Payment	18c (prior to 2014 - Line 16c)	1
5.	3118D	Actions That Require Legal or Judicial Process	18d (prior to 2014 - Line 16c)	1
6.	31OLE	Action permitted under Body attachments	16d (valid 2013 and prior)	1
7.	3118E	Other Similar Actions	18e (prior to 2014 - Line 16e)	1
8.	3118F	None of These Actions	18f	1
9.	3119	Reasonable Effort to Determine Eligibility	19 (prior to 2014 - Line 17)	1
10.	3119A	Reporting to Credit Agency	19a (prior to 2014 - Line 17a)	1
11.	3119B	Selling an Individuals Debt	19b (prior 2014 – old Line 17b)	1
12.	3119C	Deferring Denying or Requesting a Payment	19c	1
13.	3119D	Actions That Require Legal or Judicial Process	19d (2014 – 2016 – Line 19c) (prior to 2014 - Line 17c)	1
14.	31O7D	Engaged under Body attachments	17d	1
15.	3120A	Provided a Written Notice	20a (prior to 2014 - Line 18a)	1
16.	3120B	Reasonable Effort to Orally Notify	20b (prior to 2014 - Line 18b)	1

No.	Field	Field Title	Line Number	Max Length
17.	3120C	Processed Complete and Incomplete FAP	20c (prior to 2014 - Line 18c)	1
18.	3120E	Other	20e (prior to 2014 - Line 18e)	1
19.	3120F	None of These Efforts	20f	1
20.	3121	Written Policy to Emergency Medical Dare Policy	21 (prior to 2014 - Line 19)	1
21.	3121A	Did Not Provide Care for Emergency Conditions	21a (prior to 2014 - Line 19a)	1
22.	3121B	Did Not Have Policy Relating to Emergency Medical Care	21b (prior to 2014 - Line 19b)	1
23.	3121C	Limited Who Was Eligible	21c (prior to 2014 - Line 19c)	1
24.	3121D	Other	21d (prior to 2014 - Line 19d)	1
25.	3122A	Look Back Method Allowed by a Medicare Fee	22a (prior to 2014 - Line 20a)	1
26.	3122B	Look Back Method Allowed by a Medicare Fee and Private Insurance	22b (prior to 2014 - Line 20b)	1
27.	3122C	Look Back Method Allowed by Medicaid Either Alone or Combination of Medicare	22c (prior to 2014 - Line 20c)	1
28.	3122D	Prospective Medicaid or Medicare Method	22d (prior to 2014 - Line 20d)	1
29.	3123	Charge Any of Its Patients	23 (prior to 2014 - Line 21)	1
30.	3124	Amount Equal to the Gross Charge	24 (prior to 2014 - Line 22)	1

(3) Invalid Conditions:

- (4) Checkboxes are invalid if not “1” or blank.
- (5) All yes/no questions must be answered. Questions are invalid if not “1” or “2”.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

3.12.12.24.26
(01-01-2026)

Section 32 - Field Designators

- (1) Listed below are the Fields contained in Section 32 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	32LP1	Excess Benefit Transactions	Right of Schedule L, Part I, Line 1, Column (c)	1
2.	32LP2	Approved by Board or Committee	Right of Schedule L, Part II, Column (g)	1
3.	32RPV	Interest, Annuities, Royalties	Yes/No box from Sch. R, Part V, Line 1a	1

- (2) **Invalid Conditions:**
- (3) Checkboxes are invalid if not “1” or “2” .
- (4) All yes/no questions must be answered.
- (5) Fields 32LP1 and 32LP2 are to indicate there is information present on Schedule L Part I, line 1 Col. (c) and/or Part II, Col. (g).
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

3.12.12.24.27
(01-01-2026)

Section 40 - Field Descriptions

- (1) Section 40 Fields are **ERS Input Only** fields.
- (2) Listed below are the Fields contained in Section 40 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	40F	Schedule Presence Indicator	<ul style="list-style-type: none"> • 0414B • 0415 • 0416 	1
2.	40G	Schedule Presence Indicator	<ul style="list-style-type: none"> • 0417 • 0418 • 0419 	1

No.	Field	Field Title	Location	Max Length
3.	40K	Schedule Presence Indicator	<ul style="list-style-type: none"> 0424A 0424B 0424C 0424D 	1
4.	40M	Schedule Presence Indicator	<ul style="list-style-type: none"> 0429 0430 	1
5.	40N	Schedule Presence Indicator	<ul style="list-style-type: none"> 0431 0432 	1

(3) **Invalid Conditions:**

- (4) Fields 40F, 40G, 40K, 40M, and 40N are used to indicate whether a Schedule was actually attached if an answer to a trigger question in Form 990 Parts IV, V or VI is marked “yes” and a schedule is required.
- (5) Not blank, “1”, or “2”.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

No.	If	Then
1.	question is marked yes and schedule is attached	enter “1”
2.	question is marked yes and schedule is not attached	enter “2”
3.	question is marked no or blank	enter “2”

3.12.12.25
(01-03-2025)
**Form 990 2008 and
Subsequent -
Math/Consistency Errors
Priority IV**

- (1) A priority IV error will display whenever the contents of one Field are inconsistent with another Field or when the math computation is incorrect.
- (2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) The Field labeled **CL** will be displayed for the entry of a Clear Field on records where the possibility that a change or correction will not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a “C” in this Field.
- (5) All errors must be resolved by either:
- Correcting the error or,
 - Entering a Clear Field or,

- c. Suspending the document (SSPND) with the appropriate Action Code (AC).

3.12.12.25.1
(01-01-2026)

Error Code 010

(1) **Error Code 010 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01NC	Name Control
3.	01EIN	Employer Identification Number
4.	01TXP	Tax Period
5.	01CCC	Computer Condition Code
6.	01RCD	Received Date
7.	01ORG	Organization Code
8.	01NPF	Non-PF Reason Code
9.	01SS	Subsection
10.	01ADC	Audit Code
11.	01GRP	Group Return Code
12.	01COR	Correspondence Indicator
13.	01CRD	Correspondence Received Date
14.	01IRI	IRI Code
15.	01CAF	CAF Indicator
16.	01DDP	Daily Delinquency Penalty
17.	01SCA	Schedule Indicator Code
18.	01SCB	Schedule Indicator Code
19.	01PRE	Preparation Indicator
20.	01PSN	Preparer
21.	01PEN	Preparer EIN
22.	01PTN	Preparer Telephone Number

(2) "ANY SECTION OTHER THAN 01 IS PRESENT"

(3) **Invalid Conditions:**

(4) Error Code 010 will generate when the CCC "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC or 01GRP are present.

(5) **Correction Procedures:**

(6) Correct all misplaced entries, coding and transcription errors.

- (7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (8) Determine if CCC "G" was input correctly:

Note: See IRM 3.11.16.3.9 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC OR 01GRP in Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the "G" in Field 01CCC.

(9) **ANY SECTION OTHER THAN 01 IS PRESENT**

3.12.12.25.2
(01-01-2026)
Error Code 912

(1) **Error Code 912 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	01IRI	Incomplete return item
4.	01NPF	Non-PF Reason Code
5.	01ADC	Audit Code

(2) **Invalid Conditions:**

- (3) Field 01ORG is "1" or "3", Field 01NPF is blank, and Field 01SS is "03", "50", "60", "70", "71" or "91".
- (4) Field 01ORG is "1" or "3" and Field 01SS is "82".

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

Note: Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. ERS Tax Examiners will attach Form 3696, Correspondence Action

Sheet (CAS), with the appropriate paragraph indicating their tax-exempt status has been revoked. Do **not** add any additional paragraphs. SSPND the return 640.

- (7) Research INOLES to see if a Schedule A is required. Schedule A is only required for Subsections 03, 50, 60, 70, 71 or 91 with a Foundation Code other than 00, 02, 03, 04, or 09.
- If Schedule A is required but is missing or blank, send the return back to the filer. SSPND 640.
 - If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter "11" in Field 01NPF. Do **not** enter Schedule Indicator Code "A".
 - If no Subsection, enter "00" in Field 01SS and delete Field 01NPF and Section 11 or 12.
 - If Subsection is 82, enter "4" in Field 01ORG if not already present and delete Field 01NPF and Section 11 or 12.
- (8) All organizations who file Schedule A must check only one box in Part I. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Research BMFOL for prior postings. If no prior returns have posted to the account, treat it as an initial filing. Enter a "1" in Fields 111F and 114F and/or 121F and 126F, whichever is applicable).

Note: Always accept the filer's entry for the NPF Code, if present.

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
1.	Box 1	01	03	10
2.	Box 2	02	03	11
3.	Box 3	03	03	12
4.	Box 4	05	03	12
5.	Box 5	06	03	13
6.	Box 6	04	03	14
7.	Box 7	07	03	15
8.	Box 8	08	03	15
9.	Box 9	16	03	25
10.	Box 10	09	03	16
11.	Box 11	11	03	18
12.	Box 12, Type I Box Checked	12	03	21
13.	Box 12 Type II Box Checked	13	03	22

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
14.	Box 12, Type III Box Checked	14	03	23
15.	Box 12, Type III, Other Box Checked	15	03	24
16.	3	03	50	N/A
17.	9	09	70	N/A
18.	11	10	60, 71, 91	N/A

- If the NPF Code is 02 and Schedule E is missing, send the return back to the filer. SSPND 640.
- If the NPF Code is 06, 07, 08, or 16, Schedule A, Part II is required for all but initial returns. Research BMFOLI, if no prior postings, treat as an initial return and follow the instructions in the note in (3) above. ("N/A", "0" (zero), "-" (dash), or "none" are acceptable entries. Enter a "1" in Fields 111F and 114F). If Part II is missing, send the return back to the filer. SSPND 640.
- If the NPF Code is 09, Schedule A, Part III is required for all but initial returns. Research BMFOLI., If no prior postings, treat as an initial return and follow the instructions in the note in (3) above. (N/A, "0" (zero), "-" (dash) or none are acceptable entries, enter a "1" in Fields 121F and 126F). If Part III is missing, send the return back to the filer. SSPND 640.
- If a type box is not checked, send the return back to the filer. SSPND 640.

Note: For Subsection 70, send the return back if Part III is blank and it's not an initial return.

- If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on the preprinted label or INOLES.

3.12.12.25.3
(01-01-2026)
Error Code 918

- Error Code 918 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	0512A	Filed in Lieu of Form 1041 Question Code

- Invalid Conditions:**
- Field 0512A is "1" and Field 01ORG is not "3".
- Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 0512A is located on Form 990, Part V, Line 12a.
- (7) Verify that the Organization Code was edited correctly:
 - a. If the 4947(a)(1) box of Item I on the face of the return is checked or the IRS label or INOLES shows subsection "91", change Field 01ORG to "3".
 - b. Otherwise, delete Field 0512A.

3.12.12.25.4
(01-01-2026)
Error Code 924

- (1) **Error Code 924 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance (Generated)
2.	01RCD	Received Date
3.	01RDD>	Return Due Date (Generated)

- (2) **Invalid Conditions:**
- (3) Remittance is present and Field 01RCD is on or before 01RDD>.
- (4) **Correction Procedures**
- (5) Correct all coding and transcription errors.
- (6) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form 4227 "research remittance".
- (7) **Rejects Correction Procedures:**
- (8) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT with Form 3244, Payment Posting Voucher.
- (9) If unable to determine where to apply remittance, SSPND 640 and correspond with Letter 320-C, FTD Payment Information/Verification Requested.

3.12.12.25.5
(01-01-2026)
Error Code 926

- (1) **Error Code 926 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty
4.	01RDD>	Return Due Date (Generated)

- (2) **Invalid Conditions:**
- (3) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.
- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Verify Field 01RCD is correct.
 - a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
 - b. If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".
- (7) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465, Adjustment Request, and route document to EO Accounts.

3.12.12.25.6
(01-01-2026)
Error Code 928

- (1) **Error Code 928 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01DDP	Daily Delinquency Penalty

- (2) **Invalid Conditions:**
- (3) CCC "V" and Field 01DDP are both present.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) If a statement is attached showing that the filer has reasonable cause for filing late and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- (7) If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".
- (8) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.25.7
(01-01-2026)
Error Code 934

- (1) **Error Code 934 displayed Fields are:**

No.	Field	Explanation
1.	01COR	Correspondence Indicator
2.	01TXP	Tax Period
3.	01IRI	IRI Code

- (2) **Invalid Conditions:**
- (3) Field 01COR is "21", "22", "23" or "24" and Field 01TXP is prior to 198312.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.

- (6) Refer to the return to verify that the Tax Period is correct:
 - a. If not correct, change the Tax Period in Field 01TXP.
 - b. If correct, change Field 01COR to "11", "12", "13", or "14" as appropriate.

3.12.12.25.8

(01-01-2026)

Error Code 936**(1) Error Code 936 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Tax Period
3.	01RCD	Received Date
4.	01COR	Correspondence Indicator
5.	01CRD	Correspondence Received Date
6.	01IRI	Incomplete Return Indicator (IRI) Code
7.	01RDD>	Return Due Date (Generated)

(2) Invalid Conditions:

- (3) Field 01IRI is present and Field 01COR is not present.
- (4) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (5) Field 01COR is "11", or "21", and Field 01CRD is blank.
- (6) Field 01COR is "12", "13", "14", "22", "23", or "24" and Field 01CCC "3" is not present.

(7) Correction Procedures:

- (8) Correct any coding or transcription errors.
- (9) **For non-IRI items**, verify item was required:
 - a. If not required, delete Field 01COR.
 - b. Enter the response date in Field 01CRD.
 - c. If item is required, send the return back to the filer. SSPND 640.
- (10) **For IRI items**, verify the item was required.
 - a. If not required, delete Field 01COR and Field 01IRI.
 - b. If the response date is later than Field 01RDD>, enter the response date in Field 01CRD.
 - c. If item is required, send the return back to the filer. SSPND 640.
- (11) If the tax year is 2008 or subsequent and the filer used a 2007 or prior revision of Form 990, send the return back to the filer requesting the current revision. SSPND 640.

3.12.12.25.9
(01-01-2026)
Error Code 942

(1) **Error Code 942 displayed Fields are:**

No.	Field	Explanation
1.	01COR	Correspondence Indicator
2.	01CRD	Correspondence Received Date
3.	01IRI	IRI Code
4.	01CCC	Computer Condition Code

(2) **Invalid Conditions:**

(3) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If correspondence was not initiated, determine whether correspondence is required:

- a. If not, delete the entry in Field 01CRD.
- b. If correspondence is required, send the return back to the filer. SSPND 640.

3.12.12.25.10
(01-01-2026)
Error Code 945

(1) **Error Code 945 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Indicator Code

(2) **Invalid Conditions:**

(3) Fields 01SCA or 01SCB Schedule O is not Present.

(4) **Correction Procedures:**

(5) Correct any Coding or Transcription errors.

(6) All Form 990 returns must have a Schedule O attached. If Schedule O is not attached, send the return back to the filer. SSPND 640.

Note: Only enter a SIC Code if the schedule is present.

(7) Schedule O must contain more information than just a name and EIN.

3.12.12.25.11
(01-01-2026)
Error Code 946

(1) **Error Code 946 displayed Fields are:**

No.	Field	Explanation
1.	01NPF	Non-PF Reason Code
2.	01SS	Subsection
3.	01IRI	Incomplete Return Item
4.	01ADC	Audit Code

(2) **Invalid Conditions:**

- (3) Field 01NPF is blank and Schedule E is present.
- (4) Field 01NPF is "6", "7", "8" or "16" and Section 11 is not present.
- (5) Field 01NPF is "9" and Section 12 is not present.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

Note: Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. ERS Tax Examiners will complete Form 3696, Correspondence Action Sheet (CAS), with the appropriate paragraph indicating their tax-exempt status has been revoked. Do **not** add any additional paragraphs. SSPND 640.

- (8) Schedule A is needed for the following Subsections only: 03 with a Foundation Code other than 02, 03, or 04 and SS 50, 60, 70, 71, or 91. Research for the correct subsection if Item I is not "03".

Note: If Subsection is 03 and Foundation Code is 02, 03 or 04, do **not** correspond for Schedule A. Enter "11" in Field 01NPF. Do **not** enter Schedule Indicator Code "A".

- (9) If Part I, Schedule A is blank and the preprinted label shows Foundation Code "11", enter "02" in Field 01NPF. Send the return back to the filer for Schedule E, if missing. SSPND 640.

- (10) All organizations that file Schedule A **must** check only one box:

- a. If Schedule A, Part I is not completed or two boxes are checked, research INOLES. Enter the correct NPF Code from the chart below.
- b. If the NPF Code is "06", "07", or "08" check for the presence of Part II. Correspond if needed. "N/A", "0" (zero), "-" (dash), or "none" are acceptable entries. Enter a "1" in Fields 111F and 114F.

Note: Research for prior postings. If none, treat as initial return, enter a "1" in Fields 111F and 114F and/or 121F and 126F, whichever is applicable, and do **not** send back for Part II or Part III.

- c. If the NPF Code is "16", check for the presence of Part II. "N/A", "0", "-" (dash), or "none" are acceptable entries. Enter a "1" in Fields 111F and 114F.

- d. If the NPF Code is 09, check for the presence of Schedule A Part III. "N/A", "0", "-", or "none" are acceptable entries. Enter a "1" in Fields 121F and 126F.
- e. If research shows SS50, 60, 70, 71 or 91, and Schedule A, Part I is not completed or two boxes are checked, correspond for Part I.
- f. The following is a list of NPF Codes for SS50, 60, 70, 71 or 91:
 - **SS50** = NPF 03 (box 3)
 - **SS60** = NPF 10 (box 11)
 - **SS70** = NPF 09 (box 9)
 - **SS71** = NPF 10 (box 11)
 - **SS91** (4947) (a)(1) = NPF 10, (box 11)

Note: For Subsection 70, also correspond for Part III if blank and it's not an initial return. Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer. SSPND 640.

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
1.	Box 1	01	03	10
2.	Box 2	02	03	11
3.	Box 3	03	03	12
4.	Box 4	05	03	12
5.	Box 5	06	03	13
6.	Box 6	04	03	14
7.	Box 7	07	03	15 (Governmental Unit)
8.	Box 8	08	03	15
9.	Box 9	16	03	25
10.	Box 10	09	03	16
11.	Box 11	11	03	18
12.	Box 12, Type I Box Checked	12	03	21
13.	Box 12, Type II Box Checked	13	03	22
14.	Box 12, Type III Box Checked	14	03	23
15.	Box 12, Type III Other Box Checked	15	03	24
16.	3	03	50	N/A
17.	9	09	70	N/A
18.	11	10	60, 71, 91	N/A

Note: If Box 11 is checked, one of the Type Boxes must also be checked.

Note: If PTA and box 2 is marked and Schedule E is incomplete or blank, research for the correct NPF Code. If the Foundation Code is not “11”, change the NPF Code and do **not** send back for Schedule E.

- Use **NPF 03** if the organization’s name includes “Hospital”, “Clinic”, etc.
- Use **NPF 05** if the organization’s name includes “Research” or “Laboratory”, etc.

- (11) Remember we will no longer correspond with the filer for information. Send the return back to the filer. SSPND 640.
- (12) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on the preprinted label or INOLES.

3.12.12.25.12
(01-01-2026)
Error Code 947

(1) **Error Code 947 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Indicator Code
5.	01CRD	Correspondence Received Date
6.	0420A	Hospital Question Code
7.	0420B	Attach Audited Financial Statements

(2) **Invalid Conditions:**

- (3) The question in Part IV, Form 990 in Field 0420A is marked “yes”, and Field 01SCA or SCB H is not present.
- (4) The question in Field 0420A is “yes” and Field 0420B is marked “no” or blank and the Audited Financial Statement is not attached.

Note: If the Tax period is 201104 and subsequent, send back the return for the missing Audited Financial Statements. Any statement can be accepted that is referred to as an Audited Financial Statement by the filer.

- (5) The wrong revision of Schedule H was used. If the return is for Tax Year 201012, and subsequent, the filer must use the 2010 revision of Schedule H. If the Tax Year is prior to 201012 the revision of Schedule H doesn’t matter.

(6) **Correction Procedures:**

- (7) Correct any Coding or Transcription errors.
- (8) If the transcription is correct and the schedule H is missing, incomplete, or the wrong revision was filed, send the return back to the filer for the missing schedule. SSPND 640.

Note: Only enter a SIC Code if a complete schedule is present.

- (9) If Field 0420A is “yes” and 0420B is “no” or blank and the Audited Financial Statement is not attached, send the return back to the filer. SSPND 640. If the statement is attached change Field 0420B to “1” = yes.

3.12.12.25.13
(01-01-2026)
Error Code 948

(1) **Error Code 948 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Indicator Code
5.	041	Is Organization 501(c) (3) or 4947(a)(1)
6	042	Schedule B Code
7.	043	Engage in Political Activity
8.	044	Engage in Lobbying Activity
9.	045	Subject to Section 6033(e) Notice
10.	046	Maintain Donor Advised Funds
11.	0413	Is the Organization a School
12.	0423	Answer "yes" to Questions 3, 4 or 5
13.	0425A	501(c)(3) and 501(c)(4) Orgs Engaged in Excess Benefit Transaction
14.	0425B	Become Aware that it Engaged in Excess Benefit Transaction
15.	0426	Loan to or by a Current/Former Officer/Director
16.	0427	Provide Grant or Other
17.	0428A	Transaction with Current/Former Officer
18.	0428B	Transaction with Family Member
19.	0428C	Transaction with Entity or Current/Former Officer
20.	0433	Own 100% of an Entity
21.	0434	Related to any Tax Exempt or Taxable Entity
22.	0435B	Receive Payment or Engage in Transaction
23.	0436	Make any Transfers
24.	0437	Conduct more than 5%

(2) **Invalid Conditions:**

- (3) Field 01SCA or 01SCB is not present when the answer to a question in Part IV is "Yes", which indicates the schedule must be present.
- (4) **Correction Procedures:**
- (5) Correct any Coding or Transcription errors.
- (6) Each question with a "yes" answer must have a related Schedule attached. If the transcription is correct and the schedule is missing, send the return back to the filer. SSPND 640.

Note: All of the schedules in EC 948 are considered necessary for a complete return.

Note: Only enter a SIC Code if the complete schedule is present.

No.	Schedule	SIC Code
1.	Schedule A	A
2.	Schedule B	B
3.	Schedule C	C
4.	Schedule D	D or D-1
5.	Schedule E	E
6.	Schedule J	J
7.	Schedule L	L
8.	Schedule R	R

- (7) If Field 041 is "yes" and the Subsection does not require a Schedule A, blank the Field. See invalid conditions paragraph 2 below.
- (8) If the question on Part IV, Line 2, Field 042 is checked "yes" and Schedule B is not attached, send the return back to the filer. SSPND 640. If the question is checked "no", Schedule B is not required.
- (9) Only Schedule D, Part I is considered necessary for a complete return. If EC 948 is displayed because Fields 047 through 0412A are marked "yes", change the Field to "no" and continue processing. Do **not** send the return back for other parts of Schedule D.
- (10) If SIC D and D-1 are both present, delete D. It won't accept both.

3.12.12.25.14
(01-01-2026)
Error Code 952

- (1) **Error Code 952 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty Taxpayer
4.	>>>>	Daily Delinquency Penalty Computer
5.	01GR>	Gross Receipts (Generated)
6.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- (3) Tax Period is 198712 or subsequent and Field 01DDP is greater than Field 01DDP.
- (4) Tax Period is prior to 198712 and Field 01DDP is greater than \$5,000.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- (8) If the amount was computed by the taxpayer and was transcribed correctly, delete the amount in Field 01DDP.
- (9) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 4227, Adjustment Request, and route document to EO Accounts.
- (10) **DDP Amounts:**
- (11) Daily Delinquency Penalty amounts are:

- a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day computed from Field 01RDD>. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
- b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day computed from Field 01RDD>. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is less.
- c. **If the organization has gross receipts exceeding \$1,000,000 for any year**, the law provides for a penalty of \$100 a day computed from Field 01RDD>. The maximum penalty may be as much as \$50,000.

3.12.12.25.15
(01-01-2026)
Error Code 954

(1) **Error Code 954 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01GR>	Gross Receipts (Generated)
3.	01SS	Subsection Code
4.	01COR	Correspondence Indicator
5.	01CCC	Computer Condition Code
6.	01IRI	IRI Code
7.	01TXP	Tax Period
8.	1016B	Total Asset EOY

(2) "SECTION 10".

(3) **Invalid Conditions:**

(4) Field 01GR> is more than \$50,000, Field 1016B is not present, Field 01COR is "11", "21" or blank for Tax Periods 201012 and subsequent. For Tax Periods 201011 and prior, it will be Field 01GR> is more than \$25,000.

Note: If the Subsection is 82, use \$25,000 for all Tax Periods.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If Field 1016B is truly "0" (zero), "-" (dash), or "None", enter "C" in the Clear Field.

(8) Refer to the document to determine Total Assets EOY:

Note: If the information is **not** send the return back to the filer. SSPND 640.

3.12.12.25.16

(01-01-2026)

Error Code 955

(1) **Error Code 955 displayed Fields are located on Schedule A:**

No.	Field	Explanation
1.	11TO	Part I, Line 12, a-d Checkbox <ul style="list-style-type: none"> 1= Corporation 2= Trust 3= Association 4= Other
2.	12P4A	Part IV, Section A
3.	12P4B	Part IV, Section B
4.	12P4C	Part IV, Section C
5.	12P4D	Part IV, Section D
6.	12P4E	Part IV, Section E

(2) **Invalid Conditions:**

- (3) This Error check is based on Schedule A Sections 11 and 12. If line 12 is checked, one of the type boxes a through d must also be checked.

(4) **Correction Procedures:**

- (5) Check Schedule A to see if there is data present in the different Sections and enter a "1" in the Fields.
- (6) GETSEC Schedule A, Section 12 to correct the Fields below. Field 11TO must have an entry if box 12 is checked, it must be answered 1-4. Section 11 Field 11TO is based on the box checked on Schedule A, Part 1, line 12, boxes a through d. Send the return back if the missing Section 12 Fields are not present under these conditions.
- If Field 11TO=1, Fields 12P4A and 12P4B must have a "1" present.
 - If Field 11TO=2, Fields 12P4A and 12P4C must have a "1" present.
 - If Field 11TO=3, Fields 12P4A, 12P4D and 12P4E must have a "1" present.
 - If Field 11TO=4, Fields 12P4A and 12P4D must have a "1" present.
- (7) If the NPF Code is not "12", "13", "14" or "15", delete the entry in Field 11TO.

3.12.12.25.17
(01-01-2026)
Error Code 956

(1) **Error Code 956 displayed Fields are:**

No.	Field	Explanation
1.	086AR	Gross Rents Real
2.	086BR	Less Rent Expenses Real
3.	086CR	Rental Income Real
4.	>>>>	Rental Income Real Underprint
5.	086AP	Gross Rents Personal
6.	086BP	Less Rent Expenses Personal
7.	086CP	Rental Income Personal
8.	>>>>	Rental Income Personal
9.	086DA	Net Rental Income
10.	>>>>	Net Rental Income Underprint

(2) **Invalid Conditions:**

- (4) Fields 086BR and 086BP are always positive.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

#

- (7) If only the net amount is present in Field 086DA, try to figure, (back into) the appropriate amounts for Field 086AR and 086CR.
- (8) If unable to perfect, enter the net amount from Field 086DA in Field 086AR and 086CR.
- (9) When all transcription and editing errors have been perfected, change Field 086DA to the computer-generated amount.

3.12.12.25.18
(01-01-2026)
Error Code 958

- (1) **Error Code 958 displayed Fields are:**

No.	Field	Explanation
1.	087AS	Gross Amount from Sale of Assets Securities
2.	087BS	Cost, Basis Sales Expenses Securities
3.	087CS	Gain/Loss Securities
4.	>>>>	Gain/Loss Securities Underprint

- (2) **Invalid Conditions:**

#

- (4) Field 087BS is always positive.

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) If only the net amount is present in Field 087CS, try to figure (back into) the appropriate amount for Field 087AS, and Field 087BS.
- (8) If unable to perfect, enter the net amount from Field 087CS, in Field 087AS.
- (9) When all transcription and editing errors have been perfected, change Field 08CS to the computer-generated amount.

3.12.12.25.19
(01-01-2026)
Error Code 962

- (1) **Error Code 962 displayed Fields are:**

No.	Field	Explanation
1.	087AO	Gross Amount from Sales of Assets Other
2.	087BO	Less Cost or other Basis Other
3.	087CO	Gain/Loss Column Other
4.	>>>>	Gain/Loss Column Other Underprint

- (2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 087BO is always positive.
- (7) If only the net amount is present in Field 087CO, try to figure (back into) the appropriate amounts for Field 087AO and Field 087BO.
- (8) If unable to perfect, enter the net amount from Field 087CO in Field 087AO.
- (9) When all transcription and editing errors have been perfected, change Field 087CO to the computer-generated amount.

3.12.12.25.20

(01-01-2026)

Error Code 964(1) **Error Code 964 displayed Fields are:**

No.	Field	Explanation
1.	088A	Gross Income Fundraising
2.	088B	Less: Direct Expenses
3.	088CA	Net Income or (loss) from Fundraising Events-Taxpayer
4.	>>>>	Net Income or (loss) from Fundraising Events-Computer
5.	089A	Gross Income Gaming
6.	089B	Less: Direct Expenses
7.	089CA	Net Income (Loss) from Gaming - Taxpayer
8.	>>>>	Net Income or (loss) from Gaming - Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding and transcription errors. Fields 088B and 089B are always positive.
- (6) If only the net amount is present in Field 088CA or 089CA, try to figure (back into) the appropriate amounts for Field 088A, 088B, 089A and 089B.
- (7) If unable to perfect, enter the net amount from Field 088CA and 089CA in Fields 088A and 089A.
- (8) When all transcription and editing errors have been perfected, change Field 088CA and 089CA to the computer-generated amount.

3.12.12.25.21
(01-01-2026)
Error Code 966

(1) **Error Code 966 displayed Fields are:**

No.	Field	Explanation
1.	0810A	Gross Sales of Inventory
2.	0810B	Less: Cost of Goods Sold
3.	0810C	Gross Profits or (loss) from Sales of Inventory-Taxpayer
4.	>>>>	Gross Profits or (loss) from Sales of Inventory-Computer

(2) **Invalid Conditions**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 0810B is always positive.
- (6) If only the net amount is present in Field 0810C, try to figure (back into) the appropriate amounts for Field 0810A and Field 0810B.
- (7) If unable to perfect, enter the net amount from Field 0810C in Field 0810A.
- (8) If Field 0810B is negative and the filer is therefore adding Fields 0810A and 0810B together to figure Field 0810C, delete Field 0810B and put the filers amount for Field 0810C in Field 0810A.

3.12.12.25.22
(01-01-2026)
Error Code 968

(1) **Error Code 968 displayed Fields are:**

No.	Field	Explanation
1.	081HA	Total Contributions
2.	082AA	Program Service a Amount
3.	082BA	Program Service b Amount
4.	082CA	Program Service c Amount
5.	082DA	Program Service d Amount
6.	082EA	Program Service e Amount
7.	082FA	Program Service f Amount
8.	082G	Program Service Total Amount
9.	083A	Investment Income
10.	084A	Tax Exempt Bond Income
11.	085A	Royalties
12.	086AR	Gross Rent (Real)
13.	086AP	Gross Rent (Personal)
14.	086BR	Rental Expenses (Real)
15.	086BP	Rental Expenses (Personal)
16.	086CR	Rental Income (Real)
17.	086CP	Rental Income (Personal)
18.	086DA	Net Rental Income
19.	087AS	Gross Sales Securities
20.	087AO	Gross Sales Assets
21.	087BS	Cost Other Securities
22.	087BO	Cost Basis Other
23.	087CS	Gain/Loss Securities
24.	087CO	Gain/Loss Other
25.	087DA	Net Gain/Loss Amount
26.	088A	Fundraising Events
27.	088B	Less Direct Expenses
28.	088CA	Income/Loss Fundraising
29.	089A	Gaming Income
30.	089B	Less Direct Expenses
31.	089CA	Net Income/Loss Gaming
32.	0810A	Sales Inventory
33.	0810B	Less Cost of Goods Sold

No.	Field	Explanation
34.	0810C	Net Income/Loss Sales
35.	08A11	Misc. Revenue a Total
36.	08B11	Misc. Revenue b Total
37.	08C11	Misc. Revenue c Total
38.	0811D	Misc. Revenue d Total
39.	0811E	Total Revenue Taxpayer
40.	0812A	Total Revenue
41.	>>>>	Total Revenue Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If Field 0812A is the only entry, enter Field 0812A amount in Field 0811D and 0811E.
- (7) If an amount is on Line 7d, and lines 7a through 7c are blank, GTSEC 08 and enter Line 7d amount into Fields 087AS and 087CS.
- (8) If all Fields were transcribed correctly, change Field 0812A to the computer-generated amount.

3.12.12.25.23
(01-01-2026)
Error Code 972

(1) **Error Code 972 displayed Fields are:**

No.	Field	Explanation
1.	091A	Grants to Gov./Orgs in U.S.
2.	092A	Grants and Other Assistance in U.S.
3.	093A	Grants and Other Assistance Outside U.S.
4.	094A	Benefits Paid to or for Members
5.	095A	Compensation of Current Officers, Directors
6.	096A	Compensation to Disqualified Persons
7.	097A	Other Salaries and Wages
8.	098A	Pension Plan Contributions
9.	099A	Other Employee Benefits
10.	0910A	Payroll Taxes
11.	0911A	Fees for Services Management
12.	0911B	Fees for Services Legal
13.	0911C	Fees for Services Accounting
14.	0911D	Fees for Services Lobbying
15.	0911E	Fees for services Professional Fundraising
16.	0911F	Fees for Services Investment Management
17.	0911G	Fees for Services Other
18.	0912A	Advertising
19.	0913A	Office Expenses
20.	0914A	Information Technology
21.	0915A	Royalties
22.	0916A	Occupancy
23.	0917A	Travel
24.	0918A	Payments of Travel or Entertainment
25.	0919A	Conferences, Conventions and Meetings
26.	0920A	Interest
27.	0921A	Payments to Affiliates
28.	0922A	Depreciation, Depletion, etc,
29.	0923A	Insurance
30.	0924A	Other Expenses a

No.	Field	Explanation
31.	0924B	Other Expenses b
32.	0924C	Other Expenses c
33.	0924D	Other Expenses d
34.	0924E	Other Expenses e
35.	0924F	Other Expenses f
36.	0925A	Total functional Expenses
37.	>>>>	Total Functional Expenses Underprint

(2) **SECTION 09**(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Verify amount for Field 0925A and enter in Field 0925A.

- a. Compute amount for Field 0925A by adding the amounts on Lines 1 through 24f Column (A).
- b. If the entries in Fields 091A and 0924F are correct, change Field 0925A to the computer-generated amount.

3.12.12.25.24
(01-01-2026)
Error Code 973

(1) **Error Code 973 displayed Fields are:**

No.	Field	Explanation
1.	1016A	Total Assets BOY Taxpayer
2.	1026A	Total Liabilities BOY
3.	1033A	Total Net Assets BOY
4.	>>>>	Total Assets BOY Computer

(2) "SECTION 10"

(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Field 1033A computer is equal to Field 1016A minus Field 1026A.

(8) Verify the Fields as follows:

- a. Verify Field 1016A by adding the amounts on Lines 1 through 15, Column (A).
- b. Verify Field 1026A by adding the amounts on Lines 17 through 25, Column (A).
- c. If Column (A) is blank, enter the amount from Part I, Line 22, BOY Column, in Field 1033A and Field 1016A.

Note: If the filer has a negative entry on Part X, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

- (9) If the entries in Fields 1016A and 1026A are correct, change Field 1033A to the computer-generated amount.

3.12.12.25.25
(01-01-2026)
Error Code 976

- (1) **Error Code 976 displayed Fields are:**

No.	Field	Explanation
1.	1016B	Total Assets EOY Taxpayer
2.	1026B	Total Liabilities EOY
3.	1033B	Total Net Assets EOY
4.	>>>>	Total Assets EOY Computer

- (2) **SECTION 10**

- (3) **Invalid Conditions:**

#

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Field 1033B computer is equal to Field 1016B minus Field 1026B.
- (8) Verify the Fields as follows:

- a. Verify Field 1016B by adding the amounts on Lines 1 through 15, Column (B).
- b. Verify Field 1026B by adding the amounts on Lines 17 through 25, Column (B).
- c. If Column (B) is blank, enter the amount from Part I, Line 22, EOY Column, in Field 1033B and Field 1016B.

Note: If the filer has a negative amount on Part X, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

- (9) If the entries in Fields 1016B and 1026B are correct, change Field 1033B to the computer-generated amount.

3.12.12.25.26
(01-01-2026)
Error Code 978

(1) **Error Code 978 displayed Fields are:**

No.	Field	Explanation
1.	0510A	Initiation Fees and Capital Contributions
2.	0510B	Gross Receipts for Public use of Club Facilities
3.	0511A	Gross Income from Members or Shareholders
4.	0511B	Gross Income from Other Sources
5.	0512B	Amount of Tax Exempt Interest

(2) **Invalid Conditions:**

(3) These Fields must be numeric and more than one character.

(4) **Correction Procedures:**

(5) Compare the entries in Part V Lines 10a, 10b, 11a, 11b and 12b with what was transcribed and correct any transcription errors.

(6) If any of these Fields are a single digit, 1 through 9, delete the Field.

3.12.12.25.27
(01-01-2026)
Error Code 980

(1) **Error Code 980 displayed Fields are:**

No.	Field	Explanation
1.	111F	Gifts, Grants, Contributions - 170 Amount
2.	112F	Tax Revenues Levied
3.	113F	Value of Services 170 Amount
4.	114F	Total 170 Amount
5.	>>>>	Total 170 Amount Underprint

(2) **SECTION 11**

(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Field 114F Computer is equal to Field 111F + 112F + 113F.

(8) Verify Column f by adding each line across. Change Fields as necessary.

(9) If the entries in Fields 111F, 112F and 113F are correct, change Field 114F to the computer-generated amount.

3.12.12.25.28
(01-01-2026)
Error Code 984

(1) **Error Code 984 displayed Fields are:**

No.	Field	Explanation
1.	117F	Amount from Line 4
2.	118F	Gross Income from Interest 170
3.	119F	Net Income from Unrelated Business 170
4.	1110F	Other Income 170
5.	1111F	Total Support 170
6.	>>>>	Total Support 170 Underprint

(2) **SECTION 11**

(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Field 1111F Computer is equal to Fields 117F + Field 118F + Field 119F + 1110F.
- (8) Verify Column f by adding each line across. Change Fields as necessary.
- (9) If the entries in are correct, change Field 1111F to the computer-generated amount.

3.12.12.25.29
(01-01-2026)
Error Code 986

(1) **Error Code 986 displayed Fields are:**

No.	Field	Explanation
1.	121F	Gifts, Grants, Contributions
2.	122F	Gross Receipts from Admissions
3.	123F	Gross Receipts from Activities
4.	124F	Tax Revenues Levied
5.	125F	Value of Services
6.	126F	Total
7.	>>>>	Total Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 126F Computer is equal to Fields 121F + 122F + 123F + Field 124F + Field 125F.
- (7) Verify column f by adding each line across, change the Fields as necessary.
- (8) If the entries in are correct, change Field 126F to the computer-generated amount.

3.12.12.25.30
(01-01-2026)
Error Code 990

(1) **Error Code 990 displayed Fields are:**

No.	Field	Explanation
1.	129F	Amount from Line 6
2.	1210A	Gross Income from Interest
3.	1210B	Unrelated Business Taxable Income
4.	1210C	Total of 10a and 10b
5.	1211F	Net Income from Unrelated Activity
6.	1212F	Other Income
7.	1213F	Total Support
8.	>>>>	Total Support Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 1213F Computer is equal to Fields 129F + 1210C + 1211F + 1212F.
- (7) Verify Column f by adding each line across. Change Fields as necessary.
- (8) If the entries are correct, change Field 1213F to the computer-generated amount.

3.12.12.25.31
(01-01-2026)
Error Code 991

(1) **Error Code 991 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Code

No.	Field	Explanation
5.	01CRD	Correspondence Received Date
6.	173	Conduct Community Health Needs Assessment
7.	175	Hospital Take into Account Input
8.	176A	One or more Hospitals
9.	177	Available to Public
10.	1812A	Excise Tax Under Section 4959
11.	1812B	Organization File Form 4720
12.	1813	Eligibility Criteria for Financial Assistance
13.	18012	Explained the Basis for Calculating
14.	1815	Explained the Method
15.	1816	Measures to Publicize Policy
16.	1917	Non CL Pay Code
17.	1919	Third Party Collection Actions
18.	1921	Policy Relating to Emergency Care
19.	1923	Charge any Patients
20.	1924	Amount Equal to Gross Charge

(2) **Correction Procedures:**

(3) Correct any coding or transcription errors.

(4) Yes/no questions in the Fields listed above must be answered for all tax periods beginning March 23, 2012, and subsequent. For tax periods prior to March 23, 2012 if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a "2" for each missing Field and also enter an "11" in Field 01COR. We will not send the return back on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. See note under (3) below.

(5) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer. SSPND 640.

Note: Also for Tax Periods 201312 and subsequent, if Field 173 is marked "no", enter a "2" in Fields 175, 176A and 177. These do **not** have to be answered for Tax Periods after 201312.

(6) On a 2011 or prior version Schedule H, enter a "2" in Fields 1812A, and 1812B.

Note: For Tax Periods 2013 and subsequent Field 1812B only needs to be answered if Field 1812A is answered "yes". If Field 1812A is answered marked "no", check Field 1812B "no".

3.12.12.25.32
(01-01-2026)
Error Code 992

(1) **Error Code 992 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Code
5.	01CRD	Correspondence Received Date
6.	203	Conduct Community Health Needs Assessment
7.	205	Hospital Take into Account Input
8.	206A	One or more Hospitals
9.	207	Available to Public
10.	2112A	Excise Tax Under Section 4959
11.	2112B	Organization File Form 4720
12.	2113	Eligibility Criteria for Financial Assistance
13.	21012	Explained the Basis for Calculating
14.	2115	Explained the Method
15.	2116	Measures to Publicize Policy
16.	2217	Non CL Pay Code
17.	2219	Third Party Collection Actions
18.	2221	Policy Relating to Emergency Care
19.	2223	Charge any Patients
20.	2224	Amount Equal to Gross Charge

(2) **Correction Procedures:**

- (3) Correct any coding or transcription errors.
- (4) Yes/no questions in the Fields listed above must be answered for all tax periods beginning March 23, 2012, and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a "2" for each missing Field and enter an "11" in Field 01COR. We will not send the return back on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. See note under (3) below.
- (5) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer. SSPND 640.

Note: Also for Tax Periods 201312 and subsequent, if Field 203 is marked “no”, enter a “2” in Fields 205, 206A and 207. These do **not** have to be answered for Tax Periods after 201312.

- (6) On a 2011 or prior version Schedule H, enter a “2” in Fields 2112A, and 2112B.

Note: For Tax Periods 2013 and subsequent Field 1812B only needs to be answered if Field 1812A is answered “yes”. If Field 1812A is answered marked “no”, Check Field 1812B “no”..

3.12.12.25.33
(01-01-2026)
Error Code 993

- (1) **Error Code 993 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Code
5.	01CRD	Correspondence Received Date
6.	233	Conduct Community Health Needs Assessment
7.	235	Hospital Take into Account Input
8.	236A	One or more Hospitals
9.	237	Available to Public
10.	2412A	Excise Tax Under Section 4959
11.	2412B	Organization File Form 4720
12.	2413	Eligibility Criteria for Financial Assistance
13.	24012	Explained the Basis for Calculating
14.	2415	Explained the Method
15.	2416	Measures to Publicize Policy
16.	2517	Non CL Pay Code
17.	2519	Third Party Collection Actions
18.	2521	Policy Relating to Emergency Care
19.	2523	Charge any Patients
20.	2524	Amount Equal to Gross Charge

- (2) **Correction Procedures:**

- (3) Correct any coding or transcription errors.

- (4) Yes/no questions in the Fields listed above must be answered for all tax periods March 23, 2012 and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a "2" for each missing Field and enter an "11" in Field 01COR. We will not send the return back on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012.
- (5) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back.
- (6) On a 2011 or prior version Schedule H, enter a "2" in Fields 2412A, and 2412B.

Note: For Tax Periods 2013 and subsequent, Field 1812B only needs to be answered if Field 1812A is answered "yes". If Field 1812A is answered marked "no", Check Field 1812B "no".

3.12.12.25.34
(01-01-2026)
Error Code 994

(1) **Error Code 994 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Code
5.	01CRD	Correspondence Received Date
6.	263	Conduct Community Health Needs Assessment
7.	265	Hospital Take into Account Input
8.	266A	One or more Hospitals
9.	267	Available to Public
10.	2712A	Excise Tax Under Section 4959
11.	2712B	Organization File Form 4720
12.	2713	Eligibility Criteria for Financial Assistance
13.	27012	Explained the Basis for Calculating
14.	2715	Explained the Method
15.	2716	Measures to Publicize Policy
16.	2817	Non CL Pay Code
17.	2819	Third Party Collection Actions
18.	2821	Policy Relating to Emergency Care
19.	2823	Charge any Patients
20.	2824	Amount Equal to Gross Charge

(2) **Correction Procedures:**

- (3) Correct any coding or transcription errors.
- (4) Yes/no questions in the Fields listed above must be answered for all tax periods March 23, 2012 and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a "2" for each missing Field and enter an "11" in Field 01COR. We will not send the return back to the filer on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. SSPND 640. See note under (3) below.
- (5) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer. SSPND 640.
- (6) On a 2011 or prior version Schedule H, enter a "2" in Fields 2712A, and 2712B.

Note: For Tax Periods 2013 and subsequent, Field 1812B only needs to be answered if Field 1812A is answered "yes". If Field 1812A is answered marked "no", Check Field 1812B "no".

3.12.12.25.35
(01-01-2026)
Error Code 995

(1) **Error Code 995 displayed Fields are:**

No.	Field	Explanation
1.	01SCA	Schedule Indicator Code
2.	01SCB	Schedule Indicator Code
3.	01IRI	Incomplete Return Item
4.	01COR	Correspondence Code
5.	01CRD	Correspondence Received Date
6.	293	Conduct Community Health Needs Assessment
7.	295	Hospital Take into Account Input
8.	296A	One or more Hospitals
9.	297	Available to Public
10.	3012A	Excise Tax Under Section 4959
11.	3012B	Organization File Form 4720
12.	3013	Eligibility Criteria for Financial Assistance
13.	30012	Explained the Basis for Calculating
14.	3015	Explained the Method
15.	3016	Measures to Publicize Policy
16.	3117	Non CL Pay Code

No.	Field	Explanation
17.	3119	Third Party Collection Actions
18.	3121	Policy Relating to Emergency Care
19.	3123	Charge any Patients
20.	3124	Amount Equal to Gross Charge

(2) **Correction Procedures:**

- (3) Correct any coding or transcription errors.
- (4) Yes/no questions in the Fields listed above must be answered for all tax periods beginning March 23, 2012 and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these Fields (Schedule H, Part V, Section B), enter a "2" for each missing Field and also enter an "11" in Field 01COR. We will not send the return back to the filer on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. SSPND 640. See note under (3) below.
- (5) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer. SSPND 640.
- (6) On a 2011 or prior version Schedule H, enter a "2" in Fields 2712A, and 2712B.

Note: For Tax Periods 2013 and subsequent, Field 1812B only needs to be answered if Field 1812A is answered "yes". If Field 1812A is answered marked "no", Check Field 1812B "no".

3.12.12.25.36
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.
- (4) **Correction Procedures:**
- (5) Transmit the record.
- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.26
(01-01-2026)
**Form 990-EZ 2008 and
Subsequent Sections
and Fields**

- (1) Form 990-EZ contains Sections 01 through 13.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.27
(01-01-2026)
**Section 01 - Field
Descriptions**

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length:

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01NC	Name Control/ Check Digit	Entity Section	4
3.	>>>>	Name Control Underprint	Computer-generated	4
4.	01EIN	Employer Identification Number	EIN Block	9
5.	01TXP	Tax Period	Entity Section	6
6.	>>	Tax Period Underprint	Computer-generated	2
7.	01CCC	Computer Condition Code	Right Portion of Lines 2–7b	10
8.	01RCD	Received Date	Date Stamp	8
9.	01ORG	Organization Code	Blank space of Item K in the Entity Section	1
10.	01SS	Subsection	Blank space if Item I in the Entity Section	2
11.	01NPF	Non PF Reason Code	Sch. A Part I	2
12.	01ADC	Audit Code	Edit Sheet Line 2	1
13.	01SHB	Schedule B Code	To the right of line 1	1
14.	01COR	Correspondence Indicator	Edit Sheet Line 4	2
15.	01CRD	Correspondence Received Date	Edit Sheet Line 5	8
16.	01IRI	Incomplete Return Item	Page 2 Upper Right Margin	5
17.	01CAF	CAF Indicator	Edit Sheet Line 3	1
18.	01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
19.	>>>>	Daily Delinquency Underprint	Computer-generated	6
20.	01SIC	Schedule Indicator Code	Part right side of Page 3	30 Alpha Numeric

No.	Field	Field Title	Location	Max Length
21.	01PRE	Preparation Code	Right margin, of Preparer PTIN Line	1
22.	01PSN	Preparer PTIN	Part II Signature Block	9
23.	01PEN	Preparer EIN	Part II Signature Block	9
24.	01PTN	Preparer Phone Number	Part II Signature Block	10
25.	01RPC	Return Processing Code	N/A	35

3.12.12.27.1
(01-01-2026)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.27.2
(01-01-2026)
**Field 01NC - Name
Control/Check Digit**

- (1) Field 01NC is the Name Control and Check Digit Field.
- (2) Name Control: This Field is located in the Entity Section of the return.
- (3) Check Digit: This Field is also a four-position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric; the 2nd, 3rd, or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank; and there are any intervening blanks between characters.
 - b. (MM-DD-YYYY)
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors. Check Digits have priority over the Name Control. The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (9) The name control must be the first four characters of the name as follows:

- a. If the organization is a corporation (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual, trust or estate, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a political organization or political committee (Section 527), edit the first name of the individual.
- (10) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
2.	the organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

- (11) Specific corporate name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are **not** present are:
- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
 - **Habitat for Humanity** - Edit "HABI"
 - **Little League** - Edit "LITT"
 - **American Legion** - Edit "AMER"
 - **AMVETS** - Edit "AMER"
 - **Boy Scouts of America (NSA)** - Edit "BOYS"
 - **BPOE** - Edit "BENE"
 - **FOE** - Edit "FRAT"
 - **VFW** - Edit "VETE"
 - **PTA** - Edit "PTA" **plus** the first letter of the name of the state
 - If Field 11TO=4, Fields 12P4A and 12P4D must have a **1** present. - Edit the first four characters of the school
- (12) Specific trust or estate name control examples are:
- Estate - Edit the first four characters of the last name of the decedent.
 - Corporate Trust - Edit the first four characters of the Corporation's name.
 - Individual Trust - Edit the first four characters of the last name of the individual.
 - All other trusts - Edit the first four characters of the last name of the trustee or beneficiary.
- (13) Specific political organization name control examples are:
- **Friends of Jane Doe** - Edit "JANE"
 - **Committee to Elect John Smith** - Edit "JOHN"
 - **Citizens for John Doe** - Edit "JOHN"

3.12.12.27.3
(01-01-2026)

**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in the EIN Block
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. It is not numeric,
 - b. It is fewer than nine characters,
 - c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - d. It is all "zeros" or all "9s" (nines).
- (5) **Correction Procedures:**
- (6) Check Field 01EIN with the return.
- (7) Correct any coding or transcription errors.
- (8) If the EIN was entered correctly, search for another valid EIN on the return and attachments and enter the correct number.
- (9) If a correct number cannot be determined:
 1. Research using Command Code NAMEB or NAMEE for the correct number.
 2. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
 3. SSPND 320 if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227.
- (10) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.
- (11) Do **not** send Letter 3875-C if:
 - Fewer than three digits of the EIN are transposed, different, or missing.
 - When CC INOLES indicates the account has been merged to or merged from, or
 - An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.27.4
(01-01-2026)

Field 01TXP - Tax Period

- (1) Field 01TXP, Tax Period, is YYYYMM format.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. It is not numeric,
 - b. Month is not 01-12,
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is before 197012 for Form 990.
- (4) **Correction Procedures:**
- (5) Check the return and attachments for the correct Tax Period.

- (6) Correct any coding or transcription errors.
- (7) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.
 - a. **For non-final returns**, if the tax period is more than four months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. If the return is a "**Final**," use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC, if necessary. Change the Tax Period to the month preceding the received date.
- (8) Edit CCC "F" (Final/Termination) if ALL of the following apply:
 - a. The return or an attachment is marked "Final" or "Termination".
 - b. There are other indications the organization is out of business, closed, or merged.
 - c. Part II, Line 25(B) is "0" (zero) or blank.
 - d. Part V, Line 36 is marked "yes".
 - e. If the taxpayer is attempting to file a Final/Termination, Form 990-EZ and (a)-(d) are not met, send the return back to the filer. SSPND 640.
- (9) If the Tax Period is prior to 198901 for Form 990-EZ, SSPND 610. Rejects will convert and process as Form 990.

3.12.12.27.5

(01-01-2026)

Field 01CCC - Computer Condition Codes

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from the right portion of lines 2-7b, Form 990. See Exhibit 3.12.12-8 for a description of the codes and their uses.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. The entry is other than blank, "D", "F", "G", "L", "R", "T", "V", "W", "Y", "3" or "7",
 - b. CCC "F" and "Y" are both present,
 - c. CCC "7" is present with both CCC "D" and "R".
- (4) **Correction Procedures:**
- (5) Compare the entry on the screen to the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.
- (8) If CCCs "F" and "Y" **are both present**, determine if it is a final return. Identify Form 990 returns as "Final" only if ALL of the following apply:
 - a. The return or an attachment is marked "Final", or there is other indication the organization is out of business, closed or merged.
 - b. Total Assets End of Year (Part II, Line 25(B)), Form 990-EZ are zero or blank.
 - c. Part V, Line 36 is checked "yes".

Note: This applies for all returns marked “Final”.

- (9) If the return is not a final return, delete the “F” code.
- (10) If the return is a final return or is not for a short period, delete the “Y” code.
- (11) If CCCs “7”, “D”, and “R” are all present, determine the correct CCCs:
 - a. If CCC “7” is correct, delete the “R” and “D”.
 - b. If CCC “7” is **not** correct delete CCC “7”.

3.12.12.27.6
(01-01-2026)

Field 01RCD - Received Date

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the date stamp on page one of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197012 for Form 990.
- (4) **Correction Procedures:**
- (5) Compare Field 01RCD with the received date stamp on the return.
- (6) Correct any coding or transcription errors.
- (7) If the Received Date stamp is “invalid” (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (8) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (9) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:
 - 1. The envelope postmark or delivery shipment date.

Note: If an envelope is not attached, use the postmark date stamped on the face of the return.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Field Examiner’s signature date
- 4. The signature date within the current processing year.
- 5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

#

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.27.7
(01-01-2026)
**Field 01ORG -
Organization Code**

- (1) Field 01ORG, Organization Code, is transcribed from the blank space of Item K in the Entity Section. This Field is used to identify the type of organization filing the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "3" or "4".
- (4) **Correction Procedures**
- (5) Correct any coding or transcription errors.
- (6) If necessary, refer to the return to determine the correct code. Valid codes are:

No.	If Return Shows	Code
1.	IRS Label Subsection 01-25, 50, 60, 70, 71, or Item J, 501(c) box is checked,	1
2.	Item J is blank,	research for correct code
3.	Item J, 4947(a)(1), box is checked	3
4.	IRS label subsection 91	3
5.	the 527 box is checked in Item J of the entity section (SS82),	4

- (7) If no boxes are checked on Item J and the return does not have a pre-addressed label, research INOLES for the correct subsection. Code accordingly.

3.12.12.27.8
(01-01-2026)
Field 01SS - Subsection

- (1) Field 01SS, Subsection, is located in the blank space of Item I in the Entity Section.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "00", "02" through "20", "22" through "27", "28", "50", "60", "70", "71", "81", "82", or "91".
- (4) **Correction Procedures:**
- (5) Refer to Item J to determine the correct code.
- (6) Correct any coding or transcription errors.

- (7) If no errors are found, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 50, 60, 70, 71, 81, 82, or 91.
- (8) If there is no SS on INOLES and the return is for a "National Railroad Retirement Investment Trust", enter "28" in Field 01SS. If the Tax Period for the "National Railroad Retirement Investment Trust" is prior to 199312, also enter "R" and "V" in Field 01CCC.
- (9) If the Subsection is 29, the filer must submit a Form 990 rather than a Form 990-EZ, Correspond for Form 990.
- (10) If unable to determine correct Subsection, enter "00" in Field 01SS.

3.12.12.27.9
(01-01-2026)

**Field 01NPF - Non-PF
Reason Code**

- (1) Field 01NPF, Non-PF Reason Code, is transcribed from the right margin of Schedule A, Part I.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than 01 through 15 or blank.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) Refer to Schedule A, Part I, to determine the correct code. Valid codes are:

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
1.	03	10	01	1
2.	03	11	02	2
3.	03	12	03	3
4.	03	12	05	4
5.	03	13	06	5
6.	03	14	04	6
7.	03	15	07	7
8.	03	15	08	8
9.	03	25	16	9
10.	03	16	09	10
11.	03	18	11	11
12.	03	21 (Type I checked)	12	12a
13.	03	22 (Type II Checked)	13	12b
14.	03	23 (Type III functionally checked)	14	12c

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
15.	03	24 (Type III non-functionally checked)	15	12d
16.	50	N/A	03	3
17.	70	N/A	09	9
18.	60, 71, 91	N/A	10	11

- (7) If Box 11 is checked, one of the Type Boxes described above must also be checked.
- (8) If the organization is a PTA, Box 2 is checked and Schedule E is missing or incomplete, research for the correct NPF Code. If the Foundation Code is not 11, change the NPF Code and **DO NOT** send the return back to the filer for Schedule E. SSPND 640.
- (9) Use NPF 03 if the organization's name included "Hospital", "Clinic", etc.

3.12.12.27.10

(01-01-2026)

Field 01ADC - Audit Code

- (1) Field 01ADC, Audit Code, is located on Line 2 of the edit sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", "3", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Line 2 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Correct codes are:
 - a. **Blank** - This Field must be blank if Field 01ORG is "9" or the following conditions (b) through (d) do **not** apply.
 - b. **1** - Frivolous return and taxpayer has **not** provided a Schedule A or Field 01NPF is blank.
 - c. **2** - Schedule A or Non-PF Reason Code is missing and taxpayer has **not** provided a Schedule A.
 - d. **3** - No reply to FYM mismatch correspondence.
- (8) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.27.11

(01-01-2026)

Field 01SHB - Schedule B Indicator

- (1) Field 01SHB, Schedule B Indicator, is located on Form 990-EZ Line 1.
- (2) **Invalid Conditions:**
- (3) Field 01SHB is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**

- (5) Refer to Line 1, Form 990-EZ, for the correct code.
- (6) Correct any coding or transcription errors.
- (7) Correct codes are:

No.	If	And	Then
1.	tax Period is prior to 200012,	anonymous is acceptable for the name,	blank Field 01SHB
2.	tax Period is 200012 and subsequent,	Schedule B is attached and Line 1 (Form 990-EZ) is \$5,000.00 or greater,	enter "1" in Field 01SHB
3.	tax Period is 200012 and subsequent,	Item H (Form 990-EZ) in the entity section is not checked, Schedule B is not attached and Line 1 is \$5,000.00 or greater,	correspond, if no-reply, enter "2" in Field 01SHB and "50" in Field 01IRI
4.	Line 1 (Form 990-EZ) is blank or less than \$5,000.00,	Item H (Form 990-EZ) is attached and complete,	blank Field 01SHB
5.	Line 1 (Form 990-EZ) is \$5,000.00 or greater Schedule B is attached,	Schedule B is attached and complete,	enter "1" in Field 01SHB
6.	Line 1 (Form 990-EZ) is \$5,000.00 or greater,	Item H (Form 990-EZ) in the entity section is checked, Schedule B is not attached,	enter "2" in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0" (zero), "dash", "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.27.12
(01-01-2026)
**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is located on Line 4 of the Edit Sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "11", "12", "13", "14", "21", "22", "23", "24" or blank.
- (4) Refer to Line 4 of the Edit Sheet to determine the correct code.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:

- **11 - Reply with all information** - Use when the taxpayer's response to our request is complete; all of the information we requested is provided. Enter the CRD if after the RDD
- **12 - Reply with some information** - Use when the taxpayer provides some of the information we requested. Enter CCC "3".
- **13 - Reply with no information** - Use when the taxpayer responds to our inquiry, but does not provide the information we requested. Enter CCC "3".
- **14 - No reply** - Use when the taxpayer does not respond to our request. Enter CCC "3".
- **21 - Reply with all information** - Use when the taxpayer's response to our request for missing IRI items is complete; all of the information we requested is provided. Enter the CRD if after the RDD.
- **22 - Reply with some information** - Use when the taxpayer provides some of information we requested on missing IRI items. Enter CCC "3" and the appropriate entry in Field 01IRI.
- **23 - Reply with no information.** - Use when the taxpayer responds on missing IRI items but does not provide the information we requested. Enter CCC "3" and the appropriate entry in Field 01IRI.
- **24 - No reply** - Use when the taxpayer does not respond to our request for missing IRI items. Enter CCC "3" and the appropriate entry in Field 01IRI.

3.12.12.27.13

(01-01-2026)

**Field 01CRD -
Correspondence
Received Date**

(1) Field 01CRD, Correspondence Received Date, is in Year, Month, Day (YYYYMMDD) format.

(2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**(3) **Invalid Conditions:**

(4) This Field is invalid if:

- a. It is not numeric or blank,
- b. It is not in YYYYMMDD format,
- c. It is not in valid century, year, month, day range.

(5) **Correction Procedures:**

(6) Refer to Line 5 of the Edit Sheet to determine the correct date.

(7) Correct any coding or transcription errors.

(8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.27.14
(01-01-2026)

Field 01IRI - IRI Code

- (1) Field 01IRI is located on page 2 in the upper right margin.
- (2) There can be a maximum of five 2-digit codes present for a total of 10 characters.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if other than 2-digit numeric, blank and:
- (5) **Correction Procedures:**
- (6) The codes and their meanings are as follows:

No.	Correspondence Items	IRI Code
1.	Filed Form 990-EZ, should be a Form 990	91
2.	Missing Signature	90
3.	Part I	61
4.	Part II	62
5.	Part IV	64
6.	Schedule A, entire or wrong revision	20
7.	Sch. A Part I	21
8.	Sch. A Part II	22
9.	Sch. A Part III	23
10.	Schedule B	50
11.	Schedule C	51
12.	Schedule E	53
13.	Schedule L	54

- (7) Correct any coding or transcription errors using the above chart.
- (8) Check the IRI Codes to ensure the correct codes have been entered. If not, delete the incorrect code(s) and enter the correct codes.

3.12.12.27.15
(01-01-2023)

Field 01CAF - CAF Indicator

- (1) Field 01CAF, CAF Indicator, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.27.16
(01-01-2026)

Field 01DDP - Daily Delinquency Penalty

- (1) Field 01DDP, Daily Delinquency Penalty, is located on Line 7 of the Edit Sheet.
- (2) **Penalty Amounts:**
- (3) The law provides for a daily penalty for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause.

Exception: Churches, their integrated auxiliaries, and conventions or associations of churches are not required to file (FRC 06).

- a. For tax years ending on or after July 30, 1996, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
- b. For tax years ending before July 30, 1996, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
- c. If the organization has gross receipts exceeding **\$1,000,000.00** for any year the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.

(4) Gross receipts are computed as follows:

- a. Form 990: Add Lines 6b, 8b(A), 8b(B), 9b, 10b and 12.

(5) **Invalid Conditions:**

(6) This Field is invalid if:

- a. It is not numeric,
- b. The last digit is other than "0" (zero) and the Tax Period is prior to 198712.

(7) **Correction Procedures:**

(8) Refer to Line 7 of the Edit Sheet to determine the correct entry.

(9) Correct any coding or transcription errors.

(10) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.27.17
(01-01-2026)

**Field 01SIC - Schedule
Indicator Codes**

(1) Field 01SIC Schedule Indicator Codes is transcribed from the top right side of Page 3.

(2) This Field is edited based on the answers to the questions in Parts V and VI.

(3) **Invalid Conditions:**

(4) This Field is invalid if not alpha/numeric or blank. Valid Codes are A, B, C, E, G, L, N and O.

Note: We no longer accept any substitute schedules. The only exceptions are forms and schedules that are prepared that are exactly like official IRS forms and schedules.

(5) **Correction Procedures:**

(6) Check the Top right side of Page 3 to verify the Schedule Indicator Code are present.

(7) If the schedule is attached and complete, enter the appropriate Schedule Indicator Code.

- (8) If the schedule is missing, delete the code if present and send the return back to the filer. SSPND 640.
- 3.12.12.27.18
(01-01-2026)
Field 01PRE - Preparation Indicator
- (1) Field 01PRE, Preparation Indicator, is transcribed from the bottom right margin of the Preparer PTIN box.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1" or blank.
- (4) **Correction Procedures:**
- (5) Refer to the signature area to determine the correct code.
- (6) Correct any coding or transcription errors. Correct codes are:
- Blank** - If the signature or name of the preparer is not present.
 - 1** - If the signature, name of the preparer, or firm name is present.
- Note:** A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.
- 3.12.12.27.19
(01-01-2026)
Field 01PSN - Preparer PTIN
- (1) Field 01PTIN, Tax Preparer SSN/PTIN, is transcribed from the preparer SSN/PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s**. The first character may be a "P".
- (3) **Invalid Conditions:**
- (4) Field 01PSN is invalid if the first position is other than numeric or "P".
- (5) Field 01PSN is invalid if the Field is all "zeros" or all "9s" (nines) or the first position is "P" and the remaining positions are all "zeros" or all "9s" (nines).
- (6) Field 01PSN is invalid if other than the first position is not numerics.
- (7) **Correction Procedures:**
- (8) Delete the Field. Do **not** attempt to correct the Field.
- 3.12.12.27.20
(01-01-2026)
Field 01PEN - Preparer EIN
- (1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s**.
- (3) **Invalid Conditions:**
- (4) Field 01PEN is invalid if the Field is all "zeros" or all "9s" (nines).
- (5) Field 01PEN is invalid if it is not all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.27.21

(01-01-2026)

Field 01PTN - Preparer Telephone Number

- (1) Field 01PTN Preparer Telephone Number is transcribed from the Preparer Block in Part II.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if not 10 digits, all numeric.
- (4) **Correction Procedures:**
- (5) If fewer than 10 digits or unable to determine the correct phone number, delete Field 01PTN.

3.12.12.28

(01-01-2026)

Section 02 - Data Address Fields

- (1) Section 02 contains address changes and the **in-care-of** Name Line.

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.28.1

(01-01-2026)

Section 02 - Field Descriptions

- (1) Section 02 Fields are located in Form 990-EZ Entity Section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2
6.	02ZIP	ZIP Code	12

3.12.12.28.2
(01-01-2026)

**Field 02CON - In Care of
Name Line**

- (1) Field 02CON, In Care of Name Line, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, & (ampersand), - (dash), / (slash) or % (percent).

Note: The first character of the “in-care-of” name must be alpha or numeric.

(3) **Invalid Conditions:**

- (4) This Field is invalid if any of the following conditions exist:
 - a. The first position is a “%” sign and the second position is not blank.
 - b. The first character of the “in-care-of” name is not alpha or numeric.
 - c. There are two consecutive blanks between significant characters.
 - d. **Correction Procedures:**
- (5) Check for transcription errors and correct as needed.

No.	If	Then
1.	a “%” is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
2.	a blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
3.	the first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON
4.	two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.28.3
(01-01-2026)

**Field 02FAD - Foreign
Address**

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on “G” Coded returns.
- (2) Code & Edit will use “/I/\$” to identify the beginning and ending of a foreign country code. For example, /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
- (3) **Invalid Conditions:**

(4) This Field is invalid if any of the following conditions exist:

- a. The Field contains other than alpha, numeric or special characters,
- b. The first position is blank,
- c. Any character follows two consecutive blanks,
- d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

(5) **Correction Procedures:**

(6) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "." (period) or "space"
2.	a foreign address is not present on the return,	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

(7) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.28.4
(01-01-2026)

Field 02ADD - Street Address

- (1) Field 02ADD, Street Address, is located in the Entity Section of the return. This section will contain data on returns when the address change box has been checked or when a change is indicated.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if any of the following conditions exist:
 - a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.
- (4) **Correction Procedures:**
- (5) Check the screen entry with the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.28.5
(01-01-2026)

Field 02CTY - City

- (1) Field 02CTY, City, is located in the entity section of the return.
- (2) **Major City Code:**
- (3) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

- (6) **Correction Procedures:**
- (7) Compare the screen entry with the entry on the return and attachments.
- (8) Correct any coding or transcription errors.
- (9) If unable to correct, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.28.6
(01-01-2026)
Field 02ST - State

- (1) Field 02ST, State, is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.28.7
(01-01-2026)
Field 02ZIP - ZIP Code

- (1) Field 02ZIP is the ZIP Code. It is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. Blank.
 - b. The fourth and fifth position are "00".
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.29
(01-01-2026)
Section 03 - Field Descriptions

- (1) Section 03 Fields are located in Form 990-EZ, Part III.
- (2) Listed below are the Fields contained in Section 03 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line	Max Length
1.	031	Total Contributions Amount	Part I, Line 1	13
2.	032	Program Services Amount	Part I, Line 2	13
3.	033	Dues Assessments Amount	Part I, Line 3	13
4.	034	Other Investment Income Amount	Part I, Line 4	13

No.	Field	Field Title	Line	Max Length
5.	035A	Gross Amount Sales Assets Other	Part I, Line 5a	13
6.	035B	Basis Sales Expense Amount	Part I, Line 5b	13
7.	035C	Gain Sale of Assets	Part I, Line 5c	13
8.	>>>>	Gain Sale of Assets Under- print	Computer- generated	13
9.	036A	Gross Income from Gaming	Part I, Line 6a	13
10.	036B	Gross Income Fundraising	Part I, Line 6b	13
11.	036C	Less Direct Expenses	Part I, Line 6c	13
12.	036D	Net Income/ Loss	Part I, Line 6d	13
13.	>>>>	Net Income/ Loss Underprint	Computer- generated	13
14.	03G	Schedule Presence Indicator	ERS Input Only	1
15.	>>>>	Net Income/ Loss Underprint	Computer- generated	13
16.	037A	Gross Sales Less Returns	Part I, Line 7a	13
17.	037B	Cost of Goods Sold	Part I, Line 7b	13
18.	037C	Gross Profit Amount	Part I, Line 7c	13
19.	>>>>	Gross Profit Amount Un- derprint	Computer- generated	13
20.	038	Other Revenue Amount	Part I, Line 8	13
21.	039	Total revenue Amount	Part I, Line 9	13

No.	Field	Field Title	Line	Max Length
22.	>>>>	Total revenue Amount	Computer-generated	13
23.	0310	Grants Other Similar Amount	Part I, Line 10	13
24.	0311	Benefits Paid Members	Part I, Line 11	13
25.	0312	Salaries Other	Part I, Line 12	13
26.	0317	Total Expenses Amount	Part I, Line 17	13
27.	0318	Total Excess Year Amount	Part I, Line 18	13
28.	>>>>	Total Excess Year Underprint	Computer-generated	13
29.	0320	Other Changes Net Asset Fund Amount	Part I, Line 20	13
30.	0321	Net Worth End Amount	Part I, Line 21	13
31.	>>>>	Net Worth End Amount Underprint	Computer-generated	13
32.	0325A	Total Assets (BOY)	Part II, Line 25a	13
33.	0325B	Total Assets (EOY)	Part II, Line 25b	13
34.	0326A	Total Liabilities (BOY)	Part II, Line 26a	13
35.	0326B	Total Liabilities (EOY)	Part II, Line 26b	13
36.	0327A	Total Net Worth (BOY)	Part II, Line 27a	13
37.	>>>>	Total Net Worth (BOY) Underprint	Computer-generated	13
38.	0327B	Total Net Worth (EOY)	Part II, Line 27b	13

No.	Field	Field Title	Line	Max Length
39.	>>>>	Total Net Worth (EOY) Underprint	Computer-generated	13

(3) **Invalid Conditions:**

(4) Dollar Fields are invalid if they are not all numeric or blank.

(5) Checkboxes are invalid if not “1”, “2” or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors

(8) Field 03G will be used to indicate a Schedule G is present. If there is an amount over \$15,000 in Field 036A or 036B, Schedule G must be present. Field 03G must be a “1” if Field 036A or 036B has an amount over \$15,000 and Schedule G is attached, or “2” if Field 036A or 036B is “yes” and the schedule is not attached. It must be blank if the question is marked “no”.

Note: Fields 036A and 036B apply to the 2010 revision of Form 990. Field 036A applies to the 2008 and 2009 revisions.

3.12.12.30
(01-01-2026)

**Section 05 - Field
Descriptions**

(1) Section 05 Fields are located in Form 990-EZ, Part V.

(2) Listed below are the Fields contained in Section 05 showing the Field designa-
tor, title, location on the return, and maximum length:

No.	Field	Field Title	Line	Max Length
1.	0533	Activity not Previously Reported	33	1
2.	0534	Changes to Governing Documents	34	1
3.	0535A	Unrelated Business Income > \$1,000	35a	1
4.	0535B	If "yes" has it filed a Form 990-T	35b	1
5.	0535C	Was the Organization a 501(c)(4), (c)(5) or (c)(6)	35c	1
6.	0536	Was there a Liquidation	36	1
7.	0537A	Amount of Political Expenditures	37a	13
8.	0537B	Did Organization file Form 1120-POL	37b	1
9.	0538A	Borrow from or make Loans to	38a	1
10.	0538B	Total Amount Involved	38b	13
11.	0539A	Initiation Fees 501(c)(3)	39a	13
12.	0539B	Gross Receipts line 9	39b	13
13.	0540B	Engage in any Section 4958 Transaction	40b	1
14.	0540E	Party to a Prohibited Tax Shelter	40e	1
15.	0542B	Interest in a Foreign Financial Account	42b	1
16.	0542C	Maintain an Office Outside the U.S.	42c	1
17.	0543	Filing in Lieu of Form 1041	43	1
18.	0544A	Donor Advised Funds	44a	1
19.	0544B	Operate one or more Hospitals	44b	1
20.	0544C	Receive Payments for Indoor Tanning	44c	1

No.	Field	Field Title	Line	Max Length
21.	0544D	Filed Form 720 to Report Payments	44d	1
22.	0545A	Controlled Entity within 512(b)(13)	45a	1
23.	0545B	Receive any Payment from or Engage in any Transaction	45b	1
24.	05N	Schedule Presence Indicator	ERS Input Only	1

(3) **Invalid Conditions:**

- (4) Checkbox Fields are invalid if they are not “1”, “2” or blank. 1 = “yes”, 2 = “no”, blank = blank or both boxes checked.
- (5) Dollar Fields are invalid if not numeric or blank.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.
- (8) If Field 0544A, 0544B, 0544C, 0544D, or 0545 is marked “yes”, the filer must file Form 990 instead of Form 990-EZ. Send the return back to the filer. SSPND 640.

3.12.12.31
(01-01-2026)
Section 06 - Field Descriptions

- (1) Section 06 Fields are located in Form 990-EZ, Part VI.
- (2) Listed below are the Fields contained in Section 06 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line	Max Length
1.	0646	Engage in Direct or Indirect Political Activities	46	1
2.	0647	Engage in Lobbying Activities	47	1
3.	0648	Operating as a School	48	1
4.	0649A	Make any Transfers	49a	1
5.	0649B	If “yes” was the Organization a Section 527	49b	1

(3) **Invalid Conditions:**

- (4) Checkbox Fields are invalid if they are not “1”, “2” or blank. 1 = “yes”, 2 = “no”, blank = blank or both boxes checked.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

3.12.12.32
(01-01-2026)
**Section 11 - Field
Descriptions**

- (1) Section 11 Fields are located in Form 990-EZ, Schedule A, Part I.
- (2) All of the Fields in Section 11, Schedule A, are dollars only and are positive or negative.
- (3) Listed below are the Fields contained in Section 11 showing the Field designa-
tor, title, location on the return, and maximum length:

No.	Field	Field Title	Line	Max Length
1.	11TO	Type of Orga- nization	12a – d checkbox	1
2.	11E	Written Deter- mination Type I, II or III	12e checkbox	1
3.	11F	Number of Supported Organizations	12f	3
4.	11GA2	EIN A	12g, Row A Col. (ii)	9
5.	11GA3	Type of Orga- nization	12g, Row A, Col. (iii)	1
6.	11GA4	Listed in Governing Document	12g, Row A, Col. (iv)	1
7.	11GA5	Amount of Support A	12g, Row A, Col. (v)	13
8.	11GB2	EIN B	12g, Row B Col. (ii)	9
9.	11GB3	Type of Orga- nization	12g, Row B, Col. (iii)	1
10.	11GB4	Listed in Governing Document	12g, Row B, Col. (iv)	1
11.	11GB5	Amount of Support B	12g, Row B, Col. (v)	13
12.	11GC2	EIN C	12g, Row C, Col. (ii)	9
13.	11GC3	Type of Orga- nization	12g, Row C, Col. (iii)	1

No.	Field	Field Title	Line	Max Length
14.	11GC4	Listed in Governing Document	12g, Row C, Col. (iv)	1
15.	11GC5	Amount of Support C	12g, Row C, Col. (v)	13
16.	11GD2	EIN D	12g, Row D, Col. (ii)	9
17.	11GD3	Type of Organization	12g, Row D Col. (iii)	1
18.	11GD4	Listed in Governing Document	12g, Row D, Col. (iv)	1
19.	11GD5	Amount of Support D	12g, Row D, Col. (v)	13
20.	11GE2	EIN E	12g, Row E, Col. (ii)	9
21.	11GE3	Type of Organization	12g, Row E Col. (iii)	1
22.	11GE4	Listed in Governing Document	12g, Row E, Col. (iv)	1
23.	11GE5	Amount of Support E	12g, Row E, Col. (v)	13
24.	11TOT	Total	12g, Total, Col. (v)	13
25.	1111G	Total Number of Organizations	11H (i) Total	6
26.	11G11	Total Amount of Support	11H (vi) Total fields 111F - 1118	13
27.	111F	Gifts, Grants, Contributions - 170 Amount	1 Col. (F)	13
28.	112F	Tax Revenues Levied	2 Col. (F)	13
29.	113F	Value of Services 170 Amount	3 Col. (F)	13
30.	114F	Total 170 Amount	4 Col. (F)	13

No.	Field	Field Title	Line	Max Length
31.	>>>>	Total 170 Amount Underprint	Computer-generated	13
32.	115F	Exceeds 2% 170	5 Col. (F)	13
33.	116F	Public Support 170	6 Col. (F)	13
34.	117F	Amount from Line 4	7 Col. (F)	13
35.	118F	Gross Income from Interest 170	8 Col. (F)	13
36.	119F	Net Income from Unrelated Business 170	9 Col. (F)	13
37.	1110F	Other Income 170	10 Col. (F)	13
38.	1111F	Total Support 170	11 Col. (F)	13
39.	>>>>	Total Support 170 Underprint	Computer-generated	13
40.	1112	Receipts from Related Activities 170	12 Col. (F)	13
41.	1113	First 5 Years Checkbox 170	13 Col. (F) CKBX	1
42.	1116A	33 1/3% Test Current Year Checkbox 170	16a Col. (F) CKBX	1
43.	1116B	33 1/3 Test Prior Year Checkbox 170	16b Col. (F) CKBX	1
44.	1117A	Current Facts Checkbox 170	17a Col. (F) CKBX	1
45.	1117B	Prior Facts Checkbox 170	17b Col. (F) CKBX	1
46.	1118	Private Foundation Checkbox	18 Col. (F) CKBX	1

(4) Invalid Conditions:

- (5) Dollar Fields are invalid if they are not all numeric or blank.
- (6) Yes/no questions are invalid if not "1", "2", or Blank.
- (7) Fields 11GA3, 11GB3, 11GC3 11GD3, and 11GE3 are invalid if not "1" through "9" or Blank. If an invalid entry is present and the correct entry cannot be determined from the return or the box checked on Part I, Line 11G, Blank Part I, Lines 1-9 to clear the Field error. On MeF returns just Blank Part I, Lines 1-9 if they error out.
- (8) **Correction Procedures:**
- (9) If the checkboxes are checked, it must be a "1". If not blank Field.
- (10) Field 11TO must be present when box 11 is checked. It is valid as a 1-4 based on which box is marked on Schedule A, Part I, Line 11, a through d. See Error Code 955.
- (11) Fields 11GA4, 11GB4, 11GC4 11GD4, and 11GE4 may be transmitted to GMF as a "0" on MeF returns when the filer checks the No box. Change the "0" to a "2" if this occurs.
- (12) For 2014 and subsequent Revision - Line 11g Column (iii) A, B, C, D, E, Type of Organization: If other than a single numeric 1 - 9 only is present, clear the information present and edit based on the following:

No.	If Description or information on Line 11g Column (iii) is	Then edit on Line 11g, Column (iii) A, B, C, D, E
1.	Church, convention of churches or 170(b)(1)(A)(i)	1
2.	School or 170(b)(1)(A)(ii)	2
3.	Hospital or 170(b)(1)(A)(iii)	3
4.	Medical Research or 170(b)(1)(A)(iii)	4
5.	Operated for the benefit of a college, university or governmental unit or 170(b)(1)(A)(iv)	5
6.	Federal, state or local governmental unit or 170(b)(1)(A)(v)	6
7.	Support from a governmental unit or public or 170(b)(1)(A)(vi)	7
8.	Community trust or 170(b)(1)(A)(vi)	8
9.	More than 33% support	9
10.	None of the above or unable to determine	Clear the information present in 1-9

3.12.12.33
(01-01-2026)

**Section 12 - Field
Descriptions**

- (1) Section 12 Fields are located in Form 990-EZ Schedule A, Parts III - V.
- (2) Listed below are the Fields contained in Section 12 showing the Field designa-
tor, title, location on the return, and maximum length:

No.	Field	Field Title	Line	Max Length
1.	121F	Gifts, Grants, Con- tributions	Part III, Line 1 Col. (F)	13
2.	122F	Gross Receipts from Admis- sions	Part III, Line 2 Col. (F)	13
3.	123F	Gross Receipts from Activi- ties	Part III, Line 3 Col. (F)	13
4.	124F	Tax Revenues Levied	Part III, Line 4 Col. (F)	13
5.	125F	Value of Services	Part III, Line 5 Col. (F)	13
6.	126F	Total	Part III, Line 6 Col. (F)	13
7.	>>>>	Total Under- print	Computer- generated	13
8.	127AF	Received from Dis- qualified	Part III, Line 7a Col. (F)	13
9.	127BF	Received from Other	Part III, Line 7b Col. (F)	13
10.	127CF	Total of 7a and 7b	Part III, Line 7c Col. (F)	13
11.	128F	Public Support	Part III, Line 8 Col. (F)	13
12.	129F	Amount from Line 6	Part III, Line 9 Col. (F)	13
13.	1210A	Gross Income from Interest	Part III, Line 10a Col. (F)	13
14.	1210B	Unrelated Business Taxable Income	Part III, Line 10b Col. (F)	13

No.	Field	Field Title	Line	Max Length
15.	1210C	Total of 10a and 10b	Part III, Line 10c Col. (F)	13
16.	1211F	Net Income from Unrelated Activity	Part III, Line 11 Col. (F)	13
17.	1212F	Other Income	Part III, Line 12 Col. (F)	13
18.	1213F	Total Support	Part III, Line 13 Col. (F)	13
19.	>>>>	Total Support Underprint	Computer-generated	13
20.	1214	First Five Years Checkbox	Part III, Line 14 Col. (F) CKBX	1
21.	1219A	33 1/3 Test Current Year	Part III, Line 19a Col. (F) CKBX	1
22.	1219B	33 1/3 Test Prior Year	Part III, Line 19b Col. (F) CKBX	1
23.	1220	Private Foundation Checkbox	Part III, Line 20 Col. (F) CKBX	1
24.	12P4A	Part IV, Section A, Data Present	Part IV, Section A	1
25.	12P4B	Part IV, Section B, Data Present	Part IV, Section B	1
26.	124PC	Part IV, Section C, Data Present	Part IV, Section C	1
27.	124PD	Part IV, Section D, Data Present	Part IV, Section D	1
28.	124PE	Part IV, Section E, Data Present	Part IV, Section E	1
29.	12E3C	Part V, Excess Distributions	Part V, Section E, Line 3c	13

No.	Field	Field Title	Line	Max Length
30.	12E3D	Part V, Excess Dis- tributions	Part V, Section E, Line 3d	13
31.	12E3E	Part V, Excess Dis- tributions	Part V, Section E, Line 3e	13
32.	12E8C	Part V, Excess Dis- tributions Breakdown	Part V, Section E, Line 8c	13
33.	12E8D	Part V, Excess Dis- tributions Breakdown	Part V, Section E, Line 8d	13
34.	12E8E	Part V, Excess Dis- tributions Breakdown	Part V, Section E, Line 8e	13

(3) **Invalid Conditions:**

- (4) Dollar Fields are invalid if they are not all numeric or blank.
- (5) Checkboxes are invalid if not "1", or blank.
- (6) **Correction Procedures:**
- (7) If the checkboxes are checked, it must be a "1", if not blank the Field.
- (8) Fields 12IVA, 12IVB, 12IVC, 12IVD and 12IVE valid entries are "1" or blank.

3.12.12.34
(01-01-2026)
**Section 13 - Field
Descriptions**

- (1) Section 13 Fields are located in Form 990-EZ
- (2) Listed below are the Fields contained in Section 13 showing the Field designa-
tor, title, location on the return, and maximum length

No.	Field	Field Title	Line	Max Length
1.	13CI2	Political Ex- penditures	Sch. C, Part I-A, Line 2	13
2.	13L1R	Excess Benefit Transactions	Sch. L, Right Margin Part I	1
3.	13L2R	Approved by Board or Committee	Sch. L, Right Margin Part II	1

(3) **Invalid Conditions:**

- (4) The dollar Field is invalid if not numeric or blank.
- (5) Fields 13L1R and 13L2R are used to indicate the presence of entries in Part I and/or Part II of Schedule L. They are invalid if not "1", data is present or blank or no data is present.

(6) **Correction Procedures:**

- (7) Check for coding or transcription errors.

3.12.12.35
(01-01-2026)

**Form 990-EZ 2008 and
Subsequent -
Math/Consistency Errors
Priority IV**

- (1) A priority IV error will display whenever the contents of one Field are inconsistent with another Field or when the math computation is incorrect.
- (2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) The Field labeled for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a "C" in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field.

3.12.12.35.1
(01-01-2026)

Error Code 010

- (1) **Error Code 010 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01CCC	Computer Condition Code
3.	01RCD	Received Date
4.	01ORG	Organization Code
5.	01NPF	Non-PF Reason Code
6.	01SS	Subsection
7.	01ADC	Audit Code
8.	01SHB	Schedule B Indicator
9.	01COR	Correspondence Indicator
10.	01CRD	Correspondence Received Date
11.	01IRI	IRI Code
12.	01CAF	CAF Indicator
13.	01DDP	Daily Delinquency Penalty
14.	01PRE	Preparation Indicator
15.	01PSN	Preparer
16.	01PEN	Preparer EIN
17.	01PTN	Preparer Telephone Number
18.	01SIC	Schedule Indicator Code

(2) “Any Section other than 01 is present.”

(3) **Invalid Conditions:**

(4) Error Code 010 will generate when CCC “G” is present and entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC or 01GRP are present.

(5) **Correction Procedures:**

(6) Correct all misplaced entries, coding and transcription errors.

(7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.

(8) Determine if CCC “G” was input correctly:

Note: See IRM 3.12.38.1.2 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the "G" in Field 01CCC.

3.12.12.35.2
(01-01-2026)
Error Code 912

(1) **Error Code 912 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	01IRI	Incomplete return item
4.	01NPF	Non-PF Reason Code
5.	01ADC	Audit Code

(2) **Invalid Conditions:**

(3) Field 01ORG is "1" or "3", Field 01NPF is blank, and Field 01SS is "03", "50", "60", "70", "71" or "91."

(4) Field 01ORG is "1" or "3" and Field 01SS is "82."

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

Note: Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. ERS Tax Examiners will attach Form 3696, Correspondence Action Sheet (CAS), with the appropriate paragraph indicating their tax-exempt status has been revoked. Do **not** add any additional paragraphs. SSPND the return 640.

(7) Research INOLES to see if a Schedule A is required. Schedule A is only required for Subsections 03, 50, 60, 70, 71 or 91 with a Foundation Code other than 00, 02, 03, 04 or 09.

- If Schedule A is required but is missing or blank, enter "20" in Field 01IRI and SSPND 640.

- b. If Schedule A is not required because the Foundation Code is 02, 03 or 04, enter "11" in Field 01NPF. Do **not** enter Schedule Indicator Code "A".
 - c. If no Subsection, enter "00" in Field 01SS and delete Field 01NPF and Section 11 or 12.
 - d. If Subsection is 82, enter "4" in Field 01ORG if not already present and delete Field 01NPF and Section 11 or 12.
- (8) All organizations who file Schedule A must check only one box in Part I. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Research BMFOL for prior postings. If no prior returns have posted to the account treat it as an initial filing, enter a "1" in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

Note: Always accept the filers entry if present.

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
1.	Box 1	01	03	10
2.	Box 2	02	03	11
3.	Box 3	03	03	12
4.	Box 4	05	03	12
5.	Box 5	06	03	13
6.	Box 6	04	03	14
7.	Box 7	07	03	15
8.	Box 8	08	03	15
9.	Box 9	16	03	25
10.	Box 10	09	03	16
11.	Box 11	11	03	18
12.	Box 12, Type I Box Checked	12	03	21
13.	Box 12, Type II Box Checked	13	03	22
14.	Box 12, Type III Box Checked	14	03	23
15.	Box 12, Type III Other Box Checked	15	03	24
16.	3	03	50	N/A
17.	9	09	70	N/A

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
18.	11	10	60, 71, 91	N/A

- a. If the NPF Code is 02 and Schedule E is missing, send the return back to the filer. SSPND 640.
- b. If the NPF Code is 06, 07, 08, or 16 Schedule A, Part II is required for all but initial returns. Research BMFOLI, if no prior postings, treat as an initial return and follow the instructions in the note in (3) above. ("N/A", "0" (zero), "-" (dash), or "none" are acceptable entries, enter a "1" in Fields 111F and 114F). If Part II is missing, send the return back to the filer. SSPND 640.
- c. If the NPF Code is 09, Schedule A, Part III is required for all but initial returns. Research BMFOLI, if no prior postings, treat as an initial return and follow the instructions in the note in (3) above. ("N/A", "0" (zero), "-" (dash), or "none" are acceptable entries, enter a "1" in Fields 121F and 126F). If Part III is missing, send the return back to the filer. SSPND 640.
- d. If a type box is not checked, send the return back to the filer. SSPND 640.

Note: For Subsection 70, send the return back to the filer if Part III is blank and it's not an initial return. SSPND 640.

- (9) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on the preprinted label or INOLES. Correspond for a Subsection Mismatch only when corresponding for another issue.

3.12.12.35.3
(01-01-2026)
Error Code 918

- (1) **Error Code 918 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	0543	Filed in Lieu of Form 1041 Question Code

- (2) **Invalid Conditions:**

- (3) Field 0543 is "1" and Field 01ORG is not "3".

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 0543 is located on Line 43, Form 990-EZ.
- (7) Verify that the Organization Code was edited correctly:

- a. If the 4947(a)(1) box of Item J on the face of the return is checked or the IRS label or INOLES shows subsection "91", change Field 01ORG to "3".
- b. Otherwise, delete Field 0543.

3.12.12.35.4
(01-01-2026)
Error Code 924

(1) **Error Code 924 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance (Generated)
2.	01RCD	Received Date
3.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Remittance is present and Field 01RCD is on or before 01RDD>.

(4) **Correction Procedures:**

(5) Correct all coding and transcription errors.

(6) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form 4227 "research remittance".

(7) **Rejects Correction Procedures:**

(8) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT with Form 3244, Payment Posting Voucher.

(9) If unable to determine where to apply remittance, SSPND 640 and correspond with Letter 320-C.

3.12.12.35.5
(01-01-2026)
Error Code 926

(1) **Error Code 926 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty
4.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Verify Field 01RCD is correct.

- a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- b. If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".

- (7) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 4227, Adjustment Request, and route document to EO Accounts.

3.12.12.35.6

(01-01-2026)

Error Code 928

- (1) **Error Code 928 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01DDP	Daily Delinquency Penalty

- (2) **Invalid Conditions:**

- (3) CCC "V" and Field 01DDP are both present.

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If a statement is attached showing that the filer has reasonable cause for filing late and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- (7) If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".
- (8) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.35.7

(01-01-2026)

Error Code 934

- (1) **Error Code 934 displayed Fields are:**

No.	Field	Explanation
1.	01COR	Correspondence Indicator
2.	01TXP	Tax Period
3.	01IRI	IRI Code

- (2) **Invalid Conditions:**

- (3) Field 01COR is "21", "22", "23" or "24" and Field 01TXP is prior to 198312.

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Refer to the return to verify that the Tax Period is correct:
- If not correct, change the Tax Period in Field 01TXP.
 - If correct, change Field 01COR to "11", "12", "13", or "14" as appropriate.

3.12.12.35.8
(01-01-2026)
Error Code 936

(1) **Error Code 936 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Tax Period
3.	01RCD	Received Date
4.	01COR	Correspondence Indicator
5.	01CRD	Correspondence Received Date
6.	01IRI	Incomplete Return Indicator (IRI) Code
7.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- (3) Field 01IRI is present and Field 01COR is not present.
- (4) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (5) Field 01COR is "11" or "21", and Field 01CRD is blank.
- (6) Field 01COR is "12", "13", "14", "22", "23", or "24" and Field 01CCC "3" is not present.

(7) **Correction Procedures:**

- (8) Correct any coding or transcription errors.
- (9) **For non-IRI items**, verify the information was required:
 - a. If not required, delete Field 01COR.
 - b. Enter the response date in Field 01CRD.
- (10) **For IRI items**, verify the information was required.
 - a. If not required, delete Field 01COR and Field 01IRI.
 - b. If the response date is later than Field 01RDD>, enter the response date in Field 01CRD.

3.12.12.35.9
(01-01-2026)
Error Code 942

(1) **Error Code 942 displayed Fields are:**

No.	Field	Explanation
1.	01COR	Correspondence Indicator
2.	01CRD	Correspondence Received Date
3.	01IRI	IRI Code
4.	01CCC	Computer Condition Code

(2) **Invalid Conditions:**(3) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If a reply to correspondence is received, enter the appropriate code in Field 01COR.

(7) If correspondence was not initiated, determine whether correspondence is required.

(8) If not, delete the entry in Field 01CRD.

3.12.12.35.10
(01-01-2026)
Error Code 946(1) **Error Code 946 displayed Fields are:**

No.	Field	Explanation
1.	01NPF	Non-PF Reason Code
2.	01SS	Subsection
3.	01IRI	Incomplete Return Item
4.	01ADC	Audit Code

(2) **Invalid Conditions:**

(3) Field 01NPF is blank and Schedule E is present.

(4) Field 01NPF is 06, 07, 08 or 16 and Section 11 is not present.

(5) Field 01NPF is 09 and Section 12 is not present.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

Note: Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. ERS Tax Examiners will complete Form 3696, Correspondence Action Sheet (CAS), with the appropriate paragraph indicating their tax-exempt status has been revoked. Do **not** add any additional paragraphs. SSPND 640.

(8) Verify that Schedule A is attached to the return, but Part I Boxes 1–11, is **not** completed.

(9) Schedule A is needed for the following subsections only: SS03 Foundation Codes other than 02, 03 or 04 and SS 50, 60, 70, 71, or 91. If none of the above are present, delete Fields 01CRC, 01DAF, 01ILQ, 01GSQ 01NPF, and Section(s) 11, and/or 12. Research for the correct subsection if Item J is not "03".

Note: If Subsection is "03" and Foundation Code is 02, 03, or 04, do **not** correspond for Schedule A, enter "11" in Field 01NPF. Do **not** enter Schedule Indicator Code "A".

(10) If Part I, Schedule A, is blank, enter "02" in Field 01NPF. Only send the return back to the filer for Schedule E if missing. SSPND 640.

(11) All organizations who file Schedule A **must** check only one box:

- a. If Schedule A, Part I is not completed or two boxes are checked, research INOLES. Enter the correct NPF Code from the chart below.

Note: Always accept the filer's entry if present.

- b. If the NPF Code is "06", "07", "08" or "16," check for the presence of Part II. Send the return back to the filer if needed. "N/A", "0" (zero), "-" (dash), or "none" are acceptable entries, enter a "1" in Fields 111F and 114F.

Note: Research for prior postings. If none, treat as initial return, enter a "1" in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

- c. If the NPF Code is "09," check for the presence of Schedule A, Part III. Send the return back to the filer if needed. "N/A", "0" (zero), "-" (dash), or "none" are acceptable entries. Enter a "1" in Fields 121F and 126F.
- d. If research shows SS50, 60, 70, 71 or 91, and Schedule A, Part IV is not completed or two boxes are checked, correspond for Part I.
- e. The following is a list of NPF Codes for SS50, 60, 70, 71 or 91:
- **SS50** = NPF 03, (box 3)
 - **SS60** = NPF 10, (box 11)
 - **SS70** = NPF 09, (box 9)
 - **SS71** = NPF 10, (box 11)
 - **SS91** (4947) (a)(1) = NPF 10, (box 11)

Note: If Subsection is 70 also send the return back to the filer for Schedule A, Part III if blank and it's not an initial return. SSPND 640.

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
1.	Box 1	01	03	10
2.	Box 2	02	03	11
3.	Box 3	03	03	12
4.	Box 4	05	03	12
5.	Box 5	06	03	13
6.	Box 6	04	03	14
7.	Box 7	07	03	15
8.	Box 8	08	03	15
9.	Box 9	16	03	25
10.	Box 10	09	03	16

No.	Part I Box	NPF Code	Subsection Code	Foundation Code
11.	Box 11	11	03	18
12.	Box 12, Type I Box Checked	12	03	21
13.	Box 12, Type II Box Checked	13	03	22
14.	Box 12, Type III Box Checked	14	03	23
15.	Box 12, Type III Other Box Checked	15	03	24
16.	3	03	50	N/A
17.	9	09	70	N/A
18.	11	10	60, 71, 91	N/A

- (12) If Box 11 is checked one of the Type Boxes must also be checked.
- (13) If PTA and box 2 is marked and correspondence for Schedule E is needed, research for the correct NPF Code. If the Foundation Code is not "11" change the NPF Code and do **not** correspond for Schedule E. Use NPF 03 if the organization's name includes "Hospital", "Clinic", etc.
- (14) Use **NPF 03** if the organization's name includes "Hospital", "Clinic", etc.
- (15) Use **NPF 05** if the Organization's name includes "Research" or "Laboratory", etc.
- (16) If Subsection (SS) Codes conflict, but taxpayer indicates otherwise in Item J, always use the SS INOLES.

3.12.12.35.11
(01-01-2026)
Error Code 947

- (1) **Error Code 947 displayed Fields are:**

No.	Field	Explanation
1.	01SS	Subsection
2.	01SIC	Schedule Indicator Code
3.	01COR	Correspondence Code
4.	01CRD	Correspondence Received Date
5.	0544A	Donor Advised Funds
6.	0544B	Operate one or more Hospitals
7.	0545A	Controlled Entity Section 512(b)(13)

No.	Field	Explanation
8.	0545B	Receive Payment or Engage in Transaction

(2) **Invalid Conditions:**

- (3) If Fields 0544A, 0544B, 0545A or 0545B are marked “yes” the filer must be using Form 990 instead of Form 990-EZ
- (4) If Field 01SS is 29, the filer must be filing a Form 990 instead of Form 990-EZ.

(5) **Correction Procedures:**

- (6) Correct any Coding or Transcription errors.
- (7) If Fields 0544A, 0544B, 0545A or 0545B are marked “yes” or the Subsection is 29, the filer must be using Form 990. Correspond for a Form 990.

Note: Do **not** send the return back if Field 0545B is “yes”. Change the answer to “no” to clear the error and accept the Form 990-EZ.

3.12.12.35.12
(01-01-2026)
Error Code 948

(1) **Error Code 948 displayed Fields are:**

No.	Field	Explanation
1.	01SIC	Schedule Indicator
2.	01IRI	Incomplete Return Item
3.	01COR	Correspondence Indicator Code
4.	01SHB	Schedule B Indicator
5.	01SS	Subsection Code
6.	0538A	Borrow from or make Loans to
7.	0540B	Engage in any Section 4958 Transaction
8.	0646	Engage in Direct or Indirect Political Activities
9.	0647	Engage in Lobbying Activities
10.	0648	Operating as a School

(2) **Invalid Conditions:**

- (3) Field 01SIC is not present when the answer to a question in Part V or VI is “Yes”, which indicates the schedule must be present

Note: We no longer accept any substitute schedules. The only exceptions are forms and schedules that are prepared that are exactly like official IRS forms and schedules

(4) **Correction Procedures:**

- (5) Correct any Coding or Transcription errors.

- (6) Each question with a “yes” answer must have a related Schedule attached. If the transcription is correct and the schedule is missing, send the return back to the filer. SSPND 640.

Note: The Fields in EC 948 are all required.

Part VI, Fields 0646, 0647 and 0648 apply only to 501(c)(3) organizations and 4947(a)(1) trusts. If any of these Fields is answered “yes” and they are not a 501(c)(3) or 4947(a)(1), blank the Field and do **not** send the return back to the filer for the missing Schedule C or E. SSPND 640.

- (7) This error could also set EC 950 if Schedule B is involved.

- (8) If Schedule is not needed, blank the Field.

3.12.12.35.13
(01-01-2026)
Error Code 950

- (1) **Error Code 950 displayed Fields are:**

No.	Field	Explanation
1.	01IRI	Incomplete Return Item
2.	01SIC	Schedule Indicator Code
3.	01SHB	Schedule B Indicator
4.	031	Total Contributions

- (2) **Invalid Conditions:**

- (3) Field 01SHB, Schedule B Indicator, is blank, Field 031, Total Contributions, is \$5,000.00 or more and tax period is 200012 or subsequent.

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

No.	If	Then
1.	a complete Schedule B is attached,	enter a “1” in Field 01SHB and a “B” in Field 01SIC.
2.	Item H (Form 990-EZ) in the entity section is checked,	enter a “2” in Field 01SHB.
3.	a complete Schedule B is not attached and Item H is not checked,	send the return back to the filer. SSPND 640.
4.	there is no reply to correspondence,	enter a “2” in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Part I must contain at least one name and amount. Also check Schedule B, page 1 to see if any of the special rules boxes are checked and applicable. If the third box under special rules is checked with an amount present on the line, accept it as a complete Schedule B. A Sponsor can be considered the same as a contributor.

Note: Schedule B must include at least one name and amount. "0" (zero), "-" (dash), or not liable are acceptable entries and may be on the front page of Schedule B or in Part I. "Anonymous" is acceptable for the name. Do **not** send the return back to the filer if Schedule B is attached with at least one name and amount as stated above and they say see attached with a list of donors. SSPND 640.

3.12.12.35.14
(01-01-2026)
Error Code 952

(1) **Error Code 952 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty Taxpayer
4.	>>>>	Daily Delinquency Penalty Computer
5.	01GR>	Gross Receipts (Generated)
6.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- (3) Tax Period is 198712 or subsequent and Field 01DDP is greater than Field 01DDP Underprint.
- (4) Tax Period is prior to 198712 and Field 01DDP is greater than \$5,000.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- (8) If the amount was computed by the taxpayer and was transcribed correctly, delete the amount in Field 01DDP.
- (9) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465, Adjustment Request, and route document to EO Accounts.

(10) **DDP Amounts:**

(11) Daily Delinquency Penalty amounts are:

- a. For tax years ending on or after July 30, 1996, the penalty is \$20 a day computed from Field 01RDD>. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.

- b. For tax years ending before July 30, 1996, the penalty is \$10 a day computed from Field 01RDD>. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
- c. If the organization has gross receipts exceeding \$1,000,000, for any year, the law provides for a penalty of \$100 a day computed from Field 01RDD>. The maximum penalty may be as much as \$50,000.

3.12.12.35.15
(01-01-2026)
Error Code 954

(1) **Error Code 954 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01GR>	Generated
3.	01SS	Subsection Code
4.	01COR	Correspondence Indicator
5.	01CCC	Computer Condition Code
6.	01IRI	IRI Code
7.	01TXP	Tax Period
8.	0325B	Total Assets EOY

(2) **SECTION 03**

(3) **Invalid Conditions:**

- (4) Field 01GR> is more than \$50,000, Field 0325B is not present, and Field 01COR is "11", "21" or blank for Tax Periods 201012 and subsequent. For Tax Periods 201011 and prior it will be Field 01GR> is more than \$25,000.

Note: If the Subsection is 82, use \$25,000 for all Tax Periods.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) If Field 0325B is truly "0" (zero), "-" (dash), or none, enter "C" in the Clear Field.
- (8) Refer to the document to determine if we have corresponded for Total Assets EOY.

Note: If the filer has only an amount in Field 0327A or 0327B and Fields 0325A or 0325B is blank, put the amount from Field 0327A or 0327B in Fields 0325A or 0325B.

3.12.12.35.16
(01-01-2026)
Error Code 955

(1) **Error Code 955 displayed Fields are:**

No.	Field	Location
1.	11TO	Schedule A, Part I, Line 12, a-d Checkbox <ul style="list-style-type: none"> • 1=Corporation • 2=Trust • 3=Association • 4=Other
2.	12P4A	Schedule A Part IV, Section A and B Data Present
3.	12P4B	Schedule A, Part IV, Section A and C Data Present
4.	12P4C	Schedule A, Part IV, Section A, D and E Data Present
5.	12P4D	Schedule A, Part IV, Section A, D and Part V Data Present
6.	12P4E	Schedule A, Part IV, Section E Data Present

(2) **Invalid Conditions:**

- (3) This Error check is based on Schedule A Sections 11 and 12. If the NPF Code is "11", follow the correction procedures below. Field 11TO must be checked.

(4) **Correction Procedures:**

- (5) Check Schedule A to see if there is data present in the different Sections and enter a "1" in the Fields.
- (6) GETSEC Schedule A, Section 12 to correct the Fields below. Field 11TO must be answered 1-4 if the box on line 12 is checked. Section 11 Field 11TO is based on the box checked on Schedule A, Part 1, line 12, a through d. Send the return back to the filer for the missing Section 12 Fields if the following Section 12 Fields are not present under these conditions. SSPND 640.
- **Field 11TO=1**, Fields 12P4A and 12P4B must have a "1" present.
 - **Field 11TO=2** Fields 12P4A and 12P4C must have a "1" present.
 - **Field 11TO=3** Fields 12P4A, 12P4D and 12P4E must have a "1" present.
 - **Field 11TO=4**, Fields 12P4A and 12P4D must have a "1" present.
- (7) If the NPF Code is not 12, 13, 14 or 15 delete the entry in Field 11TO.

3.12.12.35.17
(01-01-2026)
Error Code 962

(1) **Error Code 962 displayed Fields are:**

No.	Field	Explanation
1.	035A	Gross Amount Sales Assets Other
2.	035B	Basis Sales Expense Amount
3.	035C	Gain Sale of Assets
4.	>>>>	Gain Sale of Assets Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 035B is always positive.
- (6) If only the net amount is present in Field 035C, try to figure (back into) the appropriate amounts for Field 035B and Field 035A.
- (7) If unable to perfect, enter the net amount from Field 035C in Field 035A.
- (8) When all transcription and editing errors have been perfected, change Field 035C to the computer-generated amount.

3.12.12.35.18
(01-01-2026)
Error Code 964

(1) **Error Code 964 displayed Fields are:**

No.	Field	Explanation
1.	036A	Income Gaming
2.	036B	Income Fundraising
3.	036C	Less Direct Expenses
4.	036D	Net Income/Loss
5.	>>>>	Net Income Fundraising Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding and transcription errors. Field 036C is always positive.
- (6) If only the net amount is present in Field 036D, try to figure, (back into) the appropriate amounts for Fields 036C and 036B and 036A.
- (7) Always use any bracketed amounts the filer has used on 36A, 36B, 36C, when trying to come up with their amount on 36D before using the generated amount. The filer may be correct.
- (8) If unable to perfect, enter the net amount from Field 036D in Field 036B.
- (9) When all transcription and editing errors have been perfected, change Field 036D to the computer-generated amount.

3.12.12.35.19
(01-01-2026)
Error Code 966

(1) **Error Code 966 displayed Fields are:**

No.	Field	Explanation
1.	037A	Gross Sales Less Returns
2.	037B	Cost of Goods Sold
3.	037C	Gross Profit Amount
4.	>>>>	Gross Profit Amount Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 037B is always positive.
- (6) If only the net amount is present in Field 037C, try to figure (back into) the appropriate amounts for Field 037A and Field 037B.
- (7) If unable to perfect, enter the net amount from Field 037C in Field 037A.
- (8) When all transcription and editing errors have been perfected, change Field 037C to the computer-generated amount.

3.12.12.35.20
(01-01-2026)
Error Code 968

(1) **Error Code 968 displayed Fields are:**

No.	Field	Explanation
1.	031	Total Contributions
2.	032	Program Service Revenue
3.	033	Membership Dues and Assessments
4.	034	Other Investment Income
5.	035C	Gain Sales of Assets
6.	036D	Net Income/Loss
7.	037C	Gross Profit
8.	038	Other Revenue
9.	039	Total Revenue
10.	>>>>	Total Revenue Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

- (6) If Field 039 is the only entry, enter Field 039 amount in Field 038.
- (7) If all Fields were transcribed correctly, change Field 039 to the computer-generated amount.

3.12.12.35.21
(01-01-2026)
Error Code 969

(1) **Error Code 969 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01IRI	Incomplete Return Item
3.	01SS	Sub-Section
4.	01GR>	Gross Receipts (Generated)
5.	035B	Less: Cost, Basis Sales Expenses-Column (B), Other
6.	036C	Less: Direct Expenses
7.	037B	Less: Cost of Goods Sold
8.	039	Total Revenue
9.	0325B	Total Assets, End of Year (EOY)

(2) **SECTION 03**

(3) **Invalid Conditions:**

- (4) Form is numbered as a Form 990-EZ (Doc Code 92) and Field 0325B is greater than \$500,000 and/or Field 01GR> is greater than \$200,000.

Note: The threshold mentioned here is for returns filed for Tax Periods 201012, and subsequent. If the return is filed for a Tax Period 200912, through 201011 the threshold would be Field 0325B is greater than \$1,250,000 and/or Field 01GR> is greater than \$500,000. If the return is for a Tax Period 200812 through 200911 the threshold would be Field 0325B is greater than \$2,500,000 and Field 01GR> greater, than \$1,000,000. If the return is filed for a Tax Period 200811 and prior, the threshold would be Field 0325B is greater than \$250,000 and Field 01GR> is greater than \$100,000.

(5) **Correction Procedures:**

- (6) The computation for Field 01GR> is Field 035B + Field 036C + Field 037B + Field 039.
- (7) Verify that the displayed Fields and the DLN were transcribed correctly and that the form is truly a Form 990-EZ.
- (8) Correct any coding or transcription errors.
- (9) Fields 035B, 036C, and 037B are positive only. The amounts in these Fields must always be treated as positive numbers.
- (10) If Field 0325B is over \$500,000 and/or Field 01GR> is over \$200,000, send the return back to the filer. SSPND 640.

Note: The thresholds mentioned here are for Tax Periods 201012 and subsequent. If the return is for a different tax year, see the note above in invalid conditions.

Send the return back to the filer for Form 990 and Schedule A (if applicable) using Letter 2695-C. SSPND 640. Schedule A is necessary when the subsection (SS) is 03 with Foundation Codes other than 02, 03, or 04 and SS50, 60, 70, 71 and 91. If none of the above are present on the return or INOLES, Schedule A is not necessary:

3.12.12.35.22
(01-01-2026)
Error Code 972

(1) **Error Code 972 displayed Fields are:**

No.	Field	Explanation
1.	038	Other Revenue Amount
2.	039	Total revenue Amount
3.	0310	Grants Other Similar Amount
4.	0311	Benefits Paid Members
5.	0312	Salaries Other
6.	0317	Total Expenses Amount
7.	0318	Total Excess Year Amount
8.	>>>>	Total Excess Year Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Verify the amount for line 17 by adding lines 10 through 16. Correct Field 0317 if needed.
- (7) If Field 0318 is the only entry, enter Field 0318 amount in Field 038.
- (8) If all Fields were transcribed correctly, change Fields 0318 and 039 to the computer-generated amount.

3.12.12.35.23
(01-01-2026)
Error Code 973

(1) **Error Code 973 displayed Fields are:**

No.	Field	Explanation
1.	0325A	Total Assets BOY Taxpayer
2.	0326A	Total Liabilities BOY
3.	0327A	Total Net Assets BOY
4.	>>>>	Total Assets BOY Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Verify the Fields as follows:

- a. Verify Field 0325A by adding the amounts on lines 22–24, column A.
- b. If Line 19 has an entry and column A lines 22–27 are blank, change 0325A and 0327A to the line 19 amount.

Note: If the filer has a negative amount on Part II, Line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

(7) If the entries in Fields 0325A and 0326A are correct, change Field 0327A to the computer-generated amount.

3.12.12.35.24
(01-01-2026)
Error Code 974

(1) **Error Code 974 displayed Fields are:**

No.	Field	Explanation
1.	0318	Excess or (deficit) for the year
2.	0327A	Total Net Assets, BOY
3.	0320	Other Changes in Net Assets
4.	0321	Net Assets or Fund Balances, EOY Taxpayer
5.	>>>>	Net Assets or Fund Balances, EOY Computer

(2) **SECTION 05**(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If the Fields were transcribed correctly, verify the entries in Fields 0327A and 0320.

(8) Field 0321 Computer is equal to Fields 0318 + 0327A + 0320.

(9) If Column A is blank, enter line 19 in Fields 0325A and 0327A.

(10) If the entries in Fields 0318, 0327A, and 0320 are correct, change Field 0321 to the computer-generated amount.

3.12.12.35.25
(01-01-2026)
Error Code 976

(1) **Error Code 976 displayed Fields are:**

No.	Field	Explanation
1.	0325B	Total Assets, End of Year (EOY)
2.	0326B	Total Liabilities, EOY
3.	0327B	Total Net Assets or Fund Balances EOY
4.	>>>>	Total Net Assets or Fund Balances EOY Underprint

(2) **Invalid Conditions:**

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Field 0327B computer is equal to Field 0325B minus Field 0326B.

(7) Verify the Fields as follows:

- a. Verify Field 0325B by adding the amounts on Lines 22 through 24, Column (B).
- b. If Column (B) is blank, send the return back to the filer. SSPND 640.

(8) If the filer has a negative amount on Part II, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

(9) If the entries in Fields 0325B and 0326B are correct, change Field 0327B to the computer-generated amount.

(10) Send the return back to the filer for any missing information if needed. SSPND 640.

3.12.12.35.26
(01-01-2026)
Error Code 978

(1) **Error Code 978 displayed Fields are:**

No.	Field	Explanation
1.	0537A	Political Expenditures
2.	0538B	Loans to Officers Amount
3.	0539A	Initiation Fees
4.	0539B	Gross Receipts

(2) **Invalid Conditions:**

(3) These Fields are invalid if not numeric, "0" (zero) or "blank".

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) "0" (zero) and "blank" are valid. If the Field is one digit, not zero or blank, delete the Field.

3.12.12.35.27
(01-01-2026)
Error Code 980

- (1) **Error Code 980 displayed Fields are located on Schedule A:**

No.	Field	Explanation
1.	111F	Gifts, Grants, Contributions
2.	112F	Tax Revenues Levied
3.	113F	Value of Services
4.	114F	Total
5.	>>>>	Total Amount Underprint

- (2) **SECTION 11**

- (3) **Invalid Conditions:**

#

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Field 114F Computer is equal to Fields 111F + 112F + 113F.
- (8) Verify Column F by adding each line across. Change Fields as necessary.
- (9) If the entries in Fields 111F, 112F and 113F are correct, change Field 114F to the computer-generated amount.

3.12.12.35.28
(01-01-2026)
Error Code 984

- (1) **Error Code 984 displayed Fields are located on Schedule A:**

No.	Field	Explanation
1.	117F	Amount from Line 4
2.	118F	Gross Income from Interest
3.	119F	Net Income from Unrelated Business
4.	1110F	Other Income
5.	1111F	Total Support
6.	>>>>	Total Support Underprint

- (2) **SECTION 11**

- (3) **Invalid Conditions:**

#

#

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Field 1111F Computer is equal to Fields 117F + 118F + 119F + 1110F.
- (8) Verify Column F by adding each line across. Change Fields as necessary.
- (9) If the entries in are correct, change Field 1111F to the computer-generated amount.

Note: Be sure the filer carries the amount from Field 114F to Field 117F.

3.12.12.35.29
(01-01-2026)
Error Code 986

(1) **Error Code 986 displayed Fields are located on Schedule A:**

No.	Field	Explanation
1.	121F	Gifts, Grants, Contributions
2.	122F	Gross Receipts from Admissions
3.	123F	Gross Receipts from Activities
4.	124F	Tax Revenues Levied
5.	125F	Value of Services
6.	126F	Total
7.	>>>>	Total Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 126F Computer is equal to Fields 121F + 122F + 123F + 124F + 125F.
- (7) Verify Column F by adding each line across. Change Fields as necessary.
- (8) If the entries in are correct, change Field 126F to the computer-generated amount.

3.12.12.35.30
(01-01-2026)
Error Code 990

(1) **Error Code 990 displayed Fields are located on Schedule A:**

No.	Field	Explanation
1.	129F	Amount from Line 6
2.	1210A	Gross Income from Interest
3.	1210B	Unrelated Business Taxable Income
4.	1210C	Total of 10a and 10b
5.	1211F	Net Income from Unrelated Activity
6.	1212F	Other Income
7.	1213F	Total Support
8.	>>>>	Total Support Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 1213F Computer is equal to Fields 129F + 1210C + 1211F + 1212F.
- (7) Verify Column F by adding each line across. Change Fields as necessary.
- (8) If the entries in are correct, change Field 1213F to the computer-generated amount.

Note: If there is an amount in Field 1210A or 1210B, there must be an amount in Field 1210C also. Be sure the filer carries the amount from Field 126F to Field 129F.

3.12.12.35.31
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

- (5) Transmit the record.
- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.36
(01-01-2026)
**2007 and prior Form
990/990-EZ, Sections
and Fields**

- (1) Form 990 and Form 990-EZ contains Sections 01 through 10.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.37
(01-01-2026)
**Section 01 - Field
Descriptions**

- (1) Section 01 Fields are located in Form 990 and Form 990-EZ.
- (2) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (3) Listed below are the Fields contained in Section 01 showing the Field Designator, title, location on the return, and the maximum length:

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01NC	Name Control/ Check Digit	Entity Section	4
3.	>>>>	Name Control Underprint	Computer- generated	4
4.	01EIN	Employer Iden- tification Number	EIN Block	9
5.	01TXP	Tax Period	Entity Section	6
6.	>>	Tax Period Un- derprint	Computer- generated	2
7.	01CCC	Computer Condition Code	Dotted portion of Line 1a-1c, 990, Part I (Line 1-3 990-EZ)	10
8.	01RCD	Received Date	Date Stamp	8
9.	01ORG	Organization Code	Right margin page 1 next to Item F	1
10.	01SS	Subsection	Bottom right portion of the entity area	2
11.	01NPF	Non-PF Reason Code	Right margin, Schedule A, Part IV	2
12.	01ADC	Audit Code	Edit Sheet Line 2	1
13.	01GRP	Group Return Code	Right margin, 990, page 1 next to Box H	1
14.	01SHB	Schedule B Indicator	Right margin Line 1 (990), Line 1 (990-EZ)	1
15.	01COR	Correspon- dence Indicator	Edit Sheet Line 4	2
16.	01CRD	Correspon- dence Received Date	Edit Sheet Line 5	8
17.	01IRI	IRI Code	Page 2 Upper Right Margin	10
18.	01CAF	CAF Indicator	Edit Sheet Line 3	1
19.	01DDP	Daily Delin- quency Penalty	Edit Sheet Line 7	6

No.	Field	Field Title	Location	Max Length
20.	>>>>	Daily Delinquency Underprint	Computer-generated	6
21.	01PRE	Preparation Indicator	Bottom right margin, final page, next to Preparer SSN/PTIN box	1
22.	01ILQ	Influence Legislation	Sch. A, Part III, Line 1	1
23.	01SEL	Sell, Exchange, Lease Property	Sch. A, Part III, Line 2a	1
24.	01LND	Lend Money or Extend Credit	Sch. A, Part III, Line 2b	1
25.	01GSF	Furnish Goods, Services or Facilities	Sch. A, Part III, Line 2c	1
26.	01CMP	Payment/ Compensation	Sch. A, Part III, Line 2d	1
27.	01TIA	Transfer Income or Assets	Sch. A, Part III, Line 2e	1
28.	01GSQ	Grants, Scholarships	Sch. A, Part III, Line 3a	1
29.	01APF	Do you have a Section 403(b) Annuity Plan	Sch. A, Part III, Line 3b	1
30.	01ECP	Did you Receive or Hold Easement for Conservation Purposes	Sch. A, Part III, Line 3c	1
31.	01CRC	Credit Counseling Question	Sch. A, Part III, Line 3d	1
32.	01DAF	Donor Advised Funds	Sch. A, Part III, Line 4a	1
33.	01MTD	Did you make Taxable Distributions Section 4966	Sch. A, Part III, Line 4b	1
34.	01MDD	Did you make Distributions to DA or RP	Sch. A, Part III, Line 4c	1

No.	Field	Field Title	Location	Max Length
35.	01NOD	Number of DAF's owned at (EOY)	Sch. A, Part III, Line 4d	5
36.	01AGG	Aggregate value of DAF's at (EOY)	Sch. A, Part III, Line 4e	13
37.	01TAS	Total amount of Support	Sch. A, Part III, Line 13e	11
38.	01PSN	Preparer SSN/ PTIN	Part X Preparer SSN/TIN (Form 990) Part V Preparer SSN/ (Form 990-EZ)	9
39.	01PEN	Preparer EIN	Part X EIN (Form 990) Part V EIN (990-EZ)	9
40.	01RPC	Return Processing Code	N/A	35

3.12.12.37.1
(01-01-2026)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.37.2
(01-01-2026)
**Field 01NC - Name
Control/Check Digit**

- (1) Field 01NC is the Name Control and Check Digit Field.
- (2) Name Control: This Field is located in the Entity Section of the return.
- (3) Check Digit: This Field is also a four-position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
- For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
 - (MM-DD-YYYY)
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.

- a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (9) The name control must be the first four characters of the name as follows:
- a. If the organization is a corporation (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
 - b. If the organization is an individual, “trust”, or “estate”, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a “political organization” or “political committee” (Section 527), edit the first name of the individual.
- (10) If an organization’s name contains both “Fund” or “Foundation” **and** “Trust”, apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
2.	the organization name contains an individual’s name,	apply trust name control rules (see (2)b. above).

Specific corporate name control examples to be used if **Corporation, Inc., Foundation, or Fund** are **not** present are:

- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
- **Habitat for Humanity** - Edit “HABI”
- **Little League** - Edit “LITT”
- **American Legion** - Edit “AMER”
- **AMVETS** - Edit “AMER”
- **Boy Scouts of America (NSA)** - Edit “BOYS”
- **BPOE** - Edit “BENE”
- **FOE** - Edit “FRAT”
- **VFW** - Edit “VETE”
- **PTA** - Edit “PTA” **plus** the first letter of the name of the state
- **PTO or PTSA** - Edit the first four characters of the school

- (11) Specific trust or estate name control examples are:

- **Estate** - Edit the first four characters of the last name of the decedent.
- **Corporate Trust** - Edit the first four characters of the Corporation’s name.
- **Individual Trust** - Edit the first four characters of the last name of the individual.
- **All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.

(12) Specific political organization name control examples are:

- **Friends of Jane Doe** - Edit "JANE"
- **Committee to Elect John Smith** - Edit "JOHN"
- **Citizens for John Doe** - Edit "JOHN"

3.12.12.37.3

(01-01-2026)

Field 01EIN - Employer Identification Number (EIN)

(1) Field 01EIN is the Employer Identification Number.

(2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box D, Form 990 and Form 990-EZ.

(3) **Invalid Conditions:**

(4) This Field is invalid if:

- a. It is not numeric,
- b. It is fewer than nine characters,
- c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
- d. It is all "zeros" or all "9s" (nines).

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If the EIN was entered correctly, search for another valid EIN on the return and **attachments** and enter the correct number.

(8) If a correct number cannot be determined:

1. Research using Command Code NAMEB or NAMEE for the correct number.
2. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
3. SSPND 320 if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227.

(9) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

(10) **Do not** send Letter 3875-C if:

- Three digits or fewer of the EIN are transposed, different, or missing.
- When CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.37.4

(01-01-2026)

Field 01TXP - Tax Period

(1) Field 01TXP, Tax Period, is YYYYMM format.

(2) **Invalid Conditions:**

(3) This Field is invalid if:

- a. It is not numeric,
- b. Month is not 01-12,
- c. It is equal to or later than the Processing Date.

d. Tax period is before 197012 for Form 990 and 198901 for Form 990-EZ.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.

- a. For non-final returns, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
- b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
- c. If the return is a Final use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC, if necessary. Change the Tax Period to the month preceding the received date.

(7) Edit CCC "F" (Final/Termination) if **ALL** of the following apply:

- a. The return or an attachment is marked "Final" or "Termination".
- b. There are other indications the organization is out of business, closed, or merged.
- c. Part IV, Line 59(B) is "0" (zero) or "blank".
- d. Part VI, Line 79 is marked "yes".
- e. Not a group return - item H(a)-(d) is no or blank and item I is blank.
- f. If the taxpayer is attempting to file a Final/Termination Form 990 and (a)-(e) are not met, send the return back to the filer. SSPND 640.

(8) If the Tax Period is prior to 198901 for Form 990-EZ, SSPND 610. Rejects will convert and process as Form 990.

(9) If the Tax Period is prior to 197012 for Form 990 or 990-EZ, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.37.5
(01-01-2026)

Field 01CCC - Computer Condition Codes

(1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from the dotted portion of Line 1a-1c, Part I, Form 990, or line 1-3, Form 990-EZ. See Exhibit 3.12.12-8 for a description of the codes and their uses.

(2) **Invalid Conditions:**

(3) This Field is invalid if:

- a. The entry is other than blank, "D", "F", "G", "L", "R", "T", "V", "W", "Y", "3" or "7",
- b. If CCCs "F" and "Y" are both present,
- c. If CCCs "7" is present with both CCC "D" and "R".

(4) **Correction Procedures:**

(5) Compare the entry on the screen to the entry on the return.

(6) Correct any coding or transcription errors.

(7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.

- (8) If CCCs "F" and "Y" are both present determine if it is a final return. Identify Form 990 and Form 990-EZ returns as "Final" only if ALL of the following apply:
- The return or an attachment is marked "Final", or there is other indication the organization is out of business, closed or merged.
 - Total Assets End of Year (Part IV, Line 59(B), Form 990, or Part II, Line 25(B), Form 990-EZ) are "0" (zero) or "blank".
 - The answer to the questions in Part VI, Line 79, Form 990, or Part V, Line 36, Form 990-EZ, is "Yes".

Note: This applies for all returns marked "Final".

- (9) If the return is not a final return, delete the "F" code.
- (10) If the return is a final return or is not for a short period, delete the "Y" code.
- (11) If CCCs "7", "D", and "R" are all present, determine the correct CCCs:
- If CCC "7" is correct delete the "R" and "D".
 - If CCC "7" is **not** correct delete CCC "7".

3.12.12.37.6
(01-01-2026)

Field 01RCD - Received Date

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the date stamp on page one of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
- Not present,
 - Not in YYYYMMDD format,
 - Later than the current processing date,
 - Not within the valid year, month, day range,
 - Prior to the ADP date of 197012 for Form 990 and 198901 for Form 990-EZ.
- (4) **Correction Procedures:**
- (5) Compare Field 01RCD with the received date stamp on the return.
- (6) Correct any coding or transcription errors.
- (7) If the Received Date stamp is "invalid" (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (8) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (9) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached, use the postmark date stamped on the face of the return.

- The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document

was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Field Examiner's signature date
4. The signature date within the current processing year.
5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

#

3.12.12.37.7
(01-01-2026)
**Field 01ORG -
Organization Code**

- (1) Field 01ORG, Organization Code, is transcribed from the right margin next to Item F on page 1. This Field is used to identify the type of organization filing the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "3", "4", or "9".
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) If necessary, refer to the return to determine the correct code. Valid codes are:

No.	If Return Shows:	Code
1.	IRS Label Subsection 01-25, 50, 60, 70, 71, or Item J, 501(c) box is checked,	1
2.	Item J is blank	research for correct code
3.	Item J, 4947(a)(1), box is checked	3
4.	IRS label subsection 91	3
		9 Note: We are now transcribing all of the data on Organization Code “9” returns. C&E will underline the “9” if the document has any entries beyond the Entity Section to let Transcription know there is data to enter. If the “9” is not underlined, there is no data to enter and Transcription will end the document after the Entity Section
6.	the 527 box is checked in Item J of the entity section (SS82),	4

#

#

“0”(zero) Filer. Enter Org Code “9”. When EC 970 displays, follow applicable instructions.

- (8) If no boxes are checked on Item J and the return does not have a preaddressed label, research INOLES for the correct subsection. Code accordingly.

3.12.12.37.8
(01-01-2026)
Field 01SS - Subsection

- (1) Field 01SS, Subsection, is located in the bottom right portion of the entity area.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than 00, 02 through 20, 22 through 27, 28, 50, 60, 70, 71, 81, 82, or 91.
- (4) **Correction Procedures:**
- (5) Refer to Item J to determine the correct code.
- (6) Correct any coding or transcription errors.

- (7) If no errors are found or the return does not have a preaddressed label, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 50, 60, 70, 71, 81, 82, or 91.
- (8) If there is no SS on INOLES and the return is for a "National Railroad Retirement Investment Trust", enter "28" in Field 01SS. If the Tax Period for the "National Railroad Retirement Investment Trust" is prior to 199312, also enter "R" and "V" in Field 01CCC.
- (9) If unable to determine correct Subsection, enter "00" in Field 01SS.

3.12.12.37.9
(01-01-2026)
**Field 01NPF - Non-PF
Reason Code**

- (1) Field 01NPF, Non-PF Reason Code, is transcribed from the right margin of Schedule A, Part IV.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than 01 through 15 or blank.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) Refer to Schedule A, Part IV, to determine the correct code. Valid codes are:

No.	Part IV Box	NPF Code	Subsection Code	Foundation Code
1.	Box 5	01	03	10
2.	Box 6	02	03	11
3.	Box 7	03	03	12*
4.	Box 8	04	03	14
5.	Box 9	05	03	12**
6.	Box 10	06	03	13
7.	Box 11a	07	03	15
8.	Box 11b	08	03	15
9.	Box 12	09	03	16
10.	Box 13	10	03	17
11.	Box 13, Type I	12	03	17
12.	Box 13, Type II	13	03	17
13.	Box 13, Type III	14	03	17
14.	Box 13, Type III Other	15	03	17
15.	Box 14	11	03	18

Note: If Box 13 is checked, one of the Type Boxes described above must also be checked. This is a required item.

Note: If the organization is a PTA and box 6 is checked, research for the correct NPF Code.

* Use NPF 03 if the organization's name included "Hospital", "Clinic", etc. If the Foundation Code is not 11, change the NPF Code.

Note: Use NPF 05 if the organization's name includes "Research" or "Laboratory", etc.

3.12.12.37.10
(01-01-2026)
Field 01ADC - Audit Code

- (1) Field 01ADC, Audit Code, is located on Line 2 of the edit sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", "3", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Line 2 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Correct codes are:
 - a. **Blank** - This Field must be blank if Field 01ORG is "9" or the following conditions (b) through (d) do not apply.
 - b. **1** - Frivolous return and taxpayer has **not** provided a Schedule A or Field 01NPF is blank.
 - c. **2** - Schedule A or Non-PF Reason Code is missing and taxpayer has not provided a Schedule A.
 - d. **3** - No reply to FYM mismatch correspondence.
- (8) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.37.11
(01-01-2026)
Field 01GRP - Group Return Code

- (1) Field 01GRP, Group Return Code, is transcribed from the right margin of Page 1, Form 990, next to Box H. Field 01GRP does not apply to Form 990-EZ.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "7", "8" or blank.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) Refer to the return to determine the correct code. Identify a group return in one of the following ways:
 - a. Group Return is noted on the return or attachment.
 - b. Item H(a) of the entity section is "yes" and the Group Exemption (GEN) is written in Item I.
 - c. There is a list of subordinates attached.
 - d. There is a statement on the return or attachment that all affiliates are included on the group return.

Note: If Item H(a) is checked "No" and Item H(c) is checked "Yes", **DO NOT** consider the return a group return.

- (7) Valid Group Return Codes are:
- Blank** - if the return is not for a group.
 - 7** - group return with a list indicating that all the affiliates are included, or there is no response to correspondence.
 - 8** - group return with a list indicating that only some of the affiliates are included. (Rejects will input FRM49 per (5) below.)
- (8) Use Group Return Code "8" if there is an attachment or statement indicating that not all affiliates are included on the return, or if **GEN #0229** (Line I) is present. Send the return back to the filer if a list of affiliates isn't present. SSPND 640.
- (9) Once a list of affiliates to be included in the filing is received, Rejects will:
- Verify the parent's EIN and verify that the parent EIN is on the BMF by using IDRS Command Code INOLES before inputting TC 590.
 - Input Command Code FRM49, TC 590, Closing Code 14, for each of the affiliates covered by the return.
- Note:** Transaction Code 590 with Closing Code 14 requires the parent EIN as part of the transaction.

3.12.12.37.12
(01-01-2026)

**Field 01SHB - Schedule
B Indicator**

- (1) Field 01SHB, Schedule B Indicator, is located on page 1, Form 990, to the right of Line 1 or Form 990-EZ Line 1.
- (2) **Invalid Conditions:**
- (3) Field 01SHB is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to the right of Line 1, Form 990, or Line 1, Form 990-EZ, for the correct code.
- (6) Correct any coding or transcription errors.
- (7) Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer. SSPND 640.
- (8) Correct codes are:

No.	If	And	Then
1.	tax Period is prior to 200012,	N/A	blank Field 01SHB
2.	tax Period is 200012 and subsequent,	Schedule B is attached and Line 1e (Form 990) or Line 1 (Form 990-EZ) is \$5,000.00 or greater,	enter "1" in Field 01SHB

No.	If	And	Then
3.	tax Period is 200012 and subsequent,	Item M (Form 990), or Item H (Form 990-EZ) in the entity section is not checked, Schedule B is not attached and Line 1e is \$5,000.00 or greater,	send the return back to the filer. SSPND 640.
4.	Line 1e (Form 990) or Line 1 (Form 990-EZ) is blank or less than \$5,000.00,	Item M (Form 990) or Item H (Form 990-EZ) is or is not checked,	blank Field 01SHB
5.	Line 1e (Form 990) or Line 1 (Form 990-EZ) is \$5,000.00 or greater,	Schedule B is attached and complete,	enter "1" in Field 01SHB
6.	Line 1e (Form 990) or Line 1 (Form 990-EZ) is \$5,000.00 or greater,	Item M (Form 990), or Item H (Form 990-EZ) in the entity section is checked, Schedule B is not attached,	enter "2" in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0" (zero), "dash" (dash), "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.37.13
(01-01-2026)
**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is located on Line 4 of the Edit Sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "11", "12", "13", "14", "15", "16", "21", "22", "23", "24" or blank.
- (4) **Correction Procedures:**
- (5) Refer to Line 4 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:

- **11 - Reply with all information** - Use when the taxpayer's response to our request is complete; all of the information we requested is provided. Enter the CRD if after the RDD
- **12 - Reply with some information** - Use when the taxpayer provides some of the information we requested. Enter CCC "3".
- **13 - Reply with no information** - Use when the taxpayer responds to our inquiry, but does not provide the information we requested. Enter CCC "3".
- **14 - No reply** - Use when the taxpayer does not respond to our request. Enter CCC "3".
- **21 - Reply with all information** - Use when the taxpayer's response to our request for missing IRI items is complete; all of the information we requested is provided. Enter the CRD if after the RDD.
- **22 - Reply with some information** - Use when the taxpayer provides some of information we requested on missing IRI items. Enter CCC "3" and the appropriate entry in Field 01IRI.
- **23 - Reply with no information.** - Use when the taxpayer responds on missing IRI items but does not provide the information we requested. Enter CCC "3" and the appropriate entry in Field 01IRI.
- **24 - No reply** - Use when the taxpayer does not respond to our request for missing IRI items. Enter CCC "3" and the appropriate entry in Field 01IRI.

3.12.12.37.14
(01-01-2026)

**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, Correspondence Received Date, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. The entry reflects the date a complete reply was received.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- (5) **Correction Procedures:**
- (6) Refer to Line 5 of the Edit Sheet to determine the correct date.
- (7) Correct any coding or transcription errors.
- (8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.37.15
(01-01-2026)

Field 01IRI - IRI Code

- (1) Field 01IRI is located, on page 2 in the upper right margin.
- (2) There can be a maximum of five 2-digit codes present for a total of 10 characters.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if other than 2-digit numeric, blank and:

- a. Form 990 Field 01IRI is invalid if other than 30–38, 50, 61, 90, 92, 94, 95, 96, 98 or blank.
- b. Form 990-EZ Field 01IRI is invalid if other than 30, 33–38, 41, 42, 50, 61, 62, 64, 90, or blank.

(5) **Correction Procedures:**

(6) The codes and their meanings are as follows:

No.	Correspondence Items	IRI Code and Applicable Form
1.	Missing Signature	90 — Both Forms
2.	Wrong Revision of Form 990. For Tax Periods 2008 and Subsequent the filer must use the 2008 revision of Form 990	98 — Form 990
3.	Part II	92 — Form 990
4.	Part IV	94 — Form 990
5.	Part V	95 — Form 990
6.	Part XI	96 — Form 990
7.	Part I, Filed Form 990 (must have filed a Form 990)	61 — Both Forms
8.	Part II	62 — Form 990-EZ
9.	Part IV	64 — Form 990-EZ
10.	Schedule A entire or wrong revision filed	30 — Both Forms
11.	Sch. A Part I	31 — Form 990
12.	Sch. A Part I	41 — Form 990-EZ
13.	Sch. A Part II	32 — Form 990
14.	Sch. A Part II	42 — Form 990-EZ
15.	Sch. A Part III	33 — Both Forms
16.	Sch. A Part IV	34 — Both Forms
17.	Sch. A Part IV-A	38 — Both Forms
18.	Sch. A Part V	35 — Both Forms
19.	Sch. A Part VI-A	36 — Both Forms
20.	Sch. A Part VII	37 — Both Forms
21.	Sch. B	50 — Both Forms

3.12.12.37.16
(01-01-2023)
**Field 01CAF - CAF
Indicator**

- (1) Field 01CAF, CAF Indicator, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.37.17
(01-01-2026)
**Field 01DDP - Daily
Delinquency Penalty**

- (1) Field 01DDP, Daily Delinquency Penalty, is located on Line 7 of the Edit Sheet.
- (2) **Penalty Amounts:**
- (3) The law provides for a daily penalty for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause.

Exception: Churches, their integrated auxiliaries, and conventions or associations of churches are not required to file (FRC 06), and zero filers.

- a. For tax years ending on or after July 30, 1996, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
- b. For tax years ending before July 30, 1996, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
- c. If the organization has gross receipts exceeding \$1,000,000.00 for any year the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.
- (4) Gross receipts are computed as follows:
- a. Form 990-EZ: Add Lines 6b, 8b(A), 8b(B), 9b, 10b and 12.
- b. Form 990-EZ: Add Lines 5b, 6b, 7b and 9.
- (5) **Invalid Conditions:**
- (6) This Field is invalid if:
- a. It is not numeric,
- b. The last digit is other than "0" (zero) and the Tax Period is prior to 198712.
- (7) **Correction Procedures:**
- (8) Refer to Line 7 of the Edit Sheet to determine the correct entry.
- (9) Correct any coding or transcription errors.
- (10) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.37.18
(01-01-2026)
**Field 01PRE -
Preparation Indicator**

- (1) Field 01PRE, Preparation Indicator, is transcribed from the bottom right margin of the final page of the return next to the Preparer SSN/PTIN Box.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1" or blank.
- (4) **Correction Procedures:**

- (5) Refer to the signature area to determine the correct code.
- (6) Correct any coding or transcription errors. Correct codes are:
 - a. **Blank** - If the signature or name of the preparer is not present.
 - b. **1** - If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.

3.12.12.37.19
(01-01-2026)

**Field 01ILQ - Influence
Legislation Question
Code**

- (1) Field 01ILQ, Influence Legislation Question Code, is located on Schedule A, Part III, Line 1.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 1 to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the "yes" box is checked.
 - c. **2** - If the "no" box is checked.

3.12.12.37.20
(01-01-2026)

**Field 01SEL - Sell,
Exchange Lease
Property Question Code**

- (1) Field 01SEL, Sell, Exchange Lease Property Question Code, is located on Schedule A, Part III, Line 2a.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 2a to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the "yes" box is checked.
 - c. **2** - If the "no" box is checked.

3.12.12.37.21
(01-01-2026)

**Field 01LND - Lend
Money or Extend Credit
Question Code**

- (1) Field 01LND, Lend Money or Extend Credit Question Code, is located on Schedule A, part III, Line 2b.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 2b to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the "yes" box is checked.

- c. **2** - If the "no" box is checked.

3.12.12.37.22

(01-01-2026)

Field 01GSF - Furnish Goods, Services or Facilities Question Code

- (1) Field 01GSF, Furnish Goods, Services or Facilities Question Code, is located on Schedule A, part III, Line 2c.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 2c to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the "yes" box is checked.
 - c. **2** - If the "no" box is checked.

3.12.12.37.23

(01-01-2026)

Field 01CMP - Payment Compensation Question Code

- (1) Field 01CMP, Payment Compensation Question Code, is located on Schedule A, part III, Line 2d.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 2d to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the "yes" box is checked.
 - c. **2** - If the "no" box is checked.

3.12.12.37.24

(01-01-2026)

Field 01TIA Transfer Income or Assets Question Code

- (1) Field 01TIA, Transfer Income or Assets Question Code, is located on Schedule A, part III, Line 2e.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 2e to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the "yes" box is checked.
 - c. **2** - If the "no" box is checked.

3.12.12.37.25

(01-01-2026)

Field 01GSQ - Grants Scholarships Question Code

- (1) Field 01GSQ, Grants/Scholarships Question Code, is located on Schedule A, Part III, Line 3a.
- (2) **Invalid Conditions:**

- (3) This Field is invalid if other than “1”, “2”, or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 3a, to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the “yes” box is checked.
 - c. **2** - If the “no” box is checked.

3.12.12.37.26
(01-01-2026)

**Field 01APF - Annuity
Plan Question Code**

- (1) Field 01APF, Annuity Plan Question Code, is located on Schedule A, Part III, Line 3b.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than “1”, “2”, or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 3b, to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the “yes” box is checked.
 - c. **2** - If the “no” box is checked.

3.12.12.37.27
(01-01-2026)

**Field 01ECP - Conservation Easement
Question Code**

- (1) Field 01ECP, Conservation Easement Question Code, is located on Schedule A, part III, Line 3c.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than “1”, “2”, or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 3c to determine the correct code. Correct codes are:
 - a. **Blank** - If Schedule A is not present.
 - b. **1** - If the “yes” box is checked.
 - c. **2** - If the “no” box is checked.

3.12.12.37.28
(01-01-2026)

**Field 01CRC - Credit
Counseling Question**

- (1) Field 01CRC, Credit Counseling Question, is located on Schedule A, Part III, Line 3d.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than “1”, “2”, or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part III, Line 3d, to determine the correct code. The correct codes are:
 - a. **Blank** - if not applicable or Schedule A is not present.
 - b. **1** - If the “yes” box is checked.

c. **2** - If the "no" box is checked.

3.12.12.37.29

(01-01-2026)

**Field 01DAF - Did
organization Have Donor
Advised Funds**

(1) Field 01DAF, Did Organization Have Donor Advised Funds, is located on Schedule A, Part III, Line 4a.

(2) **Invalid Conditions:**

(3) This Field is invalid if other than "1", "2", or blank.

(4) **Correction Procedures:**

(5) Refer to Schedule A, Part III, Line 4a, to determine the correct code. The correct codes are:

a. **Blank** - if not applicable or Schedule A is not present.

b. **1** - If the "yes" box is checked.

c. **2** - If the "no" box is checked.

3.12.12.37.30

(01-01-2026)

**Field 01MTD - Taxable
Distributions Question
Code**

(1) Field 01MTD, Taxable Distributions Section 4966 Question Code, is located on Schedule A, Part III, Line 4b.

(2) **Invalid Conditions:**

(3) This Field is invalid if other than "1", "2", or blank.

(4) **Correction Procedures:**

(5) Refer to Schedule A, Part III, Line 4b, to determine the correct code. The correct codes are:

a. **Blank** - if not applicable or Schedule A is not present.

b. **1** - If the "yes" box is checked.

c. **2** - If the "no" box is checked.

3.12.12.37.31

(01-01-2026)

**Field 01MDD -
Distributions to DA or
RP**

(1) Field 01MDD, Distributions to DA or RP Question Code, is located on Schedule A, Part III, Line 4c.

(2) **Invalid Conditions:**

(3) This Field is invalid if other than "1", "2", or blank.

(4) **Correction Procedures:**

(5) Refer to Schedule A, Part III, Line 4c, to determine the correct code. The correct codes are:

a. **Blank** - if not applicable or Schedule A is not present.

b. **1** - If the "yes" box is checked.

c. **2** - If the "no" box is checked.

3.12.12.37.32

(01-01-2026)

**Field 01NOD - Number
of DAF's (EOY)**

(1) Field 01NOD, Number of DAF's at (EOY), is located on Schedule A, Part III, Line 4d.

(2) **Invalid Conditions:**

- | | |
|--|---|
| | (3) This Field is invalid if not numeric. |
| | (4) Correction Procedures: |
| | (5) Refer to Schedule A, Part III, Line 4d, to determine the correct value. If blank or the value cannot be determined, delete the entry. |
| 3.12.12.37.33
(01-01-2026)
Field 01AGG - Aggregate Value of DAF's | <p>(1) Field 01AGG, Aggregate Value of DAF's, is located on Schedule A, Part III, Line 4e.</p> <p>(2) Invalid Conditions:</p> <p>(3) This Field is invalid if not numeric.</p> <p>(4) Correction Procedures:</p> <p>(5) Refer to Schedule A, Part III, Line 4e, to determine the correct value. If blank or the value cannot be determined, delete the entry.</p> |
| 3.12.12.37.34
(01-01-2026)
Field 01TAS - Total Amount of Support | <p>(1) Field 01TAS, Total Amount of Support, is located on Schedule A, Part IV, Line 13e.</p> <p>(2) Invalid Conditions:</p> <p>(3) This Field is invalid if not numeric.</p> <p>(4) Correction Procedures:</p> <p>(5) Refer to Schedule A, Part IV, Line 13e, to determine the correct value. If blank or the value cannot be determined, delete the entry.</p> |
| 3.12.12.37.35
(01-01-2026)
Field 01PSN - Preparer SSN/PTIN | <p>(1) Field 01PSN, Tax Preparer SSN/PTIN, is transcribed from the preparer SSN/PTIN box in the signature portion of the return.</p> <p>(2) The entries are any combination of numerics except all zeros or all 9s. The first character may be a P.</p> <p>(3) Invalid Conditions:</p> <p>(4) Field 01PSN is invalid if the first position is other than numeric or "P".</p> <p>(5) Field 01PSN is invalid if the Field is all "zeros" or all "9s" (nines) or the first position is "P" and the remaining positions are all "zeros" or all "9s" (nines).</p> <p>(6) Field 01PSN is invalid if other than the first position is not numerics.</p> <p>(7) Correction Procedures:</p> <p>(8) Delete the Field. Do not attempt to correct the Field.</p> |
| 3.12.12.37.36
(01-01-2026)
Field 01PEN - Preparer EIN | <p>(1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.</p> <p>(2) The entries are any combination of numerics except all zeros or all 9s.</p> <p>(3) Invalid Conditions:</p> |

- (4) Field 01PEN is invalid if the Field is all “zeros” or all “9s” (nines).
- (5) Field 01PEN is invalid if it is not all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.38
(01-01-2026)
**Section 02 - Data
Address Fields**

- (1) Section 02 contains address changes and the **in-care-of** Name Line.

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.39
(01-01-2026)
**Section 02 - Field
Descriptions**

- (1) Section 02 Fields are located in Form 990-EZ Entity Section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2
6.	02ZIP	ZIP Code	12

3.12.12.40
(01-01-2026)
**Section 02 - Field
Descriptions**

- (1) Section 02 contains address changes and the **in-care-of** Name Line.

3.12.12.40.1
(01-01-2026)

**Field 02CON - In Care of
Name Line**

- (1) Field 02CON, In Care of Name Line, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, & (ampersand), - (dash), / (slash) or % (percent).

Note: The first character of the “in-care-of” name must be alpha or numeric.

(3) **Invalid Conditions:**

- (4) This Field is invalid if any of the following conditions exist:
 - a. The first position is a “%” sign and the second position is not blank.
 - b. The first character of the “in-care-of” name is not alpha or numeric.
 - c. There are two consecutive blanks between significant characters.

(5) **Correction Procedures:**

- (6) Check for transcription errors and correct as needed.

No.	If	Then
1.	a “%” is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
2.	a blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
3.	the first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON
4.	two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.40.2
(01-01-2026)

**Field 02FAD - Foreign
Address**

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on “G” Coded returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

(3) **Invalid Conditions:**

(4) This Field is invalid if any of the following conditions exist:

- a. The Field contains other than alpha, numeric or special characters,
- b. The first position is blank,
- c. Any character follows two consecutive blanks,
- d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

(5) **Correction Procedures:**

(6) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period) or "space"
2.	a foreign address is not present on the return,	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumbr return to domestic.

(7) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Form 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.40.3
(01-01-2026)

Field 02ADD - Street Address

- (1) Field 02ADD, Street Address, is located in the Entity Section of the return. This section will contain data the address change box has been checked.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if any of the following conditions exist:
 - a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.
- (4) **Correction Procedures:**
- (5) Check the screen entry with the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.40.4
(01-01-2026)

Field 02CTY - City

- (1) Field 02CTY, City, is located in the entity section of the return.
- (2) **Major City Code:**
- (3) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

- (6) **Correction Procedures:**
- (7) Compare the screen entry with the entry on the return and attachments.
- (8) Correct any coding or transcription errors.
- (9) If unable to correct, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.40.5
(01-01-2026)
Field 02ST - State

- (1) Field 02ST, State, is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.40.6
(01-01-2026)
Field 02ZIP - ZIP Code

- (1) Field 02ZIP is the ZIP Code. It is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. Blank.
 - b. The fourth and fifth position are 00.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.41
(01-01-2026)
Section 03 - Field Descriptions

- (1) All of the Fields in this section are located in Form 990 or Form 990-EZ, Part I of both returns.
- (2) Fields 03G, 03K, 03N, 03Q and 03T are positive only. The remaining Fields can be positive or negative.
- (3) Field 03GAM is either "1" or blank.
- (4) Listed below are the Fields contained in Section 03 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
1.	03A	Total Contributions	1e	1	11
2.	03B	Program Service Revenue	2	2	11
3.	03C	Membership Dues and Assessments	3	3	11
4.	03D	Interest on Savings	4	N/A	11
5.	03E	Dividend	5	N/A	11
6.	03F	Gross Rents	6a	N/A	11
7.	03G	Less: Rental Expenses	6b	N/A	11
8.	03H	Net Rental Income	6c	N/A	11
9.	>>>>	Net Rental Income Computer	Computer-generated	N/A	11
10.	03I	Other Investment Income	7	4	11
11.	03J	Gross Amount from Sale of Assets—Col. (A), Securities	8a(A)	N/A	11
12.	03K	Less: Cost, Basis Sales Expenses—Col. (A), Securities	8b(A)	N/A	11
13.	03L	Gain/Loss—Column (A)	8c(A)	N/A	11
14.	>>>>	Gain/Loss-Column (a) Computer	N/A	N/A	11
15.	03M	Gross Amount from Sale of Assets—Col. (B), Other	8a(B)	5a	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
16.	03N	Less: Cost, Basis Sales Expenses—Col. (B), Other	8b(B)	5b	11
17.	03O	Gain/ Loss—Column (B)	8c(B)	5c	11
18.	>>>>	Gain/Loss- Column (B) Computer	Computer- generated	N/A	11
19.	03- GAM	Gaming Income Question Code	9	6	1
20.	03P	Gross Revenue	9a	6a	11
21.	03Q	Less: Direct Expenses	9b	6b	11
22.	03R	Net Income or (loss) from special events	9c	6c	11
23.	>>>>	Net Income or (loss) from special events Computer	Computer- generated	N/A	11
24.	03S	Gross Sales of Inventory	10a	7a	11
25.	03T	Less: Cost of Goods Sold	10b	7b	11
26.	03U	Gross Profits or (loss) from sales of Inventory	10c	7c	11
27.	>>>>	Gross Profits or (loss) from sales of Inventory Computer	Computer- generated	N/A	11
28.	03V	Other Revenue	11	8	11
29.	03W	Total Revenue	12	9	12
30.	0310	Grants and Similar Amounts Paid	N/A	10	11
31.	0311	Benefits Paid to or for Member	N/A	11	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
32.	0312	Salaries, Other Compensation and Employee Benefits	N/A	12	11
33.	0313	Program Services Expenses	13	N/A	11
34.	>>>>	Total Revenue Computer	Computer-generated	N/A	12
35.	03X	Fund-raising	15	N/A	11
36.	0316	Payment to Affiliates	16	N/A	11
37.	03Y	Total Expenses	17	17	11
38.	03Z	Excess or (deficit) for the year	18	18	11
39.	>>>>	Excess or (deficit) for the year Computer	Computer-generated	N/A	11
40.	03AA	Other Changes in net assets	20	20	11
41.	03AB	Net Assets, End of Year (EOY)	21	21	12
42.	>>>>	Net Assets, End of Year (EOY) Computer	Computer-generated	N/A	12

(5) **Invalid Conditions:**

(6) These Fields are invalid if they are not all numeric or blank.

(7) **Correction Procedures:**

(8) Correct any coding or transcription errors

(9) If a Field that is invalid for a Form 990 displays, delete the Field.

3.12.12.42
(01-01-2026)**Section 04 - Field Descriptions**

(1) Section 04 Fields are located in Form 990 Form 990-EZ,

(2) All of the Fields in Section 04 are dollars only and are positive or negative with the exception of Field 0422.

(3) Listed below are the Fields contained in Section 04 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
1.	04A22	Grants from DAFs	22a(A)	N/A	11
2.	0422	DAFs Foreign Grants Checkbox	22a Checkbox	N/A	<ul style="list-style-type: none"> • 1 = Yes • 2 = No
3.	04B22	Other Grants and Allocations	22b(A)	N/A	11
4.	0422B	Other Grants and Allocations Checkbox	22b Checkbox	N/A	<ul style="list-style-type: none"> • 1 = Yes • 2 = No
5.	0423A	Specific Assistance	23(A)	N/A	11
6.	0424A	Benefits to/for Members	24(A)	N/A	11
7.	04A	Compensation of Officers	25a(A)	N/A	11
8.	04B25	Compensation of Former Officers	25b(A)	N/A	11
9.	04C25	Compensation and Other Distributions	25c(A)	N/A	11
10.	04B	Other Salaries and Wages	26(A)	N/A	11
11.	0427A	Pension Plan Contributions	27(A)	N/A	11
12.	0428A	Other Employee Benefits	28(A)	N/A	11
13.	04C	Payroll Taxes	29(A)	N/A	11
14.	04D	Professional Fund-raising Fees	30(A) or (D) (if both are present, Column (A))	N/A	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
15.	0431A	Accounting Fees	31(A)	N/A	11
16.	0432A	Legal Fees	32(A)	N/A	11
17.	0433A	Supplies	33(A)	N/A	11
18.	0434A	Telephone	34(A)	N/A	11
19.	0435A	Postage and Shipping	35(A)	N/A	11
20.	0436A	Occupancy	36(A)	N/A	11
21.	0437A	Equipment rental and Maintenance	37(A)	N/A	11
22.	0438A	Printing and Publications	38(A)	N/A	11
23.	0439A	Travel	39(A)	N/A	11
24.	0440A	Conferences, Conventions and Meetings	40(A)	N/A	11
25.	0441A	Interest	41(A)	N/A	11
26.	0442A	Depreciation, Depletion Amt	42(A)	N/A	11
27.	04A43	Other Expenses (A)	43a(A)	N/A	11
28.	04B43	Other Expenses (B)	43b(A)	N/A	11
29.	04C43	Other Expenses (C)	43c(A)	N/A	11
30.	04D43	Other Expenses (D)	43d(A)	N/A	11
31.	04E43	Other Expenses (E)	43e(A)	N/A	11
32.	0444A	Total Expenses	44(A)	N/A	11
33.	0445A	Cash (BOY)	45(A)	N/A	11
34.	0445B	Cash (EOY)	45(B)	N/A	11
35.	0446A	Savings and Temporary Investment (BOY)	46(A)	N/A	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
36.	0446B	Savings and Temporary Investment (EOY)	46(B)	N/A	11
37.	0447A	Accounts Receivable (BOY)	47c(A)	N/A	11
38.	0447B	Accounts Receivable (EOY)	47c(B)	N/A	11
39.	0448A	Pledges Receivable (BOY)	48c(A)	N/A	11
40.	0448B	Pledges Receivable (EOY)	48c(B)	N/A	11
41.	0449A	Grants Receivable (BOY)	49(A)	N/A	11
42.	0449B	Grants Receivable (EOY)	49(B)	N/A	11
43.	0450A	Curr-Form-Rcvbl (BOY)	50a(A)	N/A	11
44.	04A50	Curr-Form-Rcvbl (EOY)	50a(B)	N/A	11
45.	0450B	Receivables-Disqualified Persons (BOY)	50b(A)	N/A	11
46.	04B50	Receivables-Disqualified Persons (EOY)	50b(B)	N/A	11
47.	0451A	Other Notes and Loans Receivable (BOY)	51c(A)	N/A	11
48.	0451B	Other Notes and Loans Receivable (EOY)	51c(B)	N/A	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
49.	0452A	Inventories for Sale or Use (BOY)	52(A)	N/A	11
50.	0452B	Inventories for Sale or Use (EOY)	52(B)	N/A	11
51.	0453A	Prepaid Expenses and Deferred Charges (BOY)	53(A)	N/A	11
52.	0453B	Prepaid Expenses and Deferred Charges (EOY)	53(B)	N/A	11

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

(9) All organizations must complete Column A, Part II, Form 990. Send the return back to the filer if missing. SSPND 640.

3.12.12.43
(01-01-2026)**Section 05 - Field
Descriptions**

(1) Section 05 Fields are located in Form 990 or Form 990-EZ

(2) Listed below are the Fields contained in Section 05 showing the Field designator, title, and location on the return. Money fields are dollars only and can be positive or negative. All other Fields are one character except Field 0575A, which can be up to 3 digits or blank.

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
1.	0554A	Investments - Publicly Traded Securities (BOY)	54a(A)	N/A
2.	05A54	Investments - Publicly Traded Securities (EOY)	54a(B)	N/A

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
3.	0554B	Investments- Other- Securities (BOY)	54b(A)	N/A
4.	05B54	Investments- Other- Securities (EOY)	54b(B)	N/A
5.	0555A	Investments, Land, Buildings, Equipment (BOY)	55c(A)	N/A
6.	0555B	Investments, Land, Buildings, Equipment (EOY)	55c(B)	N/A
7.	0556A	Other Invest- ments (BOY)	56(A)	N/A
8.	0556B	Other Invest- ments (EOY)	56(B)	N/A
9.	0557A	Land, Buildings and Equipment (BOY)	57c(A)	N/A
10.	0557B	Land, Buildings and Equipment - EOY	57c(B)	N/A
11.	0558A	Other Assets (BOY)	58(A)	N/A
12.	0558B	Other Assets (EOY)	58(B)	N/A
13.	05E	Total Assets, Beginning of Year (BOY)	59(A)	25(A)
14.	>>>>	Total Assets, Beginning of Year (BOY) Un- derprint	Computer- generated	N/A
15.	05F	Total Assets, End of Year (EOY)	59(B)	25(B)

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
16.	0560A	Accounts Payable and Accrued Expenses (BOY)	60(A)	N/A
17.	0560B	Accounts Payable and Accrued Expenses (EOY)	60(B)	N/A
18.	0561A	Grants Payable (BOY)	61(A)	N/A
19.	0561B	Grants Payable (EOY)	61(B)	N/A
20.	0562A	Deferred Revenue (BOY)	62(A)	N/A
21.	0562B	Deferred Revenue (EOY)	62(B)	N/A
22.	0563A	Loans from Officers, Directors, Trustees, etc. (BOY)	63(A)	N/A
23.	0563B	Loans from Officers, Directors, Trustees, etc. (EOY)	63(B)	N/A
24.	05G	Tax Exempt Bond Liabilities (BOY)	64a(A)	N/A
25.	05H	Tax Exempt Bond Liabilities (EOY)	64a(B)	N/A
26.	05I	Mortgages, Notes Payable (BOY)	64b(A)	N/A
27.	05J	Mortgages, Notes Payable, (EOY)	64b(B)	N/A
28.	0565A	Other Liabilities (BOY)	65(A)	N/A

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
29.	0565B	Other Liabilities (EOY)	65(B)	N/A
30.	05K	Total Liabilities (BOY)	66(A)	26(A)
31.	05L	Total Liabilities (EOY)	66(B)	26(B)
32.	05M	Retained Earnings (BOY)	72(A)	N/A
33.	05N	Retained Earnings (EOY)	72(B)	N/A
34.	05O	Total Net Assets (BOY)	73(A)	27(A)
35.	>>>>	Total Net Assets (BOY) Under-print	Computer-generated	N/A
36.	05OB	Total Net Assets or Fund Balances (EOY)	73(B)	27(B)
37.	>>>>	Total Net Assets or Fund Balances (EOY) Under-print	Computer-generated	N/A
38.	0575A	Total Number of Voting Officers	75(A)	N/A
39.	0575B	Compensation from Related Organizations	75(B)	N/A
40.	0575C	Compensation from Related Organizations	75(C)	N/A

(3) **Invalid Conditions:**

- (4) These Fields are invalid if they are not all numeric or blank. Yes/No questions are invalid if other than "1", "2" or blank.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) For Yes/No questions "1" = Yes, "2" = No, and blank = no box checked.
- (8) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

- (9) All organizations must complete Column A, Part II, Form 990. Send the return back to the filer if missing. SSPND 640.

3.12.12.44
(01-01-2026)

Section 06 - Field Descriptions

- (1) Section 06 Fields are located in Form 990 or Form 990-EZ
- (2) Listed below are the Fields contained in Section 06 showing the Field designator, title, and location on the return. Money fields are dollars only and can be positive or negative. All other Fields are 1 position:

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
1.	06P	Political Expenditures	81a	37a
2.	06Q	Initiation Fees	86a	39a
3.	06R	Gross Receipts	86b	39b
4.	06S	Section 501(c)(12)	87a	N/A
5.	06T	Gross Income Other	87b	N/A
6.	06AA	Activities Previously Not Reported	76	33
7.	06BB	Changes Made to the Organizing or Governing Documents	77	34
8.	06CC	Unrelated Gross Business Income	78a	35a
9.	06DD	Filed Form 990-T	78b	35b
10.	06EE	Liquidation, Termination, or Substantial Contraction	79	36
11.	06FF	Organization Related to any Other Organization	80a	N/A
12.	06GG	Filed Form 1120-POL	81b	37b

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
13.	06HH	Section 501(c)(4), (5), or (6) Organization	85a	N/A
14.	06II	In-House Lobbying Expenditures	85b	N/A
15.	0685C	Dues/Assess/Similar Amount	85c	N/A
16.	0685D	Lobby Political Expense Amount	85d	N/A
17.	0685E	Aggregate Nondeductible Amount	85e	N/A
18.	0685F	Expenditures Taxable Amount	85f	N/A
19.	0685G	Elect to Pay	85g	N/A
20.	0685H	Agree to Make	85h	N/A
21.	0688A	50% Ownership Interest	88a	N/A
22.	0688B	Have Interest in a Controlled Entity	88b	N/A
23.	06EBT	Engage in Section 4958, Excess Benefit Transaction	89b	40b
24.	0689F	Acquire Direct/Indirect Interest	89f	N/A
25.	06VB	Data Present in Part V-B	Right Margin of Part V-B	N/A
26.	06FBI	Foreign Bank Indicator	91b	42b
27.	06FOI	Foreign office Indicator	91c	42c

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
28.	06JJ	Filed in Lieu of Form 1041	92	43
29.	06KK	Did the Organization Receive Funds	Part X, First Yes/No Box	N/A
30.	06LL	Did the Organization Pay Premiums	Part X, Second Yes/No Box	N/A
31.	06106	Make Transfers or Distributions	Part XI, Line 106	N/A
32.	06107	Receive Transfers or Distributions	Part XI, Line 107	N/A
33.	06108	Agreement of Interest-Rents-Annuities and Royalties	Part XI, Line 108	N/A

Note: Fields 06106 and 06107 are required Items. If the “yes” box is checked on either line, the applicable schedule must be completed. Send the return back to the filer if missing. SSPND 640.

(3) **Money Fields Invalid Conditions:**

(4) All Money Fields are dollars only and can be Positive or Negative.

(5) **Money Fields Correction Procedures:**

(6) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

(7) **Question Fields Invalid Conditions:**

(8) These Fields are invalid if other than “1”, “2” or blank.

(9) **Question Fields Correction Procedures:**

(10) Refer to the return to determine the correct Question Code.

(11) Correct any coding or transcription errors

(12) Correct Question Codes are:

- a. **Blank** - If neither box is checked, both boxes are checked or “not applicable” or Type of Organization is “9”.
- b. **1** - If the “yes” box is checked.
- c. **2** - If the “no” box is checked.

3.12.12.44.1
(01-01-2026)

**Field 06VB - Officers
Compensation/Benefits**

- (1) Field 06VB, Officers Compensation/Benefits, is located in the Right Margin of Part V-B of Form 990.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", Data Present, or blank.
- (4) **Correction Procedures:**
- (5) Refer to the return to determine the correct code.
- (6) Correct any coding or transcription errors.

3.12.12.44.2
(01-01-2026)

**Field 06JJ - Filed in Lieu
of Form 1041 Question
Code**

- (1) Field 06JJ, Filed in Lieu of Form 1041, is located on Line 92 of Form 990 and on Line 43 of Form 990-EZ.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1" or blank.
- (4) **Correction Procedures:**
- (5) Refer to the return to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Correct codes are:
 - a. **Blank** - If Field 01ORG is "1" or "9", Field 01TXP is prior to 198112 or if the box on Line 92 of Form 990 or on Line 43 of Form 990-EZ is not checked.
 - b. **1** - If Field 01ORG is "3" and Field 01TXP is 198112 or subsequent and the box on Line 92 of Form 990 or on Line 43 of Form 990-EZ is checked.

3.12.12.44.3
(01-01-2026)

**Section 07 - Field
Descriptions**

- (1) Section 21 Fields are located in Form 990 or Form 990-EZ, Schedule A.
- (2) Section 07 Field designators indicate the Section number and location on Schedule A.
- (3) Listed below are the Fields contained in **Section 07** showing the Field designator, title, and location on the return. All Fields are 1 position:

No.	Field	Field Title	Location
1.	0729	Nondiscrimination	Line 29
2.	0730	Policy Statement	Line 30
3.	0731	Publicized Policy	Line 31
4.	0732A	Composition Records	Line 32a
5.	0732B	Scholarship	Line 32b
6.	0732C	Catalogues	Line 32c
7.	0732D	Solicit Contribution	Line 32d

No.	Field	Field Title	Location
8.	0733A	Students Rights	Line 33a
9.	0733B	Admission Policy	Line 33b
10.	0733C	Staff Employment	Line 33c
11.	0733D	Scholarships or Financial Aid	Line 33d
12.	0733E	Education Policy	Line 33e
13.	0733F	Use of Facilities	Line 33f
14.	0733G	Athletic Program	Line 33g
15.	0733H	Other Activities	Line 33h
16.	07CART	Certification Question Code	Line 35
17.	07SIG	Signature Code	Bottom Right Margin of page 4

3.12.12.44.4
(01-01-2026)

**Field 07CART -
Certification Code**

- (1) Field 07CART, Certification Question Code, is transcribed from Line 35, Schedule A, Part V.
- (2) **Invalid Conditions:**
- (3) Field 07CART is invalid if other than "1", "2" or blank.
- (4) **Correction Procedures:**
- (5) Refer to Schedule A, Part V, Line 35 to determine the correct code. This code is required if Field 01NPF is "02". Identify a school by seeing if Schedule A, Part IV, box 6 is checked, or Field 01NPF is "02". Correct codes are:
 - a. **Blank** - if the organization is not a school.
 - b. **1** - if the "yes" box is checked.
 - c. **2** - if the "no" box is checked.
- (6) If blank and required send the return back to the filer. SSPND 640.

3.12.12.44.5
(01-01-2026)

**Field 07SIG - Signature
Code**

- (1) Field 07SIG, Signature Code, is transcribed from the bottom right portion of page 4, Schedule A.
- (2) **Invalid Conditions:**
- (3) Field 07SIG is invalid if other than "1", "2" or blank.
- (4) **Correction Procedures:**
- (5) Refer to the bottom right hand portion of Page 4, Schedule A, Form 990 or Form 990-EZ to determine the correct code.
- (6) Correct any coding or transcription errors.

- (7) Determine the correct code from the chart below and correspond if signature is missing. This code is required if Field 01NPF is "02". Identify a school by seeing if the Schedule A, Part IV, box on Line 6 is checked, Field 01NPF is "02".
- Blank** - if the organization is not a school.
 - 1** - if signature of officer or trustee is present.
 - 2** - if signature is present but is not an officer or trustee.

3.12.12.45
(01-01-2026)
**Section 08 - Field
Descriptions**

- Section 08 Field designators indicate the Section number and location on Schedule A.
- All Section 08 Fields are dollars only and may be either positive or negative.
- Listed below are the Fields contained in Section 08 showing the Field designator, title, and location on the return. All Fields are 11 positions:

No.	Field	Field Title	Location
1.	0801	Influence Legislation Amount	Part III Line 1, Amount Line
2.	0815	Gift, Grant Received	Part IV-A, Line 15(e)
3.	0816	Membership Fees Received	Part IV-A, Line 16(e)
4.	0817	Gross Receipts From Admissions	Part IV-A, Line 17(e)
5.	0818	Gross Receipts From Dividends	Part IV-A, Line 18(e)
6.	0820	Tax Revenues Levied	Part IV-A, Line 20(e)
7.	0821	Value of Services	Part IV-A, Line 21(e)
8.	0823	Total of Lines 15 through 22	Part IV-A, Line 23(e)
9.	0824	Line 23 minus Line 17	Part IV-A, Line 24(e)
10.	>>>>	Line 23 minus Line 17 Computer	Computer-generated
11.	0836	Total Lobbying Expenditures (Grassroots)	Part VI-A, Line 36(b)
12.	0837	Total Lobbying Expenditures (Direct Lobbying)	Part VI-A, Line 37(b)
13.	0839	Other Exempt Purpose Expenditures	Part VI-A, Line 39(b)
14.	0841	Lobby Nontaxable Amount	Part VI-A, Line 41(b)
15.	>>>>	Lobby Nontaxable Amount Computer	Computer-generated

No.	Field	Field Title	Location
16.	0842	Grass Roots Nontaxable Amount	Part VI-A, Line 42(b)
17.	>>>>	Grass Roots Nontaxable Amount Computer	Computer-generated
18.	0843	Subtract Line 42 from Line 36	Part VI-A, Line 43(b)
19.	>>>>	Subtract Line 42 from Line 36 Underprint	Computer-generated
20.	0844	Subtract Line 41 from Line 38	Part VI-A, Line 44(b)
21.	>>>>	Subtract Line 41 from Line 38 Computer	Computer-generated
22.	08ITE	Total Lobbying Expenditures	Part VI-B, Line I

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Refer to the return to verify the entries.

(8) Correct any coding or transcription errors.

3.12.12.46
(01-01-2026)**Section 09 - Field Descriptions**

(1) Section 09 Fields are located in Form 990 or Form 990-EZ, Schedule A, Part VII.

(2) Listed below are the Fields contained in Section 09 showing the Field designator, title, and location on the return. All Fields are 1 position:

No.	Field	Field Title	Location
1.	0951A	Cash	Line 51a(i)
2.	09AII	Other Assets	Line 51a(ii)
3.	0951B	Sales of Assets	Line 51b(i)
4.	09BII	Purchases of Assets	Line 51b(ii)
5.	09III	Rental of Facilities	Line 51b(iii)
6.	09BIV	Reimbursement Arrangements	Line 51b(iv)
7.	09BV	Loans or Loan Guarantees	Line 51b(v)
8.	09BVI	Performance of Services	Line 51b(vi)

No.	Field	Field Title	Location
9.	0951C	Sharing of Facilities	Line 51c

(3) **Invalid Conditions:**

(4) Section 09 Fields are invalid if they are other than "1", "2" or blank.

(5) **Correction Procedures:**

(6) Refer to the return to determine the correct code.

(7) Correct codes are:

- a. **Blank** - If blank, both boxes checked, "not applicable", "N/A" or no Schedule A is attached.
- b. **1** - If the "yes" box is checked.
- c. **2** - If the "no" box is checked.

3.12.12.47
(01-01-2026)
**Section 10 - Field
Descriptions**

(1) Section 10 Fields are located in Form 990 or Form 990-EZ.

(2) All of the Fields in Section 10 are dollars only and are positive or negative.

(3) Listed below are the Fields contained in Section 10 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
1.	1093A	Program Service Revenue(A)(D)	93a(D)	N/A	11
2.	10A93	Program Service Revenue(A)(E)	93a(E)	N/A	11
3.	1093B	Program Service Revenue(B)(D)	93b(D)	N/A	11
4.	10B93	Program Service Revenue(B)(E)	93b(E)	N/A	11
5.	1093C	Program Service Revenue(C)(D)	93c(D)	N/A	11
6.	10C93	Program Service Revenue(C)(E)	93c(E)	N/A	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
7.	1093D	Program Service Revenue(D)(D)	93d(D)	N/A	11
8.	10D93	Program Service Revenue(D)(E)	93d(E)	N/A	11
9.	1093E	Program Service Revenue(E)(D)	93e(D)	N/A	11
10.	10E93	Program Service Revenue(E)(E)	93e(E)	N/A	11
11.	1093F	Program Service Revenue(F)(D)	93f(D)	N/A	11
12.	10F93	Program Service Revenue(F)(E)	93f(E)	N/A	11
13.	1093G	Program Service Revenue(G)(D)	93g(D)	N/A	11
14.	10G93	Program Service Revenue(G)(E)	93g(E)	N/A	11
15.	1094D	Membership Dues and As- essments	94(D)	N/A	11
16.	1094E	Membership Dues and As- essments	94(E)	N/A	11
17.	1095D	Interest on Savings and Temporary Cash Invest- ments	95(D)	N/A	11
18.	1095E	Interest on Savings and Temporary Cash Invest- ments	95(E)	N/A	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
19.	1096D	Dividends on Interest from Securities	96(D)	N/A	11
20.	1096E	Dividends on Interest from Securities	96(E)	N/A	11
21.	1097D	Net Rental Income or Loss from Real Estate - Debt	97a(D)	N/A	11
22.	1097E	Net Rental Income or Loss from Real Estate - Debt	97a(E)	N/A	11
23.	10D97	Net Rental Income or Loss from Real Estate - Non Debt	97b(D)	N/A	11
24.	10E97	Net Rental Income or Loss from Real Estate - Non Debt	97b(E)	N/A	11
25.	1098D	Net Rental Income or Loss from Personal Property	98(D)	N/A	11
26.	1098E	Net Rental Income or Loss from Personal Property	98(E)	N/A	11
27.	1099D	Other Investment Income	99(D)	N/A	11
28.	1099E	Other Investment Income	99(E)	N/A	11

No.	Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max Length
29.	1000D	Gain or Loss from Sale of Assets Other Than Inventory	100(D)	N/A	11
30.	1000E	Gain or Loss from Sale of Assets Other Than Inventory	100(E)	N/A	11
31.	1001D	Net Income or Loss from Special Events	101(D)	N/A	11
32.	1001E	Net Income or Loss from Special Events	101(E)	N/A	11
33.	1002D	Gross Profit or Loss from Sales of Inventory	102(D)	N/A	11
34.	1002E	Gross Profit or Loss from Sales of Inventory	102(E)	N/A	11

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

3.12.12.48
(01-01-2026)
**Form 990/990-EZ and
990-N - Math/
Consistency Errors
Priority IV**

(1) A priority IV error will display whenever the contents of one Field are inconsistent with another Field or when the math computation is incorrect.

(2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.

(3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.

(4) The Field labeled **CL** will be displayed for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding

and transcription errors must be corrected and all IRM procedures must be applied before entering a "C" in this Field.

(5) All errors must be resolved by either:

- a. Correcting the error or,
- b. Entering a Clear Field.

3.12.12.48.1
(01-01-2026)

Error Code 010

(1) **Error Code 010 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01CCC	Computer Condition Code
3.	01RCD	Received Date
4.	01ORG	Organization Code
5.	01NPF	Non-PF Reason Code
6.	01SS	Subsection
7.	01ADC	Audit Code
8.	01GRP	Group Return Code
9.	01SHB	Schedule B Indicator
10.	01COR	Correspondence Indicator
11.	01CRD	Correspondence Received Date
12.	01IRI	IRI Code
13.	01CAF	CAF Indicator
14.	01DDP	Daily Delinquency Penalty
15.	01PRE	Preparation Indicator
16.	01ILQ	Influence Legislation Question Code
17.	01SEL	Sell, Exchange Lease Property Question Code
18.	01LND	Lend Money or Extend Credit question code
19.	01GSF	Furnish Goods, Services or Facilities Question Code
20.	01CMP	Payment Compensation Question Code
21.	01TIA	Transfer Income or Assets Question Code
22.	01GSQ	Grants, Scholarships Question Code
23.	01APF	Section 403(b) Annuity
24.	01ECP	Easement for Conservation Purposes
25.	01CRC	Credit Counseling Question Code
26.	01DAF	Donor Advised funds
27.	01MTD	Taxable Distributions
28.	01MDD	Distributions to DA or RP
29.	01NOD	Number of DAFs (EOY)
30.	01AGG	Aggregate Value of DAFs (EOY)

No.	Field	Explanation
31.	01TAS	Total Amount of Support
32.	01PSN	Preparer
33.	01PEN	Preparer EIN

(2) Any Section other than 01 is present.

(3) **Invalid Conditions:**

(4) Error Code 010 will generate when CCC "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC or 01GRP are present.

(5) **Correction Procedures:**

(6) Correct all misplaced entries, coding and transcription errors.

(7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.

(8) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the "G" in Field 01CCC.

3.12.12.48.2
(01-01-2026)
Error Code 912

(1) **Error Code 912 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	01IRI	Incomplete return item
4.	01NPF	Non-PF Reason Code
5.	01ADC	Audit Code
6.	07CRT	Certification Question Code
7.	07SIG	Signature Code

(2) **SECTION 07**(3) **Invalid Conditions:**

- (4) Field 01ORG is "1" or "3", Field 01NPF is blank, and Field 01SS is "03", "50", "60", "70", "71", "82" or "91".
- (5) Field 01ORG is other than "1" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

Note: Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. ERS Tax Examiners will complete Form 3696, Correspondence Action Sheet (CAS), with the appropriate paragraph indicating their tax-exempt status has been revoked. Do **not** add any additional paragraphs. SSPND 640.

Note: PTA's will often check box 6 indicating they are a school. Research INOLES to determine the correct NPF Code according to the chart below.

- (8) Research INOLES to see if a Schedule A is required. Schedule A is required only for Subsections 03, 50, 60, 70, 71 or 91 with a Foundation Code other than 02, 03 or 04.
- If Schedule A is required but is missing or blank, send the return back to the filer. SSPND 640.
 - If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter "11" in Field 01NPF. Do not enter Schedule Indicator Code "A".
 - If no Subsection, enter "00" in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
 - If Subsection is 82, enter "4" in Field 01ORG if not already present and delete Field 01NPF and Sections 07, 08, or 09.
- (9) All organizations that file Schedule A must check only one box in Part IV-A. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Research BMFOL for prior postings. If no other returns have posted to the account, treat it as an initial filing. Enter a “1” in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

Note: Always accept the filer’s entry if present.

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
1.	03	10	01	5
2.	03	11	02	6
3.	03	12	03	7
4.	03	14	04	8
5.	03	12	05	9
6.	03	13	06	10
7.	03	15	07	11a
8.	03	15	08	11b
9.	03	16	09	12
10.	03	17	12	13 (Type I checked)
11.	03	17	13	13 (Type II Checked)
12.	03	17	14	13 (Type III checked)
13.	03	17	15	13 (Type III other checked)
14.	03	18	11	14
15.	50	N/A	03	7
16.	70	N/A	09	12
17.	60, 71, 91	N/A	10	13

- If the NPF Code is 02 and the organization is a school but Schedule A, Part V is missing, enter IRI Code “35”, then SSPND 640.
- If the NPF Code is 06, 07, or 08, or 09, Schedule A, Part IV-A is required for all but initial returns. Research BMFOLI. If no prior postings, treat as an initial return and follow the instructions in the note in (4) above. (“N/A”, “0” (zero), “-” (dash), or “none” are acceptable entries). If not an initial return SSPND 640 and send the return back to the filer. SSPND 640.
- If a type box is not checked, send the return back to the filer. SSPND 640.

Note: For Subsection 70, send the return back for Part III if blank and it’s not an initial return.

- (10) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on INOLES.
- (11) If Field 01ORG is “1” or “3” and Field 01NPF is “02”, and Fields 07SIG and/or 07CRT are not present, enter the correct code in Field 07CRT and 07SIG. (Refer to table below.)

No.	Valid Certification Question and Signature Code	If
1.	Blank	Organization is not a school.
2.	1	“Yes” box is checked on SCH A, Part V, Line 35 and Signature of an officer or trustee is present.
3.	2	“No” box is checked on SCH A, Part V, Line 35 and Signature is not an officer or trustee.
4.	2	No response for question 35/No response for signature.

3.12.12.48.3
(01-01-2026)
Error Code 918

- (1) **Error Code 918 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	06JJ	Filed in Lieu of Form 1041 Question Code

- (2) **Invalid Conditions:**

- (3) Field 06JJ is “1” and Field 01ORG is not “3” or “9”.

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 06JJ is located on Line 92, Form 990, or Line 43, Form 990-EZ.
- (7) Verify that the Organization Code was edited correctly:
- If the 4947(a)(1) box of Item J on the face of the return is checked or the IRS label or INOLES shows subsection “91”, change Field 01ORG to “3”.
 - Otherwise, delete Field 06JJ.

3.12.12.48.4
(01-01-2026)
Error Code 922

(1) **Error Code 922 displayed Fields are:**

No.	Field	Explanation
1.	01ADC	Audit Code
2.	01NPF	Non-PF Reason Code
3.	01SS	Subsection
4.	07CRT	Certification Question Code
5.	07SIG	Signature Code

(2) "SECTION 08 OR 09 IS PRESENT"

(3) **Invalid Conditions:**

(4) Field 01ADC is "1" or "2" and Sections 06, 07, or 08 are present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If Schedule A is attached to the return, Section 08, 09, or 10 are present, Field 01NPF is present, and Field 01ADC is "2", delete Field 01ADC. Verify that all available information has been entered from the Schedule A

(8) If Schedule A is not attached to the return, delete the Fields and/or sections entered in error.

3.12.12.48.5
(01-01-2026)
Error Code 924

(1) **Error Code 924 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance (Generated)
2.	01RCD	Received Date
3.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Remittance is present and Field 01RCD is on or before 01RDD>.

(4) **Correction Procedures:**

(5) Correct all coding and transcription errors.

(6) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form 4227 "research remittance".

(7) **Rejects Correction Procedures:**

(8) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT with Form 3244, Payment Posting Voucher.

(9) If unable to determine where to apply remittance, send Letter 320-C.

3.12.12.48.6

(01-01-2026)

Error Code 926**(1) Error Code 926 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty
4.	01RDD>	Return Due Date (Generated)

(2) Invalid Conditions:

(3) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.

(4) Correction Procedures:

(5) Correct any coding or transcription errors.

(6) Verify Field 01RCD is correct.

- a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- b. If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".

(7) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465 and route document to EO Accounts.

3.12.12.48.7

(01-01-2026)

Error Code 928**(1) Error Code 928 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01DDP	Daily Delinquency Penalty

(2) Invalid Conditions:

(3) If CCC "V" and Field 01DDP are both present.

(4) Correction Procedures:

(5) Correct any coding or transcription errors.

(6) If a statement is attached showing that the filer has reasonable cause for filing late and DDP was computed by the taxpayer, delete the entry in Field 01DDP.

(7) If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".

(8) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.48.8
(01-01-2026)
Error Code 934

(1) **Error Code 934 displayed Fields are:**

No.	Field	Explanation
1.	01COR	Correspondence Indicator
2.	01TXP	Tax Period
3.	01IRI	IRI Code

(2) **Invalid Conditions:**

(3) Field 01COR is "21", "22", "23" or "24" and Field 01TXP is prior to 198312.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Refer to the return to verify that the Tax Period is correct:

- a. If not correct, change the Tax Period in Field 01TXP.
- b. If correct, change Field 01COR to "11", "12", "13", or "14" as appropriate.

3.12.12.48.9
(01-01-2026)
Error Code 935

(1) **Error Code 935 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01COR	Correspondence Indicator
3.	01IRI	IRI Code

(2) **Invalid Conditions:**

(3) If Field 01ORG is "9", Field 01COR must be "15" or "16."

(4) If Field 01ORG is other than "9", Field 01COR must be "11", "12", "13", "14", "21", "22", "23", or "24".

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If Field 01ORG is "9", check to see if correspondence is attached, enter applicable codes in Field 01COR, 01CRD, and/or 01CCC.

(8) If Field 01ORG is other than "9", enter the applicable code in Field 01COR.

3.12.12.48.10
(01-01-2026)
Error Code 936

(1) **Error Code 936 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Tax Period
3.	01RCD	Received Date
4.	01COR	Correspondence Indicator
5.	01CRD	Correspondence Received Date
6.	01IRI	Incomplete Return Indicator (IRI) Code
7.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- (3) Field 01IRI is present and Field 01COR is not present.
- (4) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (5) Field 01COR is "11", or "21", and Field 01CRD is blank.
- (6) Field 01COR is "12", "13", "14", "22", "23", or "24" and Field 01CCC "3" is not present.
- (7) Tax Period is 200812 or subsequent and the filer used a 2007 or prior form revision (Form 990 only). Use IRI Code 98.

(8) **Correction Procedures:**

- (9) Correct any coding or transcription errors.
- (10) **For non-IRI items**, verify item was required:
 - a. If not required, delete Field 01COR.
 - b. Enter the response date in Field 01CRD.

3.12.12.48.11
(01-01-2026)
Error Code 942

(1) **Error Code 942 displayed Fields are:**

No.	Field	Explanation
1.	01COR	Correspondence Indicator
2.	01CRD	Correspondence Received Date
3.	01IRI	IRI Code
4.	01CCC	Computer Condition Code

(2) **Invalid Conditions:**

- (3) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

- (6) If correspondence was not initiated, determine whether item is required:
- If not, delete the entry in Field 01CRD.
 - If correspondence is required, send the return back to the filer. SSPND 640.

3.12.12.48.12
(01-01-2026)
Error Code 944

- (1) **Error Code 944 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection
3.	01NPF	Non-PF Reason Code

- (2) **SECTION 07 .**

- (3) **Invalid Conditions:**

- (4) Field 01NPF is "02" and Field 01ORG is "1" or "3" and Section 07 is not present.

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Verify Field 01ORG was edited correctly.
- If Field 01ORG is not correct, correct the Field.
 - If correct, GTSEC 07 and enter the correct code for each Field. Correct codes are:

No.	If	Code
1.	"Yes" box is checked	1
2.	"No" box is checked	2
3.	"Not applicable", or no reply to correspondence.	Blank

- If Field 01NPF is "2" and any question in Section 07 (except 34a or 34b) is blank, send the return back to the filer. SSPND 640.

3.12.12.48.13
(01-01-2026)
Error Code 946

- (1) **Error Code 946 displayed Fields are:**

No.	Field	Explanation
1.	01NPF	Non-PF Reason Code
2.	01SS	Subsection
3.	01IRI	Incomplete Return Item
4.	01ADC	Audit Code

(2) "SECTION 07 OR 08 PRESENT".

(3) **Invalid Conditions:**

(4) Field 01NPF is blank and Section 07 or 08 is present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

Note: PTA's will often check box 6 indicating they are a school. Research INOLES to determine the correct NPF Code according to the chart below.

(7) Research INOLES to see if a Schedule A is required. Schedule A is required only for Subsections 50, 60, 70, 71, 91 or 03 with a Foundation Code other than 02, 03 or 04.

- a. If Schedule A is required but is missing or blank, send the return back to the filer. SSPND 640. Check the Status Code on INOLE. Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. ERS Tax Examiners will attach Form 3696, Correspondence Action Sheet (CAS), with the appropriate paragraph indicating their tax-exempt status has been revoked. Do not add any additional paragraphs. SSPND the return 640.

Note: Research BMFOL for prior postings.

- b. If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter "11" in Field 01NPF. Do not enter Schedule Indicator Code "A".
- c. If no Subsection, enter "00" in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
- d. If Subsection is 82, enter "4" in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.

(8) All organizations that file Schedule A must check only one box in Part IV-A. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Always accept the filer's entry if present.

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
1.	03	10	01	5
2.	03	11	02	6

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
3.	03	12	03	7
4.	03	14	04	8
5.	03	12	05	9
6.	03	13	06	10
7.	03	15	07	11a
8.	03	15	08	11b
9.	03	16	09	12
10.	03	17	10	13
11.	03	17	12	13 (Type I checked)
12.	03	17	13	13 (Type II Checked)
13.	03	17	14	13 (Type III checked)
14.	03	17	15	13 (Type III other checked)
15.	03	18	11	14
16.	50	N/A	03	N/A
17.	70	N/A	09	N/A
18.	60, 71, 91	N/A	11	N/A

- If the NPF Code is 02 and the organization is a school but Schedule A, Part V is missing, send the return back to the filer. SSPND 640.
- If the NPF Code is 06, 07, 08, or 09, check for the presence of Schedule A, Part IV-A. If missing, send the return back to the filer. SSPND 640.
- If a type box is not checked, send the return back to the filer. SSPND 640.

Note: For Subsection 70, also correspond for Part IV-A if blank and it's not an initial return. If it is an initial return, enter a "1" in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

- If Field 01ORG is "1" or "3" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present, enter the correct code in Field 07CRT and 07SIG. (Refer to table below.)

No.	Valid Certification Question and Signature Code	If
1.	Blank	Organization is not a school.
2.	1	“Yes” box is checked on Sch. A, Part V, Line 35 and Signature of an officer or trustee is present.
3.	2	“No” box is checked on Sch. A, Part V, Line 35 and Signature is not an officer or trustee.
4.	2	No response for question 35/ No response for signature.

Note: See: EC 944 correction procedures for a missing Section 07.

3.12.12.48.14
(01-01-2026)
Error Code 948

(1) **Error Code 948 displayed Fields are:**

No.	Field	Explanation
1.	01GSQ	Grants, Scholarships Question Code
2.	01NPF	Non-PF Reason Code
3.	01SS	Subsection
4.	01IRI	Incomplete Return Item
5.	01ILQ	Influence Legislation Question Code
6.	01ADC	Audit Code

Note: If PTA and box 6 is marked, research for the correct NPF Code.

(2) **Invalid Conditions:**

(3) Field 01GSQ or Field 01ILQ is present and Field 01NPF is **not** present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

Note: PTA's will often check box 6 indicating they are a school. Research INOLES to determine the correct NPF Code according to the chart below.

(6) Research INOLES to see if a Schedule A is required. Schedule A is required only for Subsections 50, 60, 70, 71, 91 or 03 with a Foundation Code other than 02, 03 or 04.

- a. If Schedule A is required but is missing or blank, send the return back to the filer. SSPND 640.

Note: Research BMFOL for prior postings.

- b. If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter "11" in Field 01NPF. Do **not** enter Schedule Indicator Code "A".
 - c. If no Subsection, enter "00" in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
 - d. If Subsection is 82, enter "4" in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
- (7) All organizations that file Schedule A must check only one box in Part IV-A. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
1.	03	10	01	5
2.	03	11	02	6
3.	03	12 (Hospital/Clinic)	03	7
4.	03	14	04	8
5.	03	12 (Research, Lab)	05	9
6.	03	13	06	10
7.	03	15 (General Public Governmental Unit)	07	11a
8.	03	15 (Community Trust)	08	11b
9.	03	16	09	12
10.	03	17	10	13
11.	03	17	12	13 (Type I checked)
12.	03	17	13	13 (Type II checked)
13.	03	17	14	13 (Type III checked)
14.	03	17	15	13 (Type III other checked)
15.	03	18	11	14
16.	50	N/A	03	N/A

No.	Subsection	Foundation Code	NPF Code	Box that must be checked
17.	70	N/A	09	N/A
18.	60, 71, 91	N/A	11	N/A

- a. If the NPF Code is 02 and the organization is a school but Schedule A, Part V is missing, send the return back to the filer. SSPND 640.
- b. If the NPF Code is 06, 07, 08, or 09, check for the presence of Schedule A, Part IV-A. If missing, send the return back to the filer. SSPND 640.
- c. If a type box is not checked, send the return back to the filer. SSPND 640.

Note: For Subsection 70, send the return back to the filer if Part III is blank and it's not an initial return. SSPND 640. We will no longer correspond with the filer for information.

- (8) If Field 01ORG is "1" or "3" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present, enter the correct code in Field 07CRT and 07SIG. (Refer to table below.)

No.	Valid Certification Question and Signature Code	If
1.	Blank	Organization is not a school.
2.	1	"Yes" box is checked on Sch. A, Part V, Line 35 and Signature of an officer or trustee is present.
3.	2	"No" box is checked on Sch. A, Part V, Line 35 and Signature is not an officer or trustee.
4.	2	No response for question 35 and No response for signature.

Note: See: EC 944 list IRM here correction procedures for a missing Section 07.

3.12.12.48.15
(01-01-2026)
Error Code 950

- (1) **Error Code 950 displayed Fields are:**

No.	Field	Explanation
1.	01SHB	Schedule B Indicator
2.	01IRI	Incomplete Return Item
3.	03A	Total Contributions

- (2) **Invalid Conditions:**

- (3) Field 01SHB, Schedule B Indicator, is blank; Field 03A, Total Contributions, is \$5,000.00 or more; and tax period is 200012 or subsequent.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.

No.	If	Then
1.	a complete Schedule B is attached,	enter a "1" in Field 01SHB.
2.	Box in Item M (Form 990) or item H (Form 990-EZ) in the entity section is checked,	enter a "2" in Field 01SHB.
3.	a complete Schedule B is not attached and Item M or H is not checked,	enter "50" in Field 01IRI and SSPND 640 to correspond.
4.	there is no reply to the correspondence,	enter a "2" in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0" (zero), "-" (dash), "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.48.16
(01-01-2026)
Error Code 952

- (1) **Error Code 952 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty Taxpayer
4.	>>>>	Daily Delinquency Penalty Computer
5.	01GR>	Gross Receipts (Generated)
6.	01RDD>	Return Due Date (Generated)

- (2) **Invalid Conditions:**
- (3) Tax Period is 198712 and subsequent and Field 01DDP is greater than Field 01DDP underprint.
- (4) Tax Period is prior to 198712 and Field 01DDP is greater than \$5,000.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.

- (7) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- (8) If the amount was computed by the taxpayer and was transcribed correctly, delete the amount in Field 01DDP.
- (9) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465, Adjustment Request, and route document to EO Accounts.
- (10) **DDP Amounts:**
- (11) Daily Delinquency Penalty amounts are:
 - a. For tax years ending on or after July 30, 1996, the penalty is \$20 a day computed from Field 01RDD>. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
 - b. For tax years ending before July 30, 1996, the penalty is \$10 a day computed from Field 01RDD>. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
 - c. If the organization has gross receipts exceeding \$1,000,000, for any year the law provides for a penalty of \$100 a day computed from Field 01RDD>. The maximum penalty may be as much as \$50,000.

3.12.12.48.17
(01-01-2026)
Error Code 954

- (1) **Error Code 954 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01GR>	Gross Receipts (Generated)
3.	01COR	Correspondence Indicator
4.	01CCC	Computer Condition Code
5.	01IRI	IRI Code
6.	05F	Total Asset EOY

- (2) **SECTION 05 .**

- (3) **Invalid Conditions:**

- (4) Field 01GR> is more than \$50,000, Field 05F is not present, and Field 01COR is "11", "21" or blank for Tax Periods 201012 and subsequent. For Tax Periods 201011 and prior it will be Field 01GR> is more than \$25,000.

Note: If the Subsection is 82, use \$25,000 for all Tax Periods.

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

- (7) If Field 05F is truly "0" (zero), "-" (dash), or "None", enter "C" in the Clear Field.
- (8) Labor organizations are allowed to substitute Form LM-2, Labor Organization Annual Report, or LM-3, OLMS Electronic Forms Systems, for the following lines:
- Form 990, Part I, Lines 13 through 15 (but the organization must complete Lines 16 through 21).
 - Form 990, all of Part II.
 - Form 990, Part IV (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
 - Form 990-EZ, Part 1, Lines 10 through 16 (but the organization must complete Lines 17 through 21).
 - Form 990-EZ, Part II, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).
 - If required lines are not present, SSPND 640.

3.12.12.48.18
(01-01-2026)
Error Code 956

- (1) **Error Code 956 displayed Fields are:**

No.	Field	Explanation
1.	03F	Gross Rents
2.	03G	Less: Rental Expenses
3.	03H	Net Rental Income Taxpayer
4.	>>>>	Net Rental Income Computer

- (2) **Invalid Conditions:**

#

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 03G is always positive.
- (6) If only the net amount is present in Field 03H, try to figure (back into) the appropriate amounts for Field 03F and 03G.
- (7) If unable to perfect, enter the net amount from Field 03H in Field 03F.
- (8) When all transcription and editing errors have been perfected, change Field 03H to the computer-generated amount.

3.12.12.48.19
(01-01-2026)
Error Code 958

- (1) **Error Code 958 displayed Fields are:**

No.	Field	Explanation
1.	03J	Gross Amount from Sale of Assets-Col. (A), Securities
2.	03K	Less: Cost, Basis Sales Expenses-Col. (A), Securities
3.	03L	Gain/Loss Column (A) - Taxpayer
4.	>>>>	Gain/Loss Column (A) - Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 03K is always positive.
- (6) If only the net amount is present in Field 03L, try to figure (back into) the appropriate amounts for Field 03J and Field 03K.
- (7) If unable to perfect, enter the net amount from Field 03L in Field 03J.
- (8) When all transcription and editing errors have been perfected, change Field 03L to the computer-generated amount.

3.12.12.48.20
(01-01-2026)
Error Code 962

(1) **Error Code 962 displayed Fields are:**

No.	Field	Explanation
1.	03M	Gross Amount from Sales of Assets—Column (B)
2.	03N	Less Cost or other Basis—Column (B)
3.	03O	Gain/Loss Column (B)—Taxpayer
4.	>>>>	Gain/Loss Column (B)—Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 03N is always positive.
- (6) If only the net amount is present in Field 03O, try to figure (back into) the appropriate amounts for Field 03M and Field 03N.
- (7) If unable to perfect, enter the net amount from Field 03O in Field 03M.
- (8) When all transcription and editing errors have been perfected, change Field 03O to the computer-generated amount.

3.12.12.48.21
(01-01-2026)
Error Code 964

(1) **Error Code 964 displayed Fields are:**

No.	Field	Explanation
1.	03P	Gross Revenue
2.	03Q	Less: Direct Expenses
3.	03R	Net Income or (loss) from Special Events-Taxpayer
4.	>>>>	Net Income or (loss) from Special Events-Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding and transcription errors. Field 03Q is always positive.
- (6) If only the net amount is present in Field 03R, try to figure, (back into) the appropriate amounts for Field 03P and 03Q.
- (7) If unable to perfect, enter the net amount from Field 03R in Field 03P.
- (8) When all transcription and editing errors have been perfected, change Field 03R to the computer-generated amount.

3.12.12.48.22
(01-01-2026)
Error Code 966

(1) **Error Code 966 displayed Fields are:**

No.	Field	Explanation
1.	03S	Gross Sales of Inventory
2.	03T	Less: Cost of Goods Sold
3.	03U	Gross Profits or (loss) from Sales of Inventory-Taxpayer
4.	>>>>	Gross Profits or (loss) from Sales of Inventory-Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors. Field 03T is always positive.
- (6) If only the net amount is present in Field 03U, try to figure, (back into) the appropriate amounts for Field 03S and Field 03T.
- (7) If unable to perfect, enter the net amount from Field 03U in Field 03S.

- (8) If line 10b is negative and the filer is therefore adding lines 10a and 10b together to figure line 10c, delete Field 03T and put the filers amount for line 10c in Fields 03S and 03U.

3.12.12.48.23
(01-01-2026)
Error Code 968

- (1) **Error Code 968 displayed Fields are:**

No.	Field	Explanation
1.	03A	Total Contributions
2.	03B	Program Service Revenue
3.	03C	Membership Dues and Assessments
4.	03D	Interest on Savings
5.	03E	Dividend
6.	03H	Net Rental Income
7.	03I	Other Investment Income
8.	03L	Gain/Loss Column (A)
9.	03O	Gain/Loss Column (B)
10.	03R	Net Income or (loss) from Special Events
11.	03U	Gross Profit or (loss) from Sales of Inventory
12.	03V	Other Revenue
13.	03W	Total Revenue Taxpayer
14.	>>>>	Total Revenue Computer

- (2) **Invalid Conditions:**

#

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If Field 03W is the only entry, enter Field 03W amount in Field 03V.
- (7) If an amount is on Line 8d, and lines 8a through 8c are blank, GTSEC 03 and enter Line 8d amount into Fields 03M and 03O.
- (8) If all Fields were transcribed correctly, change Field 03W to the computer-generated amount.

3.12.12.48.24
(01-01-2026)
Error Code 969

- (1) **Error Code 969 displayed Fields are:**

No.	Field	Explanation
1.	01SS	Sub-Section
2.	01GR>	Gross Receipts (generated)
3.	03N	Less: Cost, Basis Sales Expenses-Column (B), Other
4.	03G	Rental Expense
5.	03K	Basis/Sales/Expense/Securities
6.	03Q	Less: Direct Expenses
7.	03T	Less: Cost of Goods Sold
8.	03W	Total Revenue
9.	05F	Total Assets, End of Year (EOY)

(2) **SECTION 03 or 05 .**(3) **Invalid Conditions:**

- (4) Form is numbered as a Form 990-EZ (Doc Code 09), 200811 and Prior, and Field 05F is greater than \$250,000 and/or Field 01GR> is greater than \$100,000.

(5) **Correction Procedures:**

- (6) The computations for Field 01GR> is Field 03N + Field 03Q + Field 03T + Field 03W.
- (7) Verify that the displayed Fields and the DLN were transcribed correctly and that the form is truly a Form 990-EZ.
- (8) Correct any coding or transcription errors.
- (9) Fields 03N, 03Q, and 03T are positive only. The amounts in these Fields must always be treated as positive numbers.
- (10) If Field 05F is over \$250,000 or Field 01GR> (total of Fields 03N, 03Q, 03T, and 03W) is over \$100,000, Send the return back to the filer. SSPND 640. Schedule A is necessary when the subsection (SS) is 03 with Foundation Codes other than 02, 03 or 04 and SS50, 60, 70, 71 and 91. If none of the above are present on the return or INOLES, Schedule A is not necessary.
- (11) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
- Form 990, Part I, Lines 13 through 15 (but the organization must complete Lines 16 through 21).
 - Form 990, all of Part II.
 - Form 990, Part IV (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B).
 - Form 990-EZ, Part 1, Lines 10 through 16 (but the organization must complete Lines 17 through 21).
 - Form 990-EZ, Part II, (but the organization must complete Lines 25 through 27, Columns (A) and (B).

Note: If required lines are not present, send the return back to the filer.

3.12.12.48.25
(01-01-2026)
Error Code 970

(1) **Error Code 970 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Code
2.	01ORG	Organization Code
3.	01SS	Subsection
4.	01IRI	Incomplete Return Item
5.	01GR>	Gross Receipts (Generated)
6.	01GRP	Group Return Code
7.	03G	Less: Rental Expenses
8.	03K	Less: Cost, Basis Sales Expenses—Column (A), Securities
9.	03N	Less: Cost, Basis Sales Expenses—Column (B), Other
10.	03Q	Less: Direct Expenses
11.	03T	Less: Cost of Goods Sold
12.	03W	Total Revenue

(2) **SECTION 03 .**

- (3) Organization Code is “1”, “3” or “4” and Field 01GR> is less than or equal to \$25,000 (+/-).

Exception: Organization Code is “1” and 01GRP is “7” or “8”.

- (4) If EC 970 was set because the Form is a Form 990-EZ and the Org Code is “9” but the organization must have filed a Form 990, change the Org Code to the correct Org Code (see below), Clear the error to continue processing the Form 990-EZ. We are no longer converting erroneously filed Form 990-EZ to a Form 990.

Note: This will all need to be done at once so EC 969 does not reappear.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Fields 03G, 03K, 03N, 03Q, and 03T are positive only. The amounts in these Fields must be entered as positive numbers.
- (8) Verify the following:

- a. 01GR> is under \$50,000 for Tax Periods 201012 and subsequent or under \$25,000 for Tax Periods 201011 and prior, change 01ORG to "9". Enter CCC "R" and "V" or
 - b. 01GR> is over \$50,000 and under \$75,000 for Tax Periods 201012 and subsequent or over \$25,000 and under \$37,500 for Tax Periods 201011 and prior **and** the return is an initial return, research BMFOLI to ensure that the return is an initial. If initial change 01ORG to "9" and enter CCC "R" and "V" or
 - c. 01GR> is over \$50,000 for Tax Periods 201012 and subsequent or \$25,000 for Tax Periods 201011 and prior and the return is not an initial, change 01ORG to "1", "3", or "4" as appropriate. See IRM 3.12.12.18.6.
- (9) If EC 970 re-displays, check entries and clear error code.

#

return is not a Group Return:

- a. If the return is a group return, verify that Field 01ORG is "1" and enter the appropriate Group Return Code in Field 01GRP.
- b. If the return is not a group return and the displayed Fields were transcribed correctly, change Field 01ORG to "9".

3.12.12.48.26
(01-01-2026)
Error Code 972

(1) **Error Code 972 displayed Fields are:**

No.	Field	Explanation
1.	03W	Total Revenue
2.	03Y	Total Expenses
3.	03Z	Excess or (deficit) for the year-Taxpayer
4.	>>>>	Excess or (deficit) for the year-Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Compute amount for Field 03Y and enter in Field 03Y.
 - a. If the return is a Form 990, compute amount for Field 03Y by adding the amount on Line 16 to the amount on Line 44 Column (A).
 - b. If the return is a Form 990-EZ, compute the amount for Field 03Y by adding the entries on lines 10 through 16.
 - c. If the entries in Fields 03W and 03Y are correct, change Field 03Z to the computer-generated amount.

3.12.12.48.27
(01-01-2026)
Error Code 973

(1) **Error Code 973 displayed Fields are:**

No.	Field	Explanation
1.	05E	Total Assets BOY Taxpayer
2.	05K	Total Liabilities BOY
3.	05O	Total Net Assets BOY
4.	>>>>	Total Assets BOY Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 05O computer is equal to Field 05E minus Field 05K.
- (7) If the return is a Form 990 verify the Fields as follows:
 - a. Verify Field 05E by adding the amounts on Lines 45 through 58, Column (A).
 - b. Verify Field 05K by adding the amounts on Lines 60 through 65, Column (A).
 - c. If Column (A) is blank, enter the amount from Part I, Line 19, in Field 05O and Field 05E.
- (8) If the filer has a negative amount on Part IV, line 26, remove the negative symbols to make the amount correct. The computer considers this amount negative when transcribed.
- (9) If the return is a Form 990-EZ verify the Fields as follows:
 - a. Verify Field 05E by adding the amounts on lines 22–24, column A.
 - b. If Line 19 has an entry and column A lines 22–27 are blank, change 05E and 05O to the line 19 amount.
- (10) If the filer has a negative amount on Part II, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.
- (11) If the entries in Fields 05E and 05K are correct, change Field 05O to the computer-generated amount.
- (12) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
 - Form 990 Part I, Lines 13 through 15 (but the organization must complete Lines 16 through 21).
 - Form 990, all of Part II.
 - Form 990, Part IV (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
 - Form 990-EZ, Part 1, Lines 10 through 16 (but the organization must complete Lines 17 through 21).
 - Form 990-EZ, Part II, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).

Note: If required lines are not present, send the return back to the filer.
SSPND 640.

3.12.12.48.28
(01-01-2026)
Error Code 974

(1) **Error Code 974 displayed Fields are:**

No.	Field	Explanation
1.	03Z	Excess or (deficit) for the year
2.	05O	Total Net Assets, BOY
3.	03AA	Other Changes in Net Assets
4.	03AB	Net Assets, EOY Taxpayer
5.	>>>>	Net Assets, EOY Computer

(2) **SECTION 05 .**

(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If the Fields were transcribed correctly, verify the entries in Fields 05O and 03AA.

(8) Field 03AB Computer is equal to Fields 03Z + Field 05O + Field 03AA.

(9) If the return is a Form 990, compute the Fields as follows:

- Subtract Line 66 from Line 59, Column A, and enter amount in Field 05O
or,
- If Column B is blank, see Exhibit 3.12.12-6 for Correspondence Indicators.
- Perfect Field 03AA from attachments.
- If none of the above apply, enter the amount from Line 19 in Field 05E and 05O.

(10) If the return is a Form 990-EZ, verify the Fields as follows:

- Subtract Part II, Column A, Line 26, from Part II, Line 25, and enter in Field 05O.
- If Column B is blank, see Exhibit 3.12.12-6 for Correspondence Indicators.
- Perfect Field 03AA from attachments.
- If Column A is blank, enter line 19 in Fields 05E and 05O.

(11) If the entries in Fields 03Z, 05O and 03AA are correct, change Field 03AB to the computer-generated amount. If Section 03 is not present, GETSEC 03 and input the Field 05O amount into Field 03AB, as long as there are no amounts present in Section 03.

(12) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:

- Form 990, Part I, Lines 13 through 15 (but the organization must complete Lines 16 through 21).
- Form 990, all of Part II.
- Form 990, Part IV (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
- Form 990-EZ, Part 1, Lines 10 through 16 (but the organization must complete Lines 17 through 21).
- Form 990-EZ, Part II, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).

Note: If required lines are not present, send the return back to the filer. SSPND 640.

3.12.12.48.29
(01-01-2026)
Error Code 976

(1) **Error Code 976 displayed Fields are:**

No.	Field	Explanation
1.	05F	Total Assets, End of Year (EOY)
2.	05L	Total Liabilities (EOY)
3.	05OB	Total Net Assets or Fund Balances (EOY)
4.	>>>>	Total Net Assets or Fund Balances (EOY) Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 05OB computer is equal to Field 05F minus Field 05L.
- (7) If the return is a Form 990-EZ verify the Fields as follows:
- a. Verify Field 05F by adding the amounts on Lines 45 through 58, Column (B).
 - b. Verify Field 05L by adding the amounts on Lines 60 through 65, Column (B).
 - c. If there is an entry on line 74, Column (B), enter the amount in Fields 05F and 05OB
 - d. If Column (B) is blank, correspond for the missing information.
- (8) If the return is a Form 990-EZ, verify the Fields as follows:
- a. Verify Field 05F by adding the amounts on lines 22 through 24, Column B.
 - b. Verify Field 05OB by subtracting the amount from line 26, Column B from line 25, Column B.
 - c. If Column B is blank, correspond.

- (9) If the entries in Fields 05F and 05L are correct, change Field 05OB to the computer-generated amount.
- (10) If the filer has negative amount on Part II, line 26 for Form 990-EZ or Part IV, line 66, Form 990, remove the negative symbol to make the amount correct. The computer considers these amounts negative when transcribed.
- (11) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
- Form 990, Part I, Lines 13 through 15 (but the organization must complete Lines 16 through 21).
 - Form 990, all of Part II.
 - Form 990, Part IV (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
 - Form 990-EZ, Part 1, Lines 10 through 16 (but the organization must complete Lines 17 through 21).
 - Form 990-EZ, Part II, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).

Note: If required lines are not present, send the return back to the filer. SSPND 640.

3.12.12.48.30
(01-01-2026)
Error Code 978

(1) **Error Code 978 displayed Fields are:**

No.	Field	Explanation
1.	06P	Political Expenditures
2.	0685C	Dues/Assess/Similar Amount
3.	0685D	Lobby political Expense Amount
4.	0685E	Aggregate Non-deductible Amount
5.	0685F	Expenditures Taxable Amount
6.	06Q	Initiation Fees
7.	06R	Gross Receipts
8.	06S	Section 501(c)(12)
9.	06T	Gross Income Other

(2) **Invalid Conditions:**

- (3) These Fields are invalid if not numeric, "0" (zero) or "blank".

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) "0" (zero) and "blank" are valid. If the field is one digit, not zero or blank, delete the Field.

3.12.12.48.31
(01-01-2026)
Error Code 988

(1) **Error Code 988 displayed Fields are:**

No.	Field	Explanation
1.	0815	Gift, Grant Received
2.	0816	Membership Fees Received
3.	0817	Gross Receipts From Admissions
4.	0818	Gross Receipts From Dividends
5.	0820	Tax Revenues Levied
6.	0821	Value of Services
7.	0823	Total of Lines 15 through 22
8.	0824	Line 23 Minus Line 17
9.	>>>>	Line 23 minus Line 17- Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Recompute Schedule A, Part IV-A, Column (e):

1. Add the amounts on each Line 15 through 22 across and correct Column (e) if an error is found, then add the amounts in Column (e) from line 15 down to Field 0823.
2. Correct Field 0823 if it is in error.
3. Subtract Line 17 Column (e) from Line 23 Column (e).
4. Correct Field 0824 if it is in error.

3.12.12.48.32
(01-01-2026)
Error Code 992

(1) **Error Code 992 displayed Fields are:**

No.	Field	Explanation
1.	0836	Total Lobbying Expenditures (Grass Roots)
2.	0837	Total Lobbying Expenditures (Direct Lobbying)
3.	0839	Other Exempt purpose Expenditures
4.	0841	Lobby Nontaxable Amount Taxpayer
5.	>>>>	Lobby Nontaxable Amount Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Change Field 0841 to the computer-generated amount.

3.12.12.48.33
(01-01-2026)
Error Code 994

(1) **Error Code 994 displayed Fields are:**

No.	Field	Explanation
1.	0836	Grass Roots Expenses
2.	0837	Influence Legislation Expenses
3.	0839	Other Expenditures
4.	0841	Lobby Nontaxable - Taxpayer
5.	0844	Subtract Line 41 from Line 38
6.	>>>>	Subtract Line 41 from Line 38 Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 0844 Computer equals Field 0836 + Field 0837 less Field 0841.
- (7) Change Field 0844 to the computer-generated amount.

3.12.12.48.34
(01-01-2026)
Error Code 996

(1) **Error Code 996 displayed Fields are:**

No.	Field	Explanation
1.	0841	Lobby Nontaxable Amount
2.	0842	Grassroots Nontaxable Amount
3.	>>>>	Grassroots Nontaxable Amount-Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 0842 Computer is equal to Field 0841 \times .25.
- (7) Change Field 0842 to the computer-generated amount.

3.12.12.48.35
(01-01-2026)
Error Code 998

(1) **Error Code 998 displayed Fields are:**

No.	Field	Explanation
1.	0836	Total Lobbying Expenditures (Grass-roots)
2.	0842	Grass Roots Nontaxable Amount
3.	0843	Subtract Line 42 from Line 36 - Taxpayer
4.	>>>>	Subtract Line 42 from Line 36 - Computer

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 0843 Computer is equal to Field 0836 minus Field 0842.
- (7) Change Field 0843 to the computer-generated amount.

3.12.12.48.36
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

- (5) Transmit the record.
- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.49
(01-01-2026)
Form 990-PF - General

- (1) This section provides instructions for correcting error and reject conditions for Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation.
- (2) Use the following table to complete the variables 38 through 43 in Letter 2697-C based on the tax year filed.

No.	Tax Year	Variable 38	Variable 39	Variable 40 and 43	Variable 41	Variable 42
1.	2008	\$10,000	\$1,000,000	2008	\$100	\$50,000
2.	2009	\$10,000	\$1,000,000	2009	\$100	\$50,000
3.	2010	\$10,000	\$1,000,000	2010	\$100	\$50,000
4.	2011	\$10,000	\$1,000,000	2011	\$100	\$50,000
5.	2012	\$10,000	\$1,000,000	2012	\$100	\$50,000
6.	2013	\$10,000	\$1,000,000	2013	\$100	\$50,000
7.	2014	\$10,000	\$1,000,000	2014	\$100	\$50,000
8.	2015	\$10,000	\$1,000,000	2015	\$100	\$50,000
9.	2016	\$10,000	\$1,000,000	2016	\$100	\$50,000
10.	2017	\$10,000	\$1,028,500	2017	\$100	\$51,000
11.	2018	\$10,000	\$1,046,500	2018	\$100	\$52,000
12.	2019	\$10,500	\$1,067,000	2019	\$105	\$53,000
13.	2020	\$10,500	\$1,067,000	2020	\$105	\$53,000
14.	2021	\$10,500	\$1,094,500	2021	\$105	\$54,500
15.	2022	\$11,000	\$1,129,000	2022	\$110	\$56,000
16.	2023	\$12,000	\$1,208,500	2023	\$120	\$60,000
17.	2024	\$12,500	\$1,274,000	2024	\$125	\$63,500
18.	2025	\$12,500	\$1,274,000	2025	\$125	\$63,500

3.12.12.50
(01-01-2026)
Form 990-PF - Limited

- (1) An organization is considered "limited" when the organization has changed from a "public charity" to a "private foundation". The organization must file limited Form 990-PF for all of the years it filed Form 990 as a public charity.
- (2) A limited Form 990-PF may be identified as follows:
 - a. "Limited" is indicated.
 - b. "Revenue Procedure 79-8" is indicated.
 - c. Wording indicating Area Office (AO) determined organization to be a private foundation.
 - d. The determination letter is attached.
- (3) If several years are received together, consider all years to be "limited" if all of the following apply:
 - a. The entity section is complete.
 - b. Part I, Column (b), is complete.
- (4) Annotate "LTD" on top center margin of page 1.

- (5) Do **not** correspond for any issue except Part I if Form 990-PF is marked by the taxpayer as “Revenue Procedure 79-8” or “Limited” on the return or attachments.

3.12.12.51
(01-01-2023)
**Form 990-PF - Sections
and Fields**

- (1) Form 990-PF contains Section 01 through 13.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.52
(01-01-2024)
**Section 01 - Field
Descriptions**

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01EIN	Employer Identification Number	Box A	9
3.	01NC	Name Control/Check Digit	Underlined/Mail Label	4
4.	>>>>	Name Control Underprint	Computer-generated Underprint	4
5.	01TXP	Tax Period	Header	6
6.	>>	Tax Period Underprint	Computer-generated Underprint	2
7.	01CCC	Computer Condition Codes	Dotted portion of Line 8-9, page 1	10
8.	01RCD	Received Date	Received Date stamp	8
9.	01CAF	CAF Indicator	N/A	1
10.	01ORG	Type of Organization	Right margin of page 1 next to Items C and D	1
11.	01FNC	Foundation Code	White Space in Item H page 1	2
12.	01PIC	Penalty and Interest Code	Edit Sheet Line 6	1
13.	01ADC	Audit Code	Edit Sheet Line 2	1
14.	01SHB	Schedule B Indicator	Right margin of Line 1	1
15.	01COR	Correspondence Indicator	Edit Sheet Line 4	2
16.	01CRD	Correspondence Received Date	Edit Sheet Line 5	8
17.	01IRI	Incomplete Return (IRI) Code	Page 2 Upper Right Margin	10
18.	01RED	4940 Code	Top middle margin of page 3	1
19.	01XV3	Part XIV Line	Part XIV, line 3b	10

No.	Field	Field Title	Location	Max Length
20.	01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
21.	>>>>	Daily Delinquency Penalty Underprint	Computer-generated Underprint	6
22.	01TRC	Termination Code	Right Margin, Item F	1
23.	01PEN	Preparer EIN	Part XVI Preparer EIN Box	12
24.	01PSN	Preparer PTIN	Part XVI Preparer PTIN Box	12
25.	01PPH	Preparer Phone Number	Part XVI Preparer Phone Number Block	10
26.	01RDD>	Return Due Date Generated	Computer-generated Underprint	8

3.12.12.52.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.52.2
(01-01-2026)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box A, Form 990-PF.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - It is all "zeros" or all "9s" (nines).
- (5) **Correction Procedures:**
- (6) Check Field 01EIN with the return.
- (7) Correct any coding or transcription errors.
- (8) If the EIN was entered correctly, search for another valid EIN on the return and attachments and enter the correct number.

(9) If a correct number cannot be determined:

1. Research using Command Code NAMEB or NAMEE for the correct number.
2. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
3. If more than one number is found or if you are unable to determine a valid EIN, SSPND 320.

(10) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do **not** send Letter 3875-C if:

- Fewer than three digits of the EIN are transposed, different, or missing.
- When CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.52.3
(01-01-2026)
**Field 01NC - Name
Control/Check Digit**

(1) Field 01NC is the Name Control and Check Digit Field.

(2) Name Control: This Field is located in the Entity Section of the return.

(3) Check Digit: This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

(4) **Invalid Conditions:**

(5) This Field is invalid if:

- a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
- b. (MM-DD-YYYY)

(6) **Correction Procedures:**

(7) Check Field 01NC with the return.

(8) Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below

- a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
- b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.

(9) The name control must be the first four characters of the name as follows:

- a. If the organization is a corporation (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.

- b. If the organization is an individual trust or estate, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a political organization or political committee (Section 527), edit the first name of the individual.
- (10) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
2.	the organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

- (11) Specific corporate name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are **not** present are:

- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
- **Habitat for Humanity** - Edit "HABI"
- **Little League** - Edit "LITT"
- **American Legion** - Edit "AMER"
- **AMVETS** - Edit "AMER"
- **Boy Scouts of America (NSA)** - Edit "BOYS"
- **BPOE** - Edit "BENE"
- **FOE** - Edit "FRAT"
- **VFW** - Edit "VETE"
- **PTA** - Edit "PTA" **plus** the first letter of the name of the state
- **PTO or PTSA** - Edit the first four characters of the school

- (12) Specific trust or estate name control examples are:

- **Estate** - Edit the first four characters of the last name of the decedent.
- **Corporate Trust** - Edit the first four characters of the Corporation's name.
- **Individual Trust** - Edit the first four characters of the last name of the individual.
- **All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.

- (13) Specific political organization name control examples are:

- **Friends of Jane Doe** - Edit "JANE"
- **Committee to Elect John Smith** - Edit "JOHN"
- **Citizens for John Doe** - Edit "JOHN"

3.12.12.52.4
(01-01-2026)

Field 01TXP - Tax Period

- (1) Field 01TXP, Tax Period, is YYYYMM format.

- (2) **Invalid Conditions:**

- (3) This Field is invalid if:
 - a. It is not numeric,
 - b. Month is not 01-12,
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is before 196912.
- (4) **Correction Procedures:**
- (5) Check the return and attachments for the correct Tax Period.
- (6) Correct any coding or transcription errors.
- (7) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.
 - a. For non-final returns, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. If the return is a "Final" use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.
- (8) If the Tax Period is prior to 196912, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.52.5
(01-01-2026)
**Field 01CCC - Computer
Condition Codes**

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from page 1, the dotted portion on Line 8-9. See Exhibit 3.12.12-8 for a description of the codes and their uses.
 - (2) **Invalid Conditions:**
 - (3) This Field is invalid if:
 - a. The entry is other than blank, "A", "D", "F", "G", "J", "O", "R", "T", "V", "W", "X", "Y", "3", "7" or "8".
 - b. If CCC "F" and "Y" are both present,
 - c. If CCC "7" is present with both CCC "D" and "R".
 - (4) **Correction Procedures:**
 - (5) Compare the entry on the screen to the entry on the return.
 - (6) Correct any coding or transcription errors.
 - (7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.
 - (8) If CCC "F" and "Y" are both present:
 - a. If the return shows "Final", delete the "Y" code.
- Note: If the return is for a Change of Accounting Period, DO NOT delete CCC "Y".**
- b. If the return is not a Final, delete CCC "F".
 - c. If the return is not a final or short period, delete CCCs "F" and "Y".

Note: DO NOT use CCC “F” on IRC 507 terminations.

- (9) If CCCs “7”, “D”, and “R” are all present, determine the correct CCCs:
 - a. CCC “7” is correct delete the “R” and “D”.
 - b. CCC “7” is not correct, delete CCC “7”.
- (10) CCC “J” is present on a return prior to 201701.
- (11) CCC “J” is present and Form 965 or Form 965-B is not attached to the return, remove CCC “J”.

3.12.12.52.6
(01-01-2026)

Field 01RCD - Received Date

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 196912 for Form 990-PF.
- (4) **Correction Procedures:**
- (5) Compare Field 01RCD with the received date stamp on the return.
- (6) Correct any coding or transcription errors.
- (7) If the Received Date stamp is “invalid” (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (8) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached use the postmark date stamped on the face of the return.

- 1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Field Examiner’s signature date
- 4. The signature date
- 5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.52.7
(01-01-2026)
Field 01CAF - CAF Indicator

- (1) Field 01CAF, CAF Indicator, is no longer edited by Document Perfection. If this Field displays, delete the entry.

3.12.12.52.8
(01-01-2026)
Field 01ORG - Organization Code

- (1) Field 01ORG, Organization Code, is located in the right margin of page 1 next to Items C and D.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is other than "3", "4", "5", "6", "7", "8" or blank ("G" coded only).
- (4) Type of Organizations are:
- **Blank** - Field 01CCC contains CCC "G"
 - **Code 3** - Domestic 4947(a)(1) trust or Other Taxable Private Foundation or when Field 0602, Tax Under Section 511, or Field 0604, Subtitle A Tax, contain an amount.
 - **Code 4** - Foreign 4947(a)(1) Trust.
 - **Code 5** - Canadian Treaty 4947(a)(1) Trust.
 - **Code 6** - Domestic Exempt Private Foundation or Other Taxable Private Foundation.
 - **Code 7** - Foreign Exempt Private Foundation or Other Taxable Private Foundation.
 - **Code 4** - Canadian Treaty Private Foundation (Non-Taxable) or Other Taxable Private Foundation.
- (5) **Correction Procedures:**
- (6) Refer to the right margin of page 1 next to Items C and D.
- (7) Correct any coding or transcription errors.
- (8) If code is other than specified, determine the correct code from table below. Research INOLE for a domestic address when Box D1 or D2 is not checked and there is an amount in Part I, Line 26(b):

No.	If	Then
1.	the entity address is in the United States and Box D1 or D2, Foreign Organizations are NOT checked,	Code "3", U. S. Trust if Box H, Section 4947(a)(1) trust is checked or Other Taxable Private Foundation or when Field 0602, Tax under Section 511, or Field 0604, Subtitle A Tax contain an amount.

No.	If	Then
2.	the entity address is in the United States and Box D1 or D2, Foreign Organizations are NOT checked,	Code "6", U. S. Foundation, if Box H, Section 4947(a)(1) trust is not checked.
3.	the entity address is Canadian, or a reference to a treaty between the U.S. and Canada is noted or attached or Box D1 or D2, Foreign Organizations, is not checked,	Code "5", Canadian Trust, if Box H, Section 4947(a)(1) trust, is checked.
4.	the entity address is Canadian, or a reference to a treaty between the U.S. and Canada is noted or attached, or, Box D1 or D2, Foreign Organizations, is not checked,	Code "8", Canadian Foundation, if Box H, Section 4947(a)(1) trust is not checked.
5.	the entity address is foreign (not Canadian), or , Box D1 or D2, Foreign Organizations, is checked,	Code "4", Foreign Trust, if Box H, section 4947(a)(1) trust is checked.
6.	the entity address is foreign (not Canadian), or , Box D1 or D2, Foreign Organizations, is checked,	Code "7", foreign Foundation, if Box H, Section 4947(a)(1) trust is not checked.

- (9) If no boxes are checked on Line H, Form 990-PF, research INOLES for the correct subsection. Code accordingly.

3.12.12.52.9
(01-01-2026)
**Field 01FNC -
Foundation Code**

- (1) Field 01FNC is the Foundation Code. It is Edited from the White Space in Item H on Page 1.
- (2) Valid Foundation Codes are 00, 02–04, 09–18 and 99.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if it's not two digits and anything other than, 00, 02–04, 09–18 or 99.
- (5) This Field must be present.
- (6) **Correction Procedures:**
- (7) Check the white space in Item H on page 1.
- (8) Correct any coding or transcription errors.
- (9) Check the return and attachments to try to determine the correct Foundation Code.
- (10) Research INOLE to determine the correct Foundation Code.

	(11) If the Foundation Code cannot be determined enter the default "00" in Field 01FNC.	
3.12.12.52.10 (01-01-2026) Field 01PIC - Penalty and Interest Code	<p>(1) Field 01PIC is the Penalty and Interest Code. It is located on the Edit Sheet, Line 6.</p> <p>(2) Valid Penalty and Interest Codes are:</p> <ul style="list-style-type: none"> • Blank - normal penalty and interest • Code 1 - there is precomputed penalty and/or interest on the return and <p>(3) See IRM 3.12.12.10.3 for Return Due Dates.</p> <p>(4) Invalid Conditions:</p> <p>(5) This Field is invalid if other than blank or "1"</p> <p>(6) Correction Procedures:</p> <p>(7) Correct the Penalty and Interest Code Field if:</p> <ol style="list-style-type: none"> It is other than "1". There is precomputed penalty and/or interest on the return and the <p>Note: CCC "R" must also be present in Field 01CCC if Field 01PIC is correct and if precomputed interest, but not precomputed penalty, is on the return.</p> <p>(8) Delete the Penalty and Interest Code Field if:</p> <ol style="list-style-type: none"> There is no precomputed penalty and/or interest on the return or The correct Received Date (Field 01RCD) is either before the Return 	# # #
3.12.12.52.11 (01-01-2026) Field 01ADC - Audit Code	<p>(1) Field 01ADC, Audit Code, is located on Line 2 of the edit sheet.</p> <p>(2) Invalid Conditions:</p> <p>(3) This Field is invalid if it is other than "3", "5" or blank.</p> <p>(4) Correction Procedures:</p> <p>(5) Refer to Line 2 of the Edit Sheet to determine the correct code.</p> <p>(6) Correct any coding or transcription errors.</p> <p>(7) Audit Code "3" is entered if no reply to FYM mismatch correspondence.</p>	
3.12.12.52.12 (01-01-2026) Field 01SHB - Schedule B Indicator	<p>(1) Field 01SHB is located in the right margin of Line 1, Form 990-PF.</p> <p>(2) Invalid Conditions:</p> <p>(3) Field 01SHB is invalid if other than "1", "2" or blank.</p>	

(4) **Correction Procedures:**

(5) Refer to the right margin next to Line 1, Form 990-PF, for the correct code.

(6) Correct any coding or transcription errors.

(7) Correct codes are as follows for tax years 200112 and subsequent:

No.	If	And	Then
1.	tax Period is prior to 200112,	N/A	blank Field 01SHB
2.	tax Period is 200112 and subsequent,	Schedule B is attached and Line 1 (Form 990) is \$5,000.00 or greater,	enter "1" in Field 01SHB
3.	tax Period is 200112 and subsequent,	Schedule B box on line 2 is not checked, Schedule B is not attached and Line 1 is \$5,000.00 or greater,	correspond, if no-reply, Enter "2" in Field 01SHB and "50" in Field 01IRI
4.	Line 1 (Form 990) is blank or less than \$5,000.00,	Schedule B box on line 2 is or is not checked,	blank Field 01SHB
5.	Line 1 (Form 990) is \$5,000.00 or greater,	Schedule B is attached and complete,	enter "1" in Field 01SHB
6.	Line 1 (Form 990) is \$5,000.00 or greater,	Schedule B box on line 2 is checked, Schedule B is not attached,	enter "2" in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0" (zero), "-" (dash), "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.52.13
(01-01-2026)
**Field 01COR -
Correspondence
Indicator**

(1) Field 01COR, Correspondence Indicator, is located on Line 4 of the Edit Sheet.

(2) **Invalid Conditions:**

(3) This Field is invalid if other than "11", "12", "13", "14", "15", "16", "21", "22", "23", "24" or blank.

(4) **Correction Procedures:**

- (5) Refer to Line 4 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - **11 - Reply with all information** - Use when the taxpayer's response to our request is complete; all of the information we requested is provided. Enter the CRD if after the RDD
 - **12 - Reply with some information** - Use when the taxpayer provides some of the information we requested. Enter CCC "3".
 - **13 - Reply with no information** - Use when the taxpayer responds to our inquiry, but does not provide the information we requested. Enter CCC "3".
 - **14 - No reply** - Use when the taxpayer does not respond to our request. Enter CCC "3".
 - **21 - Reply with all information** - Use when the taxpayer's response to our request for missing IRI items is complete; all of the information we requested is provided. Enter the CRD if after the RDD.
 - **22 - Reply with some information** - Use when the taxpayer provides some of information we requested on missing IRI items. Enter CCC "3" and the appropriate entry in Field 01IRI.
 - **23 - Reply with no information.** - Use when the taxpayer responds on missing IRI items but does not provide the information we requested. Enter CCC "3" and the appropriate entry in Field 01IRI.
 - **24 - No reply** - Use when the taxpayer does not respond to our request for missing IRI items. Enter CCC "3" and the appropriate entry in Field 01IRI.

3.12.12.52.14
(01-01-2026)
**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, Correspondence Received Date, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- (5) **Correction Procedures:**
- (6) Refer to Line 5 of the Edit Sheet to determine the correct date.
- (7) Correct any coding or transcription errors.
- (8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.52.15
(01-01-2026)

Field 01IRI - IRI Code

- (1) Field 01IRI is located, on page 2 in the upper right margin.
- (2) There can be a maximum of 5 – 2 digit codes present for a total of 10 characters.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if not 2 digit, numeric, blank or codes 01, 02, 05, 06, 07, 08, 10, 11, 13, 14, 15, 17, 50, 90 or blank.
- (5) **Correction Procedures:**
- (6) The codes and their meanings are as follows:

No.	Item Missing	IRI Code
1.	Part I	01
2.	Part II	02
3.	Part VI-A	05
4.	Part VI-A	06
5.	Part VI-A	07
6.	Part VII	08
7.	Part IX	10
8.	Part XX	11
9.	Part XII	13
10.	Part XIII	14
11.	Part XIV	15
12.	Part XVI	17
13.	Sch. B	50
14.	Missing Signature	90

- (7) Correct any coding or transcription errors using the above chart.
- (8) If Field 01IRI for has a code other than 01, 02, 05, 06, 07, 08, 10, 11, 13, 14, 15, 17, 50 or 90 that was entered incorrectly, delete the code.

3.12.12.52.16
(01-01-2026)

Field 01RED - 4940 Code

- (1) Field 01RED, 4940 Code, is located in the top middle margin of page 4.
- (2) This Field affects the tax computation of Field 0601, Excise Tax. Be sure the code is correct.
- (3) **Invalid Conditions:**
- (4) Field 01RED is invalid if other than blank, "2" or "3".
- (5) **Correction Procedures:**
- (6) Refer to the top middle margin of page 4 to determine the correct code.

- (7) Correct any coding or transcription errors.
- (8) If 01RED is other than blank, "2" or "3", correct the code:
 - **Blank** - Part V, Line 1a is not checked
 - **Code 2** - Section 4940 (d)(2) Tax Reduction. If INOLES displays Sub-section 03 with Foundation Code 02, Field 0427B, Net Investment Income, has an amount, and Field 0601 does not have an amount.
 - **Code 3** - Section 4940 (e) Tax Reduction. Part V is completed and Line 8 is equal to or greater than Line 7.
- (9) The organization **must meet all of the following conditions** to qualify for the Section 4940(d)(2) Tax Reduction (Code "2"):
 - a. Foundation Code on INOLES must be "02", and
 - b. Part XIII must have an entry, and
 - c. Field 03A9, Operating Foundation, must be "1" (if Field 03A9 is "2", change to "1"), and
 - d. Organization Code must be "3" or "6".
- (10) The organization **must** meet the conditions listed below to qualify for the Section 4940(e) Tax Reduction (Code "3").
 - a. Foundation Code Must be "3", "4", or "00".
 - b. Organization Code must be "3" or "6".
 - c. Part V completed and line 8 is equal to or greater than line 7.
 - d. If Part V not completed and tax is computed at 1%, send the return back to the filer for Part V. SSPND 640.

3.12.12.52.17
(01-01-2026)
**Field 01XV3 - Part XIV
Line 3b**

- (1) Field 01XV3, Part XIV Line 3b, is dollars only and located on line 3b, Part XV XIV.
- (2) Part XIV, Line 3b, is edited from Part XIV (Supplementary Information) Line 3b.
- (3) **Invalid Conditions:**
- (4) Field 01XV3 must be numeric.
- (5) **Correction Procedures:**
- (6) Compare the return and the display to determine the correct amount.
- (7) Correct any coding or transcription errors.

3.12.12.52.18
(01-01-2026)
**Field 01DDP - Daily
Delinquency Penalty**

- (1) Field 01DDP, Daily Delinquency Penalty, is located on Line 7 of the Edit Sheet.
- (2) **Daily Delinquency Penalty Amounts:**
- (3) The law provides for a daily penalty for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause:
 - a. For tax years ending on or after July 30, 1996, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.

- b. For tax years ending before July 30, 1996, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
 - c. If the organization has gross receipts exceeding \$1,000,000, the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.
- (4) Gross receipts are computed by adding together 0410B, 04A12, 04B6, minus 04A6.
- (5) **Invalid Conditions:**
- (6) This Field is invalid if:
 - a. It is not numeric.
 - b. The last digit is other than "0" (zero) and the Tax Period is prior to 198712.
- (7) **Correction Procedures:**
- (8) Refer to Line 7 of the Edit Sheet to determine the correct entry.
- (9) Correct any coding or transcription errors.
- (10) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.52.19
(01-01-2026)

**Field 01TRC -
Termination Code**

- (1) Field 01TRC, Termination Code, is located in the right margin of page 1 next to Item F.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than:
 - **Blank** - if Box F in the entity portion of Form 990-PF is not checked.
 - **Code 1** - if the 507(b)(1)(B) Box F is checked.
- (4) **Correction Procedures:**
- (5) If Box F, 507(b)(1)(B), **is not** checked, delete Field 01TRC.
- (6) If box F, 507(b)(1)(B), is checked and Field 01TRC is blank, enter a "1" in Field 01TRC and SSPND 320.
- (7) Follow any instructions provided by Entity when the return is sent back.

3.12.12.52.20
(01-01-2026)

**Field 01PSN - Preparer
PTIN**

- (1) Field 01PSN, Tax Preparer PTIN, is transcribed from the preparer PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s** or all. The first character may be a **P**.
- (3) **Invalid Conditions:**
- (4) Field 01PSN is invalid if the first position is other than numeric or "P".

- (5) Field 01PSN is invalid if the Field is all “zeros” or all “9s” or first position is “P” and remaining positions are all “zeros” or all “9s”.
- (6) Field 01PSN is invalid if other than the first position is not numerics.
- (7) **Correction Procedures:**
- (8) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.52.21
(01-01-2026)

**Field 01PEN - Preparer
EIN**

- (1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s**. The first character may be a **P**.
- (3) **Invalid Conditions:**
- (4) Field 01PEN is invalid if the Field is all “zeros” or all “9s” (nines).
- (5) Field 01PEN is invalid if it is not all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do **not** attempt to correct the Field

3.12.12.52.22
(01-01-2026)

**Field 01PPH - Preparer
Phone Number**

- (1) Field 01PPH, Preparer Phone Number, is transcribed from the preparer phone number box in the signature portion of the return.
- (2) **Invalid Conditions:**
- (3) Field 01PPH is invalid if it is not 10 characters and all numeric.
- (4) **Correction Procedures:**
- (5) If not 10 characters and numeric delete the Field. Do **not** attempt to correct the Field

3.12.12.53
(01-01-2026)

**Section 02 - Data
Address Fields**

- (1) Section 02 contains address changes and the **in-care-of** Name line.
- (2)

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.

No.	If	Then
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.53.1
(01-01-2026)

Section 02 - Field Descriptions

- (1) Section 02 Fields are located in Form 990-PF Entity section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name Line	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2
6.	02ZIP	ZIP Code	12

3.12.12.53.2
(01-01-2026)

Field 02CON - In Care of Name Line

- (1) Field 02CON, In Care of Name Line, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, & (ampersand), - (dash), / (slash) or % (percent).

Note: The first character of the “in-care-of” name must be alpha or numeric.

(3) **Invalid Conditions:**

- (4) This Field is invalid if any of the following conditions exist:
 - a. The first position is a “%” sign and the second position is not blank,
 - b. The first character of the “in-care-of” name is not alpha or numeric,
 - c. There are two consecutive blanks between significant characters.

(5) **Correction Procedures:**

- (6) Check for transcription errors and correct as needed.

No.	If	Then
1.	a “%” is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.

No.	If	Then
2.	a blank is in the first position,	<ol style="list-style-type: none"> 1. Enter a “%” sign followed by blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
3.	the first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
4.	two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.53.3
(01-01-2026)
Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on “G” Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

- (5) **Correction Procedures:**
- (6) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a “.”(period) or “space”
2.	a foreign address is not present on the return,	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (7) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.53.4
(01-01-2026)
Field 02ADD - Street Address

- (1) Field 02ADD, Street Address, is located in the Entity Section of the return. This section will contain data on non pre-addressed returns when the address change box has been checked.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if any of the following conditions exist:
 - a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.
- (4) **Correction Procedures:**
- (5) Check the screen entry with the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.53.5
(01-01-2026)
Field 02CTY - City

- (1) Field 02CTY, City, is located in the entity section of the return.
- (2) **Major City Code:**
- (3) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.

- b. ISRP will enter the Major City Code as appropriate.
- c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

(4) **Invalid Conditions:**

(5) This Field is invalid if:

- a. Any character not alphabetic or blank is present,
- b. City is present and the first position is blank,
- c. City is present and the second and third positions are blank,
- d. Any characters follow the first two adjoining blanks,
- e. An invalid Major City Code is present,
- f. Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

(6) **Correction Procedures:**

- (7) Compare the screen entry with the entry on the return and attachments.
- (8) Correct any coding or transcription errors.
- (9) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.53.6
(01-01-2026)
Field 02ST - State

- (1) Field 02ST, State, is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.53.7
(01-01-2026)
Field 02ZIP - ZIP Code

- (1) Field 02ZIP is the ZIP Code. It is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. Blank,
 - b. The fourth and fifth position are 00.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.

- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLE, refer to Document 7475.
- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.54
(01-01-2024)
**Section 03 - Field
Descriptions**

- (1) All of the Fields in Section 03 are located in Form 990-PF, Parts VI-A and Part VI-B.
- (2) Listed below are the Fields contained in Section 03 showing the Field Designator, title, and location on the return. All Fields are one position:

No.	Field	Field Title	Location
1.	03A1A	Influence Campaign	Part VI-A Line 1a
2.	03A2	Activity	Part VI-A Line 2
3.	03A3	Changes	Part VI-A Line 3
4.	03A4B	Filed Form 990-T	Part VI-A Line 4b
5.	03A5	Substantial Contraction	Part VI-A Line 5
6.	03A8B	Furnished Form 990-PF	Part VI-A Line 8b
7.	03A9	Operating Foundation	Part VI-A Line 9
8.	03A10	Substantial Contributions	Part VI-A Line 10
9.	03A11	Controlling Organization	Part VI-A Line 11
10.	03A12	Direct/Indirect Interest	Part VI-A Line 12
11.	03A13	Comply with Public Inspection	Part VI-A Line 13
12.	03A15	In Lieu of Form 1041	Part VI-A Line 15
13.	03A16	Interest in or Signature or Other Authority	Part VI-A Line 16
14.	031A1	Sale or Exchange	Part VI-B Line 1a(1)
15.	031A2	Borrow or Lend	Part VI-B Line 1a(2)
16.	031A3	Furnish Goods	Part VI-B Line 1a(3)
17.	031A4	Pay Compensation	Part VI-B Line 1a(4)
18.	031A5	Transfer	Part VI-B Line 1a(5)
19.	031A6	Agree to Pay	Part VI-B Line 1a(6)
20.	03B1B	Excepted Acts	Part VI-B Line 1b
21.	03B1C	Prior Year Acts	Part VI-B Line 1d
22.	03B2A	Undistributed Income	Part VI-B Line 2a
23.	03B2B	Applying Provisions	Part VI-B Line 2b
24.	03B3A	Interest	Part VI-B Line 3a
25.	03B3B	Excess Holdings	Part VI-B Line 3b
26.	03B4A	Jeopardize	Part VI-B Line 4a
27.	03B4B	Prior Year Jeopardize	Part VI-B Line 4b
28.	035A1	Propaganda	Part VI-B Line 5a(1)
29.	035A2	Influence Election	Part VI-B Line 5a(2)
30.	035A3	Grant Individual	Part VI-B Line 5a(3)
31.	035A4	Grant Organization	Part VI-B Line 5a(4)

No.	Field	Field Title	Location
32.	035A5	Purpose Other	Part VI-B Line 5a(5)
33.	03B5B	Excepted	Part VI-B Line 5b
34.	03B6A	Did the Organization Receive Funds	Part VI-B, Line 6a
35.	03B6B	Did the Organization Pay Premiums	Part VI-B, Line 6b

(3) **Invalid Conditions:**

(4) Correct Question Codes are:

- a. **1** - If the "yes" box is checked.
- b. **2** - If the "no" box is checked (not valid for Field 03A15, In Lieu of Form 1041).
- c. **3** - No-reply to correspondence (Not valid for Field 03A15, In Lieu of Form 1041).
- d. **Blank** - If neither box is checked, both boxes are checked or "not applicable".

(5) All Section 03 Fields are invalid if other than listed above.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.55

(01-01-2026)

Section 04 - Field Descriptions

(1) Section 04 Fields are located in Form 990-PF, Part I.

(2) All of the Fields in Section 04 are dollars only and positive or negative.

(3) Listed below are the Fields contained in Section 04 showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	04A1	Contributions, Gifts	Line 1, Col. (a)
2.	04A3	Interest on Savings	Line 3, Col. (a)
3.	04A4	Dividends	Line 4, Col. (a)
4.	04A5A	Gross Rents	Line 5a, Col. (a)
5.	04A6	Net Gain or Loss	Line 6a, Col. (a)
6.	046B	Gross Sales Price Amount	Line 6
7.	0410B	Cost of Goods Sold	Line 10b
8.	0410C	Gross Profit	Line 10c, Col. (a)
9.	04A11	Other Income	Line 11, Col. (a)
10.	04A12	Total Revenue Per Books	Line 12, Col. (a)
11.	>>>>	Total Revenue Per Books Underprint	N/A
12.	04B12	Total Net Investment Income	Line 12, Col. (b)
13.	04C12	Total Adjusted Net Income	Line 12, Col. (c)
14.	04A13	Compensation of Officers	Line 13, Col. (a)
15.	04A15	Pension Plans, Employee Benefits	Line 15, Col. (a)
16.	0416A	Legal Fees	Line 16a, Col. (a)
17.	0416B	Accounting Fees	Line 16b, Col. (a)
18.	04A17	Interest	Line 17, Col. (a)
19.	04A19	Depreciation	Line 19, Col. (a)
20.	04A20	Occupancy	Line 20, Col. (a)
21.	04A21	Travel, Conferences and Meetings	Line 21, Col. (a)
22.	04A22	Printing and Publications	Line 22, Col. (a)
23.	04A24	Total Operating—Per Books A Amount	Line 24, Col. (a)
24.	04B24	Total Operating—Per Books B Amount	Line 24, Col. (b)
25.	04D24	Total Operating—Per Books D Amount	Line 24, Col. (d)

No.	Field	Field Title	Location
26.	04A25	Contributions, Gifts, Grants	Line 25, Col. (a)
27.	04A26	Total Expenses—Per Books	Line 26, Col. (a)
28.	04B26	Total Expenses—Net	Line 26, Col. (b)
29.	04C26	Total Expenses—Adj Net	Line 26, Col. (c)
30.	04D26	Total Expenses—Exempt	Line 26, Col. (d)
31.	0427A	Excess of Revenue	Line 27a, Col (a)
32.	>>>>	Excess of Revenue Underprint	Computer-generated Underprint
33.	0427B	Net Investment Income	Line 27b, Col (b)
34.	>>>>	Net Investment Income Underprint	Computer-generated Underprint
35.	0427C	Adjusted Net Income	Line 27, Col. (c)
36.	04GR>	Total Gross Receipts Computer	Field 04A12 + 046B + 0410B minus 04A6

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.56
(01-01-2026)
**Section 05 - Field
Descriptions**

(1) Section 05 Fields are located in Form 990-PF, Part II.

(2) All of the Fields in Section 05 are dollars only and positive or negative.

(3) Listed below are the Fields contained in Section 05 showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	05A1	Cash (BOY)	Line 1 Col. (a)
2.	05B1	Cash Non-Interest	Line 1 Col. (b)
3.	05A3	Accounts Receivable (BOY)	Line 3 Col. (a)
4.	05B3	Accounts Receivable (EOY)	Line 3 Col. (b)
5.	05A4	Pledges Received (BOY)	Line 4 Col. (a)
6.	05B4	Pledges Received (EOY)	Line 4 Col. (b)
7.	05A5	Grants Received (BOY)	Line 5 Col. (a)
8.	05B5	Grants Received (EOY)	Line 5 Col. (b)
9.	05A6	Receivables (BOY)	Line 6 Col. (a)
10.	05B6	Receivables (EOY)	Line 6 Col. (b)
11.	05A7	Other Notes and Loans (BOY)	Line 7 Col. (a)
12.	05B7	Other Notes and Loans (EOY)	Line 7 Col. (b)
13.	05A8	Inventories for Sale or Use (BOY)	Line 8 Col. (a)
14.	05B8	Inventories for Sale or Use (EOY)	Line 8 Col. (b)
15.	05A9	Prepaid Expenses and Deferred Charges (BOY)	Line 9 Col. (a)
16.	05B9	Prepaid Expenses and Deferred Charges (EOY)	Line 9 Col. (b)
17.	05A10	Investments-Government (BOY)	Line 10a, Col. (a)
18.	0510A	Investments-Government (EOY)	Line 10a, Col. (b)
19.	05B10	Investments-Corporate Stock (BOY)	Line 10b, Col. (a)
20.	0510B	Investments-Corporate Stock (EOY)	Line 10b, Col. (b)
21.	05C10	Investments-Corporate Bonds (BOY)	Line 10c, Col. (a)
22.	0510C	Investments-Corporate Bonds (EOY)	Line 10c, Col. (b)
23.	05A12	Investments-Mortgage Loans (BOY)	Line 12, Col. (a)

No.	Field	Field Title	Location
24.	05B12	Investments-Mortgage Loans (EOY)	Line 12, Col. (b)
25.	05A13	Investments-Other (BOY)	Line 13, Col. (a)
26.	05B13	Investments-Other (EOY)	Line 13, Col. (b)
27.	05A14	Land, Buildings, and Equipment Basis (BOY)	Line 14, Col. (a)
28.	05B14	Land, Buildings, and Equipment Basis (EOY)	Line 14, Col. (b)
29.	05A15	Other Assets (BOY)	Line 15, Col. (a)
30.	05B15	Other Assets (EOY)	Line 15, Col. (b)
31.	05B16	Total Assets-Book Value	Line 16, Col. (b)
32.	>>>>	Total Assets-Book Value-Underprint	Computer-generated
33.	05C16	Total Assets—Fair Market Value	Line 16, Col. (c)
34.	05P1I	Fair Market Value	Box I, Page 1
35.	05A17	Accounts Payable and Accrued Expenses (BOY)	Line 17, Col. (a)
36.	05B17	Accounts Payable and Accrued Expenses (EOY)	Line 17, Col. (b)
37.	05A18	Grants Payable (BOY)	Line 18, Col. (a)
38.	05B18	Grants Payable (EOY)	Line 18, Col. (b)
39.	05B21	Mortgage and Other Notes	Line 21, Col. (b)
40.	05A22	Other Liabilities (BOY)	Line 22, Col. (a)
41.	05B22	Other Liabilities (EOY)	Line 22, Col. (b)
42.	05B23	Total Liabilities	Line 23, Col. (b)
43.	05B29	Total Net Assets or Fund Balances	Line 29, Col. (b)

(4) **Invalid Conditions:**

(5) These Fields must be numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.57
(01-01-2024)
**Section 06 - Field
Descriptions**

- (1) Section 06 Fields are located in Form 990-PF, Part V.
- (2) All of the Fields in Section 06 are dollars and cents.
- (3) All Fields are positive only except Field 06B/R, Tax Due/Overpayment.
- (4) Listed below are the Fields contained in Section 06 showing the Field Designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	0601	Excise Tax	Line 1	12
2.	>>>>	Excise Tax Underprint	Computer-generated	12
3.	06VT1	Verified Excise Tax	ERS Input Only	13
4.	0602	Tax Under Section 511	Line 2	12
5.	0604	Subtitle A Tax	Line 4	12
6.	0605	Tax on Investment Income	Line 5	13
7.	>>>>	Tax on Investment Income Underprint	Computer-generated	13
8.	06VT5	Gross Verified Tax	ERS Input Only	13
9.	0606A	ES Tax Credit	Line 6a	11
10.	0606B	Tax Withheld at Source	Line 6b	11
11.	0606C	Tax Paid with Extension	Line 6c	12
12.	0606D	Backup Withholding	Line 6d	12
13.	0607>	Total Credits/Payments Computer	Line 7	12
14.	0608	ES Tax Penalty	Line 8	11
15.	06B/R	Tax Due/Overpayment	Lines 9/10	12
16.	>>>>	Tax Due/Overpayment Underprint	Computer-generated	12
17.	06CRE	Credit Elect	Line 11	11

3.12.12.57.1
(01-01-2024)
Field 0601 - Excise Tax

- (1) Field 0601, Excise Tax, is located on Form 990-PF, Part V, Line 1.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if not numeric.

- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) The computer uses Field 0427B, Net Investment Income computer-generated, to compute Field 0601 computer-generated.
- (7) The tax rate for Type of Organization "3" and "6" is as follows:
 - **Rate .01** - if Field 01RED, 4940 Code, is "3".
 - **Rate .02** - if Field 01RED is blank.
- (8) The tax rate for Foreign Organizations (Field 01ORG) is "4", "5", "7" or "8" is as follows:
 - **Rate .04** - if Field 01ORG is "4" or "7".
 - Field 0601 is 0 (zero) if Field 01ORG is "5" or "8".
- (9) **Field 0602 - Tax Under Section 511**

3.12.12.57.2
(01-01-2026)
**Field 06VT1 - Verified
Excise Tax**

- (1) Field 06VT1, Verified Excise Tax, is for **ERS input only**. The Field is used when manual computation of the tax is required.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if not numeric.

3.12.12.57.3
(01-01-2024)
**Field 0602 - Tax Under
Section 511**

- (1) Field 0602, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2.
- (2) This tax is valid for Organization "3" and "6" and is used to compute Field 0605, Total Gross Tax.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if not numeric.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.

3.12.12.57.4
(01-01-2024)
**Field 0604 - Subtitle A
Tax**

- (1) Field 0604, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4.
- (2) This Tax is valid for Organization "3" and "6" and is used to compute Field 0605, Total Gross Tax.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if not numeric.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.

3.12.12.57.5
(01-01-2024)
**Field 0605 - Total Gross
Tax**

- (1) Field 0605, Total Gross Tax, is located on Form 990-PF, Part V, Line 5.
- (2) Field 0605, Total Gross Tax underprint, is the sum of:

1. Field 0601, Excise Tax, plus
2. Field 0602, Tax Under Section 511, minus
3. Field 0604, Subtitle A Tax.

(3) **Invalid Conditions:**

- (4) This Field is invalid if not numeric.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

3.12.12.57.6
(01-01-2026)

**Field 06VT5 - Gross
Verified Tax**

- (1) Field 06VT5, Gross Verified Tax, is for **ERS input only**. The Field is used when manual computation of the tax is required.

(2) **Invalid Conditions:**

- (3) This Field is invalid if not numeric.

3.12.12.57.7
(01-01-2024)

**Field 0606A - Estimated
Tax Payments**

- (1) Field 0606A, Estimated Tax Payments, is located on Form 990-PF, Part V, Line 6a.

- (2) This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.

(3) **Invalid Conditions:**

- (4) This Field is invalid if not numeric.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

3.12.12.57.8
(01-01-2024)

**Field 0606B - Tax
Withheld at Source**

- (1) Field 606B, Tax Withheld at Source, is located on Form 990-PF, Part V, Line 6b.

(2) **Invalid Conditions:**

- (3) This Field is invalid if not numeric.

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

3.12.12.57.9
(01-01-2024)

**Field 0606C - Tax Paid
with Extension**

- (1) Field 0606C, Tax Paid-with Extension, is located on Form 990-PF, Part V, Line 6c.

- (2) This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.

(3) **Invalid Conditions:**

- (4) This Field is invalid if not numeric.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

- 3.12.12.57.10
(01-01-2024)
Field 0606D - Backup Withholding
- (1) Field 0606D, Backup Withholding, is located on Form 990-PF, Part V, Line 6d.
 - (2) This Field is used to compute Field 06B/R, Tax Due/Overpayment.
 - (3) **Invalid Conditions:**
 - (4) This Field is invalid if not numeric.
 - (5) **Correction Procedures:**
 - (6) Correct from Form 1099, Miscellaneous Information, W-2, etc.
 - (7) Correct any coding or transcription errors.
- 3.12.12.57.11
(01-01-2026)
Field 0607> - Total Credits/Payments Computer
- (1) Field 0607>, Total Credits/Payment Computer, is the total of Field 0606A, Estimated Tax Credit, Field 0606B, Tax Withheld at Source, Field 0606C, Tax Paid With Extension, and Field 0606D, Backup Withholding.
- 3.12.12.57.12
(01-01-2026)
Field 0608 - Estimated Tax Penalty
- (1) Field 0608, Estimated Tax Penalty, is located on Form 990-PF, Part V, Line 8.
 - (2) **Invalid Conditions:**
 - (3) This Field is invalid if not numeric.
 - (4) **Correction Procedures:**
 - (5) Correct any coding or transcription errors.
- 3.12.12.57.13
(01-01-2026)
Field 06B/R - Tax Due/Overpayment
- (1) Field 06B/R, Tax Due/Overpayment, is located on Form 990-PF, Part V, Line 9 or 10.
 - (2) Tax Due/Overpayment generated computation is:
 - Field 0605, minus,
 - Field 0606A, minus,
 - Field 0606B, minus,
 - Field 0606C, minus,
 - Field 0606D, plus,
 - Field 0608.
 - (3) **Invalid Conditions:**
 - (4) This Field is invalid if not numeric.
 - (5) **Correction Procedures:**
 - (6) Correct any coding or transcription errors.
- 3.12.12.57.14
(01-01-2026)
Field 06CRE - Credit Elect
- (1) Field 06CRE, Credit Elect, is located on Form 990-PF, Part V, Line 11.
 - (2) **Invalid Conditions:**
 - (3) This Field is invalid if not numeric.
 - (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

3.12.12.58
(01-01-2026)
**Section 07 - Field
Descriptions**

- (1) All of the Fields in Section 07 are dollars only and positive or negative.
- (2) Listed below are the Fields contained in Section 07 showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	07X1D	Total Fair Market Value of Assets not used	Part IX, Line 1d
2.	07X5	Net-Value Non Charitable Assets	Part IX, Line 5
3.	07X6	Minimum Investment	Part IX, Line 6
4.	>>>>	Minimum Investment Underprint	Computer-generated
5.	07D	Distributable Amount	Part X, Line 7
6.	07E	Undistributed Income	Part XII, Line 6f, Col. (d)

- (3) **Invalid Conditions:**

- (4) All Fields must be numeric or blank.

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

3.12.12.59
(01-01-2026)
**Section 08 - Field
Descriptions**

- (1) All of the Fields in Section 08 are dollars only and positive or negative.
- (2) Listed below are the Fields contained in Section 08, Form 990-PF, Part XIII, showing the Field Designator, title, and location on the return. All Fields are 12 positions:

Note: "0"(zeros),"-"(dash), "none" or "N/A" are acceptable entries. If present, enter a "1" in Fields 08A, 08E, 09A and 09E.

No.	Field	Field Title	Location
1.	08A	Adjusted Net Income	Line 2a Col. (a)
2.	08B	Adjusted Net Income	Line 2a Col. (b)
3.	08C	Adjusted Net Income	Line 2a Col. (c)
4.	08D	Adjusted Net Income	Line 2a Col. (d)
5.	08E	Adjusted Net Income -Total	Line 2a Col. (e)
6.	>>>>	Adjusted Net Income -Total Underprint	Computer-generated
7.	08F	Qualifying Distributions	Line 2e Col. (a)

No.	Field	Field Title	Location
8.	08G	Qualifying Distributions	Line 2e Col. (b)
9.	08H	Qualifying Distributions	Line 2e Col. (c)
10.	08I	Qualifying Distributions	Line 2e Col. (d)
11.	08J	Qualifying Distributions -Total	Line 2e Col. (e)
12.	>>>>	Qualifying Distributions -Total Underprint	Computer-generated

3.12.12.60
(01-01-2026)

Section 09 - Field Descriptions

- (1) All of the Fields in Section 09 are dollars only and positive or negative.
- (2) Listed below are the Fields contained in Section 09, Form 990-PF, Part XIII, showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	09A	Value of Assets	Line 3a(1) Col. (a)
2.	09B	Value of Assets	Line 3a(1) Col. (b)
3.	09C	Value of Assets	Line 3a(1) Col. (c)
4.	09D	Value of Assets	Line 3a(1) Col. (d)
5.	09E	Value of Assets -Total	Line 3a(1) Col. (e)
6.	>>>>	Value of Assets -Total Underprint	Computer-generated
7.	09F	Qualifying Assets	Line 3a(2) Col. (a)
8.	09G	Qualifying Assets	Line 3a(2) Col. (b)
9.	09H	Qualifying Assets	Line 3a(2) Col. (c)
10.	09I	Qualifying Assets	Line 3a(2) Col. (d)
11.	09J	Qualifying Assets -Total	Line 3a(2) Col. (e)
12.	>>>>	Qualifying Assets -Total Underprint	Computer-generated

3.12.12.61
(01-01-2026)

Section 10 - Field Descriptions

- (1) All of the Fields in Section 10 are dollars only and positive or negative.
- (2) Listed below are the Fields contained in Section 10, Form 990-PF, Part XIII, showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	10A	Endowment Alternative Test	Line 3b Col. (a)
2.	10B	Endowment Alternative Test	Line 3b Col. (b)
3.	10C	Endowment Alternative Test	Line 3b Col. (c)
4.	10D	Endowment Alternative Test	Line 3b Col. (d)
5.	10E	Endowment Alternative Test -Total	Line 3b Col. (e)
6.	>>>>	Endowment Alternative Test -Total Underprint	Computer-generated

3.12.12.62
(01-01-2026)
Section 11 - Field Descriptions

- (1) All of the Fields in Section 11 are dollars only and positive or negative.
- (2) Listed below are the Fields contained in Section 11, Form 990-PF, Part XIII, showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	11A	Total Support/Gross	Line 3c(1) Col. (a)
2.	11B	Total Support/Gross	Line 3c(1) Col. (b)
3.	11C	Total Support/Gross	Line 3c(1) Col. (c)
4.	11D	Total Support/Gross	Line 3c(1) Col. (d)
5.	11E	Total Support/Gross - Total	Line 3c(1) Col. (e)
6.	>>>>	Total Support/Gross -Total Underprint	Computer-generated
7.	11F	Support from General Public	Line 3c(2) Col. (a)
8.	11G	Support from General Public	Line 3c(2) Col. (b)
9.	11H	Support from General Public	Line 3c(2) Col. (c)
10.	11I	Support from General Public	Line 3c(2) Col. (d)
11.	11J	Support from General Public -Total	Line 3c(2) Col. (e)
12.	>>>>	Support from General Public -Total Underprint	Computer-generated

13.	11K	Gross Investment Income	Line 3c(4) Col. (a)
14.	11L	Gross Investment Income	Line 3c(4) Col. (b)
15.	11M	Gross Investment Income	Line 3c(4) Col. (c)
16.	11N	Gross Investment Income	Line 3c(4) Col. (d)
17.	11O	Gross Investment Income -Total	Line 3c(4) Col. (e)
18.	>>>>	Gross Investment Income -Total Underprint	Computer-generated

3.12.12.63
(01-01-2024)

Section 12 - Field Descriptions

- (1) All of the Fields in Section 12 are located on Form 990-PF Part XVI.
- (2) Listed below are the Fields contained in Section 12 showing the Field Designator, title, and location on the return. All Fields are 1 position

No.	Field	Field Title	Location
1.	12A1	Transfers of Cash	Line 1a(1)
2.	12A2	Transfers of Other Assets	Line 1a(2)
3.	121B1	Sale of Assets	Line 1b(1)
4.	121B2	Purchase of Assets	Line 1b(2)
5.	121B3	Rental of Facilities	Line 1b(3)
6.	121B4	Reimbursements Arrange- ments	Line 1b(4)
7.	121B5	Loans and Loan Guarantees	Line 1b(5)
8.	121B6	Performance of Services	Line 1b(6)
9.	121C	Sharing of Facilities	Line 1c

- (3) **Invalid Conditions:**
- (4) Valid codes for all Fields in this section are:
 - **Blank** - If neither box is checked or not applicable.
 - **Code 1** - If "yes" box is checked.
 - **Code 2** - If "no" box is checked.
 - **Code 3** - If both boxes are checked.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.

3.12.12.64
(01-01-2024)

**Section 13 - Field
Descriptions**

- (1) All of the Fields in Section 13 are located on Form 990-PF Part XV-A.
- (2) Listed below are the Fields contained in Section 13 showing the Field Designator, title, and location on the return. All Fields are 12 positions:

No.	Field	Field Title	Location
1.	13D1A	Program Service	Line 1a Col. (d)
2.	13E1A	Program Service	Line 1a Col. (e)
3.	13D1B	Program Service	Line 1b Col. (d)
4.	13E1B	Program Service	Line 1b Col. (e)
5.	13D1C	Program Service	Line 1c Col. (d)
6.	13E1C	Program Service	Line 1c Col. (e)
7.	13D1D	Program Service	Line 1d Col. (d)
8.	13E1D	Program Service	Line 1d Col. (e)
9.	13D1E	Program Service	Line 1e Col. (d)
10.	13E1E	Program Service	Line 1e Col. (e)
11.	13D1F	Program Service	Line 1f Col. (d)
12.	13E1F	Program Service	Line 1f Col. (e)
13.	13D1G	Program Service	Line 1g Col. (d)
14.	13E1G	Program Service	Line 1g Col. (e)
15.	13D2	Membership Dues and Assessments	Line 2 Col. (d)
16.	13E2	Membership Dues and Assessments	Line 2 Col. (e)
17.	13D3	Invest on Savings and Temporary Cash	Line 3 Col. (d)
18.	13E3	Invest on Savings and Temporary Cash	Line 3 Col. (e)
19.	13D4	Dividends and Interest from Securities	Line 4 Col. (d)
20.	13E4	Dividends and Interest from Securities	Line 4 Col. (e)
21.	13D5A	Net Rental Income from Debt-finances Property	Line 5a Col. (d)
22.	13E5A	Net Rental Income from Debt-finances Property	Line 5a Col. (e)
23.	13D6	Net Rental Income or Loss from Personal Property	Line 6 Col. (d)
24.	13E6	Net Rental Income or Loss from Personal Property	Line 6 Col. (e)
25.	13D7	Other Investment Income	Line 7 Col. (d)
26.	13E7	Other Investment Income	Line 7 Col. (e)

No.	Field	Field Title	Location
27.	13D8	Gain or Loss from Sales of Assets	Line 8 Col. (d)
28.	13E8	Gain or Loss from Sales of Assets	Line 8 Col. (e)
29.	13D9	Net Income/Loss from Special Events	Line 9 Col. (d)
30.	13E9	Net Income/Loss from Special Events	Line 9 Col. (e)
31.	13D10	Gross Profit/Loss from Sales of Inventory	Line 10 Col. (d)
32.	13E10	Gross Profit/Loss from Sales of Inventory	Line 10 Col. (e)

(3) **Invalid Conditions:**

- (4) These Fields must be numeric or blank and Dollars Only, (+/-) Positive or Negative.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.

3.12.12.65
(01-01-2026)
**Section 20 - Field
Descriptions**

- (1) The Fields in Section 20 are located on Form 965-B, Part I
- (2) Listed below are the Fields contained in Section 20 showing the Field Designator, Title, Location on the return and Field Length.

No.	Field	Field Title	Location	Max Length
1.	2011	Net Form 965-B Tax Liability	Part I column (d) line 1.	15
2.	20IND	Form 965-B Part I Indicator	Part I additional information	1

(3) **Invalid Conditions:**

- (4) Field 2011 must be numeric or blank and **Dollars Only**, and (+) Positive only.
- (5) Field 20IND must be either "1" for additional information with the return or blank if none.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

3.12.12.66
(01-01-2026)
**Section 60 - Field
Descriptions**

- (1) Section 60 Fields are located in Form 8050, Direct Deposit of Corporate Tax Refund.
- (2) Listed below are the Fields contained in Section 60 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	60RTN	Routing Transit Number	Line 1	9
2.	60TDA	Type of Depositor Account Indicator	Line 3	1
3.	60DAN	Deposit Account Number	Line 2	17

- (3) **Invalid Conditions:**
 - (4) Valid for Tax Period 202501 and later.
 - (5) Field 60RTN must be numeric.
 - (6) Field 60TDA must be 1 alpha position.
 - (7) Field 60DAN must be numeric.
 - **C** = Checking account.
 - **S** = Saving account.
- (8) **Correction Procedures:**
 - (9) Refer to Form 8050 to verify the entry.
 - (10) Correct any coding or transcription errors.
 - (11) Routing number present but the Account number is NOT present. Delete Section.
 - (12) Routing number NOT present but the Account number is present. Delete Section.
 - (13) Routing and/or Account number altered OR one or both numbers have been lined through by another area. Delete Section.

3.12.12.67
(01-01-2026)
**Form 990-PF -
Math/Consistency Errors
Priority IV**

- (1) A priority IV error will display whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.
- (2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) The Field labeled **CL** will be displayed, for the entry of a Clear Field, on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected, and all IRM procedures must be applied BEFORE entering a "C" in this Field.

- (5) All errors must be resolved by either:
- Correcting the error or,
 - Entering a Clear Field or,
 - Entering a TPNC. (See Exhibit 3.12.12-11 for a list of valid codes for Form 990-PF), or

3.12.12.67.1
(01-01-2026)
Error Code 010

- (1) **Error Code 010 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01EIN	Employer Identification Number
3.	01NC	Name Control
4.	01TXP	Tax Period
5.	01CAF	CAF Code
6.	01RCD	Received Date
7.	01CCC	Computer Condition Code
8.	01ORG	Organization Code
9.	01PIC	Penalty Interest Code
10.	01ADC	Audit Code
11.	01FNC	Foundation Code
12.	01SHB	Schedule B Indicator
13.	01COR	Correspondence Received Date
14.	01IRI	IRI Code
15.	01CRD	Correspondence Indicator
16.	01RED	4940 Code
17.	01XV3	Part XV Line 3b
18.	01DDP	Daily Delinquency Penalty
19.	01TRC	Termination Code

- (2) "ANY SECTION OTHER THAN 01 IS PRESENT".
- (3) **Invalid Conditions:**
- (4) Error Code 010 will generate when CCC "G" is present and entries other than 01EIN, 01NC, 01TXP, 01CCC and 01RCD are present.
- (5) **Correction Procedures:**
- (6) Correct all misplaced entries, coding and transcription errors.
- (7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.

(8) Determine if CCC “G” was input correctly:

Note: See IRM 3.12.38.1.2 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC “G” was entered correctly,	<ol style="list-style-type: none"> DLSEC to delete all sections except Section 01. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC “G” was entered incorrectly,	<ol style="list-style-type: none"> Enter all necessary data. Ensure that Section 01 Fields are correct. Delete the G in Field 01CCC.

3.12.12.67.2
(01-01-2026)
Error Code 702

(1) **Error Code 702 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01CRD	Correspondence Received Date
3.	01COR	Correspondence Indicator
4.	01IRI	Incomplete Return Code
5.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- Field 01IRI is present and Field 01COR is not present.
- Field 01COR is “21”, “22”, “23” or “24” and Field 01IRI is not present.
- Field 01COR is “11” or “21” and Field 01CRD is not present.

(6) **Correction Procedures:**

- Correct any coding or transcription errors.
- For non-IRI items, verify correspondence was required.
 - If not required, delete Field 01COR.
 - If correspondence was required and the response was received, enter the response date in Field 01CRD and delete CCC “3” if present.
 - If Incomplete Reply, enter “3” in Field 01CCC, and “12” or “13” as applicable in Field 01COR.
 - If No Reply, enter “3” in Field 01CCC and “14” in Field 01COR.

3.12.12.67.3
(01-01-2026)
Error Code 704

(1) **Error Code 704 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01CRD	Correspondence Received Date
3.	01COR	Correspondence Indicator
4.	01IRI	IRI Code
5.	01RDD>	Return Due Date (Generate)

(2) **Invalid Conditions:**

(3) Field 01COR is "12", "13", "14", "22", "23" or "24" and Field 01CCC "3" is not present.

(4) Field 01COR is "11" or "21" and Field 01CCC "3" is present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) For non-IRI items, verify correspondence was needed.

- a. If not required, delete Field 01CRD and Field 01CCC "3".
- b. If the item was required, cancel the DLN and send the return back to the filer. SSPND 640.

(8) For IRI items, verify the item was required.

- a. If not required, delete Field 01CRD and Field 01CCC "3".

(9) If required, cancel the DLN and send the return back to the filer. SSPND 640.

3.12.12.67.4
(01-01-2026)
Error Code 705

(1) **Error Code 705 displayed Fields are:**

No.	Field	Explanation
1.	01SHB	Schedule B Indicator
2.	01IRI	Incomplete return Item
3.	04A1	Contributions, Gifts

(2) **Invalid Conditions:**

(3) Field 01SHB, Schedule B Indicator, is blank, Field 04A1, Contributions and Gifts, is \$5,000.00 or greater and the tax period is 200112 and subsequent.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0" (zero), "-" (dash), "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

Note: If the third box under special rules is checked with an amount present on the line, accept it as a complete Schedule B. A Sponsor can be considered the same as a Contributor.

Note: If Form 990-PF, Part VI-A, line 10 is checked "yes" and name(s) and amount(s) are written on that line that matches the amount on Part I, line 1, accept as the Schedule B.

No.	If	And	Then
1.	tax Period is prior to 200112,	anonymous is acceptable for the name,	blank Field 01SHB.
2.	tax Period is 200112 and subsequent,	Schedule B is attached and Line 1 (Form 990-PF) is \$5,000.00 or greater,	enter "1" in Field 01SHB.
3.	tax Period is 200112 and subsequent,	Schedule B box on line 2 is not checked, Schedule B is not attached and Line 1 is \$5,000.00 or greater,	correspond, if no-reply, enter "2" in Field 01SHB and "50" in Field 01IRI.
4.	Line 1 (Form 990-PF) is blank or less than \$5,000.00,	Schedule B box on line 2 is or is not checked,	blank Field 01SHB.
5.	Line 1 (Form 990-PF) is \$5,000.00 or greater,	Schedule B is attached and complete,	enter "1" in Field 01SHB.
6.	Line 1 (Form 990-PF) is \$5,000.00 or greater,	Schedule B box on line 2 is checked, Schedule B is not attached,	enter "2" in Field 01SHB.

3.12.12.67.5
(01-01-2026)
Error Code 706

(1) **Error Code 706 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty
4.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Verify Field 01RCD is correct.

- a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- b. If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".

3.12.12.67.6
(01-01-2026)
Error Code 708

(1) **Error Code 708 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01DDP	Daily Delinquency Penalty

(2) **Invalid Conditions:**

(3) CCC "V" and Field 01DDP are present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If a statement is attached showing that the filer has reasonable cause and DDP was **not** computed by a Field Examiner or Examination, delete the entry in Field 01DDP.

(7) If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".

(8) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.67.7
(01-01-2026)
Error Code 710

(1) **Error Code 710 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01RED	4940 Code
3.	01FNC	Foundation Code

(2) **Invalid Conditions:**

(3) Field 01RED is “2” and Field 01FNC is not “02”.

(4) Field 01RED is “3” and Field 01FNC is not “03”, “04” or “00”.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors. See IRM 3.12.12.52.9 (Field 01FNC) and IRM 3.12.12.52.16 (Field 01RED) for correct coding of Field 01RED and Field 01FNC.

(7) Research INOLE to verify the entry in Field 01FNC.

(8) If Field 01RED is “2”, Field 01FNC must be “02”.

(9) If Field 01RED is “3”, Field 01FNC must be “03”, “04” or “00”.

(10) If Field 01RED and Field 01FNC do not match, SSPND 320 to Entity. Attach Form 4227 with 4940 Foundation Code in the remarks.

(11) When Rejects receives back from Entity, send applicable TPNC.

3.12.12.67.8

(01-01-2026)

Error Code 712(1) **Error Code 712 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	03A15	In Lieu of Form 1041

(2) **Invalid Conditions:**

(3) Field 03A15 is present and Field 01ORG is “6”, “7” or “8”.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Field 03A15 must be blank or “1”.

Note: If research is done and the Subsection on INOLE is different than what the filer has indicated, change the Subsection and to match INOLE.a. **Blank** - if box for Question 15, Section 4947(a)(1)C Trusts, filing this form in lieu of Form 1041) is not checked.b. **Code 1** - if box is checked and Field 01ORG (Type of Organization Code) is “3”, “4” or “5”.

(7) If Field 03A15 is correct, correct Field 01ORG, Organization Code.

- (8) If Field 01ORG is correct, delete Field 03A15.

3.12.12.67.9

(01-01-2026)

Error Code 714

- (1) **Error Code 714 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01ORG	Organization Code
3.	0601	Excise Tax
4.	>>>>	Excise Tax Underprint
5.	0602	Tax Under Section 511

- (2) **Invalid Conditions:**

- (3) Field 0602 is present and Field 01ORG is "4", "5", "7" or "8".

- (4) **Correction Procedures:**

- (5) Correct any transcription errors.
- (6) If the box "Other Taxable Private Foundation" (Box H) is checked and Field 0602 is transcribed correctly, change Field 01ORG to "3" or "6" as applicable.
- (7) If Field 01ORG is correct (Box 4947(a)(1) is not checked), enter amount from Field 0602 in Field 0601, and delete Field 0602.

3.12.12.67.10

(01-01-2026)

Error Code 716

- (1) **Error Code 716 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01ORG	Organization Code
3.	0601	Excise Tax
4.	0604	Subtitle A Tax

- (2) **Invalid Conditions:**

- (3) Field 0604 is present and Field 01ORG is "4", "5", "7" or "8".

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If Field 01ORG is correct (Box 4947(a)(1) is not checked), enter amount from Field 0604 to Field 0601 and delete Field 0604.

3.12.12.67.11

(01-01-2026)

Error Code 718

- (1) **Error Code 718 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01ORG	Organization Code
3.	01RED	4940 Code

(2) **Invalid Conditions:**

(3) Field 01RED is present and Field 01ORG is “4”, “5”, “7” or “8”

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If Field 01ORG is correct, delete Field 01RED.

3.12.12.67.12
(01-01-2026)
Error Code 720

(1) **Error Code 720 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01RED	4940 Code
3.	04B26	Total Expenses-Net Investment

(2) **Invalid Conditions:**

(3) Field 04B26 is present and Field 01ORG is “4” or “7”.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If Field 01ORG is “4” or “7” and Field 01RED is correct and:

No.	If	Then
1.	Box D1 or D2 is checked,	send the return back to the filer for clarification. SSPND 640.
2.	Box D1 or D2 is not checked,	research INOLE for a domestic address. If one is found, change Field 01ORG to “3”. If one is not found, send the return back to the filer. SSPND 640.

(7) **Reject Correction Procedures:**

(8) If “Reply” to correspondence is received, correct Field 01ORG and 04B26 as appropriate.

3.12.12.67.13
(01-01-2026)
Error Code 722

(1) **Error Code 722 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	O1RED	4940 Code
3.	03A9	Operating Foundation
4.	01IRI	Incomplete Return Item
5.	0427C	Adjusted Net Income
6.	07D	Distributable Amount

(2) **SECTIONS 09, 10, 11 .**

(3) **Invalid Conditions:**

(4) Section 08 is present and either Section 09, 10 or 11 is not present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors. There must be a positive entry in Fields 08A and 08E. If either Field 8A or 08E is negative, enter \$1 in the applicable Field. **Do not clear Error Code until an entry has been made in the appropriate Sections 08-11.**

(7) If Part XII is blank, missing or incomplete, send return back to the filer requesting that a complete return is filed.

(8) If Field 01RED, 4940 Code, is 2 or Field 03A9, Part VI-A, Question 9 (Operating Foundation), is "1":

- a. Research INOLES. If Foundation Code is not "02", delete Field 01RED.
- b. If you change Field 01RED to 2, you must also change Field 03A9 to 1.

(9) If Foundation Code is "02" or "03", Part XIII must be completed with entries in Section 9, 10, or 11. If not, send the return back to the filer for Part XIII. SSPND 640.

(10) Entries of "0" (zero), "N/A" (not applicable) or "-" (dash) in all lines are acceptable when Part XIII is required to be complete, enter "1" in Fields 08A, 08E, 09A and 09E.

(11) **Reject Correction Procedures:**

(12) If "Reply" to correspondence is received, correct appropriate Fields.

3.12.12.67.14
(01-01-2026)
Error Code 724

(1) **Error Code 724 displayed Fields are:**

No.	Field	Explanation
1.	O1RED	4940 Code
2.	0601	Excise Tax

(2) **Invalid Conditions:**

(3) Field 01RED is “2” and Field 0601 is present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) For coding instructions for Field 01RED, see IRM 3.12.12.52.16.

(7) If Field 01RED is “2”, delete Field 01RED.

3.12.12.67.15

(01-01-2026)

Error Code 728(1) **Error Code 728 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01CCC	Computer Condition Codes
3.	01COR	Correspondence Indicator
4.	01IRI	IRI Code
5.	05B16	Total Assets Book Value
6.	05B23	Total Liabilities
7.	05B30	Total Net Assets/Balances
8.	05C16	Total Assets-Fair Market Value

(2) **SECTION 05 NOT PRESENT**(3) **Invalid Conditions:**

(4) Field 01COR is blank, “11” or “21” and Fields 05B16, 05B23, and 05B30 are blank.

(5) Field 01COR is blank, “11” or “21” and Field 05C16 is blank.

(6) **Correction Procedures:**

(7) Compare the return Part II and display and correct any differences or transcription errors.

(8) For Fields 05B16, 05B23, 05B30:

No.	If	Then
1.	Column (b) entries are “0” (zero), “-” (dash), or “none”,	enter a “C” in the Clear Field
2.	Field 05B30 has an amount and Field 05B16 is blank,	enter the amount from Field 05B30 in Field 05B16 if Part II, Lines 1 through 15.

No.	If	Then
3.	Field 05B30 has an amount and Field 05B16 is blank,	enter the amount from Field 05B30 in Field 05B16 if Part II, Lines 1 through 15.
4.	Field 05B30 is blank do the following in the order,	<ol style="list-style-type: none"> 1. Line 16 minus Line 23. 2. Edit amount from item I, Entity Section into Field 05B30. 3. Add Lines 24 through 26 or Lines 27 through 29. 4. Correspond if Column B, Lines 1 through 31 are blank.

(9) For Field 05C16:

No.	If	Then
1.	Column (c) entries are "0" (zero), "-" (dash) or "none",	enter a "C" in the Clear Field
2.	Part II, Column (c) is blank,	enter in Field 05C16 the amount from Item I, Page 1, if Lines 1-15 in Column (c), Page 2 are blank.
3.	Part VI-A, Line 7 is "yes",	send the return back to the filer for Part II, Column (c). SSPND 640.
4.	If "LTD" or "Limited" is annotated in the return or attachments,	do not send the return back to the filer, enter a "C" in the Clear Field. SSPND 640.

(10) **Reject Correction Procedures:**

(11) If "No Reply" to correspondence, send return back to the filer requesting that a complete return is filed.

3.12.12.67.16
(01-01-2026)
Error Code 730

(1) **Error Code 730 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty
4.	>>>>	Daily Delinquency Penalty Underprint
5.	01RDD>	Return Due Date (Generated)
6.	04GR>	Total Gross Receipts (Generated)
7.	04A6	Net Gain or Loss
8.	0410B	Cost of Goods Sold
9.	04A12	Total Revenue-Per Books
10.	046B	Gross Sale Price Amount

(2) **SECTION 04 NOT PRESENT**(3) **Invalid Conditions:**

- (4) Tax Period is 198712 or subsequent and Field 01DDP is greater than Field 01DDP computer.
- (5) Tax Period is 198712 or subsequent and Field 01DDP is present and Section 04 is not present.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.
- (8) If Field 01DDP was computed by a Field Examiner or Examination, SSPND 370 and attach Form 4227 for contact with the preparer of the penalty.
- (9) If the amount was transcribed correctly and the taxpayer computed the amount, enter the underprint amount in Field 01DDP.

3.12.12.67.17
(01-01-2026)
Error Code 732

(1) **Error Code 732 displayed Fields are:**

No.	Field	Explanation
1.	04A1	Contributions, Gifts
2.	04A3	Interest on Savings
3.	04A4	Dividends
4.	04A5A	Gross Rents
5.	04A6	Net Gain or Loss
6.	0410C	Gross Profit
7.	04A11	Other Income
8.	04A12	Total Revenue-Per Books
9.	>>>>	Total Revenue-Per Books Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Compare the return Part 1, Column (a), Lines 1-12 to display and correct any differences.
- If Line 12 is the only amount and Lines 1, 3, 4, 5a, 6a, 10c, and 11 are blank, enter the amount from Field 04A12 into Field 04A11, Other Income.
 - If no differences, enter the underprint amount in Field 04A12.

3.12.12.67.18
(01-01-2026)
Error Code 734

(1) **Error Code 734 displayed Fields are:**

No.	Field	Explanation
1.	04A12	Total Revenue-per Books
2.	04A26	Total Expenses-Per Books
3.	0427A	Excess of Revenue
4.	>>>>	Excess of Revenue Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Compare the return Part 1, Column (a), Lines 12, 26 and 27, to display and correct any differences.

- (7) If no differences, enter the underprint amount in Field 0427A

3.12.12.67.19
(01-01-2026)
Error Code 736

- (1) **Error Code 736 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Tax Payer Notice Code
2.	04B12	Total-Net Investment
3.	04B26	Total Expenses-Net Investment
4.	0427B	Net Investment Income
5.	>>>>	Total Investment Income Underprint

- (2) **Invalid Conditions:**

#

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If the filer enters a negative amount on Line 27b, Column (b), Field 0427B, change the figure to "0" after checking the math.
- (7) If no differences, assign appropriate TPNC.

No.	Code	Explanation
1.	02	We found an error in the computation of your total income.
2.	04	We found an error in the computation of your total investment income.
3.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.67.20
(01-01-2026)
Error Code 738

- (1) **Error Code 738 displayed Fields are:**

No.	Field	Explanation
1.	04C12	Total-Adjusted Net Income
2.	04C26	Total Expenses-Adjusted Net Income
3.	0427C	Adjusted Net Income
4.	>>>>	Adjusted Net Income Underprint

(2) **Invalid Conditions:**

#

Note: Field 0427C will underprint if a negative amount was input.(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If no differences, enter the underprint in Field 0427C.

3.12.12.67.21
(01-01-2026)
Error Code 740

(1) **Error Code 740 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	05B16	Total Assets-Book Value
3.	>>>>	Total Assets-Book Value Underprint
4.	05B23	Total Liabilities
5.	05B30	Net Assets/Balances

(2) **Invalid Conditions:**

- (3) Field 05B16 will underprint with the generated amount if the total of Field

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Math verify Part II, lines 1 thru 15, Column (b) for Field 05B16 and 17 thru 22, Column (b) for Field 05B23. Correct Fields as necessary.
- (7) If no errors are found, subtract line 23 from line 16 and enter the result in Field 05B30.

3.12.12.67.22
(01-01-2026)
Error Code 742

(1) **Error Code 742 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	0601	Excise Tax
3.	>>>>	Excise Tax Underprint
4.	0602	Tax Under Section 511

(2) **Invalid Conditions:**

- (3) Field 0602 is present and Field 0601 is blank.

(4) **Correction Procedures:**

- (5) Compare Part V, Lines 1 and 2 to display.
- (6) Correct any coding or transcription errors.
- (7) If there is no entry on Line 1, delete Field 0602 and enter the amount in Field 0601.

3.12.12.67.23

(01-01-2026)

Error Code 744(1) **Error Code 744 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01RCD	Received Date
4.	01ORG	Organization Code
5.	01RED	4940 Code
6.	0427B	Net Investment Income
7.	0605	Total Gross Tax
8.	06VT5	Gross Tax Verified

(2) **Invalid Conditions:**

- (3) Field 01TXP is prior to 199012, Fields 0605 is present and Field 06VT5 is **NOT** present.

(4) **Correction Procedures:**

- (5) If Error Code 744 displays, the return may require manual computation.
- (6) Correct any coding or transcription errors.
- (7) You must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct on the display.
- (8) Field 0605, Total Gross Tax, is located on Form 990-PF, Part V, Line 5. Field 0605 is the sum of
 - 1. Field 0601, Excise Tax, plus,
 - 2. Field 0602, Tax Under Section 511, minus,
 - 3. Field 0604, Subtitle A Tax.
- (9) Field 0601, Excise Tax, is located on Form 990-PF, Part V, Line 1. The computer uses Field 0427B, Net Investment Income underprint, to compute Field 0601 underprint.
- (10) The tax rate for Type of Organization “3” and “6” is as follows:
 - **Rate .01** - if Field 01RED, 4940 Code, is “3”.
 - **Rate .02** - if Field 01RED is blank.

- (11) The tax rate for Foreign Organizations (Field 01ORG) "4", "5", "7" or "8") is as follows:
- **Rate .04** - if Field 01ORG is "4" or "7".
 - Field 0601 is "0" (zero) if Field 01ORG is "5" or "8".
- (12) Field 0602, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2. This tax is valid for Organization "3" and is used to compute Field 0605, Total Gross Tax.
- (13) Field 0604, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4. This Tax is valid for Organization "3" and is used to compute Field 0605, Total Gross Tax.

Note: A "0" (zero), "-" (dash), "none" or "N/A" are acceptable entries.

#

amount in Field 06VT5.

3.12.12.67.24
(01-01-2026)
Error Code 746

(1) **Error Code 746 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Tax Payer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01RCD	Received Date
5.	01ORG	Organization Code
6.	01COR	Correspondence Indicator
7.	01IRI	IRI Code
8.	01RED	4940 Code
9.	0427B	Net Investment Income
10.	0601	Excise Tax
11.	>>>>	Excise Tax Underprint
12.	06VT1	Verified Excise Tax

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Field 0601, Excise Tax, is located on Form 990-PF, Part V, Line 1.
- (6) The tax rate for Type of Organization "3" and "6" is as follows:
- **Rate .01** - if Field 01RED is "3".
 - **Rate .02** - if Field 01RED is blank.

(7) **The tax rate for Foreign Organizations** (Field 01ORG, Type of Organization “4”, “5”, “7” or “8”) is as follows:

- **Rate .04** - if Field 01ORG is “4” or “7”.
- Field 0601 is “0” (zero) if Field 01ORG is “5” or “8”.

(8) The computer uses Field 0427B, Net Investment Income, computer-generated to create Field 0601 computer-generated.

Note: For Foreign Organizations use Field 04B12, Total Revenue to figure the tax.

(9) Field 01RED, 4940 Code, is located on page 4, middle top margin. Valid codes are:

- **Blank** - Part V, Line 1a is not checked
- **Code 2** - Section 4940 (d)(2) Tax Reduction. If INOLES displays Subsection 03 with Foundation Code 02, Field 0427B, Net Investment Income, has an amount and Field 0601 does not have an amount.
- **Code 3** - Section 4940 (e) Tax Reduction. Part V is completed and Line 8 is equal to or greater than Line 7.

Note: If 4940 Code is “3” because Part V is correctly completed but taxpayer computed tax using “02 tax rate”, assign TPNC 05.

(10) If Field 01RED, 4940 Code, is “2”, Field 0601 computer-generated is “0” (zero). The organization **must** meet all of the following conditions to qualify for the Section 4940(d)(2) Tax Reduction (Code “2”):

- a. INOLES displays Subsection 03 with Foundation Code 02, **and**
- b. Part XIV must have an entry, **and**
- c. Field 03A9, Operating Foundation, must be “1” (if Field 03A9 is “2”, change to “1”), **and**
- d. Organization Code must be “3” or “6”.
- e. Field 027B, Net Investment Income has an amount and Field 0601 does not have an amount.

(11) The organization **must** meet the conditions listed below to qualify for the Section 4940(e) Tax Reduction (Code “3”).

- a. The Foundation Code must be “03”, “04”, or “00”.
- b. Organization Code must be “3” or “6”.
- c. Part V completed and Line 8 is equal to or greater than Line 7.
- d. If Part V not completed and tax is computed at 1%, send the return back to the filer for Part V. SSPND 640.

(12) If additional tax under Section 1291 is included in Part V, Line 1, math verify Part VI of the return and ensure there are no coding or transcription errors for Section 06, Lines 1 through 5. Enter the taxpayer’s amount in Field 06VT1.

(13) If taxpayer has no tax in Field 0601 and annotates IRC 507(b)(1)B, Section 1291, Form 872, Consent to Extend the Time to Assess Tax, or “deferred”, accept the taxpayer’s computation of tax and enter in Field 06VT1. If the taxpayer computes to 0, enter “1” in Field 06VT1.

(14) If the taxpayer’s computation is incorrect, assign appropriate TPNC.

No.	Code	Explanation
1.	02	We found an error in the computation of your total income.
2.	04	We found an error in the computation of your total investment income.
3.	05	We found an error in the computation of your total tax.
4.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.67.25
(01-01-2026)
Error Code 748

(1) **Error Code 748 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01RCD	Received Date
5.	01ORG	Organization Code
6.	01COR	Correspondence Indicator
7.	01IRI	IRI Code
8.	01RED	4940 Code
9.	0427B	Net Investment Income
10.	0601	Excise Tax
11.	>>>>	Excise Tax Underprint
12.	0602	Tax Under section 511
13.	0604	Subtitle A Tax
14.	0605	Total Gross Tax
15.	>>>>	Total Gross Tax Underprint
16.	06VT5	Gross Verified Tax

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Field 0605, Total Gross Tax, is located on Form 990-PF, Part V, Line 5.

- (7) Field 0605, Total Gross Tax, is the sum of
 1. Field 0601, Excise Tax, plus,
 2. Field 0602, Tax Under Section 511, minus,
 3. Field 0604, Subtitle A Tax.
- (8) Field 0601, Excise Tax, is located on Form 990-PF, Part V, Line 1. The computer uses Field 0427B, Net Investment Income Underprint, to compute Field 0601 underprint.
- (9) The tax rate for Type of Organization “3” and “6” is as follows:
 - **Rate .01** - if Field 01RED, 4940 Code, is “3”.
 - **Rate .02** - if Field 01RED is blank.
- (10) **The tax rate for Foreign Organizations** (Field 01ORG) “4”, “5”, “7” or “8”) is as follows:
 - **Rate .04** - if Field 01ORG is “4” or “7”.
 - Field 0601 is “0” (zero) if Field 01ORG is “5” or “8”.
- (11) Field 0602, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2. This tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (12) Field 0604, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4. This Tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (13) **If additional tax under Section 1291 is included** in Part V, Line 1, math verify Part V of the return and ensure there are no coding or transcription errors for Section 06, Lines 1 through 5. Enter the taxpayer’s amount in Field 06VT5.
- (14) Field 01RED, 4940 Code, is located on page 4, middle top margin. Valid codes are:
 - **Blank** - Part V, Line 1a is not checked
 - **Code 2** - Section 4940 (d)(2) Tax Reduction. If INOLES displays Sub-section 03 with Foundation Code 02, Field 0427B, Net Investment Income, has an amount and Field 0601 does not have an amount.
 - **Code 3** - Section 4940 (e) Tax Reduction. Part V is completed.
- (15) If Field 01RED, 4940 Code, is “2”, Field 0601 computer-generated is “0” (zero). The organization **must** meet all of the following conditions to qualify for the Section 4940(d)(2) Tax Reduction (Code “2”):
 - a. Foundation Code on INOLES must be 02, and
 - b. Part XIII must have an entry, and,
 - c. Field 03A9, Operating Foundation, must be “1” (if Field 03A9 is “2”, change to “1”), and
 - d. Organization Code must be “3” or “6”.
- (16) The organization **must** meet the conditions listed below to qualify for the Section 4940(e) Tax Reduction (Code “3”).
 - a. The Foundation Code must be “03”, “04” or “00”.
 - b. Organization Code must be “3” or “6”.

- c. Part V completed and Line 8 is equal to or greater than Line 7.
 - d. If Part V not completed and tax is computed at 1%, correspond for Part V.
- (17) If taxpayer's computation is incorrect, assign appropriate TPNC.
- (18) If taxpayer has no entry in Field 0605 and annotates IRC 507(b)(1)B, Section 1291, Form 872, or "deferred", accept the taxpayers computation of tax and enter in Field 06VT5. If the taxpayer computes to 0, enter "1" in Field 06VT5.
- (19) If manual computation is required, follow the instructions in IRM 3.12.12.67.25 (3) through (9) above to compute the tax.

#

No.	Code	Explanation
1.	02	We found an error in the computation of your total income.
2.	04	We found an error in the computation of your total investment income.
3.	05	We found an error in the computation of your total tax.
4.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.67.26
(01-01-2026)
Error Code 750

- (1) **Error Code 750 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01ORG	Organization Code
3.	01RED	4940 Code
4.	0605	Total Gross Tax
5.	>>>>	Total Gross Tax Underprint
6.	0606A	Estimated Tax Payments
7.	0606B	Exempt Foreign Org-Tax Withheld at Source
8.	0606C	Tax Paid with Extension
9.	0606D	Backup Withholding
10.	0607>	Total Credits and Payments-Computer (Generated)
11.	0608	Estimated Tax Penalty
12.	06B/R	Tax Due-Overpayment
13.	>>>>	Tax Due/Overpayment Underprint
14.	06CRE	Credit Elect

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Field 06B/R is computed as follows:

1. Field 0605, minus,
2. Field 0606A, minus,
3. Field 0606B, minus,
4. Field 0606C, minus,
5. Field 0606D, plus,
6. Field 0608

(7) Field 0605, Total Gross Tax, is located on Form 990-PF, Part V, Line 5. Field 0605 is the sum of:

1. Field 0601, Excise Tax, plus,
2. Field 0602, Tax Under Section 511, minus,
3. Field 0604, Subtitle A Tax.

(8) Field 0601, Excise Tax, is located on Form 990-PF, Part V, Line 1. The computer uses Field 0427B, Net Investment Income underprint, to compute Field 0601 underprint.

(9) The tax rate for Type of Organization "3" and "6" is as follows:

- **Rate .01** - if Field 01RED, 4940 Code, is "3".
 - **Rate .02** - if Field 01RED is blank.
- (10) **The tax rate for Foreign Organizations** (Field 01ORG) "4", "5", "7" or "8" is as follows:
- **Rate .04** - if Field 01ORG is "4" or "7".
 - Field 0601 is "0" (zero) if Field 01ORG is "5" or "8".
- (11) Field 0602, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2. This tax is valid for Organization "3" and is used to compute Field 0605, Total Gross Tax.
- (12) Field 0604, Subtitle A Tax, is located on Form 990-PF Part V, Line 4. This Tax is valid for Organization "3" and is used to compute Field 0605, Total Gross Tax.
- (13) Field 0606A, Estimated Tax Payments, is located on Form 990-PF, Part V, Line 6a. This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
- (14) Field 0606B, Exempt Foreign Organization Tax Withheld at Source, is located on Form 990-PF, Part V, Line 6b.
- (15) Field 0606C, Tax Paid with extension, is located on Form 990-PF, Part V, Line 6c. This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
- (16) Field 0606D, Backup Withholding, is located on Form 990-PF, Part V, Line 6d. Correct from Form 1099, W-2, etc.
- (17) Field 0608, Estimated Tax Penalty, is located on Form 990-PF, Part V, Line 8.
- (18) If penalty or interest is included in Field 06B/R, correct Field 06B/R to include tax only.
- (19) If taxpayer has no entry in Field 06B/R and annotates IRC 507(b)(1)B, Form 872, or "deferred", accept the computer's computation of Balance Due/Overpayment and assign appropriate TPNC.
- (20) If Part V, Line 7, Total Credits and Payments has an entry and Lines 6a through 6d are blank, enter the amount from Line 7 in Field 0606A.
- (21) If taxpayer's computation is incorrect, assign appropriate TPNC.

No.	Code	Explanation
1.	01	We found an error in the computation of the tax due or overpayment amount.
2.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.67.27
(01-01-2026)
Error Code 752

(1) **Error Code 752 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01CCC	Computer Condition Code
3.	0608	Estimated Tax Penalty
4.	06B/R	Tax Due/Overpayment
5.	>>>>	Tax Due/Overpayment Underprint
6.	06CRE	Credit Elect

(2) **Invalid Conditions:**

not present.

#

(4) **Correction Procedures:**

- (5) Verify Field 06B/R is correct.
- (6) Verify the refund amount is \$100 million or more. If so follow the steps below. If it's under \$100 million, enter a clear code and continue processing. The refund will be generated systemically if it is not \$100 million or more.
- (7) SSPND 341
- (8) Rejects will follow procedures in IRM 3.12.38.5.6 to issue manual refund.
- (9) Once the manual refund is prepared enter "O" in Field 01CCC.

3.12.12.67.28
(01-01-2026)
Error Code 754

(1) **Error Code 754 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date (Generated)
6.	0608	Estimated Tax Penalty
7.	06B/R	Tax Due/Overpayment
8.	>>>>	Tax Due/Overpayment Underprint
9.	06CRE	Credit Elect

(2) **Invalid Conditions:**

“O” is not present.

(4) **Correction Procedures:**

(5) Verify Field 06B/R is correct.

(6) If the refund amount is not \$25,000 or more enter a clear code and continue processing. The refund will be issued systemically. If the amount is \$25,000 or more follow the steps below.

(7) SSPND 341

(8) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.

(9) Once the manual refund is prepared enter “O” in Field 01CCC.

3.12.12.67.29
(01-01-2026)
Error Code 756

(1) **Error Code 756 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	0605	Total Gross Tax
5.	>>>>	Total Gross Tax Underprint

(2) **Invalid Conditions:**

(3) Remittance amount or RPS Indicator is present and Field 0605 is not present.

(4) **Correction Procedures:**

(5) Correct any coding and transcription errors.

(6) If the return indicates amended, revised, superseding, duplicate or any other positive indication the return is not the first return filed for this Tax Period, enter CCC “G” in Field 01CCC

(7) If the return is a refund return or the remittance was sent only for penalties and/or interest, enter one cent (\$.01) in Field 0605.

(8) Otherwise, check for a taxpayer explanation of the payment received. If no explanation is found, enter one cent (\$.01) in Field 0605.

3.12.12.67.30
(01-01-2026)
Error Code 758

(1) **Error Code 758 displayed Fields are:**

Field	Explanation
07X5	Net-Value-Non Charitable Assets
07X6	Minimum Investment
>>>>	Minimum Investment Underprint

(2) **Invalid Conditions:**#
#(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If Field 07X5 is not present check to see if Line 3 is present. If line 3 is present figure Field 07X5 by multiplying Line 3 X .05, minus Line 4 = Line 5 (Field 07X5).
- (7) If taxpayer's computation is incorrect, enter the underprint in Field 07X6.

3.12.12.67.31
(01-01-2026)
Error Code 759

(1) **Error Code 759 displayed Fields are:**

No.	Field	Explanation
1.	01FNC	Foundation Code
2.	01IRI	Incomplete Return Item
3.	08A	Adjusted Net Income Col. a
4.	08E	Adjusted Net Income Total

(2) **SECTION 08 NOT PRESENT**(3) **Invalid Conditions:**

- (4) Field 01FNC is "02" or "03" and Field 08A and 08E are not present.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) If Field 01FNC is "02" or "03", Section 08 must be present. If Part XIII is blank, missing or incomplete, send the return back to the filer. SSPND 640.

Note: Verify the Foundation Code on INOLE before corresponding.

Note: If the return is identified as "Limited", do **not** send the return back to the filer. SSPND 640. Enter a "1" in Fields 08A and 08E.

- (8) A "0" (zero), "-" (dash), "none", or "N/A" is an acceptable entry. Enter "1" in Fields 08A and 08E.

Note: If Section 08 is negative or has entries of "0" (zero), "N/A", or "-" (dash), enter a "1" in Fields 08A and 08E.

3.12.12.67.32

(01-01-2026)

Error Code 760

(1) **Error Code 760 displayed Fields are:**

No.	Field	Explanation
1.	08A	Adjusted Net Income-col. a
2.	08B	Adjusted Net Income-col. b
3.	08C	Adjusted Net Income-col. c
4.	08D	Adjusted Net Income-col. d
5.	08E	Adjusted Net Income-Total
6.	>>>>	Adjusted Net Income-Total Underprint
7.	08F	Qualifying distributions-col. a
8.	08G	Qualifying distributions-col. b
9.	08H	Qualifying distributions-col. c
10.	08I	Qualifying distributions-col. d
11.	08J	Qualifying distributions-Total
12.	>>>>	Qualifying distributions-Total Underprint
13.	09A	Value of Assets-col. a
14.	09B	Value of Assets-col. b
15.	09C	Value of Assets-col. c
16.	09D	Value of Assets-col. d
17.	09E	Value of Assets-Total
18.	>>>>	Value of Assets-Total Underprint
19.	09F	Qualifying Assets-col. a
20.	09G	Qualifying Assets-col. b
21.	09H	Qualifying Assets-col. c
22.	09I	Qualifying Assets-col. d
23.	09J	Qualifying Assets-Total
24.	>>>>	Qualifying Assets-Total Underprint
25.	10A	Endowment Alternative Test-col. a
26.	10B	Endowment Alternative Test-col. b
27.	10C	Endowment Alternative Test-col. c
28.	10D	Endowment Alternative Test-col. d
29.	10E	Endowment Alternative Test-Total
30.	>>>>	Endowment Alternative Test-Total Underprint
31.	11A	Total Support/Gross-col. a
32.	11B	Total Support/Gross-col. b

No.	Field	Explanation
33.	11C	Total Support/Gross-col. c
34.	11D	Total Support/Gross-col. d
35.	11E	Total Support/Gross-Total
36.	>>>>	Total Support/Gross-Total Underprint
37.	11F	Support from General Public-col. a
38.	11G	Support from General Public-col. b
39.	11H	Support from General Public-col. c
40.	11I	Support from General Public-col. d
41.	11J	Support from General Public-Total
42.	>>>>	Support from General Public-Total Underprint
43.	11K	Gross Investment Income-col. a
44.	11L	Gross Investment Income-col. b
45.	11M	Gross Investment Income-col. c
46.	11N	Gross Investment Income-col. d
47.	11O	Gross Investment Income-Total
48.	>>>>	Gross Investment Income-Total Underprint

(2) **SECTIONS 08, 09, 10, 11 NOT PRESENT**

(3) **Invalid Conditions:**

#

(12) **Correction Procedures:**

(13) Correct any coding or transcription errors.

(14) If incorrect, enter underprint amount in appropriate Field.

3.12.12.67.33
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

(3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

(5) Transmit the record.

(6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.68
(01-01-2026)
**Form 1120-POL -
Sections and Fields**

(1) Form 1120-POL contains Section 01 through 18, 20 and 21.

(2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.69
(01-01-2026)
**Section 01 - Field
Descriptions**

(1) Section 01 Fields are located in Form 1120-POL.

(2) Section 01 contains entity data, processing codes, dates and miscellaneous information.

(3) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01NC	Name Control/Check Digit	Underlined/Mail Label	4
3.	>>>>	Name Control Underprint	Computer-generated Underprint	4
4.	01EIN	Employer Identification Number	Entity portion of Form 1120-POL	9
5.	01TXP	Tax Period	Header	6
6.	>>	Tax Period Underprint	Computer-generated Underprint	2
7.	01RCD	Received Date	Received Date stamp	8
8.	01CCC	Computer Condition Codes	Dotted portion of Line 2	10
9.	01TXB	Tax Period Beginning	Top of Return Left of Field 01TXP	8
10.	01PCC	Principal Campaign Committee	Page 1 Check Box	1
11.	01CAF	CAF Indicator	Edit Sheet, Line 3	1
12.	01CRD	Correspondence Received Date	Edit sheet, Line 5	8
13.	01CBI	Paid Preparer Checkbox Indicator	Signature portion of the return	1
14.	01CBT	Paid Preparer Phone Number	Signature portion of the return	10
15.	01PSN	Tax Preparer PTIN	Signature portion of the return	9
16.	01PEN	Tax Preparer EIN	Signature portion of the return	9
17.	01RPC	Return Processing Code	Right margin next to line 1 on page 1	15
18.	01RDD>	Return Due Date (Generated)	Return Due Date (Generated)	8

3.12.12.69.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.69.2
(01-01-2026)
**Field 01NC - Name
Control/Check Digit**

- (1) Field 01NC - is the Name Control Digit Field.
- (2) Name Control: This Field is located in the Entity Section of the return.
- (3) Check Digit: This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
 - b. For Check Digit, the first two positions are not blank and a letter of the alphabet (other than E, G or M) in the third and fourth positions is not present.
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors. Check Digits have priority over the Name Control. The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) and (3) below.
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (9) The name control will be the first four characters of the political organization or political committee.
- (10) Specific political organization name control examples are:
 - **Friends of Jane Doe** - Edit "JANE".
 - **Committee to Elect John Smith** - Edit "JOHN".
 - **Citizens for John Doe** - Edit "JOHN".

3.12.12.69.3
(01-01-2026)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in the entity portion of Form 1120-POL.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. It is not numeric,
 - b. It is fewer than nine characters,

- c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
- d. It is all "zeros" or all "9s" (nines).

(5) **Correction Procedures:**

- (6) Check Field 01EIN with the return.
- (7) Correct any coding or transcription errors.
- (8) If the EIN was entered correctly, search for another valid EIN on the return and attachments and enter the correct number.
- (9) If a correct number cannot be determined:
 - 1. Research using Command Code NAMEB or NAMEE for the correct number.
 - 2. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
 - 3. If more than one number is found or if you are unable to determine a valid EIN, SSPND 320
- (10) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do **not** send Letter 3875-C if:

- Fewer than three digits of the EIN are transposed, different, or missing.
- When CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format

3.12.12.69.4
(01-01-2026)

Field 01TXP - Tax Period

- (1) Field 01TXP, Tax Period, is YYYYMM format.

(2) **Invalid Conditions:**

- (3) This Field is invalid if:

- a. It is not numeric,
- b. Month is not 01-12,
- c. It is later than the Processing Date.
- d. Tax period is before 197512.

(4) **Correction Procedures:**

- (5) Check the return **and attachments** for the correct Tax Period.
- (6) Correct any coding or transcription errors.
- (7) If the Tax Period is later than the Processing Date, check to see if it is a "Final" return.
 - a. For non-final returns, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".

- c. If the return is a "Final" use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.

- (8) If the Tax Period is prior to 197601, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.69.5
(01-01-2026)

Field 01RCD - Received Date

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.

- (2) **Invalid Conditions:**

- (3) This Field is invalid if it is:

- a. not present,
- b. not in YYYYMMDD format,
- c. later than the current processing date,
- d. not within the valid year, month, day range,
- e. prior to the ADP date of 197601.

- (4) **Correction Procedures:**

- (5) Compare Field 01RCD with the Date Stamp on page 1.
- (6) Correct any coding or transcription errors.
- (7) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (8) If the Received Date stamp is "invalid" (i.e., 20110315 in lieu of 20120315), correct accordingly.
- (9) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached use the postmark date stamped on the face of the return.

- 1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Field Examiner's signature date
- 4. The signature date
- 5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.69.6

(01-01-2026)

Field 01CCC - Computer Condition Codes

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from page 1, the dotted portion on Line 2. See Exhibit 3.12.12-8 for a description of the codes and their uses.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. The entry is other than blank, "A", "D", "F", "G", "J", "M", "O", "Q", "R", "W", "X", "Y", "3", "7" or "8".
 - b. CCCs "F" and "Y" are both present,
 - c. CCC "7" is present with both CCCs "D" and "R".
- (4) **Correction Procedures:**
- (5) Compare the entry on the screen to the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.
- (8) CCC "F" and "Y" are both present:
 - a. If the return shows "Final", delete the "Y" code.
- Note: If the return is for a Change of Accounting Period, DO NOT delete CCC "Y".**
- b. If the return is not a Final, delete CCC "F".
 - c. If the return is not a final or short period, delete CCC "F" and "Y".
- (9) If CCC "7", "D" and "R" are all present, determine the correct CCC:
 - a. If CCC "7" is correct, delete the "R" and "D".
 - b. If CCC "7" is not correct, delete CCC "7".
- (10) If 01CCC "J" is present and Form 965 or Form 965-B is not attached to the return, remove CCC "J".
- (11) IF CCC "Q" is present and the return was not filed to claim the Telephone Excise Tax refund only, delete CCC "Q". CCC "Q" is used to identify a return filed to claim the refund only. It's used for statistical purposes.

Note: If Unpostables sends a return to ERS/Rejects requesting that CCC "Q" be deleted, remove CCC "Q".

3.12.12.69.7

(01-01-2026)

Field 01TXB - Tax Period Beginning Date

- (1) Field 01TXB is the Tax Period Beginning Date. Field 01TXB is transcribed from the Top of Return Left of Field 01TXP.
- (2) **Invalid Conditions:**
- (3) Field 01TXB must be in YYYY/MM/DD format.
- (4) **Correction Procedures:**

- (5) Correct all transcription errors.
 - (6) If Tax Period Beginning Date is January 1, 2016 or later, return due date is 4 1/2 months after end of tax period.
 - (7) If Tax Period Beginning date is December 31, 2015 or prior, return due date is 3 1/2 months after the end of tax period.
- 3.12.12.69.8
(01-01-2026)
Field 01PCC - Principal Campaign Committee
- (1) Field 01PCC is the Principal Campaign Committee, is 1 character. It is edited from the right of the Candidates for U.S. Congress Only Box.
 - (2) **Invalid Conditions:**
 - (3) This Field is invalid if not a 1, 2, or 3.
 - (4) **Correction Procedures:**
 - (5) Refer to page 1 to correct any coding or transcription errors.
 - (6) If the taxpayer has checked the first box under Candidate for US Congress Only, Field 01PCC will be "1". If the filer has checked the second box, Field 01PCC will be "2" and if neither box is checked, Field 01PCC will be "3".
 - (7) If a 1 or 2 is present the tax is computed using the corporate tax rate, see Exhibit 3.12.12-15 If a 2 is present and a Signed Statement of Designation is not attached, correspond for the missing statement.
 - (8) If 3 the tax is computed using the Form 1120-POL rate of 35% for 199312 and subsequent.
- 3.12.12.69.9
(01-01-2026)
Field 01CAF - CAF Indicator
- (1) Field 01CAF, CAF Indicator, is no longer edited by Document Perfection. If this Field displays, delete the entry.
- 3.12.12.69.10
(01-01-2026)
Field 01CRD - Correspondence Received Date
- (1) Field 01CRD, Correspondence Received Date, is 8 positions in Year, Month, Day (YYYYMMDD) format.
 - (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**
 - (3) **Invalid Conditions:**
 - (4) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
 - (5) **Correction Procedures:**
 - (6) Refer to Line 5 of the Edit Sheet to determine the correct date.
 - (7) Correct any coding or transcription errors.
 - (8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.69.11
(01-01-2026)
**Field 01PSN - Tax
Preparer PTIN**

- (1) Field 01PSN, Tax Preparer PTIN, is transcribed from the preparer PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s** or all. The first character may be a **P**.
- (3) **Invalid Conditions:**
- (4) Field 01PSN is invalid if the first position is other than numeric or "P".
- (5) Field 01PSN is invalid if the Field is all "zeros" or all "9s" (nines) or first position is "P" and remaining positions are all "zeros" or all "9s" (nines).
- (6) Field 01PSN is invalid if other than the first position is not numerics.
- (7) **Correction Procedures:**
- (8) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.69.12
(01-01-2026)
**Field 01PEN - Tax
Preparer EIN**

- (1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s**.
- (3) **Invalid Conditions:**
- (4) Field 01PEN is invalid if the Field is all "zeros" or all "9s" (nines).
- (5) Field 01PEN is invalid if it is not all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do **not** attempt to correct the Field

3.12.12.69.13
(01-01-2026)
**Field 01CBI - Paid
Preparer Checkbox
Indicator**

- (1) Field 01CBI, Paid Preparer Checkbox Indicator, is edited from the signature portion of the return.
- (2) Valid entries are:
 - **Blank** - if the neither the "Yes" or "No" box is checked.
 - **Code 1** - if the "Yes" box is checked.
- (3) **Invalid Conditions:**
- (4) Field 01CBI is invalid if other then "1" or blank.
- (5) **Correction Procedures:**
- (6) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.69.14
(01-01-2026)
**Field 01CBT - Paid
Preparer Phone Number**

- (1) Field 01CBT, Paid Preparer Phone Number, is transcribed from the preparer phone number in the signature portion of the return.
- (2) Valid entries are a combination of any alpha or numerics.
- (3) **Invalid Conditions:**
- (4) Field 01CBT is invalid if the Field is not alpha or numerics.

3.12.12.69.15
(01-01-2026)

**Field 01RPC - Return
Processing Code**

(5) **Correction Procedures:**

(6) Delete the Field. Do **not** attempt to correct the Field.

(1) The RPC is edited in the right margin of page 1 near line 1. It's valid if "E", "F", "2", "3", "4", "7" or "8".

(2) Valid entries are a combination of any alpha or numerics.

(3) **Invalid Conditions:**

(4) Field 01RPC is invalid if not one of the characters shown above.

(5) **Correction Procedures:**

(6) Look for a transcription error.

(7) Field 01RPC is valid for tax periods ending December 31, 2018 and subsequent.

(8) Try to correct it from the return. if the RPC code was entered in error Delete the code.

3.12.12.70
(01-01-2026)

**Section 02 - Data
Address Fields**

(1) Section 02 contains address changes and the **in-care-of** Name Line.

(2)

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change, TC 014.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.70.1
(01-01-2026)

**Section 02 - Field
Descriptions**

(1) Section 04 Fields are located in Form 1120-POL Entity Section.

(2) Listed below are the Fields contained in Section 02 showing the Field designation, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2
6.	02ZIP	ZIP Code	12

3.12.12.70.2
(01-01-2026)

Field 02CON - In Care of Name Line

- (1) Field 02CON, In Care of Name Line, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, & (ampersand), - (dash), / (slash) or % (percent).

Note: The first character of the “in-care-of” name must be alpha or numeric.

(3) **Invalid Conditions:**

- (4) This Field is invalid if any of the following conditions exist:

- a. The first position is a “%” sign and the second position is not blank,
- b. The first position is blank,
- c. The first character of the “in-care-of” name is not alpha or numeric,
- d. There are two consecutive blanks between significant characters.

(5) **Correction Procedures:**

- (6) Check for transcription errors and correct as needed.

No.	If	Then
1.	a “%” is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
2.	a blank is in the first position,	<ol style="list-style-type: none"> 1. Enter a “%” followed by blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.

No.	If	Then
3.	the first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
4.	two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.70.3
(01-01-2026)

Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on “G” Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

- (5) **Correction Procedures:**
- (6) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a “.”(period) or “space”
2.	a foreign address is not present on the return,	<ol style="list-style-type: none"> 1. SSPND 610 2. Renummer return to domestic.

- (7) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.70.4
(01-01-2026)
Field 02ADD - Street Address

- (1) Field 02ADD, Street Address, is located in the Entity Section of the return. This section will contain data on non-preaddressed returns when the address change box has been checked or on preaddressed labels when a change has been indicated.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if any of the following conditions exist:
 - a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.
- (4) **Correction Procedures:**
- (5) Check the screen entry with the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.70.5
(01-01-2026)
Field 02CTY - City

- (1) Field 02CTY, is located in the entity section of the return.
- (2) **Major City Code:**
- (3) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

(4) **Invalid Conditions:**

(5) This Field is invalid if:

- a. Any character not alphabetic or blank is present,
- b. City is present and the first position is blank,
- c. City is present and the second and third positions are blank,
- d. Any characters follow the first two adjoining blanks,
- e. An invalid Major City Code is present,
- f. Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

(6) **Correction Procedures:**

- (7) Compare the screen entry with the entry on the return and attachments.
- (8) Correct any coding or transcription errors.
- (9) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.70.6
(01-01-2026)

Field 02ST - State

- (1) Field 02ST, is located in the entity section of the return.

(2) **Invalid Conditions:**

- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475.

(4) **Correction Procedures:**

- (5) Check the Field on the screen against the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.70.7
(01-01-2026)

Field 02ZIP - ZIP Code

- (1) Field 02ZIP, is located in the entity section of the return.

(2) **Invalid Conditions:**

- (3) This Field is invalid if:

- a. Blank,
- b. The fourth and fifth position are 00.

(4) **Correction Procedures:**

- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.

- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.71
(01-01-2026)
**Section 03 - Field
Descriptions**

- (1) Section 03 Fields are located in Form 1120-POL Edit Sheet.
- (2) Listed below are the Fields contained in Section 03 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	03MIC	Missing Schedule Code	Edit Sheet, Line 8	2
2.	03PIC	Penalty and Interest Code	Edit Sheet, Line 6	1
3.	03ADC	Audit Codes	Edit Sheet, Line 2	3
4.	03EO	EOMF Codes	Right top margin of Form 1120-POL next to year	1

3.12.12.71.1
(01-01-2026)
**Field 03MIC - Missing
Schedule Code**

- (1) Field 03MIC, Missing Schedule code, is located on Line 8 of the Edit Sheet.
- (2) Valid Missing Schedule Codes are:
- **Code 29** - Form 1118, Computation of Foreign Tax Credit-Corporations
 - **Code 32** - Schedule D, Capital Gains and Losses
 - **Code 33** - Form 4255, Recapture of Investment Credit
 - **Code 35** - Form 4797, Sale of Business Property
 - **Code 37** - Form 5735, Computation of Possessions Corporation Tax Credit Under Section 936
 - **Code 39** - Form 6478, Credit for Alcohol Used as Fuel
 - **Code 40** - Form 6765, Credit for Increasing Research Activities
 - **Code 43** - Form 3800, General Business Credit
 - **Code 44** - Form 8586, Low Income Housing
 - **Code 45** - Form 8611, Recapture of Low-Income Housing Credit
 - **Code 46** - Form 8801, Credit for Prior Year Minimum Tax
 - **Code 47** - Form 8826, Disabled Access Credit
 - **Code 48** - Form 8830, Enhanced Oil Recovery Credit
 - **Code 49** - Form 8843, Qualified electric Vehicle Credit
 - **Code 50** - Form 8835, Renewable Electricity and Refined Coal Production Credit
 - **Code 52** - Form 8846, Credit for Employer Social Security Taxes paid on Certain Employee Cash Tips
 - **Code 53** - Form 8847, Credit for Contributions to Certain Community Development Corporations
 - **Code 57** - Form 8874, New Markets Credit
 - **Code 58** - Form 8881, Credit for Small Employer Pension Plan
 - **Code 59** - Form 8882, Credit for Employer Provided Child Care
- (3) If Field 03MIC is invalid, correct any coding or transcription errors.

3.12.12.71.2
(01-01-2026)

**Field 03PIC - Penalty
and Interest Code**

- (1) Field 03PIC, Penalty and Interest Code, is located on Line 6 of the Edit Sheet.
- (2) Precomputed Penalty and Interest Code is edited on Line 6 of the Edit Sheet when the return indicates an amount for precomputed penalty and interest and
- (3) Valid codes are blank or "1".
- (4) **Invalid Conditions:**
- (5) Field 03PIC is invalid if other than blank or "1".
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) If Field 03PIC is other than "1", delete the entry.

#

3.12.12.71.3
(01-01-2026)

**Field 03ADC - Audit
Code**

- (1) Field 03ADC, Audit Code, is located on Line 2 of the edit sheet.
- (2) Valid codes are blank and "2".
- (3) **Invalid Conditions:**
- (4) This Field displays as invalid if other than blank or "2".
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) If Field 03ADC is present and other than "2", delete the Field.
- (8) Enter Audit Code "2" if any of the following apply:
 - a. The "Additional Information", "Yes" box is checked for Question 2 of page 1.
 - b. Form 1118, Foreign Tax Credit, is attached and Schedule J, Line 6a, Form 1118 is more than \$25,000.
 - c. Form 926, Return by a Transferor of Property to a Foreign Corporation, is attached.
 - d. Form 8621, Return by a Shareholder of a Passive Foreign Investment Company, was attached, and Part IV lines 10a through 11 have an entry of \$500,000 or more. If original Form 8621 is attached, detach and route to PSPC
 - e. Form 8873, Extraterritorial Income Exclusion, is attached,
 - f. An indication that a section 936 credit is being claimed (e.g. presence of Form 5735, American Samoa Economic Development Credit).

Note: The return is unprocessable when section 936 credit is claimed. SSPND 420. Rejects will cancel DLN and transship return to PSPC.

3.12.12.71.4
(01-01-2026)

**Field 03EO - EOMF
Codes**

- (1) Field 03EO, EOMF Codes, is located in the right top margin of the return.
- (2) Valid codes are blank and "1".

- (3) If the Section 501(c) box at the top of the Form 1120-POL is checked, a "1" is edited in the margin to the right of the box.
- (4) **Invalid Conditions:**
- (5) Field 03EO is invalid if other than blank or "1".
- (6) **Correction Procedures:**
- (7) Correct and coding or transcription errors.
- (8) If the Section 501(c) box at the top of the Form 8621 is checked, enter a "1" in Field 03EO.
- (9) If Field 03EO is other than "1", delete the Field.

3.12.12.72
(01-01-2026)
**Section 04 - Field
Descriptions**

- (1) Section 04 Fields are located in Form 1120-POL.
- (2) All Fields are dollars only **except Field 0408** and are located in the Income portion of the return.
- (3) All Fields may be positive or negative except Field 0405 which is positive only.
- (4) Listed below are the Fields contained in Section 04 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	0401	Dividends Income	Line 1	10
2.	0402	Taxable Interest Income	Line 2	10
3.	0403	Gross Rents Income	Line 3	10
4.	0404	Gross Royalties Income	Line 4	10
5.	0405	Net Capital Gains (Schedule D) Income	Line 5	10
6.	0406	Net Gains/Losses (Form 4797) Income	Line 6	10
7.	0407	Other Income	Line 7	15
8.	0408	Total Income	Line 8	15
9.	>>>>	Total Income Computer	Computer-generated	15

- (5) **Invalid Conditions:**
- (6) These Fields are invalid if they are not all numeric or blank.
- (7) **Correction Procedures:**
- (8) Correct any coding or transcription errors.

3.12.12.73
(01-01-2026)
**Section 05 - Field
Descriptions**

- (1) Section 05 Fields are located in Form 1120-POL.
- (2) All Fields are dollars only except Field 0516 and are located in the Deductions portion of the return
- (3) All Fields may be positive or negative except Field 0518 which is positive only.
- (4) Listed below are the Fields contained in Section 05 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	0509	Salaries and Wages	Line 9	10
2.	0510	Repairs and Maintenance	Line 10	10
3.	0511	Rents	Line 11	10
4.	0512	Taxes and Licenses	Line 12	10
5.	0513	Interest	Line 13	10
6.	0514	Depreciation (Form 4562)	Line 14	10
7.	0515	Other	Line 15	10
8.	0516	Total Deductions	Line 16	15
9.	>>>>	Total Deductions Underprint	Computer-generated	15
10.	0518	Specific Deduction	Line 18	3
11.	0519>	Taxable Income (Generated)	Line 19	15

- (5) **Invalid Conditions:**
- (6) These Fields are invalid if they are not all numeric or blank.
- (7) **Correction Procedures:**
- (8) Correct any coding or transcription errors.
- (9) Field 0518, Specific Deduction, is invalid if it is not \$100 or "0" (zero).
- (10) If the taxpayer has entered an amount not equal to \$100, change the amount to \$100.

3.12.12.74
(01-01-2026)
**Section 06 - Field
Descriptions**

- (1) All Fields are dollars and cents. All Fields are positive only except Field 06B/R which may be positive or negative.

- (2) Listed below are the Fields contained in Section 06 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	0620>	Gross Income Tax (Generated)	Computer-generated	13
2.	0621A	Foreign tax credit	Line 21a	13
3.	0621B	Other credits	Line 21b	13
4.	0621C	General business credit	Line 21c	13
5.	0621D	Total tax credits	Line 21d	13
6.	0622	Total Tax	Line 22	13
7.	0622Q	Total Overpayment and Estimated Tax Credits	Line 22 dotted line	13
8.	>>>>	Total Gross Tax Underprint	Computer-generated Underprint	13
9.	0623A	Tax deposited with Form 7004	Line 23a	11
10.	0623B	Credit from tax paid on undistributed capital gains	Line 23b	11
11.	0623C	Credit for Federal Tax on Fuels	Line 23c	15
12.	0623D	Elective Payment Election Amount	Line 23d	15
13.	06EPV	EPE-Verified-AMT	Line 23e	15
14.	06B/R	Balance Due/Overpayment	Line 24/25	12
15.	>>>>	Balance Due/Overpayment underprint	Computer-generated Underprint	12
16.	>>>>	Statutory Credited Underprint	Computer-generated Underprint	13
17.	06MCT	Manually Corrected Tax	ERS input only	13
18.	06RC>	Refundable Credits (Generated)	Line 23d	13

- (3) **Invalid Conditions:**

(4) These Fields are invalid if they are not all numeric or blank.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

3.12.12.75
(01-01-2026)

**Section 15 - Field
Descriptions**

(1) Section 15 contains information from Form 4136, Credit for Federal Tax Paid on Fuels.

(2) These Fields are positive and dollars only.

(3) Form 4136 is transcribed using the credit amount (amount of claim) and corresponding Credit Reference Number (CRN) until all amounts and CRNs are entered. The first 12 credit amounts and CRNs will display in Section 15.

(4) Listed below are the Fields contained in Section 15 showing the Field designator and title:

No.	Field	Field Title
1.	15TG>	Total Gas Tax Credit (Generated)
2.	15A01	Amount of Claim 1
3.	15C01	CRN 1
4.	15A02	Amount of Claim 2
5.	15C02	CRN 2
6.	15A03	Amount of Claim 3
7.	15C03	CRN 3
8.	15A04	Amount of Claim 4
9.	15C04	CRN 4
10.	15A05	Amount of Claim 5
11.	15C05	CRN 5
12.	15A06	Amount of Claim 6
13.	15C06	CRN 6
14.	15A07	Amount of Claim 7
15.	15C07	CRN 7
16.	15A08	Amount of Claim 8
17.	15C08	CRN 8
18.	15A09	Amount of Claim 9
19.	15C09	CRN 9
20.	15A10	Amount of Claim 10
21.	15C10	CRN 10
22.	15A11	Amount of Claim 11
23.	15C11	CRN 11
24.	15A12	Amount of Claim 12
25.	15C12	CRN 12

(5) Invalid Conditions:

(6) These Fields are invalid if they are not all numeric or blank.

(7) Correction Procedures:

(8) Correct any coding or transcription errors.

(9) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).

- Correspond if Form 4136 is NOT attached or

- If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

(10) For more information on TPNC Literals see *TPNC 90 Literals*

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.76
(01-01-2026)

**Section 16 - Field
Descriptions**

- (1) Sections 16 contains information from Form 4136, Credit for Federal Tax Paid on Fuels.
- (2) These Fields are positive only, dollars and cents.
- (3) Listed below are the Fields contained in Section 16 showing the Field designator and title:

No.	Field	Field Title
1.	16A01	Amount of Claim 13
2.	16C01	CRN 13
3.	16A02	Amount of Claim 14
4.	16C02	CRN 14
5.	16A03	Amount of Claim 15
6.	16C03	CRN 15
7.	16A04	Amount of Claim 16
8.	16C04	CRN 16
9.	16A05	Amount of Claim 17
10.	16C05	CRN 17
11.	16A06	Amount of Claim 18
12.	16C06	CRN 18
13.	16A07	Amount of Claim 19
14.	16C07	CRN 19
15.	16A08	Amount of Claim 20
16.	16C08	CRN 20
17.	16A09	Amount of Claim 21
18.	16C09	CRN 21
19.	16A10	Amount of Claim 22
20.	16C10	CRN 22
21.	16A11	Amount of Claim 23
22.	16C11	CRN 23
23.	16A12	Amount of Claim 24
24.	16C12	CRN 24

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).

- Correspond if Form 4136 is not attached.
- If **no reply**, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

(9) For more information on TPNC Literals see *TPNC 90 Literals*

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.77
(01-01-2026)
**Section 17 - Field
Descriptions**

- (1) Section 17 contains information from Form 4136, Credit for Federal Tax Paid on Fuels.
- (2) These Fields are positive only, dollars and cents.
- (3) Listed below are the Fields contained in Section 17 showing the Field designa-
tor and title:

No.	Field	Field Title
1.	17A01	Amount of Claim 25
2.	17C01	CRN 25
3.	17A02	Amount of Claim 26
4.	17C02	CRN 26
5.	17A03	Amount of Claim 27
6.	17C03	CRN 27
7.	17A04	Amount of Claim 28
8.	17C04	CRN 28
9.	17A05	Amount of Claim 29
10.	17C05	CRN 29
11.	17A06	Amount of Claim 30
12.	17C06	CRN 30
13.	17A07	Amount of Claim 31
14.	17C07	CRN 31
15.	17A08	Amount of Claim 32
16.	17C08	CRN 32
17.	17A09	Amount of Claim 33
18.	17C09	CRN 33
19.	17A10	Amount of Claim 34
20.	17C10	CRN 34
21.	17A11	Amount of Claim 35
22.	17C11	CRN 35
23.	17A12	Amount of Claim 36
24.	17C12	CRN 36

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).

- a. Correspond if Form 4136 is not attached.
- b. If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

- (9) For more information on TPNC Literals see *TPNC 90 Literals*

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.78
(01-01-2026)

Section 18 - Field Descriptions

- (1) Section 18 contains information from Form 4136, Credit for Federal Tax Paid on Fuels.
- (2) These Fields are positive only, dollars and cents.
- (3) Listed below are the Fields contained in Section 18 showing the Field designator and title:

No.	Field	Field Title
1.	18A01	Amount of Claim 37
2.	18C01	CRN 37
3.	18A02	Amount of Claim 38
4.	18C02	CRN 38
5.	18A03	Amount of Claim 39
6.	18C03	CRN 39
7.	18A04	Amount of Claim 40
8.	18C04	CRN 40
9.	18A05	Amount of Claim 41
10.	18C05	CRN 41
11.	18A06	Amount of Claim 42
12.	18C06	CRN 42
13.	18A07	Amount of Claim 43
14.	18C07	CRN 43

- (4) **Invalid Conditions:**
- (5) These Fields are invalid if they are not all numeric or blank.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).
- a. Correspond if Form 4136 is not attached.

- b. If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

(9) For more information on TPNC Literals see *TPNC 90 Literals*

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.79
(01-01-2026)
Section 19 - Field Descriptions

- (1) Section 19 Fields are located in Form 8978, Partner's Additional Reporting Year Tax, Parts I-III.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, "blank" or "0" (zero).
- (4) These Fields are located on Form 8978.

No.	Field	Field Title	Location	Max Length
1.	1914	Total increase/decrease to reporting year tax	Part I, Line 14	15
2.	1916	Total Penalties	Part II, Line 16	15
3.	1918	Total Interest	Part III, Line 18	15

- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.

3.12.12.80
(01-01-2026)
Section 23 - Field Descriptions

- (1) Section 23 Fields are located in Form 3800, General Business Credit, Part III.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, "blank" or "0" (zero).
- (4) These fields are located on the Form 3800.

No.	Field	Field Title	Location	Max Length
1.	231BB	Form 7207	Line 1b, Col. (b)	12
2.	231BF	Form 7207 Credit Transfer Election Amount	Line 1b, Col. (f)	15

No.	Field	Field Title	Location	Max Length
3.	231BG	Form 7207 Credit Allowed After Passive Activity Limit	Line 1b, Col. (g)	15
4.	231BH	Form 7207 Gross Elective Payment Election Amount	Line 1b, Col. (h)	15
5.	231BJ	Form 7207 Net Elective Payment Election Amount Line	Line 1b, Col. (j)	15
6.	231DB	Form 3468, Investment Credit, Registration Number	Line 1d, Col. (b)	12
7.	231DF	Form 3468 Credit Transfer Election Amount	Line 1d, Col. (f)	15
8.	231DG	Form 3468 Credit Allowed After Passive Activity Limit	Line 1d, Col. (g)	15
9.	231DH	Form 3468 Gross Elective Payment Election	Line 1d, Col. (h)	15
10.	231DJ	Form 3468 Net Elective Payment Election Credit Amount	Line 1d, Col. (j)	15
11.	231FB	Form 8835, Part II Registration Number	Line 1f, Col. (b)	12
12.	231FF	Form 8835 Credit Transfer Election Amount	Line 1f, Col. (f)	15
13.	231FG	Form 8835 Credit Allowed After Passive Activity Limit	Line 1f, Col. (g)	15
14.	231GB	Form 7210, Clean Hydrogen Production Credit, Registration Number	Line 1g, Col. (b)	12
15.	231GF	Form 7210 Credit Transfer Election Amount	Line 1g, Col. (f)	15
16.	231GG	Form 7210 Credit Allowed After Passive Activity Limit	Line 1g, Col. (g)	15

No.	Field	Field Title	Location	Max Length
17.	231GH	Form 7210 Gross Elective Payment Election	Line 1g, Col. (h)	15
18.	231GJ	Form 7210 Net Elective Payment Election Credit Amount	Line 1g, Col. (j)	15

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

3.12.12.81
(01-01-2026)
Section 24 - Field Descriptions

(1) Section 24 Fields are located in Form 3800, Part III.

(2) All Fields are numeric and positive.

(3) Fields are valid if numeric, "blank" or "0" (zero).

No.	Field	Field Title	Location	Max Length
1.	241OB	Form 3468, Part IV Registration Number	Line 1o, Col. (b)	12
2.	241OF	FILLER-SECT24-G	Line 1o, Col. (f)	
3.	241OG	Form 3468, Part IV, Credit Allowed After Passive Activity Limit	Line 1o, Col. (g)	15
4.	241OH	Form 3468, PT IV Gross Elective Payment Election	Line 1o, Col. (h)	15
5.	241OJ	Form 3468, Part IV Net Elective Payment Election Credit Amount	Line 1o, Col. (j)	15
6.	241QB	Form 7218, Elective payment registration number	Line 1q, Col. (b)	12
7.	241QF	Form 7218 Credit Transfer Election Amount	Line 1q, Col. (f)	15
8.	241QG	Form 3468 Credit Allowed After Passive Activity Limit	Line 1q, Col. (g)	15

No.	Field	Field Title	Location	Max Length
9.	241QH	Form 3468 Gross Elective Payment Election	Line 1q, Col. (h)	15
10.	241QJ	Form 3468 Net Elective Payment Election Credit Amount	Line 1q, Col. (j)	15
11.	241SB	Form 8911, Registration Number	Line 1s, Col. (b)	12
12.	241SF	Form 8911 Credit Transfer Election Amount	Line 1s, Col. (f)	15
13.	241SG	Form 8911 Credit Allowed After Passive Activity Limit	Line 1s, Col. (g)	15
14.	241SH	Form 8911 Gross Elective Payment Election	Line 1s, Col. (h)	15
15.	241SJ	Form 8911 Net Elective Payment Election Credit Amount	Line 1s, Col. (j)	15
16.	241UB	Form 7213, Nuclear Power Production Credit, Part II Registration Number	Line 1u, Col. (b)	12
17.	241UF	Form 7213 Credit Transfer Election Amount	Line 1u, Col. (f)	15
18.	241UG	Form 7213 Credit Allowed After Passive Activity Limit	Line 1u, Col (g)	15
19.	241UH	Form 7213 Gross Elective Payment Election	Line 1u, Col. (h)	15
20.	241UJ	Form 7213 Net Elective Payment Election Credit Amount	Line 1u, Col. (j)	15
21.	241VB	Form 3468, Part V Registration Number	Line 1v, Col. (b)	12
22.	241VF	Form 3468, Part V Credit Transfer Election Amount	Line 1v, Col. (f)	15

No.	Field	Field Title	Location	Max Length
23.	241VG	Form 3468, Part V Credit Allowed After Passive Activity Limit	Line 1v, Col. (g)	15
24.	241VH	Form 3468, Part V Gross Elective Payment Election	Line 1v, Col. (h)	15
25.	241VJ	Form 3468, Part V Net Elective Payment Election Credit Amount	Line 1v, Col. (j)	15
26.	241XB	Form 8933, Carbon Oxide Sequestration Credit, Registration Number	Line 1x, Col. (b)	12
27.	241XF	Form 8933 Credit Transfer Election Amount	Line 1x, Col. (f)	15
28.	241XG	Form 8933 Credit Allowed After Passive Activity Limit	Line 1x, Col. (g)	15
29.	241XH	Form 8933 Gross Elective Payment Election	Line 1x Col. (h)	15
30.	241XJ	Form 8933 Net Elective Payment Election Credit Amount	Line 1x Col. (j)	15

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

3.12.12.82
(01-01-2026)
Section 25 - Field Descriptions

(1) Section 25 Fields are located in Form 3800, Part III.

(2) All Fields are numeric and positive.

No.	Field	Field Title	Location	Max Length
1.	25AAB	Form 8936, Clean Vehicle Credit, Part V Registration Number	Line 1aa, Col. (b).	12
2.	25AAG	Form 8936, Part V Credit Allowed After Passive Activity Limit	Line 1aa, Col. (g)	15

No.	Field	Field Title	Location	Max Length
3.	25AAH	Form 8936, Part V Gross Elective Payment Election	Line 1aa, Col. (h)	15
4.	25AAJ	Form 8936, Part V Net Elective Payment Election Credit Amount	Line 1aa, Col (j)	15
5.	25GGB	Form 7211, Clean Electricity Production Credit, Registration Number	Line 1gg, Col. (b).	12
6.	25GGF	Form 7211, Credit Transfer Election Amount	Line 1gg, Col. (f)	15
7.	25GGG	Form 7211, Credit Allowed After Passive Activity Limit	Line 1gg, Col. (g).	15
8.	25GGH	Form 7211, Gross Elective Payment Election	Line 1gg, Col. (h).	15
9.	25GGJ	Form 7211, Gross Elective Payment Election	Line 1gg, Col. (j)	15
10.	254AB	Form 3468, Part VI Registration Number	Line 4a, Col. (b)	12
11.	254AF	Form 3468, Part VI Credit Transfer Election Amount	Line 4a, Col. (f)	15
12.	254AG	Form 3468, Part VI Credit Allowed After Passive Activity Limit	Line 4a, Col. (g)	15
13.	254AH	Form 3468, PT VI Gross Elective Payment Election	Line 4a, Col. (h)	15
14.	254AJ	Form 3468, PT VI Net Elective Payment Election Credit Amount	Line 4a, Col. (j)	15
15.	254EB	Form 8835, Renewable Electricity Production Credit, Part II Registration Number	Line 4e, Col. (b)	12

No.	Field	Field Title	Location	Max Length
16.	254EF	Form 8835, Part II Credit Transfer Election Amount	Line 4e, Col. (f)	15
17.	254EG	Form 8835, Part II Credit Allowed After Passive Activity Limit	Line 4e, Col. (g)	15
18.	254EH	Form 8835, PT II Gross Elective Payment Election	Line 4e, Col. (h)	15
19.	254EJ	Form 8835, PT II Net Elective Payment Election Credit Amount	Part III, Line 4e, Col. (j)	15
20.	25IND	DATA-PRESENT-SECT-5-IND	Form 3800,(edited bottom right margin of Page 4).	1

(3) **Invalid Conditions:**

(4) Fields are valid if numeric, "blank" or "0" (zero).

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

3.12.12.83
(01-01-2026)
Section 31 - Field Descriptions

(1) Section 31 Fields are located in Form 8936, Schedule A.

(2) All Fields are numeric and positive.

(3) Fields are valid if numeric, "blank" or "0" (zero).

No.	Field	Field Title	Location	Max Length
1.	311VI	Vehicle Identification Number (VIN)	First Schedule A, Part I, Line 2	17
2.	311DT	Placed in service date	First Schedule A, Part I, Line 3	8
3.	31109	Tentative credit amount	First Schedule A, Part II, Line 9	15
4.	31111	Credit amount for business use of new clean vehicle	Part II, Line 11	15
5.	31117	Smaller of Line 15 or Line 16	First Schedule A, Part IV, Line 17	15

No.	Field	Field Title	Location	Max Length
6.	31126	Smaller of Line 24 or Line 25	First Schedule A, Part V, Line 26	15
7.	312VI	Vehicle Identification Number (VIN)	Second Schedule A, Part I, Line 2	17
8.	312DT	Placed in service date	Second Schedule A, Part I, Line 3	8
9.	31209	Tentative credit amount	Second Schedule A, Part I, Line 9	15
10.	31211	Credit amount for business use of new clean vehicle	Part II, Line 11	15
11.	31217	Smaller of Line 15 or Line 16	Second Schedule A, Part IV, Line 17	15
12.	31226	Smaller of Line 24 or Line 25	Second Schedule A, Part V, Line 26	15

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

3.12.12.84
(01-01-2026)

Section 60 - Field Descriptions

- (1) Section 60 Fields are located in Form 8050.

- (2) Listed below are the Fields contained in Section 60 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	60RTN	Routing Transit Number	Line 1	9
2.	60TDA	Type of Depositor Account Indicator	Line 3	1
3.	60DAN	Deposit Account Number	Line 2	17

(3) **Invalid Conditions:**

- (4) Valid for Tax Period 202501 and later.
- (5) Field 60RTN must be numeric.
- (6) Field 60TDA must be 1 alpha position.
- (7) Field 60DAN must be numeric.

- **C** = Checking account.
- **S** = Saving account.

(8) **Correction Procedures:**

- (9) Refer to Form 8050 to verify the entry.
- (10) Correct any coding or transcription errors.
- (11) Routing number present but the Account number is NOT present. Delete Section.
- (12) Routing number NOT present but the Account number is present. Delete Section.
- (13) Routing and/or Account number altered OR one or both numbers have been lined through by another area. Delete Section.

3.12.12.85
(01-01-2026)

**Form 1120-POL -
Math/Consistency Errors
Priority IV**

- (1) A priority IV error will display whenever the contents of one Field is inconsistent with another Field, or when the math computation is incorrect.
- (2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) The Field labeled **CL** will be displayed for the entry of a Clear Field, on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected, and all IRM procedures must be applied BEFORE entering a "C" in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field or,
 - c. Entering a TPNC. See Exhibit 3.12.12-12 for a list of valid codes for Form 1120-POL, or
 - d. Suspending the document (SSPND) with the appropriate Action Code (AC).

3.12.12.85.1
(01-01-2026)

Error Code 010

- (1) **Error Code 010 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01CAF	CAF Code
3.	01CBI	Paid Preparer Checkbox Indicator
4.	01PSN	Tax Preparer PTIN
5.	01PEN	Tax Preparer EIN
6.	01PTN	Preparer Phone Number
7.	01CBT	Paid Preparer Phone Number
8.	02CON	In Care of Name
9.	02FAD	Foreign Address
10.	S02DP	Section 02
11.	S03DP	Section 03
12.	S04DP	Section 04
13.	S05DP	Section 05
14.	S06DP	Section 06
15.	S15DP	Section 15
16.	S16DP	Section 16
17.	S17DP	Section 17
18.	S18DP	Section 18
19.	S19DP	Section 19
20.	S20DP	Section 20
21.	S23DP	Section 23
22.	S24DP	Section 24
23.	S25DP	Section 25
24.	S31DP	Section 31
25.	S35DP	Section 35

(2) **ANY SECTION OTHER THAN 01 IS PRESENT**

(3) **Invalid Conditions:**

(4) Error Code 010 will generate when CCC "G" is present and entries other than 01EIN, 01NC, 01TXP, 01CCC, 01CRD and 01RCD are present.

(5) **Correction Procedures:**

(6) Correct all misplaced entries, coding and transcription errors.

(7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.

(8) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.1.2 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none">1. DLSEC to delete all sections except Section 01.2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none">1. Enter all necessary data.2. Ensure that Section 01 Fields are correct.3. Delete the G in Field 01CCC.

3.12.12.85.2
(01-01-2026)
Error Code 122

(1) **Error Code 122 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	15TG>	Total Fuel Credit Generated
3.	15A01	Amount of Claim 1
4.	15C01	CRN 1
5.	15A02	Amount of Claim 2
6.	15C02	CRN 2
7.	15A03	Amount of Claim 3
8.	15C03	CRN 3
9.	15A04	Amount of Claim 4
10.	15C04	CRN 4
11.	15A05	Amount of Claim 5
12.	15C05	CRN 5
13.	15A06	Amount of Claim 6
14.	15C06	CRN 6
15.	15A07	Amount of Claim 7
16.	15C07	CRN 7
17.	15A08	Amount of Claim 8
18.	15C08	CRN 8
19.	15A09	Amount of Claim 9
20.	15C09	CRN 9
21.	15A10	Amount of Claim 10
22.	15C10	CRN 10
23.	15A11	Amount of Claim 11
24.	15C11	CRN 11
25.	15A12	Amount of Claim 12
26.	15C12	CRN 12
27.	16A01	Amount of Claim 13
28.	16C01	CRN 13
29.	16A02	Amount of Claim 14
30.	16C02	CRN 14
31.	16A03	Amount of Claim 15
32.	16C03	CRN 15
33.	16A04	Amount of Claim 16

No.	Field	Explanation
34.	16C04	CRN 16
35.	16A05	Amount of Claim 17
36.	16C05	CRN 17
37.	16A06	Amount of Claim 18
38.	16C06	CRN 18
39.	16A07	Amount of Claim 19
40.	16C07	CRN 19
41.	16A08	Amount of Claim 20
42.	16C08	CRN 20
43.	16A09	Amount of Claim 21
44.	16C09	CRN 21
45.	16A10	Amount of Claim 22
46.	16C10	CRN 22
47.	16A11	Amount of Claim 23
48.	16C11	CRN 23
49.	16A12	Amount of Claim 24
50.	16C12	CRN 24

(2) "SECTION 17 or 18 PRESENT".

(3) **Invalid Conditions:**

(4) Error Code 122 will generate when any of the following conditions are present:

- A credit amount is present and the corresponding credit reference number (CRN) is not present.
- A CRN is present and the corresponding credit amount is not present.
- A CRN and amount are claimed for an invalid tax period as shown below.

No.	CRN	Valid Period
1.	CRN 306 is present	Tax period is prior to 200601
2.	CRN 307 is present	Tax Period is prior to 200601 or subsequent to 201811
3.	CRN 309 is present	Tax Period is prior to 200601
4.	CRN 310 is present	Tax Period is prior to 200601

No.	CRN	Valid Period
5.	CRN 318 is present	Tax Period is subsequent to 199707
6.	CRN 324 is present	Tax Period is prior to 199701
7.	CRN 346 is present	Tax Period is prior to 199801
8.	CRN 347 is present	Tax Period is prior to 199801
9.	CRN 350 is present	Tax Period is prior to 199801
10.	CRN 352 is present	Tax Period is subsequent to 199411
11.	CRN 356 is present	Tax Period is prior to 199301 or subsequent to 200412
12.	CRN 357 is present	Tax Period is prior to 199301 or subsequent to 200412
13.	CRN 359 is present	Tax Period is prior to 199301 or subsequent to 200412
14.	CRN 361 is present	Tax Period is prior to 199401
15.	CRN 362 is present	Tax Period is prior to 199401
16.	CRN 363 is present	Tax Period is prior to 199301 or subsequent to 200412
17.	CRN 369 is present	Tax Period is prior to 199401
18.	CRN 375 is present	Tax Period is prior to 199301 or subsequent to 200412
19.	CRN 376 is present	Tax Period is prior to 199301 or subsequent to 200412
20.	CRN 377 is present	Tax Period is prior to 200101 or subsequent to 200711
21.	CRN 388 is present	Tax Period is prior to 200501 or subsequent to 201811
22.	CRN 390 is present	Tax Period is prior to 200501 or subsequent to 201811
23.	CRN 393 is present	Tax Period is prior to 200501
24.	CRN 394 is present	Tax Period is prior to 200501

No.	CRN	Valid Period
25.	CRN 395 is present	Tax Period is prior to 200501 or subsequent to 200609
26.	CRN 411 is present	Tax Period is prior to 200601
27.	CRN 412 is present	Tax Period is prior to 200601
28.	CRN 413 is present	Tax Period is prior to 200601
29.	CRN 414 is present	Tax Period is prior to 200601
30.	CRN 415 is present	Tax Period is prior to 200601
31.	CRN 416 is present	Tax Period is prior to 200601
32.	CRN 417 is present	Tax Period is prior to 200601
33.	CRN 418 is present	Tax Period is prior to 200601
34.	CRN 419 is present	Tax Period is prior to 200610 or subsequent to 201411
35.	CRN 420 is present	Tax Period is prior to 200610 or subsequent to 201411
36.	CRN 421 is present	Tax Period is prior to 200610 or subsequent to 201411
37.	CRN 422 is present	Tax Period is prior to 200610 or subsequent to 201508
38.	CRN 423 is present	Tax Period is prior to 200610 or subsequent to 201411
39.	CRN 424 is present	Tax Period is prior to 200610 or subsequent to 201411
40.	CRN 425 is present	Tax Period is prior to 200610 or subsequent to 201411
41.	CRN 426 is present	Tax Period is prior to 200610 or subsequent to 201811
42.	CRN 427 is present	Tax Period is prior to 200610 or subsequent to 201811
43.	CRN 428 is present	Tax Period is prior to 200610 or subsequent to 201811
44.	CRN 429 is present	Tax Period is prior to 200610 or subsequent to 201811

No.	CRN	Valid Period
45.	CRN 430 is present	Tax Period is prior to 200610 or subsequent to 201811
46.	CRN 431 is present	Tax Period is prior to 200610 or subsequent to 201811
47.	CRN 432 is present	Tax Period is prior to 200610 or subsequent to 201811
48.	CRN 435 is present	Tax Period is prior to 200810 or subsequent to 201411
49.	CRN 436 is present	Tax Period is prior to 200810 or subsequent to 201811
50.	CRN 437 is present	Tax Period is prior to 200810 or subsequent to 201811

(5) **Correction Procedures:**

- (6) Correct any coding and transcription errors.
- (7) Verify the CRN and credit amount is claimed for a valid tax period. If the amount claimed is for an invalid tax period, as shown above, Delete the CRN and credit amount Fields and assign TPNC 90 with the following literal: "We computed your return without applying your Credit for Federal Tax Paid on Fuels because you claimed a credit that is not valid for the tax period of your return."

Note: Some fuel credits reported on Form 4136 have expired at the end of 2018. The dates were changed above. We will disallow the credit if claimed on an invalid period and send TPNC 90 as stated above.

- (8) If more than 20 credits are claimed on Form 4136 they will need to be manually input by ERS/Rejects. Data Transcription will only input up to 20 individual credits.
- (9) For more information on TPNC Literals see *TPNC 90 Literals*

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.85.3
(01-21-2025)
Error code 124

(1) **Error Code 124 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	25RNI	EPE Registration Number Validity Indicator
3.	231BJ	Form 7207 - Net Elective Payment Election Computer Amount
4.	231DJ	Form 3468 - Net Elective Payment Election Amount
5.	231GJ	Form 7210 - Net Elective Payment Election Computer Amount
6.	241OJ	Form 3468 - Net Elective Payment Election Computer Amount
7.	241QJ	Form 7218 - Net Elective Payment Election Computer Amount
8.	241SJ	Form 8911 - Net Elective Payment Election Computer Amount
9.	241UJ	Form 7213 - Net Elective Payment Election Computer Amount
10.	241VJ	Form 3468 - Net Elective Payment Election Amount
11.	241XJ	Form 8933 - Net Elective Payment Election Computer Amount
12.	25AAJ	Form 8936 - Net Elective Payment Election Computer Amount
13.	25GGJ	Form 7211 - Net Elective Payment Election Computer Amount
14.	254AJ	Form 3468 - Net Elective Payment Election Computer Amount
15.	254EJ	Form 8835 - Net Elective Payment Election Computer Amount
16.	0623D	Elective Payment Election Amount
17.	>>>>	Total underprint
18.	06EPV	EPV Verified Amount

(2) **Invalid Conditions:**

(3) If Tax Period is 202212 and prior.

(4) **Correction Procedures:**

(5) Correct any coding and transcription errors.

(6) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.

- (7) If the taxpayer's figures are incorrect send appropriate TPNC.

No.	TPNC	Explanation
1.	56	We didn't allow the Elective Payment Election (EPE) on Form 3800, General Business Credit, because the registration number was missing or didn't match our records.
2.	73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
3.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.85.4
(01-01-2026)

Error Code 160

- (1) **Error Code 160 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	0401	Dividends Income
3.	0402	Interest Income
4.	0403	Gross Rents Income
5.	0404	Gross Royalties Income
6.	0405	Net Capital Gains (Schedule D) Income
7.	0406	Ordinary Gains/Losses (Form 4797) Income
8.	0407	Other Income
9.	0408	Total Income
10.	>>>>	Total Income Underprint
11.	0509	Salaries and Wages Deduction
12.	0510	Repairs and Maintenance Deduction
13.	0511	Rents Deduction
14.	0512	Taxes and Licenses Deduction
15.	0513	Interest Deduction
16.	0514	Depreciation Deduction
17.	0515	Other Deductions
18.	0516	Total Deductions
19.	>>>>	Total Deductions Underprint
20.	0518	Specific Deduction

(2) **SECTION 04 or 05 NOT PRESENT**(3) **Invalid Conditions:**#

#(6) **Correction Procedures:**

(7) Correct any coding and transcription errors.

(8) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.

(9) The computer adds Field 0401 through 0407 to compute Field 0408, Total Income.

(10) The computer adds Fields 0509 through 0515 to compute Field 0516, Total Deductions.

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No.	TPNC	Explanation
1.	01	We found an error in the computation of your total income.
2.	09	We found an error in the computation of your deductions.
3.	15	An error was made when your gains and losses were figured on Schedule D.
4.	16	An error was made when your gains and losses were figured on Form 4797.
5.	40	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
6.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.85.5
(01-01-2026)
Error Code 172

(1) **Error Code 172 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01PCC	Principal Campaign Committee

No.	Field	Explanation
5.	0519>	Taxable Income
6.	0622	Total Gross Tax
7.	>>>>	Total Gross Tax Underprint
8.	06MCT	Manually Corrected Tax

(2) **SECTIONS 05, 06 NOT PRESENT**(3) **Invalid Conditions:**

- (4) Field 01CCC, Computer Condition Code, "Y" is present.
- (5) Field 01TXP, Tax Period, is prior to 198912.
- (6) CCC "Y" indicates the accounting period has changed and the return is for a short period. The return must be manually verified.

(7) **Correction Procedures:**

- (8) Field 01PCC is valid if 1, 2, 3, or blank.
- (9) Correct any coding or transcription errors.
- (10) If the return is **not** a short period and the accounting period has **not changed**, delete CCC "Y".
- (11) If CCC "Y" is correct, manually verify the tax.
- (12) For Forms 1120-POL (other than a principal campaign committee), the tax rates are as follows:

No.	Tax Period	Tax Rate
1.	201801 and subsequent	21% of the Taxable Income
2.	199312 - 201712	35% of the Taxable Income.
3.	199301-199311	must be prorated (34% and 35%) of the Taxable Income.
4.	198806-199212	34% of the Taxable Income
5.	198707-198805	must be prorated (34% and 46%) of the Taxable Income.
6.	197912-198706	46% of the Taxable Income

(13)

No.	If	Then
1.	the taxpayer's tax is the manual tax,	enter a "C" in the Clear Field.
2.	the taxpayer's tax is not the manual tax amount,	enter the manually computed tax in Field 06MCT. See IRM 3.12.12.133 (Rule of Two).

#

#

- (14) If Field 01PCC is "1" or "2" the tax is computed using the 1120 corporate rate. If "3" or blank the tax is computed using the Forms 1120-POL rate.

3.12.12.85.6
(01-01-2026)
Error Code 182

(1) **Error Code 182 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	03MIC	Missing Schedule Code
4.	03ADC	Audit Codes
5.	0620>	Gross Income Tax (Generated)
6.	06TSC	Statutory Credits
7.	>>>>	Statutory Credits Underprint
8.	0622	Total Gross Tax
9.	>>>>	Total Gross Tax Underprint

(2) **Invalid Conditions:**

#

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 06TSC (Computer-generated) is the lesser of Field 06TSC or the generated amount for Field 0622, Total Gross Tax.
- (7) Apply the statutory credits in the following order:
- Form 1118, Foreign Tax Credit
 - Form 5735, Possessions Tax Credit
 - Non-conventional Fuel Credit (no form)
 - Form 3800, General Business Credit
 - Form 8827, Credit for Prior Year Minimum Tax

#

a. Correspond for support if there is no indication which credit is being

#

c. Enter appropriate missing schedule code in Field 03MIC.

Note: Total Statutory Credits cannot exceed the Total Gross Tax.

(9) If Field 06TSC is incorrect, send appropriate TPNC. The valid TPNCs are listed below:

No.	TPNC	Explanation
1.	05	We found an error in the computation of your total income tax.
2.	08	The credit claimed was more than the law allows.
3.	40	We have adjusted your tax as shown because we didn't receive a reply to our request for additional information.
4.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.85.7
(01-01-2026)
Error Code 186

(1) **Error Code 186 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01PCC	Principal Campaign Committee
5.	03MIC	Missing Schedule Code
6.	0519>	Taxable Income (Generated)
7.	0620>	Gross Income Tax (Generated)
8.	06TSC	Statutory Credits
9.	>>>>	Statutory Credits Underprint
10.	0622	Total Gross Tax
11.	>>>>	Total Gross Tax Underprint
12.	06MCT	Manually Corrected Tax
13.	06RN>	ERS Input Only - Regular-Tax-New-Rate
14.	06RO>	ERS Input Only - Regular-Tax-Old-Rate

(2) **SECTION 03 NOT PRESENT**(3) **Invalid Conditions:**#
#

(5) Field 01PCC is valid if 1, 2, 3, or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) Field 0519>, Taxable Income (Generated), is located on Form 1120-POL, Line 19. Field 0519> is Field 0408, Total Income, minus Field 0516, Total Deductions, minus Field 0518, Specific Deduction.

(9) Field 0620>, Gross Income Tax, is located on Form 1120-POL, Line 20. Field 0620>, is computed as follows for Form 1120-POL rate:

No.	Tax Period	Tax Rate
1.	201812 and subsequent	21% of the Taxable Income
2.	199312 - 201712	35% of the Taxable Income.
3.	199301-199311	must be prorated (34% and 35%) of the Taxable Income.
4.	198806-199212	34% of the Taxable Income
5.	198707-198805	must be prorated (34% and 46%) of the Taxable Income.
6.	197912-198706	46% of the Taxable Income

Exception: If the Principal Campaign Committee Box is checked use the tax rate charts. See Exhibit 3.12.12-16.

(10) Field 06TSC, Statutory Credits, is located on Form 1120-POL, Line 21.

(11) Field 0622, Total Gross Tax, is located on, Line 22. Field 0622 is computed by subtracting Field 06TSC, Statutory Credits, from Field 0620>, Gross Income Tax (Generated).

(12) If the taxpayer has checked the section 501(c) box at the top of the return or there is an entry in line 17a, 17b or 17c, accept the taxpayer's figure for taxable income. Manually compute the tax using (3) above. If the taxpayers figure is "0" zero, enter a "1" in Field 06MCT.

(13) Fields 06RN and 06RO are used by ERS employees when a Blended Tax Rate is necessary.

(14) If manual computation is required, follow the instructions in IRM 3.12.12.133. To figure the Corporate Rate use Exhibit 3.12.12-16. The Form 1120-POL rate can be figured using the previous table in IRM 3.12.12.48.10(3).

Note: If Field 01PCC is “1” or “2” the tax is computed using the Form 1120-POL corporate rate See Exhibit 3.12.12-16 for the tax rate schedules. If “3” the tax is computed using the Form 1120-POL rate.

No.	If	Then
1.	the taxpayer’s tax is correct or differs from the manually computed	enter the amount in Field 06MCT.
2.	the taxpayer’s tax is incorrect and differs from the manually computed	enter the manually computed tax in Field 06MCT. See IRM 3.12.12.133 (Rule of Two). If EC 186 redisplay or if it ripples to EC 188 and there are no additional errors, send TPNC 05.

#

No.	Code	Explanation
1.	05	Used when a return contains an error and none of the codes above apply.

3.12.12.85.8
(01-01-2024)
Error Code 187

(1) **Error Code 187 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	311VI	Vehicle Identification Number (VIN)
4.	311DT	Placed in service date
5.	31109	Tentative credit amount
6.	31111	Credit amount for business use of new clean vehicle
7.	31117	Smaller of Line 15 or Line 16
8.	31126	Smaller of Line 24 or Line 25
9.	311IN	Indicator field for results of MeF check of VIN against portal
10.	312VI	Vehicle Identification Number (VIN)
11.	312DT	Placed in service date
12.	31209	Tentative credit amount

No.	Field	Explanation
13.	31211	Credit amount for business use of new clean vehicle
14.	31217	Smaller of Line 15 or Line 16
15.	31226	Smaller of Line 24 or Line 25
16.	312IN	Indicator field for results of MeF Check of VIN against portal
17.	31RDV	Verified field for SUM-REDCD-VIN-CR-VERIFIED-AMT (ERS input only, do not include in input record)
18.	313IN	Indicator (more than two Schedule As attached)

(2) **Invalid Conditions:**

(3) If Tax Period is 202212 and prior.

(4) If other than "0" and "1".

(5) **Correction Procedures:**

(6) Correct any coding and transcription errors.

(7) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.

(8) If the taxpayer's figures are incorrect assign appropriate TPNC 73, 74, or 90 with appropriate explanation.

No.	Code	Explanation
1.	73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
2.	74	We didn't allow all or part of the credit claimed as clean vehicle credit on your return because one or more of the Vehicle Identification Numbers (VIN) reported on Schedule A (Form 8936), Clean Vehicle Credit Amount, didn't match our records.
3.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.85.9
(01-21-2025)**Error Code 188**(1) **Error Code 188 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	0622	Total Gross Tax
3.	>>>>	Total Gross Tax Underprint
4.	0623A	Form 7004 Credit
5.	0623B	Credit from Regulated Investment Company
6.	0623D	Elective Payment Election Amount
7.	>>>>>	Underprint
8.	06B/R	Balance Due/Overpayment
9.	>>>>	Balance Due/Overpayment Underprint
10.	06RC>	Refundable Credits (Generated)
11.	15TG>	Total Credit Generated
12.	15A01	Amount of Claim 1
13.	15C01	CRN 1
14.	15A02	Amount of Claim 2
15.	15C02	CRN 2
16.	15A03	Amount of Claim 3
17.	15C03	CRN 3
18.	15A04	Amount of Claim 4
19.	15C04	CRN 4
20.	15A05	Amount of Claim 5
21.	15C05	CRN 5
22.	15A06	Amount of Claim 6
23.	15C06	CRN 6
24.	15A07	Amount of Claim 7
25.	15C07	CRN 7
26.	15A08	Amount of Claim 8
27.	15C08	CRN 8
28.	15A09	Amount of Claim 9
29.	15C09	CRN 9
30.	15A10	Amount of Claim 10
31.	15C10	CRN 10
32.	15A11	Amount of Claim 11

No.	Field	Explanation
33.	15C11	CRN 11
34.	15A12	Amount of Claim 12
35.	15C12	CRN 12

“SECTION 16, 17 or 18 PRESENT”

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Field 06B/R is computed as follows:

1. Field 0622, minus,
2. Field 0623A, minus,
3. Field 0623B, minus,
4. Field 06FTE, minus,
5. Field 15TG>.

(7) Field 0623A, Tax Paid-with Extension, is located on Form 1120-POL, Line 23a. This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.

(8) Field 0623B, Credit for tax paid on undistributed capital gains, is located on Form 1120-POL, Line 23b. Correct from Form 2439. **Correspond for Form 2439**, Notice to Shareholder of Undistributed Long-Term Capital Gains, if

#

1. If “no reply”, delete Field 0623B.
2. Assign TPNC 90 with the appropriate explanation. For more information on TPNC Literals see *TPNC 90 Literals*

(9) Field 06FTE, Telephone Excise Tax Credit, is located on Form 1120-POL, Line 23d.

Note: C&E will no longer edit the TETR amount on Line 23d. This will allow all TETR claims filed on original returns to fall out in ERS. Follow the directions below to resolve EC 188 when it generates due to TETR credit.

1. Change all TETR Fields to “0” (zero) on the screen display and remove Action Code (AC) 450 if applicable.
2. Send TPNC 90 to the taxpayer with the following literal: Due to processing constraints your Credit for Federal Telephone Tax Paid could not be processed with your tax return. Your claim for this credit has been forwarded to another area to be processed.

(10) Field 15TG>, Credit for Federal Tax on Fuels, is on Form 4136, Line 17 and is entered by the taxpayer on Form 1120-POL, line 23c.

- (11) If penalty or interest is included in Field 06B/R, delete that amount from Field 06B/R.
- (12) If Field 0622 and the underprint differ but the taxpayer has tax but no taxable income, GTSEC 06 and verify the section. If the taxpayer's computation is incorrect, assign TPNC 05.
- (13) If the taxpayer shows payments on line 23d and no amounts are present on lines 23a through 23c, enter the total payments amount in Field 0623A.
- (14) If the taxpayer's computation is incorrect, send appropriate TPNC. The valid TPNCs are listed below and any previously assign TPNC:

No.	Code	Explanation
1.	05	We found an error in the computation of your total income tax.
2.	10	We found an error in the computation of the tax due, or the overpayment amount.
3.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.85.10
(01-01-2026)
Error Code 192

- (1) **Error Code 192 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code
4.	06B/R	Balance Due/Overpayment
5.	>>>>	Balance Due Overpayment Underprint

- (2) **Invalid Conditions:**

not "O".

#

Note: The computer generates Action Code (AC) 341 if Error Code is 192. This is for E-Filed returns only.

- (4) **Correction Procedures:**

- (5) Verify Field 06B/R is correct.
- (6) Verify the refund amount is \$100 million or more. If so follow the steps below. If it's under \$100 million, enter a clear code and continue processing. The refund will be generated systemically if it is not \$100 million or more.
- (7) SSPND 341

- (8) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.
- (9) Once the manual refund has been prepared enter "O" in Field 01CCC.

3.12.12.85.11
(01-01-2026)
Error Code 194

(1) **Error Code 194 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date (Generated)
6.	06B/R	Balance Due/Overpayment
7.	>>>>	Balance Due Overpayment Underprint

(2) **SECTION 03 NOT PRESENT**

(3) **Invalid Conditions:**

- (4) Field 06B/R minus, Balance Due Overpayment is \$25,000.00 or more and the process date is 20 days or more later than the Interest Penalty Date and Field 01CCC "O" is not present.

(5) **Correction Procedures:**

- (6) Verify Field 06B/R is correct.
- (7) If there is no refund or refund amount is less than \$25,000.00, enter a "C" in the Clear Field.
- (8) If the refund is \$25,000.00 or more, SSPND 341
- (9) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.
- (10) Once the manual refund is prepared or it's determined that a manual refund will not be issued, enter "O" in Field 01CCC.

3.12.12.85.12
(01-01-2026)
Error Code 196

(1) **Error Code 196 displayed Fields are:**

No.	Field	Explanation
1.	REMIT>	Remittance
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	0519>	Taxable Income
5.	0620>	Gross Income Tax (Generated)
6.	0622	Total Gross Tax

No.	Field	Explanation
7.	>>>>	Total Gross Tax Underprint
8.	06B/R	Balance Due/Overpayment
9.	>>>>	Balance Due Overpayment Underprint

(2) **Invalid Conditions:**

- (3) Remittance amount or RPS indicator is present and Field 0622, Total Gross Tax, is not present.

(4) **Correction Procedures:**

- (5) Correct any coding and transcription errors.
- (6) If the return indicates amended, revised, superseding, duplicate or any other positive indication the return is not the first return filed for this Tax Period, enter CCC "G" in Field 01CCC.
- (7) If the return is a refund return or the remittance was sent only for penalties and/or interest, enter one cent (\$.01) in Field 0622.

3.12.12.85.13
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 999 generates for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

- (5) Transmit the record.
- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.86
(01-01-2026)
Form 990-T - Sections and Fields

- (1) Beginning January 2021, all Form 990-T for current year processing must file electronically. If a Form 990-T is received for the current year, send the return back to the filer and instruct them to file electronically. SSPND 640. Prior years must be complete. If incomplete or missing information send the return back to the filer. SSPND 640.
- (2) If the Form 990-T is filed as a consolidated return Form 851, "Affiliations Schedule" must be attached. Code & Edit will initiate correspondence for the Form 851 if it's not attached.
- (3) Form 990-T can be filed as a Composite return. The filer must write Composite

#

3.12.12.87
(01-01-2026)

**Section 01 - Field
Descriptions**

- (1) Section 01 Fields are located in Form 990-T.
- (2) Form 990-T, Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (3) Listed below are the Fields contained in Section 01 showing the Field Designator, length, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01EIN	Employer Identification Number	Box D	9
3.	01NC	Name Control/Check Digit	Underlined/Mail Label	4
4.	>>>>	Name Control Underprint	Computer-generated Underprint	4
5.	01TXP	Tax Period	Return Header	6
6.	>>>>	Fiscal Month Underprint	Computer-generated Underprint	2
7.	01H1	Number of Organizations Unrelated Trades or Businesses	Form 990 Schedule I Item H	5
8.	01CCC	Computer Condition Codes	Dotted portion of Line 2-4 on page 1 of the return	10
9.	01RPC	Return Processing Code	Right margin next to line 1 on page 1	15
10.	01RCD	Received Date	Date Stamp	8
11.	01ORG	Type of Organization Code	Right margin of Items F/G	1
12.	01SS	Subsection Code	Box B page 1	2
13.	01ADC	Audit Code	Edit Sheet, Line 2	15
14.	01COR	Correspondence Indicator	Edit Sheet, Line 4	2
15.	01CRD	Correspondence Received Date	Edit Sheet Line 5 or Reply to Correspondence	8
16.	01CAF	CAF Code	Edit Sheet, Line 3	1
17.	01PIC	Penalty and Interest Indicator	Edit Sheet, Line 6	1
18.	01ISI	Installment Sales Indicator	Edit Sheet, Line 7	1
19.	01PFC	Parent Filer Code	Box k	1
20.	01PNC	Parent Name Control	Box k	4

No.	Field	Field Title	Location	Max Length
21.	01PIN	Parent EIN	Box k	9
22.	01CBI	Preparer Check Box	Signature portion of the return	1
23.	01CBT	Preparer Phone Number	Preparer Phone Number box	10
24.	01PSN	Preparer PTIN	Preparer PTIN box	9
25.	01PEN	Preparer EIN	Preparer EIN box	9
26.	01RDD>	Return Due Date	Computer-generated	8

3.12.12.87.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.87.2
(01-01-2026)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box D, Form 990-T.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - It is all "zeros" or all "9s" (nines).
- (5) **Correction Procedures:**
- (6) Check Field 01EIN with the return.
- (7) Correct any coding or transcription errors.
- (8) If the EIN was entered correctly, search for another valid EIN on the return **and attachments** and enter the correct number.
- (9) **If a correct number cannot be determined:**
- Research using Command Code NAMEB or NAMEE for the correct number.
 - If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
 - If more than one number is found or if you are unable to determine a valid EIN, SSPND 320.

- (10) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.
- (11) Do **not** send Letter 3875-C if:
 - Fewer than three digits of the EIN are transposed, different, or missing.
 - When CC INOLES indicates the account has been merged to or merged from, or
 - An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.87.3
(01-01-2026)

**Field 01NC - Name
Control/Check Digit**

- (1) Field 01NC - is the Name Control and Check Digit Field.
- (2) Name Control - This Field is located in the Entity Section of the return.
- (3) Check Digit - This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
 - b. (MM-DD-YYYY)
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below.
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (9) The name control will be the first four characters of the name as follows:
 - a. If the organization is a corporation (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual "trust" or "estate", edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a political organization or political committee (Section 527), edit the first name of the individual.
- (10) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
2.	the organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

Specific corporate name control examples to be used if **Corporation, Inc., Foundation, or Fund** are **not** present are:

- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
- **Habitat for Humanity** - Edit "HABI"
- **Little League** - Edit "LITT"
- **American Legion** - Edit "AMER"
- **AMVETS** - Edit "AMER"
- **Boy Scouts of America (NSA)** - Edit "BOYS"
- **BPOE** - Edit "BENE"
- **FOE** - Edit "FRAT"
- **VFW** - Edit "VETE"
- **PTA** - Edit "PTA" **plus** the first letter of the name of the state
- **PTO or PTSA** - Edit the first four characters of the school

(11) Specific trust or estate name control examples are:

- **Estate** - Edit the first four characters of the last name of the decedent.
- **Corporate Trust** - Edit the first four characters of the Corporation's name.
- **Individual Trust** - Edit the first four characters of the last name of the individual.
- **All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.

(12) Specific political organization name control examples are:

- **Friends of Jane Doe** - Edit "JANE"
- **Committee to Elect John Smith** - Edit "JOHN"
- **Citizens for John Doe** - Edit "JOHN"

3.12.12.87.4
(01-01-2026)

Field 01TXP - Tax Period

(1) Field 01TXP, Tax Period, is YYYYMM format.

(2) **Invalid Conditions:**

(3) This Field is invalid if:

- a. It is not numeric,
- b. Month is not 01-12,
- c. It is equal to or later than the Processing Date.
- d. Tax period is prior to 196112.

(4) **Correction Procedures:**

- (5) Do **not** correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer. SSPND 640.
- (6) Check the return **and attachments** for the correct Tax Period.
- (7) Correct any coding or transcription errors.
- (8) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.
 - a. For non-final returns, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. If the return is a "Final" use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.
- (9) If the Tax Period is prior to 196112, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.87.5
(01-01-2026)

**Field 01CCC - Computer
Condition Codes**

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from page 1, the dotted portion on Line 2-4a. See Exhibit 3.12.12-8 for a description of the codes and their uses.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. The entry is other than blank, "A", "B", "C", "D", "F", "G", "I", "J", "L", "M", "O", "Q", "R", "T", "V", "W", "X", "Y", "3", "5", "7", "8" or "9".
 - b. If CCCs "F" and "Y" are both present,
 - c. If CCC "7" is present with both CCCs "D" and "R".
- (4) **Correction Procedures:**
- (5) Compare the entry on the screen to the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.
- (8) If CCCs "F" and "Y" are both present:
 - a. If the return shows "Final", delete the "Y" code.
 - b. If the return is not a Final, delete CCC "F".
 - c. If the return is not a final or short period, delete CCCs "F" and "Y".
- (9) If CCCs "7", "D" and "R" are all present, determine the correct CCCs:
 - a. If CCC "7" is correct delete the "R" and "D".
 - b. If CCC is not correct, delete CCC "7".
- (10) If CCC "J" is present and Form 965 or Form 965-B is not indicated on the return, remove CCC "J".

- (11) IF CCC "Q" is present and the return was not filed to claim the Telephone Excise Tax refund only, delete CCC "Q".

Note: If Unpostables sends a return to ERS/Rejects requesting that CCC "Q" be deleted, remove CCC "Q".

- (12) If CCC "V" is present and the Qualified Therapeutic Credit was not claimed on Form 3800 remove CCC "V".

3.12.12.87.6
(01-01-2026)
**Field 01RPC - Return
Processing Code**

- (1) The RPC is edited in the right margin of page 1 near line 1. It's valid if "E", "F", "2", "3", "4", "7" or "8".
- (2) Valid entries are a combination of any alpha or numerics.
- (3) **Invalid Conditions:**
- (4) Field 01RPC is invalid if not one of the characters shown above.
- (5) **Correction Procedures:**
- (6) Correct coding and transcription errors.
- (7) If the RPC code was entered in error Delete the code.

3.12.12.87.7
(01-01-2026)
**Field 01RCD - Received
Date**

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
- Not present,
 - Not in YYYYMMDD format,
 - Later than the current processing date,
 - Not within the valid year, month, day range,
 - Prior to the ADP date of 196112 for Form 990-T.
- (4) **Correction Procedures:**
- (5) Compare Field 01RCD with the received date stamp on the return.
- (6) Correct any coding or transcription errors.
- (7) If the Received Date stamp is "invalid" (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (8) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:
- Note:** If an envelope is not attached use the postmark date stamped on the face of the return.

- The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed

but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Field Examiner signature date
4. The signature date
5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

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Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.87.8
(01-01-2026)

**Field 01ORG -
Organization Code**

- (1) Field 01ORG, Organization Code, is located in the right margin of page 1 next to Items F/G.
- (2) **Invalid Conditions:**
- (3) Field 01ORG is invalid if other than blank, "1", "2", "3", "4" or "5".
- (4) **Correction Procedures:**
- (5) Compare the return to Field 01ORG and correct any errors.
 - a. If no errors, research INOLES.
 - b. **Code 1** - trust with a U. S. address and SS Code 90 through 92 or filed for EPE Credit.
 - c. **Code 2** - trust with a foreign address and SS Code 90 through 92.
 - d. **Code 3** - trust with no EO section. The Form 990-T filing requirement will be "2". The name may contain the words "pension", "welfare", "benefit", "profit-sharing", "IRA", or "retirement".
 - e. **Code 4** - Corporation with a U. S. address and SS Code 00 through 27, 50, 60, 70 or 82 or if the State college/university box in entity portion line G is checked.
 - f. **Code 5** - Corporation with a foreign address and SS Code 00 through 27, 50, 60, 70, 82
 - g. If no box is checked, use other information, e.g., tax computation, to determine the correct code.
 - h. If unable to determine the Type of Organization Code (e.g., INOLES is SS 00), enter Code "3".

3.12.12.87.9
(01-01-2026)

**Field 01SS - Subsection
Code**

- (1) Field 01SS, Subsection Code, is located on page 1 of the return in Box B.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than 00, 02 through 20, 22 through 28, 29, 50, 60, 70, 71, 81, 82, or 91.
- (4) **Correction Procedures:**
- (5) Refer to Item B to determine the correct code.

- (6) Correct any coding or transcription errors.
- (7) If no errors are found, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 29, 50, 60, 70, 71, 81, 82, or 91.
- (8) If there is no SS on INOLES and the return is for a "National Railroad Retirement Investment Trust", enter "00" in Field 01SS. If the Tax Period for the "National Railroad Retirement Investment Trust" is prior to 199312, also enter "R" in Field 01CCC.
- (9) If unable to determine correct Subsection, enter "00" in Field 01SS.

Note: Subsection 90 is not valid for a Form 990-T. If the correct Subsection cannot be determined send the return to Entity to have the Subsection corrected or they will assign a new EIN.

3.12.12.87.10
(01-01-2026)
**Field 01ADC - Audit
Code**

- (1) Field 01ADC, Audit Code, is located on the Edit Sheet in Line 2.
- (2) **Invalid Conditions:**
- (3) If present, Field 01ADC must be a "3".
- (4) **Correction Procedures:**
- (5) If Field 01ADC is other than a "3" or blank, delete the entry.

3.12.12.87.11
(01-01-2026)
**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is located on Line 4 of the Edit Sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is other than "11", "12", "13", "14" or blank.
- (4) **Correction Procedures:**
- (5) Refer to Line 4 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - **11 - Reply with all information.** Use when the taxpayer's response to our request is complete; all of the information we requested is provided. (Enter the CRD if after the RDD)
 - **12 - Reply with some information.** Use when the taxpayer provides some of the information we requested, enter CCC "3".
 - **13 - Reply with no information.** Use when the taxpayer responds to our inquiry, but does not provide the information we requested, enter CCC "3".
 - **14 - No reply.** Use when the taxpayer does not respond to our request, enter CCC "3".

3.12.12.87.12
(01-01-2026)
**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, Correspondence Received Date, is 8 positions in Year, Month, Day (YYYYMMDD) format.

(2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. The entry reflects the date a reply was received.

(3) **Invalid Conditions:**

(4) This Field is invalid if:

- a. It is not numeric or blank,
- b. It is not in YYYYMMDD format,
- c. It is not in valid century, year, month, day range.

(5) **Correction Procedures:**

(6) Refer to Line 5 of the Edit Sheet to determine the correct date.

(7) Correct any coding or transcription errors.

(8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.87.13
(01-01-2023)

Field 01CAF - CAF Indicator

(1) Field 01CAF, CAF Indicator, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.87.14
(01-01-2026)

Field 01PIC - Penalty and Interest Indicator

(1) Field 01PIC, Penalty and Interest Indicator, is located on the Edit Sheet, Line 6.

(2) Valid codes are:

- a. **Blank** - normal penalty and interest,
- b. **Code 1** - there is precomputed penalty and/or interest on the return and

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(3) **Invalid Conditions:**

(4) Field 01PIC is invalid if other than specified.

(5) **Correction Procedures:**

(6) Delete Field 01PIC if:

- a. There is no pre-computed penalty and/or interest on the return **or**
- b. Field 01RCD, Received Date, is either before the Return Due Date or

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Note: CCC "R" must also be present if Penalty and Interest Indicator "1" is correct and if pre-computed interest, but not pre-computed penalty, is on the return.

(7) Correct Field 01PIC if:

- a. It is other than "1", there is pre-computed penalty and/or interest on the return **and**

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3.12.12.87.15
(01-01-2026)

**Field 01ISI - Installment
Sales Indicator**

- (1) Field 01ISI, Installment Sales Indicator, is located on the Edit sheet in Line 7, and is edited from Form 6252, Installment Sale Income, question 3.
- (2) **Invalid Conditions:**
- (3) Field 01ISI is invalid if other than specified below:
 - a. **Blank** - if Form 6252 is not attached.
 - b. **Code 1** - if the "yes" box is checked.
 - c. **Code 2** - if the "no" box is checked.
 - d. **Code 3** - if both boxes checked or neither box is checked.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) Compare Form 6252, Question 3, to Field 01ISI and correct according to codes above.
- (7) If Form 6252 is not attached, delete Field 01ISI.

3.12.12.87.16
(01-01-2026)

**Field 01PFC - Parent
Filer Code**

- (1) Field 01PFC, Parent Filer Code, is located on Form 990-T, page 1, Box K.
- (2) **Invalid Conditions:**
- (3) Field 01PFC is invalid is other than specified below
 - a. **Blank** - if neither box is checked.
 - b. **1** - if "yes" box is checked.
 - c. **2** - if "no" box is checked.
 - d. **3** - if both boxes are checked.

3.12.12.87.17
(01-01-2026)

**Field 01PNC - Parent
Name Control**

- (1) Field 01PNC is located on Form 990-T, page 1, Box I.
- (2) **Invalid Conditions:**
- (3) Field 01PNC is invalid if any of the following conditions is met:
 - a. The first position is other than alpha or numeric.
 - b. The remaining three positions are other than alpha, numeric, "&" (ampersand), "-" (hyphen) or blank.
 - c. Any character follows a blank.
- (4) **Correction Procedures:**
- (5) Refer to Box I for a name:
 - a. If a name is present, enter the Name Control in Field 01PNC.
 - b. If a name is not present, enter XXXX in Field 01PNC.

3.12.12.87.18
(01-01-2026)

Field 01PIN - Parent EIN

- (1) Field 01PIN is located on Form 990-T, Page 1, Box I.
- (2) **Invalid Conditions:**
- (3) This Field will is invalid if:
 - a. Field 01PIN is other than 9 numeric characters.
 - b. Field 01PIN is all "zeros" or all "9s" (nines).

(4) **Correction Procedures:**

(5) Refer to Box I for an EIN:

- a. If a valid EIN is present, enter it in Field 01PIN.
- b. If a valid EIN is not present, enter 12-9999999 in Field 01PIN.

3.12.12.87.19
(01-01-2026)

**Field 01CBI - Paid
Preparer Checkbox
Indicator**

(1) Field 01CBI, Paid Preparer Checkbox Indicator, is edited from the signature portion of the return.

(2) Valid entries are:

- **Blank** - if neither the "Yes" or "No" box is checked.
- **Code 1** - if the "Yes" box is checked.

(3) **Invalid Conditions:**

(4) Field 01CBI is invalid if other than "1" or blank.

(5) **Correction Procedures:**(6) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.87.20
(01-01-2026)

**Field 01CBT - Paid
Preparer Phone Number**

(1) Field 01CBT, Paid Preparer Phone Number, is transcribed from the preparer phone number in the signature portion of the return.

(2) Valid entries are a combination of any alpha or numerics.

(3) **Invalid Conditions:**

(4) Field 01CBT is invalid if the Field is not alpha or numerics.

(5) **Correction Procedures:**(6) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.87.21
(01-01-2026)

**Field 01PSN - Tax
Preparer PTIN**

(1) Field 01PSN, Tax Preparer PTIN, is transcribed from the preparer PTIN box in the signature portion of the return.

(2) The entries are any combination of numerics **except** all "zeros" or all "9s". The first character may be a "P".(3) **Invalid Conditions:**

(4) Field 01PSN is invalid if the first position is other than numeric or "P".

(5) Field 01PSN is invalid if the Field is all "zeros" (zeros) or all "9s" (nines) or first position is "P" and remaining positions are all "0" (zeros) or all "9s"(nines).

(6) **Correction Procedures:**

(7) Field 01PSN is invalid if other than the first position is not numerics.

(8) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.87.22

(01-01-2026)

**Field 01PEN - Tax
Preparer EIN**

- (1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “9s” (nines).
- (3) **Invalid Conditions:**
- (4) Field 01PEN is invalid if the Field is “zeros” or all “9s” (nines).
- (5) Field 01PEN is invalid if it is **not** all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do not attempt to correct the Field

3.12.12.88

(01-01-2026)

**Section 02 - Data
Address Fields**

- (1) Section 02 contains address changes and the **in-care-of** Name Line.
- (2)

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change, TC 014.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.88.1

(01-01-2026)

**Section 02 - Field
Descriptions**

- (1) Section 02 Fields are located in Form 990-T Entity Section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2
6.	02ZIP	ZIP Code	12

3.12.12.88.2
(01-01-2026)

**Field 02CON - In Care of
Name Line**

- (1) Field 02CON, In Care of Name Line, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, & (ampersand), - (dash), / (slash) or % (percent).

Note: The first character of the “in-care-of” name must be alpha or numeric.

(3) **Invalid Conditions:**

- (4) This Field is invalid if any of the following conditions exist:
 - a. The first position is a “%” sign and the second position is not blank,
 - b. The first character of the “in-care-of” name is not alpha or numeric,
 - c. There are two consecutive blanks between significant characters.

(5) **Correction Procedures:**

- (6) Check for transcription errors and correct as needed.

No.	If	Then
1.	a “%” is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
2.	a blank is in the first position,	<ol style="list-style-type: none"> 1. Enter “%” followed by blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
3.	the first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
4.	two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.88.3
(01-01-2026)

**Field 02FAD - Foreign
Address**

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on “G” Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if any of the following conditions exist:

- a. The Field contains other than alpha, numeric or special characters,
- b. The first position is blank,
- c. Any character follows two consecutive blanks,
- d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

(5) **Correction Procedures:**

No.	If	Then
1.	Field 02FAD is present,	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period) or "space"
2.	a foreign address is not present on the return,	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (6) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.88.4
(01-01-2026)

Field 02ADD - Street Address

- (1) Field 02ADD, is located in the Entity Section of the return. This section will contain data on returns when the address change box has been checked.

(2) **Invalid Conditions:**

- (3) This Field is invalid if any of the following conditions exist:

- a. The street address is present and the first position is blank,
- b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
- c. There are two consecutive blanks followed by valid characters,

- d. The first position is not alphabetic or numeric.

(4) **Correction Procedures:**

- (5) Check the screen entry with the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.88.5

(01-01-2026)

Field 02CTY - City

- (1) Field 02CTY, is located in the entity section of the return.

(2) **Major City Code:**

- (3) Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

(4) **Invalid Conditions:**

- (5) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

(6) **Correction Procedures:**

- (7) Compare the screen entry with the entry on the return and attachments.
- (8) Correct any coding or transcription errors.
- (9) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.88.6

(01-01-2026)

Field 02ST - State

- (1) Field 02ST, is located in the entity section of the return.

(2) **Invalid Conditions:**

- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475.

(4) **Correction Procedures:**

- (5) Check the Field on the screen against the entry on the return and attachments.

- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.88.7
(01-01-2026)

Field 02ZIP - ZIP Code

- (1) Field 02ZIP, is located in the entity section of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. Blank,
 - b. The fourth and fifth position are 00.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.89
(01-01-2026)

Section 03 - Field Descriptions

- (1) Section 03 Fields are located in Form 990-T.
- (2) All Fields for Section 03 are dollars only and can be positive or negative except Field 0331, Net Operating Loss Deduction. Input this Field as a positive value.
- (3) Listed below are the Fields contained in Section 03 showing the Field Designator, title, location on the return, and maximum length:

No.	Field	Title	Location	Max Length
1.	03A1C	Gross Receipts Less Returns	Sch A, Part I, Line 1C, Col (A)	11
2.	03A2	Cost of Goods Sold	Sch A, Part I, Line 2, Col (A)	11
3.	03C9	Investment Income	Sch A, Part I, Line 9, Col (C)	11
4.	0312	Dispose of any Investments	Sch A, Part I, Line 12, dotted portion of line	15
5.	03A13	Total Unrelated Trade Income	Sch A, Part I, Line 13, Col (A)	13
6.	03B13	Total Unrelated Trade Expenses	Sch A, Part I, Line 13, Col (B)	11
7.	03C13	Total Unrelated Trade Net	Sch A, Part I, Line 13, Col (C)	13
8.	>>>>	Total Unrelated Trade Net Underprint	Computer-generated Underprint	13
9.	0329	Total Deductions	Sch A, Part II, Line 15	11
10.	0331	Net Operating Loss Deduction	Sch A, Part II, Line 17	11
11.	03L1	Taxable Income Computed From all Unrelated Trades or Businesses	Part I, Line 1	15
12.	03L2	Amount of Disallowed Fringes	Part I, Line 2	15
13.	03L4	Charitable Contributions	Part I, Line 4	15
14.	03L5	Total of Unrelated Tax pre NOLS	Part I, Line 5	15
15.	03L6	Deduction for Net Operating Loss	Part I, Line 6	15
16.	03L7	Taxable Income Before Specific Deduction	Part I, Line 7	15
17.	03L8	Specific Deduction (ERS input only)	Part I, Line 8	11

No.	Field	Title	Location	Max Length
18.	>>>>	Specific Deduction Underprint	Computer-generated Underprint	11
19.	03L9	Section 199A Deduction	Part I, Line 9	15
20.	03L10	Total Deductions 2020 and Subsequent	Part I, Line 10	15
21.	03L11	Unrelated Business Taxable Income	Part I, Line 11	13
22.	>>>>	Unrelated Business Taxable Income Underprint	Computer-generated Underprint	13

(4) **Invalid Conditions:**

(5) Any Field in Section 03 is invalid if not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding and transcription errors.

3.12.12.89.1
(01-01-2026)
Field 03L8 - Specific Deduction

- (1) Field 03L8, Specific Deduction, is for ERS input only. **This Field is not transcribed.**
- (2) This Field is used to enter the verified amount for Specific Deduction if the organization is a diocese, province of a religious order, or convention or association of churches, it is allowed one specific deduction for each parish, individual church district or other local unit that regularly conducts an unrelated business. If the organization is entitled to more than \$1,000, there must be a schedule showing how the taxpayer arrived at the figure.
- (3) This Field is to be used only to resolve Error Code 742.
- (4) This Field is invalid if the dollar amount is \$1,000 or fewer.
- (5) Field 03L8>, Specific Deduction underprint, is located on Part I, Line 8.
- (6) This Field is not transcribed. The computer limits the deduction amount to \$1,000 or the amount of taxable income (Line 1) whichever is smaller.
- (7) The taxpayer is allowed only one \$1,000 Specific Deduction regardless of the number of businesses included in his unrelated business income.

Exception: If the organization is a diocese, province of a religious order, or convention or association of churches, it is allowed one specific deduction for each parish, individual church district or other local unit that regularly conducts an unrelated business. **If the organization is entitled to more than \$1,000, there must be a schedule showing how the taxpayer arrived at the figure.**

- (8) If the tax period is a short period, the taxpayer may have prorated the Specific Deduction rather than annualized the income. Either computation is correct. If the taxpayer prorated the Specific Deduction, the computation is \$1,000 multiplied by the number of months in the short year divided by 12.

3.12.12.90
(01-01-2026)

**Section 04 - Field
Descriptions**

- (1) Section 04 Fields are located in Form 990-T.
- (2) All money Fields for Section 04 are dollars only and positive only.
- (3) Listed below are the Fields contained in Section 04 showing the Field Designator, title, location on the return, and maximum length:

No.	Field	Title	Location	Max Length
1.	04CGC (201811 & prior year)	Controlled Group Code	Page 1, Line 8	1
2.	04MIC	Missing Schedule Code	Edit Sheet, Line 8	4
3.	04L1	Corporation Income Tax Payer	Part II, Line 1	13
4.	>>>>	Corporation Income Under- print	Computer- generated	13
5.	04L2	Trust Income Tax Taxpayer	Part II, Line 2	13
6.	>>>>	Trust Income Tax Underprint	Computer- generated	13
7.	04GVT	Gross Verified Tax (ERS Input Only)	Gross Verified Tax	13
8.	04L3	Proxy Tax	Part II, Line 3	11
9.	04L4A	Form 4255 - Recapture Tax Amount	Part II, Line 4a	13
10.	04L4B	Other Tax Amount	Part II, Line 4b	13
11.	04L5	Alternative Minimum Tax	Part II, Line 5	13
12.	>>>>	Alternative Minimum Tax Un- derprint	Computer- generated	13
13.	04L6	Noncompliant Hospital Facility Income	Part II, Line 6	13
14.	04L7	Total Tax Before Credits	Part II, Line 7	13
15.	>>>>	Total Tax Before Credits Underprint	Computer- generated	13

(4) **Invalid Conditions:**

(5) Any Field in Section 04 is invalid if not all numeric, blank or positive.

(6) **Correction Procedures:**

(7) Refer to the return to correct any coding or transcription errors.

- (8) Field 04L1 is valid for Tax Periods 201601 and subsequent. This tax is valid for 501(c) corporation and trusts.

Note: The Alternative Minimum Tax has been repealed for corporations. Fields 04TB1, 04TB2, 04TB3, 04AT1, and 04AT2 will no longer be valid for Tax Periods 201812 and subsequent.

3.12.12.90.1
(01-01-2026)

Field 04CGC - Controlled Group Code

- (1) For tax periods 201811 and prior, Field 04CGC, Controlled Group Code, is located on Form 990-T, Page 1, Line 8.
- (2) Valid Controlled Group Codes are:
 - a. **Blank** - If CCC "G" is present or the taxpayer is not a member of a controlled group.
 - b. **Code 1** - If controlled group, box on Line 35 is checked and allocation schedule is attached.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if other than specified.
- (5) **Correction Procedures:**
- (6) Determine the correct code and correct Field 04CGC accordingly.

3.12.12.90.2
(01-01-2026)

Field 04MIC - Missing Schedule Code

- (1) Field 04MIC, Missing Schedule code, is located on the Edit Sheet, Line 8.
- (2) These codes produce a request for certain schedules from the taxpayer which
- (3) Valid Missing Schedule Codes are:
 - **Code 29** - Form 1118, Computation of Foreign Tax Credit-Corporations
 - **Code 30** - Form 1116, Computation of Foreign Tax Credit-Trusts
 - **Code 33** - Form 4255, Recapture of Investment Credit
 - **Code 34** - Form 4626, Alternative Minimum Tax-Corporations
 - **Code 37** - Form 5735, Computation of Possessions Corporation Tax Credit Under Section 936
 - **Code 39** - Form 6478, Credit for Alcohol Used as Fuel
 - **Code 40** - Form 6765, Credit for Increasing Research Activities
 - **Code 42** - Form 8820, Orphan Drug Credit
 - **Code 43** - Form 3800, General Business Credit
 - **Code 44** - Form 8586, Low Income Housing
 - **Code 45** - Form 8611, Recapture of Low-Income Housing Credit
 - **Code 46** - Form 8801, Credit for Prior Year Minimum Tax
 - **Code 46** - Form 8827, Credit For Prior Year Minimum Tax - Corporations
 - **Code 47** - Form 8826, Disabled Access Credit
 - **Code 48** - Form 8830, Enhanced Oil Recovery Credit
 - **Code 50** - Form 8835, Renewable Electricity and Refined Coal Production Credit
 - **Code 52** - Form 8846, Credit for Employer Social Security Taxes paid on Certain Employee Cash Tips
 - **Code 53** - Form 8847, Credit for Contributions to Certain Community Development Corporations
 - **Code 54** - Form 8844, Empowerment Zone Employment Credit

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- **Code 55** - Form 8861, Welfare to Work Credit
- **Code 57** - Form 8874, New Markets Credit
- **Code 58** - Form 8881, Credit for Small Employer Pension Plan
- **Code 59** - Form 8882, Credit for Employer Provided Child Care
- **Code 60** - Form 8884, New York Liberty Zone Business Employee Credit

Note: The New York Liberty Zone Credit Expired on 200412 and won't be valid for Tax Periods 200501 and beyond.

- **Code 61** - Form 8864, Biodiesel Fuels Credit
- **Code 62** - Form 8896, Low Sulfur Diesel Fuel Production Credit
- **Code 63** - Form 8900, Railroad Track Maintenance Credit
- **Code 65** - Form 8906, Distilled Spirits Credit
- **Code 66** - Form 8907, Nonconventional Fuel Source Credit (obsolete as of March 6, 2016)
- **Code 67** - Form 8908, Energy Efficient Home Credit
- **Code 68** - Form 8910, Alternative Motor Vehicle Credit
- **Code 69** - Form 8911, Alternative Fuel Vehicle Refueling Property Credit
- **Code 70** - Form 5884-A, Hurricane Katrina Employee Retention Credit
- **Code 71** - Form 8941, Credit for Small Employer Health Insurance Premiums

(4) **Invalid Conditions:**

(5) This Field is invalid if other than specified.

(6) **Correction Procedures:**

(7) Determine the correct code and correct Field 04MIC accordingly.

3.12.12.91
(01-01-2026)
**Section 05 - Field
Descriptions**

- (1) Section 05 Fields are located in Form 990-T.
- (2) All Fields for Section 05 are dollars only and positive only.
- (3) Listed below are the Fields contained in Section 05 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Edit Sheet	Max Length
1.	051A	Foreign Tax Credit	Part III, Line 1a	N/A	11
2.	>>>>	Foreign Tax Credit Underprint	Computer-generated Underprint	N/A	11
3.	051B	Other Credits	Part III, Line 1b	N/A	11
4.	>>>>	Other Credits Underprint	Computer-generated Underprint	N/A	11
5.	051C	General Business Credit	Part III, Line 1c	N/A	11
6.	>>>>	General Business Credit Underprint	Computer-generated Underprint	N/A	11
7.	051D	Prior Year Minimum Tax Credit	Part III, Line 1d	N/A	11
8.	>>>>	Prior Year Minimum Tax Credit Underprint	Computer-generated Underprint	N/A	11
9.	051E	Total Statutory Credit	Part III, Line 1e	N/A	12
10.	>>>>	Total Statutory Credits Underprint	Computer-generated Underprint	N/A	12
11.	05PTC	Possessions Tax Credit	Schedule A, Part I, Line 10	9	11
12.	05LIH	Low Income Housing Credit Form 8586	Schedule A, Part I, Line 11	18	11
13.	05TSV	Total Statutory Credits Verified	ERS Input Only	N/A	12

(4) **Invalid Conditions:**

(5) Any Field in Section 05 is invalid if not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.92
(01-01-2025)
**Section 06 - Field
Descriptions**

- (1) Section 06 Fields are located in Form 990-T, Part III.
- (2) All Fields are dollars and cents except Fields 0647>, 063A, 063F and 06MCT. All Fields are positive only.
- (3) Listed below are the Fields contained in Section 06 showing the Field Designator, title, location on the Return, and maximum length:

No.	Field	Title	Location	Max Length
1.	0647>	Income Tax After Credits Computer	Computer-generated	13
2.	063A	Form 4255 Recapture Investment Income	Part III, Line 3a	15
3.	063F	Recapture Taxes	Part III, Line 3f	15
4.	06L4	Total Tax	Part III, Line 4	15
5.	>>>>	Total Tax Underprint	Computer-generated Underprint	15
6.	06L5	Form 965 or Form 965-B Net Tax Liability Paid	Part III, Line 5	15
7.	06MCT	Manually Corrected Tax (ERS input only)	ERS Input only	15

- (4) **Invalid Conditions:**
- (5) Any Field in Section 06 is invalid if not all numeric, blank or positive.
- (6) **Correction Procedures:**
- (7) Refer to the return to correct any coding or transcription errors.

3.12.12.93
(01-01-2024)
**Section 07 - Fields
Descriptions**

- (1) Section 07 Fields are located in Form 990-T, Part III.
- (2) All Fields are dollars and cents. All Fields are positive only except Field 07B/R which is positive or negative. All Fields are located on page 2 of Form 990-T.
- (3) Listed below are the Fields contained in Section 07 showing the Field Designator, title, location on the return and maximum length:

No.	Field	Field Title	Location	Max Length
1.	076A	Overpayment Credit Prior Year	Part III, Line 6a	11
2.	076B	Estimated Tax Payments	Part III, Line 6b	11
3.	076C	Tax Deposited With Extension	Part III, Line 6c	11
4.	076D	Foreign Tax Withheld Form 1042-S	Part III, Line 6d	11
5.	076E	Backup Withholding	Part III, Line 6e	11
6.	076F	Credit for Small Employer Health Insurance Premiums	Part III, Line 6f	11
7.	076G	Deemed payment election	Part III, Line 6g	15
8.	076H	Credit from a RIC or REIT (Form 2439)	Part III, Line 6h	15
9.	076I	Credit for federal tax paid on fuels (Form 4136)	Part III, Line 6i	15
10.	076J	Other credits and payments	Part III, Line 6j	15
11.	07EPV	EPE Verified Amount	ERS generated	15
12.	077>	Total Payments Computer	Part III, Line 7	12
13.	078	Estimated Tax Penalty	Part III, Line 8	11
14.	07B/R	Balance Due/Overpayment	Part III, Line(s) 9/10	15
15.	>>>>	Balance Due/Overpayment Underprint	Computer-generated Underprint	15
16.	07CRE	Credit Elect	Part III, Line 11	15

(4) **Invalid Conditions:**

- (5) Any Field in Section 07 is invalid if not all numeric, blank and positive except Field 07B/R, which can be positive or negative.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription error.

3.12.12.94
(01-01-2026)
**Section 08 - Field
Descriptions**

- (1) Section 08 Fields are located in Form 1041, Schedule I.
- (2) All Fields are dollars only. All Fields are positive or negative except Field 0854> which is positive only.
- (3) Listed below are the Fields contained in Section 08 showing the Field Designator, title, location on Form 1041, Schedule I, and maximum length:

No.	Field	Title	Location	Max Length
1.	0824	Net Operating Loss Deduction AMT	Line 22	11
2.	0825	Adjusted Alternative Minimum Taxable Income	Line 23	11
3.	0851>	Alternative Minimum Taxable Income Computer	Line 51 generated	11
4.	0854>	Tentative Minimum Tax AMT Computer	Line 54 generated	11
5.	08ATV	Total Alt. Min, Tax Verified (ERS input only)	ERS input only	11

- (4) **Invalid Conditions:**
- (5) Any Field in Section 08 is invalid if not all numeric or blank.
- (6) **Correction Procedures:**
- (7) Refer to the return to correct any coding or transcription errors.

3.12.12.95
(01-01-2026)
**Section 10 - Field
Descriptions**

- (1) **Section 10** contains data from Form 8949, Sales and Other Dispositions of Capital Assets.
- (2) All Fields are dollars only. All Fields are positive.
- (3) Listed below are the Fields contained in Section 10 showing the Field Designator, title, location on the Form 8949, and maximum length:

No.	Field	Title	Location	Max Length
1.	1003	Alternative TI Before Adjustments AMT	Form 4626, Line 3	1
2.	1004E	Adjusted Current Earnings AMT	Form 4626, Line 4e	11
3.	1006	AMTI Before NOLD AMT Computer	Alternative Tax Nol Deductible	11
4.	1012	Tentative Minimum Tax	Form 4626, Line 12	11
5.	10MTV	Tentative Minimum Tax Verified	Computer-generated	11
6.	10ZCB	Dispose of Any Investments	Form 8949, Dispose of Any Investments Checkbox	1
7.	10Z1A	Description of Property	Form 8949, Part I Line 1 column (a).	9
8.	10Z1B	Date Acquired	Form 8949, Part I Line 1 column (b)	8
9.	10Z1G	Amount of Adjustment	Form 8949, Part I Line 1 column (g).	15
10.	10Z1I	Part I Form 8949 Indicator	Additional Data in Part I	1
11.	10Y1A	Description of Property	Form 8949, Part I Line 1 column (a).	9
12.	10Y1B	Date Sold or Disposed of	Form 8949, Part I Line 1 column (b).	8
13.	10Y1G	Recaptured or Deferral Amount	Form 8949, Part I Line 1 column (g).	15
14.	10Y1I	Part I Form 8949, Indicator	Additional Data in Part I	1
15.	10Z2A	EIN	Form 8949, Part II Line 1 column (a).	9
16.	10Z2B	Date Acquired	Form 8949, Part II, Line, Column (b).	8
17.	10Z2G	Amount of Adjustment	Form 8949, Part II Line 1 column (g).	15
18.	10Z2I	Part II Form 8949, Indicator	Additional Data in Part II	1
19.	10Y2A	EIN	Form 8949, Part II Line 1 column (a).	9

No.	Field	Title	Location	Max Length
20.	10Y2B	Date Sold or Disposed of	Form 8949, Part II Line 1 column (b).	8
21.	10Y2G	Recaptured or Deferral Amount	Form 8949, Part II Line 1 column (g).	15
22.	10Y2I	Part II Form 8949, Indicator	Additional Data in Part II	1

(4) **Invalid Conditions:**

(5) Any Section 10 Field is invalid if not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.96
(01-01-2026)
**Section 11 - Field
Descriptions**

(1) Section 11 contains data from Schedule D (Form 1041), Capital Gains and Losses.

(2) All Fields are dollars only. All Fields are positive or negative except Field 11A which is negative only.

(3) Listed below are the Fields contained in Section 11 showing the Field designator, title, location on the return, and maximum length. All Fields are dollars only and 13 positions.

No.	Field	Line	Location	Max Length
1.	1117	Line 7(2) AMT	Schedule D, Part III, Line 17, Col. (2)	13
2.	1118A	Line 8a(2) AMT	Schedule D, Part III, Line 18a, Col. (2)	13
3.	1118B	Line 8b(2) AMT	Schedule D, Part III, Line 18b, Col. (2)	13
4.	1118C	Line 8c(2) AMT	Schedule D, Part III, Line 18c, Col. (2)	13
5.	1119	Line 19(2) AMT	Schedule D, Part III, Line 19, Col. (2)	13
6.	1123	Qualified Dividends AMT	Schedule D, Part V, Line 23	13
7.	1145	Line 45 AMT	Schedule D, Part V, Line 45	13
8.	>>>>	Line 45 Underprint	Computer-generated Underprint	13
9.	11D4E	Form 4952, Investment Interest Expense Deduction	Line 4e	13
10.	11D4G	Form 4952	Line 4g	13
11.	11A	ERS input only	2003 Schedule D, column (2), Line 14b(2)	13
12.	11B	ERS input only	2003 Schedule D, column (2), Line 15b	13
13.	11C	ERS input only	2003 Schedule D, column (2), Line 15c	13
14.	11D	ERS input only	2003 Schedule D, column (2), Line 16b	13

(4) **Invalid Conditions:**

(5) Any Section 11 Field is invalid if not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) On 201012 and prior forms move lines 13 to 17, 14a to 18a, 14b to 18b, 14c to 18c, 15 to 19, 19 to 23 and 34 to 45.

3.12.12.97
(01-01-2026)
**Section 13 - Field
Descriptions**

- (1) Section 13 contains data from Form 8995, Qualified Business Income Deduction Simplified Computation, and Form 8995-A, Qualified Business Income Deduction, Part IV
- (2) All Fields are dollars only. All Fields are positive or negative.
- (3) Listed below are the Fields contained in Section 13 showing the Field designator, title, location on the return, and maximum length.

No.	Field	Title	Location	Max Length
1.	1327	Qualified Business income	Line 5 (8995) or Line 27 (8995-A)	15
2.	1331	REIT/PTP Component	Line 9 (8995) or Line 31(8995-A)	15
3.	1334	Net Capital Gains	Line 12 (8995) or Line 34 (8995-A)	15
4.	1338	Domestic Production Activities Section 199A(g)	Line 38 (8995-A)	15

- (4) **Invalid Conditions:**
- (5) Any Section 13 Field is invalid if not all numeric or blank.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) Fields are numeric only.

3.12.12.98
(01-01-2026)
**Section 15 - Field
Descriptions**

- (1) Section 15 contains information from Form 4136. These Fields are positive and dollars only.
- (2) Form 4136 is transcribed using the credit amount (amount of claim) and corresponding Credit Reference Number (CRN) until all amounts and CRNs are entered. The first 12 credit amounts and CRNs will display in Section 18.
- (3) Listed below are the Fields contained in Section 15 showing the Field designator and title:

No.	Field	Title
1.	15TG>	Total Gas Tax Credit (Generated)
2.	15A01	Amount of Claim 1
3.	15C01	CRN 1
4.	15A02	Amount of Claim 2
5.	15C02	CRN 2
6.	15A03	Amount of Claim 3
7.	15C03	CRN 3
8.	15A04	Amount of Claim 4
9.	15C04	CRN 4
10.	15A05	Amount of Claim 5
11.	15C05	CRN 5
12.	15A06	Amount of Claim 6
13.	15C06	CRN 6
14.	15A07	Amount of Claim 7
15.	15C07	CRN 7
16.	15A08	Amount of Claim 8
17.	15C08	CRN 8
18.	15A09	Amount of Claim 9
19.	15C09	CRN 9
20.	15A10	Amount of Claim 10
21.	15C10	CRN 10
22.	15A11	Amount of Claim 11
23.	15C11	CRN 11
24.	15A12	Amount of Claim 12
25.	15C12	CRN 12

(4) **Invalid Conditions:**

(5) These Fields are invalid if they are not all numeric or blank.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) This section supports the credit from Form 4136 and part of Field 07BR (Balance Due/Overpayment)

a. Correspond if Form 4136 is not attached.

- b. If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

(9) For more information on TPNC Literals see *TPNC 90 Literals*.

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.99
(01-01-2026)
**Section 16 - Field
Descriptions**

- (1) Section 16 Fields are located in Form 990-T.
- (2) These Fields are positive only, dollars and cents.
- (3) Listed below are the Fields contained in Section 16 showing the Field designator and title:

No.	Field	Title
1.	16A01	Amount of Claim 13
2.	16C01	CRN 13
3.	16A02	Amount of Claim 14
4.	16C02	CRN 14
5.	16A03	Amount of Claim 15
6.	16C03	CRN 15
7.	16A04	Amount of Claim 16
8.	16C04	CRN 16
9.	16A05	Amount of Claim 17
10.	16C05	CRN 17
11.	16A06	Amount of Claim 18
12.	16C06	CRN 18
13.	16A07	Amount of Claim 19
14.	16C07	CRN 19
15.	16A08	Amount of Claim 20
16.	16C08	CRN 20
17.	16A09	Amount of Claim 21
18.	16C09	CRN 21
19.	16A10	Amount of Claim 22
20.	16C10	CRN 22
21.	16A11	Amount of Claim 23
22.	16C11	CRN 23
23.	16A12	Amount of Claim 24
24.	16C12	CRN 24

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) This section supports the credit from Form 4136 and part of Field 07BR (Balance Due/Overpayment).
- (7) Correspond if Form 4136 is not attached.
- (8) If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.
- (9) For more information on TPNC Literals see *TPNC 90 Literals*.

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.100
(01-01-2026)

Section 17 - Field Descriptions

- (1) Section 17 Fields are located in Form 990-T.
- (2) These Fields are positive only, dollars and cents.
- (3) Listed below are the Fields contained in Section 17 showing the Field designator and title:

No.	Field	Title
1.	17A01	Amount of Claim 25
2.	17C01	CRN 25
3.	17A02	Amount of Claim 26
4.	17C02	CRN 26
5.	17A03	Amount of Claim 27
6.	17C03	CRN 27
7.	17A04	Amount of Claim 28
8.	17C04	CRN 28
9.	17A05	Amount of Claim 29
10.	17C05	CRN 29
11.	17A06	Amount of Claim 30
12.	17C06	CRN 30
13.	17A07	Amount of Claim 31
14.	17C07	CRN 31
15.	17A08	Amount of Claim 32
16.	17C08	CRN 32
17.	17A09	Amount of Claim 33
18.	17C09	CRN 33
19.	17A10	Amount of Claim 34
20.	17C10	CRN 34
21.	17A11	Amount of Claim 35
22.	17C11	CRN 35
23.	17A12	Amount of Claim 36
24.	17C12	CRN 36

- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) This section supports the credit from Form 4136 and part of Field 07BR (Balance Due/Overpayment).
- (7) Correspond if Form 4136 is not attached.
- (8) If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.
- (9) For more information on TPNC Literals see *TPNC 90 Literals*

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.101
(01-01-2026)
**Section 18 - Field
Descriptions**

- (1) Section 18 Fields are located in Form 990-T.
- (2) These Fields are positive only, dollars and cents.
- (3) Listed below are the Fields contained in Section 18 showing the Field designator and title:

No.	Field	Title
1.	18A01	Amount of Claim 37
2.	18C01	CRN 37
3.	18A02	Amount of Claim 38
4.	18C02	CRN 38
5.	18A03	Amount of Claim 39
6.	18C03	CRN 39
7.	18A04	Amount of Claim 40
8.	18C04	CRN 40
9.	18A05	Amount of Claim 41
10.	18C05	CRN 41
11.	18A06	Amount of Claim 42
12.	18C06	CRN 42
13.	18A07	Amount of Claim 43
14.	18C07	CRN 43

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) This section supports the credit from Form 4136 and part of Field 07BR (Balance Due/Overpayment).
- (7) Correspond if Form 4136 is not attached.
- (8) If no reply, delete the credit, enter CCC "3". Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.
- (9) For more information on TPNC Literals see *TPNC 90 Literals*.

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.102
(01-01-2026)
Section 19 - Field Descriptions

- (1) These Fields are located on Form 8978.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, "blank" or "0" (zero).
- (4)

No.	Field	Title	Location	Max Length
1.	19Q1	Source of review year adjustment	CKBX BBA Audit/AAR Filing	1
2.	1914	Total Additional Reporting Year Tax	Part I, Line 14	15
3.	1916	Total Penalties	Part II, Line 16	15
4.	1918	Total Interest	Part III, Line 18	15

- (5) **Correction Procedures:**
- (6) Look to the return to correct any coding or transcription errors.

3.12.12.103
(01-01-2026)
Section 20 - Field Descriptions

- (1) All Fields are located on Form 965-A and Form 965-B
- (2) Valid for 201712 and subsequent tax periods only. If tax period is prior to 201712, delete Section 20.
- (3) Form 965-A and Form 965-B total deferred net tax liability amounts are numeric only. Amounts are dollars and positive only.
- (4) Form 965-A and 965-B EIN Fields are numeric only.
- (5) Valid entries for date Fields are numeric.

No.	Field	Title	Location	Max Length
1.	20A1	Election or Transfer Year	Last two positions of the tax year Part I, column (a).	4
2.	20J1	Net 965 Tax Liability Transferred	Form 965-A, Part I, column (j).	15
3.	20K1	Tax Identification Number	Form 965-A, Part I, column (k).	9
4.	20A2	Election or Transfer Year	Form 965-A, Part I, Line 2, column (a).	4
5.	20J2	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 2, column (j).	15
6.	20K2	Tax Identification Number	Form 965-A, Part I, Line 2, column (k).	9
7.	20A3	Election or Transfer Year	Form 965-A, Part I, Line 3, column (a).	4
8.	20J3	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 3, column (j).	15
9.	20K3	Tax Identification Number	Form 965-A, Part I, Line 3, column (k).	9
10.	20A4	Election or Transfer Year	Form 965-A, Part I, Line 4, column (a).	4
11.	20J4	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 4, column (j).	15
12.	20K4	Tax Identification Number	Form 965-A, Part I, Line 4, column (k).	9
13.	20A5	Election or Transfer Year	Form 965-A, Part I, Line 5, column (a).	4
14.	20J5	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 5, column (j).	15
15.	20K5	Tax Identification Number	Form 965-A, Part I, Line 5, column (k).	9
16.	201IN	Part I Form 965-A Indicator	Enter 1 if additional information is present on line 6 Part I.	1

No.	Field	Title	Location	Max Length
17.	201F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 1, column (f).	15
18.	202F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 2, column (f).	15
19.	203F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 3, column (f).	15
20.	204F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 4, column (f).	15
21.	205F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 5, column (f).	15
22.	204IND	Part IV Indicator	Enter a 1 if additional information is present in Part IV.	1
23.	20TOT	Total	Form 965-A, Part IV, column (i).	15
24.	20BA1	Election or Transfer Year	Form 965-B, Part I, Line 1, col a	4
25.	20H1	<ul style="list-style-type: none"> Net Form 965 Form 965 Tax Liability Transferred 	Form 965-B, Part I, Line 1, col h	15
26.	20I1	Tax Identification Number	Form 965-B, Part I, Line 1, col i	9
27.	20BA2	Election or Transfer Year	Form 965-B, Part I, Line 2, col a	4
28.	20H2	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 2, col h	15
29.	20I2	Tax Identification Number	Form 965-B, Part I, Line 2, col i	9
30.	20BA3	Election or Transfer Year	Form 965-B, Part I, Line 3, col a	4

No.	Field	Title	Location	Max Length
31.	20H3	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 3, col h	15
32.	20I3	Tax Identification Number	Form 965-B, Part I, Line 3, col i	9
33.	20BA4	Election or Transfer Year	Form 965-B, Part I, Line 4, col a	4
34.	20H4	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 4, col h	15
35.	20I4	Tax Identification Number	Form 965-B, Part I, Line 4, col i	9
36.	20BA5	Election or Transfer Year	Form 965-B, Part I, Line 5, col a	4
37.	20H5	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 5, col h	15
38.	20I5	Tax Identification Number	Form 965-B, Part I, Line 5, col i	9
39.	20BIN	Form 965-B Indicator	Form 965-B, Right Margin Part I	1

(6) **Corrections Procedures:**

- (7) Correct any coding and transcription errors.
- (8) If all amounts are "0" (zero) or "blank", delete Section 20.

3.12.12.104
(01-01-2026)

Section 21 - Field Descriptions

- (1) All the Fields are located on Form 8941.
- (2) Money amount Fields are dollars only. All other Fields are numeric.
- (3) Listed below are the Fields contained in Section 21 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Title	Location	Max Length
1.	21BX	Shop Box Form 8941	Top	1
2.	21EIN	EIN	Top b	9
3.	21CBX	Previous Form 8941 Filed	Top c	1
4.	2101	Number of Employees	Line 1	4

No.	Field	Title	Location	Max Length
5.	2102	Number of Full Time Employees Tax Year	Line 2	4
6.	2103	Average Annual Wage	Line 3	15
7.	2104	Health Insurance Premiums Paid	Line 4	15
8.	2105	Premiums you Would Have Paid	Line 5	15
9.	2106	Smaller of line 4 or 5	Line 6	15
10.	2107	Multiply line 6 by 16.3%	Line 7	6
11.	2110	Amount of State Subsidies Paid/Tax Credits	Line 10	15
12.	2113	If Line 12 is "0" (zero)	Line 13	4
13.	2114	Number of Employees you Would Have Entered on Line 2	Line 14	4
14.	2116	Add Lines 12 and 15	Line 16	15
15.	2118	Co-op, Estates, Trusts Credit	Line 18	15
16.	2119	Payroll Taxes	Line 19	15
17.	2120	Tax-Exempt Small Employers	Line 20	15

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) For Tax Periods 201312 and prior, enter a "1" in Field 02BX. The Form 8941 did not have Yes/No check boxes in Item A prior to the 2014 revision.
- (7) Beginning in TY 2014 Form 8941 will contain Yes/No check boxes for, Field 02BX and must be marked "yes" or "no". If a 2013 or prior form was used there are no checkboxes., Follow the instruction in (2) above. Do **not** disallow the credit if the "no" box is checked in this case.
- (8) For TY 2014 Form 8941, Field 02BX must be marked "yes" or "no". If marked "no", both boxes are checked or no box is checked, correspond for a corrected Form 8941. (Also see the no reply instructions).
- If the no box is checked pull the return from processing and send the return back to the filer. SSPND 640.
 - If no box is checked or both boxes are checked, send the return back to the filer. SSPND 640.

Note: Exception: If the filer lives in the following States and Counties they qualify for the credit even if the no box is checked. The instructions for the form tell the filer to check the "yes" box but many are checking the no box in error.

- a. **Tax Year 2014 returns.** For the State of Washington, if the filer lives in Adams, Asotin, Benton, Chelan, Clallam, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima counties.
- b. **Tax Year 2014 returns.** For the State of Wisconsin, if the filer lives in Green Lake, Lafayette, Marquette, Florence, and Menominee counties.
- c. **Tax Year 2015 returns.** For the State of Iowa, Adair, Adams, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Worth, and Wright counties.

If the filer indicates somewhere on the return or replies to our correspondence, checks no and any of the above applies, verify they live in one of the States/ Counties shown above and check the "yes" box and continue processing. If this doesn't apply, process as usual.

- (9) Correct any filer errors in Fields 2106, 2107 or 2120. See invalid conditions above.

Note: Fields 2107 and 2120 contain the filer's figures that will not be reduced to 16.3% on Form 8941. This will generate EC766 and a notice will generate. The reduced rate will generate in Field 076I.

Note: The rates for Field 2107 was 25% on the 2013 Form 8941 and 35% on the 2014 form. Use 35% for any form filed for TY 2013 and 35% for returns filed for TY 2014.

- (10) If Field 2102 is 25 or greater, the filer does not qualify for the credit. Blank Form 990-T Field 076I. This will generate EC766. Resolve EC766 by removing Section 21 for Form 8941 and CCC "C". Send TPNC 35.
- (11) If a prior year Form 8941 is used, move Line 22 to Field 2117, Line 23 to Field 2118, Line 24 to Field 2119, and Line 25 to Field 2120.
- (12) If the Form 8941 was transcribed correctly and there are no invalid conditions (shown above) continue processing.
- (13) If CCC "G" and CCC "C" are present on an amended return, delete CCC "C".
- (14) If there is an amount greater than "0" in Field 0644, Delete CCC C. If the return will result in a refund (amount greater than 0 on Line 49) remove CCC "C" and input CCC "0".

- (15) If there is an amount greater than "0" on Line 076I, Form 8941 is attached, or any indication the return is being filed to claim the Small Business Healthcare Credit, CCC C must be present. If the credit is not being claimed and CCC "C" is present, remove CCC "C".
- (16) If Field 2119 is blank, correspond for a corrected Form 8941. If Field 2119 is "0", delete Section 21 and Field 076I from Form 990-T. Send TPNC 35.

Note: Field 076I, Line 45 on Form 990-T must have an entry to bring up EC 766. Remove CCC "C" and send TPNC 35 if there is a "0" in Field 2119.

No.	Code	Explanation
1.	35	We found an error in the computation of the Small Employer Health Insurance Premium Credit on Form 8941 or do you not qualify for the credit.

3.12.12.105
(01-01-2026)
Section 22 - Field Descriptions

- (1) Section 22 Fields are located on Form 5884-B.
- (2) Section 22 has information reported on Form 5884-B, New Hire Retention Credit, and is effective after February 3, 2010, and before January 1, 2011. This section is not required.
- (3) Listed below are the Fields contained in Section 22 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Title	Location	Max Length
1.	2210	Total of line 9, columns (a) through (c)	Line 10	15
2.	2211	Number of Retained Workers	Line 11	7

- (4) **Invalid Conditions:**
- (5) Field 2210 is invalid if not numeric, dollars only and positive. Field 2211 is invalid if not numeric and positive. It is not a dollar Field.
- (6) The credit will be figured on Form 5884-B and taken on Form 3800.
- (7) **Correction Procedures:**
- (8) Refer to the attached Form 5884-B and Form 3800 to correct any coding or transcription errors.

3.12.12.106
(01-01-2026)
Section 23 - Field Descriptions

- (1) Listed below are the Fields contained in Section 23 showing the Field Designators, title, location on Form 3800, and maximum length:

No.	Field	Title	Location	Max Length
1.	231BB	Form 7207 Registration Number	Part III, Line 1b, Column b	12
2.	231BF	Form 7207 Credit Transfer Election Amount	Part III, Line 1b, Column f.	15
3.	231BG	Form 7207 Credit amount	Part III, Line 1b, Column g	15
4.	231BH	Form 7207 Gross Elective Payment Election Amount	Part III, Line 1b, Column h.	15
5.	231BJ	Form 7207 Net Elective Payment Amount	Part III, Line 1b, Column j.	15
6.	231DB	Form 3468 Registration Number	Part III, Line 1d, Column b.	12
7.	231DF	Form 3468 Credit Transfer Election Amount	Part III, Line 1d, Column f.	15
8.	231DG	Form 3468 Credit amount	Part III, Line 1d, Column g.	15
9.	231DH	Form 3468 Gross Elective Payment Election	Part III, Line 1d, Column h.	15
10.	231DJ	Form 3468 Net Elective Payment Amount	Part III, Line 1d, column j.	15
11.	231FB	Form 8835, Registration number	Part III, Line 1f, Column b.	12
12.	231FF	Form 8835 Credit Transfer Election Amount	Enter the amount from Part III, Line 1f, Column f.	15
13.	231FG	Form 8835, Credit Amount	Part III, Line 1f, Column g.	15
14.	231GB	Form 7210 Registration Number	Part III, Line 1g, Column b.	12
15.	231GF	Form 7210 Credit Transfer Election Amount	Part III, Line 1g, Column f.	15
16.	231GG	Form 7210 Credit Amount	Part III, Line 1g, Column g.	15

No.	Field	Title	Location	Max Length
17.	231GH	Form 7210 Gross Elective Payment Election	Part III, Line 1g, Column h.	15
18.	231GJ	Form 7210 Net Elective Payment mount	Part III, Line 1g, column j.	15

(2) **Invalid Conditions:**

(3) The credit will be figured on Form 3800 and taken on Form 990-T.

(4) **Correction Procedures:**

(5) Refer to the attached Form 3800 and Form 990-T to correct any coding or transcription errors.

3.12.12.107
(01-01-2026)
**Section 24 - Field
Descriptions**

(1) Listed below are the Fields contained in Section 24 showing the Field Designators, title, location on Form 3800, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	241OB	Form 3468 - PT-IV Reg- istration number	Part III, Line 1o, Column b.	12
2.	231OG	Form 3468 - PT-IV Credit Amount	Part III, Line 1o, Column g.	15
3.	241OH	Form 3468 - PT-IV Gross Elective Payment Election	Part III, Line 1o, Column h.	15
4.	241OJ	Form 3468 - PT-IV Net Elective Payment Amount	Part III, Line 1o, column j.	15
5.	241QB	Form 7218 Registration Number	Part III, Line 1q, Column b.	12
6.	241QF	Form 7218 Credit Transfer Election Amount	Part III, Line 1q, Column f.	15
7.	241QG	Form 7218 Credit Amount	Part III, Line 1q, Column g.	15
8.	241QH	Form 7218 Gross Elective Payment Election Amount	Part III, Line 1q, Column h.	15
9.	241QJ	Form 7218 Net Elective Payment Amount	Part III, Line 1q, column j.	15

No.	Field	Field Title	Location	Max Length
10.	241SB	Form 8911 Registration Number	Part III, Line 1s, Column b.	12
11.	241SF	Form 8911 Credit Transfer Election Amount	Part III, Line 1s, Column f.	15
12.	241SG	Form 8911 Credit Amount	Part III, Line 1s, Column g.	15
13.	241SH	Form 8911 Gross Elective Payment Election	Part III, Line 1s, Column h.	15
14.	241SJ	Form 8911 Net Elective Payment Amount	Part III, Line 1s, Column j.	15
15.	241UB	Form 7213 Registration number	Part III, Line 1u, Column b.	12
16.	241UF	Form 7213 Credit Transfer Election Amount	Part III, Line 1u, Column f.	15
17.	241UG	Form 7213 Credit Amount	Part III, Line 1u, Column g.	15
18.	241UH	Form 7213 Gross Elective Payment Election	Part III, Line 1u, Column h.	15
19.	241UJ	Form 7213 Net Elective Payment Amount	Part III, Line 1u, column j.	15
20.	241VB	Form 3468, Part V Registration Number	Part III, Line 1v, Column b.	12
21.	241VF	Form 3468, Part V Credit Transfer Election Amount	Part III, Line 1v, Column f.	15
22.	241VG	Form 3468, Part V Credit Amount	Part III, Line 1v, Column g.	15
23.	241VH	Form 3468, Part V Gross Elective Payment Election	Part III, Line 1v, Column h.	15
24.	241VJ	Form 3468, Part V Net Elective Payment Election Amount	Part III, Line 1v, Column j.	15
25.	241XB	Form 8933, Registration Number	Part III, Line 1x, Column b.	12

No.	Field	Field Title	Location	Max Length
26.	241XF	Form 8933 Credit Transfer Election Amount	Part III, Line 1x, Column f.	15
27.	241XG	Form 8933 Credit Amount	Part III, Line 1x, Column g.	15
28.	241XH	Form 8933 Gross Elective Payment Election	Part III, Line 1x Column h	15
29.	241XJ	Form 8933 Net Elective Payment Amount	Part III, Line 1x Column j.	15

(2) **Invalid Conditions:**

(3) The credit will be figured on Form 3800 and taken on Form 990-T.

(4) **Correction Procedures:**

(5) Refer to the attached Form 3800 and to correct any coding or transcription errors.

3.12.12.108
(01-01-2026)
Section 25 - Field Descriptions

(1) Listed below are the Fields contained in Section 25 showing the Field Designators, title, location on Form 3800, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	25AAB	Form 990-T- PT-V Registration number	Part III, Line 1aa, Column b.	12
2.	25AAG	Form 8936 - PT-V Credit Amount	Part III, Line 1aa, Column g.	15
3.	25AAH	Form 8936 - PT-V Gross Elective Payment Election	Part III, Line 1aa Column h.	15
4.	25AAJ	Form 8936- PT-V Net Elective Payment Amount	Part III, Line 1aa, Column j.	15
5.	25GGB	Form 7211, Registration Number	Part III, Line 1gg, Column b.	12
6.	25GGF	Form 7211, Credit Transfer Election Amount	Part III, Line 1gg, Column f.	15
7.	25GGG	Form 7211, Credit Amount	Part III, Line 1gg Column g.	15

No.	Field	Field Title	Location	Max Length
8.	25GGH	Form 7211, Gross Elective Payment Election Amount	Part III, Line 1gg Column h.	15
9.	25GGJ	Form 7211, Net Elective Payment Amount	Part III, Line 1gg, Column j.	15
10.	254AB	Form 3468 - PT-6 Registration number	Part III, Line 4a, Column b	12
11.	254AF	Form 3468 - PT-6 Credit Transfer Election amount	Part III, Line 4a, Column f.	15
12.	254AG	Form 3468 - PT-6 Credit Amount	Part III, Line 4a, Column g.	15
13.	254AH	Form 3468 - PT-6 Gross Elective Payment Election	Part III, Line 4a, Column h.	15
14.	254AJ	Form 3468 - PT-6 Net Elective Payment Amount	Part III, Line 4a, Column j.	15
15.	254EB	Form 8835 - PT-2 Registration number	Part III, Line 4e, Column b	12
16.	254EF	Form 8835 - PT-2 Credit Transfer Election amount	Part III, Line 4e, Column f.	15
17.	254EG	Form 8835 - PT-2 Credit Amount	Part III, Line 4e, Column g.	15
18.	254EH	Form 8835 - PT-2 Gross Elective Payment Election	Part III, Line 4e, Column h.	15
19.	254EJ	Form 8835 - PT-2 Net Elective Payment Amount	Part III, Line 4e, Column j.	15
20.	25IND	DATA-PRESENT-SECT-5-IND	Part III (edited bottom right margin of Page 4	1

(2) **Invalid Conditions:**

(3) The credit will be figured on Form 3800 and taken on Form 990-T.

(4) **Correction Procedures:**

(5) Refer to the attached Form 3800 and Form 990-T to correct any coding or transcription errors.

3.12.12.109
(01-01-2026)
**Section 27 - Field
Descriptions**

- (1) Section 27 Fields are located in Form 8283, Noncash Charitable Contribution.
- (2) Listed below are the Fields contained in Section 27 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	27DPT	Type of Property Donated Code	Part I, Line 2, Checkbox	1
2.	273AC	Appraised Market Value	Part I, Line 3, column (c)	15
3.	273DA	Acquired by Donor Date	Part I, Line 3, column (d)	6
4.	273FA	Cost of Adjusted Basis Amount	Part I, Line 3, column (f)	15
5.	27ASI	Part IV Appraiser Signature Indicator	Part IV, Signature	1
6.	27AIN	Appraiser Identifying Number	Part IV, Identifying Number	9
7.	27QDD	Donated Property Received Date	Part V, 1st Line	8
8.	27COE	Employer Identification Number	Part V, EIN	9
9.	27COS	Part V, Authorized Signature Code	Part V, Authorized signature	1
10.	27MFI	Additional Form 8283 Indicator	Part V, right margin	1

3.12.12.109.1
(01-01-2026)
**Field 27DPT - Type of
Property Donated Code**

- (1) Valid for tax periods 202501 and later.
- (2) 1 Alpha Numeric position.
- (3) Valid values are "0", "1", "A", "B", "C", "D", "E", "F", "G", "H", "I", "J", "K", and "L".
- (4) Default value is "0" (zero).
- (5) The indicator value meanings are:

No.	Indicator	Box	Meaning
1.	0	N/A	No box checked
2.	A	A	Art (contribution of \$20,000 or more)

No.	Indicator	Box	Meaning
3.	B	B	Qualified conservation contribu- tion
4.	1	B (1)	Certified historic structure
5.	C	C	Art (contribution of less than \$20,000)
6.	D	D	Other real estate
7.	E	E	Equipment
8.	F	F	Securities
9.	G	G	Collectibles
10.	H	H	Intellectual property
11.	I	I	Vehicles
12.	J	J	Clothing and household items
13.	K	K	Digital assets
14.	L	L	Other

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

3.12.12.109.2
(01-01-2026)**Field 27AC - Appraised
Market Value**

(1) Valid for tax periods 202501 and later.

(2) 15 Numeric positions.

(3) Positive only and dollars only.

(4) Default is blank.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

3.12.12.109.3
(01-01-2026)**Field 273FA - Cost of
Adjusted Basis Amount**

(1) Valid for Tax Period 202501 and Later.

(2) 15 Numeric positions.

(3) Positive only and dollars only.

(4) Default is blank.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

3.12.12.109.4 (01-01-2026) Field 273DA - Acquired by Donor Date	<ul style="list-style-type: none">(1) Valid for Tax Period 202501 and Later.(2) 6 Alpha Numeric positions.(3) MMYYYY format.(4) Default value is zeros.(5) The valid values are 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, and V.(6) If the field is not all numeric in MMYYYY format or not "00000V," then set the field error.(7) Correction Procedures:(8) Correct any coding or transcription errors.
3.12.12.109.5 (01-01-2026) Field 27AIN - Appraiser Identifying Number	<ul style="list-style-type: none">(1) Valid for tax periods 202501 and later.(2) 9 Numeric positions.(3) MMDDYYYY format.(4) Default value is "0" (zero).(5) Correction Procedures:(6) Correct any coding or transcription errors.
3.12.12.109.6 (01-01-2026) Field 27COE - Employer Identification Number	<ul style="list-style-type: none">(1) Valid for Tax Period 202501 and Later.(2) 9 Numeric positions.(3) MMDDYYYY format.(4) Default value is "0" (zero).(5) Correction Procedures:(6) Correct any coding or transcription errors.
3.12.12.109.7 (01-01-2026) Field 27QDD - Donated Property Received Date	<ul style="list-style-type: none">(1) Valid for Tax Period 202501 and Later.(2) 8 Numeric positions.(3) MMDDYYYY format.(4) Default value is "0" (zero).(5) Correction Procedures:(6) Correct any coding or transcription errors.
3.12.12.109.8 (01-01-2026) 27ASI - Part IV Appraiser Signature Indicator	<ul style="list-style-type: none">(1) Valid for Tax Period 202501 and Later.(2) 1 Numeric position.

- (3) Valid values are "0" and "1".
- (4) Default value is "0" (zero).
- (5) The indicator values meanings is as follows:
 - **0** - No signature provided.
 - **1** - Signature provided.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

3.12.12.109.9
(01-01-2026)
**Field 27COS - Part V,
Authorized Signature
Code**

- (1) Valid for Tax Period 202501 and Later.
- (2) 1 Numeric position.
- (3) Valid values are "0" and "1".
- (4) Default value is "0" (zero).
- (5) The indicator values meanings is as follows:
 - **0** - No signature provided.
 - **1** - Signature provided.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

3.12.12.109.10
(01-01-2026)
**Field 27MFI - Additional
Form 8283 Indicator**

- (1) Valid for Tax Period 202501 and Later.
- (2) 1 Numeric position.
- (3) Valid values are "0" and "1".
- (4) Default value is "0" (zero).
- (5) The indicator values meanings is as follows:
 - **0** - Only one Form 8283 attached.
 - **1** - Multiple Form 8283 attached.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

3.12.12.110
(01-01-2024)
**Section 31 - Field
Descriptions**

- (1) Listed below are the Fields contained in Section 31, Form 8936 Schedule A, showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	311VI	Vehicle Identification Number (VIN)	First Schedule A, Part I, Line 2	17

No.	Field	Field Title	Location	Max Length
2.	311DT	Date Vehicle was Placed in Service	First Schedule A, Part I, Line 3	8
3.	31109	Tentative credit amount	First Schedule A, Part II, Line 9	15
4.	31111	Credit amount for business use of new clean vehicle	Part II, Line 11	15
5.	31117	Smaller of Line 15 or Line 16	First Schedule A, Part IV, Line 17	15
6.	31126	Smaller of Line 24 or Line 25	First Schedule A, Part V, Line 26	15
7.	311N	Indicator field for results of MeF check of VIN against portal	N/A	1
8.	312VI	Vehicle Identification Number (VIN)	Second Schedule A, Part I, Line 2	17
9.	312DT	Placed in service date	Second Schedule A, Part I, Line 3	8
10.	31209	Tentative credit amount	Second Schedule A, Part II, Line 9	15
11.	31211	Credit amount for business use of new clean vehicle	Part II, Line 11	15
12.	31217	Smaller of Line 15 or Line 16	Second Schedule A, Part IV, Line 17	15
13.	31226	Smaller of Line 24 or Line 25	Second Schedule A, Part V, Line 26	15
14.	312IN	Indicator field for results of MeF check of VIN against portal	N/A	1
15.	31RDV	Verified field for SUM-REDCD-VIN-CR-VERIFIED-AMT (ERS input only, do not include in input record)	N/A	15
16.	313IN	Indicator (more than 2 Schedule A's attached)	Second Form 8936 , Schedule A, (edited bottom right margin of Page 2).	1

(2) Invalid Conditions:

- (3) The credit will be figured on Form 3800 and taken on Form 990-T.
- (4) **Correction Procedures:**
- (5) Refer to the attached Form 3800 and Form 990-T to correct any coding or transcription errors.

3.12.12.111
(01-01-2025)

**Section 35 - Field
Descriptions**

- (1) Listed below are the Fields contained in Section 35 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	351AS	Form 7207, Recapture Net Elective Payment Amount	Part 1, Line 1a, Column s.	15
2.	351AT	Form 7207, Excess Payment Amount	Part 1, Line 1a, Column t.	15
3.	351BS	Form 3468, Part III Recapture Net Elective Payment Amount	Part 1, Line 1b, Column s.	15
4.	351BT	Form 3468, Part III Excess Payment Amount	Part 1, Line 1b, Column t.	15
5.	351CS	Form 7210, Recapture Net Elective Payment Amount	Part 1, Line 1c, Column s.	15
6.	351CT	Form 7210, Excessive Payment Amount	Part 1, Line 1c, Column t.	15
7.	351DS	Form 3468, Part IV Recapture Net Elective Payment Amount	Part 1, Line 1d, Column s.	15
8.	351DT	Form 3468, Part IV Excess Payment Amount	Part 1, Line 1d, Column t.	15
9.	351ES	Form 7218, Recapture Net Elective Payment Amount	Part 1, Line 1e, Column s.	15
10.	351ET	Form 7218, Excess Payment Amount	Part 1, Line 1e, Column t.	15
11.	351FS	Form 7213, Recapture Net Elective Payment Amount	Part 1, Line 1f, Column s.	15
12.	351FT	Form 7213, Excessive Payment Amount	Part 1, Line 1f, Column t.	15
13.	351GS	Form 3468, Part V Recapture Net EPE Amount	Part 1, Line 1g, Column s.	15
14.	351GT	Form 3468, Part V Excessive Payment Amount	Part 1, Line 1g, Column t.	15
15.	351HS	Form 8936, Part V Recapture Net EPE Amount	Part 1, Line 1h, Column s.	15

No.	Field	Field Title	Location	Max Length
1.	351AS	Form 7207, Recapture Net Elective Payment Amount	Part 1, Line 1a, Column s.	15
16.	351HT	Form 8936, Part V Excessive Payment Amount	Part 1, Line 1h, Column t.	15
17.	351IS	Form 7211, Recapture Net EPE Amount	Part 1, Line i, Column s.	15
18.	351IT	Form 7211, Excessive Payment Amount	Part 1, Line i, Column t.	15
19.	351JS	Form 3468, Part VI Recapture Net EPE Amount	Part 1, Line 1j, Column s.	15
20.	351JT	Form 7211, Part IV Excessive Payment Amount	Part 1, Line 1j, Column t.	15
21.	351KS	Form 8835, Recapture Net EPE Amount	Part 1, Line 1k, Column s.	15
22.	351KT	Form 8835, Excessive Payment Amount	Part 1, Line 1k, Column t.	15
23.	352AS	Form 8835, Recapture Net EPE amount.	Part 1, Line 2a, Column s.	15
24.	352AT	Form 8935, Excessive Payment Amount	Part 1, Line 2a, Column t.	15
25.	352BS	Form 8911, Part II Recapture Net EPE Amount	Part 1, Line 2b, Column s.	15
26.	352BT	Form 8911, Part II Excessive Payment Amount	Part 1, Line 2b, Column t.	15

(2) **Invalid Conditions:**

(3) The credit will be figured on Form 4255 and taken on Form 990-T.

(4) **Correction Procedures:**

(5) Refer to the attached Form 4255 and Form 990-T to correct any coding or transcription errors.

3.12.12.112
(01-01-2026)
Section 60 - Field Descriptions

(1) Section 60 Fields are located in Form 8050.

(2) Listed below are the Fields contained in Section 60 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	60RTN	Routing Transit Number	Line 1	9
2.	60TDA	Type of Depositor Account Indicator	Line 3	1
3.	60DAN	Deposit Account Number	Line 2	17

(3) **Invalid Conditions:**

(4) Valid for Tax Period 202501 and later.

(5) Field 60RTN must be numeric.

(6) Field 60TDA must be 1 alpha position.

(7) Field 60DAN must be numeric.

- C = Checking account.
- S = Saving account.

(8) **Correction Procedures:**

(9) Refer to Form 8050 to verify the entry.

(10) Correct any coding or transcription errors.

(11) Routing number present but the Account number is NOT present. Delete Section.

(12) Routing number NOT present but the Account number is present. Delete Section.

(13) Routing and/or Account number altered OR one or both numbers have been lined through by another area. Delete Section.

3.12.12.113
(01-01-2026)**Form 990-T -
Math/Consistency Errors
Priority IV**

(1) A priority IV error will display whenever the contents of one Field is inconsistent with another Field, or when the math computation is incorrect.

(2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.

(3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.

(4) The Field labeled **CL** will be displayed, for the entry of a Clear Field, on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected, and all IRM procedures must be applied BEFORE entering a "C" in this Field.

(5) All errors must be resolved by either:

- Correcting the error or,
- Entering a Clear Field or,
- Entering a TPNC. See Exhibit 3.12.12-13 for a list of valid codes for Form 990-T, or

- d. Suspending the document (SSPND) with the appropriate Action Code (AC).

3.12.12.113.1
(01-01-2026)

(1) **Error Code 010 displayed Fields are:**

Error Code 010

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01RCD	Received Date
3.	01ORG	Organization Code
4.	01SS	Subsection Code
5.	01ADC	Audit Code
6.	01COR	Correspondence Indicator
7.	01CRD	Correspondence Received Date
8.	01CAF	CAF Code
9.	01PIC	Penalty Interest Code
10.	01ISI	Installment Sales Indicator
11.	01PFC	Parent Filer Code
12.	01PNC	Parent Name Control
13.	01PIN	Parent EIN
14.	01CBI	Preparer Checkbox
15.	01CBT	Preparer Phone Number
16.	01PSN	Preparer PTIN
17.	01PEN	Preparer EIN
18.	01RPC	Return Processing Code
19.	02CON	In Care of Name
20.	02FAD	Foreign Address
21.	S02DP	Section 02
22.	S03DP	Section 03
23.	S04DP	Section 04
24.	S05DP	Section 05
25.	S06DP	Section 06
26.	S07DP	Section 07
27.	S08DP	Section 08
28.	S10DP	Section 10
29.	S11DP	Section 11
30.	S13DP	Section 13
31.	S15DP	Section 15
32.	S16DP	Section 16
33.	S17DP	Section 17

No.	Field	Explanation
34.	S18DP	Section 18
35.	S19DP	Section 19
36.	S20DP	Section 20
37.	S21DP	Section 21
38.	S22DP	Section 22
39.	S23DP	Section 23
40.	S24DP	Section 24
41.	S25DP	Section 25
42.	S31DP	Section 31

(2) **ANY SECTION OTHER THAN 01 IS PRESENT**(3) **Invalid Conditions:**

- (4) Error Code 010 will generate when CCC "G" is present and entries other than 01EIN, 01NC, 01TXP, 01CCC ("G" or "W") and 01RCD are present.

(5) **Correction Procedures:**

- (6) Correct all misplaced entries, coding and transcription errors.
- (7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (8) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.1.2 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none"> DLSEC to delete all sections except Section 01. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> Enter all necessary data. Ensure that Section 01 Fields are correct. Delete the G in Field 01CCC.

3.12.12.113.2
(01-01-2026)
Error Code 708

(1) **Error Code 708 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01COR	Correspondence Indicator
3.	01CRD	Correspondence Received Date

(2) **Invalid Conditions:**

- (3) Field 01CRD, Correspondence Received Date, is present and Field 01COR, Correspondence Indicator, is not present.
- (4) Field 01CCC "3" is present and Field 01COR, Correspondence Indicator, is not present.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Verify IRS correspondence was required:
- If IRS initiated correspondence was not required, delete Fields 01COR and 01CRD and "3" in Field 01CCC.
 - If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
 - If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - If "incomplete reply" to IRS initiated correspondence is attached, enter "12" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - If "reply with no information" is attached, enter "13" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

3.12.12.113.3
(01-01-2026)
Error Code 710

(1) **Error Code 710 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01COR	Correspondence Indicator
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date

(2) **Invalid Conditions:**

- (3) Field 01COR, Correspondence Indicator, is "11" and Field 01CRD, Correspondence Received Date, is not present.
- (4) Field 01COR is "12", "13", or "14" and Field 01CRD is present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Verify IRS correspondence was required:

- a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and "3" in Field 01CCC.
- b. If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
- c. If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
- d. If "incomplete reply" to IRS initiated correspondence is attached, enter "12" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
- e. If "reply with no information" is attached, enter "13" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

3.12.12.113.4

(01-01-2026)

Error Code 712(1) **Error Code 712 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01COR	Correspondence Indicator
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date

(2) **Invalid Conditions:**

(3) Field 01COR, Correspondence Indicator, is "11" and Field 01CCC "3" is present.

(4) Field 01COR is "12", "13" or "14" and Field 01CCC "3" is not present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Verify IRS correspondence was required:

- a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and "3" in Field 01CCC.
- b. If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
- c. If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

- d. If “incomplete reply” to IRS initiated correspondence is attached, enter “12” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
- e. If “reply with no information” is attached, enter “13” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.

3.12.12.113.5
(01-01-2026)
Error Code 714

(1) **Error Code 714 displayed Fields are:**

No.	Field	Explanation
1.	01EIN	Employer Identification Number
2.	01PSN	Preparer PTIN
3.	01PEN	Preparer EIN

(2) **Invalid Conditions:**

- (3) Field 01PSN, Preparer PTIN, or Field 01PEN, Preparer EIN, is the same as Field 01EIN, Employer Identification Number.

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If no errors are found and Field 01PSN and/or 01PEN are the same as Field 01EIN, delete Fields 01PSN and/or 01PEN as needed.

3.12.12.113.6
(01-01-2026)
Error Code 716

(1) **Error Code 716 displayed Fields are:**

No.	Field	Explanation
1.	01PFC	Parent Filer Code
2.	01PNC	Parent Name Control
3.	01PIN	Parent EIN

(2) **Invalid Conditions:**

- (3) Field 01PFC, Parent Filer Code, is “1” or “3” and Field 01PNC, Parent Name Control, or Field 01PIN, Parent EIN, is blank.

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If the EIN in Field 01PIN matches the EIN in Field 01EIN, enter 12–9999999 in Field 01PIN. If Field 01PFC is correct, review the Parent Name Control and EIN in Box I and:

No.	If	Then	If	Then
1.	Field 01PNC is blank,	look at Box I for a name, and	a. a name is present, b. a name is not present,	a. Enter the Name Control in Field 01PNC. b. Enter XXXX in Field 01PNC.
2.	Field 01PIN is blank,	look at Box I for an EIN, and	a. a valid EIN is present, b. a valid EIN is not present,	a. Enter it in Field 01PIN. b. Enter 12-9999999 in Field 01PIN.

3.12.12.113.7
(01-01-2026)
Error Code 718

(1) **Error Code 718 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01ORG	Organization Code
4.	04MIC	Missing Schedule Code
5.	04CGC	Controlled Group Code
6.	04TB1 (201812 and prior)	Taxable Income Bracket (1)
7.	04TB2 (201812 and prior)	Taxable Income Bracket (2)
8.	04TB3 (201812 and prior)	Taxable Income Bracket (3)
9.	04AT1 (201812 and prior)	Additional 5% Tax Amount
10.	04AT2 (201812 and prior)	Additional 3% Tax Amount
11.	04L1	Corporation Income Tax Taxpayer
12.	04L2	Trust Income Tax Taxpayer
13.	05PTC	Possessions Tax Credit

(2) **SECTION 04 or 05 NOT PRESENT.**

Note: The Alternative Minimum Tax has been repealed for corporations. Fields 04TB1, 04TB2, 04TB3, 04AT1, and 04AT2 will no longer be valid for Tax Periods 201812 and subsequent.

(3) **Invalid Conditions:**

- (4) Field 01ORG, Organization Code, is "1", "2", or "3" and any of the following Fields are present:

- Field 04CGC - Controlled Group Code
- Field 04TB1 - Taxable Income Bracket 1 (201712 and prior)
- Field 04TB2 - Taxable Income Bracket 2 (201712 and prior)
- Field 04TB3 - Taxable Income Bracket 3 (201712 and prior)
- Field 04AT1 - Additional 5% Tax Amount (201712 and prior)
- Field 04AT2 - Additional 3% Tax Amount (201712 and prior)
- Field 04L1 - Corporation Income Tax
- Field 04L2 - Environmental Tax
- Field 05PTC - Possessions Tax Credit

- (5) Field 01ORG is "1", "2", or "3" and Field 04MIC "29", "34", or "37" are present.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.
- (8) Refer to Field 01ORG if necessary.
- (9) If Organization Code is correct delete the Controlled Group information from the return and move the amount on Line 35c to line 36.

Note: If the filer checked the 401(a) Trust box (Org Code "3") on the Form 990-T or the name contains the words IRA, Pension, Welfare, Benefit, Profit Sharing or Retirement they can use the corporate tax rate to figure their tax. If the filer used the corporate rate and any of the above conditions are present, allow the corporate tax rate by putting the taxpayers figure in the verified tax Field. Enter CCC "5".

Note: Org Code "1", "2" and "3" are trust entities that do **not** pay Controlled Group tax. If the entity is a corporation with Org Code "4" or "5" and Subsections (SS) 02 through 27, 50, 60 or 70, it may file a Controlled Group return.

3.12.12.113.8
(01-01-2026)
Error Code 720

(1) **Error Code 720 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01ORG	Organization Code

(2) **SECTION 10 DATA PRESENT.**(3) **Invalid Conditions:**

- (4) Field 01ORG, Organization Code, is "1", "2", or "3" and Section 10 is present.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Refer to Field 01ORG if necessary.

- (8) If the Org Code is correct, delete Section 10. Org Code “1”, “2”, and “3” are used for Trusts and “4” and “5” are used for Corporations. Do **not** delete Section 10 if the organization is a Corporation.

3.12.12.113.9
(01-01-2025)
Error Code 721

- (1) **Error Code 721 displayed Fields are:**

No.	Field	Description Form 965-A
1.	01ORG	Organization Code
2.	01CCC	Computer Condition Code
3.	20A1	Part I, Line 1, column (a)
4.	20J1	Part I, Line 1, column (j)
5.	20K1	Part I, Line 1, column (k)
6.	20A2	Part I, Line 2, column (a)
7.	20J2	Part I, Line 2, column (j)
8.	20K2	Part I, Line 2, column (k)
9.	20A3	Part I, Line 3, column (a)
10.	20J3	Part I, Line 3, column (j)
11.	20K3	Part I, Line 3, column (k)
12.	20A4	Part I, Line 4, column (a)
13.	20J4	Part I, Line 4, column (j)
14.	20K4	Part I, Line 4, column (k)
15.	20A5	Part I, Line 5, column (a)
16.	20J5	Part I, Line 5, column (j)
17.	20K5	Part I, Line 5, column (k)
18.	201IN	Part I, Line 6
19.	201F	Part IV, Line 1, column (f)
20.	202F	Part IV, Line 2, column (f)
21.	203F	Part IV, Line 3, column (f)
22.	204F	Part IV, Line 4, column (f)
23.	205F	Part IV, Line 5, column (f)
24.	204IN	Part IV, Line 6
25.	20TOT	Part IV, column (i) total
26.	20BA1	Part I, Line 1, column (a)
27.	20H1	Part I, Line 1, column (h)
28.	20I1	Part I, Line 1, column (i)
29.	20BA2	Part I, Line 2, column (a)

No.	Field	Description Form 965-A
30.	20H2	Part I, Line 2, column (h)
31.	20I2	Part I, Line 2, column (i)
32.	20BA3	Part I, Line 3, column (a)
33.	20H3	Part I, Line 3, column (h)
34.	20I3	Part I, Line 3, column (i)
35.	20BA4	Part I, Line 4, column (a)
36.	20H4	Part I, Line 4, column (h)
37.	20I4	Part I, Line 4, column (i)
38.	20BA5	Part I, Line 5, column (a)
39.	20H5	Part I, Line 5, column (h)
40.	20I5	Part I, Line 5, column (i)
41.	20BIN	Part I, right margin

3.12.12.113.10
(01-01-2026)
Error Code 722

(1) **Error Code 722 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ORG	Organization Code
3.	04MIC	Missing Schedule Code
4.	04L1	Corporation Income Tax
5.	04L2	Trust Income Tax

(2) **SECTION 04 NOT PRESENT.**

(3) **Invalid Conditions:**

(4) Field 01ORG, Organization Code, is “4” or “5” and Field 04L2, Trust Income Tax, is present.

(5) Field 01ORG is “4” or “5” and Field 04MIC, Missing Schedule Code, is “30”.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) Refer to Field 01ORG if necessary.

(9) If the Organization Code is correct, move the entry to Field 04L1.

(10) If the Organization Code is a “5” for a corporation we need Form 1118, if it the form is missing enter “29” in Field 04MIC, Missing Schedule Code.

- (11) If the Organization Code is a “2” for a Trust we need Form 1116, if the form is missing enter “30” in Field 04MIC, Missing Schedule Code.

3.12.12.113.11
(01-01-2026)
Error Code 724

- (1) **Error Code 724 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ORG	Organization Code
3.	04MIC	Missing Schedule Code
4.	04L1	Corporation Income Tax

- (2) **SECTION 04 NOT PRESENT.**
- (3) **SECTION 08 DATA PRESENT.**
- (4) **Invalid Conditions:**
- (5) Field 01ORG, Organization Code, is “4” or “5” and Section 08, Form 1041, Schedule I is present.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) Refer to Field 01ORG if necessary.
- (9) If the Organization Code is correct, delete Section 08, Form 1041, Schedule I.

3.12.12.113.12
(01-01-2026)
Error Code 726

- (1) **Error Code 726 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	01SS	Subsection Code
3.	01CCC	Computer Condition Code
4.	04L3	Proxy Tax

- (2) **SECTION 05 NOT PRESENT**
- (3) **Invalid Conditions:**
- (4) Field 04L3, Proxy Tax, is present and Field 01CCC “8” is not present.
- (5) Field 04L3 is present and Field 01SS is “03”.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) Research INOLES to make sure Subsection is 03. If it is, delete Field 04L3.

- (9) Check for an attachment showing the taxpayers computation of Proxy Tax. If attached, enter CCC "8".
- (10) If the Proxy Tax computation schedule is not attached, correspond.

3.12.12.113.13
(01-01-2026)
Error Code 728

(1) **Error Code 728 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	04CGC	Controlled Group Code
3.	04TB1 (201812 and prior)	Taxable Income Bracket (1)
4.	04TB2 (201812 and prior)	Taxable Income Bracket (2)
5.	04TB3 (201812 and prior)	Taxable Income Bracket (3)
6.	04AT1 (201812 and prior)	Additional 5% Tax Amount
7.	04AT2 (201812 and prior)	Additional 3% Tax Amount

Caution: The Alternative Minimum Tax has been repealed for corporations. Fields 04TB1, 04TB2, 04TB3, 04AT1, 04AT2 will no longer be valid for Tax Periods 201812 and subsequent.

(2) **Invalid Conditions:**

(3) Field 04CGC is not "1" and any of the following Fields are present:

- Field 04TB1 -Taxable Income Bracket (1)
- Field 04TB2 -Taxable Income Bracket (2)
- Field 04TB3 -Taxable Income Bracket (3)
- Field 04AT1 - Additional 5% Tax Amount
- Field 04AT2 - Additional 3% Tax Amount

(4) Valid Controlled Group Codes are:

- a. **Blank** - If CCC "G" is present, tax year is 201812 and subsequent, or the taxpayer is not a member of a controlled group.
- b. **Code 1** - If controlled group, box on Line 35 is checked and allocation schedule is attached.

(5) **Correction Procedures:**

- (6) If controlled group, box on Part III, Line 35 is checked and allocation schedule is attached, enter "1" in Field 04CGC.
- (7) If box on Part III, Line 35 is checked and the allocation schedule is not attached, SSPND 640. If "no reply" delete applicable Fields as needed.
- (8) If the box on Part III, Line 35, is not checked, delete applicable Fields as needed.

3.12.12.113.14
(01-01-2026)
Error Code 730

(1) **Error Code 730 displayed Fields are:**

No.	Field	Explanation
1.	04TB1	Taxable Income Bracket (1)
2.	04TB2	Taxable Income Bracket (2)
3.	04TB3	Taxable Income Bracket (3)
4.	04AT1	Additional 5% Tax Amount
5.	04AT2	Additional 3% Tax Amount

Caution: The Alternative Minimum Tax has been repealed for corporations. Fields 04TB1, 04TB2, 04TB3, 04AT1, and 04AT2 will no longer be valid for Tax Periods 201812 and subsequent.

(2) **Invalid Conditions:**

- (3) Field 04TB1 - Taxable Income Bracket (1), is greater than \$50,000.
- (4) Field 04TB2 - Taxable Income Bracket (2), is greater than \$25,000.
- (5) Field 04TB3 - Taxable Income Bracket (3), is greater than \$9,925,000.
- (6) Field 04AT1 - Additional 5% Tax Amount, is greater than \$11,750.
- (7) Field 04AT2 - Additional 3% Tax Amount, is greater than \$100,000.

(8) **Correction Procedures:**

- (9) Correct any coding or transcription errors.

No.	If	Then
1.	Field 04TB1 is greater than \$50,000	reduce the amount to \$50,000
2.	Field 04TB2 is greater than \$25,000	reduce the amount to \$25,000
3.	Field 04TB3 is greater than \$9,925,000	reduce the amount to \$9,925,000
4.	Field 04T1 is greater than \$11,750	reduce the amount to \$11,750
5.	Field 04T2 is greater than \$100,000	reduce the amount to \$100,000

- (10) If box on Part III, Line 35 is checked and the allocation schedule is not attached, SSPND 640. If "no reply" delete applicable Fields as needed.
- (11) If the box on Part III, Line 35, is not checked, delete applicable Fields as needed.

3.12.12.113.15
(01-01-2026)
Error Code 732

(1) **Error Code 732 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	15TG>	Total Fuel Credit Generated
3.	15A01	Amount of Claim 1
4.	15C01	CRN 1
5.	15A02	Amount of Claim 2
6.	15C02	CRN 2
7.	15A03	Amount of Claim 3
8.	15C03	CRN 3
9.	15A04	Amount of Claim 4
10.	15C04	CRN 4
11.	15A05	Amount of Claim 5
12.	15C05	CRN 5
13.	15A06	Amount of Claim 6
14.	15C06	CRN 6
15.	15A07	Amount of Claim 7
16.	15C07	CRN 7
17.	15A08	Amount of Claim 8
18.	15C08	CRN 8
19.	15A09	Amount of Claim 9
20.	15C09	CRN 9
21.	15A10	Amount of Claim 10
22.	15C10	CRN 10
23.	15A11	Amount of Claim 11
24.	15C11	CRN 11
25.	15A12	Amount of Claim 12
26.	15C12	CRN 12
27.	16A01	Amount of Claim 13
28.	16C01	CRN 13
29.	16A02	Amount of Claim 14
30.	16C02	CRN 14
31.	16A03	Amount of Claim 15
32.	16C03	CRN 15
33.	16A04	Amount of Claim 16

No.	Field	Explanation
34.	16C04	CRN 16
35.	16A05	Amount of Claim 17
36.	16C05	CRN 17
37.	16A06	Amount of Claim 18
38.	16C06	CRN 18
39.	16A07	Amount of Claim 19
40.	16C07	CRN 19
41.	16A08	Amount of Claim 20
42.	16C08	CRN 20
43.	16A09	Amount of Claim 21
44.	16C09	CRN 21
45.	16A10	Amount of Claim 22
46.	16C10	CRN 22
47.	16A11	Amount of Claim 23
48.	16C11	CRN 23
49.	16A12	Amount of Claim 24
50.	16C12	CRN 24

(2) "SECTION 17 or 18 PRESENT".

(3) **Invalid Conditions:**

(4) Error Code 732 will generate when any of the following conditions are present:

- a. A credit amount is present and the corresponding credit reference (CRN) is not present.
- b. A CRN is present and the corresponding credit amount is not present.
- c. A CRN and amount are claimed for an invalid tax period as shown below:

No.	If	And
1.	CRN 306 is present	Tax period is prior to 200601
2.	CRN 307 is present	Tax Period is prior to 200601 or subsequent to 201811
3.	CRN 309 is present	Tax Period is prior to 200601
4.	CRN 310 is present	Tax Period is prior to 200601

No.	If	And
5.	CRN 318 is present	Tax Period is subsequent to 199707
6.	CRN 324 is present	Tax Period is prior to 199701
7.	CRN 346 is present	Tax Period is prior to 199801
8.	CRN 347 is present	Tax Period is prior to 199801
9.	CRN 350 is present	Tax Period is prior to 199801
10.	CRN 352 is present	Tax Period is subsequent to 199411
11.	CRN 356 is present	Tax Period is prior to 199301 or subsequent to 200412
12.	CRN 357 is present	Tax Period is prior to 199301 or subsequent to 200412
13.	CRN 359 is present	Tax Period is prior to 199301 or subsequent to 200412
14.	CRN 361 is present	Tax Period is prior to 199401
15.	CRN 362 is present	Tax Period is prior to 199401
16.	CRN 363 is present	Tax Period is prior to 199301 or subsequent to 200412
17.	CRN 369 is present	Tax Period is prior to 199401
18.	CRN 375 is present	Tax Period is prior to 199301 or subsequent to 200412
19.	CRN 376 is present	Tax Period is prior to 199301 or subsequent to 200412
20.	CRN 377 is present	Tax Period is prior to 200101 or subsequent to 200711
21.	CRN 388 is present	Tax Period is prior to 200501 or subsequent to 201811
22.	CRN 390 is present	Tax Period is prior to 200501 or subsequent to 201811
23.	CRN 393 is present	Tax Period is prior to 200501
24.	CRN 394 is present	Tax Period is prior to 200501

No.	If	And
25.	CRN 395 is present	Tax Period is prior to 200501 or subsequent to 200609
26.	CRN 411 is present	Tax Period is prior to 200601
27.	CRN 412 is present	Tax Period is prior to 200601
28.	CRN 413 is present	Tax Period is prior to 200601
29.	CRN 414 is present	Tax Period is prior to 200601
30.	CRN 415 is present	Tax Period is prior to 200601
31.	CRN 416 is present	Tax Period is prior to 200601
32.	CRN 417 is present	Tax Period is prior to 200601
33.	CRN 418 is present	Tax Period is prior to 200601
34.	CRN 419 is present	Tax Period is prior to 200610 or subsequent to 201411
35.	CRN 420 is present	Tax Period is prior to 200610 or subsequent to 201411
36.	CRN 421 is present	Tax Period is prior to 200610 or subsequent to 201411
37.	CRN 422 is present	Tax Period is prior to 200610 or subsequent to 201508
38.	CRN 423 is present	Tax Period is prior to 200610 or subsequent to 201411
39.	CRN 424 is present	Tax Period is prior to 200610 or subsequent to 201411
40.	CRN 425 is present	Tax Period is prior to 200610 or subsequent to 201411
41.	CRN 426 is present	Tax Period is prior to 200610 or subsequent to 201411
42.	CRN 427 is present	Tax Period is prior to 200610 or subsequent to 201411
43.	CRN 428 is present	Tax Period is prior to 200610 or subsequent to 201811
44.	CRN 429 is present	Tax Period is prior to 200610 or subsequent to 201811

No.	If	And
45.	CRN 430 is present	Tax Period is prior to 200610 or subsequent to 201811
46.	CRN 431 is present	Tax Period is prior to 200610 or subsequent to 201811
47.	CRN 432 is present	Tax Period is prior to 200610 or subsequent to 201811
48.	CRN 435 is present	Tax Period is prior to 200810 or subsequent to 201411
49.	CRN 436 is present	Tax Period is prior to 200810 or subsequent to 201811
50.	CRN 437 is present	Tax Period is prior to 200810 or subsequent to 201811

(5) **Correction Procedures:**

- (6) Correct any coding and transcription errors.
- (7) Verify the CRN and credit amount is claimed for a valid tax period. If the amount claimed is for an invalid tax period, as shown above, Delete the CRN and credit amount Fields and assign TPNC 90 with the following literal: "We computed your return without applying your Credit for Federal Tax Paid on Fuels because you claimed a credit that is not valid for the tax period of your return."

Note: Some fuel credits expired at the end of 2018. The dates were changed above. We will disallow the credit if claimed on an invalid period and send TPNC 36 when EC 766 displays.

- (8) If more than 20 credits are claimed on Form 4136 they will need to be manually input by ERS/Rejects. Data Transcription will only input up to 20 individual credits.
- (9) For more information on TPNC Literals see *TPNC 90 Literals*.

No.	Code	Explanation
1.	90	Used when a return contains an error and none of the codes above apply.

3.12.12.113.16
(01-01-2026)
Error Code 734

(1) **Error Code 734 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01ORG	Organization Code
4.	076J	Other Credits and Payments
5.	07RIC	Regulated Investment Credit
6.	15TG>	Total Credit Generated

(2) "SECTION 15, 16, 17 or 18 PRESENT".

(3) **Invalid Conditions:**

(4) Field 15TG>, Total Gas Tax Credit Computer, or Field 07RIC, Regulated In-

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Field 076J, Other Credits or Payments, is for refundable credits that do **not** have a separate Field. Form 4136, and Form 2439, **must not be included in the amount for this Field.**

(8) The taxpayers entry on Part III, Line 6J will be the total of Field 076J, 07RIC and 15TG>.

(9) If no errors are found, add the amount in Field 076J to Field 07RIC and delete the amount in Field 076J.

(10) Amounts claimed for Form 4136 must be supported, SSPND 640.

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3.12.12.113.17
(01-01-2026)
Error Code 740

(1) **Error Code 740 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	03A13	Sch A, Total Unrelated Trade Income
6.	03B13	Sch A, Total Unrelated Trade Expenses
7.	03C13	Sch A, Total Unrelated Trade Net
8.	>>>>	Total Unrelated Trade Net Underprint

(2) **Invalid Conditions:**#
#(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) If no entries are present in Column B, Field 03B13 is blank, check the return for attachments that list the expenses prior to sending a TPNC.
- (7) If Field 03C13 (underprint) differs from the taxpayer's amount, verify the taxpayer's figure by totaling the line 13 amount columns A, B, and C and watch for attachments not carried forward to page 1.
- (8) If EC 740 is set due to Form 3800, drop to the bottom and transmit. If the error does not clear do the following.
- Verify the General Business Credit in Field 05STV
 - If it rolls to EC 765, verify Total Tax in Field 06MCT.

Note: If Form 3800 is attached with an amount on at least one line the filer qualifies for the credit. We never want to send a TPNC as long as the Form 3800 is attached.

- (9) If no errors are found, assign appropriate TPNC:

Note: If the only entries are in Column A, input the Field amount into Field 03C13.

No.	TPNC	Explanation
1.	01	We found an error in the computation of your total income.
2.	90	Fill-in narrative.

3.12.12.113.18
(01-01-2024)
Error Code 742

(1) **Error Code 742 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01ORG	Organization Code
3.	03C13	Total Unrelated Trade Net
4.	>>>>	Total Unrelated Trade Net Underprint
5.	0329	Total Deductions
6.	0331	Net Operating Loss Deduction
7.	03L1	Taxable Income all Unrelated Orgs
8.	03L4	Charitable Contributions
9.	03L6	Deduction for NOL
10.	03L8	Specific Deduction (ERS Input Only)
11.	>>>>	Specific Deduction Computer
12.	03L9	Trust. Section 199A deduction
13.	0310	Total Deductions (TY2020 and later)
14.	0311	Unrelated Taxable Income
15.	>>>>	Unrelated Taxable Income Underprint

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Field 0311, Unrelated Taxable Income is computed as follows:
- Field 03L5, Total Unrelated Trade Net, minus
 - Field 0310, Total Deductions, minus
 - Field 03L6, Net Operating Loss Deduction, minus
 - Field 03L8, Specific Deduction.

Note: IRC 501(c), 501(c)(7), 501(c)(9) and 501(c)(17) organizations can only take deductions on certain income. If the filer shows a negative amount in Field 03L6 but does not use all of it and shows a positive amount on Field 0311, accept the filer's figure. You may need to adjust Field 03L6, so the return will equal what the filer is showing in Field 0311.

Note: Verify Field 0310 (Part 1 Line 10) by adding lines 4-9 before assigning TPNC.

(7) If there is an amount on Line Part 1, Line 4 add the amount into Field 03L4.

(8) If there is an amount on Line Part 1 Line 6 add the amount to Field 03L6.

- (9) Field 03L8, **Specific Deduction, is not transcribed.** However, the computer limits the deduction amount to \$1,000 or the amount of taxable income whichever is smaller.
- (10) The taxpayer is allowed only one \$1,000 Specific Deduction regardless of the number of businesses included in their unrelated business income. **Exception:** If the organization is a diocese, province of a religious order, or convention or association of churches, it is allowed one specific deduction for each parish, individual church district or other local unit that regularly conducts an unrelated business.
- (11) **If the organization is entitled to more than \$1,000, there must be a schedule showing how the taxpayer arrived at the figure.**
- If the schedule is attached, enter the amount in Field 03L8.
 - If the schedule is not attached and there is no indication of previous correspondence for this schedule, SSPND 640.
 - If no reply, assign TPNC 40.

Note: If the taxpayer did not use the Specific Deduction, use TPNC 04.

Note: Any entry in Field 03L8 must be in excess of \$1,000.

- (12) If (3) through (5) above do not apply and no errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	04	We found an error in the computation of your taxable income
2.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information
3.	90	Fill-in narrative

3.12.12.113.19
(01-01-2026)
Error Code 744

- (1) **Error Code 744 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01ORG	Organization Code
4.	0311	Unrelated Taxable Income
5.	04L1	Corporation Income Tax
6.	04L2	Trust Income Tax
7.	04GVT	Gross Verified Tax
8.	1117	Schedule D - Line 13(2) AMT
9.	1118A	Schedule D - Line 14a(2) AMT
10.	1118B	Schedule D - Line 14b(2) AMT
11.	1118C	Schedule D - Line 14c(2) AMT
12.	1119	Schedule D - Line 15(2) AMT
13.	11D4E	Form 4952 - Line 4e
14.	11D4G	Form 4952 - Line 4g
15.	1145	Schedule D - Line 35 AMT
16.	>>>>	Schedule D - Line 35 Underprint
17.	11A	Schedule D - (ERS input only)
18.	11B	Schedule D - (ERS input only)
19.	11C	Schedule D - (ERS input only)
20.	11D	Schedule D - (ERS input only)

(2) **SECTION 03, 04 or 11 NOT PRESENT.**

(3) **Invalid Conditions:**

(4) Field 01TXP, Tax Period, is prior to 199312, Field 0334, Unrelated Taxable Income is present, and Field 04GVT is not present.

(5) If Error Code 744 displays, the return may require manual computation.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) You must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct on the display.

(9) If the return is for a Trust, Schedule D is present, and the tax period is 199112 through 199311, enter the taxpayers figure for Line 36 in Field 04GVT.

(10) If manual computation is required, manually compute the tax for Field 0411, Corporation Income Tax, or Field 0440, Trust Income Tax, as applicable. See Exhibit 3.12.12-15 through Exhibit 3.12.12-17 for tax rates and worksheets.

(11) If the taxpayers tax is correct, enter the taxpayers amount in Field 04GVT, Gross Verified Tax, otherwise, enter the manually computed tax in Field 04GVT.

Note: If there is an amount on Line 23, Form 1041, Schedule D and the filer used Schedule D to compute their tax, allow the Schedule D tax computation by putting the filers figure in the verified tax Field.

Note: If the filer checked the 401(a) Trust box (Org Code “3”) on the Form 990-T or the name contains the word IRA, Pension, Welfare, Benefit, Profit Sharing or Retirement they can use the corporate tax rate to figure their tax. If the filer used the corporate rate and any of the above conditions are present, enter CCC “5” to allow the corporate tax rate to be used.

(12) If the taxpayer has an amount on Line 23 and used Schedule D to compute their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811, compute the tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent.

3.12.12.113.20
(01-01-2026)
Error Code 746

(1) **Error Code 746 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01ORG	Organization Code
4.	0311	Unrelated Taxable Income
5.	04L1	Corporate Income Tax
6.	04L2	Trust Income Tax
7.	04GVT	Gross Verified Tax
8.	1117	Schedule D - Line 17(2) AMT
9.	1118A	Schedule D - Line 18a(2) AMT
10.	1118B	Schedule D - Line 18b(2) AMT
11.	1118C	Schedule D - Line 18c(2) AMT
12.	1119	Schedule D - Line 19(2) AMT
13.	11D4E	Form 4952 - Line 4e
14.	11D4G	Form 4952 - Line 4g
15.	1145	Schedule D - Line 45 AMT
16.	>>>>	Schedule D - Line 35 Underprint
17.	11A	Schedule D - (ERS input only)
18.	11B	Schedule D - (ERS input only)
19.	11C	Schedule D - (ERS input only)
20.	11D	Schedule D - (ERS input only)

(2) **SECTION 03, 04 or 11 NOT PRESENT.**

(3) **Invalid Conditions:**

(4) Field 01CCC "Y" is present, Field 0311, Unrelated Taxable Income is present, and Field 04GVT, Gross Verified Tax, is not present.

(5) **Correction Procedures:**

(6) If Error Code 746 displays, the return may require manual computation.

(7) Correct any coding or transcription errors.

(8) You must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct on the display.

(9) If the return is for a Trust, Schedule D is present, and the tax period is prior to 199707, enter the taxpayers figure for Line 36 in Field 04GVT.

- (10) If the taxpayer has an amount on Line 23 and used Schedule D to compute their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811, compute the tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent.
- (11) If manual computation is required, manually compute the tax for Field 04L1, Corporation Income Tax, or Field 04L2, Trust Income Tax, as applicable. See Exhibit 3.12.12-15 through Exhibit 3.12.12-17 for tax rates and worksheets.
- (12) If manual computation is not required, delete CCC "Y".
- (13) If the taxpayers tax is correct, enter the taxpayers amount in Field 04GVT, Gross Verified Tax, otherwise, enter the manually computed tax in Field 04GVT. If manually computed tax is "0" (zero), enter "1" in Field 04GVT.

Note: Reminder that CCC "Y" is used to indicate "Short Period return for Change of Accounting Period-Enter on short period return due to change of accounting period.

3.12.12.113.21
(01-01-2026)
Error Code 750

- (1) **Error Code 750 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	0311	Unrelated Taxable Income
6.	04L2	Trust Income Tax
7.	>>>>	Trust Income Tax Underprint
8.	04GVT	Gross Verified Tax
9.	1117	Schedule D - Line 17(2) AMT
10.	1118A	Schedule D - Line 18a(2) AMT
11.	1118B	Schedule D - Line 18b(2) AMT
12.	1118C	Schedule D - Line 18c(2) AMT
13.	1119	Schedule D - Line 19(2) AMT
14.	11D4E	Form 4952 - Line 4e
15.	11D4G	Form 4952 - Line 4g
16.	1145	Schedule D - Line 45 AMT
17.	>>>>	Schedule D - Line 35 Underprint
18.	11A	Schedule D - (ERS input only)
19.	11B	Schedule D - (ERS input only)
20.	11C	Schedule D - (ERS input only)
221.	11D	Schedule D - (ERS input only)

(2) **SECTION 03, 04 or 11 NOT PRESENT.**

(3) **Invalid Conditions:**

(4) Field 01ORG, Organization Code, is "1", "2", or "3" and Field 04L2, Trust

#

(5) Field 01ORG, Organization Code, is "1", "2", or "3", Tax Period is prior to 199707, and Section 11 is present.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for any errors. If none are present re-send TPNC 04.

(8) If EC 750 is generated perform the following calculation to determine if the error in the exemption amount is the cause:

- a. Calculate the difference between 04L2 and 04L2> (Trusts).

Note: Check Field 0311, Taxable Income and use the table below to determine if ripple effect applies. The difference in tax between Field 04L2 and 04L2> (Trusts) assuming no exemption is taken.

No.	Taxable Income, Field 0311	Tax Rate	Subtract this amount to =
1.	3,150	10%	150
2.	3,150 - 11,150	24%	250
3.	11,150 - 15,200	35%	280
4.	> 15,200	37%	396

Note: If the wrong amount of exemption is taken, calculate the difference of the right exemption amount from the wrong exemption amount.

- (9) On 201012 and prior forms move lines 13 to 17, 14a to 18a, 14b to 18b, 14c to 18c, 15 to 19, 19 to 23 and 34 to 45.
- (10) If the filer checked the 401(a) Trust box (Org Code “3”) on the Form 990-T or the name contains the word IRA, Pension, Welfare, Benefit, Profit Sharing or Retirement they can use the corporate tax rate to figure their tax. If the filer used the corporate rate and any of the above conditions are present, enter CCC “5” to allow the corporate tax rate to be used.
- (11) If the taxpayer did not compute an amount for Field 1145, Schedule D, Line 45 AMT, but there is an underprint amount, assign TPNC 06.
- Note: If Fields 1118A and 1119 are blank, the Schedule D will not compute and there will be no under-print amount.**
- (12) If the box is checked on Line Part II, Line 2 stating the tax was figured using Schedule D and the schedule is not attached, correspond.
- (13) If there is an amount on Line 23, Form 1041, Schedule D and the filer used Schedule D to compute their tax, allow the Schedule D tax computation by putting the filers figure in the verified tax Field.
- (14) If the taxpayer quotes “Section 1291” or “Section 453(A), (B), or (C)”, enter the taxpayers amount from Line Part II, Line 2 in Field 04GVT.
- (15) If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount

Step	Action	Amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

- (16) If the amount is fewer than \$1,000.00 and EC 742 was bypassed for the Specific Deduction (the filer didn't take the Specific Deduction), do **not** send a TPNC. Accept the filers entry and put the amount in Field 04GVT.
- (17) If the return is for a Trust, the Tax Period is 200305 through 200411, and Section 11 is present, review the return for the presence of Schedule D. If the attached Schedule D is for 2003, enter the amounts for column (2) Lines 14b(2), 15b, 15c and 16b in Fields 11A through 11D respectively. If the Error Code still displays, send appropriate TPNC.
- (18) If the Tax Period is prior to 199707, and Section 11 is present, enter taxpayers amount from Line Part II, Line 2 in Field 04GVT.
- (19) If Error Code 750 displays because of corrections made in Error Code 744 or 746, send appropriate TPNC.
- (20) If (2) through (10) above do not apply and no errors are found, assign appropriate TPNC.

No.	TPNC	Explanation
1.	05	We found an error in the computation of your total income tax.
2.	06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
3.	14	We found an error in the computation of your alternative tax.

No.	TPNC	Explanation
4.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
5.	41	We computed your tax for you.
6.	90	Fill-in narrative.

3.12.12.113.22
(01-01-2026)
Error Code 752

(1) **Error Code 752 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	0311	Unrelated Taxable Income
6.	>>>>	Unrelated Taxable Income Underprint
7.	04CGC	Controlled Group Code
8.	04MIC	Missing Schedule Code
9.	04TB1	Taxable Income Bracket (1)
10.	04TB2	Taxable Income Bracket (2)
11.	04TB3	Taxable Income Bracket (3)
12.	04AT1	Additional 5% Tax Amount
13.	04AT2	Additional 3% Tax Amount
14.	04L1	Corporation Income Tax Taxpayer
15.	>>>>	Corporation Income Tax Underprint
16.	04GVT	Gross Verified Tax
17.	04RN>	ERS Input Only Regular-Tax-New-Rate
18.	04RO>	ERS Input Only Regular-Tax-Old-Rate

(2) **SECTION 03 or 04 NOT PRESENT.**

(3) **Invalid Conditions:**

(4) Field 01ORG, Organization Code is "4" or "5" and Field 04L1 Corporation

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Caution: The Alternative Minimum Tax has been repealed for corporations. Fields 04TB1, 04TB2, 04TB3, 04AT1, and 04AT2 will no longer be valid for Tax Periods 201812 and subsequent.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for errors. If none are present re-send TPNC 04.

(7) If EC 752 is generated perform the following calculation to determine if the error in the exemption amount is the cause:

a. Calculate the difference between 04L1, and 04L1> (Corporations).

Note: Check Field 0311, Taxable Income and use the table below to determine if ripple effect applies. The difference in tax between Field 04L1 and 04L1> (Corporations) assuming no exemption is taken.

No.	Taxable Income Field 0311	Tax Rate	Subtract this amount to = underprint
1.	< 50,000	15%	150
2.	50,000 - 75,000	25%	250
3.	75,001 - 100,000	34%	340
4.	100,000 - 335,000	39%	390
5.	335,000 - 10,000,000	34%	340
6.	10,000,000 - 15,000,000	35%	350
7.	15,000,000 - 18,333,333	38%	380
8.	> 18,333,333	35%	350

Note: If the wrong amount of exemption is taken, calculate the difference of the right exemption amount from the wrong exemption amount.

(8) If the taxpayer quotes "Section 1291" or "Section 453(A), (B), or (C)", enter the taxpayers amount from Part I, line 6 in Field 04GVT.

(9) If Error Code 752 displays because of corrections made in Error Code 744 or 746, send appropriate TPNC.

(10) If the Control Group box is not checked and no allocation schedule is present, delete the Control Group bracket amounts.

(11) Fields 04RN and 04RO used by ERS employees to figure the Blended Tax Rate if necessary.

- (12) If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

- (13) If (2) or (3) or (4) above do **not** apply and no errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	05	We found an error in the computation of your total income tax.
2.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
3.	41	We computed your tax for you.
4.	90	Fill-in narrative.

3.12.12.113.23
(01-01-2026)
Error Code 754

- (1) **Error Code 754 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	03C13	Total Unrelated Trade Net
6.	>>>>	Total Unrelated Trade Net Underprint
7.	0311	Unrelated Taxable Income
8.	04L1	Trust Income Tax
9.	>>>>	Trust Income Tax Underprint
10.	04L3	Alternative Minimum Tax
11.	051A	Foreign Tax Credit
12.	>>>>	Foreign Tax Credit Underprint
13.	0824	Net Operating Loss Deduction AMT
14.	0825	Adjusted Alternative Minimum Taxable Income
15.	0851>	Alternative Minimum Taxable Income Computer
16.	0854>	Tentative Minimum Tax AMT Computer
17.	08ATV	Total Alt. Min. Tax Verified

(2) **SECTION 03, 04, 05 or 08 NOT PRESENT.**

(3) **Invalid Conditions:**

#

(5) Field 01ORG is "1", "2", or "3", Tax Period is 200101 through 200212, and Section 08 is present.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) If Field 04L5 is present and Section 08 is missing:

- and Schedule I, Form 1041, is not present, SSPND 640.
- and Schedule I, Form 1041, is present, enter all transcription lines from Schedule I in appropriate Fields in Section 08.

(9) For tax periods 201812 and later the Alternative Minimum tax (AMT) is not valid. For fiscal filers (tax periods 201801 through 201811 see paragraph 4 below).

(10) Taxpayers who file a fiscal return for tax periods 201801 through 201811 will multiply the Form 4626, Alternative Minimum Tax Corporations amount by a fraction. Use the table below to compute the taxpayers AMT.

No.	Tax Period	Months AMT is valid	Multiply the amount on Form 4626 Line 14 by:
1.	201801	11	.915068
2.	201802	10	.838356
3.	201803	9	.753425
4.	201804	8	.671233
5.	201805	7	.586301
6.	201806	6	.504110
7.	201807	5	.419178
8.	201808	4	.334247
9.	201809	3	.252055
10.	201810	2	.167123
11.	201811	1	.084932

- (11) If Tax Period is 200101 through 200212 and Section 08 is present, enter taxpayers amount for Line 38 in Field 08ATV.
- (12) If entries are present in Part IV of Schedule I, Form 1041:
1. Accept the filers entry and enter the amount in Field 08ATV.
 2. If the filer has computed the amount to (\$0.00), enter "1" in Field 08ATV.
- (13) If Tax Period is other than referenced in (3) above and there are no coding or transcription errors, assign appropriate TPNC.

No.	TPNC	Explanation
1.	23	We found an error in the computation of the Alternative Minimum Tax.
2.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
3.	90	Fill-in narrative.

3.12.12.113.24
(01-01-2026)
Error Code 756

- (1) **Error Code 756 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	0311	Unrelated Taxable Income
6.	04CGC	Controlled Group Code
7.	04L1	Corporation Income Tax
8.	>>>>	Corporation Income Tax Underprint
9.	04L4	Alternative Minimum Tax
10.	051A	Foreign Tax Credit
11.	>>>>	Foreign Tax Credit Underprint
12.	05PTC	Possessions Tax Credit
13.	1003	Alternative TI Before Adjustments AMT
14.	1004E	Adjusted Current Earnings AMT
15.	1005>	AMTI Before NOLD AMT Computer
16.	1006	Net Operating Loss Deduction AMT
17.	>>>>	Net Operating Loss Deduction Underprint
18.	1007>	Alternative Minimum Taxable Income
19.	108C>	Exemption AMT Computer
20.	1012	Tentative Minimum Tax
21.	>>>>	Tentative Minimum Tax Underprint
22.	10TMV	Tentative Minimum Tax Verified

(2) **SECTION 03, 04, 05 or 10 NOT PRESENT.**

(3) **Invalid Conditions:**

(4) Field 01ORG, Organization Code, is "4" or "5" and Field 04L5, Alternative

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(5) Field 01ORG is 4 or 5, Tax Period is 200101 through 200212 and Section 10 is present.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) If Field 04L5 is present and Section 10 is missing:

a. and Form 4626 is not present, SSPND 640.

- b. and Form 4626 is present, enter all transcription lines from Form 4626 in the appropriate Fields in Section 10.
- (9) Field 10TMV, Tentative Minimum Tax Verified, is used in the following situation(s):
 - a. Field 04CGC is (Controlled Group returns), **and** Line 8a, Form 4626, is fewer than \$40,000, **or** Line 8b, Form 4626, is fewer than \$150,000.
 - b. Line 11, Form 4626, has an entry for Alternative Minimum Tax Foreign Tax Credit.
 - c. Field 04L5, Alternative Minimum Tax, is present, Form 4626 is missing.
- (10) For controlled Group Returns, compute Tentative Minimum Tax Verified as follows:
 - a. Field 1007>, minus,
 - b. The taxpayers amount on Line 8c, Form 4626, times 20%.
 - c. If Line 11 has an entry, subtract Line 11 amount from the result of "b" above.
 - d. Enter the result of in Field 10TMV.
- (11) Line 11, Form 4626, has an entry for Alternative Minimum Tax Foreign Tax Credit, compute Tentative Minimum Tax Verified as follows:
 - a. Field 1012>, minus,
 - b. The taxpayers amount on Line 11.
 - c. Enter the result in Field 10TMV.
- (12) Field 04L5 is present and Form 4626 is missing, Section 10 had no entries, and no reply to correspondence, compute Field 10TMV as follows:
 - a. Field 04L5, plus,
 - b. Field 0435C, minus,
 - c. Field 0540A , minus,
 - d. Field 0540B.
 - e. Enter the result in Field 10TMV.
- (13) For tax periods 201812 and later the Alternative Minimum tax (AMT) is not valid. For fiscal filers (tax periods 201801 through 201811 see paragraph 4 below).
- (14) Taxpayers who file a fiscal return for tax periods 201801 through 201811 will multiply the Form 4626, Alternative Minimum Tax Corporations amount by a fraction. Use the table below to compute the taxpayers AMT.

No.	Tax Period	Months AMT is valid	Multiply the amount on Form 4626 Line 14 by:
1.	201801	11	.915068
2.	201802	10	.838356
3.	201803	9	.753425
4.	201804	8	.671233
5.	201805	7	.586301

No.	Tax Period	Months AMT is valid	Multiply the amount on Form 4626 Line 14 by:
6.	201806	6	.504110
7.	201807	5	.419178
8.	201808	4	.334247
9.	201809	3	.252055
10.	201810	2	.167123
11.	201811	1	.084932

(15) If no errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	23	We found an error in the computation of the Alternative Minimum Tax.
2.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
3.	90	Fill-in narrative.

3.12.12.113.25
(01-01-2026)
Error Code 757

(1) **Error Code 757 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	04L1	Corporation Income Tax Taxpayer
3.	>>>>	Corporation Income Tax Underprint
4.	04L2	Trust Income Tax Taxpayer Credit
5.	>>>>	Trust Income Tax Underprint
6.	04L3	Proxy Tax
7.	04L4	Other Tax
8.	04L5	Alternative Minimum Tax
9.	04L6	Non-compliant Hospital Facility Income
10.	04L7	Total Tax before credit

(2) **SECTION 04, 08 or 10 NOT PRESENT.**

(3) **Invalid Conditions:**

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(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for errors. If none are present re-send TPNC 04.

Note: If the filer has Section 1291 tax they are supposed to write Section 1291 next to Line 35C or 36 and include the amount on either line so it's included in the total on line 39. If the filer includes Section 1291 tax or any amount on Part II, Line 4 you will need to GETSEC Section 06 and put the amount in the Verified Field.

(7) If no errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
2.	90	Fill-in narrative.

3.12.12.113.26
(01-01-2026)
Error Code 758

(1) **Error Code 758 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	04MIC	Missing Schedule Code
6.	04L6	Non-Compliant Hospital Facility Income
7.	04L7	Total Tax Before Credits
8.	051A	Foreign Tax Credit
9.	>>>>	Foreign Tax Credit Underprint
10.	051B	Other Credits
11.	>>>>	Other Credits Underprint
12.	051C	General Business Credit
13.	>>>>	General Business Credit Underprint
14.	051D	Prior Year Minimum Tax Credit
15.	>>>>	Prior Year Minimum Tax Credit Underprint
16.	051E	Total Statutory Credits
17.	>>>>	Total Statutory Credits Underprint
18.	05TSV	Total Statutory Credits Verified
19.	0854>	Tentative Minimum Tax AMT Computer
20.	1012	Tentative Minimum Tax
21.	>>>>	Tentative Minimum Tax Underprint

(2) **SECTION 04, 08 or 10 NOT PRESENT.**

(3) **Invalid Conditions:**

#

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If taxpayer entered amount for Form 4136 on Line 40(c) follow the table below:

No.	If	Then
1.	Form 4136 is attached,	delete the amount from Fields 051C and 051E.

No.	If	Then
2.	Form 4136 is not attached,	delete the amount for Form 4136 from Fields 051C and 051E and correspond for Form 4136. If no reply, assign appropriate TPNC and disallow the credit.

(8) Field 051C, General Business Credit, amount is from Form 3800 or from the actual credit form as follows:

- **Form 6478** - Credit for Alcohol used as Fuel
- **Form 6765** - Credit for Increasing Research Activities
- **Form 8586** - Low-Income Housing Credit
- **Form 8820** - Orphan Drug Credit
- **Form 8826** - Disabled Access Credit
- **Form 8830** - Enhanced Oil Recovery Credit
- **Form 8835** - Renewable Electricity and Refined Coal Production Credit
- **Form 8844** - Empowerment Zone Credit
- **Form 8846** - Credit for Employer Social Security Taxes Paid on Certain Employee Cash Tips
- **Form 8847** - Credit for Contributions to Certain Community Development Corporations
- **Form 8861** - Welfare to Work Credit
- **Form 8864** - Biodiesel Fuels Credit
- **Form 8874** - New Markets Credit
- **Form 8881** - Credit for Small Pension Plan
- **Form 8882** - Credit for Employee Provided Child Care
- **Form 8884** - New York Liberty Zone Credit
- **Form 8896** - Low Sulfur Diesel Fuel Production Credit
- **Form 8900** - Qualified Railroad Track Maintenance Credit

(9) Enter the appropriate Missing Schedule Code in Field 04MIC when the required form is not attached. Send the return back to the filer for the missing form if more than one form is missing. SSPND 640.

(10) The computer limits Field 051C, General Business Credit, to the lesser of:

- Field 051C, General Business Credits, **or**
- Field 04L7, Total Tax Before Credits, minus,
- Field 051A, Foreign Tax Credit
- Field 051B, Other Credits
- 25% of any amount over \$25,000
- Field 1012, Tentative Minimum Tax (Corporations) or Field 0854>, Tentative Minimum Tax AMT Computer (Trusts)

Note: For Tax Periods prior to 200012, Field 04L7> does not include Proxy Tax or Alternative Minimum Tax.

(11) If Form 3800 or the form for the credit is attached to backup the credit claimed, enter the amount in Field 05TSV and allow the credit.

(12) **Exception to the above limitation:**

- a. IRC 38(c)(2), IRC 383 and IRC 384, allows a larger investment credit deduction than normally used on Form 3800

- b. If Form 3800 cites IRC 38(c)(2) or IRC 384, verify the taxpayers figure for Line 051e and enter the total in Field 05TSV.

- (13) If (5) above does not apply and no coding or transcription errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	31	We found an error in the computation of the General Business Credit on Form 3800.
2.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
3.	90	Fill-in narrative.

3.12.12.113.27
(01-01-2024)
Error Code 760

- (1) **Error Code 760 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	04MIC	Missing Schedule Code
6.	04L6	Non-Compliant Hospital Facility Income
7.	04L7	Total Tax Before Credits
8.	051A	Foreign Tax Credit
9.	>>>>	Foreign Tax Credit Underprint
10.	051B	Other Credits
11.	>>>>	Other Credits Underprint
12.	051C	General Business Credit
13.	>>>>	General Business Credit Underprint
14.	051D	Prior Year Minimum Tax Credit
15.	>>>>	Prior Year Minimum Tax Credit Underprint
16.	051E	Total Statutory Credits
17.	>>>>	Total Statutory Credits Underprint
18.	05TSV	Total Statutory Credits Verified
19.	0854>	Tentative Minimum Tax AMT Computer
20.	1012	Tentative Minimum Tax
21.	>>>>	Tentative Minimum Tax Underprint

(2) **SECTION 04, 08 or 10 NOT PRESENT.**

(3) **Invalid Conditions:**

#

present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) If this credit is present, the taxpayer must attach Form 8827, Credit for Prior Year Minimum Tax (Corporations), or Form 8801, Credit for Prior Year Minimum Tax (Trusts).

- a. If Form 8801 or Form 8827 is required and not present, enter Missing Schedule Code 46 in Field 04MIC.
- b. Correspond for missing form only if corresponding for another reason.

- (8) The computer limits Field 051D, Prior Year Minimum Tax Credit, to the lesser of:
- Field 051D, **or**
 - Field 04L7, Income Tax Before Credits, minus,
 - Field 051A, Foreign Tax Credit,
 - Field 051B, Other Credits, and,
 - Field 051C, General Business Credits, then,
 - The result of (3)b through (3)e above minus Field 1012, Tentative Minimum Tax (Corporations) or Field 0854>, Tentative Minimum Tax AMT Computer (Trusts).

Note: For Tax Periods prior to 200012, Field 04L7> does not include Proxy Tax or Alternative Minimum Tax.

- (9) If no errors are found, assign appropriate TPNC.

No.	TPNC	Explanation
1.	02	We found an error in the computation of the credit for prior year minimum tax on Form 8801. (Trust returns)
2.	34	We found an error in the computation of the credit for prior year minimum tax on Form 8827. (Corporation returns)
3.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
4.	90	Fill-in narrative.

3.12.12.113.28
(01-01-2026)
Error Code 761

- (1) **Error Code 761 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	COND-CODE-FLD
2.	21BX	Checkbox
3.	21CBX	Checkbox C
4.	2102	Number of Full Time Employees Tax Year
5.	2104	Health Insurance Premiums Paid
6.	2105	Premiums you Would Have Paid
7.	2106	Smaller of lines 4 or 5
8.	2107	Multiply line 6 by 35%
9.	2116	Add lines 12 and 16
10.	2119	Payroll Taxes

No.	Field	Explanation
11.	2120	Tax Exempt Small Employers
12.	076F	Form 990-T, Part III, line 6f, Small Business Health Care Credit Amount

(2) **SECTION 21 NOT PRESENT**(3) **Invalid Conditions:**

- (4) Field 21BX is "0" (no box is checked), "2" (the no box is checked) or "3" (both boxes are checked).
- (5) Field 021CBX is marked "yes", you already received the credit for two consecutive years. (Tax Periods 201612 and subsequent)
- (6) Field 2102 is 25 or greater.
- (7) Field 2106 is not the smaller of Fields 2104 or 2105.
- (8) Field 2107 is not 35% of Field 2106 (+/- \$99).
- (9) Field 2120 is not the smaller of Fields 2116 or 2119.
- (10) Field 01CCC contains a "G" and "C".
- (11) Section 21 is present and CCC "C" is not present or CCC "C" is present and Section 21 is not present.

(12) **Correction Procedures:**

- (13) Correct any coding or transcription errors.
- (14) For Tax Periods 201312 and prior, enter a "1" in Field 21BX. The Form 8941 did not have a Shop Box prior to the 2014 revision.
- (15) If a 2014 Form 8941 is used the Shop Box must be marked "yes" or "no". If a 2013 Form was used there is no Shop Box, follow the instruction in (2) above. We will not disallow the credit if the no box is checked in this case.
- (16) As stated above beginning in TY 2014, PY 2015 Fields 21BX and 21CBX must be marked "yes" or "no". These are questions A and C on Form 8941. For question A if marked "no", both boxes are checked or neither box is checked, correspond for a corrected Form 8941 (also see the no reply instructions). Question C Does not have to be answered on returns filed for Tax Period 201611 and prior. Enter a "2" in Field 21CBX to clear the error. For Tax Periods 201612 and subsequent question C does have to be answered.
- (17) If the filer uses a Form 8941 prior to the 2016 revision correspond for the correct form. Issue Letter 2696-C if neither boxes are checked or both boxes are checked in Field 21BX or 21CBX.

Note: Exception: If the filer lives in the following States and Counties they qualify for the credit even if the no box is checked. The instructions for the form tell the filer to check the "yes" box but many are checking the no box in error.

- a. **Tax Year 2014 returns.** For the State of Washington, if the filer lives in Adams, Asotin, Benton, Chelan, Clallam, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima counties.
- b. **Tax Year 2014 returns.** For the State of Wisconsin, if the filer lives in Green Lake, Lafayette, Marquette, Florence, and Menominee counties. -
- c. **Tax Year 2015 returns.** For the State of Iowa, Adair, Adams, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Worth, and Wright counties.

Note: If the filer checks no to the SHOP question but claims the credit use the following instructions. If the filer says they qualify or mentions notice 2014 or 2015-08 or 2014 or 2015-6 IRB 589 and lives in a city in Washington, Wisconsin or Iowa or says they live in one of the areas included for the required year above and claims the credit go to City County Cross Reference to determine the county using the state and city, if the city is in one of these counties, allow the credit.

If the filer indicates somewhere on the return or replies to our correspondence, checks no and any of the above applies, verify they live in one of the States/ Counties shown above and check the "yes" box and continue processing. If this doesn't apply, process as usual.

- (18) Add the following sentence in the open paragraph in cases a) and b) above. "We cannot determine your response to the question on line A of Form 8941, Credit for Small Employer Health Insurance Premiums. You did not check a box, checked the No box while claiming the credit or checked both the "Yes" and "No" boxes. Only one box must be checked. Please clarify your intent." let us know what you want us to use"
- (19) Make the appropriate changes based on the reply received. If the NO box was checked and the filer replies saying they meant to check No, Disallow the credit and send TPNC 35 when EC 766 displays. Also see the no reply instructions in Exhibit 3.12.12-7.
- (20) If the filer checked "yes" for Field 21CBX the filer does not qualify for the credit. Remove the credit and send TPNC 55 when EC 766 comes up.
- (21) Correct any filer errors in Fields 2106, 2107 or 2120. See invalid conditions above. They must be entered in accordance with the Invalid Conditions above.
- (22) If the filer didn't use the smaller of Field 2104 or 2105 in Field 2107 change Field 2107 to the smaller amount and send TPNC 35 when EC 766 displays.

- (23) If the filer didn't use the smaller of Field 2116 or 2119 in Field 2120 change Field 2120 to the smaller amount and send TPNC 35 when EC 766 displays. When line 2120, Form 8941, differs from the amount reported on Form 990-T, Part IV line 45f, EC 768 will display, enter the new line 20 amount (Field 2120) in Field 076F.

Note: Fields 2107 and 2120 will contain the filer's figures. It will not be reduced to 16.3% on Form 8941. This will cause the return to go to error so a notice will be generated. Field 076F will be generated at the reduced rate.

Note: Field 2107 was 25% on the 2013 Form 8941 and 35% on the 2014 form. Use 35% for any form filed for TY 2013 and 35% for returns filed for TY 2014.

- (24) If Field 2102 is 25 or greater the filer does not qualify for the credit. Blank 990-T Field 076I, remove Section 21 for Form 8941, remove CCC "C" and send TPNC 35 when EC 766 comes up.
- (25) If a prior year Form 8941 is used, put Line 22 in Field 2117, Line 23 in Field 2118, Line 24 in Field 2119, and Line 25 in Field 2120.
- (26) If the Form 8941 was transcribed correctly and there are no invalid conditions (shown above) so they qualify for the credit, continue processing.
- (27) If CCC "G" and CCC "C" are present on an amended return, delete CCC "C".
- (28) If there is an amount greater than 0 in Field 0644, Delete CCC "C". If the return will result in a refund (amount greater than 0 on Line 49) remove CCC "C" and input CCC "0".
- (29) If there is an amount present on Line 6f greater than "0" (zero), Form 8941 is attached or any indication the return is being filed to claim the Small Business Healthcare Credit, CCC "C" must be present. If the credit is not being claimed and CCC "C" is present, remove CCC "C".
- (30) If Field 2119 is blank correspond for a corrected Form 8941. If Field 2119 has "0" (zero) entered they do **not** qualify for the credit. Delete Section 21 and Field 076I from Form 990-T and send TPNC 35 when EC 766 comes up.

Note: Field 076f, Part III, Line 6f on Form 990-T must have an entry to bring up EC 766. Remove CCC "C" and send TPNC 35 if there is a "0" (zero) in Field 2119.

3.12.12.113.29
(01-01-2024)
Error Code 762

- (1) **Error Code 762 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	04MIC	Missing Schedule Code
6.	04L6	Non-Compliant Hospital Facility Income
7.	04L7	Total Tax Before Credits
8.	>>>	Total Tax Before Credits Underprint
9.	051A	Foreign Tax Credit
10.	>>>>	Foreign Tax Credit Underprint
11.	051B	Other Credits
12.	>>>>	Other Credits Underprint
13.	051C	General Business Credit
14.	>>>>	General Business Credit Underprint
15.	051D	Prior Year Minimum Tax Credit
16.	>>>>	Prior Year Minimum Tax Credit Underprint
17.	051E	Total Statutory Credits
18.	>>>>	Total Statutory Credits Underprint
19.	05TSV	Total Statutory Credits Verified

(2) **SECTION 04 or 05 NOT PRESENT.**

(3) **Invalid Conditions:**

#

(5) The computation of Field 051E, Total Statutory Credits, is as follows:

- a. Field 051A, Foreign Tax Credit, **plus**
- b. Field 051B, Other Credits,
- c. Field 051C, General Business Credit, and
- d. Field 051D, Credit for Prior Year Minimum Tax.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

(8) If no errors are found, assign appropriate TPNC.

No.	TPNC	Explanation
1.	02	We found an error in the computation of the credit for prior year minimum tax on Form 8801. (Trust returns)
2.	11	Foreign Tax Credit was more than the law allows.
3.	12	We found an error in the amount of Investment Credit applied against your tax.
4.	25	We found an error in the computation of the alcohol fuels credit or the Non Conventional Source Fuel Credit.
5.	26	We found an error in the computation of the Research Credit.
6.	31	We found an error in the computation of the General Business Credit on Form 3800.
7.	32	We found an error in the computation of the Low Income Housing Credit on Form 8586.
8.	33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
9.	34	We found an error in the computation of the credit for prior year minimum tax on Form 8827. (Corporation returns)
10.	90	Fill-in narrative.

3.12.12.113.30
(01-01-2026)
Error Code 763

(1) **Error Code 763 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	076F	Credit for Small Employers Health Insurance Premiums Form 990-T

(2) **Invalid Conditions:**

- (3) Credit is claimed on a return with a Tax Period ending prior to December 31, 2010.

Note: Error Code 763 will be bypassed if CCC "C" is present.

(4) **Correction Procedures:**

- (5) Check for transcription or coding errors.

- (6) This credit cannot be claimed if the Tax Period Ending Date is prior to 12/31/2010 unless CCC "Y" or "F" is present and it's truly a short year or final return.
- (7) Remove the credit and continue processing the return.

3.12.12.113.31
(01-01-2026)
Error Code 764

- (1) **Error Code 764 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	01ORG	Organization Code
5.	04MIC	Missing Schedule Code
6.	04L1	Corporate Income Tax
7.	>>>>	Corporate Income Tax Underprint
8.	04L2	Trust Income Tax
9.	>>>>	Trust Income Tax Underprint
10.	04L3	Proxy Tax
11.	04L5	Alternative Minimum Tax
12.	04L6	Non-compliant Hospital Income
13.	04L7	Total Tax Before Credits
14.	>>>>	Total Tax Before Credits Underprint
15.	04GVT	Gross Verified Tax
16.	051E	Total Statutory Credits
17.	>>>>	Total Statutory Credits Underprint
18.	05TSV	Total Statutory Credits Verified
19.	06L3	Recapture Taxes
20.	06L4	Total Tax
21.	>>>>	Total Tax Underprint
22.	06L5	Net Form 965 or Form 965-B Tax Paid
23.	06MCT	Manually Correct Tax

- (2) **SECTION 04 or 05 NOT PRESENT.**

- (3) **Invalid Conditions:**

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- (5) **Correction procedures:**

- (6) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for errors. If none are present re-send TPNC 04.

(7) Field 06L4, Total Tax, is computed as follows:

- a. Field 04L7 - Total Tax Before Credits, minus,
- b. Field 051E - Total Statutory Credits, plus,
- c. Field 06L3 - Recapture Taxes.

Note: For Tax Periods prior to 2012, Field 04L7> does not include Proxy Tax or Alternative Minimum Tax.

(8) Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer. SSPND 640.

(9) If Field 06L3, **Recapture Taxes**, is present and:

- a. Taxpayer checked Box Form 4255 is not attached, enter missing Schedule Code "45" in Field 04MIC and correspond for missing form if corresponding for another reason.
- b. Taxpayer checked Form 8696 or Form 8697 box and Form 8696 or Form 8697 is not attached, correspond for missing form if corresponding for another reason.
- c. Taxpayer checked Form 8611 box, GTSEC 06 and edit amount to Field 0642B.

(10) This could be a ripple from EC 758. If you entered an amount from Field 0541C into Field 05TSV for Form 3800 and EC 764 comes up input the correct tax amount in Field 06MCT, subtracting the credit.

(11) If Part II, line 3, has a notation of "Lobby Tax", enter the amount in Field 04L3, Proxy Tax. If Part II, line 37, has an entry, a supporting schedule showing the computation must be attached. If the computation schedule is not attached, correspond.

(12) If the taxpayer quotes "Section 1294", enter the taxpayers amount from line 43 in Field 04GVT.

(13) If Field 04ET, Environmental Tax, is present and the difference between Field 0644 and the underprint is the amount in Field 04ET, enter the taxpayers figure for Part III, line 3 and/or line 4, in Field 06MCT.

(14) If the taxpayer has notated on Form 965 or Form 965-B, Tax on the returns or attachments, edit CCC "J" if it hasn't been already. Continue processing. If everything is present SSPND 460.

(15) If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

(16) If no errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	05	We found an error in the computation of your total income tax.
2.	08	The credit claimed was more than the law allows.
3.	33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
4.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
5.	41	We computed your tax for you.
6.	90	Fill-in narrative.

3.12.12.113.32
(01-01-2026)

Error Code 766

(1) **Error Code 766 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01ORG	Organization Code
4.	06L4	Total Tax
5.	>>>>	Total Tax Underprint
6.	076A	Overpayment Credit Prior Year
7.	076B	Estimated Tax Payments
8.	076C	Tax Deposited With Extension
9.	076D	Foreign Tax Withheld Form 1042-S
10.	076E	Backup Withholding
11.	076F	Credit for Small Employer Health Insurance Premiums
12.	076G	Other Payments and Credits
13.	076H	Credit from a RIC or REIT (Form 2439)
14.	076I	Credit for federal tax paid on fuels (Form 4136)
15.	076J	Other credits and payments
16.	07RIC	Regulated Inv. Co. Credit
17.	07EPV	EPE Verified Amount
18.	077>	Total Payments Computer
19.	078	Estimated Tax Penalty
20.	07B/R	Balance Due Overpayment
21.	>>>>	Balance Due Overpayment Underprint
22.	07CRE	Credit Elect
23.	15TG>	Total Credit Generated

(2) **SECTION 15, 16, 17 or 18 PRESENT**

(3) **Invalid Conditions:**

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(5) Exception, do **not** correspond for Part III, Line 6F amount. Line 6F will not match the amount on the return due to Sequestration.

(6) **Correction Procedures:**

(7) Correct any coding or transcription errors.

Note: Amounts for penalties and/or interest must not be included in Field 07B/R unless it is for Estimated Tax Penalty.

- (8) Amounts claimed for Form 8941 in Field 076F must be supported. SSPND 640

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credit and send appropriate TPNC. If multiple Form 8941 are filed, pull the return back from processing and send it back to the filer. Also see EC 763 instructions.

- (9) You will need to bring up the underprint because it will be the correct Sequestration amount. This amount will be generated when Field 076F is populated.
- (10) If the filer didn't use the smaller of Field 2104 or 2105 in Field 2107 on Form 8941 change Field 2107 to the smaller amount and send TPNC 35. If the filer didn't use the smaller of Field 2116 or 2119 in Field 2120 on Form 8941 change Field 2120 to the smaller amount and send TPNC 35.
- (11) If credit is claimed on a 2010 revision of Form 8941, GETSEC 21 and correct any transcription errors. Refer to IRM 3.12.12.113.29 for correct line items.
- (12) Verify CCC "C" is present if there is an amount in Field 076F. This will generate a notice to the filer that explains Sequestration and why the refund is

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- (13) Field 076I, Other Credits or Payments, is for refundable credits that do **not** have a separate Field. Form 4136, Credit for Federal Tax Paid on Fuels, and Form 2439, Regulated Investment Credit, **must not be included in the amount for this Field. If there is an amount in Field 076H move the amount to Field 07RIC.**
- (14) The taxpayers entry on Line Part III, Line 6J must be the total of Field 076G, 07RIC and 15TG>.
- (15) Amounts claimed for Form 4136 must be supported, SSPND 640.

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- (17) If Field 0644 is a negative amount because the total credits in Field 0540E are greater than the total in Field 0440, change the amount in Field 0644 to "0" (zero). Also change Field 07B/R to "0" (zero) if it is a negative amount and there is a refund. Credits shown in Field 0540E are not refundable credits. These can only be used to reduce tax. Send the appropriate TPNC.

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- (18) If no errors are found, assign appropriate TPNC:

No.	TPNC	Explanation
1.	10	We found an error in the computation of the tax due or overpayment amount.
2.	35	We found an error in the computation of the credit for Small Employer Health Insurance Premiums on Form 8941 or you do not qualify for the credit.
3.	36	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
4.	40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
5.	43	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form W-2 attached as verification.
6.	48	This TPNC will not send a notice. As stated above the CCC "C" will generate the notice. The TPNC will be needed to clear the error.
7.	55	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax returns. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A or C. You can't claim the credit because you didn't participate in a Small Business Health Options Program (SHOP), and or you already received the credit for two consecutive years.
8.	90	Fill-in narrative.

3.12.12.113.33
(01-01-2026)
Error Code 768

- (1) Error Code 768 will be bypassed due to Sequestration. Fields 2120 and 076F will never be equal for now.
- (2) **Error Code 768 displayed Fields are:**

No.	Field	Explanation
1.	2102	Number of Full Time Employees Tax Year
2.	2104	Health Insurance Premiums Paid
3.	2105	Premiums you Would Have Paid
4.	2106	Smaller of lines 4 or 5
5.	2107	Multiply line 6 by 35%
6.	2116	Add lines 12 and 15
7.	2119	Payroll Taxes Amount

No.	Field	Explanation
8.	2120	Tax Exempt Employers Amount to Form 990-T from Form 8941
9.	076F	Small Business Health Care Credit Amount

(3) **Invalid Conditions:**

- (4) Field 076F from Form 990-T and Field 2120 from Form 8941 must be the

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- (5) Only one Form 8941 credit can be claimed on Form 990-T.

(6) **Correction Procedures:**

- (7) Correct any coding or transcription errors.

- (8) Amounts claimed for Form 8941 in Field 076F must be supported, SSPND 640

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- (9) Verify the amount in Field 076F equals Form 8941, line 20. If the amounts differ enter the amount from Form 8941 line 20 in Field 076F

- (10) If more than one Form 8941 is present, send the return back to the filer for a corrected Form 8941. SSPND 640.

- (11) If a prior year Form 8941 is used, move the amount from Line 22 to Field 2217, Line 23 to Field 2118, Line 24 to Field 2119, and Line 25 to Field 2120.

3.12.12.113.34
(01-01-2026)
Error Code 770

(1) **Error Code 770 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01CCC	Computer Condition Code
3.	078	Estimated Tax Penalty
4.	07B/R	Balance Due Overpayment
5.	>>>>	Balance Due Overpayment Underprint
6.	07CRE	Credit Elect

(2) **Invalid Conditions:**

- (3) Field 07B/R, Balance Due Overpayment, minus Field 07CRE, Credit Elect, is

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- (4) If the conditions for Error Code 770 are present, the computer will generate ERS Action Code (AC) 341.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Verify the refund amount is \$100 million or more. If so follow the steps below. If it's under \$100 million, enter a clear code and continue processing. The refund will be generated systemically if it is not \$100 million or more.

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the refund is issued timely.

- (9) Once the manual refund is issued enter "O" in Field 01CCC.

3.12.12.113.35
(01-01-2026)
Error Code 772

- (1) **Error Code 772 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date
6.	078	Estimated Tax Penalty
7.	07B/R	Balance Due Overpayment
8.	>>>>	Balance Due Overpayment Underprint
9.	07CRE	Credit Elect

Note: This procedure is for Manual Refunds.

- (2) **Invalid Conditions:**

- (3) Field 07B/R, Balance Due Overpayment, minus Field 07CRE, Credit Elect, is Interest Penalty Date and Field 01CCC "O" is not present.

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- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.

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- (9) **Rejects Correction Procedures:**

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- (11) Follow IRM 3.12.38 to **ensure the refund is issued timely.**

Note: If there is a TC 420, 424, and/or an -L freeze on the account do **not** issue a manual refund. Enter O in Field 01CCC and continue processing.

- (12) Once the manual refund is issued enter "O" in Field 01CCC.
- (13) If no manual refund is required because of taxpayer error, enter a "C" in the Clear Field.

3.12.12.113.36
(01-01-2024)
Error code 774

(1) **Error Code 774 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01TXP	Tax Period
3.	01CCC	Computer Condition Code
4.	06L4	Total Tax
5.	>>>>	Total Tax Underprint
6.	07B/R	Balance Due Overpayment
7.	>>>>	Balance Due Overpayment Underprint

(2) **SECTION 06 or 07 NOT PRESENT**

(3) **Invalid Conditions:**

- (4) Remittance amount or RPS Indicator is present and Field 06L4, Total Tax, is not present.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) If the return indicates amended, revised, superseding, duplicate or any other positive indication the return is not the first return filed for this Tax Period verify it is an amended return using the procedures in IRM 3.12.38.1.2. If it is an amended return, enter CCC "G" in Field 01CCC.
- (8) If the return is a refund return or the remittance was sent only for penalties and/or interest, enter one cent (\$.01) in Field 06L4.
- (9) Otherwise, check for a taxpayer explanation of the payment received. If no explanation is found, enter one cent (\$.01) in Field 06L4.

3.12.12.113.37
(01-01-2024)
Error code 775

(1) **Error Code 775 displayed Fields are:**

No.	Field	Explanation
1.	TPNC	Taxpayer Notice Code
2.	01TXP	Tax Period
3.	311VI	Vehicle Identification Number (VIN)
4.	311DT	Placed in service date
5.	31109	Tentative credit amount
6.	31111	Credit amount for business use of new clean vehicle
7.	>>>>>	Total Underprint
8.	31117	Smaller of Line 15 or Line 16
9.	31126	Smaller of Line 24 or Line 25
10.	>>>>>	Computer-generated Underprint
11.	311IN	Indicator field for results of MeF check of VIN against portal
12.	312VI	Vehicle Identification Number (VIN)
13.	312DT	Placed in service date
14.	31209	Tentative credit amount
15.	31211	Credit amount for business use of new clean vehicle
16.	>>>>>	Total Underprint
17.	31217	Smaller of Line 15 or Line 16
18.	31226	Smaller of Line 24 or Line 25
19.	>>>>>	Computer-generated Underprint
20.	312IN	Indicator field for results of MeF check of VIN against portal
21.	31RED	Reduced amount of nonrefundable CVC credit.
22.	31RDV	Verified field for SUM-REDCD-VIN-CR-VERIFIED-AMT (ERS input only, do not include in input record)
23.	313IN	Indicator (more than 2 Schedule A's attached)

(2) **Invalid Conditions:**

(3) If Tax Period is 202212 and prior.

(4) If other than "1".

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

- (7) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (8) If VIN number is legible, no special characters transcribe into field. Verify the math if the underprint differs bring up the underprint.
- (9) If the taxpayer's figures are incorrect assign appropriate TPNC 73, 74, or 90 with appropriate explanation.

3.12.12.113.38
(01-01-2024)
Error code 776

- (1) **Error Code 776 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	231BI	Form 7207, Net Elective Payment Election Credit Amount
3.	231BJ	Form 7207, Net Elective Payment Election Credit Amount
4.	231DI	Form 3468, Net Elective Payment Election Credit Amount
5.	231GI	Form 7210, Net Elective Payment Election Credit Amount
6.	241OI	Form 3468, Net Elective Payment Election Credit Amount
7.	241SI	Form 8911, Net Elective Payment Election Credit Amount
8.	241UI	Form 7213, Net Elective Payment Election Credit Amount
9.	241XI	Form 8933, Net Elective Payment Election Credit Amount
10.	25AAI	Form 8936, Net Elective Payment Election Credit Amount
11.	254EI	Form 8835, Net Elective Payment Election Credit Amount
12.	076G	Elective Payment Election Credit Amount
13.	076F	Small Business Health Care
14.	07EPV	EPV Verified Amount

- (2) **Invalid Conditions:**
- (3) If Tax Period is 202212 and prior.
- (4) **Correction Procedures:**
- (5) Correct any coding and transcription errors.

- (6) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (7) If VIN number is legible, no special characters transcribe into field. Verify the math if the underprint differs bring up the underprint.
- (8) If the taxpayer's figures are incorrect assign appropriate TPNC 56, 73, 74, or 90 with appropriate explanation.

3.12.12.113.39
(01-01-2026)
Error Code 999

- (1) **Error Code 999 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period

- (2) **Correction Procedures:**
- (3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.
- (4) Transmit the record.
- (5) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.114
(01-01-2026)
Form 5227 - Sections and Fields

- (1) Form 5227 contains Sections 01 through 05.

3.12.12.115
(01-01-2026)
Section 01 - Field Descriptions

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in Section 01 showing the Field Designator, title, location on the return, and the maximum length.

No.	Field	Field Title	Location	Max Length
1.	RMIT>	Remittance	Blue/Green Money	11
2.	01EIN	Employer Identification Number	EIN Block	9
3.	01NC	Name Control/Check Digit	Underlined/Mail Label	4
4.	>>>>	Name Control Underprint	Computer-generated Underprint	4
5.	01TXP	Tax Period	Top of Return	6
6.	>>>>	Tax Period Underprint	N/A	6
7.	01CCC	Computer Condition Codes	Center Portion of Return	10
8.	01RCD	Received Date	Date Stamp	8
9.	01COR	Correspondence Indicator	Edit Sheet Line 4	2
10.	01CRD	Correspondence Received Date	Edit Sheet Line 5	8
11.	01PIC	Penalty and Interest Indicator	Edit Sheet Line 6	1
12.	01CAF	CAF Code	Edit Sheet Line 3	1
13.	01ORG	Organization Code	Right Margin of Box B	1
14.	01ADC	Audit Code	Edit Sheet Line 2	1
15.	01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
16.	01PRE	Preparation Code	Right margin, of Preparer PTIN Line	1
17.	01PPN	Preparer SSN	Part II Signature Block	9
18.	01PTN	Preparer Phone Number	Part II Signature Block	10

3.12.12.115.1
(01-01-2026)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.115.2
(01-01-2026)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box A, Form 5227.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - It is all "zeros" or all "9s" (nines).
- (5) Check Field 01EIN with the return.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.

No.	If	Then
1.	the EIN was entered correctly,	search for another valid EIN on the return and attachments and enter the correct number.
2.	the EIN was entered correctly,	search for another valid EIN on the return and attachments and enter the correct number.
3.	a correct number cannot be determined,	research using Command Code NAMEB or NAMEE for the correct number.
4.	a correct number cannot be determined,	If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
5.	a correct number cannot be determined,	if more than one number is found or if you are unable to determine a valid EIN, SSPND 320.
6.	EIN is changed from the one the taxpayer used,	issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

- (8) **Do not** send Letter 3875-C if:
- Fewer than three digits of the EIN are transposed, different, or missing.
 - CC INOLES indicates the account has been merged to or merged from, or
 - An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.115.3

(01-01-2026)

Field 01NC - Name Control/Check Digit

- (1) Field 01NC - is the Name Control and Check Digit Field.
- (2) Name Control - This Field is located in the Entity Section of the return.
- (3) Check Digit - This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
 - b. For Check Digit, the first two positions are not blank and a letter of the alphabet (other than E, G or M) in the third and fourth positions is not present
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (9) The name control must be the first four characters of the name as follows:
 - a. If the organization is a corporation (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual, "trust" or estate, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a political organization or political committee (Section 527), edit the first name of the individual.
- (10) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
2.	the organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

(11) Specific corporate name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are **not** present are:

- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
- **Habitat for Humanity** - Edit “HABI”
- **Little League** - Edit “LITT”
- **American Legion** - Edit “AMER”
- **AMVETS** - Edit “AMER”
- **Boy Scouts of America (NSA)** - Edit “BOYS”
- **BPOE** - Edit “BENE”
- **FOE** - Edit “FRAT”
- **VFW** - Edit “VETE”
- **PTA** - Edit “PTA” **plus** the first letter of the name of the state
- **PTO or PTSA** - Edit the first four characters of the school

(12) Specific trust or estate name control examples are:

- **Estate** - Edit the first four characters of the last name of the decedent.
- **Corporate Trust** - Edit the first four characters of the Corporation’s name.
- **Individual Trust** - Edit the first four characters of the last name of the individual.
- **All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.

(13) Specific political organization name control examples are:

- **Friends of Jane Doe** - Edit “JANE”
- **Committee to Elect John Smith** - Edit “JOHN”
- **Citizens for John Doe** - Edit “JOHN”

3.12.12.115.4
(01-01-2026)

Field 01TXP - Tax Period

(1) Field 01TXP, Tax Period, is YYYYMM format.

(2) **Invalid Conditions:**

(3) This Field is invalid if:

- a. It is not numeric,
- b. must be a Calendar year return Tax Period ending December 31.
- c. It is equal to or later than the Processing Date.
- d. Tax period is before 197001.

(4) **Correction Procedures:**

(5) Check the return and attachments for the correct Tax Period.

(6) Correct any coding or transcription errors.

(7) Must be a calendar year return unless CCC “F” is present.

(8) If the Tax Period is equal to or later than the Processing Date, check to see if it is a “Final” return.

- a. For non-final returns, if the tax period is more than three months but less than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. If the return is a "Final" use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.
- (9) If the Tax Period is prior to 197001, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.115.5
(01-01-2026)

Field 01CCC - Computer Condition Codes

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from page 1, in the center portion of the return. See Exhibit 3.12.12-8 for a description of the codes and their uses.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
- a. The entry is other than blank, "F", "G", "R", "V", "W", "3", or "7".
 - b. CCC "7" is present with "R".
- (4) **Correction Procedures:**
- (5) Compare the entry on the screen to the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.
- (8) If the return is not a Final, delete CCC "F".
- (9) If CCCs "7" and "R" are present, determine the correct CCCs:
- a. If CCC "7" is correct delete the "R".
 - b. If CCC 7 is not correct, delete CCC "7".

3.12.12.115.6
(01-01-2026)

Field 01RCD - Received Date

- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
- a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197001 for Form 5227.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) Compare Field 01RCD with the received date stamp on the return.

- (7) If the Received Date stamp is “invalid” (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (8) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached use the postmark date stamped on the face of the return.

1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Field Examiner’s signature date
4. The signature date
5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

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Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.115.7
(01-01-2026)

Field 01PIC - Penalty and Interest Code

- (1) Field 01PIC is the Penalty and Interest Code. It is located on the Edit Sheet, Line 6.
- (2) Valid Penalty and Interest Codes are:
 - **Blank** - normal penalty and interest
 - **Code 1** - there is precomputed penalty and/or interest on the return and
- (3) See IRM 3.12.12.10.3 for Return Due Dates.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if other than blank or 1.
- (6) **Correction Procedures:**
- (7) Correct the Penalty and Interest Code Field if:
 - a. It is other than “1”.
 - b. There is precomputed penalty and/or interest on the return and the

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Note: **CCC “R”** must also be present in Field 01CCC. If Field 01PIC is correct and if precomputed interest, but not precomputed penalty, is on the return.

- (8) Delete the Penalty and Interest Code Field if:
- There is no precomputed penalty and/or interest on the return or
 - The correct Received Date (Field 01RCD) is either before the Return

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3.12.12.115.8
(01-01-2026)
**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is located on Line 4 of the Edit Sheet.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "11", "12", "13", "14" or blank.

Note: See Exhibit 3.12.12-6, Correspondence Indicators.

- (4) **Correction Procedures:**
- (5) Refer to Line 4 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- 11 - Reply with all information** - Use when the taxpayer responds to our request is complete; all of the information we requested is provided (Enter the CRD if after the RDD).
 - 12 - Reply with some information** - Use when the taxpayer provides some of the information we requested, enter CCC "3".
 - 13 - Reply with no information** - Use when the taxpayer responds to our inquiry, but does not provide the information we requested, enter CCC "3".
 - 14 - No Reply** - Use when the taxpayer does not respond to our request, enter CCC "3".

3.12.12.115.9
(01-01-2026)
**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
- It is not numeric or blank,
 - It is not in YYYYMMDD format,
 - It is not in valid century, year, month, day range.
- (5) **Correction Procedures:**
- (6) Refer to Line 5 of the Edit Sheet to determine the correct date.
- (7) Correct any coding or transcription errors.
- (8) Refer to the reply and any attached correspondence to determine the correct date. If the filer has replied and included all requested information, enter the date the reply was received.

- 3.12.12.115.10
(01-01-2023)
Field 01CAF - CAF Indicator
- (1) Field 01CAF, is no longer edited by Document Perfection. If this Field displays, delete the entry.
- 3.12.12.115.11
(01-01-2026)
Field 01ORG - Organization Code
- (1) Field 01ORG, is located in the right margin of box B.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is other than “1”, “2”, “3”, “4”, “5”, or blank (“G” coded only).
- (4) Type of Organizations are:
- **Blank** - if Field 01CCC contains CCC “G”
 - **Code 1** - Charitable Lead Trust
 - **Code 2** - Charitable Remainder Annuity Trust and more than one or no box is checked
 - **Code 3** - Charitable Remainder Unitrust
 - **Code 4** - Pooled Income Fund
 - **Code 5** - Other
- (5) **Correction Procedures:**
- (6) If no Type of Organization can be found, enter “2” in Field 01ORG.
- (7) Refer to the right margin of box B.
- (8) Correct any coding or transcription errors.
- (9) If Field 01ORG is other than a valid code listed above, determine the correct code and enter it in 01ORG.
- (10) If no box was marked and the Org Code cannot be determined enter “2” in Field 01ORG as indicated above.
- 3.12.12.115.12
(01-01-2026)
Field 01ADC - Audit Code
- (1) Field 01ADC is located on Line 2 of the edit sheet.
- (2) 01DDP - Penalty Amounts
- (3) **Invalid Conditions:**
- (4) This Field is invalid if it is other than “3” or blank.
- (5) **Correction Procedures:**
- (6) Refer to Line 2 of the Edit Sheet to determine the correct code.
- (7) Correct any coding or transcription errors.
- (8) Audit Code “3” is entered if no reply to FYM mismatch correspondence.
- 3.12.12.115.13
(01-01-2026)
Field 01DDP - Daily Delinquency Penalty
- (1) Field 01DDP, is located on Line 7 of the Edit Sheet.
- (2) **Penalty Amounts**

- (3) The law provides for a **daily penalty** for failure to timely file a return (determined with regard to any extension of time for filing) unless failure is due to reasonable cause:
 - a. **For tax years ending on or after December 31, 2007**, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000.
 - b. **If the organization has gross receipts exceeding \$250,000.00** the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.
- (4) Gross receipts are shown in Box D.
- (5) **Invalid Conditions:**
- (6) This Field is invalid if:
 - a. It is not numeric.
 - b. The last digit is other than "0" (zero) and the Tax Period is prior to 200712.
- (7) **Correction Procedures:**
- (8) Refer to Line 7 of the Edit Sheet to determine the correct entry.
- (9) Correct any coding or transcription errors.
- (10) If transcribed correctly and penalty was computed by a Field Examiner or Examination, SSPND 640 and prepare Form 4227. Annotate "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.115.14
(01-01-2026)
**Field 01PRE -
Preparation Indicator**

- (1) Field 01PRE, is transcribed from the bottom right margin of the Preparer PTIN box.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1" or blank.
- (4) **Correction Procedures:**
- (5) Refer to the signature area to determine the correct code.
- (6) Correct any coding or transcription errors. Correct codes are:
 - **Blank** - If the signature or name of the preparer is not present
 - **1** - If the signature, name of the preparer, or firm name is present

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.

3.12.12.115.15
(01-01-2026)
**Field 01PPN - Preparer
SSN**

- (1) Field 01PPN, Tax Preparer SSN, is transcribed from the preparer SSN/EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s** or all **0s**. The first character may be a "**P**".
- (3) **Invalid Conditions:**

- (4) Field 01PPN is invalid if the first position is other than numeric or "P".
- (5) Field 01PPN is invalid if the Field is all "zeros" or all "9s" (nines) or the first position is "P" and the remaining positions are all zeroes or all nines.

(6) **Correction Procedures:**

- (7) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.115.16
(01-01-2026)

**Field 01PEN - Preparer
EIN**

- (1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s** (nines).

(3) **Invalid Conditions:**

- (4) Field 01PEN is invalid if the Field is all "zeros" or all "9s" (nines).
- (5) Field 01PEN is invalid if it is not all numerics.

(6) **Correction Procedures:**

- (7) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.115.17
(01-01-2026)

**Field 01PTN - Preparer
Telephone Number**

- (1) Field 01PTN Preparer Telephone Number, is transcribed from the Preparer Block in Part II.

(2) **Invalid Conditions:**

- (3) This Field is invalid if not 10 digits, all numeric.

(4) **Correction Procedures:**

- (5) If fewer than 10 digits or unable to determine the correct phone number, Delete Field 01PTN.

3.12.12.116
(01-01-2026)

**Section 02 - Data
Address Fields**

- (1) Section 02 contains address changes and the **in-care-of** Name Line.
- (2)

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change, TC 014.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.

No.	If	Then
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.116.1
(01-01-2026)

Section 02 - Field Descriptions

- (1) Section 02 Fields are located in Form 5227 Entity Section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02CON	Care of Name Line	35
2.	02FAD	Foreign Address	35
3.	02ADD	Street Address	35
4.	02CTY	City	22
5.	02ST	State	2
6.	02ZIP	ZIP Code	12

3.12.12.116.2
(01-01-2026)

Field 02CON - In Care of Name Line

- (1) Field 02CON, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, & (ampersand), - (dash), / (slash) or % (percent).

Note: The first character of the “in-care-of” name must be alpha or numeric.

(3) Invalid Conditions:

- (4) This Field is invalid if any of the following conditions exist:
 - a. The first position is a “%” and the second position is not blank,
 - b. The first character of the “in-care-of” name is not alpha or numeric,
 - c. There are two consecutive blanks between significant characters.

(5) Correction Procedures:

- (6) Check for transcription errors and correct as needed.

No.	If	Then
1.	a “%” is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.

No.	If	Then
2.	a blank is in the first position,	1. Delete blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
3.	the first character of the "in-care-of" name is not alpha or numeric,	1. Verify "in-care-of" name on return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON
4.	two consecutive blanks present between significant characters,	1. Delete any unnecessary blanks in Field 02CON.

3.12.12.116.3
(01-01-2026)

Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

- (5) **Correction Procedures:**
- (6) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period) or "space"
2.	a foreign address is not present on the return,	1. SSPND 610 2. Renumber return to domestic.

- (7) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.116.4

(01-01-2026)

Field 02ADD - Street Address

- (1) Field 02ADD, Street Address, is located in the Entity Section of the return. This section will contain data on non-preaddressed returns when the address change box has been checked or on pre-addressed labels when a change has been indicated.

(2) Invalid Conditions:

- (3) This Field is invalid if any of the following conditions exist:

- The street address is present and the first position is blank,
- Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
- There are two consecutive blanks followed by valid characters,
- The first position is not alphabetic or numeric.

(4) Correction Procedures:

- Check the screen entry with the entry on the return and attachments.
- Correct any coding or transcription errors.
- If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the address only.

3.12.12.116.5

(01-01-2026)

Field 02CTY - City

- (1) Field 02CTY, is located in the entity section of the return.
- (2) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.

- The Major City Code represents both the city and state.
- ISRP will enter the Major City Code as appropriate.
- It is transcribed with no intervening blanks and no other characters in the City or State Fields.

(3) Invalid Conditions:

- (4) This Field is invalid if:
- Any character not alphabetic or blank is present,
 - City is present and the first position is blank,
 - City is present and the second and third positions are blank,
 - Any characters follow the first two adjoining blanks,
 - An invalid Major City Code is present,
 - Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

- (5) **Correction Procedures:**
- Compare the screen entry with the entry on the return and attachments.
 - Correct any coding or transcription errors.
 - If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the address only.

3.12.12.116.6
(01-01-2026)
Field 02ST - State

- Field 02ST, is located in the entity section of the return.
- Invalid Conditions:**
- This Field is invalid if it is not contained in the State Code Table in Document 7475.
- Correction Procedures:**
- Check the Field on the screen against the entry on the return and attachments.
- Correct any coding or transcription errors.
- If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the address only.

3.12.12.116.7
(01-01-2026)
Field 02ZIP - ZIP Code

- Field 02ZIP, is located in the entity section of the return.
- Invalid Conditions:**
- This Field is invalid if:
 - Blank,
 - The fourth and fifth position are 00.
- Correction Procedures:**
- Check the Field on the screen against the entry on the return.
- Correct any coding or transcription errors.
- If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.117
(01-01-2026)
**Section 03 - Field
Descriptions**

- (1) Section 04 Fields are located in **Form 5227**.
- (2) Listed below are the Fields contained in D Section 03 including Field Designator, title, location on return, and maximum length. All Fields are dollars only, and positive or negative.

No.	Field	Title	Location	Max Length
1.	03C	Fair Market Value of Assets	Box D	12
2.	03D	Gross Income	Box E	12
3.	>>>>	Gross Income Underprint	Computer-generated Underprint	
4.	0308	Total Ordinary Income	Part I, Line 8	12
5.	0313	Total Capital Gain/Loss	Part I, Line 13	12
6.	0326	Total Deductions	Part I, Line 22	12
7.	0335	Total Distributions of Principal	Part III-A, Line 4	12
8.	0337	Total Distributions of Income	Part II Line 3	12
9.	0350B	Total Assets (EOY)	Part IV, Line 13(b)	12
10.	0350C	Total Assets (FMV)	Part IV, Line 13(c)	12
11.	0356B	Total Liabilities (EOY)	Part IV, Line 19(b)	12
12.	0361B	Total Annual Annuity	Part V-A, Line 61(b)	12
13.	0362	NICRUT	Part VI, Line 1	1=Yes, 2=No
14.	0363	NIMCRUT	Part VI, Line 1	1=Yes, 2=No
15.	0365B	Unitrust Amount	Part VI, Line 4b	12

- (3) **Invalid Conditions:**
- (4) These Fields are invalid if they are not all numeric or blank.
- (5) Yes/No Questions are 1=Yes, 2=No or blank.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors
- (8) If a Field which is invalid for a Form 5227 display, delete the Field.

3.12.12.118
(01-01-2026)

**Section 04 - Field
Descriptions**

- (1) Section 04 Fields are located in Form 5227.
- (2) Listed Below are the Fields contained in Section 04 including Field Designator, title, and location on the return.

No.	Field	Title	Location
1.	04751	Engage in the Sale	Part VIII-B, Line 1a (1)
2.	04752	Borrowing Money From	Part VIII-B, Line 1a (2)
3.	04753	Furnishing Goods, Services	Part VIII-B, Line 1a (3)
4.	04754	Pay Compensation	Part VIII-B, Line 1a (4)
5.	04755	Transfer any Income	Part VIII-B, Line 1a (5)
6.	04756	Agree to Pay Money	Part VIII-B, Line 1a (6)
7.	0475B	Fail to Qualify	Part VIII-B, Line 1b
8.	0475C	Engage in Prior Year	Part VIII-B, Line 1d
9.	0481	Did Income Interest Expire	Part IX, Line 1
10.	0492	Making an election under regulations	Part IX, Line 12
11.	0493	Initial Return Trust	Part IX, Line 13
12.	0494	Trust Instrument Amended	Part IX, Line 14
13.	0495A	Final Distribution Made	Part IX, Line 15a

- (3) **Invalid Conditions:**
- (4) Correct any coding or transcription errors by entering the appropriate code as follows:
- **Code 1** - if the “yes” box is checked
 - **Code 2** - if the “no” box is checked
 - **Blank** - if not applicable or neither box is checked or both boxes checked or not answered because it is related to another question.
- (5) **Correction Procedures:**
- (6) Do not correspond if questions are not answered, leave blank.

3.12.12.119
(01-01-2026)
**Section 05 - Field
Descriptions**

- (1) Section 05 Fields are located in Form 5227, Schedule A.
- (2) Listed Below are the Fields contained in Section 05 including Field Designator, title, and location on the return.

No.	Field	Title	Location	Field Length
1.	05BA1	Accumulated Distributable Excluded Income	Part I, Line 2b(a)	12
2.	05BA2	Accumulated Distributable NII Income	Part I, Line 2b(a)	12
3.	05BB1	Accumulated Capital Gains Excluded Income	Part I, Line 2b(b)	12
4.	05BB2	Accumulated Capital Gains NII income	Part I, Line 2b(b)	12
5.	05BC1	Accumulated Nontaxable Excluded Income	Part I, Line 2b(c)	12
6.	05BC2	Accumulated Nontaxable NII Income	Part I, Line 2b(c)	12
7.	053A1	Accumulated Undistributed Excluded Income	Part I, Line 3(a)	12
8.	053A2	Accumulated Undistributed NII Income	Part I, Line 3(a)	12
9.	053B1	Accumulated Undistributed Capital Gains NII Income	Part I, Line 3(b)	12
10.	053B2	Accumulated Undistributed Capital Gain NII Income	Part I, Line 3(b)	12
11.	053C1	Accumulated Undistributed Nontaxable Excluded Income	Part I-A, line 3(c) non-taxable excluded income	12
12.	053C2	Accumulated Undistributed Nontaxable NII Income	Part I, Line 3(c)	12
13.	054B	Simplified Net Current Year NII	Part II, Line 1(b)	12
14.	054C	Simplified Net Distributions	Part II, Line 1(c)	12
15.	054D	Simplified Net Ending NII	Part II, Line 1(d)	12

No.	Field	Title	Location	Field Length
16.	056	Additional assets Contributed	Part V, Line 1	1
17.	057DC	Total Fair Market Value of Assets	Part V, Line 4	12
18.	058	Early Termination Agreement signed	Part V, line 5	1

(3) **Invalid Conditions:**

- (4) Dollar Amount Fields are invalid if they are not all numeric or blank. For Yes/No Questions the following codes are appropriate:

- **Code 1** - if the “yes” box is checked.
- **Code 2** - if the “no” box is checked.
- **Blank** - if not applicable or neither box is checked or both boxes checked or not answered because it is related to another question.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Do not correspond if questions are not answered, leave blank.
- (8) Correct any coding or transcription errors
- (9) If a Field which is invalid for a Form 5227 display, delete the Field.

3.12.12.120
(01-01-2026)

Section 13 - Field Descriptions

- (1) These Fields are from Form 8995-A, Qualified Business Income Deduction Simplified Computation.
- (2) Listed Below are the Fields contained in Section 13 including Field Designator, title, and location on the return.

No.	Field	Field Title	Location	Max Length
1.	1327	Part IV Qualified Business Income	Line 5 or Line 27	15
2.	1331	Part IV REIT/PTP Component	Line 9 or Line 31	15
3.	1334	Part IV Net Capital Gains	Line 12 or Line 34	15
4.	1338	Part IV Domestic Production Activities Section 199A (g)	Line 38	15

(3) **Invalid Conditions:**

- (4) These Fields are invalid if other than positive and numeric.

(5) **Correction Procedures:**

- (6) Look at return and Form 8995-A to correct any coding or transcription errors.
- (7) These Fields are valid for Tax Periods 201912 and later.
- (8) These Fields can be blank.

3.12.12.120.1

(01-01-2026)

Error Code 010

(1) Error Code 010 displayed Fields are:

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01RCD	Received Date
3.	01ORG	Organization Code
4.	01ADC	Audit Code
5.	01COR	Correspondence Received Date
6.	01CRD	Correspondence Indicator
7.	01PIC	Penalty and Interest Code
8.	01CAF	CAF Indicator
9.	01DDP	Daily Delinquency Penalty

(2) "ANY SECTION OTHER THAN 01 IS PRESENT".

(3) **Invalid Conditions:**

- (4) Error Code 010 will generate when CCC "G" is present and entries other than 01EIN, 01NC, 01TXP, 01CCC (other than "G", "W", or "3"), and 01RCD are present.

(5) **Correction Procedures:**

- (6) Correct all misplaced entries, coding and transcription errors.
- (7) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (8) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ul style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.

No.	If	Then
2.	CCC "G" was entered incorrectly,	1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the "G" in Field 01CCC.

3.12.12.120.2
(01-01-2026)
Error Code 708

(1) **Error Code 708 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01COR	Correspondence Indicator
3.	01CRD	Correspondence Received Date

(2) **Invalid Conditions:**

(3) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If a reply to correspondence is received, enter the appropriate code in Field 01COR.

(7) If correspondence was not initiated, determine whether correspondence is required:

- a. If not, delete the entry in Field 01CRD.
- b. If correspondence is required, correspond with the filer and SSPND 211.

3.12.12.120.3
(01-01-2026)
Error Code 710

(1) **Error Code 710 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax period
2.	01CCC	Computer Condition Code
3.	01COR	Correspondence Indicator
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- (3) Field 01COR, Correspondence Indicator, is "11" and Field 01CRD, Correspondence Received Date, is not present.
- (4) Field 01COR is "12", "13", or "14" and Field 01CRD is present.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) Verify IRS correspondence was required:
 - a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and "3" in Field 01CCC.
 - b. If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
 - c. If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - d. If "incomplete reply" to IRS initiated correspondence is attached, enter "12" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - e. If "reply with no information" is attached, enter "13" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

3.12.12.120.4
(01-01-2026)
Error Code 712

- (1) **Error Code 712 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax period
2.	01CCC	Computer Condition Code
3.	01COR	Correspondence Indicator
4.	01CRD	Correspondence Received Date
5.	01RDD>	Return Due Date (Generated)

- (2) **Invalid Conditions:**
- (3) Field 01COR is "11" and Field 01CCC "3" is present.
- (4) Field 01COR is "12", "13" or "14" and Field 01CCC "3" is not present.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) Verify IRS correspondence was required:
 - a. If IRS initiated correspondence was not required, delete Fields 01COR and 01CRD and enter "3" in Field 01CCC.
 - b. If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.

- c. If “no reply” to IRS initiated correspondence is attached, enter “14” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
- d. If “incomplete reply” to IRS initiated correspondence is attached, enter “12” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
- e. If “reply with no information” is attached, enter “13” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.

3.12.12.120.5
(01-01-2026)
Error Code 714

(1) **Error Code 714 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01PIC	Penalty & Interest Indicator

(2) **Invalid Conditions:**

- (3) Field 01CCC “V” and Field 01PIC “1” cannot both be present.

(4) **Correction Procedures:**

- (5) If CCC “V” is present and valid, delete Field 01PIC. Otherwise delete Field 01CCC “V”.

3.12.12.120.6
(01-01-2026)
Error Code 715

(1) **Error Code 715 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01DDP	Daily Delinquency Penalty
4.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

- (3) Field 01DDP is present and Field 01RCD is on or prior to the Return Due Date.

- (4) Field 01DDP is present and the Tax Period is prior to 200801.

(5) **Correction Procedures:**

- (6) Delete Field 01DDP if Field 01RCD is prior to the Return Due Date.
- (7) Delete Field 01DDP if Field 01TXP is prior to 200801.

3.12.12.120.7
(01-01-2026)
Error Code 720

(1) **Error Code 720 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01RCD	Received Date
3.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Remittance is present and Field 01RCD is prior to Field 01RDD>.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form "research remittance".

(7) **Rejects Correction Procedures:**

(8) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT.

(9) SSPND 640 to re-input the return.

(10) If unable to determine where to apply remittance, SSPND 211 and correspond with Letter 320-C.

3.12.12.120.8
(01-01-2026)
Error Code 724

(1) **Error Code 724 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01ORG	Organization Code
3.	01CCC	Computer Condition Code
4.	01COR	Correspondence Indicator
5.	01CRD	Correspondence Received Date
6.	0350B	Total Assets (EOY)
7.	0356B	Total Liabilities (EOY)

(2) "SECTION 03 NOT PRESENT"

(3) **Correction Procedures:**

(4) Field 01ORG is "2" or "3", Field 0313 is present, Fields 0350B and 0356B are both "0" (zero), or blank and Field 01COR is not present.

(5) Correct any coding or transcription errors.

(6) Compare the type of trust box checked on the return with Field 01ORG.

Note: If the return is blank or has all zeros throughout, do **not** correspond for Part IV, enter a "1" in Field 0350B.

No.	If	Then
1.	Field 01ORG is in error,	enter the correct code in Field 01ORG
2.	if the Filer entered "0" (zero), "-" (dash), "N/A" or "none", or Column B has entries,	enter "1" in Field 0350B
3.	if Column B is blank,	SSPND 211

3.12.12.120.9
(01-01-2026)
Error Code 726

(1) **Error Code 726 displayed Fields are:**

No.	Field	Explanation
1.	03D	Gross Income
2.	>>>>	Gross Income Underprint
3.	0308	Total Ordinary Income
4.	0313	Total Capital Gain/Loss

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Check for any coding or transcription errors.

Note: The filer may include income in Field 03D that is not shown on the return. That is why we will accept the figure without corresponding if it's more than the underprint or more than Fields 0308 and 0313 combined.

No.	If	Then
1.	negative amounts are present in lines 1–7,	add the positive amounts in lines 1, 2a, 3–7 and input in Field 0308.
2.	negative amounts are present in lines 9–12,	put the positive amount from line 9 or 10 in Field 0313.
3.	Field 03D is greater than the Underprint,	take Field 03D less Field 0313 and enter in Field 0308.
4.	Field 03D is less than the Underprint,	bring up the Underprint.

3.12.12.120.10
(01-01-2026)
Error Code 728

(1) **Error Code 728 displayed Fields are:**

No.	Field	Explanation
1.	01ORG	Organization Code
2.	05BA1	Accum. Dist. Ordinary Income
3.	05BB1	Accum. Dist. Capital Gains
4.	053A1	Accum. Undist. Ordinary Income
5.	053B1	Accum. Undist. Capital Gains

(2) **Invalid Conditions:**

(3) Field 01ORG is "2" or "3", and Section 05 is not present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) Compare the type of trust box checked on the return with Field 01ORG.

(7) At least one amount must be present in Field 05BA1, 05BA2, 053A1, 053B1, 056, 057DC or 058.

(8) If Field 01ORG is correct, correspond for Schedule A.

Note: Do **not** correspond for Schedule A on 2006 and prior years. Enter "1" in Field 053A1.

Note: If the filer entered zeros or Fields 05BA1, 05BA2, 053A1 or 053B1 are blank but other parts of the Schedule A are completed, enter a "1" in Field 053A1. You do **not** need to correspond for Schedule A under these conditions.

Note: If the return is blank or has all zero's throughout, do **not** correspond for Schedule A, enter a "1" in Field 053A1.

Note: If Part II, Line 29 of Form 5227 is "0" (zero) or "blank", do **not** correspond for Schedule A, enter a "1" in Field 053A1.

3.12.12.120.11
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

(3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

(5) Transmit the record.

- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.121
(01-01-2023)

**Forms 5768, 8871, 8872 -
Sections and Fields**

- (1) Form 5768 contains Section 01 only.
- (2) Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation, contains Section 01 only.
- (3) Form 8871 and Form 8872 contain Sections 01 through 03.

Note: Beginning February 20, 2020, all Forms 8872 must be filed electronically. If the organization indicates they could not file electronically because they could not get a user id or password, continue processing the paper return. If a paper Form 8872 is filed and the organization doesn't indicate that they could not file electronically, pull the return from processing and send it back to the organization.

- (4) Should you need to see an electronically filed Form(s) 8871/8872, look it up at the following website address: *Political Organization Search*.

3.12.12.122
(01-01-2026)

**Section 01 - Field
Descriptions**

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in Section 01 showing the Field Designator, title, location on the return, and the maximum length.

No.	Field	Field Title	Location Form 8871	Location Form 8872 and 5768	Max Length
1.	01EIN	Employer Identification Number	EIN Box Line 1	Form 8872 EIN Box Line 1	9
2.	01TIN	TIN	N/A	Form 5768 , Employer Identification Number Block	9
3.	01NC	Name Control/ Check Digit Form 5768 Name of organization Block	Name Control will always be ZZZZ	Underlined/Mail Label Paper Form 8872, will always be ZZZZ on electronically filed Form 8872	4
4.	>>>>	Name Control Underprint	Computer-generated Underprint	Computer-generated Underprint	4
5.	01TXP	Tax Period	Transaction Date	Box A (Period Ending) Form 8872 always 000000	6
6.	>>>>	Tax Period Underprint	Computer-generated Underprint	Computer-generated Underprint	6
7.	01CCC	Computer Condition Codes	Line 3	Line B	10
8.	01RCD	Received Date	Date the form was submitted	Form 5768, Date stamped or edited on the face of the document	8
9.	01COR	Correspondence Indicator	N/A	Edited to the right of the City and State	2
10.	01CRD	Correspondence Received Date	N/A	Edited to the right of the correspondence code	8
11.	01ADC	Audit Code	N/A	Bottom right margin	1

No.	Field	Field Title	Location Form 8871	Location Form 8872 and 5768	Max Length
12.	01MFT	MFT Code	N/A	Form 5768 - Always 00	2
13.	01TC	Transaction Code	N/A	Form 5768 - edited to left of line 1 (election) or line 2 (revocation).	3
14.	01LY	Lobby Year Code	N/A	Form 5768 - year of the date on line 1 or line 2.	4

(3) **Invalid Conditions:**

(4) This Field is invalid if:

- a. It is not numeric,
- b. It is fewer than nine characters,
- c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79, or 89,
- d. It is all "zeros" or all "9s" (nines).

(5) **Correction Procedures:**

(6) Check Field 01EIN with the return.

(7) Correct any coding or transcription errors.

No.	If	Then
1.	the EIN was entered correctly,	search for another valid EIN on the return and attachments and enter the correct number.
2.	the EIN was entered correctly,	search for another valid EIN on the return and attachments and enter the correct number.
3.	a correct number cannot be determined,	research using Command Code NAMEB or NAMEE for the correct number.
4.	a correct number cannot be determined,	If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
5.	a correct number cannot be determined,	if more than one number is found or if you are unable to determine a valid EIN, SSPND 320
6.	EIN is changed from the one the taxpayer used,	issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

(8) **Do not** send Letter 3875-C if:

- Fewer than three digits of the EIN are transposed, different, or missing.
- CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.122.1
(01-01-2026)

**Field 01NC - Name
Control/Check Digit**

- (1) For Electronically filed Form 8871 or Form 8872, Field 01NC will always be ZZZZ.
- (2) Field 01NC is the Name Control and Check Digit Field.
- (3) Name Control - This Field is located in the Entity Section of the return.
- (4) Check Digit - This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than "E", "G" or "M") in the third and fourth positions.
- (5) **Invalid Conditions**
- (6) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
 - b. For Check Digit, the first two positions are not blank and a letter of the alphabet (other than E, G or M) in the third and fourth positions is not present
- (7) **Correction Procedures:**
- (8) Check Field 01NC with the return.
- (9) Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (10) The name control must be the first four characters of the name as follows:
 - a. If the organization is a corporation (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual, "trust", or "estate", edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a political organization or political committee (Section 527), edit the first name of the individual.
- (11) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules.
2.	the organization name contains an individual's name,	apply trust name control rules.

Specific corporate name control examples to be used if **Corporation, Inc., Foundation, or Fund** are **not** present are:

- **Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
- **Habitat for Humanity** - Edit "HABI"
- **Little League** - Edit "LITT"
- **American Legion** - Edit "AMER"
- **AMVETS** - Edit "AMER"
- **Boy Scouts of America (NSA)** - Edit "BOYS"
- **BPOE** - Edit "BENE"
- **FOE** - Edit "FRAT"
- **VFW** - Edit "VETE"
- **PTA** - Edit "PTA" **plus** the first letter of the name of the state
- **PTO or PTSA** - Edit the first four characters of the school

(12) Specific trust or estate name control examples are:

- **Estate** - Edit the first four characters of the last name of the decedent.
- **Corporate Trust** - Edit the first four characters of the Corporation's name.
- **Individual Trust** - Edit the first four characters of the last name of the individual.
- **All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.

(13) Specific political organization name control examples are:

- **Friends of Jane Doe** - Edit "JANE"
- **Committee to Elect John Smith** - Edit "JOHN"
- **Citizens for John Doe** - Edit "JOHN"

3.12.12.122.2
(01-01-2026)
**Field 01CCC - Computer
Condition Codes**

(1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from page 1, Line 3 Form 8871 or page 1, Line B for Form 8872. See Exhibit 3.12.12-8 for a description of the codes and their uses.

(2) **Invalid Conditions**

(3) This Field is invalid if:

- a. The entry is other than blank, "F", "G", or "3",

(4) **Correction Procedures:**

(5) Compare the entry on the screen to the entry on the return.

(6) Correct any coding or transcription errors.

3.12.12.122.3
(01-01-2026)

Field 01RCD - Received Date

- (7) If the codes were entered correctly, refer to the return and Exhibit 3.12.12-8 to determine which codes are necessary.
- (8) If the return is not a Final, delete CCC "F"
- (1) Field 01RCD is the Received Date. It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1 for Form 8872.
- (2) For Form 8871 the Received Date is the date the form was submitted electronically.
- (3) **Invalid Conditions**
- (4) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
- (5) **Correction Procedures:**
- (6) Compare Field 01RCD with the received date stamp on the return.
- (7) Correct any coding or transcription errors.
- (8) If the Received Date stamp is "invalid" (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (9) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached use the postmark date stamped on the face of the return.

1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Field Examiner's signature date
4. The signature date
5. The Julian Date in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

#

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.122.4
(01-01-2026)

**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is edited to the right of the City, State on Form 8872.
- (2) **Invalid Conditions**
- (3) If Field 01COR is present on Form 8871.
- (4) This Field is invalid if other than "11", "12", "13", "14" or blank.
- (5) **Correction Procedures:**
- (6) Refer to the right of the City State to determine the correct code.
- (7) Correct any coding or transcription errors.
- (8) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - **11 - Reply with all information** - Use when the taxpayer responds to our request is complete; all of the information we requested is provided (Enter the CRD if after the RDD).
 - **12 - Reply with some information** - Use when the taxpayer provides some of the information we request, enter CCC "3".
 - **13 - Reply with no information** - Use when the taxpayer responds to our inquiry, but does not provide the information we requested, enter CCC "3".
 - **14 - No Reply** - Use when the taxpayer does not respond to our request, enter CCC "3".
- (9) Delete Field 01COR if present on Form 8871.

3.12.12.122.5
(01-01-2026)

**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, Correspondence Received Date, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is Edited to the Right of the Correspondence Code. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**
- (3) **Invalid Conditions**
- (4) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
 - d. If present on Form 8871.
- (5) **Correction Procedures:**
- (6) Refer to edited date to the right of the correspondence code to determine the correct date.
- (7) Correct any coding or transcription errors.

- (8) Refer to the return and any attached correspondence to determine the correct date. If the filer replied and included all of the requested information, enter the date the reply was received.
- (9) Delete Field 01CRD if present on Form 8871.
- 3.12.12.122.6
(01-01-2026)
Field 01ADC - Audit Code
- (1) Field 01ADC, Audit Code, is located in the bottom right margin of page 1.
- (2) This Field is invalid if it is other than "3" (no reply), or blank.
- (3) **Invalid Conditions**
- (4) If present on Form 8871.
- (5) **Correction Procedures:**
- (6) Refer to the bottom right margin to determine the correct code.
- (7) Correct any coding or transcription errors.
- (8) Audit Code "3" is entered if no reply to FYM mismatch correspondence.
- 3.12.12.122.7
(01-01-2026)
01MFT MFT Code - Form 5768 only
- (1) Field 01MFT, Master File Transaction Code, is always "00" and is not edited.
- (2) **Invalid Conditions**
- (3) This Field is invalid if other than "00".
- (4) **Correction Procedures:**
- (5) If other than "00" change to "00".
- 3.12.12.122.8
(01-01-2026)
01TC Transaction Code - Form 5768 Only
- (1) Field 01TC, Transaction Code, is located to the left of line 1 (election) or line 2 (revocation).
- (2) **Invalid Conditions**
- (3) This code is invalid if other than "023" or "024".
- (4) **Correction Procedures:**
- (5) Correction procedures Form 5768:
- Enter "024" in Field 01TC if there is a date entered on line 1.
 - Enter "023" in Field 01TC if there is a date entered on line 2.
 - If lines 1 and 2 are both blank, or both are completed, SSPND 211 and correspond.
 - If no reply, access BMFOLE and take the following actions based on research.
- 3.12.12.122.9
(01-01-2026)
01LY Lobby Year Code - Form 5768 Only
- (1) Field 01LY, Lobby Year Code, is located on the dotted portion of line 1 (election) or line 2 (revocation).
- (2) **Invalid Conditions**
- (3) Lobby Year Code is present only on Form 5768. It is the year of the date entered on Line 1 or Line 2.

- Valid only with Form 5768 (Field 01TC must be "023" or "024").
- Must be a valid year in YYYY format.
- Cannot be earlier than 1986.

(4) **Correction Procedures:**

(5) Procedures for Form 5768.

- Enter "24" in Field 01TC if there is a date entered on line 1.
- Enter "23" in Field 01TC if there is a date entered on line 2.
- If lines 1 and 2 are both blank, or both are marked, SSPND 11 and correspond.
- If no reply, access BMFOLE and take the following actions based on research:

No.	If	Then
1.	TC 024 is present but no TO 023,	enter TC 023 in Field 01TC and enter current year in Field 01LY.
2.	TC 023 is present and an earlier TC 024,	enter TC 024 in Field 01TC and enter current year in Field 01LY.
3.	neither TC 023 or TC 024 is present,	enter TC 024 in Field 01TC and enter current year in Field 01LY.

3.12.12.123
(01-01-2026)

**Section 02 - Data
Address Fields**

(1) Section 02 contains address changes and the **in-care-of name** line.

(2)

No.	If	Then
1.	the INOLES address is the same as the address on the return,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
2.	the INOLES address is different from the address on the return,	research ENMOD for a pending address change, TC 014.
3.	a pending address change is found on ENMOD,	delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the Address only.
4.	no pending address is found on ENMOD,	SSPND 320 to Entity Control for address change.

3.12.12.123.1
(01-01-2026)

Section 02 - Field Descriptions

- (1) Section 02 Fields are located in Form 8871 or Form 8872 Entity Section.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Max Length
1.	02FAD	Foreign Address	35
2.	02ADD	Street Address	35
3.	02CTY	City	22
4.	02ST	State	2
5.	02ZIP	ZIP Code	12

3.12.12.123.2
(01-01-2026)

Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.
- (3) **Invalid Conditions**
- (4) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this Field on the return.

- (5) **Correction Procedures:**
- (6) Correct all coding and transcription errors.

No.	If	Then
1.	Field 02FAD is present,	1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period) or "space"
2.	a foreign address is not present on the return,	1. SSPND 610 2. Renumber return to domestic.

- (7) If Form 8822 is attached to the return, compare the name and address information on the Form 8822 to the return.

No.	If	Then
1.	the information is the same,	take no action and continue processing.
2.	the information is different,	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Form 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.123.3
(01-01-2026)

Field 02ADD - Street Address

- (1) Field 02ADD, is located in the Entity Section of the return. This section will contain data on non-pre-addressed returns when the address change box has been checked or on pre-addressed labels when a change has been indicated.
- (2) **Invalid Conditions**
- (3) This Field is invalid if any of the following conditions exist:
 - a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, "-" (hyphen), or "/" (slash) is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.
- (4) Check the screen entry with the entry on the return and attachments.
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) If the Field cannot be perfected, delete Section 02.

3.12.12.123.4
(01-01-2026)

Field 02CTY - City

- (1) Field 02CTY, is located in the entity section of the return.
- (2) **Major City Code**
- (3) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.
- (4) **Invalid Conditions**

- (5) This Field is invalid if:
- Any character not alphabetic or blank is present,
 - City is present and the first position is blank,
 - City is present and the second and third positions are blank,
 - Any characters follow the first two adjoining blanks,
 - An invalid Major City Code is present,
 - Fewer than three characters are present unless a valid Major City Code is present.

Note: Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.

(6) **Correction Procedures:**

- (7) Compare the screen entry with the entry on the return and attachments.
- (8) Correct any coding or transcription errors.
- (9) If unable to correct, delete Section 02.

3.12.12.123.5
(01-01-2026)
Field 02ST - State

- (1) Field 02ST, is located in the entity section of the return.
- (2) **Invalid Conditions**
- (3) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return and attachments.
- (6) Correct any coding or transcription errors.
- (7) If unable to perfect, delete Section 02.

3.12.12.123.6
(01-01-2026)
Field 02ZIP - ZIP Code

- (1) Field 02ZIP, is located in the entity section of the return.
- (2) **Invalid Conditions**
- (3) This Field is invalid if:
- Blank,
 - The fourth and fifth position are 00.
- (4) **Correction Procedures:**
- (5) Check the Field on the screen against the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (8) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.124
(01-01-2026)

Section 03 - Field Descriptions

- (1) Section 04 Fields are located in Form 8871 or Form 8872.
- (2) Listed below are the Fields contained in Section 03 showing the Field Designator, title, location on the return, and Field length:

No.	Field	Field Title	Form 8871 Location on Return	Form 8872 Location on Return	Field Length
1.	0310A	Is the Organization Claiming Exemption from Filing Form 8872	Line 10a Checkbox	N/A	1
2.	0311	Is the Organization Claiming Exemption from Filing Form 990	Line 11a Checkbox	N/A	1
3.	0308	Type of Report	N/A	Line 8 Checkbox	1
4.	0309	Total Amount of Reported Contributions	N/A	Line 9	15
5.	0310	Total Amount of Reported Expenditures	N/A	Line 10	15

- (3) **Invalid Conditions:**
- (4) Fields 0310A and 0311 are invalid if other than “1” or “2” and must be present on the Initial Form 8871 filed (Initial Notice Box on Line 3 is Checked on the Form 8871.
- (5) Field 0308 is valid only if “1” through “8”.

Note: The type of report is based on whether it’s an even or odd numbered tax year. In even numbered years the filer must use boxes a, b, c, d, f, g or h. In odd numbered years the filer must use boxes d, e or f. If the filer checks an incorrect box SSPND 211.

- (6) Fields 0309 and 0310 are “dollars only” and are positive or negative.

Note: If an amount greater than \$200.00 is present on line 9, If an amount greater than \$200.00 is present on line 9, a Schedule A must be attached. Correspond if missing.

Note: If an amount greater than \$500.00 is present on line 10, a Schedule B must be attached. Correspond if missing.

(7) **Correction Procedures:**

(8) Correct any coding or transcription errors.

(9) Check Form 8872, Line 8a through 8h to verify Field 0308.

(10) Fields 0310A and 1311 are “1” for YES and “2” for NO. Check Lines 10a and 11 of Form 8871 to verify this Field.

3.12.12.125
(01-01-2023)

**Form 8871/8872 -
Math/Consistency Errors
Priority IV**

(1) A priority IV error will display whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.

(2) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.

(3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.

(4) All errors must be resolved by either:

- a. Correcting the error or,
- b. Suspending the document (SSPND) with the appropriate Action Code (AC).

3.12.12.125.1
(01-01-2026)

**Error Code 608 - Form
8871 Only**

(1) **Error Code 608 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01COR	Correspondence Indicator
3.	01CRD	Correspondence Received Date

(2) **Invalid Conditions:**

(3) Field 01CRD or CCC “3” is present and Field 01COR is **not** present.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

(6) If a reply to correspondence is received, enter the appropriate code in Field 01COR.

(7) If correspondence was not initiated, determine whether correspondence is required:

- a. If not, delete the entry in Field 01CRD.
- b. If correspondence is required, correspond with the filer and SSPND 211.

3.12.12.125.2
(01-01-2026)

**Error Code 610 - Form
8871 Only**

(1) **Error Code 610 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01COR	Correspondence Indicator
4.	01CRD	Correspondence Received Date

(2) **Invalid Conditions:**

(3) Field 01COR is "11", and, Field 01CRD is not present.

(4) Field 01COR is "12", "13", or "14", and, Field 01CRD is present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Verify correspondence was required:

- a. If not required, delete Field 01COR.
- b. If required enter the response date in Field 01COR.
- c. If No Reply to IRS initiated correspondence, enter "3" in Field 01CCC and "14" in Field 01COR.
- d. If Incomplete Reply to IRS initiated correspondence, enter "3" in Field 01CCC and "12" or "13" in Field 01COR.

3.12.12.125.3
(01-01-2026)

**Error Code 612 - Form
8872 Only**

(1) **Error Code 612 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01COR	Correspondence Indicator
4.	01CRD	Correspondence Received Date

(2) **Invalid Conditions:**

(3) Field 01COR is "11", and, Field 01CCC "3" is present.

(4) Field 01COR is "12", "13", or "14", and, Field 01CCC "3" is not present.

(5) **Correction Procedures:**

(6) Correct any coding or transcription errors.

(7) Verify correspondence was required:

- a. If not required, delete Field 01COR.

- b. If Field 01COR is "11" and Field 01CCC is "3", delete Field 01CCC.
- c. If Correspondence Indicator is "12", "13" or "14" enter "3" in Field 01CCC.

3.12.12.125.4
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

- (5) Transmit the record.
- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.126
(01-01-2023)
Form 4720

- (1) Form 4720 contains Sections 01 through 03.

3.12.12.126.1
(01-01-2026)
Section 01 - Field Descriptions

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in Section 01 showing the Field Designator, title, location on the return, and the maximum length.

No.	Field	Title	Location	Max Length
1.	REMIT	Remittance	Blue/Green Money	11
2.	01TIN	Taxpayer Identification Number	EIN Box	9
3.	01TT	Tin Type	Edited to right of TIN box	1
4.	01NC	Name Control	Underlined	4
5.	>>>>	Name Control Underprint	Computer-generated Underprint	4
6.	01TXP	Tax Period	Header	6
7.	>>	Tax Period Underprint	Computer-generated Underprint	2
8.	01CCC	Computer Condition Codes	By Tax Year	10

No.	Field	Title	Location	Max Length
9.	01RCD	Received Date	Date Stamp	8
10.	01COR	Correspondence Indicator	Dotted Line, Part I Line 1	2
11.	01CRD	Correspondence Received Date	Dotted Line, Part I Line 2	8
12.	01CAF	CAF Code	N/A	1
13.	01ORG	Type of Organization Code	Type of Annual Return Box	1
14.	01ADC	Audit Code	Dotted Line, Question A	1
15.	01PIC	Penalty and Interest Code	Dotted Line, Part I Line 3	1
16.	01SIG	Signature Code	Code to the right of the signature	1
17.	01PRE	Preparer Check Box Indicator	Preparer Checkbox	1
18.	01PSN	Preparer Phone Number	Preparer phone number	10
19.	01PTIN	Preparer PTIN	Preparer PTIN	9
20.	01PEN	Preparer EIN	Preparer EIN	9

3.12.12.126.2
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the Remittance Amount. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.126.3
(01-01-2026)
**Field 01TIN - Taxpayer
Identification Number
(TIN)**

- (1) Field 01TIN is the Taxpayer Identification Number located in the entity portion of Form 4720.
- (2) The TIN is a number assigned by IRS for identification of an individuals or organization tax account.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - It is all "zeros" or all "9s" (nines).

3.12.12.126.4
(01-01-2026)
**Field 01NC - Name
Control/Check Digit**

- (1) Field 01NC is the Name Control and Check Digit Field.
- (2) Name Control - This Field is located in the Entity Section of the return.
- (3) Check Digit - This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- (4) **Invalid Conditions:**
- (5) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, - (hyphen), & (ampersand) or blank, and there are any intervening blanks between characters.
 - b. (MM-DD-YYYY)
- (6) **Correction Procedures:**
- (7) Check Field 01NC with the return.
- (8) Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. If IAT and IDRS Research Command Codes are unavailable, SSPND 351.
- (9) The name control must be the first four characters of the name as follows:
 - a. If the organization is an individual, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.

3.12.12.126.5
(01-01-2026)
**Field 01CCC - Computer
Condition Codes**

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from the center portion of the return below the entity section. See Exhibit 3.12.12-8 for a description of the codes and their uses.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if:
 - a. The entry is other than blank, "D", "G", "R", "W", "X", "3" or "7",
 - b. If CCC "7" is present with both CCCs "D" and "R".
- (4) **Correction Procedures:**
- (5) Compare the entry on the screen to the entry on the return.
- (6) Correct any coding or transcription errors.
- (7) If the codes were entered correctly, refer to the return and see Exhibit 3.12.12-8 to determine which codes are necessary.
- (8) If CCCs "7", "D", and "R" are all present, determine the correct CCCs:
 - a. If CCC "7" is correct delete the "R" and "D".

3.12.12.126.6
(01-01-2026)

Field 01RCD - Received Date

- b. If CCC "7" is not correct, delete CCC "7".

- (1) Field 01RCD is YYYYMMDD format. This Field is required and is transcribed from the date stamp on page one of the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197001 for Form 4720-A.
- (4) **Correction Procedures:**
- (5) Compare Field 01RCD with the received date stamp on the return.
- (6) Correct any coding or transcription errors.
- (7) If the Received Date stamp is "invalid" (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (8) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (9) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached use the postmark date stamped on the face of the return.

1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend on whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Field Examiner's signature date
4. The signature date
5. The Julian in the DLN, minus 10 days

Note: Use signature date only if the signature date is within the current processing year.

Date (RDD), regardless of Saturday, Sunday or holiday extension dates.

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3.12.12.126.7
(01-01-2026)
**Field 01COR -
Correspondence
Indicator**

- (1) Field 01COR, Correspondence Indicator, is located on Dotted Portion of Part I, Line 1.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "11", "12", "13", "14", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Line 4 of the Edit Sheet to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - a. **11- Reply with all information** - Use when the taxpayer's response to our first request is complete; all of the information we requested is provided. (Enter the CRD if after the RDD.)
 - b. **12 - Reply with some information** - Use when the taxpayer provides some of the information we requested, enter CCC "3".
 - c. **13 - Reply with no information** - Use when the taxpayer responds but gives us the information we requested, enter CCC "3".
 - d. **14 - No Reply** - Use when the taxpayer does not respond, enter CCC "3".

3.12.12.126.8
(01-01-2026)
**Field 01CRD -
Correspondence
Received Date**

- (1) Field 01CRD, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on the Dotted Portion of Part I, Line 2. It is used when correspondence was initiated. The entry reflects the date a complete reply was received.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- (5) **Correction Procedures:**
- (6) Refer to the dotted portion of Part I, Line 2 to determine the correct date.
- (7) Correct any coding or transcription errors.
- (8) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.126.9
(01-01-2023)
**Field 01CAF - CAF
Indicator**

- (1) Field 01CAF, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.126.10
(01-01-2026)

**Field 01ORG -
Organization Code**

- (1) Field 01ORG, is transcribed based on the type of annual return box checked. This Field is used to identify the type of organization filing the return.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "1", "2", "3" or "4".
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors.
- (6) If necessary, refer to the return to determine the correct code. Valid codes are:

No.	If Return Shows	Code
1.	Blank	None
2.	Form 990-PF Filer	1
3.	Form 990 or Form 990-EZ Filer	2
4.	Form 5572 Filer	3
5.	Other	4

3.12.12.126.11
(01-01-2026)

**Field 01ADC - Audit
Code**

- (1) Field 01ADC, is located on the dotted line question A.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than "3", "4", "5", or blank.
- (4) **Correction Procedures:**
- (5) Refer to Dotted Line Question A to determine the correct code.
- (6) Correct any coding or transcription errors.
- (7) If the Field is other than specified: Determine the correct code and enter it in Field 01ADC.
- (8) Audit Code Priority: If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.
- (9) See IRM 3.12.12.10.5 for a list of valid Audit Codes.

3.12.12.126.12
(01-01-2026)

**Field 01PIC - Penalty
and Interest Code**

- (1) Field 01PIC is located on the dotted Line, Part I, Line 3.
- (2) Valid Penalty and Interest Codes are:
 - **Blank** - normal penalty and interest
 - **Code 1** - there is precomputed penalty and/or interest on the return and
- (3) **Invalid Conditions:**
- (4) This Field is invalid if other than blank or 1.
- (5) **Correction Procedures:**

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- (6) Correct the Penalty and Interest Code Field if:
- It is other than "1".
 - There is precomputed penalty and/or interest on the return and the

#

Note: CCC "R" must also be present in Field 01CCC if Field 01PIC is correct and if precomputed interest, but not precomputed penalty, is on the return.

- (7) Delete the Penalty and Interest Code Field if:
- There is no precomputed penalty and/or interest on the return or
 - The correct received date (Field 01RCD) is either before the return due

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3.12.12.126.13
(01-01-2026)

**Field 01SIG - Signature
Code**

- Field 01SIG indicates whether the return was signed by the Officer or Trustee of the organization. It is located to the right margin of the signature line.
- Invalid Conditions:**
- This Field is invalid if not a "1" or a "3".
- Correction Procedures:**
- Correct any coding or transcription errors.
- If the return was signed by an Officer or Trustee the code must be a "1" for present.
- If an Officer or Trustee didn't sign the return the code must be a "3" for not present.

3.12.12.126.14
(01-01-2026)

**Field 01PRE -
Preparation Indicator**

- Field 01PRE, is transcribed from the right margin of the Preparer PTIN box.
- Invalid Conditions:**
- This Field is invalid if other than "1" or blank.
- Correction Procedures:**
- Refer to the signature area to determine the correct code.
- Correct any coding or transcription errors. Correct codes are:
 - Blank** - If the signature or name of the preparer is not present.
 - 1** - If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.

3.12.12.126.15
(01-01-2026)

**Field 01PSN - Tax
Preparer PTIN**

- Field 01PSN, is transcribed from the preparer PTIN box in the signature portion of the return on Page 9.
- The entries are any combination of numerics **except** all **zeros** or all **9s**. The first character may be a **P**.
- Invalid Conditions:**

- (4) Field 01PSN is invalid if the first position is other than numeric or "P".
- (5) Field 01PSN is invalid if the Field is all "zeros" or all "9s" (nines) or the first position is "P" and the remaining positions are all "zeros" or all "9s" (nines).
- (6) Field 01PSN is invalid if other than the first position is not numerics.
- (7) **Correction Procedures:**
- (8) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.126.16
(01-01-2026)

**Field 01PEN - Tax
Preparer EIN**

- (1) Field 01PEN, is transcribed from the preparer EIN box in the signature portion of the return on Page 9.
- (2) The entries are any combination of numerics **except** all **zeros** or all **9s**. The first character may be a **P**.
- (3) **Invalid Conditions:**
- (4) Field 01PEN is invalid if the Field is all "zeros" or all "9s" (nines).
- (5) Field 01PEN is invalid if it is not all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.126.17
(01-01-2026)

**Field 01PTN - Preparer
Telephone Number**

- (1) Field 01PTN is transcribed from the Preparer Block from Page 9, Form 8871 , Preparer Phone Number.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if not 10 digits, all numeric.
- (4) **Correction Procedures:**
- (5) If fewer than 10 digits or unable to determine the correct phone number, Delete Field 01PTN.

3.12.12.127
(01-01-2026)

**Section 02 - Field
Descriptions**

- (1) Section 04 Fields are located in Form 4720, Part I.
- (2) Listed below are the Fields contained in Section 02 showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	021	Tax on Undistributed Income	Line 1	15
2.	022	Tax on Excess Business Holdings	Line 2	15
3.	023	Tax on Investments that Jeopardize	Line 3	15
4.	024	Tax on Taxable Expenditures	Line 4	15

No.	Field	Field Title	Location	Max Length
5.	025	Tax on Political Expenditures	Line 5	15
6.	026	Tax on Excess Lobbying Expenditures	Line 6	15
7.	027	Tax on Disqualifying Lobbying Expenditures	Line 7	15
8.	028	Tax on Premiums Paid Contracts	Line 8	15
9.	029	Tax on Entering Prohibited Tax Shelter Transactions	Line 9	15
10.	0210	Tax on Taxable Distributions	Line 10	15
11.	0211	Tax on Unrelated Business Taxable Income	Line 11	15
12.	0212	Tax on SCH M Part I Line 2 501(r)(3)	Line 12	15
13.	0213	Tax on Excess Executive Compensation	Line 13	15
14.	0214	Tax on Private Colleges and Universities	Line 14	15
15.	0215	Total Tax Part I	Line 15	15

3.12.12.128
(01-01-2026)
Section 03 - Field Descriptions

- (1) Section 04 Fields are located in Form 4720.
- (2) The chart below shows the Fields for Section 03 including Field Designator, title, location on return, and number of positions. Section 03 Fields are variable length, dollars and cents.
- (3) This section is required, and there must be an amount in at least one of the Fields unless one of the following conditions is present:
 - Field 01CCC contains CCC "G" or
 - Field 01ADC Audit Code, contains "4".

No.	Field	Title	Location	Max Length
1.	03EIN	Organization EIN	Part II, Column (b)	9
2.	031	Tax on Self Dealing	Part II, Line 1	15
3.	032	Tax on Investments that Jeopardize	Part II, Line 2	15

No.	Field	Title	Location	Max Length
4.	033	Tax on Taxable Expenditures	Part II, Line 3	15
5.	034	Tax on Political Expenditures	Part II, Line 4	15
6.	035	Tax on Disqualifying Lobbying Expenditures	Part II, Line 5	15
7.	036	Tax on Excess Benefits	Part II, Line 6	15
8.	037	Tax on Prohibited Transactions	Part II, Line 7	15
9.	038	Tax on Taxable Distributions	Part II, Line 8	15
10.	039	Tax on Prohibited Benefits	Part II, Line 9	15
11.	0310	Total Tax Self Dealer	Part II, Line 10	15
12.	031B	Part III Total Tax	Part III, Line 1	15
13.	033B	Total Payments	Part III, Line 2	15
14.	03B/R	Balance Due/Overpayment	Part II-B, Line 4	15
15.	03G1	Excess Grassroots Expenditures	Schedule G, Line 1	15
16.	03G2	Excess of Lobbying Expenditures	Schedule G, Line 2	15
17.	03G4	Excess Lobbying Expenditures-Tax	Schedule G, Line 4	15

(4) **Invalid Conditions:**

- (5) Section 03 will be identified as extraneous if this section is present, and Audit Code “4” is present in Field 01ADC.

(6) **Correction Procedures:**

- (7) If “Substitute for Return Prepared by EO” is written across the top of the return, delete Section 03.
- (8) If the Audit Code is correct, delete Section 03.
- (9) If the Audit Code was entered in error, delete the entry in Field 01ADC.
- (10) Section 03 will display as a Missing Section if Audit Code “4” is missing and Section 03 is blank.
- (11) If Section 03 cannot be perfected from the return, enter Audit Code “4” in Field 01ADC. Do **not** delete Section 03.

- (12) Section 03 will display if Field 01ORG is incorrect.
- (13) Research to determine the taxpayers filing requirement and change Field 01ORG if necessary.
- (14) If research shows Field 01ORG is not correct, enter the correct code in Field 01ORG.

3.12.12.129
(01-01-2026)
**Section 60 - Field
Descriptions**

- (1) Section 60 Fields are located in Form 8050.
- (2) Listed below are the Fields contained in Section 60 showing the Field Designators, title, location on return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	60RTN	Routing Transit Number	Line 1	9
2.	60TDA	Type of Depositor Account Indicator	Line 3	1
3.	60DAN	Deposit Account Number	Line 2	17

(3) **Invalid Conditions:**

- (4) Valid for Tax Period 202501 and later.
- (5) Field 60RTN must be numeric.
- (6) Field 60TDA must be 1 alpha position.
- (7) Field 60DAN must be numeric.
 - C = Checking account.
 - S = Saving account.

(8) **Correction Procedures:**

- (9) Refer to Form 8050 to verify the entry.
- (10) Correct any coding or transcription errors.
- (11) Routing number present but the Account number is NOT present. Delete Section.
- (12) Routing number NOT present but the Account number is present. Delete Section.
- (13) Routing and/or Account number altered OR one or both numbers have been lined through by another area. Delete Section.

3.12.12.130
(01-01-2026)

**Form 4720 -
Math/Consistency Errors
Priority IV**

- (1) A priority IV error will display whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) The Field labeled "CL" will be displayed, for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a "C" in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a clear Field or,
 - c. Suspending the document (SSPND) with the appropriate Action Code (AC).

Note: Prior to corresponding for any missing information a check of the Status Code on INOLE must be made. If another error comes up, after entering CCC "R", "V" and "3" SSPND 351 to Rejects.

3.12.12.130.1
(01-01-2026)
Error Code 001

- (1) **Error Code 001 displayed Fields are:**

No.	Field	Location
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01RCD	Received Date
4.	01RDD>	Return Due Date (Generated)

- (2) **Invalid Conditions:**
- (3) Error Code 001 will generate when any of the following conditions is present:
 - CCC "G" is **Not Present** – The processing date is equal to or more than 2 years and 10 months after the Return Due Date or Received Date (whichever is later) and CCC "W" is not present.
 - CCC "G" is **Present** – The processing date is equal to or more than 2 years and 10 months after the Return Due Date and CCC "W" is not present.
 - On any return, the process date is fewer than two years after the Return Due Date and CCC "W" is present.
- (4) **Correction Procedures:**
- (5) Correct all misplaced entries, coding and transcription errors.

- (6) Do **not** send the following returns to Statute Control for clearance if return is TY 2023 and prior see IRM 3.12.38.2.7.1(3). Instead, enter "W" in Field 01CCC and on the return and continue processing:
- any return secured by Compliance (i.e., 6020(b))
 - any return with a TC 59X
 - any return that is a Substitute for Return prepared by Examination ("SFR" in the margin) with Document 13133 (Expedite Processing Cycle) attached.
- (7) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. Determine the Received Date using the following priority: <ol style="list-style-type: none"> a. Stamped or hand written Received Date on the return. b. Service Center Automated Mail Processing System (SCAMPS) digital date c. Earliest legible postmark date of the U.S. Post Office or a Private Delivery Service. d. Field Examiner or other IRS official's signature date. e. Signature date, if within the current year (unless other information indicates signature date is invalid). f. DLN Julian Date minus 10 days.
2.	CCC "W" was entered incorrectly,	delete CCC "W" from Field 01CCC.
3.	the return has a stamp that indicates a previous clearance by Statute Control within the last ninety days,	enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control if return is TY 2023 and prior see IRM 3.12.38.2.7.1(3).
4.	the return is not stamped by Statute Control within the last ninety days,	<ol style="list-style-type: none"> 1. SSPND 310 2. Prepare Form 4227 to route to Statute Control.

(8) **Rejects Correction Procedures:**

- (9) When Statute Control returns the cleared document, enter CCC "W" in Field 01CCC and continue processing.
- (10) Statue Control requests the record to be voided to them, SSPND 640.

3.12.12.130.2

(01-01-2026)

Error Code 002(1) **Error Code 002 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit
3.	>>>>	Name Control Underprint
4.	01TIN	Taxpayer Identification Number
5.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 002 will generate when the Name Control mismatched against the National Account Profile (NAP) or the Entity Index File (EIF).
- (4) Before taking any additional research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.
- (5) When corrections are made to Field 01NC or Field 01TIN, the computer will validate the entries with the NAP and reset the OLE indicators (On-Line Entity) as appropriate upon transmitting the ERS screen.

(6) **Correction Procedures:**

- (7) Correct all misplaced entries, coding and transcription errors.
- (8) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (9) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the Name Control on the return or attachment matches the Name Control on INOLES,	bring up the Underprint.
2.	the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/ NAMEE for a new TIN.

- (10) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01TIN with the new EIN from NAMEB/ NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or fewer of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An SSN is used on a return and research has determined there is no entity on Master File when the number is in TIN format.
2.	multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE TINS".
3.	INOLES indicates a Merge To (MT) TIN,	research the "MT" TIN on INOLES.
4.	the "MT" TIN matches the entity on the return or attachments,	enter the "MT" TIN in Field 01TIN.
5.	the "MT" TIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (11) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a new name.

No.	If	Then
1.	the name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code Field.

No.	If	Then
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (12) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.130.3
(01-01-2026)
Error Code 003

- (1) **Error Code 003 displayed Fields are:**

No.	Field	Explanation
1.	01NC	Name Control/Check Digit
2.	01TIN	Taxpayer Identification Number

- (2) **Invalid Conditions:**

- (3) Error Code 003 will generate when any of the following conditions is present:

- a. The Check Digit is present but is not valid for the TIN.
- b. The first two positions of the Field are not blank and the last position is not alphabetic.

- (4) **Correction Procedures:**

- (5) Correct all misplaced entries, coding and transcription errors.
- (6) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	the check digit in Field 01NC does not match the return or is not legible,	enter the Name Control from the return in Field 01NC.

No.	If	Then
2.	the SSN on the return is not legible,	research NAMEB/NAMEE for correct SSN.

(7) Compare the EIN from NAMEB/NAMEE to the TIN on the return.

No.	If	Then
1.	research INOLE. The SSN on the return matches the SSN on NAMEB/NAMEE,	name Control from NAMEB/NAMEE in Field 01NC. Note: (Check INOLE to be sure it's valid before entering the)
2.	research indicates a different SSN	verify the SSN and name on INOLES.
3.	name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01SSN with the SSN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return. Note: Do not send Letter 3875-C if: <ul style="list-style-type: none"> • Three digits or fewer of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from another Tax Period or SSN.
4.	unable to locate an SSN or more than one SSN is located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation "NO RECORD OF SSN" or "MULTIPLE SSNs".

(8) If IAT and IDRS Research Command Codes are unavailable, SSPND 351.

3.12.12.130.4
(01-01-2026)
Error Code 004

(1) **Error Code 004 displayed Fields** are:

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit

No.	Field	Explanation
3.	>>>>	Name Control Underprint
4.	01TIN	Taxpayer Identification Number

(2) **Invalid Conditions:**

(3) Error Code 004 will generate when any of the following conditions is present:

- a. The TIN was not present at the master file (NAP).
- b. The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.

(4) **Correction Procedures:**

- (5) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to the Name Control/SSN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.
- (6) When corrections are made to Field 01NC or Field 01TIN, the computer will validate the entries with the NAP and reset the OLE indicators (On-Line Entity) as appropriate upon transmitting the ERS screen.
- (7) Correct all misplaced entries, coding and transcription errors.
- (8) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (9) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the name control on the return or attachment matches the Name control on INOLES,	bring up the underprint.
2.	the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new TIN.

- (10) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01TIN with the new TIN from NAMEB/NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or less of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An EIN is used on a return and research has determined there is no entity on Master File when the number is in SSN format.
2.	multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE TINs".
3.	INOLES indicates a "Merge To" (MT) TIN,	research the "MT" TIN on INOLES.
4.	the "MT" TIN matches the entity on the return or attachments,	enter the "MT" TIN in Field 01TIN.
5.	the "MT" TIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (11) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a new name.

No.	If	Then
1.	the Name on ENMOD agrees with the Name on the return,	enter C in the Clear Code Field.

No.	If	Then
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (12) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.130.5
(01-01-2026)
Error Code 007

- (1) **Error Code 007 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code

- (2) **Invalid Conditions:**

- (3) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.

- (4) **Correction Procedures:**

- (5) Correct all misplaced entries, coding or transcription errors.
- (6) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	And	Then
1.	if the Received Date stamp is invalid (i.e., 20100315 in lieu of 20110315),	N/A	change the Received Date to the current year and enter in Field 01RCD.

No.	If	And	Then
2.	the return is an early filed Final return,	N/A	<ol style="list-style-type: none"> 1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
3.	if the return is not an early filed Final return,	the Tax Period ending is less than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND 4802. Prepare Form 4227 with the notation "EARLY FILED" 2. Change the Received Date to one day after the Tax Period Ending Date.
4.	if the return is not an early filed Final return,	the Tax Period ending date has already passed,	change the Received Date to one day after the Tax Period Ending Date.
5.	if the return is not an early filed Final return,	the Tax Period ending is more than four months after the Received Date,	<ol style="list-style-type: none"> 1. Correspond for clarification of the tax period 2. SSPND

3.12.12.130.6
(01-01-2026)
Error Code 010

(1) **Error Code 010 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01TIN	Taxpayer Identification Number
3.	01NC	Name Control
4.	01TXP	Tax Period
5.	01CCC	Computer Condition Code
6.	01RCD	Received Date
7.	01ORG	Organization Code
8.	01ADC	Audit Code
9.	01COR	Correspondence Indicator

No.	Field	Explanation
10.	01CRD	Correspondence Received Date
11.	01CAF	CAF Indicator
12.	01PIC	Penalty Interest Code
13.	01SIG	Signature Code
14.	01PRE	Preparation Indicator
15.	01PSN	Preparer
16.	01PEN	Preparer EIN
17.	01PTN	Preparer Telephone Number

(2) "ANY SECTION OTHER THAN 01 IS PRESENT"

(3) **Invalid Conditions:**

(4) Error Code 010 will generate when the CCC "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP or 01CCC present.

(5) **Correction Procedures:**

(6) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.1.2 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the "G" in Field 01CCC.

3.12.12.130.7
(01-01-2026)
Error Code 011

(1) **Error Code 011 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code

- (2) S03NP.
- (3) **Invalid Conditions:**
- (4) No money amounts listed in Part III.
- (5) **Correction Procedures:**
- (6) Correct any transcription or coding errors.
- (7) If an amount is present in Section 03 GETSEC 03 and enter the amount.
- (8) If no data is present Part III, check Parts I and II and enter amounts into Section 03.

3.12.12.130.8
(01-01-2026)
Error Code 026

- (1) **Error Code 026 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01TIN	Taxpayer Identification Number
3.	01TXP	Tax Period
4.	>>>>	Tax Period Computer
5.	01CCC	Computer Condition Code
6.	01ADC	Audit Code

- (2) **Invalid Conditions:**
- (3) The Tax Period does not agree with the month on the Entity Index File and CCC "F" or "Y" are not present.
- (4) **Correction Procedures:**
- (5) Before taking any additional research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Accounting Period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.

Note: If Form 1128 is attached, see IRM 3.12.12.10.11.

- (6) Refer to Exhibit 3.12.12-1 and/or Exhibit 3.12.12-3, for Error Correction procedures.
- (7) Refer to Field 01CCC instructions in IRM 3.12.12.18.4 for Final return procedures.
- (8) Correct any coding or transcription errors.
- (9) **Rejects Correction Procedures:**
- (10) Refer to Exhibit 3.12.12-1 and/or Exhibit 3.12.12-4, Rejects procedures.

3.12.12.130.9
(01-01-2026)
Error Code 030

(1) **Error Code 030 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01PIC	Penalty Interest Code
4.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

#

(4) **Correction Procedures:**

(5) Correct any transcription errors.

(6) Delete the Penalty and Interest Code Field if:

- a. There is precomputed penalty and/or interest on the return and
Due Date.

#

(7) Delete the Penalty and Interest Code Field if:

- a. There is no precomputed penalty and/or interest on the return or

#

3.12.12.130.10
(01-01-2026)
Error Code 034

(1) **Error Code 034 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Tax Period
3.	01RCD	Received Date
4.	01CRD	Correspondence Received Date
5.	01COR	Correspondence Indicator
6.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Field 01CRD is earlier than Field 01RCD.

(4) Field 01CRD is later than the processing date.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) The Received Date will either be stamped or edited on the return. If the Received Date is missing or illegible, determine the date in the order listed in IRM 3.12.12.18.5.
- (8) A CRD will be determined from the date the complete reply was received in the processing center.
 - a. Refer to the return for the CRD. It is edited on the Edit Sheet, Line 8.
 - b. This can be verified by checking the stamped Received Date on the correspondence attached to return.
 - c. If more than one Correspondence Received Date is present, use the earliest date.
- (9) If "No Reply, or an incomplete reply is received", enter CCC "3" in Field 01CCC and delete Field 01CRD.

3.12.12.130.11
(01-01-2026)
Error Code 073

- (1) **Error Code 073 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Codes
2.	01CRD	Correspondence Received Date
3.	01COR	Correspondence Indicator

- (2) **Invalid Conditions:**
- (3) Field 01CCC is "3" and Field 01CRD is present.
- (4) **Correction Procedures:**
- (5) Correct any coding and transcription errors.
- (6) Determine if the return is a "no reply". If so, delete Field 01CRD.
- (7) If the return is not a "no reply", delete CCC "3".

3.12.12.130.12
(01-01-2026)
Error Code 100

- (1) **Error Code 100 displayed Fields are:**

No.	Field	Explanation
1.	S02	Section 02
2.	S03	Section 03
3.	01ADC	Audit Code
4.	01CCC	Computer Condition Code

- (2) **Invalid Conditions:**
- (3) Audit Code does not equal 4 and Section 03 is not present.

- (4) If Tax Period is prior to 198812 and Field 01ORG is not present and the return is not an amended.
- (5) If Tax Period is prior to 200608 and Tax on Prohibited Transactions or Tax on Prohibited Benefits is present.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) If Audit Code "4" is not present and there are no entries in Section 03, correspond for Section 03 amount(s).
- (9) If Field 01ORG is not present research for correct Org Code.
- (10) If Tax Period is prior to 200608, delete Fields 03LJ and 03LK.

3.12.12.130.13
(01-01-2026)
Error Code 108

- (1) **Error Code 108 displayed Fields are:**

No.	Field	Explanation
1.	031	Tax on Self Dealing
2.	032	Tax on Investments
3.	033	Tax on Expenditures
4.	034	Tax on Political Expenditures
5.	035	Tax on Disqualified Lobbying
6.	036	Tax on Excess Benefits
7.	037	Tax on Prohibited Tax Shelters
8.	038	Tax on Taxable Distributions
9.	039	Tax on Prohibited Benefits
10.	0310	Total Part II
11.	031B	Total Tax
12.	>>>>	Total Tax Generated Amount
13.	033B	Total Payments

- (2) **Invalid Conditions:**

- (3) Total Tax Generated amount does not match filers Total Tax amount within #
- (4) Total Payments amount Generated does not match the filer's Balance Due/ #

- (5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) Correct any errors the filer made in adding the figures for Total Tax and Total Payments amounts.

- (8) If the filers figures don't match the generated amounts, use the generated amounts and send the appropriate TPNC.

3.12.12.130.14
(01-01-2026)

Error Code 110

- (1) **Error Code 110 displayed Fields are:**

No.	Field	Explanation
1.	0215	Total Part I
2.	033B	Total Payments
3.	03B/R	Balance Due/Overpayment
4.	>>>>	Balance Due/Overpayment Generated Amount

- (2) **Invalid Conditions:**

#

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Correct any errors the filer made in computing Field 03B/R.
- (7) If the filers figures don't match the generated amounts, use the generated amounts and send the appropriate TPNC.

3.12.12.130.15
(01-01-2026)

Error Code 200

- (1) **Error Code 200 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code

- (2) **Invalid Conditions:**

- (3) Field 01ORG is blank or missing.

- (4) **Correction Procedures:**

- (5) Correct 01ORG based on the box checked in entity portion of the Form 4720.

- 1 = Form 990-PF
- 2 = Form 990-PF and Form 990-EZ
- 3 = Form 5227
- 4 = Other

3.12.12.130.16
(01-01-2026)

Error Code 201

- (1) **Error Code 201 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Audit Code
3.	01ORG	Organization Code
4.	038	Total Tax Taxable Distributions
5.	039	Total Tax Prohibited Benefits

(2) **Invalid Conditions:**

- (3) Tax Period is prior to 198812 and Field 01ORG is not present and the return is not an Amended return.
- (4) Tax Period is prior to 200608 and Field 038 or 039 are present.

(5) **Correction Procedures:**

- (6) If amount is present on Field 038 or 039 and Tax Period is prior to 200608, correct the Tax Period.

3.12.12.130.17
(01-01-2026)
Error Code 202

(1) **Error Code 202 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Audit Code
3.	01ORG	Organization Code
4.	027	Tax on Disqualifying Lobbying Expenditures
5.	0211	Tax on Charitable Unrelated Business Taxable Income

(2) **Invalid Conditions:**

- (3) Field 01ORG is "1", Field 027 and 0211 must be "blank" or "0" (zero).

(4) **Correction Procedures:**

- (5) If an amount is in Field 027 and 0211 and 01ORG is not "2", change the 01ORG to "2".

3.12.12.130.18
(01-01-2026)
Error Code 203

(1) **Error Code 203 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code

No.	Field	Explanation
3.	01ORG	Organization Code
4.	021	Tax on Undistributed Income
5.	023	Tax on Investments that Jeopardize
6.	024	Tax on Taxable Expenditures
7.	0211	Tax on Charitable Unrelated Business Taxable Income

(2) **Invalid Conditions:**

- (3) Field 01ORG contains a “2”, Fields 021, 023, 024, or 0211, must be “blank” or “0” (zero).

(4) **Correction Procedures:**

- (5) If an amount is present in Fields 021, 023, 024, 0211 or 0213 and 01ORG is not “1” change the 01ORG to “1”.

3.12.12.130.19
(01-01-2026)
Error Code 204

(1) **Error Code 204 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	021	Tax on Undistributed Income
5.	025	Tax on Political Expenditures
6.	026	Tax on Excess Lobbying Expenditures
7.	027	Tax on Disqualifying Lobbying Expenditures
8.	029	Tax on being a Party to Prohibited Tax Shelter
9.	0210	Tax on Taxable Distributions
10.	0212	Tax on SCH M Part I, Line 2 501(r)(3)
11.	0213	Tax on Excess Executive Compensation
12.	0214	Tax on Private Colleges and Universities

(2) **Invalid Conditions:**

- (3) Field 01ORG contains a “3”, Fields 021, 025, 026, 027, 029, 0210, 0212, 0213 or 0214 greater than “0” (zero) error out.

(4) **Correction Procedures:**

- (5) Field 01ORG contains a “3”, Fields 021, 025, 026, 027, 029, 0210, 0212, 0213 or 0214 greater than “0” (zero). Change the 01ORG to a “2”.

3.12.12.130.20
(01-01-2026)
Error Code 205

(1) **Error Code 205 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	031	Tax on self-dealing
5.	032	Tax on Investments that Jeopardize
6.	033	Tax on Taxable Expenditures
7.	034	Tax on Political Expenditures
8.	035	Tax on Disqualifying Lobbying Expenditures
9.	036	Tax on Excess benefit transactions
10.	037	Tax on being a Party to Prohibited Tax Shelter Transactions
11.	038	Tax Taxable Distributions
12.	039	Tax on prohibited benefits
13.	0310	Part II Total Tax

(2) **Invalid Conditions:**

- (3) Field 01ORG equals “1”, “2” or “3”.

(4) **Correction Procedures:**

- (5) Field 01ORG contains a “1”, “2” or “3”, Fields 031, 032, 033, 034, 035, 036, 037, 038, 039 or 0310 greater than “0” (zero). Change the 01ORG to a “4”.

3.12.12.130.21
(01-01-2026)
Error Code 206

(1) **Error Code 206 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	031	Tax on Self-Dealing
5.	032	Tax on Investments that Jeopardize

No.	Field	Explanation
6.	033	Tax Taxable Expenditures
7.	034	Tax Political Expenditures
8.	035	Tax Disqualifying Expenditures
9.	036	Total Tax Excess Benefit
10.	037	Total Tax on Prohibited Transactions
11.	038	Total Tax Taxable Distributions
12.	039	Total Tax Prohibited Benefits
13.	0310	Total Tax Self Dealer

(2) **Invalid Conditions:**

- (3) If 01ORG equal "4" then Fields 021, 022, 023, 024, 025, 026, 027, 028, 029, 0210, 0211, 0212, 0213, 0214 and 0215 must be "blank" or "0" (zero).

(4) **Correction Procedures:**

- (5) Correct 01ORG to a "1", "2" or "3".

3.12.12.130.22
(01-01-2026)
Error Code 207

(1) **Error Code 207 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	031	Tax on Self-Dealing
5.	S02DP	Section 02

(2) **Invalid Conditions:**

- (3) If 01ORG equals a "4" and amounts in section 2 are greater than "0" (zero).

(4) **Correction Procedures:**

- (5) Correct 01ORG to "1", "2" or "3".

3.12.12.130.23
(01-01-2026)
Error Code 208

(1) **Error Code 208 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code

No.	Field	Explanation
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	S02DP	Section 02
5.	S03DP	Section 03

(2) **Invalid Conditions:**

(3) If 01ADC equals a "4" and amounts in section 2 or 3 are blank.

(4) **Correction Procedures:**

(5) Enter amount from Field 031 to field 033B.

3.12.12.130.24
(01-01-2026)**Error Code 999**(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

(3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

(5) Transmit the record.

(6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.131
(01-01-2026)**Section 02 - Form 4720
Part I**(1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

No.	Field	Field Title	Location	Max Length
1.	021	Tax on Undistributed Income	Part I, Line 1	15
2.	022	Tax on Excess Business Holdings	Part I, Line 2	15
3.	023	Tax on Investments that Jeopardize	Part I, Line 3	15
4.	024	Tax on Taxable Expenditures	Part I, Line 4	15
5.	025	Tax on Political Expenditures	Part I, Line 5	15

No.	Field	Field Title	Location	Max Length
6.	026	Tax on Excess Lobbying Expenditures	Part I, Line 6	15
7.	027	Tax on Disqualifying Lobbying Expenditures	Part I, Line 7	15
8.	028	Tax on Premiums Paid - Contracts	Part I, Line 8	15
9.	029	Tax on Entering Prohibited Tax Shelter Transactions	Part I, Line 9	15
10.	0210	Tax on Taxable Distributions	Part I, Line 10	15
11.	0211	Tax on Unrelated Business Taxable Income	Part I, Line 11	15
12.	0212	Tax on SCH M Part I Line 2 501(r)(3)	Part I, Line 12	15
13.	0213	Tax on Excess Executive Compensation	Part I, Line 13	15
14.	0214	Tax on Private Colleges and Universities	Part I, Line 14	15
15.	0215	Total Tax Part I	Part I, Line 15	15

3.12.12.131.1
(01-01-2026)

**Section 03 - Form 4720
Part II**

- (1) The chart below shows the **Fields for Section 03** including Field Designator, title, location on return, and number of positions. Section 03 Fields are variable length, dollars and cents.

No.	Field	Title	Location	Max Length
1.	03EIN	Organization EIN	Part II, Column (b)	9
2.	031	Tax on Self Dealing	Part II, Line 1	15
3.	032	Tax on Investments that Jeopardize	Part II, Line 2	15
4.	033	Tax on Taxable Expenditures	Part II, Line 3	15
5.	034	Tax on Political Expenditures	Part II, Line 4	15
6.	035	Tax on Disqualifying Lobbying Expenditures	Part II, Line 5	15

7.	036	Tax on Excess Benefits	Part II, Line 6	15
8.	037	Tax on Prohibited Transactions	Part II, Line 7	15
9.	038	Tax on Taxable Distributions	Part II, Line 8	15
10.	039	Tax on Prohibited Benefits	Part II, Line 9	15
11.	0310	Total Tax Self Dealer	Part II, Line 10	15
12.	031B	Part III Total Tax	Part III, Line 1	15
13.	033B	Total Payments	Part III Line 2	15
14.	03B/R	Balance Due/ Overpayment	Part II-B Line 4	15
15.	03G1	Excess Grassroots Expenditures	Schedule G, Line 1	15
16.	03G2	Excess of Lobbying Expenditures	Schedule G, Line 2	15
17.	03G4	Excess Lobbying Expenditures-Tax	Schedule G, Line 4	15

(2) This section is required, and there must be an amount in at least one of the Fields unless one of the following conditions is present:

- Field 01CCC contains CCC “G” or
- Field 01ADC Audit Code, contains “4”

(3) **Invalid Conditions:**

(4) Section 03 will be identified as extraneous if this section is present, and Audit Code “4” is present in Field 01ADC.

(5) If “Substitute for Return Prepared by EO” is written across the top of the return, delete Section 03.

(6) If the Audit Code is correct, delete Section 03.

(7) If the Audit Code was entered in error, delete the entry in Field 01ADC.

(8) **Correction Procedures:**

(9) Section 03 will display as a Missing Section if Audit Code “4” is missing and Section 03 is blank.

(10) If Section 03 cannot be perfected from the return, enter Audit Code “4” in Field 01ADC. Do **not** delete Section 03.

(11) Research to determine the taxpayers filing requirement and change Field ORG if necessary.

- (12) If research shows Field 00RG is not correct, enter the correct code in Field 01ORG.

3.12.12.132
(01-01-2026)

**Form 4720 -
Math/Consistency Errors
Priority IV**

- (1) A priority IV error will display whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) The Field labeled "CL" will be displayed, for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a "C" in this Field.
- (5) All errors must be resolved by either:
- Correcting the error or,
 - Entering a Clear Field or,
 - Suspending the document (SSPND) with the appropriate Action Code.

Note: Prior to corresponding for any missing information a check of the Status Code on INOLE must be made. If another error comes up, after enter in CCC "R", "V" and "3" SSPND 351 to Rejects.

3.12.12.132.1
(01-01-2026)

Error Code 001

- (1) **Error Code 001 displayed Fields are:**

No.	Field	Location
1.	01TXP	Tax Period
2.	01CCC	Computer Condition Code
3.	01RCD	Received Date
4.	01RDD>	Return Due Date (Generated)

- (2) **Invalid Conditions:**

- (3) Error Code 001 will generate when any of the following conditions is present:
- If CCC "G" is not present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date or Received Date (whichever is later) and CCC "W" is not present.
 - If CCC "G" is present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date and CCC "W" is not present.
 - On any return, the process date is fewer than two years after the Return Due Date and CCC "W" is present.

- (4) **Correction Procedures:**

- (5) Correct all misplaced entries, coding and transcription errors.

- (6) Do **not** send the following returns to Statute Control for clearance if return is TY 2023 and prior see IRM 3.12.38.2.7.1(3). Instead, enter “W” in Field 01CCC and on the return and continue processing:
- any return secured by Compliance (i.e., 6020(b))
 - any return with a TC 59X
 - any return that is a Substitute for Return prepared by Examination (“SFR” in the margin) with Document 13133 (Expedite Processing Cycle) attached.
- (7) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	Field 01RCD is blank,	<ol style="list-style-type: none"> Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. Determine the Received Date using the following priority: <ol style="list-style-type: none"> Stamped or hand written Received Date on the return. Service Center Automated Mail Processing System (SCAMPS) digital date Earliest legible postmark date of the U.S. Post Office or a Private Delivery Service. Revenue Agent/Officer or other IRS officials’ signature date. Signature date, if within the current year (unless other information indicates signature date is invalid). DLN Julian Date minus 10 days.
2.	CCC “W” was entered incorrectly,	delete CCC “W” from Field 01CCC.
3.	the return has a stamp that indicates a previous clearance by Statute Control within the last ninety days,	enter CCC “W” in Field 01CCC and on the return. Note: Do not send the return to Statute Control if return is TY 2023 and prior see IRM 3.12.38.2.7.1(3).
4.	the return is not stamped by Statute Control within the last ninety days,	<ol style="list-style-type: none"> SSPND 310 Prepare Form 4227 to route to Statute Control.

- (8) **Rejects Correction Procedures:**

- (9) When Statute Control returns the cleared document, enter CCC "W" in Field 01CCC and continue processing.

- (10) Statute Control request the record to be voided to them, SSPND 640.

3.12.12.132.2

(01-01-2026)

Error Code 002

- (1) **Error Code 002 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit
3.	>>>>	Name Control Underprint
4.	01TIN	Taxpayer Identification Number
5.	01TXP	Tax Period

- (2) **Invalid Conditions:**

- (3) Error Code 002 will generate when the Name Control mismatched against the National Account Profile (NAP) or the Entity Index File (EIF).

- (4) **Correction Procedures:**

- (5) Before taking any additional research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.
- (6) When corrections are made to Field 01NC or Field 01TIN, the computer will validate the entries with the NAP and reset the OLE indicators (On-Line Entity) as appropriate upon transmitting the ERS screen.
- (7) Correct all misplaced entries, coding and transcription errors.
- (8) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (9) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the Name Control on the return or attachment matches the Name Control on INOLES,	bring up the Underprint
2.	the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new TIN.

- (10) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01TIN with the new EIN from NAMEB/ NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or fewer of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An SSN is used on a return and research has determined there is no entity on Master File when the number is in TIN format.
2.	multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE TINS".
3.	INOLES indicates a "Merge To" (MT) TIN,	research the "MT" TIN on INOLES.
4.	the "MT" TIN matches the entity on the return or attachments,	enter the "MT" TIN in Field 01TIN.
5.	the "MT" TIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (11) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a new name.

No.	If	Then
1.	the name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code Field.

No.	If	Then
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (12) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.132.3
(01-01-2026)
Error Code 003

- (1) **Error Code 003 displayed Fields are:**

No.	Field	Explanation
1.	01NC	Name Control/Check Digit
2.	01TIN	Taxpayer Identification Number

- (2) **Invalid Conditions:**

- (3) Error Code 003 will generate when any of the following conditions is present:

- a. The Check Digit is present but is not valid for the TIN.
- b. The first two positions of the Field are not blank and the last positions is not alphabetic.

- (4) **Correction Procedures:**

- (5) Correct all misplaced entries, coding and transcription errors.
- (6) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	Then
1.	the check digit in Field 01NC does not match the return or is not legible,	enter the Name Control from the return in Field 01NC.

No.	If	Then
2.	the SSN on the return is not legible,	research NAMEB/NAMEE for correct SSN.

(7) Compare the EIN from NAMEB/NAMEE to the TIN on the return.

No.	If	Then
1.	research INOLE. The SSN on the return matches the SSN on NAMEB/NAMEE,	enter the Name Control from NAMEB/NAMEE in Field 01NC.
2.	research indicates a different SSN	verify the SSN and name on INOLES.
3.	name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01SSN with the SSN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or fewer of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from another Tax Period or SSN.
4.	unable to locate an SSN or more than one SSN is located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation "NO RECORD OF SSN" or "MULTIPLE SSNs".

(8) If IAT and IDRS Research Command Codes are unavailable, SSPND 351.

3.12.12.132.4
(01-01-2026)
Error Code 004

(1) **Error Code 004 displayed Fields** are:

No.	Field	Explanation
1.	CL	Clear Field
2.	01NC	Name Control/Check Digit
3.	>>>>	Name Control Underprint
4.	01TIN	Taxpayer Identification Number

(2) **Invalid Conditions:**

(3) Error Code 004 will generate when any of the following conditions is present:

- a. The TIN was not present at the master file (NAP).
- b. The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.

(4) **Correction Procedures:**

- (5) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to the Name Control/SSN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.
- (6) When corrections are made to Field 01NC or Field 01TIN, the computer will validate the entries with the NAP and reset the OLE indicators (On-Line Entity) as appropriate upon transmitting the ERS screen.
- (7) Correct all misplaced entries, coding and transcription errors.
- (8) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (9) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

No.	If	Then
1.	the Name control on the return or attachment matches the Name control on INOLES,	bring up the underprint.
2.	the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new TIN.

- (10) If a new EIN is located, verify the Name Control using CC INOLES.

No.	If	Then
1.	the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01TIN with the new TIN from NAMEB/NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or less of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An EIN is used on a return and research has determined there is no entity on Master File when the number is in SSN format.
2.	multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE TINs".
3.	INOLES indicates a "Merge To" (MT) TIN,	research the "MT" TIN on INOLES.
4.	the "MT" TIN matches the entity on the return or attachments,	enter the "MT" TIN in Field 01TIN.
5.	the "MT" TIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

- (11) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a new name.

No.	If	Then
1.	the Name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code Field.

No.	If	Then
2.	the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (12) If the Name change has not been made, research ENMOD for a pending TC 013.

No.	If	Then
1.	a pending TC 013 is present,	enter "C" in the Clear Code Field.
2.	a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

3.12.12.132.5
(01-01-2026)
Error Code 007

- (1) **Error Code 007 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01CCC	Computer Condition Code

- (2) **Invalid Conditions:**

- (3) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.

- (4) **Correction Procedures:**

- (5) Correct all misplaced entries, coding or transcription errors.
- (6) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

No.	If	And	Then
1.	if the Received Date stamp is invalid (i.e., 20100315 in lieu of 20110315),	N/A	change the Received Date to the current year and enter in Field 01RCD.

No.	If	And	Then
2.	the return is an early filed Final return,	N/A	<ol style="list-style-type: none"> 1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
3.	if the return is not an early filed Final return,	the Tax Period ending is less than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND 4802. Prepare Form 4227 with the notation "EARLY FILED" 2. Change the Received Date to one day after the Tax Period Ending Date.
4.	if the return is not an early filed Final return,	the Tax Period ending date has already passed,	change the Received Date to one day after the Tax Period Ending Date.
5.	if the return is not an early filed Final return,	the Tax Period ending is more than four months after the Received Date,	<ol style="list-style-type: none"> 1. Correspond for clarification of the tax period 2. SSPND

3.12.12.132.6
(01-01-2026)

Error Code 010

(1) Error Code 010 displayed Fields are:

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01TIN	Taxpayer Identification Number
3.	01NC	Name Control
4.	01TXP	Tax Period
5.	01CCC	Computer Condition Code
6.	01RCD	Received Date
7.	01ORG	Organization Code
8.	01ADC	Audit Code

No.	Field	Explanation
9.	01COR	Correspondence Indicator
10.	01CRD	Correspondence Received Date
11.	01CAF	CAF Indicator
12.	01PIC	Penalty Interest Code
13.	01SIG	Signature Code
14.	01PRE	Preparation Indicator
15.	01PSN	Preparer
16.	01PEN	Preparer EIN
17.	01PTN	Preparer Telephone Number

(2) "ANY SECTION OTHER THAN 01 IS PRESENT"

(3) **Invalid Conditions:**

(4) Error Code 010 will generate when the CCC "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP or 01CCC present.

(5) **Correction Procedures:**

(6) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

No.	If	Then
1.	CCC "G" was entered correctly,	<ol style="list-style-type: none"> DLSEC to delete all sections except Section 01. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
2.	CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> Enter all necessary data. Ensure that Section 01 Fields are correct. Delete the "G" in Field 01CCC.

3.12.12.132.7
(01-01-2026)
Error Code 011

(1) **Error Code 011 displayed Fields are:**

No.	Field	Explanation
1.	RMIT>	Remittance
2.	01RCD	Received Date

No.	Field	Explanation
3.	01CCC	Computer Condition Code

- (2) S03NP.
- (3) **Invalid Conditions:**
- (4) No money amounts listed in Part III.
- (5) **Correction Procedures:**
- (6) Correct any transcription or coding errors.
- (7) If an amount is present in Section 03 GETSEC 03 and enter the amount.
- (8) If no data is present Part III, check Parts I and II and enter amounts into Section 03.

3.12.12.132.8
(01-01-2026)
Error Code 026

- (1) **Error Code 026 displayed Fields are:**

No.	Field	Explanation
1.	CL	Clear Field
2.	01TIN	Taxpayer Identification Number
3.	01TXP	Tax Period
4.	>>>>	Tax Period Computer
5.	01CCC	Computer Condition Code
6.	01ADC	Audit Code

- (2) **Invalid Conditions:**
- (3) The Tax Period underprint does not agree with the month on the Entity Index File and CCC "F" or "Y" are not present.
- (4) **Correction Procedures:**
- (5) Before taking any additional research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Accounting Period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.

Note: If Form 1128 is attached see IRM 3.12.12.10.11.

- (6) Refer to Exhibit 3.12.12-1, for Error Correction procedures.
- (7) Refer to Field 01CCC instructions in IRM 3.12.12.18.4(3) for Final return procedures.
- (8) Correct any coding or transcription errors.

3.12.12.132.9
(01-01-2026)
Error Code 030

(1) **Error Code 030 displayed Fields are:**

No.	Field	Explanation
1.	01TXP	Tax Period
2.	01RCD	Received Date
3.	01PIC	Penalty Interest Code
4.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(4) **Correction Procedures:**

(5) Correct any transcription errors.

(6) Delete the Penalty and Interest Code Field if:

- a. There is precomputed penalty and/or interest on the return and
Due Date.

(7) Delete the Penalty and Interest Code Field if:

- a. There is no precomputed penalty and/or interest on the return or

#

#

#

3.12.12.132.10
(01-01-2026)
Error Code 034

(1) **Error Code 034 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Tax Period
3.	01RCD	Received Date
4.	01CRD	Correspondence Received Date
5.	01COR	Correspondence Indicator
6.	01RDD>	Return Due Date (Generated)

(2) **Invalid Conditions:**

(3) Field 01CRD is earlier than Field 01RCD.

(4) Field 01CRD is later than the processing date.

(5) **Correction Procedures:**

- (6) Correct any coding or transcription errors.
- (7) The Received Date will either be stamped or edited on the return. If the Received Date is missing or illegible, determine the date in the order listed in IRM 3.12.12.18.5
- (8) A CRD will be determined from the date the complete reply was received in the processing center.
 - a. Refer to the return for the CRD. It is edited on the Edit Sheet, Line 8.
 - b. This can be verified by checking the stamped Received Date on the correspondence attached to return.
 - c. If more than one Correspondence Received Date is present, use the earliest date.
- (9) If No Reply, or an incomplete reply is received, enter CCC "3" in Field 01CCC and delete Field 01CRD.

3.12.12.132.11
(01-01-2026)
Error Code 073

- (1) **Error Code 073 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Codes
2.	01CRD	Correspondence Received Date
3.	01COR	Correspondence Indicator

- (2) **Invalid Conditions:**
- (3) Field 01CCC is "3" and Field 01CRD is present.
- (4) **Correction Procedures:**
- (5) Correct any coding and transcription errors.
- (6) Determine if the return is a no reply. If so, delete Field 01CRD.
- (7) If the return is not a no reply, delete CCC "3".

3.12.12.132.12
(01-01-2026)
Error Code 100

- (1) **Error Code 100 displayed Fields are:**

No.	Field	Explanation
1.	S02	Section 02
2.	S03	Section 03
3.	01ADC	Audit Code
4.	01CCC	Computer Condition Code

- (2) **Invalid Conditions:**
- (3) Audit Code does not equal 4 and Section 03 is not present.

- (4) If Tax Period is prior to 198812 and Field 01ORG is not present and the return is not an amended.
- (5) If Tax Period is prior to 200608 and Tax on Prohibited Transactions or Tax on Prohibited Benefits is present.
- (6) **Correction Procedures:**
- (7) Correct any coding or transcription errors.
- (8) If Audit Code "4" is not present and there are no entries in Section 03, correspond for Section 03 amount(s).
- (9) If Field 01ORG is not present research for correct Org Code.
- (10) If Tax Period is prior to 200608, delete Fields 03LJ and 03LK.

3.12.12.132.13
(01-01-2026)
Error Code 108

- (1) **Error Code 108 displayed Fields are:**

No.	Field	Explanation
1.	031	Tax on Self Dealing
2.	032	Tax on Investments
3.	033	Tax on Expenditures
4.	034	Tax on Political Expenditures
5.	035	Tax on Disqualified Lobbying
6.	036	Tax on Excess Benefits
7.	037	Tax on Prohibited Tax Shelters
8.	038	Tax on Taxable Distributions
9.	039	Tax on Prohibited Benefits
10.	0310	Total Part II
11.	031B	Total Tax
12.	>>>>	Total Tax Generated Amount
13.	033B	Total Payments

- (2) **Invalid Conditions:**
- (3) Total Tax Generated amount does not match filers Total Tax amount within #
- (4) Total Payments amount Generated does not match the filers Balance Due/ #
- (5) **Correction Procedures:**
- (6) Correct any coding or transcription errors.
- (7) Correct any errors the filer made in adding the figures for Total Tax and Total Payments amounts.

- (8) If the filers figures don't match the generated amounts, use the generated amounts and send the appropriate TPNC.

3.12.12.132.14
(01-01-2026)

Error Code 110

- (1) **Error Code 110 displayed Fields are:**

No.	Field	Explanation
1.	0215	Total Part I
2.	033B	Total Payments
3.	03B/R	Balance Due/Overpayment
4.	>>>>	Balance Due/Overpayment Generated Amount

- (2) **Invalid Conditions:**

#

- (4) **Correction Procedures:**

- (5) Correct any coding or transcription errors.
- (6) Correct any errors the filer made in computing Field 03B/R.
- (7) If the filers figures don't match the generated amounts, use the generated amounts and send the appropriate TPNC.

3.12.12.132.15
(01-01-2026)

Error Code 200

- (1) **Error Code 200 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code

- (2) **Invalid Conditions:**

- (3) Field 01ORG is blank or missing..

- (4) **Correction Procedures:**

- (5) Correct 01ORG based on the box checked in entity portion of the Form 4720
- 1 = Form 990-PF
 - 2 = Form 990-PF and Form 990-EZ
 - 3 = Form 5227
 - 4 = Other

3.12.12.132.16
(01-01-2026)
Error Code 201

(1) **Error Code 201 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Audit Code
3.	01ORG	Organization Code
4.	038	Total Tax Taxable Distributions
5.	039	Total Tax Prohibited Benefits

(2) **Invalid Conditions:**

(3) Tax Period is prior to 198812 and Field 01ORG is not present and the return is not an Amended return.

(4) Tax Period is prior to 200608 and Field 038 or 039 are present.

(5) **Correction Procedures:**

(6) If amount is present on Field 038 or 039 and Tax Period is prior to 200608, correct the Tax Period.

3.12.12.132.17
(01-01-2026)
Error Code 202

(1) **Error Code 202 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01TXP	Audit Code
3.	01ORG	Organization Code
4.	027	Tax on Disqualifying Lobbying Expenditures
5.	0211	Tax on Charitable Unrelated Business Taxable Income

(2) **Invalid Conditions:**

(3) Field 01ORG is "1", Field 027 and 0211 must be "blank" or "0" (zero).

(4) **Correction Procedures:**

(5) If an amount is in Field 027 and 0211 and 01ORG is not "2", change the 01ORG to "2".

3.12.12.132.18
(01-01-2026)
Error Code 203

(1) **Error Code 203 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code

No.	Field	Explanation
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	021	Tax on Undistributed Income
5.	023	Tax on Investments that Jeopardize
6.	024	Tax on Taxable Expenditures
7.	0211	Tax on Charitable Unrelated Business Taxable Income

(2) **Invalid Conditions:**

- (3) Field 01ORG contains a “2”, Fields 021, 023, 024, or 0211, must be “blank” or “0” (zero).

(4) **Correction Procedures:**

- (5) If an amount is present in Fields 021, 023, 024, 0211 or 0213 and 01ORG is not “1” change the 01ORG to “01”.

3.12.12.132.19
(01-01-2026)
Error Code 204

(1) **Error Code 204 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	021	Tax on Undistributed Income
5.	025	Tax on Political Expenditures
6.	026	Tax on Excess Lobbying Expenditures
7.	027	Tax on Disqualifying Lobbying Expenditures
8.	029	Tax on being a Party to Prohibited Tax Shelter
9.	0210	Tax on Taxable Distributions
10.	0212	Tax on SCH M Part I, Line 2 501(r)(3)
11.	0213	Tax on Excess Executive Compensation
12.	0214	Tax on Private Colleges and Universities

(2) **Invalid Conditions:**

- (3) Field 01ORG contains a “3”, Fields 021, 025, 026, 027, 029, 0210, 0212, 0213 or 0214 greater than “0” (zero) error out.

(4) **Correction Procedures:**

- (5) Field 01ORG contains a "3", Fields 021, 025, 026, 027, 029, 0210, 0212, 0213 or 0214 greater than "0" (zero). Change the 01ORG to a "2".

3.12.12.132.20

(01-01-2026)

Error Code 205(1) **Error Code 205 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	031	Tax on self-dealing
5.	032	Tax on Investments that Jeopardize
6.	033	Tax on Taxable Expenditures
7.	034	Tax on Political Expenditures
8.	035	Tax on Disqualifying Lobbying Expenditures
9.	036	Tax on Excess benefit transactions
10.	037	Tax on being a Party to Prohibited Tax Shelter Transactions
11.	038	Tax Taxable Distributions
12.	039	Tax on prohibited benefits
13.	0310	Part II Total Tax

(2) **Invalid Conditions:**

- (3) Field 01ORG equals "1", "2" or "3".

(4) **Correction Procedures:**

- (5) Field 01ORG contains a "1", "2" or "3", Fields 031, 032, 033, 034, 035, 036, 037, 038, 039 or 0310 greater than "0" (zero). Change the 01ORG to a "4".

3.12.12.132.21

(01-01-2026)

Error Code 206(1) **Error Code 206 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	031	Tax on Self-Dealing
5.	032	Tax on Investments that Jeopardize

No.	Field	Explanation
6.	033	Tax Taxable Expenditures
7.	034	Tax Political Expenditures
8.	035	Tax Disqualifying Expenditures
9.	036	Total Tax Excess Benefit
10.	037	Total Tax on Prohibited Transactions
11.	038	Total Tax Taxable Distributions
12.	039	Total Tax Prohibited Benefits
13.	0310	Total Tax Self Dealer

(2) **Invalid Conditions:**

- (3) If 01ORG equal "4" then Fields 021, 022, 023, 024, 025, 026, 027, 028, 029, 0210, 0211, 0212, 0213, 0214 and 0215 must be "blank" or "0" (zero).

(4) **Correction Procedures:**

- (5) Correct 01ORG to a "1", "2" or "3".

3.12.12.132.22
(01-01-2023)
Error Code 207

(1) **Error Code 207 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code
4.	031	Tax on Self-Dealing
5.	S02DP	Section 02

(2) **Invalid Conditions:**

- (3) If 01ORG equals a "4" and amounts in section 2 are greater than "0" (zero).

(4) **Correction Procedures:**

- (5) Correct 01ORG to "1", "2" or "3".

3.12.12.132.23
(01-01-2026)
Error Code 208

(1) **Error Code 208 displayed Fields are:**

No.	Field	Explanation
1.	01CCC	Computer Condition Code
2.	01ADC	Audit Code
3.	01ORG	Organization Code

No.	Field	Explanation
4.	S02DP	Section 02
5.	S03DP	Section 03

(2) **Invalid Conditions:**

- (3) If 01ORG equals a "4" and amounts in section 2 or 3 are blank.

(4) **Correction Procedures:**

- (5) Enter amount from Field 031 to field 033B.

3.12.12.132.24
(01-01-2026)
Error Code 999

(1) **Error Code 999 displayed Field is:**

No.	Field	Explanation
1.	01TXP	Tax Period

(2) **Invalid Conditions:**

- (3) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

(4) **Correction Procedures:**

- (5) Transmit the record.
- (6) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.133
(01-01-2023)
Manual Computations

- (1) The computer will accurately compute the tax on most returns if they have been properly filled out, edited, and transcribed.
- (2) **It is imperative that tax examiners be able to determine a return requiring manual computation.** If the examiner fails to identify such returns, incorrect settlement with the taxpayer will result.
- (3) **A "manual computation" return usually requires an entry of a correct tax in the Manually Corrected Tax Field.**

Note: These corrections override the computer computation of Total Tax. You may, therefore, never use this Field unless and until the transcribed Total Income

computed it, and all other transcription is correct.

- (4) Document Perfection is instructed to enter CCC "Y" for certain returns that have a change of accounting period on a short period return.
- (5) On Form 1120-POL, Document Perfection is instructed to enter a "O" in Field 03CCC, if the return is for a principal campaign committee.

- (6) Other returns will go to ERS with an underprint in the Total Tax Field. Therefore, you must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct in the record.
- (7) Original Form 990-PF and Form 1120-POL with a Tax Period before 198912 will be manually computed. Form 990-T with a Tax Period before 199312 will also be manually computed. Compute Total Income Tax using the tax rates for the tax form and tax period involved.
- (8) Document Perfection is instructed to enter CCC "Y" for returns that have a change of accounting period on a short period return.
- (9) **Returns that are 52-53 week filers and those that are initial or final short year** need to be manually computed only when they straddle two different tax rates. For these returns as well as change of accounting period returns, the tax must be computed on the actual days or months used.
- (10) If the filer indicates Form 965 or Form 965-B tax on Forms 990-T and they are a fiscal filer (tax periods 201801 through 201811) a blended tax rate is needed. A manual computation will have to be done. See Exhibit 3.12.12-20
- (11) **Rule of Two:**
- (12) Under normal circumstances, the computer and the taxpayer agree on the computation of tax. This satisfies the Rule of Two.
- (13) On most returns with **true math errors**, the computer and the tax examiner will agree on the computation of tax. This satisfies the Rule of Two.
- (14) On a manually computed return with a **true math error**, the Rule of Two is not satisfied until two tax examiners arrive at the same tax computation.
- (15) **Specifically Quoted Sections:**
- (16) When a taxpayer has quoted specific sections of the Internal Revenue Code, and the taxpayers tax computation is mathematically verified as correct, it is preferable to accept this computation than to send a taxpayer notice. If the reference is questionable, refer to manager.
- (17) **Corrective Procedures:**
- (18) **Compute the tax using the manual computation requirements.**
- (19) **Use the credits and additional taxes** as you normally would. Compute tax from the Taxable Income through Total Tax Field. If there is no error or the
Corrected Tax Field. #
- (20) **If there is an error:**
 - a. Enter the correct tax in Manually Corrected Tax Field.
 - b. Attach your tape with two stamps on it or two individual tapes (this applies the Rule of Two). When verifying the 5% or 3% surcharge, a tape is not required.
 - c. Correct the document from the point of error.
 - d. Assign applicable TPNC. See Exhibit 3.12.12-20.

3.12.12.133.1
(01-01-2026)

**Returns Requiring
Manual Computation**

(1)

No.	Methods	Types of Return
1.	Proration	<ul style="list-style-type: none"> Initial short period-two tax rates Final short period-two tax rates 52-53 week filers-two tax rates
2.	Annualization	Section 806 or 1.1442, "Y" coded change of accounting period.

3.12.12.133.2
(01-01-2023)

**Pro-Ration
Computations**

- (1) **On full year returns straddling different tax rates**, Tax is computed by applying the applicable tax rate to the number of days in each period.
- (2) **On short year returns that straddle different tax rates**, you must manually compute (prorate) the tax using the number of days in each period.
- (3) The computer has no way of knowing the beginning date and computes for a full year from the ending date.
- (4) To identify a return needing proration:
 - a. Check the year portion of the Entity Section for a short period or a 52-53 week.
 - b. Check the Tax Period for a year that straddles different tax rates.
 - c. Check if the return is an "initial" return.
 - d. Check for CCC "F".
- (5) If any of the above conditions exist, a manual computation is necessary. See Exhibit 3.12.12-15.

3.12.12.133.2.1
(01-01-2023)

**Initial or Final Short Two
Tax Rates**

- (1) for the formula for initial or final short period returns with two tax rates.
- (2) Sometimes returns require short periods beginning and ending in one year. Special notice of initial and final short period filers whose tax year is all in one year is required. The computer's computation is unreliable because it is using fiscal year rates.
- (3) Refer to specific form for manual computation instructions.

3.12.12.133.2.2
(01-01-2023)

52-53 Week Filers

- (1) Only returns that straddle different tax rates need to be manually computed.
- (2) The formula is the same as on an initial or final short FY return straddling two tax rates. See Exhibit 3.12.12-20.
- (3) The Tax Period may not end more than 6 days before or 3 days after the end of the month.
 - a. Taxpayer's may file 52-53 week returns. A 52-53 week tax year can end 6 days before or up to 3 days after the end of the month.
 - b. If a tax year ends within 3 days after the end of the month, use the previous month in the Tax Period.

Example: If the end of the tax year is May 2, 2005, the Tax Period must be 200504.

- c. If a tax year ends 6 days before the end of the month, use that month in the Tax Period.

Example: If the end of the tax year is April 26, 2005, the Tax Period must be 200504

3.12.12.133.3
(01-01-2023)

**Annualized
Computations**

- (1) "Y" coded "Change of Accounting Period" returns cover a period of less than 12 months or 52 weeks. These returns are not "initial" or "final" returns.
- (2) CCC "Y" must be present on all returns that have a Change of Accounting Period to update the Tax Period on Master File.

3.12.12.133.3.1
(01-01-2023)

**Short Period Returns
Due to Change of
Accounting Period**

- (1) Annualized Tax with One Tax Rate: See Exhibit 3.12.12-19.

3.12.12.133.3.2
(01-01-2023)

**Annualized Two Tax
Rates**

- (1) See Exhibit 3.12.12-19 for the formula for computing annualized tax straddling two tax rates for a change of accounting period.

3.12.12.133.3.3
(01-01-2023)

**Annualized Schedule D
Tax**

- (1) Exhibit 3.12.12-17 for the formula for computing annualized alternative tax.

3.12.12.133.3.4
(01-01-2023)

**Pro-Rated Annualized
Alternative (Two Tax
Rates)**

- (1) See Exhibit 3.12.12-19 for the formula for computing annualized Schedule D (Form 1041) tax with two tax rates.

3.12.12.133.4
(01-01-2023)

Manual Verifications

- (1) The information provided within this subsection will provide a breakdown of different types of manual verifications.

3.12.12.133.4.1
(01-01-2023)

**Controlled Group
Returns - Tax Periods
Beginning After
December 31, 1983**

- (1) For tax years beginning after 1983 (198412-198805), a corporation with Taxable Income of \$1,000,000 or more is liable for the following:
 - a. Regular tax, **plus**
 - b. An additional tax equal to the lesser of 5% of its Taxable Income that exceeds \$1,000,000 or \$20,250.
- (2) Members of a controlled group of corporations are treated as one corporation for purposes of figuring any additional tax they must pay because their Taxable Income exceeds \$1,000,000.

- a. If the group is liable for the additional tax, each member must pay the tax based on the portion of the \$25,000 amount it uses in each tax bracket to reduce its tax.

Example: A Controlled Group consists of Corporations A, B, C, and D. Each files a separate return:

No.	Control Group	Taxable Income
1.	A	\$500,000
2.	B	\$400,000
3.	C	\$100,000
4.	D	\$100,000
5.	Total Taxable Income of Controlled Group	\$1,100,000

- (3) Each controlled Group is subject to the additional 5% tax since the Total Taxable Income of the Group is over \$1,000,000. Each Corporation in the Controlled Group submits computation indicating the portion of the additional 5% tax liability, and how much of the additional 5% each corporation has added to its tax.
- (4) The computer will not compute this additional tax for controlled groups since the taxable income of the entire group will not be transcribed. The computer will only compute the tax as if the corporations taxable income is less the \$1,000,000 (e.g., without the additional 5% surtax, regardless of the amount of taxable income). However, controlled groups have been instructed to include their computations of this additional tax with their tax returns.
 - a. Total Tax will underprint if the taxpayer is liable for this additional tax and the tax is included on the return.
 - b. Verify the taxpayers arithmetic if the computation is attached and accept if correct (do not question the method the taxpayer uses to determine the amount of the additional 5% tax reported.)
 - c. If no computation is attached, and the amount in Total Tax is greater than the underprint, then accept the taxpayers figure (unless another error affecting this amount is found. If so, correct accordingly).
 - d. If the amount in Total Tax is less than the underprint, treat as a math error.
- (5) Continue with normal corrective procedures.

3.12.12.133.4.2
(01-01-2023)
**Controlled Group
Returns - Tax Periods
Beginning After June 30,
1987**

- (1) For tax years beginning after June 30, 1987 (198806-198811), a corporation with Taxable Income of \$100,000 or more is liable for the following:
 - a. Regular tax, **plus**
 - b. An additional tax equal to the lesser of 5% of its Taxable Income that exceeds \$100,000 or \$11,750.
- (2) Members of a controlled group of corporations are treated as one corporation for purposes of figuring any additional tax they must pay because their Taxable Income exceeds \$100,000.

- a. If the group is liable for the additional tax, each member must pay the tax based on the portion of the \$50,000 amount it uses in Tax Bracket 5 and the \$25,000 amount it uses in Tax Bracket 6 to reduce its tax.

Example: A Controlled Group of corporations consists of Corporations A, B, C, and D. Each files a separate return: A Controlled Group consists of Corporations A, B, C, and D. Each files a separate return:

No.	Control Group	Taxable Income
1.	A	\$40,000
2.	B	\$20,000
3.	C	\$20,000
4.	D	\$30,000
5.	Total Taxable Income of Controlled Group	\$110,000

- (3) Each Controlled Group is subject to the additional 5% tax since the Total Taxable Income of the Group is over \$100,000. Each Corporation in the Controlled Group submits a computation indicating the portion of the additional 5% tax liability, and how much of the additional 5% each corporation has added to its tax.
 - a. Total Tax will underprint if the taxpayer is liable for this additional tax and the tax is included on its return.
 - b. Verify the taxpayers arithmetic if the computation is attached and accept if correct (do not question the method the taxpayer uses to determine the amount of the additional 5% tax reported).
 - c. If no computation is attached, and the amount in Total Tax is greater than the underprint, accept the taxpayers figure (unless another error affecting this amount is found, if so, correct accordingly).
 - d. If the amount in Total Tax is less than the underprint, treat as a math error.
- (4) Continue with normal corrective procedures.

3.12.12.133.4.3
(01-01-2023)
**Controlled Group
Returns - Tax Periods
198707-198805**

- (1) These returns will require proration between two computations.

3.12.12.133.4.4
(01-01-2023)
**Controlled Group
Returns - Tax Period
Beginning 199301**

- (1) For tax years beginning January 1, 1993, a corporation with Taxable Income over \$1,000,000:
 - a. Will owe regular tax **plus** an additional tax equal to the lesser of 5% of its Taxable Income that exceeds \$1,000,000 to \$10,000,000 (not to exceed \$11,750 in tax).
 - b. From \$10,000,000 to \$15,000,000, the taxpayer will pay a regular tax at 35%.

- c. Any corporation or members of a corporation of a Controlled Group that has Taxable Income that exceeds \$15,000,000 will pay the above tax **plus** an additional tax equal to the lesser of 3% of the Taxable Income over \$15,000,000 (not to exceed \$100,000 in tax).

3.12.12.134
(01-01-2023)
**General Correction
Procedures - Form
1041-A and 5578**

- (1) This Section provides correction procedures to be used by the Error Resolution and Rejects for use by Tax Examiners when processing Exempt Organization (EO) returns paper registers.

3.12.12.134.1
(01-01-2023)
**Tax Class, Document
Codes, and MFT Codes**

- (1) Following is the tax class, document code, and MFT code for each EO return covered in this section.

No.	Form	Tax Class	Doc. Code	MFT
1.	1041-A	4	81	36
2.	4720	4	71	50
3.	5578	9	84	67

3.12.12.134.2
(01-01-2023)
Rejecting Returns

- (1) Reject a return:

No.	If	Or	Then
1.	you cannot perfect the error register from the return and attachments,	the return is so illegible that the proper correction cannot be made,	1. Reject the return using Action Code (AC) "3" 2. Attach Form 4227 or Form 3696 to show the reason for rejection.

3.12.12.134.3
(01-01-2023)
Validity Errors

- (1) There are **three general types of errors** that will cause a record to print on the error register.
- Field Validity Error
 - Section Validity Error
 - Math Error

3.12.12.134.3.1
(01-01-2023)
Field Validity Errors

- (1) **Field Validity Errors** are identified with an * (asterisk) before the invalid Field when:
- A required Field is missing; or
 - Entries appear in a Field that must not be present in relation to another Field on the record; or
 - The Field sign is not in agreement with the required input sign (see the instructions for the individual returns for the appropriate sign).

- (2) **Correct Field Validity errors** as follows:

1. Compare the return with the error register.
2. Line out each incorrect Field.
3. Enter the correct data immediately above the lined-out data.
4. Enter Action Code (AC) "6".

01	A	B001654935	*C	D201012	E	F20100315	G
----	---	------------	----	---------	---	-----------	---

Figure 3.12.12-2 Field Validity Error

3.12.12.134.3.2
(01-01-2023)

Section Validity Error

- (1) **Section Validity Errors** include:

- Missing Section
- Extraneous Section
- ISRP Error
- Terminus Error

- (2) A **Missing Section** error is caused by the absence of required sections:

- a. The error is indicated by an * (asterisk) to the left of section number.
- b. The section generates as missing because of an existing condition on the error register. Correct by deleting the Field in error or use Action Code (AC) "6" to add data to the Missing Section.
- c. Never delete with Action Code (AC) "4".

- (3) An **Extraneous Section** error is caused by an unnecessary section being transcribed:

- The error is indicated by one pound sign (#) preceding the section number.
- Delete the section with Action Code (AC) "4" if section is not needed.

01	A	B004563971	C	D201012	E	F201004142	
*03	A	+ B	+ C	+ D	+ E	+ F	+ G
#04	A	+ B	+ C	+ D	+ E 8940+	F 3740+	G

Figure 3.12.12-3 Section Validity Error

- (4) An **ISRP Error** is an error detected by the Integrated Submission & Remittance Processing System:

- a. The error is identified to the left of the section number in Exhibit 3.12.12-4.
- b. For the ISRP errors shown below, verify coding and transcription errors. If no corrections, use Action Code (AC) "7".

Error #	Description
#1	Key Verifier attempted to change the check digit or changed four or more of the digits in the TIN, and the ISRP operator encountered a required section as "missing".
#3	Section ended at an invalid point.
#4	Invalid Field length.
#5	The ISRP operator input the same section more than once. The computer program will drop all duplicate sections and will display (on the error register) the first section encountered.

#401	A	B001476253	CASPE	D201012E20100210
------	---	------------	-------	------------------

Figure 3.12.12-4 ISRP Error

- (5) **Terminus Error.** A terminus error indicates that there is a non-numeric character in a numeric Field or that the format of the section is incorrect:

- The error is identified by two asterisks to the left of the section number.
- All data must be entered for all Fields in the section.
- If no data, delete section with Action Code (AC) "4".

**02	A	+ B	+ C	+ D	+ E	+
------	---	-----	-----	-----	-----	---

Figure 3.12.12-5 Terminus Error

3.12.12.134.3.3
(01-01-2023)
Math Errors

- (1) **Math Error.** A math error is caused when the computer's computation differs from the taxpayers entry or the transcribed amount.
- The error is indicated by underprinting the transcribed amount with the computer-generated amount.
- (2) **Correction procedures** for individual forms are located in this IRM within each form subsection.

04 A	+ B	+ C	+ D	+ E	9560+	F	+ G	+ H+
I	7610+ J	+ K	+ L	+M	950+	N +	O +	P +

Figure 3.12.12-6 Math Error (underprint)

3.12.12.134.4
(01-01-2023)
Invalid Correction Attempt

- (1) An **invalid correction attempt** is indicated by an "AA" printed to the right of the DLN.
- a. Correct all errors identified on the error register as if no attempt had been made to correct it before.

- 3.12.12.134.5
(01-01-2023)
Action Codes
- b. When all Fields are correct, enter Action Code (AC) “7” to the left of section 01 on the error register.

(1) **Valid Action Codes** are “0”, “1”, “3”, “4”, “5”, “6”, and “7”. At least one Action Code (AC) must be entered on the error register to clear the record to good tape:

a. Action Codes “0”, “1”, “3” and “7” are always entered to the left of Section 01.

b. Action Codes “4”, “5”, and “6” are entered to the left of the appropriate section number.

(2) **ACTION CODE (AC)“0”**— Yield to taxpayers figures.

a. When this code is used, no other code can be used on the same correction attempt.

b. This code may never be used until the data printed on the error register is correct.

c. This code is used when the computation of tax by the computer is to be disregarded and the taxpayers computation of tax is accepted as correct.

(3) **ACTION CODE (AC)“1”**— Taxpayer math error out of tolerance.

a. When this code is used, no other code can be used on the same correction attempt.

b. All validity errors must be corrected before this code is used.

c. A taxpayer math error notice code must be used with this code.

(4) **ACTION CODE (AC)“3”**— Document is unprocessable.

a. When this code is used, no other code can be used on the same correction attempt.

b. When this code is used, pull the document from the block and sign it out using “R” and the date.

(5) **ACTION CODE (AC) “4”** deletes any section, except 01, Missing, and computer-generated.

a. Action Codes “5” and “6” may be used with Action Code (AC) “4” for other sections on the same correction attempt.

b. When this code is used, the section will be deleted from the error register.

c. **Do not** delete a Missing Section with Action Code (AC) “4”.

(6) **ACTION CODE (AC) “5 ”** adds a section other than Section 01.

a. Action Codes “4” and “6” may be used with Action Code (AC) “5” for other sections on the same correction attempt.

b. When this code is used, enter the Alpha Field Designators, Field data, and appropriate Field breakers for only the Fields that must contain data.

01	A	B004593571	CMAPL	D201012	E	+ F20100519+	G +
	N +	O	+ P	+ QQ	+ R	+ S+	
03 A	+ B	+ C	+ D	40000+	E +	F 40000+	G

H	+ I	+ J	+				
07 A	+ B	+ C	+ D	+ E	+ F	+ G	+
H	+ I	32000-	J	+			
		00					
5	09	B	17000,	D	15000,		

Figure 3.12.12-7 Action Code (AC) “5”

- (7) **ACTION CODE (AC) “6”**— Changes Field(s) in any section.
- Action Codes “4” and “5” may be used for other sections with Action Code (AC) “6” on the same correction attempt.
 - When this code is used, enter the correct data above the Field and the appropriate Field breaker if necessary.
 - At least one Field in the section must be corrected.
 - When changing a Field with Action Code (AC) “6”, use a “#” to make the Field negative, or a “,” to make the Field positive. If the value of the Field remains the same, **do not** enter a Field breaker.

Note: When blanking or correcting a Field in a section with fixed length Fields, always enter the encircled number of positions for the Field which will not contain data. A fixed-length Field is a Field with no Field breaker.

Example: If the number of characters for the Field is 4 and only 3 characters will be input, encircle 1 after to entry to show the number of blanks. If the entire Field will be blank, encircle 4.

01A	B007160300	CSYCA	D201012 E	+	G +	H +	
				F20100329+			
			1100400#	456100,			
03A	57650300+	B	644300+	C	1100400+	D 456100-	E81200+

Figure 3.12.12-8 Action Code (AC) “6”

7				ASH(1)			
01A	B007215968	*C.	D201012	E	+	F20100315+	

Figure 3.12.12-9 Action Code (AC) “7”

- (8) **Action Code (AC) “7”** dummy Correction
- This code is used when the record appears on the error register for a validity error and the data transcribed is correct.
 - This code must not be used unless all of the data printed on the error register is correct.**

3.12.12.134.6
(01-01-2026)
Received Date

- (1) A **Received Date** is required on all Exempt Organizations returns.
- (2) If the Received Date stamp is "invalid" (i.e., 20110115 in lieu of 20120115), correct accordingly.
- (3) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:
 1. The envelope postmark or delivery shipment date.
Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.
 2. Service Center Automated Mail Processing System (SCAMPS) digital date
 3. The Field Examiner's signature date
 4. The signature date
 5. The Julian Date in the DLN

Note: Use signature date only if the signature date is within the current processing year.

#

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.135
(01-01-2026)
Form 1041-A - General

- (1) This section provides instructions for correcting error and reject conditions for Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts.

3.12.12.135.1
(01-01-2026)
Section 01 - Field Descriptions

- (1) The chart below shows **Section 01 Error Register Fields** including Alpha Field Designator, title, location, and number of positions:

No.	Field	Title	Location	Max Length
1.	A	Remittance	Blue/Green Money	11
2.	B	Employer Identification Number	EIN Block	9
3.	C	Name Control	Underlined	4
4.	>>>>	Name Control Underprint	Computer-generated Underprint	4
5.	D	Tax Period	Top of Return	6
6.	>>	Tax Period Underprint	Computer-generated Underprint	2

No.	Field	Title	Location	Max Length
7.	E	Computer Condition Codes	Under OMB Number	10
8.	F	Received Date	Date Stamp	8
9.	G	Correspondence Indicator	On City Line	2
10.	H	Correspondence Received Date	On City Line	8
11.	I	CAF Code	N/A	1
12.	J	Daily Delinquency Penalty	On Part II Title Line	6
13.	K	Penalty and Interest Code	Right Margin next to EIN Box.	1
14.	L	Preparation Indicator	Bottom Right Margin Prepares PTIN Box	1
15.	M	Preparer SSN	Part IV Signature Block	9
16.	N	Preparer PTIN	Part IV Signature Block	9
17.	O	Preparer Phone Number	Part IV Signature Block	10

3.12.12.135.2
(01-01-2026)

Field 01-A - Remittance Amount

- (1) Field 01-A, **Remittance Amount**, is dollars and cents and is the Blue/Green edited money amount. 11 Positions.

3.12.12.135.3
(01-01-2026)

Field 01-B EIN - 9 Positions

- (1) Field 01-B, **EIN**, is located in the EIN block.
- (2) **Invalid Conditions:**
- (3) Field 01-B will "*" (asterisk) if any of the following conditions are present:
- This Field is not present or is not all numeric.
 - The EIN is all "zeros" or all "9s" (nines).
 - The first two digits are 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89.
- (4) **Correction Procedures:**
- (5) **Analyze the return** and attachments for a valid EIN.

No.	If	Then
1.	a valid EIN is found,	correct Field 01-B.

No.	If	Then
2.	a valid EIN cannot be found on the return,	research NAMEE/NAME.
3.	research locates a number,	correct Field 01-B.
4.	research locates multiple EINs for the same organization,	research using Command Code INOLES for all EINs.
5.	multiple EINs are on INOLES,	reject to Entity stating Multiple EINs
6.	research does not locate an EIN,	route the case to Entity for assignment of an EIN.
7.	EIN is changed from the one the taxpayer used,	issue Letter 3875-C as a non-suspense letter to the address on the return unless there is another correspondence issue present. Continue processing the return.
8.	EIN is changed from the one the taxpayer used,	issue Letter 3875-C as a non-suspense letter to the address on the return unless there is another correspondence issue present. Continue processing the return.

(6) **Do not** send Letter 3875-C if:

- Less than three digits of the EIN are transposed, different, or missing.
- When CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.135.4
(01-01-2026)

**Field 01-C - Name
Control/Check Digit**

- (1) Field 01-C, is edited (underlined) or located on the mail label.
- (2) This Field must have 1 to 4 characters (alpha, numeric, "&" (ampersand), "-" (hyphen). It may have 1 to 3 blanks. The Name Control and Check Digit each have their own validity tests.
- (3) **Invalid Conditions:**
- (4) This Field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, "-" (hyphen), "&" (ampersand) or blank, and there are any intervening blanks between characters.
- (5) **Correction Procedures:**
- (6) If the correction entry is less than 4 characters, enter and circle the number of remaining positions.

- (7) The name control must be the first four characters of the name as follows:
- If the organization is a **corporation** (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
 - If the organization is an individual **trust** or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (8) If an organization’s name contains both “Fund” or “Foundation” **and** “Trust”, apply either corporate or trust name control rules as follows:

No.	If	Then
1.	the organization name contains the name of a corporation,	apply corporate name control rules (see (3)a above).
2.	the organization name contains an individual’s name,	apply trust name control rules (see (3)b above).

- (9) Specific corporate name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are **not** present are:
- Local, Chapter, or Post** - Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
 - Habitat for Humanity** - Edit “HABI”
 - Little League** - Edit “LITT”
 - American Legion** - Edit “AMER”
 - AMVETS** - Edit “AMER”
 - Boy Scouts of America (NSA)** - Edit “BOYS”
 - BPOE** - Edit “BENE”
 - FOE** - Edit “FRAT”
 - VFW** - Edit “VETE”
 - PTA** - Edit “PTA” **plus** the first letter of the name of the state
 - PTO or PTSA** - Edit the first four characters of the school
- (10) Specific trust or estate name control examples are:
- Estate** - Edit the first four characters of the last name of the decedent.
 - Corporate Trust** - Edit the first four characters of the Corporation’s name.
 - Individual Trust** - Edit the first four characters of the last name of the individual.
 - All other trusts** - Edit the first four characters of the last name of the trustee or beneficiary.
- (11) Specific political organization name control examples are:
- Friends of Jane Doe** - Edit “JANE”
 - Committee to Elect John Smith** - Edit “JOHN”
 - Citizens for John Doe** - Edit “JOHN”

- (12) Below are general instructions for correcting the invalid character “%” in Field 01-C, Name Control, for all paper register forms in IRM 3.12.12.

No.	If	Then
1.	the invalid character “%” was entered by ISRP in Field 01-C and there is a “care of” Name,	<p>research Master File using Command Code INOLE:</p> <ul style="list-style-type: none"> • If the Name Control and Entity on the Master File match the Name(s) and address on the return, enter the correct Name Control. • If there is any difference in the Name line, care of line, or Address from the return to the Master File, follow instructions in IRM 3.12.38 to correct the “in-care-of” Name. <p>Note: ISRP is instructed to enter a “%” to indicate the “care of” name needs to be corrected.</p>
2.	there is no “care of” Name,	<ol style="list-style-type: none"> 1. Verify the Name Control using Command Code INOLE. 2. Enter the INOLE Name Control in Field 01-C.

(13) **Invalid Conditions:**

- (14) Check Digit must have blanks in the first two positions and a letter of the alphabet in the third and fourth positions (“E”, “G” and “M” are invalid).

(15) **Correction Procedures:**

- (16) When correcting, enter an encircled “2” followed by two alpha characters.

- a. Always use the Check Digit as the first correction choice for an invalid Name Control/Check Digit.
- b. If there is no Check Digit, use the Name Control.

- (17) If the check digit Field has an but it is obviously correct, check for transcription error in EIN. The computer will recompute and validate the Check Digit for the EIN input.

3.12.12.135.5
(01-01-2026)
**Name Control
Underprint**

- (1) The **Name Control Underprint** is designed to reduce the number of Un-postable Codes 303 and occurs when the transcribed Name Control does not agree with the Name Control for the EIN on the Entity Index File (EIF).

(2) **Correction Procedures:**

- (3) Compare the entries in Fields 01-B, EIN, and 01-C, Name Control, with the return to determine the corrective action.

No.	If	Then
1.	the EIN on return and EIN in Field 01-B do not agree,	correct Field 01-B to agree with the return. Enter "1" in Field 01-K, Entity Underprint Code
2.	the Name Control on the return and Field 01-C do not agree or Name Control was transcribed incorrectly,	change Field 01-C to agree with Name Control underprint.
3.	correction does not agree with the Name Control underprint,	enter "1" in Field 01-K.
4.	the Name Control edited on return agrees with Name Control in Field 01-C and name is illegible or coded wrong,	change Field 01-C to agree with Name Control underprint.
5.	no obvious error,	research using INOLES, NAMEE, or NAMEB.
6.	another EIN is found for the entity on the return,	change Field 01-B to the correct EIN and enter "1" in Field 01-K.
7.	the EIN is correct and taxpayer merely rearranged name on return,	change Field 01-C to agree with the Name Control on INOLES. Enter "1" in Field 01-K if Name Control does not match underprint.
8.	the EIN on return is correct but Name Control on BMF is not conforming to acceptable rules for Name Controls,	reject case to Entity for resolution.
9.	the EIN on return and Field 01-B agree but do not agree with name on BMF,	reject case to Entity for resolution.

3.12.12.135.6
(01-01-2026)
Tax Period Underprint

- (1) The **Tax Period** will underprint if there is a discrepancy between the current fiscal year month period and the month of the Tax Period, and CCC "F" is not present.
- (2) See Exhibit 3.12.12-1, Error Correction procedures or Exhibit 3.12.12-2, for Reject procedures.

Note: The Tax period will not underprint when CCC "F" is present.

3.12.12.135.7
(01-01-2026)

Field 01-D - Tax Period

- (1) Field 01-D, **Tax Period**, is edited to the top right of the year. The first valid tax period for Form 1041-A is 197012.
- (2) **Invalid Conditions:**
- (3) Field 01-D must be present and numeric:
 1. Determine the correct Tax Period.
 2. Enter correct Tax Period in Field 01-D.
- (4) **Correction Procedures:**
- (5) Field 01-D will “*” (asterisk) if the year and month are greater than the year and month of the processing date:

No.	If	Then
1.	the Tax Period is transcribed correctly and it is not a final return,	<ol style="list-style-type: none"> 1. If Tax Period is less than 4 months after the Error Register date, reject for processing at a later date. 2. If Tax Period is 4 months or more in the future, correspond for confirmation of Tax Period. 3. If the Tax Period is not Calendar Year, Correspond for a Calendar Year Return.
2.	the Tax Period is transcribed correctly and it is a final return,	<ol style="list-style-type: none"> 1. Enter CCC “F” in Field 01-E if necessary and, 2. Correct TPNC Tax Period in Field 01-D to the month preceding the received date.

- (6) **Field 01-D will * (asterisk) if the processing date is later than 2 years and 10 months after the Return Due Date or the Received Date**, whichever is later, and CCC “W” is not present in Field 01-E.

No.	If	Then
1.	the Tax Period on the return is not transcribed or coded correctly,	enter the correct Tax Period in Field 01-D.
2.	the Received Date is not transcribed correctly,	enter the correct Received Date in Field 01-F.
3.	the Tax Period and Received Date are transcribed correctly and the return indicates clearance by Statute Control,	enter CCC "W" in Field 01-E and continue processing.
4.	the Tax Period and Received Date are transcribed correctly and the return has not been cleared by Statute Control,	reject to Statute. Note: Do not send to Statute any return with 599XX, "Prepared By Exam", or "Secured by Compliance".

- (7) **Field 01-D will "*" (asterisk) if Field 01-E contains CCC "G",** and the processing date is equal to or later than 2 years and 10 months after the Return Due Date and CCC "W" is not present.

No.	If	And	Then
1.	the Tax Period on the return is not transcribed or coded correctly,	N/A	enter the correct Tax Period in Field 01-D.
2.	the Received Date is not transcribed correctly,	N/A	enter the correct Received Date in Field 01-F.
3.	the Tax Period and Received Date are transcribed correctly,	the return is NOT amended,	delete CCC "G" from Field 01-E.
4.	the tax period and received date are transcribed correctly,	the return is stamped Cleared by Statute,	enter CCC "W" in Field 01-E.
	the Tax Period is transcribed correctly,	CCC "G" is correct,	reject the return to Statute control for clearance.

- (8) **Fields 01-D and 01-E will "*" (asterisk) if Field 01-E contains CCC "W"** and the processing date is less than two years after the return due date.

- a. If the Tax Period on the return is not transcribed or coded correctly, enter the correct Tax Period in Field 01-D.
- b. If the Tax Period is transcribed correctly, delete the CCC "W" from Field 01-E.

3.12.12.135.8
(01-01-2026)

**Field 01-E - Computer
Condition Codes**

- (1) Field 01-E, Computer Condition Codes (CCC), is edited under the OMB number on Form 1041-A.
- (2) **Invalid Conditions:**
- (3) Valid CCCs are "F", "G", "R", "V", "W", "3", and "7".
- (4) **Correction Procedures:**
- (5) Field 01-E will "*" (asterisk) if other than specified or a CCC appears more than once:

No.	If	Then
1.	there is a transcription error,	enter the correct CCC in Field 01-E.
2.	Field 01-E has been transcribed correctly,	<ol style="list-style-type: none"> 1. Determine if a CCC must be present. 2. Correct Field 01-E accordingly.

- (6) **Fields 01-E and 01-J, DDP, will "*" (asterisk) if CCC "V" and Field 01-J are both present.**

No.	If	Then
1.	the attachments show reasonable cause for late filing.	delete Field 01-J.
2.	reasonable cause has been established by a Field Examiner or Examination,	delete Field 01-J.
	reasonable cause has not been established,	delete CCC "V".

- (7) **Field 01-E will "*" (asterisk) if CCC "G" is present and any data beyond the Received Date (Field 01-F) is present.**

No.	If	Then
1.	CCC is correct,	delete any data beyond Field 01-F, Received Date.
2.	CCC is not correct,	<ol style="list-style-type: none"> 1. Delete CCC "G" from Field 01-E. 2. Enter any missing data for all sections (See Exhibit 3.12.12-7).

- (8) **Field 01-E will "*" (asterisk) if CCC "G" is present and a CCC other than "W" is present.**

No.	If	Then
1.	the correct CCC is "G",	delete any CCC other than "G" or "W".
2.	CCC "G" is not correct,	delete CCC "G" from Field 01-E and enter any missing data in Section 01.

- (9) **Fields 01-E and 01-D, Tax period, will "*" (asterisk) if CCC "W" is present and the processing date is less than two years after the Return Due Date.**

No.	If	Then
1.	the Tax Period is not transcribed or coded correctly,	enter the correct Tax Period in Field 01-D,
2.	the Tax Period is transcribed correctly,	delete CCC "W" in Field 01-E.

- (10) CCC "7" cannot be present with CCC "R".
- If CCC "7" is correct, delete CCC "R".
 - If CCC "7" is not correct, delete CCC "7."
- (11) Fields 01-E and 01-H, Correspondence Received Date, will "*" (asterisk) if CCC is present and Field 01-H is present.
- Determine if the return is a "no reply". If so, delete Field 01-H.
 - If the return is not a "no reply", delete CCC "3".
- (12) If CCC "3" is present and Field 01-G, Correspondence Indicator, is not present:
- If "no reply" to IRS initiated correspondence, enter Correspondence Indicator "14".
 - If "incomplete reply" to IRS initiated correspondence, enter Correspondence Indicator "12" or "13".
 - If the return is not a "no reply", delete CCC "3" and enter the correct Correspondence Received Date in Field 01-H, and Correspondence Indicator in Field 01-G.

3.12.12.135.9
(01-01-2026)

Field 01-F - Received Date

- (1) Field 01-F, **Received Date**, is in century/year/month/day (YYYYMMDD) format.
- (2) **Invalid Conditions:**
- (3) Field 01-F must be numeric and present. Determine the date and enter it in Field 01-F.
- (4) **Correction Procedures:**
- (5) If the Received Date is later than the error register date, determine the correct received date and enter it in Field 01-F.
- (6) The year and month digits cannot be earlier than the year and month of the Tax Period. If the Received Date is earlier than Field 01-D:
 - a. If Fields 01-D and 01-F are transcribed correctly and the Tax Period is not after the error register date, enter the received date as the first day after the Tax Period.
 - b. If Field 01-D is after the error register date.
- (7) **The Received Date is prior to the ADP date (Tax Period 197012):**

No.	If	Then
1.	the Received Date is wrong,	change Field 01-F to the Received Date shown on the return.
2.	the return is prior to ADP and it agrees with Field 01-D,	reject to NMF.

- (8) If Remittance is present and the Received Date is not later than the Return Due Date, both Fields will "*" (asterisk) on RAW only. Clear with Action Code (AC) "7".
- (9) Fields 01-F and 01-E will "*" (asterisk) if CCC "V" is present and Field 01-F is not later than the Return Due Date.
 - a. If the Received Date on the return does not agree with Field 01-F, correct Field 01-F.
 - b. If the Received Date is correct, delete CCC "V".
- (10) If the Received Date is missing, determine a date using procedures in IRM 3.12.12.18.5.

3.12.12.135.10
(01-01-2026)

Field 01-G - Correspondence Indicator

- (1) Field 01-G, Correspondence Indicator, is edited on the city line, 2 positions.
- (2) See Exhibit 3.12.12-6 for valid Correspondence Indicators.
- (3) **Correction Procedures:**
- (4) **If code is other than specified:**

No.	If	Then
1.	response to IRS initiated correspondence is attached,	enter Correspondence Indicator "11" in Field 01-G.
2.	no reply,	enter "3" in Field 01-E and "14" in Field 01-G.
3.	partial reply,	enter "3" in Field 01-E and "12" or "13" in Field 01-G.
4.	no correspondence was issued,	delete Field 01-G

- (5) **Fields 01-G and 01-H, Correspondence Received Date, will "*" (asterisk) if code is present and Field 01-H is not present or vice versa.**

No.	If	Then
1.	response to IRS initiated correspondence is attached,	enter Correspondence Indicator "11" in Field 01-G. and Correspondence Received Date in Field 01-H.
2.	no reply,	delete Field 01-H if present. Enter "3" in Field 01-E, Computer Condition Codes, and "14" in Field 01-G.
3.	partial reply,	delete Field 01-H if present. Enter "3" in Field 01-E "12" or "13" in Field 01-G.
4.	no correspondence was issued,	delete Field 01-G and Field 01-H, Correspondence Received Date.

- (6) **Fields 01-E and 01-G will "*" (asterisk) if CCC "3" is present and Field 01-G is blank.**

No.	If	Then
1.	response to IRS initiated correspondence is attached,	delete CCC "3", and enter Correspondence Indicator "11" in Field 01-G and Correspondence Received Date in Field 01-H.
2.	no reply,	enter "14" in Field 01-G.
3.	partial reply,	enter "12" or "13" in Field 01-G.
4.	no correspondence was issued,	delete CCC "3".

3.12.12.135.11
(01-01-2026)

**Field 01-H -
Correspondence
Received Date**

- (1) **Field 01-H**, is in Century, Year, Month, Day (YYYYMMDD) format, and is edited on the City Line, 8 positions.
- (2) **Invalid Conditions:**
- (3) This Field will “*” (asterisk) if present and any of the following conditions exist:
 - Not all numeric
 - The date is equal to or earlier than Field 01-F, Received Date.
 - The date is later than the error register date.
 - This Field is present and Field 01-G, Correspondence Indicator, is blank or vice versa. Field 01-G will also “*” (asterisk).
- (4) **Correction Procedures:**
- (5) Follow correction procedures for Field 01-F in IRM 3.12.12.135.9.
- (6) If the reply was received prior to the Return Due Date, delete Fields 01-G and 01-H.
- (7) Fields 01-E and 01-H, Correspondence Received Date, will “*” (asterisk) if Field 01-E contains CCC “3” and Field 01-H is present.
 - a. If “no reply” to IRS correspondence, delete Field 01-H.
 - b. If a reply to IRS correspondence is attached, delete CCC “3” and enter a Correspondence Indicator in Field 01-G.

3.12.12.135.12
(01-01-2026)

Field 01-I - CAF Code

- (1) **Field 01-I, CAF Code**, is no longer edited by Code and Edit.
- (2) If Field 01-I asterisks, delete the entry.

3.12.12.135.13
(01-01-2026)

**Field 01-J - Daily
Delinquency Penalty
(DDP)**

- (1) Field 01-J, **Daily Delinquency Penalty (DDP)**, is dollars only and edited on the Part II Title Line.
- (2) The daily penalty for not filing by the return due date is \$10 a day not to exceed \$5,000.
- (3) **Invalid Conditions:**
- (4) Field 01-J will “*” (asterisk) if it is over \$5,000, ends in a number other than “0” (zero), or is not numeric.
- (5) **Correction Procedures:**
- (6) Correct any transcription errors.
- (7) **If the amount exceeds \$5,000 or ends in other than “0” (zero):**
 1. Determine the correct amount by multiplying the number of days from the Return Due Date to the Received Date times \$10, not to exceed \$5,000.
 2. Enter the amount in Field 01-J.
- (8) **If the last digit of the amount is other than “0” (zero):**

No.	If	Then
1.	the amount was transcribed incorrectly,	correct Field 01-J.
2.	the amount was transcribed correctly and was determined by a Field Examiner or Examination,	reject the return for contact with the preparer of the penalty. DO NOT change the amount unless notified by the preparer of the penalty to do so.
3.	the amount was transcribed correctly	determine the correct amount in paragraph (7) step 1 above and enter the correct amount in Field 01-J.

- (9) **Fields 01-J and 01-E CCC will “*” (asterisk) if Field 01-E contains CCC “V”.**

No.	If	Then
1.	the attachments show reasonable cause for late filing. See IRM 3.12.12.2.6.8,	delete Field 01-J.
2.	reasonable cause has been established by a Field Examiner or Examination,	delete Field 01-J.
3.	reasonable cause has not been established,	delete CCC “V”.

- (10) **Fields 01-J and 01-F, Received Date, will “*” (asterisk) if Field 01-J is present and Field 01-F is not after the Return Due Date..**

- If the Received Date is correct, delete Field 01-J.
- If the Received Date is not correct, change Field 01-F.

3.12.12.135.14
(01-01-2026)

Field 01K - Penalty and Interest Code

- (1) **Field 01K**, is located to the right of Field 01EIN in the right margin.

- (2) **Invalid Procedures:**

- (3) Valid Penalty and Interest Codes are:

- Blank - normal penalty and interest.

- (4) See IRM 3.12.12.3.3 for Return Due Dates.

- (5) **Correction Procedures:**

- (6) Correct the Penalty and Interest Code Field if:

- It is other than “1”.

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- a. There is no precomputed penalty and/or interest on the return or

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3.12.12.135.15
(01-01-2026)
**Field 01L - Entity
Underprint Code**

- (1) **Field 01-L**, will be used to **clear the Name Control and Tax Period underprint** when the underprint and the error register Field do not agree. **This Field will never “*” (asterisk).**

Caution: The error register will not clear until the correct code is used or the underprint agrees with the entry.

- (2) **Correction Procedures:**

- (3) Follow the Name Control and Tax Period procedures in IRM .4 and IRM 3.12.12.101.5.
- (4) When the error register Field and the underprint do not agree, enter the appropriate code as follows:
- **Code 1** - Clear Name Control underprint
 - **Code 2** - Clear Tax Period underprint
 - **Code 3** - Clear both underprint Fields (Use this code only if **both** name control and tax period Fields are underprinted.)
- (5) If an invalid code or the correct code is not used, the record will loop with no change to the underprint Fields.

3.12.12.135.16
(01-01-2026)
**Field 01M - Preparation
Indicator**

- (1) **Field 01PRE**, is transcribed from the bottom right margin of the preparer PTIN box.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if other than “1” or blank.
- (4) **Correction Procedures:**
- (5) Correct any coding or transcription errors. Correct codes are:
- a. **Blank** - If the signature or name of the preparer is not present.
 - b. **1** - If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.

3.12.12.135.17
(01-01-2026)

**Field 01N - Tax Preparer
SSN/PTIN**

- (1) **Field 01N**, is transcribed from the preparer PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “9s” (nines) . The first character may be a “P”.
- (3) **Invalid Conditions:**
- (4) Field 01N is invalid if the first position is other than numeric or “P”.
- (5) Field 01N is invalid if the Field is all “zeros” or all “9s” (nines) or the first position is “P” and the remaining positions are all “zeros” or all “9s” (nines).
- (6) Field 01N is invalid if other than the first position is not numerics.
- (7) **Correction Procedures:**
- (8) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.135.18
(01-01-2023)

**Field 01O - Tax Preparer
EIN**

- (1) **Field 01O**, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “9s” (nines) . The first character may be a “P”.
- (3) **Invalid Conditions:**
- (4) Field 01O is invalid if the Field is all “zeros” or all “9s” (nines).
- (5) Field 01O is invalid if it is not all numerics.
- (6) **Correction Procedures:**
- (7) Delete the Field. Do **not** attempt to correct the Field.

3.12.12.135.19
(01-01-2023)

**Field 01P - Preparer
Telephone Number**

- (1) **Field 01P** is transcribed from the Preparer Block from Page 2 of Form 1041-A.
- (2) **Invalid Conditions:**
- (3) This Field is invalid if not 10 digits, all numeric.
- (4) **Correction Procedures:**
- (5) If less than 10 digits or unable to determine the correct phone number, Delete Field 01P.

3.12.12.135.20
(01-01-2023)

**Form 1041-A - Section
03 Error Register Fields**

- (1) The chart below shows **Section 03 Error Register Fields** including alpha field designator, title, location, and number of positions:

No.	Field	Title	Location	Max Length
1.	03A	Total Income	Part I, Line 9	12
2.	03B	Total Assets (BOY)	Part IV, Line 38(a)	12

No.	Field	Title	Location	Max Length
3.	03C	Total Assets (EOY)	Part IV, Line 38(b)	12
4.	03D	Total Liabilities (BOY)	Part IV, Line 42(a)	12
5.	03E	Total Liabilities (EOY)	Part IV, Line 42(b)	12
6.	03F	Total Net Assets (BOY)	Part IV, Line 45(a)	12
7.	03G	Total Net Assets (EOY)	Part IV, Line 45(b)	12
8.	03H	Total Liabilities and Net Assets (BOY)	Part IV, Line 46(a)	12
9.	03I	Total Liabilities and Net Assets (EOY)	Part IV, Line 46(b)	12

(2) **Invalid Conditions:**

(3) These Fields are invalid if other than numeric or blank.

(4) **Correction Procedures:**

(5) Correct any coding or transcription errors.

3.12.12.136
(01-01-2023)**Section 01 - Error
Register Fields Form
5578**(1) The chart below shows **Error Register Fields for Section 01** including Alpha Field Designator, number of positions, title, and location on the return. All Fields are from Form 5578 and are fixed length.

No.	Field	Title	Location	Max Length
1.	A	Employer's Identification Number (EIN)	Block 1b	9
2.	B	Name Control	Block 1a	4
3.	C	Tax Period	Upper Right of Return	6
4.	D	Computer Condition Codes	Lower left of Return	10
5	E	Entity Underprint Code	Computer-generated Underprint	1

3.12.12.136.1
(01-01-2024)
Field 01-A - EIN

- (1) Field 01-A, **EIN**, is located on Form 5578, Line 1b.
- (2) For EIN correction procedures, see IRM 3.12.12.89.2.2.

3.12.12.136.2
(01-01-2023)
Field 01-B - Name Control

- (1) Field 01-B, **Name Control**, is located on Form 5578, Line 1a.
- (2) For Name Control correction procedures see IRM 3.12.12.89.3.2.

3.12.12.136.3
(01-01-2023)
Field 01-C - Tax Period

- (1) Field 01-C, **Tax Period**, is edited to the top right of Form 5578.
- (2) This Field must be present and six numeric digits in YYYYMM format.
- (3) **The Tax Period must be 197612 and subsequent.**
- (4) Determine the correct Tax Period from Form 5578 and enter in Field 01-C.
 - a. **If the Tax Period is prior to 197612**, reject the record. Attach Form 4227, note "cancel" and route to NMF.
 - b. **Future Tax Periods up to 18 months after the processing date are valid.**
- (5) If Tax Period **Underprints**, research to determine what the Action Code (AC) correct tax period must be. See Exhibit 3.12.12-1 and use the EC 026 procedures to determine the tax period.
- (6) **Invalid Conditions:**
- (7) Tax Periods more than 18 months in the future are invalid.
- (8) **Correction Procedures:**
- (9)

No.	If	Then
1.	the Tax Period is more than 18 months in the future,	correspond for the correct tax period ending. See Exhibit 3.12.12-7
2.	the Tax Period is 18 months or less in the future,	suspend the return as an early filed. Process the return at the beginning of the month after Tax Period is 12 months in the future. See Exhibit 3.12.12-7

- (10) If no reply to correspondence is received, void the DLN. If the tax payer indicates the tax year is correct, suspend the return as an early filed return.

3.12.12.136.4
(01-01-2023)
Field 01-D - Computer Condition Codes

- (1) **This Field must be blank.**

3.12.12.136.5
(01-01-2024)

**Field 01-E - Entity
Underprint Code**

- (1) **Field 01-E**, is located to the left of the Name Line.
- (2) This Field will be used to clear the Name Control and Tax Period underprint when the underprint and the error register Field do **not** agree. **This Field will never * (asterisk).**

Caution: The error register will not clear until the correct code is used or the underprint agrees with the entry.

- (3) After the procedures in Exhibit 3.12.12-1 have been followed and the error register Field and the underprint do not agree, enter the appropriate code as follows:
 - a. **Code 1** - Clear Name Control Underprint.
 - b. **Code 2** - Clear Tax Period Underprint.
 - c. **Code 3** - Clear both Underprint Fields. (Use only if **both** Name Control and Tax Period Fields are underprinted.)
- (4) **If an invalid code is used**, the record will loop with no change to the underprint Fields.

Exhibit 3.12.12-1 (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent****Drop to the bottom and Transmit**

No.	If	Then
1.	the EIN transcribed incorrectly,	<ul style="list-style-type: none">• Change the EIN (on the document and in Field 01EIN) and research INOLES on the new EIN to ensure the FYM agrees with the document.• SCRS: enter appropriate Entity Underprint Code.
2.	the Tax Period transcribed incorrectly,	correct the Tax Period (Field 01TXP).
3.	the Tax Period edited correctly,	<ul style="list-style-type: none">• Correct the Tax Period on the return and in Field 01TXP.• SCRS: enter appropriate Entity Underprint Code. <p>Note: Search the return and attachments for the correct tax period when there is no pre-printed label and/or written date(s) on the top of page 1. (52–53 Week Filers - IRM 3.12.12.83.2.2)</p>
4.	the CCC “G” present	<ul style="list-style-type: none">• Enter “C” in Clear Field.• SCRS: enter appropriate Entity Underprint Code.

Exhibit 3.12.12-1 (Cont. 1) (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent**

No.	If	Then
5.	<p>the return a final or an approved Change of Accounting Period. Identify Form 990 or Form 990-EZ as Final only if ALL of the following apply.</p> <ul style="list-style-type: none"> a. The return or an attachment is marked "Final" or there is other indication the organization is out of business, closed, or merged. b. Total Assets End of Year Part X, line 16b (Form 990) or Part II, line 25b (Form 990-EZ) is 0 (zero) or "blank". c. The answer to the question in Part IV, line 31 (Form 990) or Part V, line 36 (990-EZ) is "yes". d. Schedule N, Part I is attached. e. Not a Group return. <p>Note: If taxpayer is attempting to file a final Form 990/990-EZ and (a) through (d) are not met, correspond.</p> <p>Note: If Form 1128, Application To Adopt, Change, or Retain a Tax Year is found attached to a return during processing, See IRM 3.12.12.2.10 for more information. Research INOLES and ENMOD or BMFOLE.</p>	<p>enter CCC "F" or CCC "Y" in Field 01CCC as applicable.</p>
6.	<p>the FYM agree with the FYM on the document</p> <p>Note: If there is a pending (PN) TC 016, 014, 090, etc., with the correct FYM, enter "C" in Clear Field or enter appropriate Entity Underprint Code as applicable. (See Document 6209 for a list of Pending Transaction Codes.)</p>	<ul style="list-style-type: none"> • Enter "C" in Clear Field. • SCRS: enter appropriate Entity Underprint Code.
7.	<p>there is a TC 052, 053, 054, 057, 090, 091, 093, 094, or 096 present, dated within 12 months of the tax period on the return,</p> <p>Research BMFOLI</p>	<ul style="list-style-type: none"> • Enter "C" in Clear Field. • SCRS: enter appropriate Entity Underprint Code.
8.	<p>the MFT of the document is not present,</p>	<ul style="list-style-type: none"> • Enter "C" in Clear Field. • SCRS: enter appropriate Entity Underprint Code.

Exhibit 3.12.12-1 (Cont. 2) (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent**

No.	If	Then
9.	the returns are not posted for the MFT of the document,	SSPND 351, or enter Action Code (AC) "3" as applicable. Attach Form 4227 and route to Rejects for input of TC 016.
10.	the postings prior to the tax period of the return agree with the FYM of the document, Note: If all postings are for the same fiscal Year and there are no dates on the top of page 1, change the FYM of the document to a fiscal year.	1. SSPND 351. 2. Attach Form 4227 and route to Rejects for input of TC 016. Note: SCRS: Enter Action Code (AC) 3.
11.	the return is not an initial (no prior posting),	correspond SSPND 640.
12.	the return is an initial (no prior posting),	1. SSPND 351. 2. Attach Form 4227 and route to Rejects for input of TC 016. Note: SCRS: Enter Action Code (AC) "3".
13.	the return is not for a short period (not initial or final),	correspond SSPND 640
14.	1. There is not an acceptable reason attached or 2. Change of accounting period is not noted on the return or 3. The FYM has not remained the same for the last 10 years (or all posted years is less than 10)	correspond SSPND 640 Exception: For Forms 990/990-EZ if the taxpayer attached a statement indicating the organization was terminated and they meet all the criteria for a Final return except for the assets and: <ul style="list-style-type: none"> The BEGINNING assets are under \$100,000, enter CCC "F" in Field 01CCC. or The BEGINNING assets are \$100,000 or more, SSPND 320.
15.	1. There is an acceptable reason attached or 2. Change of accounting period is noted on the return or 3. The FYM has remained the same for the last 10 years (or all posted years is less than 10)	<ul style="list-style-type: none"> Enter CCC "Y". SCRS: Enter appropriate Underprint Code.

The following are examples if the return is filed for FYM 201106.

a. INOLE shows: FYM 11

BMFOL shows:

Exhibit 3.12.12-1 (Cont. 3) (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent**

- Tax Period 200511, Posted Return Y
- Tax Period 200611, Posted Return Y
- Tax Period 200711, Posted Return Y
- Tax Period 200811, Posted Return Y
- Tax Period 200911, Posted Return N
- Tax Period 201011, Posted Return Y
- Tax Period 201006, Posted Return N
- The tax return for 201111 still needs to post. In this example, Enter CCC "Y" and leave a working trail of 1006 on the document to allow the return to post.

Exhibit 3.12.12-2 (01-01-2023)

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Reply - Short Period

No.	If	Then
1.	the taxpayer replied with Form 1128 or Form 8716,	forward to Entity.
2.	the taxpayer did not reply with Form 1128 or Form 8716,	1. Enter CCC "Y". 2. Enter "C" in Clear Field.

Full Year

No.	If	Then
1.	the tax period indicated by the taxpayer agree with the FYM Underprint,	change Field 01TXP to agree with the Underprint.
2.	the last tax period with a TC 150 is 12 or more months prior to the return,	1. Input TC 016 on ENMOD using CC BNCHG. 2. Enter "C" in the Clear Field.
3.	the last TC 150 less than 12 months prior to the return,	1. Enter CCC "Y". 2. Enter "C" in Clear Field.

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

No Reply - Short Period

No.	If	Then
1.	the return is for a short period,	1. Enter CCCs "Y" and "3" and Audit Code "3" (except Form 1041-A). 2. Enter "C" in Clear Field. Note: SCRS: Enter appropriate Entity underprint Code as applicable. Exception: Form 990 or Form 990-EZ Zero filers enter CCC "Y" and "3".

No Reply - Full Year or More

Exhibit 3.12.12-2 (Cont. 1) (01-01-2023)

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No.	If	Then
1.	the last tax period with a TC 150 is 12 or more months prior to the return,	<ol style="list-style-type: none"> 1. Input TC 016 on ENMOD using CC BNCHG. 2. Input TC 474 on REQ77 (using 1 cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed. An example would be If you have a 201012 return the tax period would begin on 01/01/2010. You would input a TC 474 using 12/31/2009 with a 1 cycle delay. 3. When PN016 generates on ENMOD, enter a "C" in the Clear Field. <p>Note: SCRS: enter appropriate Entity under-print Code.</p> <p>Note: If No Reply and the tax period on the return is more than 12 months, change the tax period Beginning and Ending dates to what was on the last return posted with a valid tax period. If no returns have posted, change the tax period ending date to 12 months from the tax period Beginning date shown on the return.</p>
2.	the last TC 150 is less than 12 months prior to the return,	<ol style="list-style-type: none"> 1. Enter CCCs "Y" and "3" and Audit Code "3" (except Form 1041-A). 2. Enter "C" in Clear Field. <p>Note: SCRS: enter appropriate Entity under-print Code.</p> <p>Exception: Form 990 or Form 990-EZ Zero filers enter CCC "Y" and "3".</p>

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

Exhibit 3.12.12-3 (01-01-2023)**Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior**

Drop to the bottom and Transmit

No.	If	Then
1.	the EIN is transcribed correctly,	change the EIN (on the document and in Field 01EIN) and research INOLES on the new EIN to ensure the FYM agrees with the document. Note: SCRS: enter appropriate Entity underprint Code.
2.	the tax period is not transcribed correctly	correct the Tax Period (Field 01TXP)
3.	the tax period is not edited correctly, Note: Search the return and attachments for the correct tax period when there is no pre-printed label and/or written date(s) on the top of page 1. (52–53 Week Filers -3.12.12.98.2.2)	correct the Tax Period on the return and in Field 01TXP. Note: SCRS: enter appropriate Entity underprint Code.
4.	CCC “G” is present,	enter “C” in Clear Field. Note: SCRS: enter appropriate Entity underprint Code.

Exhibit 3.12.12-3 (Cont. 1) (01-01-2023)**Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior**

No.	If	Then
5.	<p>the return is a final or an approved Change of Accounting Period. Identify Form 990 or Form 990-EZ as Final only if ALL of the following apply.</p> <p>a. The return or an attachment is marked "Final" or there is other indication the organization is out of business, closed, or merged.</p> <p>b. Total Assets End of Year Part IV, line 59(b) (Form 990) or Part II, line 25b (Form 990-EZ) is 0 (zero) or "blank".</p> <p>c. The answer to the question in Part VI, line 79 (Form 990) or Part V I line 36 (Form 990-EZ) is "yes".</p> <p>d. Not a Group return.</p> <p>Note: If taxpayer is attempting to file a final 990/990-EZ and (a) through (d) are not met, correspond.</p> <p>Note: If Form 1128 , Application To Adopt, Change, or Retain a Tax Year is found attached to a return during processing, See IRM 3.12.12.3.10 for more information. Research INOLES and ENMOD or BMFOLE.</p>	<p>enter CCC "F" or CCC "Y" in Field 01CCC as applicable.</p>
6.	<p>the FYM agrees with the FYM on the document,</p> <p>Note: If there is a pending (PN) TC 016, 014, 090, etc., with the correct FYM, enter "C" in Clear Field or enter appropriate Entity underprint Code as applicable. (See Document 6209 for a list of Pending Transaction Codes.)</p>	<p>enter "C" in Clear Field. SCRS: enter appropriate Entity underprint Code.</p>
7.	<p>there is a TC 052, 053, 054, 057, 090, 091, 093, 094, or 096 present, dated within 12 months of the tax period on the return, Research BMFOLI</p>	<p>enter "C" in Clear Field. SCRS: enter appropriate Entity underprint Code.</p>
8.	<p>the MFT of the document is not present,</p>	<p>enter "C" in Clear Field. SCRS: enter appropriate Entity underprint Code.</p>

Exhibit 3.12.12-3 (Cont. 2) (01-01-2023)**Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior**

No.	If	Then
9.	the postings prior to the tax period of the return agree with the FYM of the document, Note: If all postings are for the same fiscal Year and there are no dates on the top of page 1, change the FYM of the document to a fiscal year.	1. SSPND 35 2. Attach Form 1128 and route to Rejects for input of TC 016. SCRS: enter appropriate Entity underprint Code.
10.	the return is not initial (no prior posting),	correspond
11.	the return is an initial (no prior posting),	1. SSPND 351. 2. Attach Form 1128 and route to Rejects for input of TC 016.
12.	the return is not initial (no prior posting),	correspond.
13.	the return is not for a short period (not initial or final),	correspond.
14.	there is not an acceptable reason attached,	correspond.
15.	there is a change of accounting period noted on the return,	the taxpayer attached a statement indicating the organization was terminated and they meet all the criteria for a Final return except for the assets Exception: For Forms 990/990-EZ and: The beginning assets are under \$100,000, enter CCC "F" in Field 01CCC. The beginning assets are \$100,000 or more, SSPND 320.

The following are examples if the return is filed for FYM 201106

a. INOLE shows: FYM 11

BMFOL shows:

- Tax Period 200511, Posted Return Y
- Tax Period 200611, Posted Return Y
- Tax Period 200711, Posted Return Y
- Tax Period 200811, Posted Return Y
- Tax Period 200911, Posted Return N
- Tax Period 201011, Posted Return Y
- Tax Period 201006, Posted Return N
- The tax return for 201111 still needs to post. In this example, enter CCC "Y" and leave a working trail of 1006 on the document to allow the return to post.

Exhibit 3.12.12-4 (01-01-2023)

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Reply - Short Period

No.	If	Then
1.	the taxpayer replied with Form 1128 or Form 8716	forward to Entity
2.	the taxpayer did not reply with Form 1128 or Form 8716	1. Enter CCC "Y". 2. Enter "C" in Clear Field.

Reply - Full Year

No.	If	Then
1.	the tax period indicated by the taxpayer agree with the FYM underprint,	change Field 01TXP to agree with the underprint.
2.	the last tax period with a TC 150 was 12 or more months prior to the return,	1. Input TC 016 on ENMOD using CC BNCHG. 2. Enter "C" in the Clear Field.
3.	the last tax period with a TC 150 was 12 months or less prior to the return,	1. Enter CCC "Y". 2. Enter "C" in Clear Field.

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

No reply - Short Period

No.	If	Then
1.	the return is for a short period,	enter CCCs "Y" and "3" and Audit Code "3" (except Form 1041-A).Enter "C" in Clear Field. SCRS: Enter appropriate Entity underprint Code as applicable. Exception: Form 990 or Form 990-EZ Zero filers enter CCC "Y" and "3".

No Reply - Full Year or More

Exhibit 3.12.12-4 (Cont. 1) (01-01-2023)

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No.	If	Then
1.	the last tax period with a TC 150, 12 or more months prior to the return,	<ol style="list-style-type: none"> Input TC 016 on ENMOD using CC BNCHG. Input TC 474 on REQ77 (using 1 cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed. An example would be If you have a 201012 return the tax period would begin on 01/01/2010. You would input a TC 474 using 12/31/2009 with a 1 cycle delay. When PN016 generates on ENMOD, enter a "C" in the Clear Field. <p>SCRS: enter appropriate Entity underprint Code. Note: If No Reply and the tax period on the return is more than 12 months, change the tax period Beginning and Ending dates to what was on the last return posted with a valid tax period. If no returns have posted, change the tax period ending date to 12 months from the tax period Beginning date shown on the return.</p>
2.	the last TC 150 is less than 12 months prior to the return,	<ol style="list-style-type: none"> Enter CCC "Y" and "3" and Audit Code "3" (except Form 1041-A) Enter "C" in Clear Field. <p>SCRS: enter appropriate Entity underprint Code. Exception: Form 990 or Form 990-EZ Zero filers enter CCC "Y" and "3".</p>

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

Exhibit 3.12.12-5 (01-01-2023)**EO Filers Defined - Subsection Code Order**

No.	SSXX	Foundation Code	Annual Return	Supplementary Return	IRC Section
1.	02	N/A	<ul style="list-style-type: none"> Form 990 Form 990-EZ and Schedule B 	Form 990-T	501(c)(2)
2.	03	02	Form 990-PF and Schedule B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
3.	03	03	Form 990-PF, Schedule B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
4.	03	04	Form 990-PF, Schedule B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
5.	03	10	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
6.	03	11	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
7.	03	12	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
8.	03	13	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
9.	03	14	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
10.	03	15	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
11.	03	16	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
12.	03	17	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
13.	03	18	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(3)
14.	04	N/A	Forms 990/990-EZ and Schedule B	<ul style="list-style-type: none"> Form 990-T Form 4720 	501(c)(4)
15.	05 through 20	N/A	Forms 990/990-EZ and Schedule B	Form 990-T	501(c)(5) through 501(c)(20)
16.	21	N/A	Form 990-BL and Schedule A	Form 990-T or Form 6069	501(c) (21)
17.	22 through 27	N/A	Forms 990/990-EZ and Schedule B	Form 990-T	501(c)(22) through 501(c)(27)

Exhibit 3.12.12-5 (Cont. 1) (01-01-2023)**EO Filers Defined - Subsection Code Order**

No.	SSXX	Foundation Code	Annual Return	Supplementary Return	IRC Section
18.	28	N/A	Forms 990/990-EZ	Form 990-T	501(c)(28)
19.	29	N/A	Form 990 and Schedule H	Form 990-T	501(c)(29)
20.	40	N/A	Forms 990/990-EZ and Schedule B	Form 990-T	501(d)
21.	50	N/A	Forms 990/990-EZ and Schedule A, B	Form 990-T	501(e)
22.	60	N/A	Forms 990/990-EZ and Schedule A, B	Form 990-T	501(f)
23.	70	N/A	Forms 990/990-EZ and Schedule A, B	Form 990-T	501(k)
24.	71	N/A	Forms 990/990-EZ and Schedule A, B	Form 990-T	501(n)
25.	81	09 through 18	Forms 990/990-EZ and Schedule A, B	Form 990-T	529
26.	82	N/A	Forms 990/990-EZ and Schedule B	<ul style="list-style-type: none"> • Form 1120-POL • Form 8871 • Form 8872 	527
27.	90	N/A	Form 5227	<ul style="list-style-type: none"> • Form 1041-A • Form 4720 	4947(a)(2)
28.	91	00	Forms 990/990-EZ and Schedule A, B	<ul style="list-style-type: none"> • Form 990-T • Form 1041 • Form 4720 	4947(a)(1)
29.	92	N/A	Forms 990/990-EZ and Schedule B	<ul style="list-style-type: none"> • Form 990-T • Form 4720 	4947(a)(1)

Exhibit 3.12.12-6 (01-01-2023)
Correspondence Indicators

No.	Code	Explanation	Correspondence Received
1.	11	Reply with all information	Enter Correspondence Received Date
2.	12	Reply with some information	Enter CCC "3"
3.	13	Reply with no information	Enter CCC "3"
4.	14	No reply	Enter CCC "3"
5.	15	Reply with all information Organization Code "9" (zero filers)	Enter Correspondence Received Date
6.	16	No Reply Organization Code "9" (zero filers)	Enter CCC "3"
7.	21	Reply with all information on IRI Issues	Enter Correspondence Received Date
8.	22	Reply with some information on IRI Issues	Enter CCC "3"
9.	23	Reply with no information on IRI Issues	Enter CCC "3"
10.	24	No Reply to correspondence on IRI Issues	Enter CCC "3"

Exhibit 3.12.12-7 (01-01-2024)

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No.	Correspondence Issue Form 1120-POL	No Reply Procedure
1.	Signed Statement of Designation as a principal campaign committee of a Candidate for U.S. Congress,	1. Enter CCC "3" and Enter a "3" in Field 01PCC. 2. Assign TPNC 40 assessing Form 1120-POL tax rates.
2.	Credit claimed of \$500 or more and the supporting form is not attached (x-ref Error Code 182),	1. Enter CCC "3". 2. Enter the appropriate Missing Schedule Code in Field 03MIC and delete the credit.
3.	Credit claimed of \$500 or more on line 23b and Form 2439 is not attached,	1. Enter CCC "3". 2. Remove the amount from line 23b.

No.	Correspondence Issue Form 5227	No Reply Procedures
1.	Return is not a calendar year,	1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Process using the filers entry.
2.	Part IV (x-ref Error Code 724),	1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Enter "1" in Field 0350B.
3.	Schedule A,	1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Enter "1" in Field 052BA.
4.	Future Tax Period (IRM 3.12.12.60.4.2 (2) (b))	1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. SSPND 480 for early filed.

No.	Correspondence Issue Form 5768	No Reply Procedures
1.	Lines 1 or 2 do not have a date present or both lines 1 and 2 have a date present,	1. Enter the current year in Field 01LY. Refer to IRM 3.12.12.92.1 for additional information.
2.	Missing Signature,	1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Process without the signature.

No.	Correspondence Issue Form 4720	No Reply Procedures
1.	IRC 4962 Reasonable Cause Statement,	1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Photocopy return. Follow IRM 3.11.12.10.6 for both photocopy and original procedures.

Exhibit 3.12.12-7 (Cont. 1) (01-01-2024)

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No.	Correspondence Issue Form 4720	No Reply Procedures
2.	Corrective Action Statement,	<ol style="list-style-type: none"> 1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Continue processing.
3.	Signature, dollar amount in Part I but no signature of Officer or Trustee,	<ol style="list-style-type: none"> 1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Continue processing as Form 4720 .
4.	Signature and dollar amount in Part II-A but no signature of manager, self-dealer, dis-qualified person, donor, donor advisor, or related person,	<ol style="list-style-type: none"> 1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. If the return will not be processed as a Form 4720 because there are no dollar amounts in Part I, cancel the DLN and destroy the return using local procedures.
5.	Substantiation for lines 1-8, Part I and Organization Code does not match the line the tax was entered on,	<ol style="list-style-type: none"> 1. Enter CCC "3" and Correspondence Code 12, 13, or 14 as applicable. 2. Change the Organization Code to match the line the tax was entered on.

Correspondence Issues and Procedures for Form 5578

No.	If	And	Then
1.	research shows there is a posting, TC 150, for the year prior to the transcribed year,	the Tax Period is 18 months or more in the future,	enter CCC "3" and Correspondence Code "12", "13", or "14" as applicable. <ul style="list-style-type: none"> • If the reply Indicates the tax period is correct. Void the DLN and return the Form 5578 to the taxpayer telling them to file when the return is due. • If no reply is received void the DLN.

Exhibit 3.12.12-8 (01-01-2023)**Computer Condition Codes**

No.	Code	Condition	Valid with Form
1.	A	No Estimated Tax Penalty - Enter when the filer attaches Form 2220 showing no liability for the Estimated Tax Penalty	Form 990-PF,
2.	B	Electing Out of Installment Sales - Enter when the filer attached Form 6252 and there is an indication that the organization is opting out of the Installment Plan	Form 990-T
3.	C	Form 8941, Section 21 is present, credit is claimed on Form 990-T, Line 44f.	Form 990-T
4.	D	Reasonable Cause for Failure to Pay Taxes Timely - Enter on an untimely paid return when taxpayer has reasonable cause for the untimely payment. If prepaid penalty is included, do not use.	<ul style="list-style-type: none"> • Form 990 • Form 990-EZ • Form 990-PF • Form 1120-POL
5.	F	Final Return-Enter when taxpayer show "Final", "Out of Business", etc. Do not use on IRC 507 terminations on Form 1041-A	All (except Form 4720, Form 5578)
6.	G	Amended return-Enter when a return is noted with "amended", "superseding", "duplicate", "substitute", "corrected", etc.	All (except Form 5578)
7.	I	Regulated Futures Contracts and Straddles - Enter when Form 6781 or work sheet shows Regulated Futures Contract and Straddles.	Form 990-T
8.	J	Input whenever a Form 965 or Form 965-B is attached to the return.	<ul style="list-style-type: none"> • Form 990-T • Form 990-PF • Form 1120-POL
9.	L	Treaty Based Positions-Enter when taxpayer has Form 8833 attached.	<ul style="list-style-type: none"> • Form 990 • Form 990-EZ • Form 990-T
10.	M	Tax cuts and jobs ACT Form 8949 is attached.	<ul style="list-style-type: none"> • Form 990-T • Form 1120-POL
11.	O	Module Freeze-Enter when Form 3753 for Form 4466 is attached.	<ul style="list-style-type: none"> • Form 990-PF • Form 1120-POL • Form 990-T
12.	Q	Identifies the return as being filed to claim the Telephone Excise Tax refund only.	<ul style="list-style-type: none"> • Form 1120-POL • Form 990-T
13.	R	Reasonable Cause for Delinquency-Enter when the taxpayer has reasonable cause for failure to file the return timely.	All (except Form 1120-POL)

Exhibit 3.12.12-8 (Cont. 1) (01-01-2023)
Computer Condition Codes

No.	Code	Condition	Valid with Form
14.	T	Tax Shelter Code-Enter when the taxpayer has a Form 8271 attached.	<ul style="list-style-type: none"> Form 990 Form 990-EZ Form 990-PF Form 990-T
15.	U	Missing Signature, Form 990-PF Part II-A	Form 4720
16.	V	Suppress computation of Daily Delinquency Penalty-Enter when the return is delinquent, the taxpayer has reasonable cause, and no DDP is to be assessed.	<ul style="list-style-type: none"> Form 990 Form 990-EZ Form 990-PF Form 1041-A
17.	V	A Qualified Therapeutic Discovery Project Credit is Claimed on Form 990-T and Form 3468 is attached and has an amount on line 8.	Form 990-T
18.	W	Return cleared by Statutes-Enter when the return is stamped "Cleared by Statues".	All (except Form 5578)
19.	X	Module Credit Freeze-Enter when taxpayer wants excess remittance or overpayment applied to other account.	<ul style="list-style-type: none"> Form 990-PF Form 990-T Form 1120-POL Form 4720
20.	Y	Short Period return for Change of Accounting Period-Enter on short period return due to change of accounting period. Do not use on an initial or final return.	<ul style="list-style-type: none"> Form 990 Form 990-EZ Form 990-PF Form 990-T Form 1120-POL
21.	3	No Reply Indicator-Enter to show no reply to correspondence.	All (except Form 5578)
22.	5	Form 990-T Trust filer allowed to use the Corporate Tax Rate to figure their Tax.	Form 990-T
23.	7	Reasonable Cause Denied-Enter to show that reasonable cause was considered and denied.	All (except Form 5578)
24.	8	Estimated Tax Penalty Annualization Exception-Enter to show that the filer completed the worksheet to show an exception from the estimated tax penalty due to annualization.	<ul style="list-style-type: none"> Form 990-PF Form 990-T 1120-POL
25.	9	Low Income Housing Credit code - Enter to show that Form 8609, Schedule A, or Form 8586 with a credit claimed on line 4 is attached to the return.	Form 990-T

Exhibit 3.12.12-9 (01-01-2023)**ERS Action Codes****In-House to ERS**

No.	Action Code	Description	Suspense Period	Function Used In
1.	001	Input Correction	00	GEN

Taxpayer Correspondence

No.	Action Code	Description	Suspense Period	Function Used In
1.	211	First Correspondence	30	C&E, ERS, S
2.	213	To other than Taxpayer	30	C&E, ERS, S
3.	215	International	45	C&E, ERS, S
4.	224	First Correspondence (C&E Bypass)	40	C&E, ERS, S
5.	225	Signature Only	45	C&E, ERS, S
6.	226	Signature Only International	90	C&E, ERS, S

In-House Research

No.	Action Code	Description	Suspense Period	Function Used In
1.	320	Entity Control	10	C&E, ERS, S
2.	300	Examination (Fuel Tax Credit)	10	C&E, ERS, S
3.	310	Statute Control	10	C&E, ERS, S

Criminal Investigation

No.	Action Code	Description	Suspense Period	Function Used In
1.	331	Frivolous Review	10	C&E, ERS, S
2.	332	QRDT Review	03	C&E, ERS, S
3.	333	Prompt Audit	10	C&E, ERS, S
4.	334	Joint Committee	10	C&E, ERS, S
5.	335	Protest Case	10	C&E, ERS, S
6.	336	QRDT Case	10	C&E, ERS, S
7.	337	Other CID	10	C&E, ERS, S

Accounting

Cat. No. 33640I (10-20-2025)
Any line marked with a #
is for **Official Use Only**

Exhibit 3.12.12-9 (Cont. 1) (01-01-2023)
ERS Action Codes

No.	Action Code	Description	Suspense Period	Function Used In
1.	341	Manual Refund	10	C&E, ERS, S
2.	342	Verification of Credits	10	C&E, ERS, S
3.	343	Other Accounting	10	C&E, ERS, S
4.	344	Manual Refund-ERS	00	ERS

KIF/MFTRA Research

No.	Action Code	Description	Suspense Period	Function Used In
1.	351	TIN Research	00	ERS, S
2.	352	Name Research	03	C&E, ERS, S
3.	353	Address Research	03	C&E, ERS, S
4.	354	Filing Requirements Research	03	C&E, ERS, S
5.	355	Research	05	C&E, ERS, S
6.	360	Other MFTRA Research	10	C&E, ERS, S
7.	370	Examination (Fuel Tax Credit)	10	C&E, ERS, S

Management Suspense

No.	Action Code	Description	Suspense Period	Function Used In
1.	410	Technical Assistance	00	ERS
2.	420	Management Suspense A	05	C&E, ERS, S
3.	430	Management Suspense B	10	C&E, ERS, S
4.	440	Management Suspense C	15	C&E, ERS, S
5.	450	Management Suspense D	20	C&E, ERS, S
6.	460	Management Suspense E	25	C&E, ERS, S
7.	470	Complex Error Codes	00	ERS
8.	480	Early Filed Suspense	150	C&E, ERS, S
9.	490	System Problem	05	ERS

Missing Document

Exhibit 3.12.12-9 (Cont. 2) (01-01-2023)
ERS Action Codes

No.	Action Code	Description	Suspense Period	Function Used In
1.	510	Missing Document	00	C&E
2.	511	Missing Document -1st Suspense	25	ERS, S
3.	512	Missing Document -2nd Suspense	20	S
4.	513	Missing Document -3rd Suspense	20	S
5.	515	Missing Document Short Term	00	ERS, S

Rejects

No.	Action Code	Description	Suspense Period	Function Used In
1.	610	Renumber	00	C&E, ERS, S
2.	611	Remittance Renumber	00	C&E, ERS, S
3.	620	NMF Non-ADP	00	C&E, ERS, S
4.	630	Re-Entry/Re-Input	00	ERS, S
5.	640	Void	00	C&E, ERS, S
6.	650	International (ACI)	00	C&E, ERS, S
7.	660	Data Control Delete (TEP Delete)	00	C&E, ERS, S
8.	670	Rejected Missing Document	00	S

Duplicate DLN

No.	Action Code	Description	Suspense Period	Function Used In
1.	700	Doc DLN	00	S
2.	711	Doc DLN from C&E	N/A	GEN
3.	712	Doc DLN from ERS	N/A	GEN
4.	713	Doc DLN from Unpostables	N/A	GEN
5.	714	Doc DLN from Unworkable Suspense	N/A	GEN
6.	715	Doc DLN from Workable Suspense	N/A	GEN

Unpostable

Cat. No. 33640I (10-20-2025)
 Any line marked with a #
 is for **Official Use Only**

Exhibit 3.12.12-9 (Cont. 3) (01-01-2023)**ERS Action Codes**

No.	Action Code	Description	Suspense Period	Function Used In
1.	900	Unpostable Record	00	GEN

Exhibit 3.12.12-10 (01-01-2023)
Paper Register Action Codes

No.	Action to be Taken	Code to Use	Additional Action	Can more Codes be used?
1.	To accept taxpayers computation - verified by tax examiner(s).	0	No action. Note: Must not be used unless all other data printed on the error register is correct.	No
2.	To indicate taxpayer error in tax computation.	1	Assigns appropriate TPNC(s) on error register. Perfect the return. Note: All validity errors must be corrected before this code can be used.	No
3.	To reject unprocessable returns.	3	Prepare Form 4227 and/or Form 3696 per local procedure. Pull document from block and sign it out using "R" and date.	No
4.	To delete section from record.	4	Correct other sections on the return, if necessary.	Yes - 4 or 6
5.	To add section to record.	5	Correct other section on the return, if necessary.	Yes - 4 or 6
6.	To change, delete, or add data within a Field.	6	Correct by lining out incorrect data and entering correct data above. At least one Field must be corrected. Fixed length Fields must have all positions accounted for.	Yes - 4 or 5
7.	To indicate that no change in data is necessary.	7	No action. Note: Must not be used unless all of the data printed on the error register is correct.	No

Exhibit 3.12.12-11 (01-01-2023)
Form 990-PF Taxpayer Notice Codes (TPNC)

No.	Code	Explanation
1.	01	We found an error in the computation of the tax due or overpayment amount.
2.	02	We found an error in the computation of your total income.
3.	04	We found an error in the computation of your total investment income.
4.	05	We found an error in the computation of your total tax.
5.	90	Used when a return contains an error and none of the codes above apply.

Exhibit 3.12.12-12 (01-01-2024)**Form 1120-POL Taxpayer Notice Codes (TPNC)**

No.	Code	Explanation
1.	01	We found an error in the computation of your total income.
2.	04	We found an error in the computation of your taxable income.
3.	05	We found an error in the computation of your total income tax.
4.	08	The credit claimed was more than the law allows.
5.	09	We found an error in the computation of your deductions.
6.	10	We found an error in the computation of the tax due, or the overpayment amount.
7.	15	We found an error in the computation of your gains and losses on Schedule D.
8.	16	We found an error in the computation of your gains and losses on Form 4797.
9.	40	We have adjusted your tax as shown because we didn't receive a reply to our request for additional information.
10.	56	We didn't allow the Elective Payment Election (EPE) on Form 3800, General Business Credit, because the registration number was missing or didn't match our records.
11.	73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
12.	74	We didn't allow all or part of the credit claimed as clean vehicle credit on your return because one or more of the Vehicle Identification Numbers (VIN) reported on Schedule A (Form 8936), Clean Vehicle Credit Amount, didn't match our records.
13.	88	We changed your Telephone Excise Tax Refund amount based on the information you provided.
14.	89	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of the Telephone Excise Tax Refund you claimed on your return. We previously sent you a separate letter explaining the claim disallowance.
15.	90	Used when a return contains an error and none of the codes above apply.

Exhibit 3.12.12-13 (01-01-2024)
Form 990-T Taxpayer Notice Codes (TPNC)

No.	Code	Explanation
1.	01	We found an error in the computation of your total income.
2.	02	We found an error in the computation of the credit for prior year minimum tax on Form 8801. (Trust returns)
3.	04	We found an error in the computation of your taxable income.
4.	05	We found an error in the computation of your total income tax.
5.	06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
6.	08	The credit claimed was more than the law allows.
7.	10	We found an error in the computation of the tax due or overpayment amount.
8.	11	Your Foreign Tax Credit was more than the law allows.
9.	12	We found an error in the amount of Investment Credit applied against your tax.
10.	14	We found an error in the computation of your alternative tax.
11.	23	We found an error in the computation of the Alternative Minimum Tax.
12.	25	We found an error in the computation of the alcohol fuels credit or the Non Conventional Source Fuel Credit.
13.	26	We found an error in the computation of the Research Credit.
14.	31	We found an error in the computation of the General Business Credit on Form 3800.
15.	32	We found an error in the computation of the Low Income Housing Credit on Form 8586.
16.	33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
17.	34	We found an error in the computation of the credit for prior year minimum tax on Form 8827. (Corporation returns)
18.	35	We found an error in the computation of the Small Employer Health Insurance Premium Credit on m Form 8941 or you do not qualify for the credit.
19.	36	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
20.	40	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
21.	41	We computed your tax for you.

Exhibit 3.12.12-13 (Cont. 1) (01-01-2024)
Form 990-T Taxpayer Notice Codes (TPNC)

No.	Code	Explanation
22.	43	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form(s) W-2 attached as verification.
23.	55	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax returns. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A or C. You can't claim the credit because: You didn't participate in a Small Business Health Options Program (SHOP), and/or You already received the credit for two consecutive years
24.	73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
25.	74	We didn't allow all or part of the credit claimed as clean vehicle credit on your return because one or more of the Vehicle Identification Numbers (VIN) reported on Schedule A (Form 8936), Clean Vehicle Credit Amount, didn't match our records.
26.	88	We changed your Telephone Excise Tax Refund amount based on the information you provided.
27.	89	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of the telephone excise tax refund you claimed on your return. We previously sent you a separate letter explaining the claim disallowance.
28.	90	Fill-in narrative.

Exhibit 3.12.12-14 (01-01-2023)**Form 4720 - Taxpayer Notice Codes (TPNC)**

No.	Code	Explanation
1.	05	We found an error in the computation of your total tax.
2.	24	We found an error in the computation of your Lobbying Expenditures tax.
3.	90	Used when a return contains an error and none of the codes above apply.

Exhibit 3.12.12-15 (01-01-2023)**Tax Computation Worksheet (see additional information below about fiscal filers)**

Tax Computation Worksheet for Corporations	
1. Enter Taxable income	1. _____
2. Enter line 1 or the corporations share of the \$50,000 taxable income bracket, whichever is less.	2. _____
3. Subtract line 2 from line 1.	3. _____
4. Enter line 3 or the corporations share of the \$25,000 taxable income bracket, whichever is less.	4. _____
5. Subtract line 4 from line 3.	5. _____
6. Enter line 3 or the corporations share of the \$9,925,000 taxable income bracket, whichever is less.	6. _____
7. Subtract line 6 from line 5.	7. _____
8. Multiply line 2 by 15%.	8. _____
9. Multiply line 4 by 25%.	9. _____
10. Multiply line 6 by 34%.	10. _____
11. Multiply line 7 by 35%.	11. _____
12. If the taxable income of the corporation or the controlled group exceeds \$100,000, enter the members share of the smaller of: 5% of the taxable income is excess of \$100,000, or \$11,750.	12. _____
13. If the taxable income of the corporation or the controlled group exceeds \$15 million, enter the members share of the smaller of: 3% of the taxable income is excess of \$15 million, or \$100,000.	13. _____
14. Add lines 8-13. This is the corporations income tax amount.	14. _____

If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount

Exhibit 3.12.12-15 (Cont. 1) (01-01-2023)**Tax Computation Worksheet (see additional information below about fiscal filers)**

Step	Action	Amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

Exhibit 3.12.12-16 (01-01-2023)

Tax Rates (Form 990-T, Corporations and Form 1120-POL, Principal Campaign Committee only)(see exception below)

A new flat tax of 21% is in affect from on 201901 until further notice.

Tax Periods 201812 through 20201911

No.	Taxable Income	Computation
1.	Amount	X 21%

Tax Periods 199312 through 201811

No.	Taxable Income	Computation
1.	0 - \$50,000	X 15%
2.	\$50,000 - \$75,000	X 25% - \$5,000
3.	\$75,000 - \$100,000	X 34% – \$11,750
4.	\$100,000 - \$335,000	X 39% – \$16,750
5.	\$335,000 - \$10,000,000	X 34%
6.	\$10,000,000 - \$15,000,000	X 35% – \$100,000
7.	\$15,000,000 - \$18,333,333	X 38% – \$550,000
8.	\$18,333,333 >	X 35%

If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount

Exhibit 3.12.12-16 (Cont. 1) (01-01-2023)

Tax Rates (Form 990-T, Corporations and Form 1120-POL, Principal Campaign Committee only)(see exception below)

Step	Action	Amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

Exhibit 3.12.12-17 (01-01-2023)**Tax Rates Trusts****Tax Periods 201512 to 201611**

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
1.	0	\$2,500	0 + 15%	\$0
2.	\$2,550	\$6,000	\$382.50 + 25%	\$2,550
3.	\$6,000	\$9,150	\$1,245 + 28%	\$6,000
4.	\$9,150	\$12,500	\$2,127 + 33%	\$9,150
5.	\$12,500	And greater	\$3,232.50 + 39.6%	\$12,500

Tax Periods 201412 to 201511

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
1.	0	\$2,500	0 + 15%	\$0
2.	\$2,500	\$5,900	\$375 + 25%	\$2,500
3.	\$5,900	\$9,050	\$1,225 + 28%	\$5,900
4.	\$9,050	\$12,300	\$2,107 + 33%	\$9,050
5.	\$12,300	And greater	\$3,179.50 + 39.6%	\$12,300

Tax Periods 201312 to 201411

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
1.	0	\$2,450	0 + 15%	\$0
2.	\$2,450	\$5,700	\$367.50 + 25%	\$2,450
3.	\$5,700	\$8,750	\$1,180 + 28%	\$5,700
4.	\$8,750	\$11,950	\$2,034 + 33%	\$8,750
5.	\$11,950	And greater	\$3,090 + 39.6%	\$11,950

Tax Periods 201212 to 201311

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
1.	0	\$2,400	0 + 15%	\$0
2.	\$2,400	\$5,600	\$360.00 + 25%	\$2,400

Exhibit 3.12.12-17 (Cont. 1) (01-01-2023)**Tax Rates Trusts**

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
3.	\$5,600	\$8,500	\$1,160.00 + 28%	\$5,600
4.	\$8,500	\$11,650	\$1,972.00 + 33%	\$8,500
5.	\$11,650	And greater	\$3011.50 + 35%	\$11,650

Tax Periods 201112 to 201211

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
1.	0	\$2,300	0 + 15%	\$0
2.	\$2,300	\$5,450	\$345.00 + 25%	\$2,300
3.	\$5,450	\$8,300	\$1,132.50 + 28%	\$5,450
4.	\$8,300	\$11,350	\$1,930.50 + 33%	\$8,300
5.	\$11,350	And greater	\$2,937.00 + 35%	\$11,350

Tax Periods 201012 to 201111

No.	Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
1.	0	\$2,300	0 + 15%	\$0
2.	\$2,300	\$5,350	\$345.00 + 25%	\$2,300
3.	\$5,350	\$8,200	\$1,107.50 + 28%	\$5,350
4.	\$8,200	\$11,200	\$1,905.50 + 33%	\$8,200
5.	\$11,200	And greater	\$2,895.50 + 35%	\$11,200

Exhibit 3.12.12-18 (01-01-2023)**Part Year Rate Change July 1st and January 1st****Computing Days for Proration for a July 1 Tax Rate Change**

No.	Month	Days in Month	Days After July 1	Days Before July 1
1.	July	31	31	365
2.	August	31	31	334
3.	September	30	62	303
4.	October	31	92	273
5.	November	30	123	242
6..	December	31	153	212
7.	January	31	184	181
8.	February Note: Add one day for leap year	28	215	150
9.	March	31	244	122
10.	April	30	275	91
11.	May	31	305	61
12.	June	30	335	30

Tax Computation Factor Table for a July 1 Tax Rate Change (Full Year)

No.	Dates	Before July 1 - 1st Tax Rate	After July 1 - 2nd Tax Rate
1.	8/01 - 7/31	334/365 or .915068	31/365 or .084932
2.	9/01 - 8/31	303/365 or .830137	62/365 or .169863
3.	10/01 - 9/30	273/365 or .747945	92/365 or .252055
4.	11/1 - 10/30	242/365 or .663014	123/365 or .336986
5.	1/01 - 12/31	181/365 or .495890	184/365 or .504110
6.	2/01 - 1/31	150/365 or .410959	215/365 or .589041
7.	3/01 - 2/29	122/366 or .333333	244/366 or .666667
8.	4/01 - 3/31	91/366 or .248364	275/366 or .751366
9.	5/01 - 4/30	61/366 or .166667	305/366 or .833333
10.	6/01 - 5/31	30/366 or .081967	336/366 or .918033

Computing Days for Proration for a January 1 Tax Rate Change

Exhibit 3.12.12-18 (Cont. 1) (01-01-2023)**Part Year Rate Change July 1st and January 1st**

No.	Month	Days in Month	Days After July 1	Days Before July 1
1.	January	31	31	365
2.	February Note: Add one day for leap years	28	59	334
3.	March	31	90	306
4.	April	30	120	275
5.	May	31	151	245
6.	June	30	181	214
7.	July	31	212	184
8.	August	31	243	153
9.	September	30	272	122
10.	October	31	304	92
11.	November	30	334	61
12.	December	31	365	31

Tax Computation Factor Table for a January 1 Tax Rate Change (Full Year)

No.	Dates	Before January 1 - 1st Tax Rate	After January 1 - 2nd Tax Rate
1.	2/01 - 1/31	334/365 or .915068	31/365 or .084932
2.	3/1 - 2/28	306/365 or .838356	59/365 or .161644
3.	4/1 - 3/31	275/365 or .753425	90/365 or .246575
4.	5/1 - 4/30	245/365 or .671233	120/365 or .328767
5.	6/1 - 5/31	214/365 or .586301	151/365 or .413699
6.	7/1 - 6/30	184/365 or .504110	181/365 or .495890
7.	8/1 - 7/31	153/365 or .419178	212/365 or .580822
8.	9/1 - 8/31	122/366 or .334247	243/365 or .665753
9.	10/1 - 9/30	92/365 or .252055	273/365 or .747945
10.	11/1 - 10/31	61/365 or .167123	304/365 or .832877
11.	12/1 - 11/30	31/365 or .084932	334/365 or .915068

Note: For tax period 199301 use the following fractions: old –.915301, new –.084699. (Remember to use both tax rates)

Exhibit 3.12.12-19 (01-01-2023)**Change of Accounting Period Tax Computation**

No.	If	Then
1.	one Tax Rate is Involved,	1. Taxable Income x 12 divided by the No. of months in Tax Period = Annualized Income 2. Annualized Income x Applicable tax rate = Annualized tax 3. Annualized tax x No. of months in Tax Period divided by 12 = De-annualized tax
2.	one Tax Period straddles Different Rates,	1. Taxable Income x 12 divided by the No. of months in Tax Period = Annualized Income 2. Annualized Income x Applicable tax rate = Annualized tax 3. Annualized tax x No. of days at this rate divided by No. of days in total Tax Period = First prorated tax 4. Repeat steps 2 and 3 at the second tax rate = Second prorated tax 5. Total of steps 3 and 4 x No. of months in Tax Period divided by 12 = De-annualized tax

Compute the 3% and 5% additional tax on the annualized income if applicable. **Note:** If a taxpayer specifies a change of accounting period under Regulation 1.1505, annualization is not required. CCC "Y" is still required. Annualize with days instead of months if that is the method used by the taxpayer.

Exhibit 3.12.12-20 (01-01-2023)**Manual Tax Computation – Initial, Final, or 52-53 Week Year**

No.	If	Then
1.	when Tax Period Straddles Different Tax Rates,	<ol style="list-style-type: none">1. Taxable Income x 1st tax rate x number of days at 1st tax rate divided by number of days in Tax Period = partial tax2. Taxable Income x 2nd tax rate x number of days at 2nd tax rate divided by number of days in Tax Period = partial tax3. Line 1 partial tax + Line 2 partial tax = Total Tax

Note: The above manual computation will be necessary on a short year, initial, or final year return if any part of the short year is prior to a tax rate change. This also applies to a 53–53 week return that straddles different tax rates.

Exhibit 3.12.12-21 (01-01-2023)
Foreign Country Codes

The Foreign Country Code (FCC) table is valid for all Form 1120 series returns.

Use the Foreign Country Code table below to enter the two digit "Country Code".

Note: If the table contains two Country Codes, use the first Country Code for the Entity Section. Use the second Country Code for other than the Entity Section (e.g., Schedule K). Also, "Holland" is not an official country name; it is part of The Netherlands.

No.	Foreign Country	Country Code
1.	Afghanistan	AF
2.	Akrotiri	AX (Entity Section Only) OC (Other than Entity Section)
3.	Albania	AL
4.	Algeria	AG
5.	American Samoa Caution: Do not use as a Foreign Country Code when entering the Entity Section. See Exhibit 3.12.12-9, <i>U.S. Possessions/Territories and ZIP Codes</i> .	AQ (Other than Entity Section)
6.	Andorra	AN
7.	Angola	AO
8.	Anguilla	AV
9.	Antarctic Lands (Southern Lands)	FS
10.	Antarctica	AY
11.	Antigua	AC
12.	Antigua & Barbuda	AC
13.	Argentina	AR
14.	Armenia	AM
15.	Aruba	AA
16.	Ascension	SH
17.	Ashmore & Cartier Islands	AT
18.	Australia	AS
19.	Austria	AU
20.	Azerbaijan	AJ
21.	Bahamas	BF
22.	Bahrain	BA

Exhibit 3.12.12-21 (Cont. 1) (01-01-2023)
Foreign Country Codes

No.	Foreign Country	Country Code
23.	Baker Island	FQ
24.	Bangladesh	BG
25.	Barbados	BB
26.	Barbuda	AC
27.	Belarus	BO
28.	Belgium	BE
29.	Belize	BH
30.	Benin (previously Dahomey)	BN
31.	Bermuda	BD
32.	Bhutan	BT
33.	Bolivia	BL
34.	Bosnia - Herzegovina	BK
35.	Botswana	BC
36.	Bouvet Island	BV
37.	Brazil	BR
38.	British Indian Ocean Territory	IO
39.	British Virgin Islands	VI
40.	Brunei	BX
41.	Bulgaria	BU
42.	Burkina Faso (Upper Valto)	UV
43.	Burma	BM
44.	Burundi	BY
45.	Turks and Caicos Islands	TK
46.	Cambodia (Kampuchea)	CB
47.	Cameroon	CM
48.	Canada (refer to the Exhibit 3.12.12-22 below for additional postal codes)	CA
49.	Cape Verde	CV
50.	Cartier Island	AT
51.	Cayman Islands	CJ
52.	Central African Republic	CT

Exhibit 3.12.12-21 (Cont. 2) (01-01-2023)**Foreign Country Codes**

No.	Foreign Country	Country Code
53.	Chad	CD
54.	Chile	CI
55.	China, People's Republic of (including Inner Mongolia, Tibet and Manchuria)	CH
56.	Christmas Island (Indian Ocean)	KT
57.	Clipperton Island	IP
58.	Cocos (Keeling) Island	CK
59.	Colombia	CO
60.	Comoros	CN
61.	Congo, Democratic Republic of (Kinshasa) (formerly Zaire)	CG
62.	Cook Islands	CW
63.	Coral Sea Islands Territory	CR
64.	Costa Rica	CS
65.	Cote d'Ivoire (Ivory Coast)	IV
66.	Croatia	HR
67.	Cuba	CU
68.	Cyprus	CY
69.	Czech Republic	EZ
70.	Democratic People's Republic of Korea (North)	KN
71.	Democratic Republic of Congo (Kinshasa) (formerly Zaire)	CG
72.	Denmark	DA
73.	Dhekelia	DX (Entity Section Only) OC (Other than Entity Section)
74.	Djibouti	DJ
75.	Dominica	DO
76.	Dominican Republic	DR
77.	East Timor	TT
78.	Ecuador	EC
79.	Egypt	EG
80.	El Salvador	ES
81.	Eleuthera Island	BF

Exhibit 3.12.12-21 (Cont. 3) (01-01-2023)
Foreign Country Codes

No.	Foreign Country	Country Code
82.	England	UK
83.	Equatorial Guinea	EK
84.	Eritrea	ER
85.	Estonia	EN
86.	Ethiopia	ET
87.	Falkland Islands	FK
88.	Faroe Islands	FO
89.	Federated States of Micronesia	FM (Other than Entity Section)
90.	Fiji	FJ
91.	Finland	FI
92.	France	FR
93.	French Polynesia (Tahiti)	FP
94.	French Southern & Antarctic Lands	FS
95.	Gabon	GB
96.	Gambia	GA
97.	Georgia	GG
98.	Germany	GM
99.	Ghana	GH
100.	Gibraltar	GI
101.	Great Britain	UK
102.	Greece	GR
103.	Greenland	GL
104.	Grenada	GJ
105.	Grenadines	VC
106.	Guam Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	GQ
107.	Guatemala	GT
108.	Guernsey	GK
109.	Guinea	GV

Exhibit 3.12.12-21 (Cont. 4) (01-01-2023)**Foreign Country Codes**

No.	Foreign Country	Country Code
110.	Guinea-Bissau	PU
111.	Guyana	GY
112.	Haiti	HA
113.	Heard Island & McDonald Island	HM
114.	Holy See	VT
115.	Honduras	HO
116.	Hong Kong	HK
117.	Howland Island	HQ
118.	Hungary	HU
119.	Iceland	IC
120.	India	IN
121.	Indonesia	ID
122.	Iran	IR
123.	Iraq	IZ
124.	Ireland	EI
125.	Isle of Man	IM
126.	Israel	IS
127.	Italy	IT
128.	Jamaica	JM
129.	Jan Mayen	JN
130.	Japan	JA
131.	Jarvis Island	DQ
132.	Jersey	JE
133.	Johnston Atoll	JQ
134.	Jordan	JO
135.	Kazakhstan	KZ
136.	Kenya	KE
137.	Kingman Reef	KQ
138.	Kinshasa (Democratic Republic of Congo)	CG
139.	Kiribati	KR
140.	Korea, Democratic People's Republic of (North)	KN

Exhibit 3.12.12-21 (Cont. 5) (01-01-2023)
Foreign Country Codes

No.	Foreign Country	Country Code
141.	Korea, Republic of (South)	KS
142.	Kosovo	KV (Entity Section Only) OC (Other than Entity Section)
143.	Kuwait	KU
144.	Kyrgyzstan	KG
145.	Laos	LA
146.	Latvia	LG
147.	Lebanon	LE
148.	Lesotho	LT
149.	Liberia	LI
150.	Libya	LY
151.	Liechtenstein	LS
152.	Lithuania	LH
153.	Luxembourg	LU
154.	Macau	MC
155.	Macedonia	MK
156.	Madagascar	MA
157.	Malawi	MI
158.	Malaysia	MY
159.	Maldives	MV
160.	Mali	ML
161.	Malta	MT
162.	Marshall Islands Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	RM (Other than Entity Section)
163.	Mauritania	MR
164.	Mauritius	MP
165.	Mayotte	MF
166.	McDonald Island	HM
167.	Mexico	MX

Exhibit 3.12.12-21 (Cont. 6) (01-01-2023)

Foreign Country Codes

No.	Foreign Country	Country Code
168.	Midway Islands	MQ
169.	Miquelon & Saint Pierre	SB
170.	Moldova	MD (Entity Section Only) OC (Other than Entity Section)
171.	Monaco	MN
172.	Mongolia	MG
173.	Montenegro	MJ (Entity Section Only) MW (Other than Entity Section)
174.	Montserrat	MH
175.	Morocco	MO
176.	Mozambique	MZ
177.	Namibia	WA
178.	Nauru	NR
179.	Navassa Island	BQ
180.	Nepal	NP
181.	Netherlands	NL
182.	Netherlands Antilles	NT
183.	Nevis	SC
184.	New Caledonia	NC
185.	New Zealand	NZ
186.	Nicaragua	NU
187.	Niger	NG
188.	Nigeria	NI
189.	Niue	NE
190.	Norfolk Island	NF
191.	North Korea	KN
192.	Northern Mariana Islands Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/ Territories and ZIP Codes</i> .	CQ (Other than Entity Section)
193.	Norway	NO
194.	Oman	MU

Exhibit 3.12.12-21 (Cont. 7) (01-01-2023)
Foreign Country Codes

No.	Foreign Country	Country Code
195.	Other (Country not identified elsewhere)	OC (Other than Entity Section)
196.	Pakistan	PK
197.	Palau Caution: Do not use as a Foreign Country Code when entering the Entity Section. See <i>U.S. Possessions/Territories and ZIP Codes</i> .	PS (Other than Entity Section)
198.	Palmyra Atoll	LQ
199.	Panama	PM
200.	Papua New Guinea	PP
201.	Paracel Islands	PF
202.	Paraguay	PA
203.	Peru	PE
204.	Philippines	RP
205.	Pitcairn Islands	PC
206.	Poland	PL
207.	Portugal	PO
208.	Principe	TP
209.	Puerto Rico Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	RQ (Other than Entity Section)
210.	Qatar	QA
211.	Republic of Congo (Brazzaville)	CF
212.	Republic of Korea (South)	KS
213.	Republic of Singapore	SN
214.	Romania	RO
215.	Russia	RS
216.	Rwanda	RW
217.	Saint Barthelemy	TB
218.	Saint Martin	RN
219.	Samoa	WS

Exhibit 3.12.12-21 (Cont. 8) (01-01-2023)**Foreign Country Codes**

No.	Foreign Country	Country Code
220.	San Marino	SM
221.	Sao Tome and Principe	TP
222.	Saudi Arabia	SA
223.	Scotland	UK
224.	Senegal	SG
225.	Serbia	RI (Entity Section Only) SR (Other than Entity Section)
226.	Seychelles	SE
227.	Sierra Leone	SL
228.	Singapore	SN
229.	Slovakia	LO
230.	Slovenia	SI
231.	Solomon Islands	BP
232.	Somalia	SO
233.	South Africa	SF
234.	South Georgia Island (and South Sandwich Island)	SX
235.	South Korea	KS
236.	South Sandwich Island (and South Georgia Island)	SX
237.	Spain	SP
238.	Spratly Islands	PG
239.	Sri Lanka	CE
240.	St. Barthelemy	TB
241.	St. Helena	SH
242.	St. Kitts & Nevis	SC
243.	St. Lucia	ST
244.	St. Martin	RN
245.	St. Miquelon	SB
246.	St. Pierre	SB
247.	St. Pierre & Miquelon	SB
248.	St. Vincent & Grenadines	VC
249.	Sudan	SU

Exhibit 3.12.12-21 (Cont. 9) (01-01-2023)
Foreign Country Codes

No.	Foreign Country	Country Code
250.	Suriname	NS
251.	Svalbard	SV
252.	Swaziland	WZ
253.	Sweden	SW
254.	Switzerland	SZ
255.	Syria	SY
256.	Taiwan	TW
257.	Tajikistan	TI
258.	Tanzania	TZ
259.	Thailand	TH
260.	The Bahamas	BF
261.	The Gambia	GA
262.	The Netherlands	NL
263.	Timor-Leste	TT
264.	Tobago	TD
265.	Togo	TO
266.	Tokelau	TL
267.	Tonga	TN
268.	Trinidad	TD
269.	Tunisia	TS
270.	Turkey	TU
271.	Turkmenistan	TX
272.	Turks & Caicos Islands	TK
273.	Tuvalu	TV
274.	Uganda	UG
275.	Ukraine	UP
276.	United Arab Emirates	AE
277.	United Kingdom	UK
278.	Uruguay	UY
279.	Uzbekistan	UZ
280.	Vanuatu	NH

Exhibit 3.12.12-21 (Cont. 10) (01-01-2023)

Foreign Country Codes

No.	Foreign Country	Country Code
281.	Venezuela	VE
282.	Vietnam	VM
283.	Virgin Islands (British)	VI
284.	Virgin Islands (United States) Caution: Do not use as a Foreign Country Code when entering the Entity Section. See <i>U.S. Possessions/Territories and ZIP Codes</i> .	VQ (Other than Entity Section)
285.	Wake Island	WQ
286.	Wallis and Futuna	WF
287.	Western Sahara	WI
288.	Windward Island	VC
289.	Yemen	YM
290.	Zambia	ZA
291.	Zimbabwe	ZI

Exhibit 3.12.12-22 (01-01-2023)
Province and Country Code - Canada

No.	Canadian Province/Territory	Province/Territory Abbreviation	Postal Code Beginning <i>Note:</i> If the Canadian Postal Code begins with one of the following, use the corresponding Foreign Country Code abbreviation in the right most column.	Country Code
1.	Alberta	AB	T	XA
2.	British Columbia	BC	V	XB
3.	Manitoba	MB	R	XM
4.	New Brunswick	NB	E	XN
5.	Newfoundland and Labrador	NL	A	XL
6.	Northwest Territories	NT	X	XT
7.	Nova Scotia	NS	B	XS
8.	Nunavut	NU	X	XV
9.	Ontario	ON	K, L, M, N, or P	XO
10.	Prince Edward Island	PE	C	XP
11.	Quebec	QC	G, H, or J	XQ
12.	Saskatchewan	SK	S	XW
13.	Yukon	YT	Y	XY

Exhibit 3.12.12-23 (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Australia State	Abbreviation
1.	Australian Capital Territory	ACT
2.	New South Wales	NSW
3.	Northern Territory	NT
4.	Queensland	QLD
5.	South Australia	SA
6.	Tasmania	TAS
7.	Victoria	VIC
8.	Western Australia	WA

No.	Brazil State	Abbreviation
1.	Acre	AC
2.	Alagoas	AL
3.	Amapa	AP
4.	Amazonas	AM
5.	Bahia	BA
6.	Ceara	CE
7.	Distrito Federal	DF
8.	Espirito Santo	ES
9.	Goiias	GO
10.	Maranhao	MA
11.	Mato Grosso	MT
12.	Mato Grosso do Sul	MS
13.	Minas Gerais	MG
14.	Para	PA
15.	Paraiba	PB
16.	Parana	PR
17.	Pernambuco	PE
18.	Piaui	PI
19.	Rio de Janeiro	RJ
20.	Rio Grande do Norte	RN

Exhibit 3.12.12-23 (Cont. 1) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Brazil State	Abbreviation
21.	Rio Grande do Sul	RS
22.	Rondonia	RO
23.	Roraima	RR
24.	Santa Catarina	SC
25.	Sergipe	SE
26.	Sao Paulo	SP
27.	Tocantins	TO

No.	Canadian Province/Territory	Province Abbreviation	Postal Code Beginning <i>Note: If the Canadian Postal Code begins with one of the following, use the corresponding Country Code abbreviation in the right most column.</i>	Country Code
1.	Alberta	AB	T	XA
2.	British Columbia	BC	V	XB
3.	Manitoba	MB	R	XM
4.	New Brunswick	NB	E	XN
5.	Newfoundland and Labrador	NL	A	XL
6.	Northwest Territories	NT	X	XT
7.	Nova Scotia	NS	B	XS
8.	Nunavut	NU	X	XV
9.	Ontario	ON	K, L, M, N, or P	XO
10.	Prince Edward Island	PE	C	XP
11.	Quebec	QC	G, H, or J	XQ
12.	Saskatchewan	SK	S	XW
13.	Yukon	YT	Y	XY

Exhibit 3.12.12-23 (Cont. 2) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Cuba Provincias	Abbreviation
1.	Camaguey	CG
2.	Ciego de Avila	CA
3.	Cienfuegos	CF
4.	Ciudad de La Habana	CH
5.	Granma (Bayamo)	GR
6.	Guantanamo	GT
7.	Holguin	HO
8.	Havana	HA
9.	Matanzas	MT
10.	Municipio Especial Isla de la Juventud	IJ
11.	Pinar del Rio	PR
12.	Sancti Spiritus	SS
13.	Santiago de Cuba	SC
14.	(Victoria de) Las Tunas	LT
15.	Villa Clara	VC

No.	Italy Provincia	Abbreviation
1.	Agrigento	AG
2.	Alessandria	AL
3.	Ancona	AN
4.	Aosta/Aoste	AO
5.	Arezzo	AR
6.	Ascoli Piceno	AP
7.	Asti	AT
8.	Bari	BA
9.	Belluna	BL
10.	Benevento	BN
11.	Bergamo	BG
12.	Biella	BI
13.	Bologna	BO
14.	Bolzano Bolzen	BZ

Exhibit 3.12.12-23 (Cont. 3) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Italy Provincia	Abbreviation
15.	Brescia	BS
16.	Brindisi	BR
17.	Cagliari	CA
18.	Caltanissetta	CL
19.	Campobasso	CB
20.	Caserta	CE
21.	Catania	CT
22.	Catanzaro	CZ
23.	Chieti	CH
24.	Como	CO
25.	Cosenza	CS
26.	Cremona	CZ
27.	Crotone	KR
28.	Cuneo	CN
29.	Enna	EN
30.	Ferrara	FE
31.	Firenze	FI
32.	Foggia	FG
33.	Forli	FO
34.	Frosinone	FR
35.	Genova	GE
36.	Gorizia	GO
37.	Grosseto	GR
38.	Imperia	IM
39.	Isernia	IS
40.	L'Aquila	AQ
41.	La Spezia	SP
42.	Latina	LT
43.	Lecce	LE
44.	Livorno	LI
45.	Lodi	LO

Exhibit 3.12.12-23 (Cont. 4) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Italy Provincia	Abbreviation
46.	Lucca	LU
47.	Macerata	MC
48.	Mantova	MN
49.	Massa-Carrara	MS
50.	Matera	MT
51.	Messina	ME
52.	Milano	MI
53.	Modena	MO
54.	Napoli	NA
55.	Novara	NO
56.	Nuoro	NU
57.	Oristano	OR
58.	Padova	PD
59.	Palermo	PA
60.	Parma	PR
61.	Pavia	PV
62.	Perugia	PG
63.	Pesaro-Urbino	PS
64.	Pescara	PE
65.	Piacenza	PC
66.	Pisa	PI
67.	Pistoia	PT
68.	Pordenone	PN
69.	Potenza	PZ
70.	Prato	PO
71.	Ragusa	RG
72.	Ravenna	RA
73.	Reggio de Calabria	RC
74.	Reggio Emilia	RE
75.	Rieti	RI
76.	Rimini	RN

Exhibit 3.12.12-23 (Cont. 5) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Italy Provincia	Abbreviation
77.	Roma	RM
78.	Rovigo	RO
79.	Salerno	SA
80.	Sassari	SS
81.	Savona	SV
82.	Siena	SI
83.	Siracusa	SR
84.	Sondrio	SO
85.	Taranto	TA
86.	Teramo	TE
87.	Terni	TR
88.	Torino	TO
89.	Trapani	TP
90.	Trento	TN
91.	Treviso	TV
92.	Trieste	TS
93.	Udine	UD
94.	Varese	VA
95.	Venezia	VE
96.	Verbania	VB
97.	Vercelli	VC
98.	Verona	VR
99.	Vibo Valentia	VV
100.	Vincenza	VI
101.	Viterbo	VT

No.	Mexico State	Abbreviation
1.	Aguascalientes	AGS
2.	Baja California Norte	BCN
3.	Baja California Sur	BCS
4.	Campeche	CAM

Exhibit 3.12.12-23 (Cont. 6) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	Mexico State	Abbreviation
5.	Chiapas	CHIS
6.	Chihuahua	CHIH
7.	Coahuila	COAH
8.	Colima	COL
9.	Distrito Federal	DF
10.	Durango	DGO
11.	Guanajuato	GTO
12.	Guerrero	GRO
13.	Hidalgo	HGO
14.	Jalisco	JAL
15.	Mexico	MEX
16.	Michoacan	MICH
17.	Morelos	MOR
18.	Nayarit	NAY
19.	Nuevo Leon	NL
20.	Oaxaca	OAX
21.	Puebla	PUE
22.	Queretaro	QRO
23.	Quintana Roo	QROO
24.	San Luis Potosi	SLP
25.	Sinaloa	SIN
26.	Sonora	SON
27.	Tabasco	TAB
28.	Tamaulipas	TAMPS
29.	Tlaxcala	TLAX
30.	Veracruz	VER
31.	Yucatan	YUC
32.	Zacatecas	ZAC

No.	The Netherlands Province	Abbreviation
1.	Drenthe	DR

Exhibit 3.12.12-23 (Cont. 7) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

No.	The Netherlands Province	Abbreviation
2.	Flevoland	FLD
3.	Friesland	FR
4.	Gelderland	GLD
5.	Groningen	GN
6.	Lemburg	LB
7.	North Brabant	NB
8.	North Holland	NH
9.	Overijssel	OV
10.	South Holland	ZH
11.	Utrecht	UT
12.	Zeeland	SLD

Exhibit 3.12.12-24 (01-01-2026)
U.S. Possessions ZIP Codes

If the table contains two Country Codes, use the first Country Code for the Entity Section. Use the second Country Code for other than the Entity Section (e.g., Schedule K).

American Samoa (AS - Entity Section) (AQ - Other than Entity Section)

No.	City	ZIP
1.	Faga'itua	96799
2.	Leone	96799
3.	Olosega Manua'	96799
4.	Pago Pago	96799

Federated States of Micronesia (FM - All Sections)

No.	City	ZIP
1.	Chuuk	96942
2.	Kosrae	96944
3.	Pohnpei	96941
4.	Yap	96943

Guam (GU - Entity Section) (GQ - Other than Entity Section)

No.	City	ZIP
1.	Agana	96910
2.	Inarajan	96917
3.	Merizo	96916
4.	Tamuning	96931
5.	Umatac	96915
6.	Yona	96915

Marshall Islands (MH - Entity Section) (RM - Other than Entity Section)

No.	City	ZIP
1.	Ebeye	96970
2.	Majuro	96960

Northern Mariana Islands (MP - Entity Section) (CQ - Other than Entity Section)

Exhibit 3.12.12-24 (Cont. 1) (01-01-2026)**U.S. Possessions ZIP Codes**

No.	City	ZIP
1.	Capitol Hill	96950
2.	Rota	96951
3.	Saipan	96950
4.	Tinian	96952

Palau (PW - Entity Section) (PS - Other than Entity Section)

No.	City	ZIP
1.	Koror	96940
2.	Palau	96940

Puerto Rico (PR - Entity Section) (RQ - Other than Entity Section)

No.	City	ZIP
1.	Adjuntas	00601
2.	Aquada	00602
3.	Aquadilla	00603
4.	Agnes Buenas	00703
5.	Aguirre	00704
6.	Aibonito	00705
7.	Anasco	00610
8.	Angeles	00611
9.	Arecibo	00612
10.	Arroyo	00714
11.	Bajadero	00616
12.	Barceloneta	00617
13.	Barraquitas	00794
14.	Barrio Obrero Station	00935
15.	Bayamon	00956
16.	Boqueron	00622
17.	Cabo Rojo	00623
18.	Caguas	00725

Exhibit 3.12.12-24 (Cont. 2) (01-01-2026)**U.S. Possessions ZIP Codes**

No.	City	ZIP
19.	Camuy	00627
20.	Canovanas	00729
21.	Caparra Heights	00920
22.	Carolina	00982
23.	Catano	00962
24.	Cayey	00736
25.	Ceiba	00735
26.	Cerro Gordon	00754
27.	Ciales	00638
28.	Cidra	00739
29.	Coamo	00769
30.	Comerio	00782
31.	Condado	00907
32.	Corozal	00783
33.	Coto Laurel	00780
34.	Culebra	00775
35.	Dorado	00646
36.	Ensenada	00647
37.	Esperanza	00765
38.	Fajardo	00738
39.	Fernandez Juncos	00936
40.	Florida	00650
41.	Fort Buchanan	00934
42.	Garrachales	00652
43.	Guanica	00653
44.	Guayama	00784
45.	Guayanilla	00656
46.	Guaynabo	00965
47.	Gurabo	00778
48.	Hatillo	00659
49.	Hato Rey	00936

Exhibit 3.12.12-24 (Cont. 3) (01-01-2026)
U.S. Possessions ZIP Codes

No.	City	ZIP
50.	Harmingueros	00660
51.	Humacao	00791
52.	Isabela	00662
53.	Jayuya	00664
54.	Juana Diaz	00795
55.	Juncos	00777
56.	La Cumbre	00926
57.	Lajas	00667
58.	Laplata	00786
59.	Lares	00669
60.	Las Marias	00670
61.	Las Piedras	00771
62.	Levittown	00949
63.	Loiza	00772
64.	Loiza Street Station	00936
65.	Loquillo	00773
66.	Manati	00674
67.	Maricao	00606
68.	Maunabo	00707
69.	Mayaguez	00680
70.	Mercedita	00715
71.	Minillas Center	00936
72.	Moca	00676
73.	Morovis	00687
74.	Naguabo	00718
75.	Narajito	00719
76.	Orocovis	00720
77.	Palmer	00721
78.	Patillas	00723
79.	Penuelas	00624
80.	Ponce	00731

Exhibit 3.12.12-24 (Cont. 4) (01-01-2026)**U.S. Possessions ZIP Codes**

No.	City	ZIP
81.	Puerta de Tierra	00936
82.	Puerta Real	00740
83.	Punta Santiago	00741
84.	Quebradillas	00678
85.	Ramey	00603
86.	Rincon	00677
87.	Rio Blanco	00744
88.	Rio Grande	00721
89.	Rio Piedras	00927
90.	Rosario	00636
91.	Sabana Grande	00637
92.	Sabana Hoyos	00688
93.	Sabana Seca	00952
94.	Saint Just	00978
95.	Salinas	00751
96.	San Antonio	00690
97.	San Francisco	00927
98.	San German	00683
99.	San Juan	00936
100.	San Lorenzo	00754
101.	San Sebastian	00685
102.	Santa Isabel	00757
103.	Sanrurce	00936
104.	Toa Alta	00953
105.	Toa Boa	00949
106.	Trujillo Alto	00976
107.	University	00936
108.	Utuado	00641
109.	Vega Alta	00692
110.	Vega Baja (box 1-9049)	00694
111.	Vieques	00765

Exhibit 3.12.12-24 (Cont. 5) (01-01-2026)**U.S. Possessions ZIP Codes**

No.	City	ZIP
112.	Villalba	00766
113.	Yabucoa	00767
114.	Yauco	00698

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)

No.	City	ZIP
1.	Charlotte Amalie	00802
2.	Christiansted	00820
3.	Cruz Bay	00830
4.	Downtown	00840
5.	Frederiksted	00840
6.	Kingshill	00850
7.	Saint Croix	00820
8.	Saint John	00830
9.	Saint Thomas	00805
10.	Sunny Isle	00850
11.	Veterans Annex	00820