



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.12.23

SEPTEMBER 5, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.12.23, Error Resolution - Excise Tax Returns.

MATERIAL CHANGES

- (1) IRM 3.12.23.1.6 - Changed Terms to Abbreviations and created a table with information.
- (2) IRM 3.12.23.2.5.1 (2) - Updated TAS Service Level Agreements link. IPU 25U0232 issued 02-19-2025.
- (3) IRM 3.12.23.2.6(1) 1) - Changed Suspend with Action Code 360 to Enter Action Code 3 to align with SCRS forms.
- (4) IRM 3.12.23.2.7 - Changed title from Frivolous Returns and Claims to Frivolous Arguments per BMF Consistency Template. IPU 25U0232 issued 02-19-2025.
- (5) IRM 3.12.23.2.7(2) - Updated Frivolous Argument instructions to align with SCRS registers.
- (6) IRM 3.12.23.2.11(2), (3) - Updated TPNC 90 language per feedback from Notice Review.
- (7) IRM 3.12.23.2.17(1) - Added Note per BMF Consistency Template. IPU 25U0232 issued 02-19-2025.
- (8) IRM 3.12.23.2.21(3) - Updated Statute Returns to 2021 per latest guidance. IPU 25U0232 issued 02-19-2025 and IPU 25U0240 issued 02-20-2025.
- (9) IRM 3.12.23.2.23(4) - Added Computer Condition Codes (CCC) to the list of items to circle out if incorrect.
- (10) IRM 3.12.23.8.2.1(3) - Updated Statute Returns to 2021 per latest guidance. IPU 25U0445 issued 04-14-2025.
- (11) IRM 3.12.23.8.2.6(4) - Added verbiage for TPNC 90 per feedback from Course Development.
- (12) IRM 3.12.23.8.2.10(2) - Updated Preparer Tax Identification Number (PTIN) instructions to include the first character must begin with the alpha P.
- (13) IRM 3.12.23.8.2.10(2) - Updated Preparer Tax Identification Number (PTIN) instructions to include the first character must begin with the alpha P.
- (14) IRM 3.12.23.9.3.2(4) - Updated Statute Returns to 2021 per latest guidance. IPU 25U0445 issued 04-14-2025.
- (15) IRM 3.12.23.10.1(2) - Added verbiage for TPNC 90 per feedback from Course Development.
- (16) Plain Language changes include:
 - Used simpler words
 - Removed unnecessary words
 - Changed consistency sections per BMF Consistency template

Editorial changes made throughout the IRM include:

- Corrected spelling and grammatical errors
- Corrected references, citations, and links
- Updated Figures and Exhibits
- Updated dates throughout including Tax Periods and Received Dates
- Updated form titles
- Deleted old line numbers throughout

EFFECT ON OTHER DOCUMENTS

IRM 3.12.23 dated December 03, 2024 (effective January 01, 2025) is superseded. This IRM incorporates the following IRM Procedural Updates (IPUs): 25U0232, 25U0240, 25U0445 issued February 19, 2025, February 20, 2025, and April 14, 2025.

AUDIENCE

Taxpayer Services Submission Processing Error Resolution Tax Examiners.

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3.12.23

Excise Tax Returns

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3.12.23.1
(01-30-2024)
Program Scope and Objectives

- (1) This section contains instructions for resolving validity, field, consistency and math errors identified during processing of excise tax returns on the business master file system.
- (2) **Purpose:** The Error Resolution System (ERS) Service Center Replacement System (SCRS) is a means to resolve errors made by taxpayers and correct errors made during campus processing.
- (3) **Audience:** These procedures apply to Taxpayer Services (TS) Submission Processing (SP) Error Resolution System (ERS) personnel such as the following: Supervisory Tax Technicians, Lead Tax Examining Technicians, Tax Examining Technicians, Supervisory Clerks, Lead Clerks, and Clerks.
- (4) **Policy Owner:** Director, Submission Processing
- (5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
 - Accounts Management (AM)
 - Small Business and Self-Employed (SBSE)
 - Taxpayer Advocate Service (TAS)
 - Chief Counsel
 - Information Technology (IT) Programmers
 - Electronic Products and Services Support (EPSS)
 - Submission Processing (SP)
- (7) **Program Goals:** This IRM was created and is maintained with the intention of facilitating processing of Forms 11-C and 730 in the SCRS system.

3.12.23.1.1
(01-01-2018)
Background

- (1) The purpose of Error Resolution SCRS is to resolve validity errors, field errors, consistency errors, and math errors in returns and other documents for posting to the Master File. Records fall out on paper register in ERS due to the Generalized Mainline Framework (GMF). The GMF programming causes a record to fall out to ERS/SCRS if it does not meet certain criteria, including but not limited to:
 - Invalid characters in a field (e.g., numeric instead of alpha).
 - Invalid length of field (e.g., EIN with 8 digits instead of 9).
 - Invalid codes in field (Action Codes, Computer Condition Codes, etc.).
 - Consistency errors - Any valid field used in any computation where the result is inconsistent with (or contradictory to) any other valid field.
 - Math errors - Computer does math computation and it differs from the taxpayer's amount, and invalid tax periods and eligibility for certain credits.
- (2) Employees use the paper register and the return to correct these conditions and use Integrated Data Retrieval System (IDRS) to research (when necessary).

3.12.23.1.2
(01-01-2018)

Authority

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury Regulations.
 - IRC 6201(a)
 - IRC 6213(b)

3.12.23.1.3
(01-01-2025)

Roles and Responsibilities

- (1) The Director monitors operational performance for the Submission Processing Campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The Team Manager/Lead handles performance monitoring and ensures employees have the tools necessary to perform their duties.
- (4) The Team Employees must follow the instructions contained in the IRM and maintain updated IRM procedures.

3.12.23.1.4
(01-01-2018)

Program Management and Review

- (1) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are in IRM 3.12.38, Error Resolution, BMF General Instructions.
- (2) Program effectiveness is measured by using the following:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- (3) Annual Reviews may be performed by the Team Manager and/or Team Lead.

3.12.23.1.5
(01-01-2022)

Program Controls

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews

3.12.23.1.6
(01-01-2026)

Acronyms Abbreviations, and Definitions

- (1) An acronym is a word formed from the initial letter or letters of each of the successive parts or major parts of a compound term such as IDRS for Integrated Data Retrieval System.
- (2) Acronyms used in this IRM will be identified and explained in each subsection. After the acronym is identified and explained then only the acronym will be used throughout the rest of the subsection. Some acronyms are used universally throughout the IRS and identifying and explaining these in multiple subsections would be unnecessary. Some examples of these universal acronyms are IRM, IRC and IDRS.
- (3) The following is a list of acronyms commonly used throughout this IRM:

Acronyms and Abbreviations	Definition
AM	Accounts Management

Acronyms and Abbreviations	Definition
BMF	Business Masterfile
C&E	Code and Edit
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
OSPC	Ogden Submission Processing Campus and/or Ogden Submission Processing Center
DLN	Document Locator Number
ERS	Error Resolution System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
IRC	Internal Revenue Code
MeF	Modernized e-File
MFT	Master File Tax
MMDDYYYY	Month Month Day Day Year Year Year Year
R&C	Receipt and Control
SBSE	Small Business and Self-Employed
SP	Submission Processing
TAS	Taxpayer Advocate Service
TC	Transaction Code
TS	Taxpayer Services
ZIP	Zone Improvement Plan

Note: The above list is just a sampling of acronyms and terms commonly used throughout this IRM and is not intended to be all inclusive.

3.12.23.1.7
(01-01-2025)

Related Resources

- (1) The following is a list of some of the resources available to assist in performing the work as outlined in this IRM:
 - Integrated Data Retrieval System (IDRS)
 - Servicewide Electronic Research Program (SERP)
 - Instructor's Corner for Submission Processing
 - Integrated Automation Technologies (IAT)
 - Excise Tax e-File and Compliance (ETEC)

3.12.23.2
(01-01-2026)
General

- (1) This IRM can't address every possibility that occurs while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action.
- (2) This book provides procedures for correcting records that are printed on the error registers. Specific procedures that pertain to Form 730, Monthly Tax Return for Wagers, and Form 11-C, Occupational Tax and Registration Return for Wagering.

Note: In the case of a conflict of instructions between general and specific, follow the specific procedures.

- (3) The tax examiners applying these instructions must be familiar with the editing procedures in IRM 3.11.23, Returns and Document Analysis - Excise Tax Returns, and the general procedures in IRM 3.12.38, Error Resolution - BMF General Instructions. The telephone may be used, at the discretion of management, to resolve questions pertaining to returns that are on the Error Register in lieu of rejecting those returns for subsequent correspondence action.
- (4) You are not expected to review or redo the work of Code and Edit. However, if an error or omission made by the examiner is noticed while working the error register, enter the correct information on the return and the error register. A complete review of the return is not required. If this section instructs you to do something without telling you how, refer to IRM 3.11.23, Returns and Document Analysis - Excise Tax Returns.

3.12.23.2.1
(01-01-2018)
Overview

- (1) This section has instructions for correcting validity check errors detected by the computer and resolving math errors resulting from differences in the taxpayer's computations and the computer computations.
- (2) Report time spent and volume completed under the following program codes for reviewing and correcting records on error registers:
 - a. Form 11-C, Occupational Tax and Registration Return for Wagering, use 270-12701.
 - b. Form 730, Monthly Tax Return for Wagers, use 270-12702.

3.12.23.2.2
(01-30-2024)
♦ Business Master File (BMF) Consistency ♦

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
- (3) A ♦ (diamond) before and after the subsection title shows BMF Consistency subsections.
- (4) 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.

3.12.23.2.3
(01-01-2019)
♦ IRM Deviation Procedures ♦

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.12.23.2.4
(01-01-2022)
◆ **IRS Employee
Contacts** ◆

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

3.12.23.2.5
(01-01-2025)
◆ **Taxpayer Advocate
Service (TAS)** ◆

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

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

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

3.12.23.2.5.1
(02-19-2025)

◆ **TAS - Service Level Agreements (SLAs)** ◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business and Self Employed (SBSE) Division, Tax Exempt Government Entities (TE/GE), Criminal Investigations (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) The SLAs are found at *TAS Service Level Agreements*.

3.12.23.2.6
(01-01-2026)

Business Masterfile (BMF) Identity (ID) Theft

- (1) BMF Identity (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft":
 1. Enter Action Code 3 on the error register and reject the record.
 2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) with the notation "ID THEFT".
 3. Give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the P&A staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.12.23.2.7
(01-01-2026)

Frivolous Arguments

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program (FRP), and Exhibit 3.12.23-4, Potential Frivolous Return Chart, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

If:	Then:
<p>a. The return meets any of the FRP conditions shown as a frivolous return. See Exhibit 3.12.23-4 Potential Frivolous Return Chart.</p> <p>Caution: If the return shows Computer Condition Code (CCC) U, and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks "Refer to Exam FRP for audit after processing," continue to next procedure.</p>	Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.
<p>b. Examination has selected the return as frivolous, (e.g., shown by CCC U) and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks "Refer to Exam FRP for audit after processing," but send the return for processing.</p>	Continue processing the return. However, do not circle or void the CCC U showing a frivolous return.

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:
 - Returns that have only zeros, blanks, or no entries.
 - Returns showing "None," "Not Liable," etc.

3.12.23.2.8
(01-01-2016)

Excise Tax Codes

- (1) Chart of Tax Class, Document Codes (Doc Codes), and Master File Tax (MFT) for excise taxes.

Form	Tax Class	Doc Code	MFT Code
Form 11-C	4	03	63
Form 730	4	13	64

3.12.23.2.9
(01-01-2016)

Definitions

- (1) **Action Codes** - A number that is coded to notify the computer what action should be taken.
- (2) **Alpha Field Designation** - The first field of each section is shown as the "A" field, and subsequent fields in that section are assigned alpha letters in sequence.
- (3) **BMFOL** - Command code provides nationwide Business Master File (BMF) On-Line entity and tax data information online for tax accounts that are in

credit or debit status, have freeze conditions or open IDRS control bases. It will also display a list of accounts moved to the retention register. Other accounts that are not on the retention register will be available online within 24 hours upon request.

- (4) **BRTVU** - Command code provides Business Return Transaction View information. The file consists of original input return data, including schedules. This return information includes Code and Edit, Error Resolution System (ERS), and computer-generated fields.
- (5) **Command Code (CC)** - A five-character code which identifies the nature of an inquiry or update request for a real time terminal.
- (6) **Entity Index File (EIF)** - A computer file that stores name data for each Employer Identification Number (EIN) on file. A check is made between the EIN and the name entered.
- (7) **Error Reason Code** - A specific code explaining the reason an input document is on the error register. If the document does not have errors, then this field will be blank. A maximum of nine two-digit codes can be present in this field.
- (8) **Error Register** - A listing of documents on which the entered data failed one or more of the consistency, math verification, or validity tests in the computer program. The register consists of sections and fields that are directly or indirectly related to data sections and items input to the computer.
- (9) **Field** - A specific item input from a tax document. Each field may have data or be blank and is prefixed by an alpha character A thru Z.
- (10) **Field Breakers** - Used on the Error Register are @, (+) and (-). When entering field breakers use an asterisk (*) for (@), a comma (,) for (+) and a pound sign (#) for (-). They will convert to the proper sign.
- (11) **Generalized Mainline Framework (GMF)** - The system used to process and control all documents through the Campus pipeline.
- (12) **INOLE** - Command code used to research the On-Line Entity module (name control, filing requirements, employment codes and addresses).
- (13) **IRPOL** - Command code provides two payee addresses if present, filing status, one payer name and address, cross reference information, and summary of up to 36 Information Returns Processing (IRP) money amounts by income type.
- (14) **ISRP** - Integrated Submission and Remittance Processing (ISRP) replaced the previous Distributed Input System (DIS) and Remittance Processing System (RPS) systems. The Excise tax processing system is now referred to as "DIS/ISRP" The ERS function has access to the system via a terminal in their area.
- (15) **Key Index File (KIF)** - A computer file of Taxpayer Identification Numbers (TINs).
- (16) **NAMEE** - Command code used to research for a missing or invalid EIN.
- (17) **Real time** - Instantaneous access to a database which allows you to make changes to the database or just display data.

- (18) **RTVUE** - Command code provides online access to the Individual Return Transaction View file. The file consists of original input return data, including schedules. This return information has Code and Edit, Error Resolution (ERS), and computer-generated fields.
- (19) **Section** - A specific portion of the return input. Each section is prefixed by a two-digit numeric code beginning with 01.

3.12.23.2.10
(01-01-2016)
Action Codes (AC)

- (1) A number code which signifies to the computer what action should be taken on the error record. Only one AC may be entered on the error record to correct any one section. If two are required, it must loop. No other AC can be used with AC 0, 2, 1, 3, or 7. If incorrect data is present, it must be corrected with AC 4, 5, or 6 before AC 1 is used.
- (2) **Action Code 0** - Used to indicate that the data on the Error Tape record is correct and the computers computation should be disregarded.
- (3) **Action Code 1** - Used to indicate that the data in a record on the Error Tape has been entered correctly by the key station terminal operator. The taxpayer has an error on their return and the computer's computation of the tax due should be accepted. This code may not be used if an amount field has a transcription error or if a field validity error is present in any field of a section. No other AC may be used in the same correction attempt. All validity errors must be corrected before this action code will clear a record from the Error Register. However, if a dummy correction will clear the record, AC 7 may also be used. A Taxpayer Notice Code (TPNC) must be used with an AC 1.
- (4) **Action Code 2** - To delete a record from Campus processing. (Rejects Only).
- (5) **Action Code 3** - Used to reject a record on the Error Tape which is not processable to BMF or is a Non-Automated Data Processing (ADP) Record. Notate action on Form 1332, Block and Selection Record, and remove document from the pack and sign out. This creates a working trail. Use Form 4227, Intra-SC Reject or Routing Slip, and route to the Rejects team.
- (6) **Action Code 4** - Used to delete a section from a record on the Error Tape. Section 01 of each record can't be deleted. Do not delete with AC 4 any section with an asterisk appearing before the section number.
- (7) **Action Code 5** - Used to add a section to a record on the Error Tape. Enter the field designation followed by field data and field breaker for all significant fields. If the field is insignificant (does not have data), it is not necessary to enter the field at all, not even the field designation or breaker.
- (8) **Action Code 6** - Used to change a field or fields (excluding remittance). To correct a field the incorrect field data must be lined out and the corrected data entered above it. Any number of fields may be changed during one correction cycle. When blanking or correcting the name control field, always enter the encircled number of positions prescribed for the field which will not have significant data. In other words, if the prescribed number of characters for the field is "7," and only "3" significant characters will be input, encircle "4" to show the number of blanks; if the entire field will be blank, encircle "7".
- (9) **Action Code 7** - No change required. Used to clear a record which has been sent to the register for one time review. May not be used simultaneously with any other AC. If information for a particular section was not input, the section

may be generated for review with an asterisk before the section number. Use AC 7 to clear this item if no error exists.

1. Enter an AC 0, 2, 1, 3, and 7 on the Error Register to the left of Section 01.
2. Enter AC 4, 5, and 6 to the left of the appropriate section number.

3.12.23.2.11
(01-01-2026)

**Taxpayer Notice Codes
(TPNCs)**

- (1) A two-digit numeric code is used when a math error is present involving the tax liability or settlement amounts. This Taxpayer Notice Code (TPNC) is entered on the register to the right of AC 1, preceded by a dash (-).
 - a. Enter the code in the upper left corner of the return.
 - b. A maximum of three codes may be entered for each correction record.
- (2) TPNC 90 is a "fill in" and should be used when no other TPNC fully explains the correction(s) made.
 - a. When TPNC 90 is generated, Notice Review will type the Math Error explanation on the notice before mailing to the taxpayer.
 - b. When using TPNC 90, do not use any other taxpayer notice code(s).
- (3) Field 01-L (Form 730) and Field 01-P (Form 11-C) will have data only on a Loop Register and if AC 1 did not resolve the initial error. Correct any other invalid conditions but not this field. The use of AC 1 and the proper TPNC on a subsequent loop will be sufficient.

Form 11-C Taxpayer Notice Codes

Taxpayer Notice Code	Explanation
01	We found the computation of tax was not correct. See Figure 3.12.23-10.
02	The tax rate was used incorrectly.
90	TPNC 90 is a fill-in paragraph used only when no other available TPNC explains the adjustment. Notice Review will complete the fill in before the notice is mailed to the taxpayer. Use Form 12648 to write the explanation and attach it to the return. Note: Do not use any other TPNC with TPNC 90.

Form 730 Taxpayer Notice Codes

Taxpayer Notice Code	Explanation
01	We found the computation of tax was not correct.
07	We found the amount of wagers and laid-off wagers were not added correctly.
08	Credit can't be allowed because a statement was not submitted as prescribed by instructions on the Form 730.
09	We found an error when your credits were subtracted from your tax.
90	<p>TPNC 90 is a fill-in paragraph used only when no other available TPNC explains the adjustment. Notice Review will complete the fill in before the notice is mailed to the taxpayer. Use Form 12648 to write the explanation and attach it to the return.</p> <p>Note: Do not use any other TPNC with TPNC 90.</p>

3.12.23.2.12
(01-01-2016)

Error Correction Rules

- (1) Make certain that all correction entries are legible.
- (2) When Action Code 3 is used, Form 3177, Notice of Action for Entry on Master File, and/or Form 4227, Intra-SC Reject or Routing Slip, must be prepared and attached to the return with a notation of the reason for the action taken. Charge the return out of the block as a Reject "U" with the date. It is not necessary to prepare Form 3177 on any timely filed "first" return when:
 - A substitute return is prepared by Examination/Collections.
 - A new EIN is assigned through IDRS.
 - A return is processed through the ISRP/RPS.

3.12.23.2.13
(01-01-2016)

Error Register Coding

- (1) If an action code (AC) has been entered on the Error Register after all necessary corrections, no further action is necessary.
- (2) If an action code has not been entered on the Error Register after all
 1. Mark an "X" to the left of the taxpayer's incorrect figures and enter the computer-generated figures.
 2. Enter AC 1 and the appropriate TPNC on the Error Register.
- (3) If an AC has not been entered on the Error Register and the balance due field does not have an underprint, enter AC 7.

#

3.12.23.2.14
(01-01-2016)

Correction of Invalid Correction Attempt

- (1) An Error Reason Code "AA" is printed on the Loop Error Register when an invalid correction attempt is detected by the computer processes.
- (2) Correct the Error Register as if no attempt has been made to correct it before.

3.12.23.2.15
(01-01-2025)

Unprocessable Returns

- (1) A return must have specific items before it is considered processable. Perfect all returns to the extent possible from schedules and other attachments. The specific items needed are:

- Taxpayer Identification Number (TIN)
- Legible name (for name control)
- Valid tax period
- Legible tax data, if tax liability is indicated
- Signature

Note: If Form 11-C or Form 730 is mailed after August 28, 2020, accept a digital signature.

- (2) Conditions that make a document unprocessable include:

- a. Name so illegible or incomplete that the name control can't be determined.
- b. Employer Identification Number (EIN) is other than 9 numeric digits and can't be perfected from information on the return or attachments.
- c. The document has two or more different EINs.
- d. Taxpayer has stated on the document or attachment that they have combined liability for more than one tax period.
- e. Tax data entries on the document are so incomplete, illegible, or contradictory that the tax liability can't be determined.
- f. The document has been mis-blocked.
- g. Any condition set forth as unprocessable in the sections on processing specific documents.
- h. The return is unsigned.
- i. The return has only entity data and no other statements, attachments or signature by the taxpayer.

- (3) During the processing of a return, if a correction can't be made because of illegible or missing data, enter AC 3 and:

If:	Then:
The name and/or address is illegible or missing and can't be perfected through research	Prepare Form 4227, Intra-SC Reject or Routing Slip, attach to the return and route to Entity.
The name and address are legible or can be corrected through research	Correspond for missing or illegible data.

Note: Never send an excise tax return back to the taxpayer.

- (4) Reject Correction will do the following:

If:	Then:
Perfection can be made through research, Field Office contact, or taxpayer contact	Perfect any document entries which are erroneous, incomplete, or missing. Then, continue processing.
Perfection is not possible	<ol style="list-style-type: none"> Initiate action to have Document Locator Number (DLN), voided and return "Canceled to Files." If a remittance is involved, transfer to the "Unidentified Remittance File."
EIN, Name Control, MFT, and Tax Period are present	<p>Input correct Transaction Code (TC) 599-xx using CC FRM 49 and the following transaction codes:</p> <ol style="list-style-type: none"> TC 599 Closing Code (cc) 17 Unprocessable return, or TC 599 Closing Code 18 Unprocessable return (more than ten weeks past the due date). <p>Note: It is not necessary to input TC 599xx if the return is a timely filed "first" return, a substitute return prepared by Examination/ Collections, when the EIN is newly assigned on IDRS, or if the return was processed through RPS, Remittance Processing System.</p>

3.12.23.2.16
(01-01-2026)

◆ **Use of Fax for
Taxpayer Submissions** ◆

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**.
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
 - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
 - IRM 10.8.1, Information Technology (IT) Security, Security and Policy

3.12.23.2.17
(02-19-2025)

◆ **Correspondence
Imaging Inventory (CII)
Returns** ◆

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.

Note: Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

- (2) “CII” returns are **shown** with “CII Image - Do not correspond for signature” stamped below the signature line or “CII” annotated on the front of the return.
- (3) Follow the correspondence instructions below for “CII” returns.

If:	And:	Then:
<p>The “CII” return has a Form 13596, Reprocessing Returns, or Form 3893, Re-Entry Document Control, attached,</p> <p>Note: If there is an indication on the return that correspondence has been sent (e.g., CCC 3 is edited on the return), do not route return to Accounts Management. Continue Processing.</p>	<p>The return is incomplete (e.g., missing signature, schedules, or forms),</p>	<ol style="list-style-type: none"> 1. Remove the return from the batch. 2. Use AC 3 to send return to Rejects to void the DLN. 3. Attach Form 4227, Intra-SC Reject or Routing Slip, to the return and route to Accounts Management to secure missing information. <p>Note: Do not correspond for missing information on “CIIS” reprocessable/reinput returns.</p>
<p>The “CII” return does not have a Form 13596 or Form 3893 attached,</p>	<p>The return is incomplete (e.g., missing signature, schedules, or forms),</p>	<p>Research for prior posting (TC 150 posted)</p> <ol style="list-style-type: none"> 1. If TC 150 is present and the information is the same, cancel the DLN and treat as classified waste. 2. If TC 150 is not present, follow normal correspondence procedures. <p>Note: If there is an indication on the return that correspondence has been sent (e.g., CCC “3” is edited on the return), do not route return to AM. Continue processing return.</p>

3.12.23.2.18
(11-15-2019)

Pre-Computed Penalty

- (1) If a penalty other than a delinquency, late payment, failure to deposit (FTD), or failure to pay (e.g., negligence or fraud) is shown on a return, and the notation “3465 Prepared” does not appear on the return, then computation of penalty must be done by Cincinnati Campus Exam/AUR Centralized Excise Operation. Route as follows:
1. Photocopy return.
 2. Prepare Form 3465, Adjustment Request, to request an assessment of the penalty. Notate in remarks, “Photocopy - Do Not Process.”
 3. Enter CCC R on the return and error register if fraud penalty is assessed.
 4. Enter CCC X on the return and on the register to freeze the module from refunding or offsetting.

5. Indicate on Form 3465 the portion of the remittance that is available for application to the penalty assessment if the return remittance includes an amount applicable to all or part of the penalty.
6. Note on the return "3465 Prepared."
7. Prepare Form 3465 with remarks.
8. Route Form 3465 with photocopy of the return to Cincinnati Campus Exam/AUR Centralized Excise Operation area at:
Internal Revenue Service
Stop 5701G
7940 Kentucky Dr
Florence, KY 41042

3.12.23.2.19
(01-01-2016)

**Suppression of
Erroneous Balance Due
and Return Delinquency
Notices -
Reject/Suspense
Correction**

- (1) Any returns received within the specified accounting period which can't be processed by the Program Completion Date (PCD) as established in IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates, a TC 599 Closing Code (cc) 18 must be input (see IRM 3.30.123.2.4, Acceptable Inventory and Aged Criteria for Submission Processing Databases). This includes block deletes, nullified unpostable and rejects suspense/correction. Input of TC 599 - 18 does not need to be completed until 3 weeks before delinquency checks. However, checks can begin as soon as three weeks after the return's PCD.

Note: Paper registers must have the fact of filing (TC 599) input manually to prevent erroneous notices. Automatic generation if a TC 599 is done only by the Error Resolutions System (ERS).

- (2) Whenever a return or payment must be withdrawn from the workflow, immediate consideration must be given to the possibility that erroneous balance due or return delinquency notices may be issued. This includes block deletes, nullified unpostable, and rejects suspense/correction.
- (3) If notices would be sent erroneously, IDRS action must be input to the correct account by the first person identifying any of the following conditions:
 - a. If the return is more than ten weeks past the due date, input CC FRM49 with TC 599, cc 18.
 - b. Any subsequent payment transaction (Doc. Code 17, 18, 19) requires input of CC STAUP for six cycles.
 - c. Annotate the document with "TC 599 cc 18" or "STAUP 6" in the upper margin.

Note: If the document has already been annotated, no further action is required.

- (4) A TC 599 is not necessary when:
 - a. An Error Resolutions System (ERS) action Code is entered. A fact of filing (TC 599) is automatically generated on IDRS to prevent delinquency notice issuance; therefore, a TC 599 is not necessary.
 - b. Returns processed through the ISRP/RPS. The payments have already posted as a TC 610 and this satisfies the BMF delinquency check.

Exception: If the ISRP/RPS return is unprocessable because it has been mis-blocked and processed under the wrong MFT, Master File Transaction Code, input TC 599 cc 17, for the correct MFT.

- c. Returns processed through a Collection Function will show a TC 59X in the middle of the left margin.

3.12.23.2.20
(01-01-2016)
**Internal Revenue Code
(IRC) 6020(b) Returns**

- (1) The Internal Revenue Service has the authority under IRC 6020(b) to prepare a substitute for return from personal knowledge or from other information for any person who does not file a return or files a false or fraudulent return. A Form 5604, Section 6020(b) Action Sheet, may be attached to a IRC 6020(b) return.
- (2) A substitute for return generated under IRC 6020(b) must have taxpayer identifying information (including taxpayer's name, address, and identifying number), must have sufficient data to compute the taxpayer's liability, and must be signed by the Secretary of the Treasury or their delegate. A IRC 6020(b) return is not necessarily contained in a single document, but may consist of several documents that together satisfy the three requirements.
- (3) If the IRS does not have sufficient data to compute the taxpayer's tax liability, the IRS may instead prepare a "dummy return." A "dummy return" has taxpayer identifying information only and is used to open an account for the taxpayer on the Master File. A dummy return does not constitute a valid IRC 6020(b) return unless it is accompanied by other documents that satisfy the three requirements above.
- (4) You can identify IRC 6020(b) returns by the presence of the notation "Return prepared under IRC 6020(b)." This notation is usually on or near the signature line. The return must be signed by the preparer (a revenue officer/agent or a Campus Collection/Examination manager) or must be attached to another document that is signed by the preparer.

Note: If the return is not signed or is completely unprocessable, route the return to your Planning and Analysis analyst who will forward it to the National Office Compliance (Field) analyst.

- (5) Process the return:
 - a. Based on the information shown so that the return will settle on the figures submitted by the preparer. CCC 4 must be present on all IRC 6020(b) returns. CCC C, R, or Z must not be used with CCC 4.
 - b. If the preparer requests that no penalty be assessed, edit CCC D, and enter in the appropriate field.
 - c. **DO NOT** correspond with the taxpayer for any unprocessable condition.
 - d. **DO NOT** send a TPNC. If a TPNC would be necessary, reject the return with AC 3 and attach Form 4227, Intra-SC Reject or Routing Slip, with an explanation.

3.12.23.2.21
(02-20-2025)
**Statute Control
Documents**

- (1) Any return that has a due date or received date (whichever is later, disregarding extensions of time to file) as much as two years and nine months before the current processing date is a potential statute control document.
- (2) All statute control documents must be cleared by the Statute Control Unit.
- (3) If any of the conditions listed below are present, **do not** route to Statute Control for clearance. Instead, edit CCC "W" and continue processing:

- Dummy returns prepared by Centralized Specialty Tax Operation (CSTO).
- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, Secured by TE/GE, Secured by TE/GE EP Exam.
- Returns with "TC 59X" or "ICS" notated on the face of the return.
- Returns that are substitute for returns (SFR) prepared by Examination (SFR) in top margin of the return.
- Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.
- Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

(4) See IRM 25.6.1, Statutes of Limitations Processes and Procedures, for further information.

3.12.23.2.22
(01-09-2020)

◆ **Customer Account
Data Engine (CADE) 2** ◆

(1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal to implement a single, modernized programming solution which gives daily processing of taxpayer accounts.

(2) The CADE 2 solution is comprised of several components, to modernize the IRS to a daily processing environment with several Transition States.

(3) The Business Master File (BMF) campus cycles are:

- a. Campus Cycle: Thursday - Wednesday
- b. Master File Processing: Friday - Thursday
- c. Notice Review: Saturday - Monday (8+ days)
- d. Unpostables: New available Tuesday; Closing Tuesday

(4) BMF transaction posting time frames are:

- a. Transactions will be viewable using Corporate Files Online (CFOL) command codes on Saturday following the weekly Master Files processing run on Thursday.
- b. Transactions will be viewable as posted transactions using Integrated Data Retrieval System (IDRS) command codes on Monday, following the weekly Master File processing run on Thursday.

Note: Implementation of CADE 2 accelerated weekly IDRS analysis. Previously, transactions such as this would have been pending on IDRS and not shown in the CFOL command code displays.

(5) Transaction posting dates show a format of YYYYCCDD. YYYY is the year. CC is the posting cycle. Individual Master File (IMF) transactions values for DD are:

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

- 05 = Thursday

Note: BMF cycle posting dates on BMFOL will continue to show YYYYCC. YYYY is the year. CC is the posting cycle. BMF posting cycles in TXMOD will show a format of YYYYCCDD. The DD value is 08.

3.12.23.2.23
(01-01-2026)

◆ **Working Trail** ◆

- (1) It is important to leave a legible “Working Trail” (or “Action Trail”) using blue ink for those who may work with the return later.
- (2) Write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC). See IRM 3.12.23.2.11, Taxpayer Notice Codes (TPNC), for more information.
- (3) If corresponding with a non-suspense letter, “X” and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money amounts when there are **no intervening entries** between the arrow and the line to which the money is to be entered.
- (4) Leave a working trail on the return when changes are made to the following items:
 - Employer Identification Number (EIN) or Social Security Number (SSN)
 - Tax Period
 - Received Date
 - Computer Condition Code (CCC)
 - Correspondence Received Date (CRD)

Reminder: Circle out incorrect Employer Identification Numbers (EINs), Social Security Numbers (SSNs), Tax Periods, Received Dates, and Computer Condition Codes.

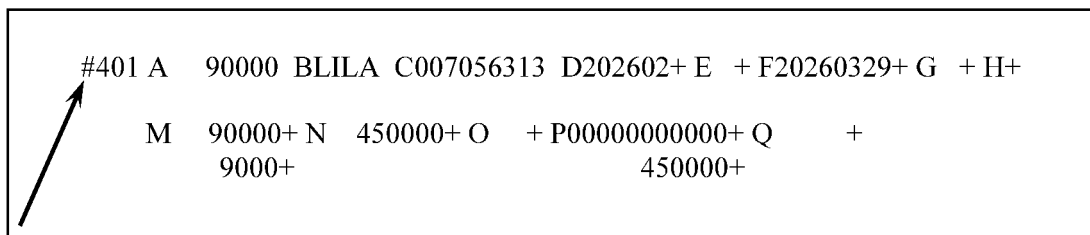
- (5) When working reject re-inputs, circle out any previous Action Codes shown on the front of the return, if no longer applicable.
- (6) When working rejects, write “Voided” with the date above the DLN, when voiding a return.

3.12.23.3
(01-01-2021)

**Integrated Submission
and Remittance
Processing (ISRP) Error**

- (1) This is an error that has been shown by the ISRP edit run.
- (2) The ISRP Error Indicator is printed to the left of the section number. This error will appear on the error register as follows (see Figure 3.12.23-1, Display of a DIS Error section print)

ISRP Error Indicator:	Description:
"#1" - Split screen transmission.	Key Verifier attempted to change 4 or more digits of TIN, or the Original Entry (OE) operator entered a required section as "missing."
"#2" - Invalid section ending point.	Invalid section ending point.
"#3" - Invalid field length.	Invalid field length.
"#4" - Questionable section.	The ISRP operator input the same section more than once. The computer program will drop all duplicate sections and display the first one encountered on the error register.



```

#401 A  90000 BLILA C007056313 D202602+ E  + F20260329+ G  + H+
      M  90000+ N  450000+ O  + P000000000000+ Q      +
      9000+                               450000+

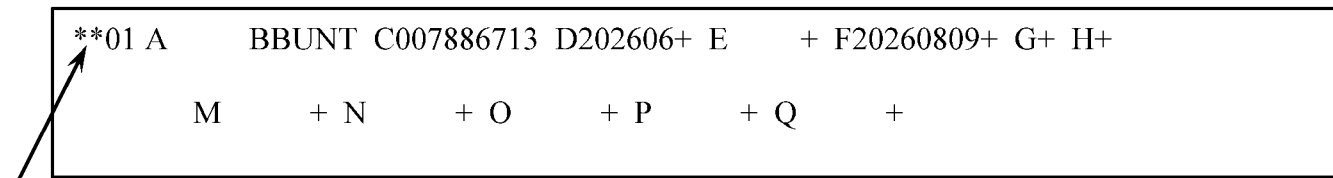
```

Figure 3.12.23-1

- (3) All fields of a section must be examined when this condition exists. If section 01 of a return is error coded, examine the tax-based data section for errors to ensure the return data is for the taxpayer name in section 01.
- (4) Even though one or more sections of a record are error coded, the validity and consistency checks necessary for the record are made for all sections. Be sure to:
 - a. Line out each incorrect field.
 - b. Enter the correct data. Use AC 6.
 - c. Enter AC 7 if the record is correct as it appears on the Error Register.

3.12.23.4
(01-01-2021)
Terminus Error

- (1) A terminus error results when:
 - A non-numeric character appears in a numeric field, or
 - The format of the section is incorrect. See Figure 3.12.23-2, Display of Terminus Error section print.



```

**01 A  BBUNT C007886713 D202606+ E      + F20260809+ G+ H+
      M      + N      + O      + P      + Q      +

```

Figure 3.12.23-2

- (2) A terminus error is present and is shown as two asterisks printed to the left of the selection number.

- (3) Correct a terminus error as follows:
 - a. Assure that any fields containing data are correct. Correct or reject as applicable.
 - b. Enter data in any blank fields that should have data.

3.12.23.5
(01-01-2021)

Field Validity Error

- (1) An invalid field is shown by an asterisk (*) before the field. See Figure 3.12.23-3, Display of Field Error section display.

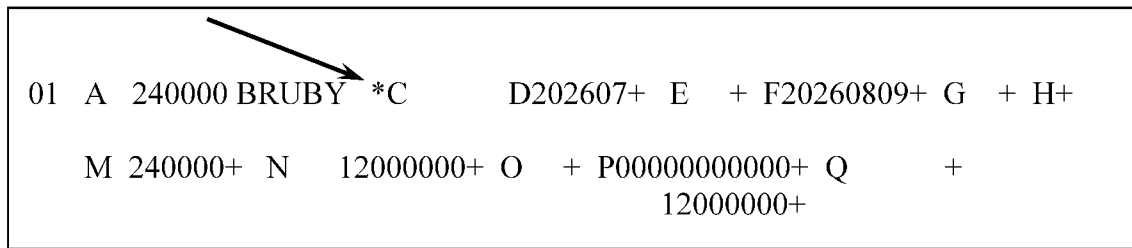


Figure 3.12.23-3

- (2) All fields will be printed on the Error Register, but if a math error is not present, there will be no underprint.
- (3) Some fields must have data, and if they are blank, they are invalid. To correct:
 - a. Compare the return with the Error Register.
 - b. Line out the incorrect field.
 - c. Enter the correct data directly above the lined out data.
 - d. Enter AC 6.
- (4) There are some fields which have asterisks "on the raw only" for a cursory review. These may be cleared with AC 7 if there are no other errors present.

3.12.23.5.1
(01-01-2016)

Field 01-A Remittance Received

- (1) The field can't be changed in error resolution.
- (2) If the amount is incorrect:
 - Treat the return and error register as unprocessable,
 - Reject with AC 3,
 - Prepare Form 4227, Intra-SC Reject or Routing Slip, to explain the error.
- (3) The Rejects Function will prepare Form 3893, Re-Entry Document Control, after corrective action has been taken.

3.12.23.5.1.1
(11-15-2019)

Field 01-A Remittance With No Liability

- (1) A non G-coded remittance return with no tax liability will not post to the Master File (e.g., Unpostable Code 331).

If:	Then:
There is a math error	Resolve it by using AC 1 to send the appropriate TPNC.
There is no math error	Transfer the payment to the return per IRM 3.12.38.5.7, Credit Transfers, or IRM 21.5.8, Account Resolution - Credit Transfers, for credit transfer procedures.
The RPS indicator is 2 and there is no remittance with the return	Use AC 3 and send it to be reinput as non-remit.
A remittance amount is shown on a nontaxable return	An asterisk will appear before this field.
An examination reveals that it is taxable	Enter the missing amounts above the applicable fields; enter the amounts on the applicable line of the return if they are not already shown; and enter AC 6.
You are unable to determine the tax liability of the return	Treat the return as unprocessable. Reject the return with AC 3. Rejects will research to determine the liability.

3.12.23.5.1.2
(01-01-2019)

**Field 01-A Excess
Remittance Returns**

- (1) The Rejects Unit will determine the proper application of an excess remittance through research, correspondence, or other existing procedures.
 - (2) When Rejects determines that the remittance should be applied to a different tax class or module, they will transfer the credit(s) per IRM 3.12.38.5.7, Credit Transfers, or IRM 21.5.8, Account Resolution - Credit Transfer. Remember to freeze the tax module from refunding or offsetting by generating a TC 570.
 - (3) To prevent the issuance of erroneous notices, follow normal procedures when a math error is also present, or when the indicated credit transfer will place the module in debit status.
- Note:** Paper register must have the TC 599 or STAUP input manually to prevent erroneous notices. Automatic generation is done only by the Error Resolutions Systems (ERS).
- (4) See IRM 3.12.38 Exhibit 3.12.38-23, Suppressing Erroneous Notices, if more information is required.

3.12.23.5.2
(01-01-2016)

Field 01-B Name Control

- (1) This field must have 1 to 4 characters.
- (2) If there are fewer than 4 characters every position must be accounted for by editing the number of blanks and encircling it.

3.12.23.5.2.1
(01-01-2021)

**Field 01-B Correction
Procedures**

- (1) A name control is invalid if:
 - a. The 1st position is other than a letter or number.
 - b. The 2nd, 3rd and 4th positions have characters other than letters, numbers, ampersands (&), hyphens (-), or blanks.
 - c. Any character follows a blank.

- (2) Correct by lining through the entry in Field 01-B. Enter the correct name control above it. If the name control has fewer than 4 characters enter and circle the number of positions remaining.
- (3) When the transcribed name control does not match the name control for the transcribed EIN on the Entity Index File (EIF), there will be an underprint to Field 01-B. See IRM 3.12.23.5.9(1), Entity Underprint Code (EUC), for Field 01-O (Form 11-C) and Field 01-K (Form 730).
- (4) The name control underprint will be removed when:
 - a. The name control underprint and the entry in Field 01-B agree.
 - b. The entity underprint field has a "1."
- (5) When the name control on the return does not match the name control on the EIF, one of the following has occurred:
 - a. The EIN was entered wrong, either by the taxpayer or the IRS.
 - b. The name control was edited or transcribed incorrectly.
 - c. The name control on the EIF is incorrect.
 - d. The taxpayer altered the order of the name on the return. Thus, the name control no longer agrees with the BMF.
 - e. The taxpayer's name changed.
 - f. The taxpayer's identity has changed. For example, a change from a partnership to a corporation.
- (6) Compare the entries in Fields 01-B and 01-C to the name control and EIN on the return.

If:	Then:
EIN on the return and the EIN in Field 01-C do not agree	Correct Field 01-C to agree with the return.
The correct name control is in Field 01-B	Enter a "1" in the entity underprint code field.
Name control in Field 01-B is not correct according to the information on the return	Change Field 01-B.
The correction does not agree with the name control underprint	Enter a "1" in the entity underprint code field.
The money has posted to the wrong module (e.g., incorrect tax period, EIN, etc.)	Send request to the Rejects function to transfer the money. See IRM 3.12.38.5.7, Credit Transfers, for more information.
EIN on the return agrees with the EIN in Field 01-C	Determine why the name control underprint is present.
Name control edited on the return agrees with the name control in Field 01-B	<ol style="list-style-type: none"> a. Compare the name control underprint with Field 01-B and the name on the return. b. If the underprint is the correct name control and it was edited wrong on the document, change Field 01-B to agree with the underprint.

- (7) If it is not an obvious error, request research using IDRS Command Codes:

- a. NAMEE, NAMEB, NAMES, and NAMEI for the name on the return.
- b. ENMOD or ENMODA for the EIN on the return.
- c. INOLE to research the entity module (name control, filing requirement(s), employment code(s) and addresses).
- d. BMFOL for the EIN on the return and/or EIN found on CC NAMEE, request the entity module from the BMF.

If:	And:	Then:
Taxpayer used a Social Security Number (SSN) and you are re-searching for a name control,	You find a cross reference EIN on CC INOLE	Change the SSN to the EIN.

(8) Determine the correct EIN and name control from the research, and:

If:	Then:
Another EIN is found for the entity on the return	Change Field 01-C to the correct EIN and follow the procedures in (6) above.
EIN on the return is correct and the taxpayer rearranged the name(s) on the return	Change Field 01-B to agree with the name control on the EIF.
EIN on the return is correct but the name control on the EIF does not meet name control guidelines	<ol style="list-style-type: none"> 1. Reject with AC 3. 2. Attach Form 4227. 3. Forward the case along with any research to Entity Control
EIN on the return and in Field 01-C agree, but the name control does not agree with the name on the EIF	<ol style="list-style-type: none"> 1. Reject with AC 3. 2. Attach Form 4227. 3. Forward the case along with any research to Entity Control. See Figure 3.12.23-4.

3	01 A	BYELL	C007861382	D202602+ E	+ F20260322+ G + H
		YALL			
	M	209000+ N	10450000+ O	+ P000000000000+ Q	+ 10450000+

Figure 3.12.23-4

- (9) If the EIN is changed from the one the taxpayer used by more than 3 digits, issue Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. Continue processing the return.

Note: Obvious transposed or missing digits can be excluded as criteria for sending the Letter 3875C.

3.12.23.5.3
(01-01-2017)

**Field 01-C Employer
Identification Number
(EIN)**

- (1) This field has nine positions. It is invalid if:
- It is not nine numeric characters,
 - It is all nines or all zeros, or
 - The first two digits are 00, 07, 08, 09, 10, 12, 17, 18, 19, 20, 26, 27, 28, 29, 30, 32, 40, 49, 50, 60, 69, 70, 78, 79, 80, 89, or 90.
- (2) If the EIN is invalid, take the following action:
- a. Compare with the EIN on the return, and correct the Error Register with AC 6, if the number has been incorrectly transcribed.
 - b. Search the return and any attachments for a valid EIN if transcribed correctly. If one is found, enter the number on the return, and correct the Error Register with AC 6.
 - c. If no valid EIN is found, reject with AC 3 and route to Entity Control using Form 4227.
- (3) If the EIN is changed from the one the taxpayer used by more than 3 digits, issue Letter 3875C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Obvious transposed or missing digits can be excluded as criteria for sending the Letter 3875C.

- (4) Reject Correction:

If:	Then:
Entity Control has found the correct EIN,	Enter it in Field 01-C.
Entity Control has assigned an EIN,	<ul style="list-style-type: none"> • Enter it in Field 01-C, enter the entity assignment date, in the CRD Field. • The date is found in the left hand margin with an edited "E" or "A."

3.12.23.5.4
(01-01-2016)

Field 01 - Tax Period

- (1) The fields for Tax Period are:

Form Type:	Field:
Form 11-C	01-E
Form 730	01-D

- (2) Tax period information is under each individual return section.
- a. For Form 11-C, see IRM 3.12.23.9.3.2, Form 11-C Section 01 Field E - Tax Period.
 - b. For Form 730, see IRM 3.12.23.8.2.1, Form 730 Corrections Section 01 Field D - Tax Period.

3.12.23.5.5
(01-01-2025)
**Field 01 - Computer
Condition Codes**

- (1) The fields for CCC are:

Form Type:	Field:
Form 11-C	01-F
Form 730	01-E

- (2) Computer Condition Codes (CCC) are edited to the right of the name and address area of the document being examined.
- (3) Below are the definitions of each CCC used on excise tax returns. For the invalid conditions.
- a. **“D” - Reasonable Cause for Failure To Pay timely.** (All Excise forms). CCC D is no longer a requirement of Code and Edit if a taxpayer requests a waiver for Failing to Pay Timely when the return is submitted. The Code and Edit examiner should send Letter 1382C, Penalty Removal Request Incomplete, which will inform the taxpayer of the proper procedure to follow to request abatement, when a penalty is assessed. For IRC 6020(b) returns, continue to edit the Computer Condition Code, if the revenue officer designates that the filed return should not be liable for the assessment of a penalty for Failure To Pay timely. In cases of disaster, the examiners will be provided with coding procedures.
 - b. **“F” - Final Return (Form 11-C and Form 730).** Enter the code on return and the error register if the taxpayer gives positive indication that this is the final return from the taxpayer, (e.g., “Final”, “Out of Business”, “No Longer Liable,” etc.). **Do not finalize if the taxpayer says, “not wagering at this time.”**
 - c. **“G” - Amended Return** (All Excise forms). Enter the code on a return (either a photocopy or an original) which clearly indicates “Amended,” “Superseding,” “Tentative,” “Supplemental,” “Duplicate,” or any other statement that the return is not the first one filed for the same tax period. If the return has both a TC 59X (notated on the return by the Collection function), and no indication of a potential duplicate condition (e.g., “Duplicate,” etc.) process the return as an original.

Note: Conditions or restrictions have been placed on the use of the CCC G. One, the return must be perfected for Name Control, EIN, Tax Period, and Received Date, and two the CCC G code may not be used with any other CCCs except 3, U or W.
 - d. **“O” - Module Freeze** (All Excise forms). Enter to indicate that a pre-settlement manual refund was made. If a completed Form 3753, Manual Refund Posting Voucher, Form 5792, Request for IDRS Generated Refund (IGR), or Form 12857, Refund Transfer Posting Voucher, is attached to the return, verify that the Name Control, EIN, and Tax Period on the return is the same as the data on the form. Research to determine if TC 840 (Manual Refund Transaction) has posted. If the TC 840 has posted, enter CCC O and continue processing. If the TC 840 has not posted, enter AC 344 in the left margin of the return to issue a manual refund.
 - e. **“R” - Reasonable Cause for Failure To File timely** (All Excise forms). CCC R is no longer a requirement of Code and Edit examiners, if the taxpayer requests abatement for Failure To File timely when the return is

submitted. The Code and Edit examiner should have sent Letter 1382C, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed. In the cases of disaster, the examiners will be provided with coding procedures.

- f. **“U” - Unprocessable Return** (All Excise forms). If present, reject the return with AC 3. Prepare a Form 4227, to reject within the Campus, to correspond with the taxpayer. See IRM 3.12.23.2.15, Unprocessable Returns, for further details.
- g. **“W” - Return Cleared by Statute** (All Excise forms). Enter if the return is stamped “Cleared by Statute.” This code will prevent the validity check on returns which are filed two years and nine months after the due date if it has been previously cleared by Statute Control. Also, enter the code on a statute return that bears a TC 59X indicating that the return was secured or prepared because of a Delinquency Investigation, whether or not cleared by Statute Control.

Note: Enter CCC W only when the above conditions apply and the return processing date is two years and nine months after the return due date or received date, whichever is later, and the “Cleared by Statute” stamp is less than 90 days old. If more than 90 days return to the Statute function.

- h. **“X” - Refund Freeze Code** (All Excise forms). Enter on the return and the register when the Rejects examiner determines that an excess remittance should be applied to a different tax, class or module, or when there is no reply to correspondence and a refund is due. This CCC will freeze the tax module from refunding or offsetting by generating a TC 570.
- i. **“1” - Wagers Authorized by the laws of the State in which accepted.** This designates that a lower amount of tax is due with Form 11-C. Use on Form 11-C when the tax is \$50.00 per year.
- j. **“3” - Correspondence Received Date.** Enter when the taxpayer does not respond to correspondence, or when the correspondence is undeliverable. Suppresses credit interest from generating at the Master File level.
- k. **“4” - Return Prepared under IRC 6020(b)** (All Excise forms). If Collection employee prepares a return under IRC 6020(b) after the taxpayer does not file a return. It is signed by the revenue officer on or near the signature line mentioning IRC 6020(b). Always enter this code on these returns.

Note: Do not correspond with taxpayer. CCC 4 can’t be used with CCC R. IRM 3.12.23.2.20, IRC 6020(b) Returns for further information.

- l. **“7” - Reasonable Cause Statement Denied** (All Excise forms) -This Computer Condition Code is not used by Code and Edit. Code and Edit examiners are no longer responsible to make penalty or interest determinations on taxpayer requests, except for returns indicating a disaster. In cases of a disaster, the examiners will be provided with coding procedures.

3.12.23.5.5.1
(11-15-2019)

(1) The following chart shows the invalid conditions for these Computer Condition Codes on excise tax returns:

**Computer Condition
Code (CCC) Chart**

Computer Condition Code	Invalid Condition for Form 730	Invalid Condition for Form 11-C
D	No longer a requirement for Code and Edit when the taxpayer requests abatement of Failure to Pay Timely penalty when the return is submitted. Instead, send a Letter 1382-C letter (if Code and Edit has not done so) to inform the taxpayer of the proper procedure to follow to request the abatement, if, and when a penalty is assessed. Examiners will be provided with proper procedures, when such a penalty is due to a declared disaster.	No longer a requirement for Code and Edit when the taxpayer requests abatement of Failure to Pay Timely penalty when the return is submitted. Instead, send a Letter 1382-C letter (if Code and Edit has not done so) to inform the taxpayer of the proper procedure to follow to request the abatement, when a penalty is assessed. Examiners will be provided with proper procedures, when such a penalty is due to a declared disaster.
F	No validity checks	No validity checks
G	<ol style="list-style-type: none"> 1. Date is not present. 2. Extraneous fields present. 3. CCCs other than 3, W or U are present. 	<ol style="list-style-type: none"> 1. Date is not present. 2. Extraneous fields present. 3. CCCs other than 3, W or U are present.
O	No validity checks	No validity checks
U	Present on correction processing	Present on correction processing
W	<ol style="list-style-type: none"> 1. Must be present if processing date is more than 2 years and 9 months after the Return Due Date on "G" coded returns. 2. On all other returns, if it is more than 2 years and 9 months after the later of the Return Due Date or Received Date, or the processing date must be equal to or greater than 2 years after Return Due Date. 	<ol style="list-style-type: none"> 1. Must be present if processing date is more than 2 years and 9 months after the Return Due Date on "G" coded returns. 2. On all other returns, if it is more than 2 years and 9 months after the later of the Return Due Date or Received Date, or the processing date must be equal to or greater than 2 years after Return Due Date.
X	No validity checks	No validity checks
1	N/A	Tax period is before 8307
3	<ol style="list-style-type: none"> 1. CRD is before received date. 2. CRD is later than processing date. 	<ol style="list-style-type: none"> 1. CRD is before received date. 2. CRD is later than processing date.

3.12.23.5.6
(01-01-2016)

Field 01 - Received Date

- (1) The fields for Received Date are:

Form Type	Field
Form 11-C	01-G
Form 730	01-F

- (2) The Received Date Field is invalid if:

- a. The format is not in YYYYMMDD and the month is other than 01 through 12.
- b. The day is other than 01 through 31 for the months 01, 03, 05, 07, 08, 10, or 12; 01-30 for the months 04, 06, 09, or 11; 01-28 for the month 02; or 01-29 for month 02 during leap year.
- c. It is later than the processing date.
- d. An alpha, special character, or blank is present in the field.
- e. It is blank with a CCC G, R, or D.
- f. The Penalty and Interest CCC is 1; and the Received Date is blank or
- g. It is blank and the processing date is greater than the year-month of the tax period by more than 6 months. This condition is valid on the correction run (except on Form 730).
- h. Not in valid YYYYMMDD format.
- i. It is not present on Form 11-C and Form 730.

#

- (3) If the Received Date Field is invalid, refer to the return and attachments to determine the correct Received Date. Determine the Received Date in the order below:

- Earliest IRS stamped received date.
- Earliest legible postmark (e.g., U.S. Post Office, Foreign Postmark, or Private Delivery Service).
- Service Center Automated Mail Processing System (SCAMPS) digital date.
- Revenue officer's or other IRS official's signature date.
- Signature date, if within the current year (unless other information indicates signature date is invalid).
- DLN (Document Locator Number) Julian Date minus 10 days.
- Current Date minus 10 days.

Note: On early filed Form 11-C only: if the received date on Form 11-C is before the beginning of tax period, use the return due date as the received date.

3.12.23.5.6.1
(01-01-2021)

Postmarks

- (1) Postmarks are used to determine the timeliness of filing IRS returns. The following guidelines and IRM figures are used to determine if postmarks have been affixed by a U.S. Postal facility, Foreign Postal facility or have been privately metered. ONLY LEGIBLE official postmark dates or Postage Validation Imprinter (PVI) Labels are accepted as proof of filing timely.

- (2) Valid Samples of PVI Labels are:

- a. Affixed to letters that are first and third class, certified and registered.
- b. Used on small parcels, rolls and ordinary parcels.
- c. Affixed to flats mailed at single piece rate; both priority and third class.

- (3) Metered Postmarks
 - a. Arrows indicate easily shown official markings.
 - b. No official markings.
- (4) Using AC 6, line out the Received Date on the register and enter the correct date above the lined-out date. See Figure 3.12.23-5.

If:	Then:
The received date on Form 11-C is earlier than the due date of the return	Use the due date of the return as the IRS received date.
The received date on Form 730 is before the tax period ending	See IRM 3.12.23.8.2.1, Form 730 Corrections Section 01 Field D - Tax Period, for determining the correct tax period.

6 01 A 126400 BWHIT C006423151 D202604+ E + *F20260329+ G + H **20260401**
M 126400+ N 632000+ O + P000000000000+ Q +

Figure 3.12.23-5

- (5) If the received date precedes the due date of the return (except Form 730) use the due date of the return as the IRS received date. For more correction instructions, see the instructions for the field under each form.

3.12.23.5.6.2
(01-01-2017)

Return Due Date Charts

- (1) The following charts show the due dates for Form 730 and Form 11-C.

Form 730 Return Due Dates

Wagers Received	Return Due Date Note: Chart does not take into account the due date falling on a Saturday, Sunday, or legal holiday.		#
January	February 28		#
February	March 31		#
March	April 30		#
April	May 31		#
May	June 30		#
June	July 31		#
July	August 31		#
August	September 30		#
September	October 31		#
October	November 30		#
November	December 31		#
December	January 31		#

Form 11-C Return Due Dates

Type of Return	Return Due Date Note: Chart does not consider the due date falling on a Saturday, Sunday, or legal holiday.		#
Annual Return	July 1		#
First Return and application	Before receiving wagers. See IRM 3.12.23.9.1, Due Dates and Types of Form 11-C Returns.		#
Supplemental Returns	30 days after change. See IRM 3.12.23.9.1, Due Dates and Types of Form 11-C Returns.		#

3.12.23.5.7
(01-01-2016)

Field 01 - Penalty and Interest Code (P/I Code)

- (1) The fields for P/I Codes are:

Form Type	Field
Form 11-C	01-H
Form 730	01-G

- (2) This field is invalid if it is:

- Other than blank or "1."
- "1" and the received date is not present.

#

- (3) To correct, refer to the received date and tax period on the return and the chart

#

#

If:	Then:
The taxpayer has not computed penalty or interest,	Blank the Field 01
The taxpayer has computed penalty and interest	<ol style="list-style-type: none"> Enter a "1" in Field 01. This will cause the computer to compute penalty and interest. Enter the received date in Field 01-F for Form 730 and Field 01-G for Form 11-C if it is not present.

#

#

#

#

3.12.23.5.8
(01-01-2016)

Correspondence Received Date (CRD)

- (1) The CRD Field is found in the following fields depending on the return. Code and Edit is no longer required to edit the CRD.

Form	CRD Field
11-C	01-N
730	01-J

- (2) The Correspondence Received Date (CRD) is invalid if:

- It is not numeric.
- Not in valid YYYYMMDD format.
- It is a 9.
- This date and a CCC 3 are both present.
- It is later than the processing date.
- It is not later than the received date.

3.12.23.5.9
(01-01-2016)

Entity Underprint Code

- (1) The field is called the Entity Underprint Code (EUC) field. It will be in section 01 immediately before the TPNC, Taxpayer Notice Code, Field on the error register.

Form Type	Field	IRM Reference
Form 11-C	Field 01-O	Reference: IRM 3.12.23.9.3.10, Form 11-C Section 01 Field N-O.
Form 730	Field 01-K	Reference: IRM 3.12.23.8.2.4, Form 730 Corrections Section 01 Field G-H-I-J-K.

- (2) In order to clear a record to good tape:

If:	Then:
There is no name control underprint,	Leave the field blank.
You are accepting the name control as transcribed,	Enter a "1."

- (3) In all cases where there is an underprint of name control, the record will not go to good tape until the applicable code is in the EUC field, or the name control has been corrected to match the underprint.

3.12.23.6
(01-01-2016)

Address Section 02 - All Forms

- (1) This section has address information. Section 02 on Form 730 and Form 11-C will be present when a change of address has been entered.
- (2) Fields A through F are variable length, and it is not necessary to account for every position allotted.
- (3) This section should not be present on returns with CCC G.
- (4) ACs 4, 5, and 6 are valid.
- (5) This section should be present if a return has a street, P.O. Box Number, city, state, or ZIP code change.

If:	Then:
A foreign address is present	Check IDRS CC INOLE to see if address is the same.
The foreign address is the same	Take no action.
The foreign address is different	Update address on ENMOD.
CCC G is present, and Section 02 has information	Enter AC 4 to delete Section 02.

3.12.23.6.1
(01-01-2016)

Field 02-A - "In-Care-Of" Name Line

- (1) **Description** - Field 02-A is in the Entity Section of both Form 730 and Form 11-C.

- (2) **Valid Condition** - Field 02-A has 35 positions, and the valid characters are alpha, numeric, ampersand, dash or slash.

Note: The first position **must** be alpha or numeric

- (3) **Invalid Condition** - Field 02-A is invalid if:

- The first position is % (percent) and the second position is not blank, or
- The first position is blank, or
- The first position is not alpha or numeric, or
- There are two consecutive blanks between significant characters

- (4) **Correction Procedures:**

- Correct coding and transcription errors.

If:	Then:
A blank is in the first position	<ol style="list-style-type: none"> 1. Line through field. 2. Enter the in-care-of name beginning with an alpha or numeric in Field 02-A.
First position is not alpha or numeric	<ol style="list-style-type: none"> 1. Line through field. 2. Verify in-care-of name on the return. 3. Enter the in-care-of name beginning with an alpha or numeric in Field 02-A.
Two consecutive blanks present between significant characters	<ol style="list-style-type: none"> 1. Line through field. 2. Enter the in-care-of name beginning with an alpha or numeric in Field 02-A.

3.12.23.6.2
(01-01-2018)

**Field 02-B - Foreign
Address - General
Information**

- (1) The determination of a foreign address is based only on the address of the entity. A foreign (international) address is any address that is not in one of the 50 states or the District of Columbia.

U.S. Possession	Abbreviation	U.S. Possession	Abbreviation
American Samoa	AS	N. Mariana Islands	MP
Federated States of Micronesia	FM	Palau	PW
Guam	GU	Puerto Rico	PR
Marshall Islands	MH	U.S. Virgin Islands	VI

- (2) An Army Post Office (APO), Diplomatic Post Office (DPO), or Fleet Post Office (FPO) is not a foreign address. The Postal Service established new address requirements for APO/DPO/FPO addresses. If an address appears in the old APO/DPO/FPO format, such as "APO New York, NY 091XX", convert to the new State code based on the ZIP Code as follows: "APO AE 091XX".

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

3.12.23.6.2.1
(01-01-2018)

Foreign Addresses

- (1) A foreign address will have:
 - Street Address or P.O. Box
 - City or town name
 - Other principal subdivision (e.g., province, state, county, etc.)
 - Postal code, if present
 - Foreign country
- (2) Returns with addresses in the U.S. Possessions are considered to be a foreign return for processing purposes and are entered in the same way as domestic addresses.
 - a. A two-character alpha code must be entered in Field 02-B for the possession name.

U.S. Possession	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP Code must be present.

3.12.23.6.2.2
(01-01-2019)

Field 02-B - Foreign Address

- (1) **Description** - Field 02-B is in the Entity Section of the return.
 - a. This field will have an entry when a foreign address is present on the return.
 - b. Field 02-B should not be present on a return with CCC "G."
- (2) **Valid Condition** - Valid characters are alpha, numeric and special characters.
- (3) **Invalid Condition** - Field 02-B will error with an asterisk when any of these conditions are present:
 - The first position is blank.
 - Any character follows two consecutive blanks.
 - There are more than 35 characters present in the field.

Note: ISRP will input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.

- (4) **Correction Procedures:** Correct all coding and transcription errors.

If:	Then:
Field 02-B is present	Ensure Field 02-B has a foreign country code.
A foreign address is not present on the return	Continue processing the return.

- (5) If Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached to the return, compare the name and address information on the Form 8822 or Form 8822-B to the return.

If:	Then:
The information is the same	No action is needed if all the following applies: <ul style="list-style-type: none"> • Mailing address information is the same, • No location address is on Form 8822 or Form 8822-B, Line 7, • No entry on Form 8822-B, Lines 8 or 9.
The information is different	Route Form 8822 or Form 8822-B to Entity if any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different, • Location address is on Form 8822 or Form 8822-B, Line 7, • An entry is on form 8822-B, Lines 8 or 9.

Note: The lead tax examiner must batch Form 8822/Form 8822-B daily and hand carry to Entity Control for expedited processing.

3.12.23.6.3
(01-01-2016)
Field 02-C - Street Address

- (1) A maximum of 35 characters may be entered in this field. This field is invalid if:
- The first position is blank.
 - Any characters are other than alpha, numeric, blank, hyphen (-) or slash (/).
 - There are two consecutive blanks followed by valid characters.
- (2) **CORRECTION PROCEDURES** - Correct any coding and transcription errors.

If:	Then:
The first position is blank,	All positions must be blank.
A Major City Code is present in Field 02-B, but the street address is not present,	Verify the Major City Code in Field 02-B from the return against Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

If:	Then:
A valid Major City Code is present, and a valid street address is shown on the return,	Enter the street address in Field 02-A.
There is not a valid Major City Code shown for the city on the return,	Enter the full name of the city in Field 02-A.
A foreign address is shown on the return,	Enter appropriate foreign country code in Field 02-B. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

- (3) If Form 8822, Change of Address or Form 8822-B, Change of Address or Responsible Party - Business is attached to the return, compare the Name Control, EIN, Address, City, State and ZIP Code information on the Form 8822/Form 8822-B to the return.

If:	Then:
The information is the same,	No action is needed if all of the following applies: <ul style="list-style-type: none"> • Mailing address information is the same, • No location address is on Form 8822 or Form 8822-B, Line 7, • No entry on Form 8822-B, Lines 8 or 9.
The information is different,	Route Form 8822 or Form 8822-B to Entity if any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different, • Location address is on Form 8822 or Form 8822-B, Line 7, • An entry is on form 8822-B, Lines 8 or 9.

3.12.23.6.4
(01-01-2016)
Field 02-D - City

- (1) A maximum of 22 characters may be entered in this field. This field is invalid if:
- The first position is blank.
 - A character follows two consecutive blanks.
 - Any character other than alpha or blank is present.
 - The Major City Code does not match any of the valid codes in the Major City Code table.
 - Foreign country code is not present, incorrect or has "XX".
- (2) **CORRECTION PROCEDURES:**
- Correct coding and transcription errors.
 - Determine if a Major City Code is used in Field 02-D by referring to Document 7475, State Abbreviations, and Major City Codes (MCCs), ZIP Codes and Address Abbreviations.
- (3) Correct any transcription errors by referring to the city shown on the return.

If:	Then:
The city on the return is illegible,	Refer to the envelope and attachments to determine the correct city.
The city can't be perfected,	Delete the address section on the error register with AC 4.

- (4) This field and the state code field are invalid if a Major City Code and a state code are both present in Field C.

If:	Then:
A Major City Code and state code are present in field C,	Verify the Major City Code by referring to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.
The Major City Code is correct,	Delete the state code entered in Field 02-C.
The Major City Code is not correct,	<ol style="list-style-type: none"> 1. Line through the Major City Code. 2. Enter the full name of the city in Field B. 3. Verify that the state code entered in Field C is correct. 4. Enter AC 6 to the left of the address section.

- (5) This field and the ZIP Code field are invalid if a Major City Code is present, and the ZIP code is not valid for the city.

If:	Then:
A Major City Code is present, and the ZIP Code is not valid for the city,	Refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the correct Major City Code and ZIP Code.
The ZIP code and Major City Code were transcribed correctly, and the ZIP code is invalid for the city,	<ol style="list-style-type: none"> 1. Refer to the envelope and attachments to locate a valid ZIP code. 2. If one is found, enter in Field 02-D.
The correct ZIP code is not available on the taxpayer's return,	<ol style="list-style-type: none"> 1. Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the correct ZIP Code. 2. Enter the correct ZIP Code in Field D.

- (6) This field is invalid if the Major City Code is not valid.

If:	Then:
The Major City Code is not valid,	<ol style="list-style-type: none"> 1. Refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to verify the Major City Code. Correct any transcription errors. 2. Search for a valid MCC for the city on the return.
A Major City Code is found,	Line through the entry in Field B and enter the correct code above it.
The city on the return does not have a valid Major City Code,	<ol style="list-style-type: none"> 1. Line through the code in Field B. 2. Enter the full name of the city.
The return shows a foreign country, and the foreign country code is not present, incorrect or has "XX,"	Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

3.12.23.6.5
(01-01-2018)

Field 02-E - State

(1) This field consists of two alpha characters. This field is invalid if:

- a. It is blank and a Major City Code is not present in Field B.
- b. It has other than a valid state code.

If:	Then:
Field C is invalid,	<ol style="list-style-type: none"> 1. Refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the correct state code. 2. Correct any transcription errors. 3. Determine the correct state code and ZIP Code from Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, and enter it in Field C.
The state can't be perfected,	Delete the address section on the error register with AC 4.
The ZIP code is not valid for the state,	<ol style="list-style-type: none"> 1. Refer to the envelope and attachments to obtain a valid code. 2. If found, enter in Field D. 3. If not found, refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to secure the valid ZIP code, then enter in Field D.
A valid ZIP code can't be found on the taxpayer's return,	<ol style="list-style-type: none"> 1. Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to secure the valid state and/or ZIP code on the error register. 2. If found, enter in Field D.

- (2) The Postal Service established address requirements for APO/DPO/FPO Addresses. If the address appears (e.g., APO New York, NY 091XX) it must be converted to the applicable state code abbreviation based on the ZIP code (e.g., the previous example would be converted to APO AE 091XX). Refer to Exhibit 3.12.23-5, U.S. Possessions State Abbreviations and ZIP Codes.

3.12.23.6.6
(01-01-2016)

Field 02-F - ZIP Code

- (1) This is a 12 numeric position field which can have 5, 9, or 12 characters. This field is invalid if:
- It is not all numeric or blank,
 - There are not 5, 9 or 12 numeric characters.

If:	Then:
There is an error in Field D,	<ol style="list-style-type: none"> Refer to the return and attachments to determine the correct ZIP code. Correct any transcription errors.
The correct ZIP Code is not available on the taxpayer's return,	Research for the correct ZIP code.
The ZIP code can't be perfected,	Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for the valid ZIP code.
Only the first three digits of the ZIP code are present,	Enter "01" for the fourth and fifth digits.

3.12.23.7
(01-01-2016)
**Installment Agreement
Request Instructions**

- (1) If a request for an installment agreement is attached to any return (e.g., taxpayer(s) suggested that they be allowed to make payments on a debt), detach it and send it to the Compliance Collection Operations.
- (2) Include as a working trail on attachment:
- EIN
 - Name
 - Type of return
 - Tax period
 - Amount due
 - Amount paid
- (3) Notate on the left margin of the return the action taken.

3.12.23.8
(11-15-2019)
**Processing Form 730,
Monthly Tax Return for
Wagers**

- (1) To report time spent and volume completed use Function 270, Program 12702 for reviewing and correcting records on error registers for Form 730.
- (2) Any person engaged in the business of accepting taxable wagers is liable for the tax and must file this monthly form. This person is called a "Principal Operator." Similarly, any person required to register on Form 11-C who receives taxable wagers without having properly registered is liable for the wagering tax and must also file Form 730.

Exception: A person who is required to register on Form 11-C who receives taxable wagers for someone else, as an agent, is not liable for tax on Form 730, so long as they have properly registered. See Exhibit 3.12.23-2, Form 11-C Section 01 Field E - Tax Period.

- (3) Prior to conducting this type of activity, a Form 11-C must be filed and renewed each year a person accepts taxable wagers. See IRM 3.12.23.9, Form 11-C, for further details.
- (4) Form 730 is due on or before the last day of the month following the month in which the wagers were received. However, if it is determined that collection of the tax is in jeopardy, the immediate filing of a return and payment of the tax may be required.

Note: Principal Operators will file Form 730 whether they have taxable wagers to report, or not. Some returns will have "None" or "zero" on them when no wagers are received for that month.

- (5) Laid-off wagers are wagers given to another person in the business of accepting wagers when the number of wagers made, or the dollar amount wagered exceeds the risk the Principal Operator is willing to handle.
 - a. If a laid-off wager is accepted from another taxpayer, the amount must be reported by both the Principal Operator and the person who receives the laid-off wager.
 - b. A credit may be claimed for the tax paid or due on a wager laid off with another taxpayer who is liable for the tax on that wager. A statement fully explaining this claim for credit must be attached to the return, along with the information listed in (8) below.
 - c. A credit may also be claimed for an overpayment on a previously filed return and must be substantiated by a full explanation and the information required by the regulations.
- (6) No credit is allowed for a laid-off wager unless the following information is attached to the return.
 - a. The certificate described in IRC 44.6419-2(d).
 - b. A statement that sets forth the reason for the credit, the month in which the tax was paid, the date of the payment, and whether any previous claim covering the amount involved, or any part, has been filed.
- (7) The tax rate is .0025 for wagers authorized under the laws of the state in which accepted, (line 4a). For all other wagers, the rate is .02 (line 4b).

3.12.23.8.1
(01-01-2016)
Form 730 Error Register

- (1) The Error Register Fields as they appear on the Error Register with their alpha designations, length and whether fixed or variable are shown below. All money fields are dollars and cents.
 - a. Section 01

Alpha Designation	Field Length	Field Name	Field Type
A	11	Remittance	Variable
B	4	Name Control (Underprint generated)	Fixed
C	9	EIN	Fixed
D	6	Tax Period (YYYYMM)	Fixed
E	10	Computer Condition Codes	Variable
F	8	Received Date (YYYYMMDD)	Variable
G	1	Penalty and Interest Code	Variable
H	0	(Reserved)	(Reserved)
I	1	Centralized Authorization File (CAF) Indicator	Variable Note: Code and Edit examiners are no longer required to edit this field.
J	8	Correspondence Rec'd Date (YYYYMMDD)	Variable Note: Code and Edit examiners are no longer required to edit this field.
K	1	Entity Underprint Code	Variable
L	6	Taxpayer Notice Codes	Variable
M	11	Balance Due(Underprint generated)	Variable
N	11	Wagers Accepted	Variable
O	11	Lay-Off Wagers Accepted	Variable
P	11	Zero Filled Field (Underprint generated-Total Wagers)	Variable
Q	11	Layoff Credit	Variable
R	11	Authorized Wagers Accepted	Variable
S	11	Other Wagers Accepted	Variable
T	9	Preparer SSN	Variable
U	9	Preparer EIN	Variable
V	10	Preparer Phone Number	Variable

b. Section 02

Alpha Designator	Field Length	Field Name	Field Type
A	35	In-Care-of	Variable
B	35	Foreign Address	Variable
C	35	Street Address	Variable
D	22	City	Variable
E	2	State	Variable
F	12	ZIP Code	Variable

3.12.23.8.2
(01-01-2016)

**Form 730 Corrections
Section 01 Fields A - B -
C (Remittance, Name
Control, and Employer
Identification Number)**

- (1) **Field A - Remittance** - See IRM 3.12.23.5.1, Field 01-A Remittance Received, for details.
- (2) **Field B - Name Control** - See IRM 3.12.23.5.2, Field 01-B Name Control, for details.
- (3) **Field C - EIN** - See IRM 3.12.23.5.3, Field 01-C Employer Identification Number (EIN), for details.

3.12.23.8.2.1
(04-14-2025)

**Form 730 Corrections
Section 01 Field D - Tax
Period**

- (1) **Field D - Tax Period** - Each Form 730, Monthly Tax on Wagering, reports the wagering activity for one month. The tax period is entered in YYYYMM format for the month being reported. This field is invalid if:
 - a. It is not numeric.
 - b. The year is greater than the current year.
 - c. The month is less than 01.
 - d. The month is greater than 12.
- (2) Use the following priority to determine the correct tax period. Make any necessary changes to the error register and to the return.
 - a. The month and year shown in the "For month of" box to the left of the entity area on the return.
 - b. The month preceding the month in the signature date.
 - c. The month preceding the received date.
- (3) Use the procedures below to correct Tax Period errors.

If:	Then:
Return is for two or more tax periods and the information necessary for the preparation of the individual returns is present,	<ol style="list-style-type: none"> 1. Reject with AC 3 and prepare Form 4227. 2. Rejects will change the numbered Form 730 to reflect the tax for the tax period on the Error Register. 3. If the return is a RPS return and you can determine that the money received with it now exceeds the tax reported on the return, enter CCC X in Field 01-E and on the return. 4. Prepare a dummy Form 730 for each of the remaining tax periods and send it to the Receipt and Control Batching Function. 5. Prepare a Form 3465, Adjustment Request, request that available money be transferred from the tax period shown on the error register to the tax period to which the dummy will post. See IRM 3.12.38.5.7, Credit Transfers 6. Notate on the Form 3465 that a CCC X has been entered and must be released when the money is moved. 7. Attach a copy of the Form 3465 to the dummy Form 730.
Return is for two or more tax periods, and the information necessary for preparing the individual returns is not present or shows a liability for only one tax period,	<ol style="list-style-type: none"> 1. Correspond to request the information from the taxpayer and reject the return with AC 3. 2. If the taxpayer does not respond, Rejects will process all liability and remittance to the earliest tax period shown. 3. Photocopy the front of the return and notate "Photocopy, do not process." 4. Prepare a Form 4227 and indicate "Multiple Period Case." 5. Enter CCC 3 in Field 01-E. 6. Route Form 4227, photocopy of return, all research and correspondence to the Cincinnati Campus Exam/AUR Centralized Excise Operation at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042
CCC W is not present and if the processing date is more than 2 years and 9 months after either the return due date on CCC G returns or the later of the return due date or received date on non-G coded returns	<p>this field is invalid:</p> <ol style="list-style-type: none"> 1. Check to see if the return has been cleared by Statute Control. 2. If it has, enter CCC W in Field 01-E. 3. If it has not, reject with AC 3, attached Form 4227 and route to Statute Control. <p>Exception: Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures for BMF 2019 and prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.</p>

If:	Then:
CCC W is present, and the processing date is less than 2 years after the due date of the return,	this field and the CCC Field 01-E are invalid: <ol style="list-style-type: none"> 1. Compare the code with the one placed on the Form 730 by Code and Edit. 2. If it is a transcription error, line out the CCC W in Field 01-E and enter the correct code above it. 3. If the tax period is incorrect, correct Field 01-D.
Form 730 is not a statute control document, but is CCC W coded,	Delete code on the return and on the error register.

3.12.23.8.2.2
(01-01-2016)

Form 730 Corrections
Section 01 Field E - CCC

(1) **Field E - Computer Condition Code -**

- a. The valid codes are D, F, G, O, R, U, W, X, 3, and 4.
- b. The field is invalid if any code other than those listed above is used.

- (2) To correct, compare the code with the one edited on the Form 730.

If:	And:	Then:
Transcription error,		Line out Field 01-E and insert the correct code above it.
Coded incorrectly,		Correct return and error register data by referring to IRM 3.12.23.5.5, Field 01 Computer Condition Codes.
CCC G is present, and the return is an amended return	<ol style="list-style-type: none"> 1. There are entries past Field 01-F (except Fields 01-J and 01-K), 2. Field 01-F is blank, or 3. Field 01-E has entries other than CCC G, 3, or W, 	<ul style="list-style-type: none"> • Delete all fields in Section 01 past Field F (except 01-J and 01-K). • If Section 02 is present, delete it with AC 4. • Enter the correct received date. See IRM 3.12.23.5.6(3), Field 01 - Received Date. • If Section 02 is present, delete it with AC 4. • Delete all CCCs except G, 3, and W in Field 01-E. • If Section 02 is present delete it with AC 4.
CCC G is present, and the return is not an amended return,		<ul style="list-style-type: none"> • Line through the CCC G code in Field 01-E. • Verify the remaining fields for correct data, enter any missing data and correct any erroneous data.
CCC 4 and R are both present. Refer to tax period, CCCs and received date on the return,	Return was prepared under IRC 6020(b),	Delete CCC R.
CCC 4 and R are both present. Refer to tax period, CCCs and received date on the return,	Return was not prepared under IRC 6020(b),	Delete CCC 4.
CCC U is present note: U code is used by code and edit when a return must be rejected,		Code AC 3 if necessary to still reject the return in Error Correction.

3.12.23.8.2.3
(01-01-2016)

Form 730 Corrections
Section 01 Field F -
Received Date

(1) **Field F - Received Date must** be present and can't precede the first day of the tax period.

Note: See IRM 3.12.23.8.2.1, Form 730 Corrections Section 01 Field D - Tax Period for more guidelines for determining tax period.

- a. For the invalid conditions and correction procedures which are common to all excise tax returns, see IRM 3.12.23.5.6, Field 01 - Received Date.

3.12.23.8.2.4
(01-01-2016)

Form 730 Corrections
Section 01 Fields G - H -
I - J - K

- (1) **Field G - Penalty and Interest Codes** - Same as IRM 3.12.23.5.7, Field 01 - Penalty and Interest Code (P/I Code).
- (2) **Field H** - Reserved.
- (3) **Field I - CAF Indicator** - Not edited by Code and Edit.
- (4) **Field J - Correspondence Received Date (CRD)** see IRM 3.12.23.5.8, Correspondence Received Date (CRD).
- (5) **Field K - Entity Underprint Code** - See IRM 3.12.23.5.9, Entity Underprint Code (EUC).

3.12.23.8.2.5
(01-01-2016)

Form 730 Corrections
Section 01 Field L -
TPNC

- (1) **Field L - Taxpayer Notice Codes (TPNC)**. Taxpayer Notice Codes are entered to the right of AC 1 and are preceded by a dash (-). If invalid, use AC 1 and the appropriate TPNC. The following are the valid TPNCs:

Taxpayer Notice Code	Explanation
01	We found the computation of tax was not correct.
07	We found the amount of wagers and laid-off wagers were not added correctly.
08	Credit cannot be allowed because a statement was not submitted as prescribed by instructions on the Form 730.
09	We found an error when your credits were subtracted from your tax.
90	Use this code when no other code explains the adjustment. Notice Review will type in the explanation before mailing the notice to the taxpayer. Do not use any other TPNC with Code 90. Write the explanation on a 3 × 5 card and attach it to the return.

3.12.23.8.2.6
(01-01-2026)

Form 730 Corrections
Section 01 Field M -
Balance Due

- will appear as an underprint in Field M.
- (2) The following fields are used to determine the balance due. Verify that they were transcribed correctly on the Form 730.
 - a. Wagers Accepted (Field 01-N) - Refer to line 1 of the Form 730.
 - b. Laid-off Wagers Accepted (Field 01-O) - Refer to line 2 of the Form 730.
 - c. Tax on Wagers Authorized under laws of the state in which Accepted (Field 01-R) - Refer to line 4a of the Form 730.
 - d. Tax Wagers Accepted (other than reported on line 4a (Field 01-S) - Refer to line 4b of the Form 730.
 - e. Credit (Field 01-Q) - Refer to line 5 of the Form 730.
- (3) If the taxpayer made an error computing their tax or balance due, send the appropriate TPNC. (see IRM 3.12.23.8.2.5 Form 730 Corrections Section 01 Field L - TPNC).

#

- (4) If the taxpayer's amount for credits on line 5 was limited on a previous correction, see IRM 3.12.23.8.2.8 Form 730 Corrections Section 01 Field Q - Credit and send TPNC 90 with the following literal: "The amount claimed on Line 5 was limited to the amount claimed on line 4c. You may file a claim on Form 8849, Claim for Refund of Excise Taxes, for the excluded amount."
- (5) If there is no tax data shown on the return reject the return with AC 3 and correspond for the missing information.

3.12.23.8.2.7

(01-01-2021)

**Form 730 Corrections
Section 01 Fields N-O-P**

- (1) **Field N and O - "Wagers Accepted and Laid-Off Wagers Accepted"** are fields that represent data transcribed from taxpayer entered items on the return (lines 1 and 2). If a taxpayer accepts more wagers than the risk they are willing to assume, those excess wagers may be turned over to another taxpayer who is in the same business. These are called laid-off wagers and must be reported on the receiver's Form 730, Monthly Tax Return for Wagers, as well as on the Form 730 of the taxpayer who turned over the wager to the receiver. See IRM 3.12.23.8, Processing Form 730, Monthly Tax Return for Wagers.
 - a. Accept the taxpayer's entry for line 2 of the return. In the Figure 3.12.23-6 example below, the taxpayer shows laid-off wagers on line 2 but has added incorrectly on line 3.
 - b. Use AC 1.
 - c. Send TPNC 07.
 - d. Make corrections on the document as shown in Figure 3.12.23-6 below.

07 **00403-137-30001-6**

Form 730
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Monthly Tax Return for Wagers
(Section 4401 of the Internal Revenue Code) **2603**

OMB No. 1545-0235

Go to www.irs.gov/Form730 for the latest information.

For IRS Use Only

Enter your name, address, employer identification number, and month and year of return.

Name **Bob Brown**
Number, street, and room or suite no.
202 Bismuth St
City or town, state or province, country, and ZIP or foreign postal code
Fargo ND 58102

Month and year **03 2026**
Employer identification number
00-1783822

Check applicable boxes: ☐ Final return ☐ Address change

1 Gross amount of wagers accepted during month (see instructions) **19775.00**

2 Gross amount of laid-off wagers accepted during month (see instructions) **5050.00**

3 Add lines 1 and 2 **24825.00 X**

4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result **24825.00 X 22825.00**

b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result **496.50 X**

c Tax on wagers. Add lines 4a and 4b **496.50 X**

5 Credits. No credit is allowed unless supported by evidence (see instructions) **496.50 X**

6 Balance due. Subtract line 5 from line 4c (see instructions) **456.50**

File this return, your payment, and voucher with the IRS as shown under *Where to file* in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.

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

1-07 01 A BBROW C001783822 D202603+ E + F20260503+ G + H

M 45650+ N 1977500+ O 505000+ P000000000000+ Q +

49650+ 2482500+

Figure 3.12.23-6

- (2) **Field P - Total Wagers** is a generated total of Fields N and O and appears as an underprint field under a zero filled Field.

3.12.23.8.2.8
(01-01-2021)

Form 730 Corrections
Section 01 Field Q -
CREDIT

- (1) **Field Q - Credit** is transcribed from line 5 of the return. It is always entered as a positive number and is converted to a credit by the computer.
- (2) This field is invalid if the credit exceeds the tax on line 4c.

If:	Then:
Transcription errors found,	Correct errors.
Amount shown on line 5 exceeds tax on line 4c,	<ol style="list-style-type: none">1. Reduce the credit on the return (line 5) and on error register Field 01-Q, using Action Code 6, so that it equals the tax.2. If the taxpayer has attached a Form 8849, Claim for Refund of Excise Taxes, photocopy the form and attach it to the original Form 730. Forward the original Form 8849 to the Centralized Excise Operation with remarks that a portion of the requested claim may have already been allowed as a credit on Form 730. See Figure 3.12.23-7, Form 730 Corrections Section 01 Field Q.3. Use the following address for routing information to the Cincinnati Campus Exam/AUR Centralized Excise Operation: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042

00403-081-30002-6																									
Form 730 (Rev. December 2017) Department of the Treasury Internal Revenue Service	Monthly Tax Return for Wagers (Section 4401 of the Internal Revenue Code)																								
2602																									
▶ Go to www.irs.gov/Form730 for the latest information.																									
OMB No. 1545-0235																									
For IRS Use Only																									
T FF FD FP I T																									
Enter your name, address, employer identification number, and month and year of return.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> Name Oscar Orange Number, street, and room or suite no. 802 Smelt St City or town, state or province, country, and ZIP or foreign postal code Reno NV 89510 </td> <td style="width: 50%;"> Month and year Feb. 2026 Employer identification number 00-4937613 </td> </tr> </table>	Name Oscar Orange Number, street, and room or suite no. 802 Smelt St City or town, state or province, country, and ZIP or foreign postal code Reno NV 89510	Month and year Feb. 2026 Employer identification number 00-4937613																						
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Check applicable boxes: <input type="checkbox"/> Final return <input type="checkbox"/> Address change																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"> 1 Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions) </td> <td style="width: 5%;"> 1 </td> <td style="width: 35%; text-align: right;"> 100,000.00 </td> </tr> <tr> <td> 2 Gross amount of laid-off wagers accepted during month (see instructions) </td> <td> 2 </td> <td></td> </tr> <tr> <td> 3 Add lines 1 and 2 </td> <td> 3 </td> <td></td> </tr> <tr> <td> 4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result </td> <td> 4a </td> <td style="text-align: right;"> 250.00 </td> </tr> <tr> <td> b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result </td> <td> 4b </td> <td></td> </tr> <tr> <td> c Tax on wagers. Add lines 4a and 4b </td> <td> 4c </td> <td style="text-align: right;"> 250.00 </td> </tr> <tr> <td> 5 Credits. No credit is allowed unless supported by evidence (see instructions) </td> <td> 5 </td> <td style="text-align: right;"> 300.00 </td> </tr> <tr> <td> 6 Balance due. Subtract line 5 from line 4c (see instructions) </td> <td> 6 </td> <td style="text-align: right;"> 50.00 </td> </tr> </table>		1 Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions)	1	100,000.00	2 Gross amount of laid-off wagers accepted during month (see instructions)	2		3 Add lines 1 and 2	3		4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result	4a	250.00	b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result	4b		c Tax on wagers. Add lines 4a and 4b	4c	250.00	5 Credits. No credit is allowed unless supported by evidence (see instructions)	5	300.00	6 Balance due. Subtract line 5 from line 4c (see instructions)	6	50.00
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6 Balance due. Subtract line 5 from line 4c (see instructions)	6	50.00																							

6	01 A BORAN C004937613 D202602+ E1+ F20260308+ G + H <div style="text-align: right; font-size: 1.2em; font-weight: bold;">25000</div> M 5000 + N 10000000+ O + P000000000000+ Q 30000 + 5000-
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Figure 3.12.23-7

- (3) All claims for credit must be supported by a full explanation of the reason the credit is being claimed and certificates to support the laid-off wagers credit. Thus, no credit is allowed for a laid-off wager unless the following information is attached to the return:
- a. The certificate described in IRC 44.6419-2(d) of the regulations.
 - b. A statement explaining the reason for the credit, the month in which the tax was paid, the date of the payment, and whether any previous claim covering the amount involved, or any part, has been filed.

If:	Then:
A claim for a credit is unsupported and has not been requested by Code and Edit,	<ol style="list-style-type: none"> 1. Reject the record with AC 3. 2. Correspond using Letter 228C, Special Tax Return (Wagering) Incomplete for Processing: Form 11-C and Form 730, to request the supporting documentation.
The taxpayer does not reply,	<ol style="list-style-type: none"> 1. Rejects will disallow the credit. 2. Use AC 1. 3. Send TPNC 08.

3.12.23.8.2.9
(01-01-2016)
**Form 730 Corrections
Section 01 Field R and
Section 01 Field S**

- (1) Field R - Authorized Wagers - transcribed from line 4a of the return. It is always entered as a positive number. The computer will multiply this figure by the percentage .0025 and will equal TAX-AUTH-WAGERS-COMPUTER.
- (2) Field S - Other Wagers - transcribed from line 4b of the return. It is always entered as a positive number. The computer will multiply this figure by the percentage .02 and will equal TAX-OTHER-WAGERS-COMPUTER.
- (3) The computer will add lines 4a and 4b to get total line 4c.

3.12.23.8.2.10
(01-01-2026)
**Form 730 Section 01
Field T - Preparer Tax
Identification Number
(PTIN)**

- (1) The Preparer Tax Identification Number (PTIN) is to the right of the Preparer's Signature below the taxpayer signature line.
- (2) The Preparer Tax Identification Number (PTIN) can be blank or numeric. If numeric, the first character in the PTIN must begin with a **P**, followed by eight numbers (e.g., P00000001 through P99999998). These numbers can't be all zeros or all nines.

3.12.23.8.2.11
(01-01-2016)
**Form 730 Section 01
Field U - Preparer EIN**

- (1) The Preparer's EIN is below the PTIN below the signature line.
- (2) The Preparer's EIN must be a nine-digit numeric number. The EIN can't be all zeroes or all nines.

3.12.23.8.2.12
(01-01-2016)
**Form 730 Section 01
Field V - Preparer Phone
Number**

- (1) The Preparer Phone Number is below the paid preparer's EIN.
- (2) No action is required on amended returns.

3.12.23.8.3
(01-01-2016)
**Form 730 Section 02 -
Address**

- (1) See IRM 3.12.23.6, Address Section 02 - All Forms, for instructions.

3.12.23.9
(01-01-2021)

**Processing Form 11-C,
Occupational Tax and
Registration Return for
Wagering**

- (1) To report the time spent and the volume completed use Function 270, Program 12701 for reviewing and correcting records on error register.
- (2) Anyone engaged in the business of receiving taxable wagers is required to file Form 11-C. See Exhibit 3.12.23-2, Form 11-C and Error Register Fields.
 - a. This includes organizations that are otherwise exempt from tax under IRC 501 or IRC 521.
 - b. Taxable wagers include those placed on a sports event or contest with a person engaged in the business of accepting such wagers, those placed in a wagering pool with respect to a sports event or contest if the pool is conducted for profit, and those placed in a lottery conducted for profit (other than a state-conducted lottery).
- (3) The dual-purpose Form 11-C allows the taxpayer to:
 - a. Report and pay the occupational tax under IRC 4411.
 - b. Register certain information with the IRS before accepting taxable wagers.
- (4) The form is filed, and the tax is paid by both **Principal Operators** and **Agents** prior to conducting business. Each indicates their status by checking the appropriate box in Part 1, line 3.
 - a. **Principal operator** is a person who is in the business of accepting taxable wagers on their own benefit. This person is at risk for the profit or loss depending on the outcome of the event or contest for which the wager was accepted.
 - b. **Agent** is anyone who accepts taxable wagers for the principal operator.
- (5) A return must be filed before taxable wagers are accepted. The **First Return** will cover the tax period from the start of business until June 30 of the current tax year. For subsequent years, the form is due by July 1, if taxable wagers are accepted.
 - If a person begins accepting taxable wagers after July 1, the annual tax is prorated for the first year. The correct tax is computed by the computer. See Figure 3.12.23-8.

TAX RATES FOR FORM 11-C - TAX OF WAGERING

JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
500.00	458.33	416.66	375.00	333.33	291.66	250.00	208.33	166.66	125.00	83.33	41.66
50.00	45.83	41.66	37.50	33.33	29.16	25.00	20.83	16.66	12.50	8.33	4.16
NOTE: This chart is prepared to include the fraction of a cent as required on the return.											

Figure 3.12.23-8

- (6) Under certain circumstances, a taxpayer must file a **Supplemental Registration Return** and no tax is due. A **Supplemental Registration Return** is filed when there has been a change of address, a change of corporate name, or a

change in control for the remainder of a registered tax period. See (10) and (11) below for further information regarding a supplemental registration return.

- (7) Under other circumstances, such as when a change in ownership has occurred, a taxpayer must file a first return and pay the appropriate tax for the new entity.
- (8) There are two tax amounts that apply to both principal operators and agents:
 - a. \$50 per year if the taxable wagers are authorized under the laws of the state in which accepted.
 - b. \$500 for all other taxable wagers.
- (9) A **Supplemental Registration Return** must be filed (even though no additional tax is due) within **30 days** after any of the following changes in control:
 - a. There is a change in business or home address of any party.
 - b. The business is continued by the surviving spouse, executor, administrator or other legal representative of a deceased person who paid the occupational tax.
 - c. The business is continued by an assignee for creditors.
 - d. One or more members withdraws from a firm or partnership.
 - e. The corporate name is changed.
- (10) A **Supplemental Return** must be filed within **10 days** after:
 - a. A new agent or employee is engaged to receive wagers. The supplemental registration return is filed by the Principal Operator to report the name, address, and EIN, of each new agent or employee.
 - b. A person who is hired to receive wagers for another, must file a supplemental return to report the name, address, and EIN of each employing entity.
- (11) The occupational tax is due and a new Form 11-C with a different EIN **must be filed within 30 days of the change** when changes in ownership are due to one of the following:
 - a. New members are admitted to a firm or partnership.
 - b. A corporation is formed to continue the business of a partnership.
 - c. A stockholder continues the business of a dissolved corporation.

3.12.23.9.1
(01-01-2016)
**Due Dates and Types of
11-C Returns**

- (1) A principal operator or agent will file one of three types of returns. The three types are:
 - a. First return.
 - b. Renewal return.
 - c. Supplemental registration return.
- (2) Taxpayers are instructed to check the appropriate box in Part 1, line 3. If no box is checked:
 - a. Review the return and attachments to determine the type of return. Be sure to review Parts II, III, and IV for further clues that can help you.
 - b. Check IDRS to see if there is a return already posted for this period. If a return is posted, this might be a supplemental registration return. If not posted this could be the first return.
 - c. If still unable to determine the type of return, see IRM 3.12.23.9.3.9,

Form 11-C Section 01 Field M - Tot Tax TP/Settlement.

- (3) A "First Return" is due before accepting taxable wagers and should always be processed. It can be shown by a mark in the "First Return" box or by a written explanation or notation stating any of the following:
- A new business is formed.
 - New members are admitted to a firm or partnership.
 - A corporation is formed to continue the business of a partnership.
 - A stockholder continues the business of a dissolved corporation.
 - Agent begins accepting taxable wagers for the first time in this fiscal year (July 1st to June 30th of the next year).
- (4) A **renewal return** is due each year by July 1 and should always be processed.
- It can be shown by a mark in the "Renewal Return" box or by a written explanation or notation stating something referring to annual or renewal.
- (5) A **Supplemental Registration Return** is due and processed differently depending on the type of change that has occurred.
- The return can be shown by a mark in the "Supplemental Registration Return" box, by an explanation in Part IV, line 7, or by an attached written explanation or letter stating any of the following:

If:	Then Return is Due:
<ul style="list-style-type: none"> • A change in business or home address by principal operator, or • A change in business or home address by agent, or • A person who paid the tax dies and the business is continued by the surviving spouse, executor, administrator or other legal representative, or • The business continues with a receiver or trustee of Bankruptcy, or • One or more members withdraws from a firm or partnership (e.g., after the death of a member, etc.), or • The corporate name is changed, 	Within 30 days of the change even though no tax is due.
<ul style="list-style-type: none"> • The principal operator engages a new agent to receive taxable wagers, a supplemental registration return is filed to report the name, address, and EIN, of each new agent, or • An agent who previously filed a Form 11-C for this fiscal year (July to June of next year) is engaged to receive taxable wagers for someone other than previously reported, the agent must file a supplemental registration return to report the name, address, and EIN of each new principal operator, 	No later than 10 days after agent is engaged.

- (1) Only certain activities constitute wagers subject to tax. These include:
- a. Any wager with respect to a sports event or contest placed with a person who is in the business of accepting such wagers.

- b. Any wager placed in a wagering pool with respect to a sports event or contest if the pool is conducted for profit. A wagering pool conducted for profit includes any scheme or method for the distribution of prizes to one or more winning bettors based upon the outcome of a sports event or contest, or a combination of a series of events or contests, provided that the pool is managed or conducted for profit.
- c. Any wager placed in a lottery conducted for profit. The term lottery includes the numbers game, policy, punch boards, pull tabs, and similar types of wagers.

(2) Other activities are not wagers subject to tax if certain circumstances are met:

- a. A drawing conducted by an organization exempt from tax under IRC 501 or IRC 521 is not taxable if no part of the net proceeds from the drawing inures to the benefit of any individual or shareholder.
- b. A game is not taxable if it is of the type in which usually the wagers are placed, the winners are determined, and the prizes are distributed in the presence of all persons placing wagers in the game. These games generally include card games, roulette, dice games, bingo, keno, and gambling wheels.
- c. IRC 4402 provides exemptions for parimutuel wagering, slot machines, and state operated lotteries.

3.12.23.9.3
(01-01-2016)
**Form 11-C Error
Register**

- (1) The Error Register Fields as they appear on the Register, their alpha designations, length, and whether they are fixed, or variable are shown below: (All money fields are dollars and cents.)
 - a. Section 01

Alpha Designator	Field Length	Field Name	Field Type
A	11	Remittance	Variable
B	4	(Underprint Computer Generated) Name Control	Fixed
C	9	EIN	Fixed
D		Reserved	
E	6	Beginning Year/Month (Tax Period - YYYYMM)	Fixed
F	10	Computer Condition Codes	Variable
G	8	Received Date (YYYYMMDD)	Variable
H	1	Penalty and Interest Code	Variable
I	1	CAF Indicator	Variable Note: Code and Edit examiners are no longer required to edit this field.
J	0	Reserved	Reserved
K	2	Start Day	Variable
L	1	Nature of Change Indicator	Variable
M	11	Total Tax Taxpayer/Total Tax Settlement (Underprint Computer Generated)	Variable
N	8	Correspondence Received Date (YYYYMMDD)	Variable Note: Code and Edit examiners are no longer required to edit this field.
O	1	Entity Underprint Code	Variable
P	6	Taxpayer Notice Codes	Variable
Q	1	Employee Status Indicator	Variable
R	9	Preparer SSN	Variable
S	9	Preparer EIN	Variable
T	10	Preparer Phone Number	Variable

b. Section 02

Alpha Designator	Field Length	Field Name	Field Type
A	35	In-Care-of Name	Variable
B	35	Foreign Address	Variable
C	35	Street Address	Variable
D	22	City	Variable
E	2	State	Variable
F	12	ZIP Code	Variable

3.12.23.9.3.1
(01-01-2016)

**Form 11-C Correction
Section 01 - Fields
A-B-C**

- (1) **Field A - Remittance** - See IRM 3.12.23.5.1, Field 01-A Remittance Received.
- (2) **Field B - Name Control** - See IRM 3.12.23.5.2, Field 01-B Name Control.
- (3) **Field C - Employer Identification Number** - See IRM 3.12.23.5.3, Field 01-C Employer Identification Number (EIN).

3.12.23.9.3.2
(04-14-2025)

**Form 11-C Section 01
Field E - Tax Period**

- (1) Field E - Beginning Year Month (Tax Period) - The tax period will be entered in YYYYMM format using the month and year that wagers were first accepted.
- (2) The field is invalid if:
 - It is not numeric,
 - The date is greater than the year and month of the process date plus 3 months,
 - The month is less than 01, or
 - The month is greater than 12.
- (3) Use the following priority to determine the correct tax period and make any necessary corrections to the error register:
 - a. The year and month entered by the taxpayer at the top of the Form 11-C. The tax period for annual returns is entered as July of the applicable year (e.g., 202107, 202207, etc.).
 - b. The month that corresponds to the amount of tax reported on the return and the current fiscal year. Refer to Figure 3.12.23-8 to find the tax rate by month.
 - c. If the correct tax period is greater than the process date plus three months, enter AC 3 to reject the return and notate "Early Filed - Hold for Appropriate Month" on the Form 4227. Otherwise continue processing as normal.
- (4) Use the following procedures to correct tax period errors.

If:	Then:
Return is for two or more tax periods and the information necessary for the preparation of the individual returns is present,	<ul style="list-style-type: none"> a. Reject with AC 3 and prepare Form 4227. b. Reject will change the numbered Form 11-C to reflect the tax for the tax period on the Error Register. c. If the return is an RPS return and the money received with it now exceeds the tax reported on the return, enter CCC X in Field 01-F and on the return. d. Prepare a dummy Form 11-C for each of the remaining tax periods and send it to the Receipt and Control Batching Function. e. Prepare a Form 3465 request that available money be transferred from the tax period shown on the error register to the tax period to which the dummy will post. See IRM 3.12.38.5.7, Credit Transfers. f. Notate on the Form 3465 that an CCC X has been entered and must be released when the money is moved. g. Attach a copy of the Form 3465 to the dummy Form 11-C.
The return is for two or more tax periods, and the information necessary for preparing the individual returns is not present or shows a liability for only one tax period,	<ul style="list-style-type: none"> a. Reject the return with AC 3. b. Correspond using Letter 228C. c. If the taxpayer does not respond, Rejects will process all liability and remittance to the earliest tax period shown. d. Photocopy the front of the return and notate "Photocopy, do not process." e. Prepare a Form 4227 and indicate "Multiple Period Case." f. Enter CCC 3 in Field 01-F. g. Route photocopy of return, all research and correspondence with Form 4227 to the Cincinnati Campus Exam/AUR Centralized Excise Operation at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042

If:	Then:
<p>CCC W is not present and if the processing date is more than 2 years and 9 months after either:</p> <ul style="list-style-type: none"> The return due date on CCC G coded returns, or That later of the return due date or received date on non G coded returns, 	<ul style="list-style-type: none"> Check to see if the return has been cleared by Statute Control. If it has, enter CCC W in Field 01-F. If it has not, reject with AC 3, attach Form 4227 and route to Statute Control. <p>Exception: Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures for BMF 2021 or prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.</p>
<p>CCC W is present, and the processing date is less than 2 years after the due date of the return,</p>	<ol style="list-style-type: none"> Compare the code with the one placed on the Form 11-C by Code and Edit. If it is a transcription error, line out the CCC W in Field 01-F and enter the correct code above it. If the tax period is incorrect, correct Field 01-E.
<p>Form 11-C is not a statute control document, but CCC W coded,</p>	<p>Delete code on return and on the error register.</p>

3.12.23.9.3.3
(01-01-2016)

**Form 11-C Section 01
Field F - CCC**

- (1) **Field F - Computer Condition Codes** - The valid codes are D, F, G, O, R, U (on DIS/ISRP input only), W, X, 1, 3, 4, and 7. See IRM 3.12.23.5.5, Field 01 Computer Condition Codes, for a brief description of the codes.
- (2) The field is invalid if any code other than those listed above is used.
- (3) To correct, compare the code with the one edited on the Form 11-C by code and edit.

Field Invalid If:	And/Or:	Then:
Transcription error,		Line out Field 01-F and insert the correct code above it.
Coded incorrectly,		Determine the correct code by referring to IRM 3.12.23.5.5, Field 01 Computer Condition Codes, and correct the return and Error Register data with AC 6.
CCC G is present, and the return is an amended return,	<ol style="list-style-type: none"> 1. There are entries past Field 01-G (except Fields 01-N and 01-O), 2. Field 01-G is blank, 3. Field 01-F has entries other than CCC G, 3 or W, 	<ol style="list-style-type: none"> 1. Delete all fields in Section 01 past Field G (except 01-N and 01-O). If section 02 is present, delete it with AC 4. 2. Enter the correct received date. See IRM 3.12.23.5.6, Field 01 - Received Date. If Section 02 is present, delete it with AC 4. 3. Delete all CCCs except G, 3 and W in Field 01-F. If Section 02 is present delete it with AC 4.
CCC G is present, and the return is not an amended return,		Line through the CCC G code in Field 01-F. Verify the remaining fields for correct data, enter any missing data and correct any erroneous data.
CCC D and R are present but the received date is not (Field 01-G will also be invalid). Note: Refer to tax period, CCCs, and received date on the return.	Return is delinquent and taxpayer has reasonable cause per criteria in IRM 20.1.1, Introduction and Penalty Relief,	Then code is correct, enter the received date in Field 01-G.
CCC U is present, Note: U code is used by code and edit when a return must be rejected.		Code AC 3 if necessary to still reject the return in Error Correction.

3.12.23.9.3.4
(01-01-2016)

Form 11-C Section 01
Field G - Received Date

- (1) **Field G - Received Date** - The received date must be present on Form 11-C.
- (2) For the invalid conditions and correction procedures that are common to excise tax returns see IRM 3.12.23.5.6 Field 01 - Received Date.

Note: On early filed Form 11-C if the received date on Form 11-C is prior to the beginning of tax period, use the return due date as the received date.

3.12.23.9.3.5
(01-01-2016)

**Form 11-C Section 01
Fields H - I (Penalty and
Interest Code and CAF
Indicator)**

- (1) **Field H - Penalty and Interest Codes** - See IRM 3.12.23.5.7, Field 01 - Penalty and Interest Code (P/I Code), for procedures.
- (2) Field I - CAF Indicator - Not edited by Code and Edit.

3.12.23.9.3.6
(03-29-2023)

**Form 11-C Section 01
Field J - No Signature
Indicator**

- (1) This field is used to indicate that no valid signature is present, after no reply (or insufficient reply) is received from correspondence for a valid signature.

3.12.23.9.3.7
(01-01-2017)

**Form 11-C Section 01
Field K - Start Day**

- (1) **Field K - Start Day** - The start day indicates the first day that a change of ownership occurred. It should be edited under the words, "Return for period from" at the top of the Form 11-C.
- (2) This field is invalid if:
- The month of the tax period is 01, 03, 05, 07, 08, 10, or 12 and the start day is not 01 through 31 or blank.
 - The month of the tax period is 04, 06, 09, or 11 and the start day is not 01 through 30 or blank.
 - The month of the tax period is 02 and the start day is not 01 through 28 (29 in leap years) or blank.
- (3) To correct, refer to the edited start day on the return.

If:	Then:
Transcription errors,	Correct errors.
The edited day is incorrect or not present,	Enter the day of the month entered by the taxpayer on the "Return for period from" line.
No start day is present on the face of the return,	Refer to the attachments to determine the start day.
A start day can't be determined and is required,	<ul style="list-style-type: none"> Reject with AC 3. Correspond with Letter 228C.

- (4) This field and the Nature of Change Indicator (NCI) field (Field L) are invalid if one is present and the other is not.
- To correct, determine whether more information is needed from the taxpayer by referring to the return and attachments.

If:	Then:
There has been a change of ownership,	Enter a "2" in Field 01-L and the start day in Field 01-K.
There has not been a change of ownership,	Delete the entry in either Field 01-K or Field 01-L.

3.12.23.9.3.8
(01-01-2016)
Form 11-C Section 01
Field L - Nature of
Change Indicator

- (1) **Field L - Nature of Change Indicator** - A “2” in this field indicates that a change of ownership has occurred in the company accepting wagers.
- (2) This field is invalid if it is not a “2” or blank.
 - To correct, refer to the return and attachments to determine if a change of ownership has occurred.

If:	Then:
It has a change of ownership,	Enter a “2” in Field 01-L and verify that the day of the change is present in Field 01-K.
There has not been a change of ownership,	Line through the entry.

3.12.23.9.3.9
(01-01-2021)
Form 11-C Section 01
Field M - Total Tax
Taxpayer/Total Tax
Settlement

- of the tax, the computer amount will appear as an underprint to Field 01-M.
- (2) The following fields are used in computing the tax. Verify that they were transcribed correctly.
 - a. Tax period in Field 01-E (also check for possible multiple tax periods).
 - b. The CCCs in Field 01-F.
 - c. The tax entered in Field 01-M.
 - d. Make any necessary changes to incorrect fields by lining out the entry and inserting the correct data. Use AC 6 to make the changes. See Figure 3.12.23-9.

#

00403-116-30003-6

Form 11-C
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Occupational Tax and Registration Return for Wagering
► Go to www.irs.gov/Form11C for the latest information.

Return for period from **March 1**, **2026** to June 30, **2026**
(Month and day) (Year) (Year)

OMB No. 1545-0236

Type or Print

Name
L John Emerald

Employer identification number
00-7654321

Number, street, and room or suite no.
671 Onyx St

City or town, state or province, country, and ZIP or foreign postal code
Hartford, CT 06101

Check one: ☐ First return ☐ Renewal return
☐ Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)

Daytime telephone number

Business address (if different from your home address or address entered above)
**Blue Diamond Club
2202 Graphite Ave
Hartford, CT 06101**

Alias, style, or trade name, if any

Part I Occupational Tax

RECEIVED
04122026
OGDEN, UT
IRS-OSC

For IRS Use Only

T \$	1
FF	2
FP	3
I	4
T \$	5

1 Enter the date (month and day) you'll start accepting wagers during the tax period

2 Tax (see instructions) \$ **50.00**
See the attached Form 11-C(V), Payment Voucher, for how to make your payments.

6 01 A B EMER C007654321 D E202603+ F **1** + G20260412 + H +
I + J + K + L + M 5000+ N + O + P + Q +
50000+

Figure 3.12.23-9

(3) Use the following to verify the applicable amount of tax:

If:	Then:
Taxpayer used \$50.00 per year,	<ul style="list-style-type: none"> Verify that CCC 1 is present in Field 01-F. If it is not present, edit the 1 on the return and enter it in Field 01-F.
Taxpayer used \$500.00 per year,	<ul style="list-style-type: none"> Verify that CCC 1 is not present in Field 01-F. If it is present, delete the code on the return and the error register.

(4) If a Form 11-C is received with a **remittance amount**, the taxpayer **has no tax liability** listed, gives **no explanation** why the return is being filed, and Field 01-L is blank, process as follows:

If:	Then:
A signature on the return or attachments,	<ul style="list-style-type: none"> • Enter the remittance amount on Line 2 and in Field 01-M. • Continue processing return.
No signature on the return or attachments,	<ul style="list-style-type: none"> • Correspond for a signature. • Reject with AC 3. <ol style="list-style-type: none"> 1. If reply, Rejects will: <ul style="list-style-type: none"> • Enter the remittance amount on Line 2 and in Field 01-M. • Continue processing return. 2. If no reply, Rejects will: <ul style="list-style-type: none"> • Enter the remittance amount on Line 2 and in Field 01-M. • Edit "3" in Field 01-F. • Edit "1" in Field 01-J. • Process the return.

- (5) If a Form 11-C is received **with no remittance, no tax liability, and no explanation** as to why a return is being filed, and Field 01-L is blank, use the following table to process return.

If:	And:	Then:
<p>A signed return is received that indicates generally that there is no liability (e.g., "\$0," "zero," "No Wagers," "Not Liable," or "None") with no explanation as to why a return is being filed.</p> <p>Note: For "Exempt", see below.</p>	<ul style="list-style-type: none"> • An organization exempt from tax under IRC 501, or • IRC 521 is indicated, or • The name of an association or organization (e.g., Veterans, Elks, Fireman, or a city, state, or federal government) is indicated, or • A wagering activity is represented as non-taxable, 	<p>Process the return.</p>
<p>An unsigned return is received that indicates generally that there is no liability (e.g., "\$0," "zero," "No Wagers," "Not Liable," or "None") with no explanation as to why the return is being filed.</p> <p>Note: For "Exempt", see below.</p>		<ol style="list-style-type: none"> 1. Reject with AC 3. 2. Correspond using Letter 228C to request an explanation and signature if necessary. 3. If no reply, Rejects will: <ul style="list-style-type: none"> • Not F code the return. • Enter a 1 in Field 01-J, and • Enter a 3 in Field 01-F.
<p>Return has "Exempt" and/or an explanation of why they are exempt from liability.</p>	<p>There is no reasonable explanation why they are exempt.</p>	<ol style="list-style-type: none"> 1. Reject with AC 3. 2. Correspond using Letter 228C to request an explanation and signature if necessary. 3. If no reply to correspondence and a signature is present on the return or attachments then: <ul style="list-style-type: none"> • Assess \$500.00 tax on line 2. • Send TPNC 01 to the taxpayer. • Process the return. 4. If a signature is not present on the return or attachments: <ul style="list-style-type: none"> • Reject with AC 3. • correspond to request the signature. • If no reply, edit 3 in Field 01-F. • Also edit 1 in Field 01-J. • Continue to process.

If:	And:	Then:
Return has "Exempt" and/or an explanation of why they are exempt from liability.	<ul style="list-style-type: none"> The return indicates that it is an organization exempt from tax under IRC 501, or IRC 521, or The name of an association or organization (e.g., Veterans, Elks, Firemen, a city, state, or federal government) is indicated, or A wagering activity is represented as non-taxable, 	<ol style="list-style-type: none"> Edit CCC F in Field 01-F. Edit 0 in Field 01-Q. Continue to process return. <p>Note: Exempt organizations will file a return if they have taxable wagering activities.</p>

(6) For all other conditions use the following table to process Form 11-C.

If:	Then:
A principal operator files Form 11-C, lists agents in Part II Line 5c and/or Part III, line 6 or on attachment and includes payment for agents,	<ol style="list-style-type: none"> 1. "0" code the return to accept the remittance as the tax liability. 2. Prepare Form 3465 with the notation "principal operator paying for agents". 3. Photocopy return and attach to Form 3465. 4. Route Form 3465 and return copy to the Campus Exam/AUR Centralized Excise Operation at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042 5. Input CCC X on original document. Notate "Fee prepared" in Part III area. 6. Route the return for processing.
Supplemental Form 11-C is filed to notify the IRS that a change in control has been made and that there is no tax due. See IRM 3.12.23.9, Processing Form 11-C, Occupation Tax and Registration Return for Wagering, for appropriate circumstances,	<ol style="list-style-type: none"> 1. These returns are not to be processed. 2. If a return was overlooked in Code and Edit, it may appear with an underprint to total tax since there should be no tax reported on the return, but the computer will compute tax from the date of the change. 3. If this should happen, reject the return with AC 3. 4. Rejects will update the Entity module with the changes reported by the taxpayer. 5. Delete the return from processing and route to Files to be associated with original return DLN.
Form 11-C is stamped "Prepared by Examination" or "Prepared by Collections,"	<ol style="list-style-type: none"> 1. Bring up the underprint in Field 01-M with AC 6. 2. If the Compliance function indicates that no tax liability is due, enter AC 0. This will allow the return to post with no tax liability.
All fields were entered correctly and CCC 1 was used correctly, and the special conditions discussed above, do not apply,	<ol style="list-style-type: none"> 1. The taxpayer has made an error in computing the tax. 2. If this is the first Form 11-C filed by this taxpayer, check to see if the annual tax was correctly prorated. 3. Use AC 1 followed by a dash (-) and the appropriate TPNC. 4. See IRM 3.12.23.2.11, Taxpayer Notice Codes.

- 3.12.23.9.3.10 (01-01-2016)
Form 11-C Section 01
Field N - O
(Correspondence Received Date and Entity Underprint Code)
- (1) **Field N - Correspondence Received Date (CRD)** - See IRM 3.12.23.5.8, Correspondence Received Date (CRD).
- (2) **Field O - Entity Underprint Code (EUC)** - See IRM 3.12.23.5.9, Entity Underprint Code (EUC).
- 3.12.23.9.3.11 (01-01-2026)
Form 11-C Section 01
Field P - TPNC
- (1) **Field P - Taxpayer Notice Codes (TPNC)** - The TPNCs below are input on the raw or loop data run using AC 1. TPNCs are entered to the right of AC 1 and are preceded by a dash (-).

Taxpayer Notice Code	Explanation
01	We found the computation of tax was not correct. See Figure 3.12.23-10.
02	The tax rate was used incorrectly.
90	Used when no other code explains the adjustment. Notice Review will type the explanation before mailing notice to the taxpayer. Write the explanation on a 3 × 5 card and attach it to the front of the return. Do not use any other TPNC with TPNC 90.

01	Form 11-C (Rev. December 2017) Department of the Treasury Internal Revenue Service	00403-074-30004-6 2602 OMB No. 1545-0236										
Occupational Tax and Registration Return for Wagering ▶ Go to www.irs.gov/Form11C for the latest information.												
Return for period from Feb 28 , 2026 to June 30, 2026 <small>(Month and day) (Year) (Year)</small>												
Type or Print	Name Ruby Rose											
	Employer identification number 00-0417621											
	Number, street, and room or suite no. 46 Universe Blvd Apt. 116											
City or town, state or province, country, and ZIP or foreign postal code Denver, CO 80202												
Check one: <input type="checkbox"/> First return <input type="checkbox"/> Renewal return <input type="checkbox"/> Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)												
Business address (if different from your home address or address entered above) Mustang Arena 267 Saddle St. Denver, CO 80202												
Alias, style, or trade name, if any												
<div style="border: 2px solid black; padding: 5px; display: inline-block;"> RECEIVED 001 03012026 IRS-OSC OGDEN, UT </div>												
<div style="float: right; border: 1px solid black; padding: 5px; width: 150px;"> For IRS Use Only <table style="width: 100%; border-collapse: collapse;"> <tr><td>T \$</td><td style="text-align: right;">1</td></tr> <tr><td>FF</td><td style="text-align: right;">2</td></tr> <tr><td>FP</td><td style="text-align: right;">3</td></tr> <tr><td>I</td><td style="text-align: right;">4</td></tr> <tr><td>T \$</td><td style="text-align: right;">5</td></tr> </table> </div>			T \$	1	FF	2	FP	3	I	4	T \$	5
T \$	1											
FF	2											
FP	3											
I	4											
T \$	5											
Part I Occupational Tax												
1 Enter the date (month and day) you'll start accepting wagers during the tax period Feb												
2 Tax (see instructions) 208.33 X \$ 166.67 See the attached Form 11-C(V), Payment Voucher, for how to make your payments.												
3 Check one: <input checked="" type="checkbox"/> Principal <input type="checkbox"/> Agent accepting wagers for another (see instructions)												
Part II Additional Information (for principal only)												
4 If the taxpayer is a firm, partnership, or corporation, give the true name of each member or officer.												

1-01 01 A BROSE C000417621 D E202602+ F + G20260301+ H +

I + J + K+ L+ M 16667+ N + O + P + Q +

20833+

Figure 3.12.23-10

3.12.23.9.3.12
 (01-01-2017)
Form 11-C Section 01
Field Q - Employee
Status Indicator

- (1) **Field Q - Employee Status Indicator** - A "1" indicates that the taxpayer is an agent and as such is probably not required to file a Form 730, Monthly Tax Return for Wagers. If the filing requirement for a Form 730 was opened in error, a code of "1" on Form 11-C will close it. A "0" indicates that the taxpayer is a principal operator and as such should have a Form 730 filing requirement.
- (2) This field is invalid if it is not 1, 0, or blank.
 - To correct, refer to Part 1, line 3, to determine if the "Employee Agent" box is checked.

If:	And/Or:	Then:
Taxpayer checks no boxes in Part I, line 3, then research	CC INOLE shows both Form 11-C and Form 730 Filing Requirements	Enter a "0" in Field 01-Q.
Taxpayer checks no boxes in Part I, line 3, then research	CC INOLE shows only Form 11-C Filing Requirement	<ul style="list-style-type: none"> Reject with AC 3. Correspond to request missing information.
"No" is checked in Part II, line 5	The name, address, and EIN of the agent's principal operator is given in Part III	Enter a "1" in Field 01-Q.
"No" is checked in Part II, line 5	No information in Part III	Enter a "1" in Field 01-Q.
"Yes" is checked in Part II, line 5		Enter a "0" in Field 01-Q.
Taxpayer has checked the "Employee Agent" box in Part I, Line 3,	The name, address, and EIN of the agent's principal operator is given in Part III	Enter a "1" in Field 01-Q.
Taxpayer has checked the "Employee Agent" box in Part I, Line 3,	No information in Part III	Enter a "1" in Field 01-Q.
Taxpayer has checked the "Principal Operator" box in Part I, Line 3,		Enter a "0" in Field 01-Q.
Taxpayer checks both boxes in Part I, line 3, refer to parts II and III	Only Part II is completed	Enter a "0" in Field 01-Q.
Taxpayer checks both boxes in Part I, line 3, refer to parts II and III	Only Part III is completed	Enter a "1" in Field 01-Q.

3.12.23.9.3.13
(01-01-2026)

**Form 11-C Section 01
Field R - Preparer Tax
Identification Number
(PTIN)**

- (1) The Preparer Tax Identification Number (PTIN) is to the right of the Preparer's Signature below the signature line.
- (2) The Preparer Tax Identification Number (PTIN) can be blank or numeric. If numeric, the first character in the PTIN must begin with a **P**, followed by eight numbers (e.g., P00000001 through P99999998). These numbers can't be all zeros or all nines.

3.12.23.9.3.14
(01-01-2016)

**Form 11-C Section 01
Field S - Preparer EIN**

- (1) The Preparer's EIN is below the PTIN at the below the signature line.
- (2) The Preparer's EIN must be a nine-digit numeric number. The EIN can't be all zeroes or all nines.

- 3.12.23.9.3.15
(01-01-2016)
**Form 11-C Section 01
Field T - Preparer Phone
Number**
- (1) The paid preparer's phone number is below the paid preparer's EIN.
 - (2) No action is required on amended returns.
- 3.12.23.9.4
(01-01-2016)
**Form 11-C Section 02 -
Entity**
- (1) See IRM 3.12.23.6, Address Section 02 - All Forms, for correction procedures.
- 3.12.23.10
(01-01-2016)
**No Reply To Error
Correction's
Correspondence**
- (1) This section is a brief summary of no reply to correspondence sent by Error Correction to taxpayers regarding questions on excise forms.
 - (2) Tax return information can be received via fax as part of return perfection even if a taxpayer signature is required. In circumstances where contact with the taxpayer has been made and documented, fax signatures are acceptable.
- 3.12.23.10.1
(01-01-2026)
**No Reply to Form 730
Correspondence**
- (1) Always enter a CCC 3 as the Correspondence Received Date when correspondence was sent, and no reply is received.
 - (2) Possible no reply conditions are below.

Item Corresponded for:	No Reply Procedure:
Missing Signature on overpaid returns	Enter CCC X and treat as a dummy return for posting.
Missing Signature on balance due or even balance returns	Treat as dummy return for posting the information to Master File.
Request for support of Layoff credit	<ul style="list-style-type: none"> • Disallow the credit. • Adjust the tax accordingly. • Send TPNC 90 using AC 1 with the following literal: There was no reply to our request for substantiation to support your Layoff credit claimed on Form 730, so the credit was not allowed.
Tax Period	Enter the months of the received date.
Multiple tax periods	<ol style="list-style-type: none"> 1. Process all liability and remittance to the earliest tax period shown. 2. Photocopy the front of the return and notate "Photocopy, do not process." 3. Prepare a Form 4227 and indicate "Multiple Period Return." 4. Route Form 4227, photocopy of return, all research and correspondence to the Cincinnati Campus Exam/AUR Centralized Excise Operation at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042
No tax data shown on the return, and it is a remittance (RPS) return	Create dummy return to post to Master File. Enter CCC X to hold credit.

3.12.23.10.2
(01-01-2025)

**No Reply to Form 11-C
Correspondence**

- (1) Always enter a CCC 3 as the Correspondence Received Date when correspondence was sent and no reply is received.

Item Corresponded for:	No Reply Procedure:
Missing Signature on an overpaid return	Enter CCC X and treat as a dummy return for posting.
Missing Signature on a balance due return or even balance return.	Treat as dummy return for posting the information to Master File.
Tax Period	Enter the year and month (tax period) that is currently being processed.
Multiple Tax Periods	<ol style="list-style-type: none"> 1. Process all liability and remittance to the earliest tax period shown. 2. Photocopy the front of the return and notate "Photocopy, do not process." 3. Prepare a Form 4227 and indicate "Multiple Period Return." 4. Route Form 4227, photocopy of return, all research and correspondence to the Cincinnati Campus Exam/AUR Centralized Specialty Tax Operation at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042

3.12.23.11
(01-01-2018)
Alphabetic Index

(1) The following table provides IRM references:

Subject:	IRM Reference:
Action Codes	IRM 3.12.23.2.10, Action Codes (AC)
Conditions Codes(CCC) <ul style="list-style-type: none"> • Chart • Form 730 • Form 11-C 	<ul style="list-style-type: none"> • IRM 3.12.23.5.5.1, CCC Chart • IRM 3.12.23.8.2.2, Form 730 Corrections Section 01 Field E - CCC • IRM 3.12.23.9.3.3, Form 11-C Section 01 Field F - CCC
Correspondence Received Date	IRM 3.12.23.5.8, Correspondence Received Date (CRD)
Entity Underprint Code	IRM 3.12.23.5.9, Entity Underprint Code
Error Register Coding	IRM 3.12.23.2.13, Error Register Code
Excess Remittance Returns	IRM 3.12.23.5.1.2, Field 01 - A Excess Remittance Returns
Erroneous Notices	IRM 3.12.23.2.18, Pre-Computed Penalty
Field Validity Error	IRM 3.12.23.5, Field Validity Error
Foreign Address	IRM 3.12.23.6.2, Field 02-B Foreign Address - General Information
Form Processing <ul style="list-style-type: none"> • Form 730 • Form 11-C 	<ul style="list-style-type: none"> • IRM 3.12.23.8, Processing Form 730, Monthly Tax Return for Wagers • IRM 3.12.23.9, Processing Form 11-C, Occupational Tax and Registration Return for Wagering
In-Care-Of Field 02-A	IRM 3.12.23.6.1, Field 02-A - "In-Care-Of" Name Line
Invalid Correction Attempt	IRM 3.12.23.2.14, Correction of Invalid Correction Attempt
Name Control	IRM 3.12.23.5.2, Field 01-B Name Control
Nature of Change Indicator	IRM 3.12.23.9.3.8, Form 11-C Section 01 Field L - Nature of Change Indicator
Penalty and Interest Code	IRM 3.12.23.5.7, Field 01 - Penalty and Interest Code (P/I Code)

Subject:	IRM Reference:
Pre-Computed Penalty	IRM 3.12.23.2.18, Pre-Computed Penalty
Received Date Field <ul style="list-style-type: none"> • General • Form 730 • Form 11-C 	<ul style="list-style-type: none"> • IRM 3.12.23.5.6, Field 01 - Received Date • IRM 3.12.23.8.2.3, Form 730 Corrections Section 01 Field F - Received Date • IRM 3.12.23.9.3.4, Form 11-C Section 01 Field G - Received Date
Remittance Received Field	IRM 3.12.23.5.1, Field 01-A Remittance Received
Start Day	IRM 3.12.23.9.3.7, Form 11-C Section 01 Field K - Start Day
Statute Control Document	IRM 3.12.23.2.21, Statute Control Documents
Tax Period <ul style="list-style-type: none"> • Form 730 • Form 11-C 	<ul style="list-style-type: none"> • IRM 3.12.23.8.2.1, Form 730 Corrections Section 01 Field D - Tax Period • IRM 3.12.23.9.3.2, Form 11-C Section 01 Field E - Tax Period
Employer Identification Number (EIN)	IRM 3.12.23.5.3, Field 01-C Employer Identification Number (EIN)
Taxpayer Notice Codes <ul style="list-style-type: none"> • General • Form 730 • Form 11-C 	<ul style="list-style-type: none"> • IRM 3.12.23.2.11, Taxpayer Notice Codes (TPNC) • IRM 3.12.23.8.2.5, Form 730 Corrections Section 01 Field L - TPNC • IRM 3.12.23.9.3.11, Form 11-C Section 01 Field P - TPNC
Total Tax Taxpayer <ul style="list-style-type: none"> • Form 11-C 	• IRM 3.12.23.9.3.9, Form 11-C Section 01 Field M - Tot Tax TP/Settlement
Balance Due <ul style="list-style-type: none"> • Form 730 	• IRM 3.12.23.8.2.6, Form 730 Corrections Section 01 Field M - Balance Due
Unprocessable Returns	IRM 3.12.23.2.15, Unprocessable Returns

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Exhibit 3.12.23-1 (01-01-2021)

Form 730 and Error Register Fields

01-L Form 730 (Rev. December 2017) Department of the Treasury Internal Revenue Service		Monthly Tax Return for Wagers (Section 4401 of the Internal Revenue Code) 01-D ▶ Go to www.irs.gov/Form730 for the latest information.		OMB No. 1545-0235 For IRS Use Only <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">T</td><td style="width: 50%;"></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> <tr><td>I</td><td></td></tr> <tr><td>T</td><td></td></tr> </table>		T		FF		FD		FP		I		T	
T																	
FF																	
FD																	
FP																	
I																	
T																	
Enter your name, address, employer identification number, and month and year of return.		Name 01-B Number, street, and room or suite no. 02-A, B, C City or town, state or province, country, and ZIP or foreign postal code 01-D, E, F		Month and year 01-D Employer identification number 01-C 01-E													
Check applicable boxes: <input type="checkbox"/> Final return <input type="checkbox"/> Address change																	
1 Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions)		1 01-N															
2 Gross amount of laid-off wagers accepted during month (see instructions)		2 01-O															
3 Add lines 1 and 2		3 01-P		C/G													
4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result \$ 01-R × 0.0025 =		4a															
b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result \$ 01-S × 0.02 =		4b															
c Tax on wagers. Add lines 4a and 4b		4c															
5 Credits. No credit is allowed unless supported by evidence (see instructions)		5 01-Q															
6 Balance due. Subtract line 5 from line 4c (see instructions)		6 01-M		01-A													
File this return, your payment, and voucher with the IRS as shown under <i>Where to file</i> in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.																	
Sign Here Keep a copy of this return for your records.		Under penalties of perjury, I declare that I have examined this return, including any accompanying certificates and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.															
Signature 01-T Type or print your name below signature.		Date 01-U															
Paid Preparer Use Only		Print/Type preparer's name Preparer's signature Date		Check <input type="checkbox"/> if self-employed PTIN 01-T Firm's EIN 01-U Firm's address 01-V Phone no.													
For Paperwork Reduction Act Notice, see instructions. Cat. No. 20585U Form 730 (Rev. 12-2017)																	
▼ Detach Here and Mail With Your Payment and Form 730. ▼ Form 730-V																	
Form 730-V (Rev. December 2017) Department of the Treasury Internal Revenue Service		Payment Voucher ▶ Don't staple or attach this voucher to your payment.															
1 Enter your employer identification number.		2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"		Dollars Cents													
3 Enter year and month as shown on Form 730. Y Y Y Y M M Send Form 730, this voucher, and payment to: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0100		4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.															

Exhibit 3.12.23-1 (Cont. 1) (01-01-2021)
Form 730 and Error Register Fields

SECTION 01

A (F) 11 REMIT AMOUNT \$ & ¢	B (F) 4 NAME CONTROL/ CHECK DIGIT C/G UNDERPRINT	C(F)9 E I N	D (F) 6 TAX PERIOD YYYYMM	E(V)10 C C C	F (V) 8 RECD DATE YYYYMMDD	G(V)1 P & I CODE	H 15 RSRVD	I(V)1 C A F IND	J (V) 8 CORRES. RECD DATE YYYYMMDD	K (V) 1 ENTITY UNDER- PRINT CODE
L (V) 6 T P N C	M (V) 11 TOTAL TAX T/P C/G UNDERPRINT \$ & ¢	N (V) 11 WAGERS ACCEPTED \$ & ¢	O (V) 11 LAYOFF WAGERS ACCEPTED \$ & ¢	P (V) 11 ZERO-FILLED TOTAL WAGERS C/G UNDERPRINT \$ & ¢	Q (V) 11 LAYOFF CREDIT \$ & ¢	R (V) 11 AUTH- WAGERS ACCEPTED AMT \$ & ¢	S (V) 11 OTHER WAGERS ACCEPTED AMT \$ & ¢			
T (V) 9 PREPARER SSN		U (V) 9 PREPARER EIN		V (V) 10 PREPARER PHONE NUMBER						

SECTION 02

A (V) 35 IN CARE OF NAME LINE	B (V) 22 FOREIGN ADDRESS	C (V) 35 STREET ADDRESS	D (V) 22 CITY	E (V) 2 STATE CODE	F (V) 12 ZIP CODE
----------------------------------	--------------------------------	-------------------------------	------------------	-----------------------	----------------------

Form 11-C and Error Register Fields

Cat. No. 33675Z (09-05-2025)
Any line marked with a #
is for **Official Use Only**

Form 11-C (Rev. 12-2017)

Part III **Additional Information** (for agents accepting wagers on behalf of others)

True name

Address

Employer identification number

7 Explain why you're filing a supplemental registration. Include the date of the event.

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

Signature of officer

Date _____

Title

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PTIN	01-R
------	------

Firm's name	►
-------------	---

Firm's EIN ▶

Firm's address ►

Phone no.

Form **11-C** (Rev. 12-2017)

Exhibit 3.12.23-2 (Cont. 2) (03-29-2023)
Form 11-C and Error Register Fields

SECTION 01

A (V) 11 REMIT AMOUNT \$ & ¢		B (F) 4 NAME CONTROL/ CHECK DIGIT C/G UNDERPRINT		C(F)9 E I N	D 1 RSRVD	E (F) 6 TAX PERIOD YYYYMM	F (V) 10 C C C	G (V) 8 RECD DATE YYYYMMDD	H (V) 1 P & I CODE
I (V) 1 C A F IND	J 1 NO SIGNATURE INDICATOR	K (V) 2 START DAY	L (V) 1 NATURE OF CHANGE INDICATOR	M (V) 11 TOTAL TAX T/P C/G UNDERPRINT \$ & ¢	N (V) 8 CORRES. RECD DATE YYYYMMDD	O (V) 1 ENTITY UNDER- PRINT CODE	P (V) 6 T P N C	Q (V) 1 EMPLOYEE STATUS INDICATOR	
R (V) 9 PREPARER TIN			S (V) 9 FIRM'S EIN		T (V) 10 PREPARER PHONE NUMBER				

SECTION 02

A (V) 35 IN CARE OF NAME LINE	B (V) 35 FOREIGN ADDRESS	C (V) 35 STREET ADDRESS	D (V) 22 CITY	E (V) 2 STATE	F (V) 12 ZIP CODE
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Exhibit 3.12.23-3 (11-15-2019)**Preparation of Form 4227, Intra-SC Reject or Routing Slip**

Intra-SC Reject or Routing Slip		Name-Unit 1	Date 2
X	Route to 3 Accounting Adjustments Batching and Numbering Clearing and Deposit Collection Criminal Investigation <input type="checkbox"/> QRDT <input type="checkbox"/> ITPP Data Control (<i>Balancing</i>) Document Services Entity Control Error Resolution Examination (<i>Audit</i>) Files Reject Correction Returns Analysis Statute Control Other activity (<i>explain</i>)	X <input type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> NMF <input type="checkbox"/> EPMF <input type="checkbox"/> IRAF <input type="checkbox"/> IRP <input type="checkbox"/> CAWR <input type="checkbox"/> Other file:	Reason Missing or illegible data <input type="checkbox"/> EIN <input type="checkbox"/> Signature <input type="checkbox"/> SSN <input type="checkbox"/> Tax period <input type="checkbox"/> Name <input type="checkbox"/> Filing requirements <input type="checkbox"/> Address <input type="checkbox"/> Form _____ <input type="checkbox"/> Other (<i>specify</i>) _____ Review for necessary action 4 Renumber to <input type="checkbox"/> Tax class _____ <input type="checkbox"/> Doc.code _____ <input type="checkbox"/> Other: _____ Unpostable code: _____ Cycle: _____ Action Code: _____ Reinput Questionable items <input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions <input type="checkbox"/> Other data: _____ Other (<i>explain</i>) _____

Form **4227** (Rev. 12-01) Cat. No. 269151 Department of the Treasury
Internal Revenue Service

REQUIRED DATA

- 1** Your TE Number
- 2** Date
- 3** Area or Route to
- 4** Reason for Rejection

Exhibit 3.12.23-4 (01-01-2020)
Potential Frivolous Return Chart

Potential Frivolous Arguments

Potential Frivolous Arguments	Description
Alleged Churches/First Amendment	Income and excise tax due from non-religious sources and may claim a vow of poverty.
Altered form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/Uniform Commercial Code (UCC) I - 207 or UCC 1-308	Return has tax and credits but the jurat was altered or stricken. May include reference to UCC I - 207 / UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843 Claim	Amended return or a Form 843, Claim for Refund and Request for Abatement, filed to obtain a total refund of all taxes paid in prior years, based on tax avoidance arguments.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. b. Files a return containing the filers' identifying information but does not request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law. d. Files a return that attempts to send some type of message or protest to the IRS but does not include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in other documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.

Exhibit 3.12.23-4 (Cont. 1) (01-01-2020)
Potential Frivolous Return Chart

Potential Frivolous Arguments	Description
Collections Issues	Files frivolous documents contending that several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due,” making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Services Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax paying public into a “new world order.”
Not a Person	Argues that a taxpayer is not a “person” within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a “straw man” and any tax obligations are exclusively those of the “straw man.”

Exhibit 3.12.23-4 (Cont. 2) (01-01-2020)
Potential Frivolous Return Chart

Potential Frivolous Arguments	Description
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return, or correspondence that argues taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeroes inserted on the form the individual references "U.S. vs. Long."
Unsigned Returns	The individual completes a return but does not sign. A statement indicating disagreement with the tax system is attached or added to the return.
Zero Returns	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, OID, and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also have arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words "nunc pro tunc" and "not liable."</p> <p>Note: Returns having only zeros, no entries, are blank, or show "None," "Not Liable," etc., with no evidence of a frivolous argument are not to be considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction on IRS.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p>Note: Frivolous arguments citing "Collection Due Process" (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

Exhibit 3.12.23-5 (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations*****American Samoa (AS)***

American Samoa (AS) City	American Samoa (AS) ZIP Code
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

Federated States of Micronesia (FM)

Federated States of Micronesia (FM) City	Federated States of Micronesia (FM) ZIP Code
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

Guam (GU)

Guam (GU) City	Guam (GU) ZIP Code
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

Marshall Islands (MH)

Marshall Islands (MH) City	Marshall Islands (MH) ZIP Code
Ebeye	96970
Majuro	96960

Northern Marianna Islands (MP)

Northern Marianna Islands (MP) City	Northern Marianna Islands (MP) ZIP Code
Capitol Hill	96950
Rota	96951

Exhibit 3.12.23-5 (Cont. 1) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Northern Marianna Islands (MP) City	Northern Marianna Islands (MP) ZIP Code
Saipan	96950
Tinian	96952

Palau (PW)

Palau (PW) City	Palau (PW) ZIP Code
Koror	96940
Palau	96940

Puerto Rico (PR)

Puerto Rico (PR) City	Puerto Rico (PR) ZIP Code
Adjuntas	00601
Aquada	00602
Aquadilla	00603
Agnes Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barraquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

Exhibit 3.12.23-5 (Cont. 2) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Puerto Rico (PR) City	Puerto Rico (PR) ZIP Code
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cero Gordon	00754
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrachales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Harmingueros	00660
Humacao	00791
Isabela	00662

Exhibit 3.12.23-5 (Cont. 3) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Puerto Rico (PR) City	Puerto Rico (PR) ZIP Code
Juyaya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
Laplata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Loquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Narajito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741

Exhibit 3.12.23-5 (Cont. 4) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Puerto Rico (PR) City	Puerto Rico (PR) ZIP Code
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Sanrurce	00936
Toa Alta	00953
Toa Boa	00949
Trujillo Alto	00976
University	00936
Utuado	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

Exhibit 3.12.23-5 (Cont. 5) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations*****Virgin Islands - U.S. (VI)***

Virgin Islands - U.S. (VI) City	Virgin Islands - U.S. (VI) ZIP Code
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annes	00820

Australia State

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wells	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Brazil State

Brazil State	Abbreviation
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA

Exhibit 3.12.23-5 (Cont. 6) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Brazil State	Abbreviation
Ceara	CE
Distrito Federal	DF
Esperito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

Canada Province/Territory

Canada Province/Territory	Abbreviation
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT

Exhibit 3.12.23-5 (Cont. 7) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Canada Province/Territory	Abbreviation
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Cuba Province

Cuba Province	Abbreviation
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH
Gramma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de La Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Province

Italy Province	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN

Exhibit 3.12.23-5 (Cont. 8) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Italy Province	Abbreviation
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR

Exhibit 3.12.23-5 (Cont. 9) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Italy Province	Abbreviation
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC

Exhibit 3.12.23-5 (Cont. 10) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Italy Province	Abbreviation
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB

Exhibit 3.12.23-5 (Cont. 11) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Italy Province	Abbreviation
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO

Exhibit 3.12.23-5 (Cont. 12) (01-01-2017)**U.S. Possessions City ZIP Codes and Province, Foreign State, and Territory Abbreviations**

Mexico State	Abbreviation
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD