



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.12.249

SEPTEMBER 3, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.12.249, Error Resolution, Processing Form 8752.

MATERIAL CHANGES

- (1) IRM 3.12.249.2.15(2) - Removed reference to leaving a Working Trail for Taxpayer Notice Code (TPNC) per Unified Work Request (UWR) 1000713.
- (2) IRM 3.12.249.2.15(4) - Removed reference to leaving a working trail for Correspondence Received Date (CRD). CRD field is not included in current BDOCS programming.
- (3) IRM 3.12.249.3.3(2)- Removed reference to using Action Code 1 for TPNC per UWR 1000713.
- (4) IRM 3.12.249.3.3(4) - Removed reference to using Action Code 1 for TPNC per UWR 1000713.
- (5) IRM 3.12.249.3.3(12) - Removed reference to using Action Code 1 for TPNC per UWR 1000713.
- (6) IRM 3.12.249.3.7(3)d - Removed reference to sending TPNC per UWR 1000713.
- (7) IRM 3.12.249.4(2) - Updated the field length for Field 01-A, Remittance, UWR 1000713.
- (8) IRM 3.12.249.4.6(2) - Added an **Exception** that CCC "W" may be used with CCC "G" per Course Development feedback.
- (9) IRM 3.12.249.4.7(3)c - Added an **Exception** that CCC "W" may be used with CCC "G" per Course Development feedback.
- (10) IRM 3.12.249.4.12(4)c - Removed reference to Form 1120-A, U.S. Corporation Short-Form Income Tax Return, which is obsolete.
- (11) IRM 3.12.249.4.16 - Field 01-N is reserved per UWR 1000713. Previously, Field 01-N was used to issue Taxpayer Notice Codes (TPNC)s.
- (12) IRM 3.12.249.5(1) - Removed reference to sending TPNC per UWR 1000713.
- (13) IRM 3.12.249.5(2) - Updated the Field Length for Field 01-A, Remittance, per UWR 1000713.
- (14) IRM 3.12.249.5(2) - Updated the Field Lengths for the following Section 02 fields per UWR 1000713:
 - Field 02-B, Applicable Payment Base Year Amount
 - Field 02-D, Line 1 - Deferred Amount
 - Field 02-E, Line 2 - Deferred Amount
 - Field 02-F, Applicable Payment Deferral Amount
 - Field 02-G, 12 Month or Short Year Amount
 - Field 02-H, Net Base Year Income Amount
 - Field 02-I, Net Base Year Percentage Amount
 - Field 02-J, Required Payment Amount
 - Field 02-K, Net Required Payment Balance
 - Field 02-L, Payment Due or Refund Amount

- (15) IRM 3.12.249.5(2) - Updated the line number for Line 12a, Refund of net prior year payments, per Work Request Notification (WRN) dated 3/24/2025. Update included in UWR 1000713.
- (16) IRM 3.12.249.5.4(3) - Removed reference to sending TPNC 01 and added instruction to send Letter 3833C per UWR 1000713.
- (17) IRM 3.12.249.5.5(4) - Removed reference to sending TPNC 02 and added instruction to send Letter 3833C per UWR 1000713.
- (18) IRM 3.12.249.5.9(4) - Removed reference to sending TPNC 03 and added instruction to send Letter 3833C per UWR 1000713.
- (19) IRM 3.12.249.5.9(6) - Removed reference to sending TPNC 03 and added instruction to send Letter 3833C per UWR 1000713. Also removed the *Note* and *Caution*.
- (20) IRM 3.12.249.5.10(3) - Removed reference to sending TPNC 04 and added instruction to send Letter 3833C per UWR 1000713.
- (21) IRM 3.12.249.5.12(1) - Added a **Note** referring to Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.
- (22) IRM 3.12.249.5.12(2) - Added a **Note** referring to Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.
- (23) IRM 3.12.249.5.12(4)b. - Removed reference to sending appropriate TPNC and added instruction to send Letter 3833C per UWR 1000713.
- (24) IRM 3.12.249.5.12(4)c. - Removed reference to sending appropriate TPNC and added instruction to send Letter 3833C per UWR 1000713.
- (25) IRM 3.12.249.5.12(4)d. - Removed reference to sending appropriate TPNC and added instruction to send Letter 3833C per UWR 1000713.
- (26) IRM 3.12.249.5.12(9)c. - Corrected title of Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More.
- (27) IRM 3.12.249.6.5(2)(3) - Added valid and invalid conditions when a foreign address is present per Course Development feedback.
- (28) IRM 3.12.249.6.6(2) - Added a valid condition when a foreign address is present per Course Development feedback.
- (29) IRM 3.12.249.7 - Added new Section 60 Data for Form 8752 - Direct Deposit due to Executive Order "Modernizing Payments To and From America's Bank Account" per UWR 1000713.
- (30) IRM 3.12.249.7.1 - Added new subsection for Field 60-A, Routing Transit Number (RTN) per UWR 1000713.
- (31) IRM 3.12.249.7.2 - Added new subsection for Field 60-B, Type of Depositor Account (TDA) per UWR 1000713.
- (32) IRM 3.12.249.7.3 - Added new subsection for Field 60-C, Depositor Account Number (DAN) per UWR 1000713.
- (33) Exhibit 3.12.249-2 - Added Section 60 to the Form 8752 Paper Error Register Exhibit per UWR 1000713.
- (34) Exhibit 3.12.249-3 - Removed TPNC from the Acronyms and Abbreviations chart per UWR 1000713.

- (35) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
- Plain language, simpler words
 - Spelling, grammar, and formatting
 - Consistency sections per BMF Consistency template
 - IRM references, citations, and links
 - IRM graphics and alternative text
 - Capitalization changes per IRS Style Guide (e.g., Revenue Officer changed to revenue officer)
 - Updated dates throughout including Tax Periods and Received Dates
 - Updated line numbers due to Tax Forms and Publications form changes for Form 8752.

EFFECT ON OTHER DOCUMENTS

IRM 3.12.249, Error Resolution, Processing Form 8752, dated May 14, 2025 (effective May 14, 2025), is superseded.

AUDIENCE

Taxpayer Services (TS) Submission Processing Error Resolution System (ERS) personnel are the intended audience for this IRM.

Scott Wallace
Director, Submission Processing
Taxpayer Services

3.12.249

Processing Form 8752

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3.12.249.1
(05-14-2025)
Program Scope and Objectives

- (1) Purpose: This section has instructions for Form 8752, Required Payment or Refund under Section 7519, for resolving errors made by taxpayers and correcting errors made during campus processing. These instructions apply to the Service Center Replacement System (SCRS) involving corrections made using paper error registers.
- (2) Audience: These procedures apply to Taxpayer Services (TS) Submission Processing (SP) Error Resolution System (ERS) personnel:
 - Supervisory Tax Examining Assistant
 - Lead Tax Examining Technician
 - Tax Examining Technician
- (3) Policy Owner: Director, Submission Processing
- (4) Program Owner: Return Processing Branch, Business Master File (BMF) Section
- (5) Primary Stakeholders: Other areas that may be affected by these procedures include (but are not limited to):
 - Accounts Management (AM)
 - Chief Counsel
 - Compliance
 - Information Technology (IT) Programmers
 - Large Business and International (LB&I)
 - Small Business/Self-Employed (SB/SE)
 - Submission Processing (SP)
 - Taxpayer Advocate Service (TAS)

3.12.249.1.1
(01-01-2020)
Background

- (1) Partnerships and S Corporations use Form 8752 to figure and report the payment required under Section 7519 or to obtain a refund of net prior year payments.
- (2) Error Resolution tax examiners resolve validity errors, field errors, and consistency errors, on returns using paper error registers. Employees use the paper register (error register) and the return to correct these conditions and when necessary, use Integrated Data Retrieval System (IDRS) to research.

3.12.249.1.2
(01-01-2021)
Authority

- (1) Authority for these procedures is found in Internal Revenue Code Section 7519 and corresponding Treasury Regulations.
- (2) All Policy Statements for Submission Processing are in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.12.249.1.3
(01-01-2025)
Roles and Responsibilities

- (1) Submission Processing (SP), Return Processing Branch (RPB), BMF Code and Edit (C&E) and Error Resolution System (ERS) Section follows the content in this IRM. The BMF ERS analyst makes updates as needed and revises content once a year effective January 1st of each calendar year.
- (2) The BMF Code and Edit and Error Resolution System Section Manager ensures the IRM is timely sent to Publishing each year.
- (3) The Campus Director monitors operational performance for the Submission Processing campus.

- (4) The Operations Manager monitors operational performance for their operation.
- (5) The Team Manager/Lead monitors performance and ensures employees have the tools to perform their duties.
- (6) The Team Employees follow the instructions in this IRM and keep updated on the IRM procedures.

3.12.249.1.4
(01-01-2023)

Program Management and Review

- (1) Program Goals: Enter corrections on the Form 8752 paper error registers for any errors falling out through Service Center Replacement System (SCRS) in Error Resolution.
- (2) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports is found in IRM 3.12.38, Error Resolution, BMF General Instructions.
- (3) Program Effectiveness: The program goals are measured by using the following tools:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- (4) Annual Review: The processes outlined in this IRM are reviewed annually during IRM Review and Clearance to ensure accuracy and promote consistent tax administration.

3.12.249.1.5
(01-01-2023)

Program Controls

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

3.12.249.1.6
(01-01-2025)

Terms and Acronyms

Terms and Definition

Term	Definition	Example of using a word that is open to interpretation. Note: This column is for illustration purposes only.
Fair	Give accurate and professional service to all persons without regard to personal bias.	Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect a fair and just tax system that provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay or ability to provide timely information.
Significant Entry	Any entry other than zero or blank.	There are two consecutive blanks between significant characters.

Term	Definition	Example of using a word that is open to interpretation. Note: This column is for illustration purposes only.
Timely	Coming early or at the right time.	Taxpayers have the right to receive help from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels

- (2) See Exhibit 3.12.249-3, Acronyms and Abbreviations, for a list of commonly used acronyms and abbreviations that appear throughout this IRM section.

3.12.249.1.7
(03-05-2024)

- (1) The following table lists related resources.

Related Resources

Related Resources

Resource	Title/Link/Information
Servicewide Electronic Research Program (SERP)	<i>Servicewide Electronic Research Program</i>
Instructor's Corner for Submission Processing	<i>Instructor Corner for Submission Processing</i>
Integrated Automation Technologies (IAT)	<i>Integrated Automation Technologies</i>
IRM 3.11.249	Returns and Documents Analysis, Processing Form 8752
IRM 3.12.38	Error Resolution, BMF General Instructions
IRM 3.24.249	ISRP System, Fiscal Year Required Payments/Form 8752
Document 7071-A	Name Control Job Aid - For Use Outside of the Entity Area

3.12.249.2
(01-01-2023)

General Information

- (1) As an Error Correction tax examiner, the expertise develops working all types of Business Master File (BMF) programs. As your expertise increases, you are also developing your judgment decisions to a comfort level needed to resolve your cases. In this IRM we have provided instructions, procedures, and guidelines for tax examiners to attain that comfort level needed for correcting cases in the Error Correction Program.
- (2) This section has information about the purpose, concepts, and instructions for Service Center Replacement System (SCRS) processing of Form 8752, Required Payment or Refund Under Section 7519. This IRM cannot address every possibility 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 decide the corrective action.

- (3) The Service Center Replacement System (SCRS) is a term used to refer to the processing of paper register (error register) documents. While Error Resolution System (ERS) is worked on the computer with Integrated Data Retrieval System (IDRS), SCRS documents are corrected on a paper print, by hand, with a pen. The errors appear on computer-printed paper error registers. SCRS programs are few as programs continue to be moved to ERS each year; the remaining few are received in such small numbers that it is considered too expensive to move them to ERS. Despite the low receipts, these forms are just as important to process correctly as those on ERS.
- (4) IRM 3.12.249 is exempt from the BMF Consistency Guidelines (for example, indicating diamonds) as shown in other sections of IRM 3.12, Error Resolution.
- (5) In compliance with a Chief Counsel opinion issued September 2, 2008, tax examiners will no longer send returns back to the taxpayer when corresponding for missing signature, missing information and supporting schedules and documentation on refund or zero balance returns. These changes were effective October 5, 2009.

3.12.249.2.1
(05-03-2024)
**IRM Deviation
Procedures**

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

3.12.249.2.2
(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.

3.12.249.2.2.1
(01-01-2025)

**Taxpayer Advocate
Service (TAS) - Service
Level Agreements
(SLAs)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are found at *TAS Service Level Agreements*.

3.12.249.2.3
(01-01-2024)

**Business Master File
(BMF) Identity (ID) Theft**

- (1) BMF ID Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft" (IDT):
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 Planning and Analysis (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.

3.12.249.2.4
(01-01-2024)

Frivolous Arguments

- (1) Businesses use frivolous arguments to express dissatisfaction with the substance, form or administration of the tax laws by trying to avoid or reduce tax liabilities illegally. See IRM 25.25.10, Frivolous Return Program and Exhibit 3.12.249-4, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it is a frivolous return.

Frivolous Criteria

If	Then
<p>a. The return meets any of the conditions shown as a frivolous return.</p> <p>Caution: If the return shows CCC "U" and attached a Form 4227 with the remarks, "Refer to Exam FRP for audit after processing", continue to next procedure.</p>	<p>Remove the return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</p>

If	Then
b. Examination has selected the return as frivolous (e.g., shown by CCC "U") and attached a Form 4227 with the remarks, "Refer to Exam FRP for audit after processing", but sends the return for processing,	<ul style="list-style-type: none"> Continue processing the return using procedures in IRM 3.11.249, Returns and Documents Analysis, Processing Form 8752. 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.

3.12.249.2.5
(01-01-2024)

IRS Employee Contacts

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA98), Section 3705(a) provides 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 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. Correspondence 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. They must 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 by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.12.249.2.6
(01-01-2023)

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) Error Resolution System (ERS) tax examiners indicate the fax paragraph on the Form 3696, Correspondence Action Sheet, or other approved Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to ensure 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 the following:
- IRM 10.5.1.6.7.2, Answering Machine or Voicemail
 - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.12.249.2.7
(01-01-2024)

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 instructions below for processing CII returns.

Correspondence Imaging Inventory (CII) Criteria

If	And	Then
a. The "CII" return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms),	<ol style="list-style-type: none"> 1. Do not correspond. 2. Enter Action Code 3 on the error register and reject the record. 3. Cancel the Document Locator Number (DLN). 4. Attach Form 4227 Intra-SC Reject or Routing Slip, or other proper routing slip to the return and route to Accounts Management (AM) to secure missing information. 5. If the return comes back from AM with incomplete information, send the return to AM again to secure all the missing information. Indicate "Additional information needed to process incomplete CII return", or similar language on Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip.
b. The "CII" return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules or forms),	The return shows correspondence was sent	Do not route the return to Accounts Management (AM). Continue processing the return.
c. The "CII" return does not have a Form 3696 attached	The return is incomplete (e.g., missing signature, schedules or forms),	<p>Research for a 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. Note: Classified waste is documentation having taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments, for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records. 2. If TC 150 is not present, follow normal correspondence procedures.

3.12.249.2.8
(01-01-2020)
**Criminal Investigation
(CI) Referral**

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.

- (2) If CI has stamped the return, do not send for further CI action.

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Caution: If there is no sign Code and Edit (C&E) made a copy and sent to CI Referral, then see below.

Criminal Investigation (CI) Referral

Refund Claim	Ogden and Kansas City
	<ol style="list-style-type: none"> 1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. 2. Attach Form 4227, Intra-SC Reject or Routing Slip to the copy. 3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI). 4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return. 5. Continue processing the return.

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- (4) Because of the repetitive nature of the ERS/Rejects function, ERS/Rejects Tax Examining Technicians often recognize income tax return data that is outside of the norm for data found on similar returns for each income tax return type. If ERS finds return characteristics not meeting Audit Code or Exam referral criteria it considers suspicious, CI is available to review the referral.
- (5) If a suspicious return is found, and there is no sign Code and Edit (C&E) made a copy and sent to CI Referral, then, do the following:
 1. Make a copy of the first two pages of the return along with any page of the return that appears suspicious.
 2. Attach Form 4227 Intra-SC Reject or Routing Slip or other proper routing slip to the copy.
 3. Route the copy as shown in the table below.

CI Referral Criteria Routing

Submission Processing Campus/Center	Route the Copy To:
Ogden	Mail Stop 9001, Criminal Investigation (CI)
Kansas City	Mail Stop S2 9000, Criminal Investigation (CI)

4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.
5. Continue processing the return.
- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.12.249.2.9
(01-01-2024)

**Examination (Exam)
“Funny Box”**

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has many programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.12.249.2.10
(03-05-2024)

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

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal of implementing a single, modernized programming solution that 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 times 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 Command Code (CC) 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.

3.12.249.2.11
(01-01-2023)

Concepts

- (1) The tax examiners applying these instructions must be familiar with the editing procedures in IRM 3.11.249, Returns and Document Analysis - Processing Form 8752, and the general procedures in IRM 3.12.38, BMF General Instructions. The telephone may be used to resolve questions about returns on the error register instead of rejecting those returns for subsequent correspondence action.

Note: Any items that denote a protest must be referred immediately to the Criminal Investigation (CI) Branch.

- (2) Tax examiners are not expected to review or redo the work of the Code and Edit tax examiner. However, if you notice an error or omission made by the tax examiner 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 something without how, refer to IRM 3.11.249, Returns and Document Analysis - Processing Form 8752.
- (3) This manual is the main source of information. Find procedures in the following IRMs:
 - IRM 3.24.249, ISRP System, Fiscal Year Required Payments/Form 8752
 - IRM 3.10.72, Receiving, Extracting, and Sorting

3.12.249.2.12

(01-01-2020)

Pre-Computed Penalty

- (1) Only a ten percent (10%) underpayment penalty can be charged on Form 8752, Required Payment or Refund Under Section 7519, account.

Note: Transaction Code (TC) 240 (Miscellaneous) or TC 246 (Form 8752 or Form 1065) penalty may be charged.

If a penalty is shown on the return, and the notation, "3465 Prepared", (or similar language) does not appear on the return, prepare a Form 3465, Adjustment Request, to request an assessment of the penalty.

- (2) On the Form 3465, Adjustment Request, show the part of the remittance which is available for application to the penalty assessment if the return remittance includes an amount applicable to all or part of the penalty. Route the Form 3465 to Accounts Management (AM).
- (3) On the error register, enter Computer Condition Code (CCC) "X" in Field 01-E (CCC) to freeze the module from refunding or offsetting.
- (4) On the Form 8752:
 - Enter Computer Condition Code (CCC) "X" to freeze the module from refunding or offsetting.
 - Notate "3465 Prepared" (or similar language).
- (5) For more information, refer to IRM 20.1.10, Penalty Handbook - Miscellaneous Penalties.

3.12.249.2.13

(01-01-2018)

Statute Control Documents

- (1) Statute of Limitations processing does not apply to Form 8752, Required Payment or Refund Under Section 7519, because the form is considered a required deposit by the taxpayer and not a payment of tax due.

3.12.249.2.14

(01-01-2023)

Blank Returns, Not Required to File

- (1) Taxpayers may send a blank return stating they are not required to file or don't understand why they are receiving Form 8752, Required Payment or Refund Under Section 7519.
- (2) Research to ensure the filer is still on a fiscal year basis. If a fiscal year filer, Form 8752 must be filed, unless:

- a. The entity has a service approved tax year either by automatic consent or letter ruling from National Office (NO) and taxpayer can show that it continues to qualify.
- (3) If a fiscal year filer and the criteria in 2(a) above does not apply, initiate correspondence. Inform the taxpayer that a partnership or S Corporation must file Form 8752 if it made an IRC 444 election to file their tax return on a fiscal year basis instead of the required year basis.

If After Correspondence	Then
a. The taxpayer replies and shows they are not required to file because meets the conditions in 2(a) above, and can demonstrate that it continues to qualify,	<ol style="list-style-type: none"> 1. Prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip. 2. Route to Entity Control following local procedures to verify the taxpayer's filing requirement. 3. Void the blank return.
b. The taxpayer replies and shows that taxpayer is not required to file and does not offer an explanation,	<ol style="list-style-type: none"> 1. Void the blank return. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip or other proper routing slip, notating on it that the taxpayer provided no explanation why the taxpayer is not required to file a Form 8752. 3. Attach a photocopy of the reply to the Form 4227 and route to Entity Control following local procedures to determine Section 444 election.
c. The taxpayer does not reply,	<ol style="list-style-type: none"> 1. Void the blank return. 2. Prepare Form 4227 or other proper routing slip, notating on it that the taxpayer did not reply to (Form 8752) correspondence. 3. Route to Entity Control following local procedures to determine Section 444 election.

- (4) If the taxpayer is no longer a fiscal year filer, do not process the Form 8752, Required Payment or Refund Under Section 7519. Void the blank return.

3.12.249.2.15
(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) 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.
- (3) Leave a working trail on the return when changes are made to the following items:
 - Employer Identification Number (EIN)
 - Tax Period
 - Received Date
 - Computer Condition Code (CCC)

Reminder: Circle out incorrect Employer Identification Numbers (EINs), Tax Periods, and Received Dates.

- (4) When working Reject re-inputs, circle out any previous Action Codes shown on the front of the return, if no longer applicable.
- (5) When working Rejects, write "Voided" with the date above the DLN in red, when voiding a return.

3.12.249.2.16
(01-01-2025)
**Dummy Return for
Overflow Money
Amounts**

- (1) This procedure will be used by ERS/Rejects function in Submission Processing.
- (2) Use red ink only to prepare the "Dummy Return."
- (3) Notate on the original return, "Dummy Return Prepared from Overflow Return."
- (4) Re-compute the tax data and enter the maximum corrected allowable amount(s) on the paper register and the original return.
- (5) Prepare a "Dummy Return" by entering the remaining overflow money amount(s) on the correct lines.
- (6) Enter (in red ink) the following on the "Dummy Return":
 - a. Write "Dummy Return Prepared from Overflow Return" on the top of the return.
 - b. Tax period.
 - c. Entity Data from the original return.
 - d. The DLN from the original return in the lower left corner going vertically up the side of the return (e.g., Split from DLN xxxxx-xxx-xxxxx-x).
 - e. CCC "G."
 - f. IRS Received Date.
 - g. In Signature area, write "Signature on Original Return."
 - h. Route the completed "Dummy Return" to Receipt and Control to have the "Dummy Return" numbered and processed.

Note: Form 8752 programming will error when any field amount listed in the table below exceeds \$999,999,999.99.

Field	Description	Location on the Return
02-B	Applicable Payment Base Year Amount	Line 2
02-D	Line 1 - Deferred Amount	Line 4
02-E	Line 2 - Deferred Amount	Line 5
02-F	Applicable Payment Deferral Amount	Line 6
02-G	12 Month or Short Year Amount	Line 7
02-H	Net Base Year Income Amount	Line 8
02-I	Net Base Year Percentage Amount	Line 9a

Field	Description	Location on the Return
02-J	Required Payment Amount	Line 9b
02-K	Net Required Payment Balance	Line 10

3.12.249.3
(01-01-2022)
**Service Center
Replacement System
(SCRS)**

- (1) For Form 8752, Required Payment or Refund Under Section 7519, this section has:

- Paper error register information
- Tax codes
- Action codes
- Error Reason Code "AA"
- Integrated Submission and Remittance Processing (ISRP) Error, Terminus Error, and Field Validity Error

3.12.249.3.1
(01-01-2024)
**Paper Error Register
Information**

- (1) The paper register (error register) is the physical representation of the tax return and any errors that have been identified. It is a printed form of the data input from the return and appears in a standardized format used for nearly every type of Service Center Replacement System (SCRS) program. Data fields are designated with letters of the alphabet. Each section is designated with the section number.
- (2) The first part of the error register is the title line. The error register title line identifies the run number, master file, register status, source of the register, type of register, program, form number, format code, date and page number.
- (3) The error register title line uses a couple of terms "raw" and "loop." The first-time a document in error prints on a register it is called a "raw" register. When a raw register prints, make various corrections to the register, trying to correct as many errors as possible. The document is then sent back through Integrated Submission and Remittance Processing (ISRP) system to be transcribed. If the correction resolves the error, the information is transmitted to the Enterprise Computing Center-Martinsburg (ECC-MTB). If all the errors do not clear, the error register will print again showing the errors that remain. The re-printed register is called a "loop" register. The title line shows if the register is a raw register or a loop register and how many times the register has looped (correction loop counter).
- (4) The Error Register has three sections (Section 01, Section 02, and Section 03 (Address Data)). The money fields (Field 01-A (Remittance), and all fields in Section 02, except Field 02-C (Deferred Ratio)), will be entered as dollars and cents.
- (5) Errors appear much differently on paper registers than they do in Error Resolution System (error codes). Most errors can be found by an asterisk (*) appearing to the immediate left of the Field Designator. Some are special errors that require unique treatment. Errors can occur anywhere in every section except for the Header Section. Research IDRS using Command Codes (e.g., NAMEE, NAMEB, INOLES, ENMOD, ENREQ) can be used to correct some Entity errors.

Note: See Integrated Data Retrieval System (IDRS) Command Code Job Aid at: *Integrated Data Retrieval System (IDRS) Command Code Job Aid* for more information.

- (6) Form 8752, Required Payment or Refund Under Section 7519, is filed by partnerships (Form 1065, U.S. Partnership Return of Income) and S Corporations (Form 1120-S, U.S. Income Tax Return for an S Corporation) who made the IRC 444 election to file their income tax return on a year other than the required year. **Partnerships and S Corporations use Form 8752 to figure and report the payment required under IRC 7519 or to obtain a refund of net prior year payment(s).** A partnership or S Corporation must file Form 8752 if it made an IRC 444 election by filing Form 8716, Election To Have a Tax Year Other Than a Required Tax Year, and its election is still in effect for the tax year. Any tax year that an IRC 444 election is in effect, including the first tax year the IRC 444 is made, is an “applicable election year.”
- (7) Taxpayers electing an IRC 444 election must file Form 8752 even if the required payment is zero (0). Taxpayers must make a required payment for the applicable election year if more than \$500 or the required payment for any prior tax year was more than \$500.00. The required payment represents the value by the tax deferral of owners of those entities for a taxable year other than the required tax year. For an S Corporation, the tax year resulting from an IRC 444 election ends in September, October or November. A partnership’s tax year may differ and depends on the tax year of the partners. The required payment is considered a deposit.
- (8) **Due Date:** Form 8752 must be filed and required payment made on or before **May 15** of the year following the calendar year in which the applicable election year begins. See IRM 3.12.249.4.9, Field 01-G, Penalty and Interest (P/I) Code, for more information.

3.12.249.3.2
(01-01-2022)
Tax Codes

- (1) The following is a table of Tax Class, Document Code, and Master File Tax (MFT) for Form 8752, Required Payment or Refund Under Section 7519.

Tax Codes

Item	Description
Tax Class	2
Document Code	23
MFT Code	15

3.12.249.3.3
(01-01-2026)
Action Codes

- (1) Use Action Codes to correct errors on the paper register (error register). Every correction made on an error register or reject register must have an Action Code. The Action Code signifies to the computer what action must be taken. Using Action Codes are similar to correcting an error screen on the computer, though the process is not as instantaneous.
- (2) Each Action Code has a different purpose. Only one Action Code will be entered at any time. If two Action Codes are used, the record will “loop” without corrections. If incorrect data is present in addition to non-correctable data, the incorrect data must be corrected first. The error register will then

“loop”, and further actions can be taken at that time. No other Action Code can be used with Action Codes 0, 2, 3 or 7. Individual descriptions of the valid Action Codes for most error registers are provided below.

- (3) **Action Code 0** is used to show that the data in the record is correct and that the computer's computations will be disregarded. Verify the taxpayer's figures before using this Action Code. Only use this if the correct tax and data are printed in the error register. Action Code 0 will accept a record as transcribed and send the record to Enterprise Computing Center-Martinsburg (ECC-MTB). Action Code 0 is written to the left of Section 01.
- (4) **Action Code 2** is used to delete a rejected record from processing. It can't be used on a raw register. **Only Rejects** will use Action Code 2. Action Code 2 is written to the left of Section 01.

Note: This action code is **not** used in Form 8752 processing.

- (5) **Action Code 3** is used to reject a record when it is unprocessable. Use of Action Code 3 will force the record to the reject register. It must never be used on a record already in reject status. When using Action Code 3, attach Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip, stating why the return is being rejected. Any of the following types of returns can be unprocessable.
 - a. A return or other document with illegible or missing necessary data.
 - b. A return or other document with required correspondence items with uncorrectable asterisks. All errors indicated by asterisks that can be corrected must be corrected before sending a return or document to Rejects for required correspondence.
 - c. A return or other document that can't be processed by the program under which it was blocked and must be processed with a Document Locator Number (DLN) for a different program.
 - d. An amended or substitute return where the original return is unavailable.

Note: Never use Action Code 3 on a reject register. See Action Code 9.

- (6) **Action Code 4** is used to delete a section from a record. This Action Code is used when information has been erroneously or unnecessarily entered into a section, and the entire section is not needed for processing. Each section is shown on the error register and will appear as the first two digits on the first line of print for each section. All sections can't be deleted; therefore, a record with only one section can't have an Action Code 4 correction. It can't be used on certain sections, such as Section 01, which are required for processing. Action Code 4 is written to the left of the section to be deleted.
- (7) **Action Code 5** is used to add a section to a record when the section was not transcribed. The Action Code is written in the space below the last printed section of the error register. Enter Action Code 5 on the error register to the left of the added section. The section number, alpha field designator(s), the data for the added field, and the applicable field breaker (use a comma (,) for a positive amount and a pound sign (#) for a negative amount) follow Action Code 5 in the order that they normally appear in the section. Enter only those fields with data present.
- (8) **Action Code 6** is used to change information in a field or fields of a section within the record. The computer identifies each field of a section with an Alpha Field Designator (AFD) and prints the AFD before the field on the error

register. The Action Code is written to the left of the section where a field requires correction. To correct an invalid field:

- a. Draw a line through the incorrect field data.
- b. Write the correct information **directly above** the lined-out field. Use all capital letters and write as clearly and legibly as possible.

Note: Use special symbols to change the sign. A positive amount is written with a comma (,) and a negative amount is written with a pound sign (#).

Any number of fields may be changed in the section simultaneously. Action Code 6 can also be used more than once; if invalid fields appear in multiple sections, the Action Code must appear to the left of each section in which there is a field that requires correction. If the name control (a fixed-length field) has fewer than four characters, every position must be accounted for by entering the number of blanks and encircling it. See IRM 3.12.249.4.3 and Figure 3.12.249-1, Fixed Length Correction, for additional information.

- (9) **Action Code 7** is used to show that the data on the error register is correct and that no action is necessary. Action Code 7 will not be used with any other Action Code. All corrections requiring Action Codes 4, 5, and 6 must be done **before** Action Code 7 will be used. This Action Code will be used to clear a record that has been sent to the error register for one-time review. If information for a particular section was not input, the section will be generated for review with an asterisk before the section number. Use Action Code 7 to clear this item if no error exists.

Note: Be cautious when determining whether to use Action Code 7. If there is another error in the error register, and Action Code 7 is mistakenly used, the register will “loop” and return to ERS with the original error still requiring correction. Action Code 7 will not make any error condition “go away” and therefore must be used sparingly.

- (10) **Action Code 9** is used to re-reject a reject “loop” register for correspondence or other suspense actions. Action Code 9 is written to the left of Section 01.
 - a. This code is used to prevent a reject “loop” record from reprinting each time the “loop” is run, if it is clear that the record is not ready for correction.
 - b. Action Code 9 is valid for reject “loop” only. It is invalid for raw rejects or error registers.

Note: For Form 8752 processing, this action code and Action Code 3 are used similarly, **except** Action Code 9 is used with reject registers.

- (11) Enter Action Codes 0, 2, 3, and 7 on the error register to the left of Section 01.
- (12) Enter Action Codes 4, 5, and 6 on the error register to the left of the correct section number.

3.12.249.3.4
(01-01-2019)

**Invalid Correction
Attempt - Error Reason
Code “AA”**

- (1) If an invalid correction is made to an error register, the error will return to be corrected again. When this happens, it is called a “loop” error register. Error Reason Code “AA” will print on the “loop” error register. The “AA” is simply for information.
- (2) Correct the error register as if no prior attempt at correction has been made.

3.12.249.3.5
(01-01-2023)

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

- (1) ISRP Error is an error identified by the Integrated Submission and Remittance Processing (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 shown in the following table:

Integrated Submission and Remittance Processing (ISRP) Error

ISRP Error Indicator	Type of Error	Error Explanation
#1	Split screen transmission	Key Verifier changed four or more digits of the Taxpayer Identification Number (TIN), or the Data Entry Clerk 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.

- (3) All fields of a section must be examined when this condition exists. If Section 01 of a return is error coded, also examine the tax base data section for errors to ensure the return data is for the taxpayer whose name is 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. Line out each incorrect field and enter the correct data. Use Action Code 6. If the record is correct as it appears on the error register, enter Action Code 7 on the error register.

3.12.249.3.6
(01-01-2019)

Terminus Error

- (1) A Terminus Error results when:
 - a. A non-numeric character appears in a numeric field, or
 - b. The format of the section is incorrect.
- (2) When this error is present, two asterisks (**) will appear to the immediate left of the section number.
- (3) Correct a Terminus Error as follows:
 - a. Compare the return with the error register.
 - b. Assure that any fields already having data are correct. Correct or reject as applicable.
 - c. Enter data in any blank fields that must have data.
- (4) If data is correct on the error register, re-enter a field, using Action Code 6 to send the record to good tape.

3.12.249.3.7
(01-01-2026)

Field Validity Error

- (1) Field Validity Errors are the most common type of errors.

- (2) A Field Validity Error appears with an asterisk (*) to the immediate left of the field that is in error. All fields will be printed on the error register. Some fields must have data. If they are blank, they are invalid. The field will be in error if:
 - a. An invalid character is present in a field.
 - b. The field is otherwise incomplete or invalid; or
 - c. A math error is present.
- (3) Correct a Field Validity Error as follows:
 - a. Compare the return with the error register.
 - b. Line out the incorrect field, and enter the correct data immediately above the lined-out data; and
 - c. Enter Action Code 6 on the error register.

Note: Use special symbols to change the sign. A positive amount is written with a comma (,) and a negative amount is written with a pound sign (#).
 - d. In some cases, action must be taken to inform the taxpayer of any errors. Send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF). Use open paragraph **O** and the text for the point of error.
- (4) There are some fields that are asterisked (on the raw only) for a cursory review. Clear with Action Code 7 if there are no other errors present.

3.12.249.4
(01-01-2026)
**Section 01 Fields and
Correction Procedures**

- (1) This section has field criteria, descriptions, and specifications for correcting Form 8752, Required Payment or Refund Under Section 7519.
- (2) Section 01 fields on the Error Register are shown below: Alpha Field Designator (AFD), Field Title, Field Length, and Location on the Return. See Exhibit 3.12.249-1, Form 8752 - Field Designators, and Exhibit 3.12.249-2, Form 8752 - Paper Error Register, for more information.

Section 01

Section 01 AFD	Field Title	Field Length	Location on the Return
A	Remittance (non-correctable)	15	Green writing
B	Name Control/Check Digit	4	Box entitled Name of Partnership or S Corporation
C	Employer Identification Number	9	Box entitled Employer Identification Number
D	Tax Period	6	Center of return above Name line or edited tax period to the left of the Office of Management and Budget (OMB) Number (No.)
E	Computer Condition Code	10	Upper left margin of return
F	Received Date	8	Middle of return
G	Penalty and Interest Code	1	Right of OMB Number (No.)
H	Partnership/S Corporation Indicator	1	Right of Page 1, Form 8752, "Check Applicable Box to Show Type of Taxpayer"
I	Centralized Authorization File (CAF) Indicator	1	Right lower corner
J	First Tax Year Box	1	Box B
K	Terminating Event Box	1	Box C
L	Short Base Year Box	1	Box D
M	Entity Underprint Code	1	
N	Taxpayer Notice Code	6	Left margin of return near Name area

3.12.249.4.1
(01-01-2022)
Field 01-A, Remittance

- (1) Field 01-A (Remittance) can't be changed in Error Resolution. If the amount is incorrect, treat the return and related error register as unprocessable. Reject with Action Code 3, and prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip, to explain the error or follow local procedures. Rejects will prepare Form 3893, Re-Entry Document Control, after corrective action has been taken.
- (2) If a remittance amount is present, the received date must be present. See IRM 3.12.249.4.8, Field 01-F, Received Date.

3.12.249.4.2
(01-01-2022)
**Excess Remittance
Returns**

- (1) Rejects will determine the proper application of an excess remittance through research, correspondence, or other existing procedures.

- (2) When the Reject tax examiner determines that the excess remittance must be applied to a different tax class or module, enter Computer Condition Code (CCC) "X" on the return and the error register. This code will freeze the tax module from refunding or offsetting by generating a Transaction Code (TC) 570.
- (3) The tax examiner will prepare Form 3465, Adjustment Request, to show the amount and module in which the credit must be applied.
- (4) See IRM 3.12.38, BMF General Instructions, for more information.

3.12.249.4.3
(01-01-2026)
**Field 01-B, Name
Control**

- (1) Field 01-B (Name Control) must have one to four characters. If the name control has fewer than four characters, every position must be accounted for by entering the number of blanks and encircling it. When all spaces in this fixed field are not accounted for, the record will loop. To avoid unnecessary loops, enter the name control data (when less than four characters) and account for the blanks by entering the number of blanks and circling the number. See Figure 3.12.249-1, Fixed Length Correction.

6	01	A130500	*B	C123456789+	D202512+	E	+	F20260515	+	G	+	H	+
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Figure 3.12.249-1 Fixed Length Correction

- (2) The name control and check digit each have their tests for validity.
- Note:** A check digit will be seen on a 2010 and prior year form revisions.
- (3) A check digit will always be the first correction choice. It is invalid if:
 - a. The 1st and 2nd positions are not blank.
 - b. The 3rd and 4th positions are not letters.
 - c. The letters E, G, or M are present.
 - (4) The check digit is derived by a mathematical computation performed by the computer on the Employer Identification Number (EIN). It is present on mail labels provided by the IRS and is only used when that mail label is present. To correct this, refer to the check digit on the label.
 - a. Correct any transcription errors by lining through the entry in Field 01-B (Name Control) and editing an encircled "2", followed by the two-letter check digit from the mail label.
 - b. If the check digit is correct but is asterisked, check for transcription errors in the EIN. Correct the EIN in Field 01-C (EIN). The computer will recompute and validate the check digit.
 - (5) A name control will be entered if the check digit is unavailable. It 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.

- (6) To correct this, line through the entry in Field 01-B (Name Control) and enter the correct name control above it. If the name control has fewer than four characters, every position must be accounted for by entering the number of blanks and encircling it. See Figure 3.12.249-1, Fixed Length Correction.
- (7) To determine the correct name control, follow the guidelines in Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.
- (8) If 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 (Name Control).
- (9) The name control **underprint** will be removed when the following occurs:
 - a. The name control **underprint** and the entry in Field 01-B (Name Control) agree.
 - b. Field 01-M (Entity Underprint Code) has a "1."
- (10) 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 in such a way that the name control no longer agrees with the way it appears on the Business Master File (BMF).
 - e. The taxpayer's name changed.
 - f. The taxpayer's identity has changed (e.g., the taxpayer has changed from a partnership to a corporation).
- (11) To correct this, compare the entries in Field 01-B (Name Control) and Field 01-C (EIN) to the name control and EIN on the return.
- (12) If the EIN on the return and the EIN in Field 01-C (EIN) do not agree, correct Field 01-C (EIN) to agree with the return.
 - a. If the correct name control is in Field 01-B (Name Control), enter a "1" in Field 01-M (Entity Underprint Code).
 - b. If the name control in Field 01-B (Name Control) is incorrect according to the information on the return, change Field 01-B (Name Control).
 - c. If the correction does not agree with the name control **underprint**, enter a "1" in Field 01-M (Entity Underprint Code).
 - d. If the return is an ISRP Remittance Processing return, reject with Action Code 3 and attach Form 4227, Intra-SC Reject and Routing Slip, or other proper routing slip to Rejects notating, "Move ISRP Remittance Processing Money."
 - Rejects will research Integrated Data Retrieval System (IDRS) using command codes (e.g., Command Code (CC) BMFOL) to determine if the payment has posted incorrectly. See IRM 3.12.38.5.7, BMF General Instructions, Credit Transfers, for more information.
 - If the money is posted incorrectly, prepare a Form 3465, Adjustment Request, or follow local procedures to transfer the money to the correct module.
 - On the error register, enter Computer Condition Code (CCC) "X" in Field 01-E (CCC).

- On the Form 8752, enter Computer Condition Code (CCC) "X" and notate "3465 Prepared" (or similar language).

- (13) If the EIN on the return agrees with the EIN in Field 01-C (EIN), determine why the name control **underprint** is present. If the name control edited on the return agrees with the name control in Field 01-B (Name Control) then:
- Compare the name control **underprint** with Field 01-B (Name Control) and the name on the return. If it is obvious that the **underprint** is the correct name control and it was edited wrong on the return, change Field 01-B (Name Control) to agree with the **underprint**.
 - If it is not an obvious error, request research per local procedures. See IRM 2.3, Terminal Response, and IRM 2.4, Terminal Input, for more information on IDRS Command Codes.
- (14) Determine the correct EIN and name control from the research.
- If another EIN is found for the entity on the return, change Field 01-C (EIN) to the correct EIN and write the correct EIN on the return. Follow the procedures in (10) above.
 - If the EIN on the return is correct and the taxpayer just rearranged the name, change Field 01-B (Name Control) to agree with the name control on the Entity Index File (EIF).
 - If the EIN is changed from the one the taxpayer used, send Letter 3875C, Missing or Incorrect EIN on Return - BMF/EPMF, or Letter 3463C, Missing Information Request to Process Business Returns, as a non-suspense letter to the address on the return.
- Exception:** Letter 3463C updated to include the paragraphs from the Letter 3875C. Letter 3463C will be used when there is more than one correspondence issue (e.g., Incorrect EIN and missing signature).
- Note:** Do not send Letter 3875C when:
- Three or less digits of the EIN are transposed, different or missing, or
 - The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-1111111), or
 - Command Code (CC) INOLES shows the account has been "merged to" or "merged from" or
 - The TIN on the return is the taxpayer's SSN (check CC INOLEG).
- (15) If the EIN on the return is correct but the name control on the Entity Index File (EIF) is not conforming to the acceptable rules for name controlling:
- Correct Field 01-B (Name Control) to agree with the name control on the BMF.
 - Copy Page 1 of the return and notate "Copy - Do Not Process." Attach any research and route the case to Entity Control following local procedures (e.g., Attach Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip). Entity Control will fix the name control, which will stop future unpostables and **underprints**.
 - If the EIN on the return agrees with the EIN in Field 01-C (EIN), but the name control does not agree with the name on the EIF, attach any

research and route the case to Entity Control following local procedures (e.g., Attach Form 4227 or other proper routing slip).

- (16) For more information on Command Codes, see Integrated Data Retrieval System (IDRS) Command Code Job Aid at: *Integrated Data Retrieval System (IDRS) Command Code Job Aid*.

3.12.249.4.4
(01-01-2026)
**Field 01-C, Employer
Identification Number
(EIN)**

- (1) This field has nine positions.
- (2) It is invalid if any of the following conditions are present:
 - a. It is not nine numeric characters.
 - b. It is all nines or all zeros.
 - c. If the first two digits are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79 or 89.
- (3) If the EIN is invalid, take the following action:
 - a. Compare with the EIN on the return, and correct the error register with Action Code 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, edit the EIN on the return, and correct the error register with Action Code 6. If no valid EIN is found, research IDRS using command codes (CCs) (e.g., CC NAMEE, CC INOLE, CC ENMOD) or follow local procedures.
 - c. If it is transcribed correctly, and a valid EIN is not found during the search described above, reject the record to Entity Control following local procedures (e.g., Attach Form 4227 or other proper routing slip and notate the reason for sending it to Entity Control).
- (4) Reject Correction:
 - a. If Entity Control has found the correct EIN, enter it in Field 01-C (EIN) and edit the EIN on the return.
 - b. If Entity Control has assigned an EIN, enter it in Field 01-C (EIN).

3.12.249.4.5
(01-01-2026)
Field 01-D, Tax Period

- (1) This field has the ending month and year of the tax period covering the return. The tax period ending is printed, in year-month (YYYYMM) format (e.g., December 31, 2025, is printed 202512).
- (2) The field is invalid if:
 - a. It is not numeric.
 - b. The tax year ending is later than the current date.
 - c. The year is before 199012.
 - d. The month is not 12.
 - e. It is in a format other than YYYYMM.
- (3) Determine the tax period by the year (printed) on the face of the tax form (e.g., for the 2025 tax form, the tax period will be "202512"). For example, if an election year ends September 30, 2025, the tax period is 202512, not 202509. Taxpayers are advised to edit changes on the form to the tax year for prior tax periods.

- (4) The tax period will be a calendar year (e.g., 20XX12). Editing is required only if the “applicable election year ending” is other than blank. Circle the taxpayer’s entry and enter the correct tax period.

- a. If the tax period has been changed to an earlier year and the ending period is not December 31, circle the date and edit the tax period, using the procedures described above.
- b. If multiple returns from the same entity are in a batch and can’t determine the correct tax period, edit all to the current tax period (20XX12). Accounts Management will work the “dup” returns and correct the tax periods.
- c. Editing of the tax period is not required if the current year form is used (e.g., 2025 form).

Exception: The taxpayer indicates on the form that the tax period is for a prior year.

- d. If any version of Form 8752, other than the current year form, is received, edit the current year in the “20XX12” format under the title of the form (unless the taxpayer indicated the tax period is for a prior year).
- e. If the tax period is in error due to Statute, enter CCC “W” in Field 01-E (CCC) with Action Code 6.

Caution: If data is present in Section 02, use Action Code 4 to delete Section 02.

- (5) Tax Cuts and Jobs Act of 2017, Section 11001 changed the Section 1 tax rates. Form 8752, Required Payments or Refund Under Section 7519, Line 9a rate changed from 40.6 percent to 38 percent for tax years beginning after December 31, 2017. Refer to the Tax Years and Rates table below.

Note: Under IRC 7519(b), the rate is one percent higher than the highest tax rate stated in Section 1 as in effect at the end of the base year. Under Section 11001, the highest tax rate changed from 39.6 percent to 37 percent.

Tax Years and Rates

Tax Year	Rate
2018 and later	38 Percent
2013 through 2017 Note: Under American Taxpayer Relief Act (ATRA) of 2012, the highest tax rate changed from 35 percent to 39.6 percent. Thus Form 8752, Line 9a changed from 36 percent to 40.6 percent.	40.6 Percent
2003 through 2012	36 Percent
2002	39.6 Percent
2001	40.1 Percent
1993 through 2000	40.6 Percent

Note: Make sure the taxpayer used the **correct rate** for the correct year on Line 9a.

- (6) If a Form 8752 is received for a future tax period (e.g., if the tax period ending is after the current processing date), enter Action Code 3 on the error register and prepare a Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip to request Rejects to research for postings.

If	Then
Current year has posted,	Hold in suspense until January of year due.
Current year has not posted,	Process as current year return.

Note: If payments are posted to the wrong tax period, follow instructions in IRM 3.12.38.5.7, BMF General Instructions, Credit Transfers, for more information.

3.12.249.4.6
(01-01-2026)

Field 01-E, Computer Condition Code (CCC)

- (1) Computer Condition Codes (CCCs) are used to identify a special condition or computation to post to the Master File and are entered in the upper left margin of Form 8752, Required Payment or Refund Under Section 7519. CCCs “F”, “G”, “O” (alpha O, not zero), “U” (on ISRP (Submission Processing) input only), “W”, and “X” are valid for Form 8752 processing.
- (2) The field is invalid if CCCs other than those above are used. See IRM 3.12.249.4.6.1 through IRM 3.12.249.4.6.6 for descriptions of the CCCs.

Exception: CCC “W” may be used with CCC “G”. CCC U

- (3) See IRM 3.12.249.4.7, Field 01-E (CCC) Correction Procedures, for more information.

Note: Legislation (2001) extended reasonable cause criteria to Form 8752 filers. Refer to IRM 20.1, Penalty Handbook, for determining reasonable cause criteria.

3.12.249.4.6.1
(01-01-2022)

CCC “F” - Final Return

- (1) Enter CCC “F” when the taxpayer gives a positive indication that they are not liable for filing future returns. Notations such as (but not limited to) the following:
- Final
 - Deceased
 - Out-of-Business
 - Liquidation
 - Exempt under IRC 501(c)(3)
 - Dissolved
 - IRC 444 was terminated.

Note: In cases about Form 8752, Required Payment or Refund Under Section 7519, any references to a “terminating event” will also apply in determining whether this is a final return.

3.12.249.4.6.2
(09-25-2024)
**CCC "G" - Amended
Return**

- (1) Enter CCC "G" on return marked "Amended", "Supplemental", "Duplicate", "Corrected", "Additional" or any other positive indication that the taxpayer has filed previously.
- (2) Correct all misplaced entries, coding errors, and transcription errors.
- (3) Research IDRS using the correct Command Code (e.g., BRTVU, BMFOL, SUMRY, TXMOD) to ensure it is an amended return. Sometimes the original return will be held up in another area and not posted yet.

Note: See Integrated Data Retrieval System (IDRS) Command Code Job Aid at: *Integrated Data Retrieval System (IDRS) Command Code Job Aid* for more information.

- (4) If the return is amended:
 - a. Delete all fields in Section 01 past Field 01-F (Received Date).
 - b. Delete all CCCs except "G" in Field 01-E (CCC).
Exception: CCC "W" may be used with CCC "G".
 - c. If Field 01-F (Received Date) is blank, enter the correct received date. See IRM 3.12.249.4.8, Field 01-F, Received Date, for more information.
 - d. Enter Action Code 6 on the error register to the left of Section 01.
 - e. See IRM 3.12.249.3.3, Action Codes, for more information.
- (5) If the return is not amended:
 - a. Make sure the Section 01 fields are correct.
 - b. Enter Action Code 6 on the error register to the left of Section 01.
 - c. Line through the "G" code in Field 01-E (CCC).
 - d. Verify the remaining fields for correct data, enter any missing data and correct any erroneous data.

3.12.249.4.6.3
(01-01-2022)
**CCC "O" - Manual
Refund**

- (1) Enter CCC "O" if a completed Form 3753, Manual Refund Posting Voucher, or Form 5792, Request for IDRS Generated Refund, is attached to the return. These show that a pre-settlement manual refund was made.

3.12.249.4.6.4
(01-01-2022)
**CCC "U" -
Unprocessable Return**

- (1) Enter CCC "U" on all conditions which cause the return to be unprocessable. Unprocessable conditions are described as follows:
 - a. Name illegible, incomplete, or contradictory and is unacceptable for computer processing.
 - b. Information is unavailable on the return or attachments that is necessary for processing the return.
 - c. EIN is other than nine numeric digits.
 - d. Taxpayer shows on return or attachment that the return represents more than one tax period.
 - e. Blank returns where the filer says, "not required to file", or taxpayer does not know why they received the Form 8752, Required Payment or Refund under Section 7519, (or a similar statement).

3.12.249.4.6.5
(01-01-2025)
CCC "W" - Statute

- (1) If the tax period is in error due to Statute, enter CCC "W" in Field 01-E (CCC) with Action Code 6. See IRM 3.12.249.4.5, Field 01-D, Tax Period, for more information.

3.12.249.4.6.6
(01-01-2025)

**CCC "X" - Return
Settlement Frozen**

- (2) Form 8752 is considered a required deposit by the taxpayer and not a payment of tax due.
- (1) Enter CCC "X" when the taxpayer shows excess remittance with return or overpayment be applied to another account. Enter CCC "X" in Field 01-E (CCC) with Action Code 6. This CCC will freeze the tax module from refunding or offsetting by generating a TC 570.
 - With other BMF returns, the "X" freeze will permit the IRS to comply with the taxpayer's request to transfer a part of the refund applied to another account. This is **not** the case with Form 8752, Required Payment or Refund Under Section 7519.
 - By law, money held in the taxpayer's Form 8752 (escrow) account, or any money earmarked for that purpose, is not permitted to be transferred to another account.

3.12.249.4.7
(01-01-2026)

**Field 01-E (CCC)
Correction Procedures**

- (1) To correct Field 01-E (CCC), compare the CCC with the code entered on Form 8752, Required Payment or Refund Under Section 7519. If it is a transcription error, correct it by lining out the code in Field 01-E (CCC) and writing the correct code above it.
- (2) If Form 8752 is coded incorrectly, determine the correct code by referring to the Computer Condition Codes information. Correct the return by lining out the code in Field 01-E (CCC), writing the correct code above it, and entering Action Code 6 on the error register.
- (3) The field is invalid if Field 01-E (CCC) has a "G" and:
 - a. There are entries past Field 01-F (Received Date), or
 - b. If Field 01-F (Received Date) is blank, or
 - c. If Field 01-E (CCC) has entries other than "G" or "U" (on raw input only).

Exception: CCC "W" may be used with CCC "G".
- (4) To correct this, determine if the return is an amended return.
- (5) If the return is amended:
 - a. Delete all fields in Section 01 past Field 01-F (Received Date).
 - b. Delete all CCCs except "G" in Field 01-E (CCC).
 - c. If Field 01-F (Received Date) is blank, enter the correct received date. See IRM 3.12.249.4.8, Field 01-F, Received Date.
 - d. Enter Action Code 6 on the error register to the left of Section 01.
 - e. Delete Section 02 using Action Code 4.
- (6) If the return is **not** amended:
 - a. Line through the "G" code in Field 01-E (CCC) and enter Action Code 6 on the error register to the left of Section 01.
 - b. Verify the remaining fields for correct data, enter any missing data and correct any erroneous data.
- (7) To correct this, refer to the tax period, computer condition codes, and received date on the return.
 - a. Correct all coding errors and transcription errors in Field 01-E (CCC).

- b. Verify the return is delinquent. If the return is delinquent, enter the received date (in YYYYMMDD format) in Field 01-F (Received Date). For example, enter June 10, 2026, as "20260610".

- (8) The field is invalid if CCC "U" is present on correction processing. The "U" code is used by Code and Edit when a return must be rejected. If it is necessary to reject a return in Error Correction, use Action Code 3.

3.12.249.4.8
(02-17-2023)
Field 01-F, Received Date

- (1) Field 01-F (Received Date) is invalid if any one of the following conditions are present:
- a. The month (fifth and sixth digits) is other than 01 through 12; or
 - b. The day (seventh and eighth digits) 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. The received date is later than the processing date.
 - d. An alpha, special character, or blank is present in the field.
 - e. The received date is blank with a CCC "G", "D" or "R."
 - f. It is blank and the processing date is greater than the year-month of the tax period by more than six months. This condition is valid on the correction run.
 - g. It is blank and remittance is significant.
 - h. It is blank and the Penalty and Interest Code is **not** blank.
 - i. The received date is in a format other than YYYYMMDD.
 - j. The received date is earlier than the tax period.
- (2) Correct all misplaced entries, coding errors, and transcription errors.
- (3) If Field 01-F (Received Date) is invalid, refer to the return to determine the correct received date. Use Action Code 6, line out the received date on the error register and enter the correct date above the lined-out date.

Received Date Criteria

If	Then
a. There are multiple received dates on the return,	Use the earliest received date in Field 01-F (Received Date).
b. The tax period is correct and there is no remittance,	Delete the received date.
c. The tax period is correct and there is a remittance amount,	Change the received date to the first day of the month following the tax period (e.g., 20XX0101).
d. The tax period (Field 01-E) and received date (Field 01-F) are correctly transcribed and the return is not an early filed Final , and the tax period ending date is passed,	Change the received date (Field 01-F) to the first day of the month following the tax period (e.g., 20XX0101).

If	Then
e. A remittance amount is present in Field 01-A (Remittance), then the received date must be present. If a remittance amount is not present,	Determine the received date based on the instructions in (4) below.

- (4) Determine the received date using the following priority when one is needed but is not stamped on the return or a valid handwritten received date is not present:
- The earliest legible postmark date (U.S. Postal Service, foreign or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service (USPS) postmark or foreign postmark date are as follows:

Received Date Criteria

If	Then
a. An envelope is not attached,	Use the postmark date stamped on the face of the return. Note: When there are multiple returns in one envelope, the envelope is attached to one return and the postmark date is stamped on the other returns.
b. The postmark is missing and the envelope is certified ,	Look for an "USPS.com Track & Confirm" record that has been attached to the return (must be before the envelope). <ul style="list-style-type: none"> Use the Acceptance date on the record to determine timeliness and follow normal procedures. See Exhibit 3.12.249-8, USPS.com Track & Confirm. If the "USPS.com Track & Confirm" record is not attached, no action is required.
c. An envelope has both a USPS and private-metered postmark,	Use the USPS postmark.
d. An envelope has a foreign and private-metered postmark,	Use the foreign postmark.
e. An envelope has two private-metered postmarks,	Use the latest private postmark.

If	Then
f. An envelope has only one private-metered postmark,	Use the private-metered postmark.

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- b. Service Center Automated Mail Processing System (SCAMPS) Digital Date
- c. Revenue officer's or other IRS official's signature date
- d. Signature Date, if within the current year (unless other information shows the signature date is invalid)
- e. Julian Date of the Document Locator Number (DLN) minus 10 days
- f. Current date minus 10 days

- (5) If a return has been faxed to another area of the IRS and then sent to Submission for processing, do not enter the Enterprise Electronic Fax (EEFax) Date as an IRS Received Date. Enter a received date according to normal procedures.

Caution: Do not use the EEFax Date as the IRS Received Date.

3.12.249.4.9
(01-01-2026)

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

- (1) **Invalid Condition** - Field 01-G (Penalty and Interest (P/I) Code) is invalid if any one of the following conditions are present:
- a. It is other than blank or "1",
 - b. It is a "1" and the received date is not present, or

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- (2) **Correction Procedures** - Refer to the received date and tax period on the

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- a. Blank the field if the taxpayer has not computed penalty, interest or the the required payment made to the Service Center on or before May 15th (of the year following the applicable election year). Therefore, Form 8752 for applicable election years beginning in 2025 are due May 15, 2026.
- b. Enter a "1" if the taxpayer has computed penalty and interest and the date in Field 01-F (Received Date) if it is not present.

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3.12.249.4.10
(01-01-2023)

Field 01-H, Partnership/S Corporation Indicator

- (1) ISRP transcribes a "1" (Partnership) or "2" (S Corporation) based on the box checked by the taxpayer. If one of the boxes is checked, and Field 01-H (Partnership/S Corporation Indicator) is blank, enter the correct code on the error register. If both boxes or neither box is checked, blank the field.
- a. "1" = Partnership box is checked.
 - b. "2" = S Corporation box is checked.

3.12.249.4.11
(01-01-2022)

**Field 01-I, Centralized
Authorization File (CAF)
Indicator**

- (1) Field 01-I (Centralized Authorization File (CAF) Indicator) is invalid if it is not one of the following numbers: 1, 2, 3, 4, 7 or blank.
- (2) If Code and Edit entered an invalid number, enter one of the following codes in the lower right corner of Form 8752, Required Payment or Refund Under Section 7519, and correct with Action Code 6:

CAF Code

Code	Description
1	The attached Power of Attorney (POA) is for this return and states that one person receives notices, and no one receives refunds.
2	The attached POA/Tax Information Authorization (TIA) is for this return and states that two people receive notices, and no one receives refunds.
3	The attached POA/TIA is for this return and states that one person receives notices, and one person receives refunds.
4	The attached POA/TIA is for this return and states that two people receive notices, and one person receives refunds.
7	The attached POA/TIA is for this return and states that one person can receive refunds, but no one can receive notices.

- (3) If the POA does not authorize refunds or notices, a code is not necessary on the return.

3.12.249.4.12
(01-01-2026)

**Field 01-J, First Tax Year
Box**

- (1) Form 8752, Box B (First Tax Year Box) is checked for the first applicable year the election under IRC 444 is in effect. No payment is due the first year. When this box is checked, there should not be any amounts in Lines 1 through 10 and a blank or zero on Line 11. Any error indicator will appear when Field 01-J (First Tax Year Box) equals "1" and there is an amount on any other line.
- (2) If Field 01-J (First Tax Year Box) was erroneously coded "1", cross out the "1" and correct it with Action Code 6.
- (3) If any data was erroneously keystroked into Section 02 fields, delete Section 02 with Action Code 4.
- (4) If Box B (First Tax Year Box) is checked, and there are amounts in Lines 1 through 11:
 - a. Research IDRS (e.g., CC BMFOL or other command code) for a previously filed return.
 - b. If research shows a previously filed return, cross out the 1 in Field 01-J (First Tax Year Box) and correct with Action Code 6.
 - c. If research shows this is the first applicable election year, correspond with the taxpayer to determine if this return represents the first applicable year or not. Applicable letters include the following:
 - Letter 118C, Corporate Return Incomplete for Processing: Forms 1120,

1120-S

- Letter 3463C, Missing Information Request to Process Business Returns

- d. Send Letter 3463C, paragraph L or Letter 118-C (or other proper letter) with the following suggested language: "You checked Box B on your Form 8752, indicating this is the entity's first tax year. If that is the case, Lines 1 through 10 must be blank and Line 11 must be a zero. Please inform us as to whether Box B was checked in error, or Lines 1 through 12 were completed in error and we will adjust your return accordingly."

Note: Letter 3463C is updated to include the open paragraph language shown above as a selectable paragraph.

- (5) Responses/No Responses to correspondence for Form 8752, Box B (First Tax Year Box):
- If the taxpayer's response shows this is the first applicable year, delete Section 02 with Action Code 4.
 - If the taxpayer's response shows this is **not** the first applicable year, cross out the "1" in Field 01-J (First Tax Year Box) and correct it with Action Code 6.
 - If the taxpayer does not respond to correspondence, cross out the "1" in Field 01-J (First Tax Year Box) and correct it with Action Code 6.

3.12.249.4.13
(01-01-2022)

Field 01-K, Terminating Event Box

- This box (Box C) is used the year the IRC 444 election is terminated. If checked, CCC "F" must be present.
- If Field 01-K (Terminating Event Box) was erroneously coded "1", cross out the "1" and correct it with Action Code 6.
- If Field 01-K (Terminating Event Box) was correctly coded, enter Computer Condition Code "F" in Field 01-E (CCC) and correct it with Action Code 6.

3.12.249.4.14
(01-01-2022)

Field 01-L, Short Base Year Box

- Field 01-L (Short Base Year Box) currently is not used for validity or consistency checks.

3.12.249.4.15
(01-01-2022)

Field 01-M, Entity Underprint Code

- In all cases where there is an **underprint** of the name control, the record will not go to good tape until the applicable code is in Field 01-M (Entity Underprint Code), or the name control has been corrected to match the **underprint**.
- The **underprint** in Field 01-B (Name Control), will not clear until either an Entity Underprint Code is entered in Field 01-M or until the name control matches the **underprint**.
- Enter Entity Underprint Code "1" if the name control is **underprinting** and the transcribed name control is correct.
- If there is no name control **underprint**, leave the field blank.

3.12.249.4.16
(01-01-2026)

Field 01-N, Reserved

- This subsection is reserved for future use.

3.12.249.5
(01-01-2026)

**Section 02 Fields and
Correction Procedures**

- (1) Section 02 is transcribed in dollars and cents for the applicable fields. All fields (except Field 02-L (Payment Due or Refund Amount)) positive (+) amounts only. If the taxpayer shows negative (-) amounts in Field 02-A (Net Income Amount), Field 02-B (Applicable Payment Base Year Amount), and /or Fields 02-D (Line 1 - Deferred Amount) through Field 02-K (Net Required Payment Balance), delete with Action Code 6. The computer checked fields in this

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Explained (BMF). Use open paragraph **O** and the text for the point of error.

- (2) Section 02 fields on the Error Register are shown below: Alpha Field Designator (AFD), Field Title, Field Length, and Location on the Return. See Exhibit 3.12.249-1, Form 8752 - Field Designators, for more information. See Exhibit 3.12.249-2, Form 8752 - Paper Error Register, for more information.

Section 02

Section 02 AFD	Field Title	Field Length	Location on the Return
A	Net Income Amount	15	Line 1
B	Applicable Payment Base Year Amount	15	Line 2
C	Deferral Ratio	3	Line 3
D	Line 1 - Deferred Amount Line 1 - Deferred Amount (Computer)	15	Line 4
E	Line 2 - Deferred Amount Line 2 - Deferred Amount (Computer)	15	Line 5
F	Applicable Payment Deferral Amount	15	Line 6
G	12 Month or Short Year Amount	15	Line 7
H	Net Base Year Income Amount	15	Line 8
I	Net Base Year Percentage Amount Net Base Year Percentage Amount (Computer)	15	Line 9a
J	Required Payment Amount Required Payment Amount (Computer)	15	Line 9b
K	Net Required Payment Balance	15	Line 10
L	Payment Due or Refund Amount Payment Due or Refund Amount (Computer)	15	Line 11/12a • Line 11 or Line 12 (Revision 2024 and previous)
M	Preparer Tax Identification Number (PTIN)	9	Bottom of Form 8752
N	Firm's Employer Identification Number (EIN)	9	Bottom of Form 8752
O	Preparer Phone Number	10	Bottom of Form 8752

- (3) This section is required unless Field 01-E (Computer Condition Code) is a “G”, or if Box B (First Tax Year Box), or Field 01-J (First Tax Year Box) is checked. All fields in this section are transcribed from Page 1. Math verification will not be done if the Field 01-D (Tax Period) is invalid.

3.12.249.5.1
(01-01-2022)
**Field 02-A, Net Income
Amount**

- (1) This field is transcribed from Line 1. Correct all misplaced entries, coding errors, and transcription errors in Field 02-A (Net Income Amount) and correct with Action Code 6.

3.12.249.5.2
(01-01-2022)
**Field 02-B, Applicable
Payment Base Year
Amount**

- (1) This field is transcribed from Line 2. Correct all misplaced entries, coding errors, and transcription errors in Field 02-B (Applicable Payment Base Year Amount) and correct with Action Code 6.

3.12.249.5.3
(01-01-2023)
**Field 02-C, Deferral
Ratio**

- (1) This field is transcribed from Line 3. The “Deferral Ratio” is the three-digit code representing the allowable deferral percentage for the taxpayer’s elected deferral period. The term “Deferral Period” means the number of months between the last day of the elected tax year and the last day of the required tax year.

Example: If the taxpayer elected a tax year ending on September 30 and the required tax year is the calendar year, the deferral period would be three months (the number of months between September 30 and December 31 (e.g., deferral ratio to enter is “250”). Using the same example (e.g., if the required tax year is the calendar year), the deferral period would be two months for an elected tax year ending in October (e.g., deferral ratio to enter is “167”), while the deferral period would be one month for an elected tax year ending in November (e.g., deferral ratio to enter is “083”).

Note: The Tax Reform Act of 1986 required S Corporations and partnerships to use the tax year of their owners. S Corporations and partnerships existing before 1986 were permitted to make an IRC 444 election and keep their old taxable year even if the deferral period was more than three months.

- (2) The “Deferral Ratio” is the three-digit code representing the allowable deferral percentage for the taxpayer’s elected deferral period. The term “Deferral Period” means the number of months that occur between the last day of the elected tax year and the last day of the required tax year. There are eleven codes. These codes represent deferrals of one to eleven months and are shown in the table below.

Reminder: There is no deferral ratio for December, because December is used as the example base year for the deferral ratio table. The deferral ratio is based on the number of months between the beginning of an elected year and the close of a required year. Therefore, there is no deferral ratio between December and December.

Deferral Ratios

Ending Month of Elected Tax Year	Deferral Period (Number of Months)	Deferral Ratio (Three-Digit Code)
November	1	083
October	2	167
September	3	250
August	4	333
July	5	417
June	6	500
May	7	583
April	8	667
March	9	750
February	10	833
January	11	917

Note: Do not put a decimal in front of the deferral ratio number.

- (3) Correct all misplaced entries, coding errors, and transcription errors in Field 02-C (Deferral Ratio).
- (4) Code and Edit is responsible for editing the correct number. If they did not edit the number or edited it incorrectly, follow these instructions:
 - a. Enter the three-digit code for the percentage in Field 02-C (Deferral Ratio). Refer to the Deferral Ratio table above. If missing or incorrect, edit the same three-digit code on the dotted part of Line 3 (to the left of the taxpayer's entry).
 - b. The deferral percentage should not exceed 25 percent. However, entities existing before 1986 could make the IRC 444 elections and keep that taxable year even if the deferral period was more than three months. If the taxpayer claims an amount greater than 25 percent, but less than 91.7 percent, **accept the taxpayer's amount**. If the taxpayer claims more than 91.7 percent, allow only 91.7 percent.

Note: Before lowering the rate, multiply Line 1 by the amount shown on Line 3 to ensure the taxpayer used that rate. For instance, if a taxpayer put \$1,000 on Line 1 and 83 percent on Line 3, but \$1,000 on Line 1 and 83 percent on Line 3, came up with an amount of \$83.00, taxpayer did not multiply by 83 percent, but rather, 8.3 percent. In this case, enter 083. **Caution:** Deferral Ratio - must have an entry as shown above. This field **can't be zero**, even if Lines 1 or 2 have a "0" (zero) amount.

- c. The taxpayer will either round the percentage (e.g., put down 8 percent or 17 percent or 67 percent rather than 8.3 percent or 16.7 percent), or carry the percentage to multiple places (8.33 percent or 16.67 percent or 66.67 percent). In either case, enter "083" or "167" or "667".

- (5) If the taxpayer enters a percentage that does not approximate the allowable percentages, enter the acceptable code that is:
- Lower than the percentage claimed, and
 - Closest to the percentage claimed.

Example: If the taxpayer put down 12 percent, edit “083”. If the taxpayer put down 21 percent, edit “167”.

Exception: If the taxpayer puts down an amount that is less than six percent (6%), see IRM 3.12.249.5.3 (6) below.

- (6) If the taxpayer puts down an amount that is less than six percent (6%):
- Correspond with the taxpayer using Letter 3463C, Missing Information Request to Process Business Returns, (or another letter) to ask what the deferral period is.
 - Enter the proper code based on the taxpayer’s response.
 - If there is no response, reject with Action Code 3 and route to Entity Control following local procedures (e.g., using Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip).
- (7) If the taxpayer shows a deferral ratio in the form of a decimal rather than a percentage, convert it to a percentage.
- Example 1:** If the taxpayer enters .17 as the deferral ratio, enter “167”.
 - Example 2:** If the taxpayer enters .08 as the deferral ratio, enter “083”.

3.12.249.5.4
(01-01-2026)
**Field 02-D, Line 1,
Deferred Amount**

- (1) This field is transcribed from Line 4. It is computed by multiplying the deferral rate (Line 3, Field 02-C) by the amount shown for the net income amount (Line 1, Field 02-A).
- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-A (Net Income Amount), Field 02-C (Deferral Ratio), and Field 02-D (Line 1, Deferred Amount) and correct with Action Code 6.

Note: If Field 02-C (Deferral Ratio) is changed to one of the valid ones, **Do not** change the taxpayer’s figures on any transcription (T) lines.

- (3) If the error in Field 02-D (Line 1, Deferred Amount) causes an **underprint** in that field, then bring up the underprint and send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF). Use open paragraph **O** and the following text: “The amount shown on Line 4 was not computed correctly.” If this field **underprints** to rounding of the percent, correct it with Action Code 7.
- (4) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.

3.12.249.5.5
(01-01-2026)
**Field 02-E, Line 2,
Deferred Amount**

- (1) This field is transcribed from Line 5. It is computed by multiplying the deferral rate (Line 3, Field 02-C) by the amount shown for the applicable payment made during the base year (Line 2, Field 02-B).

- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-B (Applicable Payment Base Year Amount), Field 02-C (Deferral Ratio), and Field 02-E (Line 2, Deferred Amount) and correct with Action Code 6.
- (3) If the error in Field 02-E (Line 2, Deferred Amount) causes an **underprint** due to rounding of the percent, then correct with Action Code 7.
- (4) If the error in Field 02-E (Line 2, Deferred Amount) causes an **underprint** and there is no rounding of the percent, then bring up the underprint. Send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF), and use open paragraph **O** and the following text: "The amount shown on Line 5 was not computed correctly."
- (5) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.

3.12.249.5.6
(06-21-2024)

**Field 02-F, Applicable
Payment Deferral
Amount**

- (1) This field is transcribed from Line 6.
- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-F (Applicable Payment Deferral Amount) and correct with Action Code 6.
- (3) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.

3.12.249.5.7
(06-21-2024)

**Field 02-G, 12 Month or
Short Year Amount**

- (1) This field is transcribed from Line 7.
- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-G (12 Month or Short Year Amount). If a negative amount is shown, enter \$0. Correct with Action Code 6.
- (3) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amount, for more information.

3.12.249.5.8
(06-21-2024)

**Field 02-H, Net Base
Year Income Amount**

- (1) This field is transcribed from Line 8.
- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-H (Net Base Year Income Amount) and correct with Action Code 6.

Note: Do not correct this field unless this is a transcription error. Accept the taxpayer's figure.

- (3) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.

3.12.249.5.9
(01-01-2026)

**Field 02-I, Net Base Year
Percentage Amount**

- (1) This field is transcribed from Line 9a. It is computed by multiplying Line 8, Field 02-H (Net Base Year Income Amount) by the rate applicable for that period.
- (2) The tax years and rates are as follows:

Tax Years and Rates

Tax Year	Rate
2018 and later	38 Percent
2013 through 2017	40.6 Percent
2003 through 2012	36 Percent
2002	39.6 Percent
2001	40.1 Percent

- (3) Correct all misplaced entries, coding errors, and transcription errors in Field 02-H (Net Base Year Income Amount) and Field 02-I (Net Base Year Percentage Amount) and correct with Action Code 6.
- (4) If Field 02-I (Net Base Year Percentage Amount) is blank and there is an **underprint**, edit Line 9a with the amount of the **underprint**. Bring up the **underprint** from Field 02-I (Net Base Year Percentage Amount) and correct with Action Code 6.
- (5) If Field 02-I (Net Base Year Percentage Amount) is not blank and there is an **underprint** present, bring up the underprint and send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF). Use open paragraph **O** and the following text: "The wrong percentage figure for this tax year was used in computing Line 9a."
- (6) If the taxpayer filed a return for the current year on a prior year revision of Form 8752, but did not enter the correct "Net Base Year Percentage Amount" (Line 9a), Field 02-I (Net Base Year Percentage Amount) will **underprint**. Bring up the Field 02-I underprint and send non-suspense Letter 3833C, Tax Return Adjustment Explained (BMF). Use open paragraph **O** and the following text: **The wrong percentage figure for this tax year was used in computing Line 9a.**
- (7) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.

3.12.249.5.10
(01-01-2026)

**Field 02-J, Required
Payment Amount**

- (1) This field is transcribed from Line 9b. Depending on the prior payment history of the organization, it must be either the amount shown on Line 9a or \$0.
- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-J (Required Payment Amount) and correct with Action Code 6.

Reminder: Section 02 is transcribed in dollars and cents for the applicable fields. All fields (except Field 02-L (Payment Due or Refund Amount)) positive (+) amounts only. If the taxpayer shows negative (-) amounts in Field 02-A (Net Income Amount), Field 02-B (Applicable Payment Base Year

Amount), or Fields 02-D (Line 1 - Deferred Amount) through Field 02-K (Net Required Payment Balance), delete with Action Code 6.

(3) See Field 02-J (Required Payment Amount) procedures below:

Field 02-J Procedures

If	And	Then
a. Field 02-J (Required Payment Amount) is not blank	Differs from the underprint in Field 02-I (Net Base Year Percentage Amount),	Bring up the Field 02-J underprint. Send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF). Use open paragraph O and the following text: The amount shown on Line 9a or Line 9b was not computed correctly.
b. If Field 02-J (Required Payment Amount) is blank and Field 02-I (Net Base Year Income Amount) has an entry		Bring up the Field 02-J underprint. Send non-suspense Letter 3833C, Tax Return Adjustment Explained (BMF). Use open paragraph O and the following text: The amount shown on Line 9a or Line 9b was not computed correctly.
c. If Field 02-J (Required Payment Amount) is blank and Field 02-I (Net Base Year Income Amount) has an entry		Accept with Action Code 0 (zero).

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Note: See IRM 3.12.249.5.12, Field 02-L, Payment Due or Refund Amount, for more information.

- (4) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.
- (5) Form 8752, Required Payment or Refund Under Section 7519, is used to remit the required payment. The required payment is intended to represent the value of the tax deferral by the owners of those entities using a taxable year other than the required year. Generally, the tax year must be a Fiscal Year (FY) ending in September, October or November. The required payment is considered a deposit.

3.12.249.5.11
(06-21-2024)
**Field 02-K, Net Required
Payment Balance**

- (1) This field is transcribed from Line 10.
- (2) Correct all misplaced entries, coding errors, and transcription errors in Field 02-K (Net Required Payment Balance) and correct with Action Code 6.
- (3) If the money amount on the return exceeds the maximum length allowable, see IRM 3.12.249.2.16, Dummy Return for Overflow Money Amounts, for more information.

3.12.249.5.12
(01-01-2026)

**Field 02-L, Payment Due
or Refund Amount**

- (1) This field is transcribed from Line 11 (Required Payment Due) or Line 12a (Refund of Net Prior year payments). The computer will **underprint** with a positive amount for a balance due (Line 11) and a negative amount for an overpayment (Line 12a). Field 02-L (Payment Due or Refund Amount) will

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Note: Refer to Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.

- (2) Line 11 (Required Payment Due) is computed by subtracting Line 10 (Field 02-K) from Line 9b (Field 02-J). Line 12a (Refund of Net Prior year payments) is computed by subtracting Line 9b (Field 02-J) from Line 10 (Field 02-K).

Note: Refer to Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.

- (3) Correct all misplaced entries, coding errors, and transcription errors in Field 02-L (Payment Due or Refund Amount) and correct with Action Code 6.

Reminder: Section 02 is transcribed in dollars and cents for the applicable fields. All fields (except Field 02-L (Payment Due or Refund Amount)) positive (+) amounts only. If the taxpayer shows negative (-) amounts in Field 02-A (Net Income Amount), Field 02-B (Applicable Payment Base Year Amount), or Fields 02-D (Line 1 - Deferred Amount) through Field 02-K (Net Required Payment Balance), delete with Action Code 6.

- (4) See Field 02-L (Payment Due or Refund Amount) procedures below:

Field 02-L Correction Procedures

If	And	Then
a. Field 02-J (Required Payment Amount) and Field 02-L (Payment Due or Refund Amount) are correct as transcribed (or blank),	Field 02-K (Net Required Payment Balance) is blank	Calculate the sum of or difference between Field 02-J (Required Payment Amount) and Field 02-L (Payment Due or Refund Amount) and enter the amount in Field 02-K (Net Required Payment Balance).

If	And	Then
b. If Field 02-L (Payment Due or Refund Amount) is zero, blank, dash or none,	A balance due or refund is underprinting ,	<ol style="list-style-type: none"> 1. Research IDRS (e.g., Command Code (CC) BMFOLT (or other correct command code) and verify Field 02-K. 2. Correct Field 02-K or Field 02-L, correctly. 3. If a math error exists, then bring up the Field 02-L underprint. Send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF). Use open paragraph O and the following text: The amount shown on Line 11 or 12a was not computed correctly. <p>Note: Use Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.</p>
c. If Field 02-L (Payment Due or Refund Amount) is underprinting and Field 02-J (Required	Field 02-L (Payment Due or Refund Amount) is correct as transcribed,	<p>Accept with Action Code 0 (zero).</p> <p>Note: If Field 02-L (Payment Due or Refund Amount) is calculated wrong, then bring up the underprint for Field 02-L. Send non-suspense Letter 3833C, Tax Return Adjustment Explained (BMF). Use open paragraph O and the following text: The amount shown on Line 11 or Line 12a was not computed correctly. (Use Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision)</p>
d. If Field 02-L (Payment Due or Refund Amount) is underprinting	No corrections are needed to Field 02-J, Field 02-K and Field 02-L but a math error exists,	<p>Bring up the underprint for Field 02-L. Send non-suspense Letter 3833C, Tax Return Adjustment Explained (BMF). Use open paragraph O and the following text: The amount shown on Line 11 or Line 12a was not computed correctly.</p> <p>Note: Use Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.</p>

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- (5) If the taxpayer requests a “credit elect” or in some way asks that the refund be posted to the next tax period:

1. Prepare Form 3465, requesting Accounts Management (AM) to transfer the referenced credits to the correct module and to release the "X" freeze.
 2. Notate on the return "Form 3465 to AM" and make a copy of Page 1 of the return (mark as "Copy - Do Not Process").
 3. On the error register, enter CCC "X" in Field 01-E (CCC) using Action Code 6 (to freeze the module from refunding or offsetting) and to correct Field 02-L (Payment Due or Refund Amount) by bringing up the **underprint**.
 4. Route Form 3465 with a copy of the return to Accounts Management.
- (6) Any penalty or interest included by the taxpayer in Field 02-L (Payment Due or Refund Amount) must be subtracted from the amount on Lines 11 or 12a (Line 12 revision 2024 and previous) and the difference entered in Field 02-L. Also, "X" Lines 11 or 12a (Line 12 revision 2024 and previous) and edit the difference to the left of the "X". If the taxpayer has made a math error, then bring up the underprint for Field 02-L. Send non-suspense Letter 3833C , Tax Return Adjustment Explained (BMF). Use open paragraph **O** and the following text:
The amount shown on Line 11 or Line 12a was not computed correctly.
- Note:** Use Line 12 (Refund of Net Prior year payments) for 2024 and prior form revision.
- (7) Field 02-L (Payment Due or Refund Amount) will asterisk if either of the following conditions are present:

Correction Procedures

If	Then
a. The taxpayer's figure (money amount) exceeds the length of the field,	<ol style="list-style-type: none"> 1. Enter all nines (9s) in that field. 2. Reject with Action Code 3. 3. Prepare Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip and route to Accounts Management (AM). 4. Notate reason for sending to AM (e.g., "Money amount exceeds field length").
	Follow instructions in IRM 3.12.249.5.12(8) or (9), below.

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- Note:** See IRM 3.12.249.2.8, Criminal Investigation (CI) Referral, for more information.
- (8) Correct all misplaced entries, coding errors, and transcription errors. If TC 840 has posted or is pending (PN 840) on IDRS to Command Code (CC) BMFOL or CC TXMOD and is the same overpayment on the return or Form 3753, Manual Refund Posting Voucher, or Form 5792, Request for IDRS Generated Refund, is attached, then enter Action Code 6 or Action Code 7, as applicable, on the error register.

Note: The freeze is released by posting Transaction Code (TC) 840.

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- a. Correct all misplaced entries, coding errors, and transcription errors.
Note: The 45-Day Jeopardy rules do not apply to Form 8752.
- b. Form 3753 is not attached, correct with Action Code 3 and route to Rejects with Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip. Notate “Manual Refund” on Form 4227, Intra-SC Reject or Routing Slip.
Note: If the required date, per IRC 7519(c)(3)(A), on which a refund becomes payable has not arrived, hold the return until such date. When the refund becomes payable, follow procedures in IRM 3.12.38.5.6, BMF General Instructions - Manual Refunds, for issuing manual refunds.
- c. Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, is attached, correct with Action Code 3 and route to Rejects with Form 4227 or other proper routing slip. Notate “Manual Refund” on Form 4227. Do not detach Form 8302.
Note: If the required date, per IRC 7519(c)(3)(A), on which a refund becomes payable has not arrived, hold the return until such date. When the refund becomes payable, follow procedures in IRM 3.12.38.5.6, BMF General Instructions - Manual Refunds, for issuing manual refunds.

Note: See IRM 3.12.249.2.8, Criminal Investigation (CI) Referral, for more information.

- (10) In the case of overpayment, the refund shall be payable the later of April 15 of the calendar year following the calendar year in which the election year begins **or** 90 days after the day the claim for refund is filed. In the case of a termination, the refund shall be payable the later of April 15 of the calendar year following the calendar year in which the election year ends, **or** 90 days after the day the claim for refund is filed. Credit interest will not generate on any Form 8752 refund of any amount at any time. Per Treasury Regulation 1.7519-2T(a)(6)(iii), interest is not allowed with respect to any refund of a required payment claimed on Form 8752. Credit interest can’t be input under any circumstance, including where the IRS actions have delayed the refund issuance.

Note: The 45-Day Jeopardy rules do not apply to Form 8752, Required Payment or Refund Under Section 7519.

3.12.249.5.13
(01-01-2024)
Field 02-M, Preparer Tax Identification Number (PTIN)

- (1) Section 6695(b) imposes a penalty on paid tax preparers who fail to sign the returns they prepare. For Compliance to determine whether a penalty must be assessed, Submission Processing must capture certain paid preparer information during the initial processing of the return.
- (2) The Preparer Tax Identification Number (PTIN) is to the right of the Preparer’s Signature in the PTIN box at the bottom right corner of Form 8752. Data will or will not be present in Field 02-M (PTIN).

Note: If the Preparer information is present, either Field 02-M (PTIN) or Field 02-N (EIN) must have an entry. Only one of these fields is required. Follow the Correction Procedures below.

- (3) **Valid Condition** - Field 02-M (PTIN) can be blank or numeric. If numeric, it can't be all zeros and it can't be all nines.

Note: The first character in the PTIN must begin with the alpha "P" followed by eight numbers (e.g., P00000001 through P99999998). These numbers can't be all zeros or all nines.

- (4) **Invalid Condition** - Field 02-M (PTIN) is invalid if any of the following conditions are present:

- a. All zeros, or
- b. All nines, or
- c. Less than nine positions

- (5) **Correction Procedures:**

- a. Correct all misplaced entries, coding errors, and transcription errors.
- b. If unable to determine a valid entry, delete Field 02-M (PTIN).

3.12.249.5.14
(01-01-2022)
**Field 02-N, Firm's
Employer Identification
Number (EIN)**

- (1) Section 6695(b) imposes a penalty on paid tax preparers who fail to sign the returns they prepare. For Compliance to determine whether a penalty must be assessed, Submission Processing must capture certain paid preparer information during the initial processing of the return.
- (2) The Firm's EIN is below the Preparer's PTIN box at the bottom right corner of Form 8752, Required Payment or Refund Under Section 7519.

Note: If the Preparer information is present, either Field 02-M (PTIN) or Field 02-N (EIN) must have an entry. Only one of these fields is required. Follow the Correction Procedures below.

- (3) **Valid Condition** - Field 02-N (EIN) can be blank or numeric. It can't be all zeros or all nines.

- (4) **Invalid Condition** - Field 02-N (EIN) is invalid if any of the following conditions are present:

- a. All zeros, or
- b. All nines, or
- c. Less than nine characters.

- (5) **Correction Procedures:**

- a. Correct all misplaced entries, coding errors, and transcription errors.
- b. If unable to determine a valid entry, delete Field 02-N (EIN).

3.12.249.5.15
(01-01-2022)
**Field 02-O, Preparer
Phone Number**

- (1) Section 6695(b) imposes a penalty on paid tax preparers who fail to sign the returns they prepare. For Compliance to determine whether a penalty must be assessed, Submission Processing must capture certain paid preparer information during the initial processing of the return.
- (2) The Preparer Phone Number is below the Firm's EIN at the bottom right corner of Form 8752.

- (3) **Valid Condition** - Field 02-O (Preparer Phone Number) must be alpha or numeric or a combination of alpha, numeric or blank characters, not to exceed 10 characters.
- (4) **Invalid Condition** - Field 02-O (Preparer Phone Number) is invalid if other than 10 alphas, numeric or blank.
- (5) **Correction Procedures:**
 - a. Correct all misplaced entries, coding errors, and transcription errors.
 - b. If a telephone number is invalid, delete Field 02-O (Preparer Phone Number) and continue processing.

3.12.249.6
(01-01-2025)

**Section 03 Fields and
Correction Procedures**

- (1) Section 03 is address information. Section 03 on Form 8752, Required Payment or Refund Under Section 7519, **with a foreign address are processed at the Ogden Submission Processing Campus (OSPC)**. Consider returns with Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses as domestic addresses.
- (2) Section 03 on Form 8752 will be present when a change of address has been entered.
- (3) Fields 03-A through 03-F are variable length and it is not necessary to account for every position allotted.
- (4) This section will not be present on G-coded returns.
- (5) Action Codes 4, 5, and 6 are valid.
- (6) If a return has a street, Post Office (P.O.) Box number, city, state, or ZIP Code change, this section must be present.
- (7) If a **foreign address is present**, see IRM 3.12.249.6.2, Field 03-B, Foreign Address.
- (8) Correction of address change validity errors are explained in the subsequent subsections. See IRM 3.12.249.6.2 through IRM 3.12.249.6.5.
- (9) Section 03 fields on the Error Register are shown below: Alpha Field Designator (AFD), Field Title, Field Sign, and Field Length. See Exhibit 3.12.249-1, Form 8752 - Field Designators, for more information. See Exhibit 3.12.249-2, Form 8752 - Paper Error Register, for more information.

Section 03

Section 03 AFD	Field Title	Field Sign	Field Length
A	"In-Care-Of" Name	+	35
B	Foreign Address	+	35
C	Street Address	+	35
D	City	+	22
E	State	+	2
F	ZIP Code	+	12

3.12.249.6.1
(01-01-2022)

Field 03-A, "In-Care-Of" Name

- (1) Field 03-A ("In-Care-Of" Name) is in the Entity section of Form 8752.
- (2) **Valid Condition** - Field 03-A ("In-Care-Of" Name) has 35 positions, and the valid characters are alpha, numeric, ampersand (&), dash (-), slash (/), or percent (%).

Note: The first character of the "In-Care-Of" Name must be alpha or numeric.

- (3) **Invalid Condition** - Field 03-A ("In-Care-Of" Name) is invalid if any of the following conditions are present:
- The first position is % (percent) and the second position is not blank.
 - The first position is blank.
 - The first position is not alpha or numeric.
 - There are two consecutive blanks between significant characters.
- (4) **Correction Procedures:**
- Correct all coding errors and transcription errors.

Correction Procedures

If	Then
a. A % (percent) is in the first position,	<ol style="list-style-type: none"> Line through Field 03-A ("In-Care-Of" Name). Enter the "In-Care-Of" Name beginning with an alpha or numeric in Field 03-A ("In-Care-Of" Name).
b. A blank is in the first position,	<ol style="list-style-type: none"> Line through Field 03-A ("In-Care-Of" Name). Enter the "In-Care-Of" Name beginning with an alpha or numeric in Field 03-A ("In-Care-Of" Name).
c. The first position is not alpha or numeric,	<ol style="list-style-type: none"> Verify in-care-of name on the return. Line through Field 03-A ("In-Care-Of" Name). Enter the "In-Care-Of" Name beginning with an alpha or numeric in Field 03-A ("In-Care-Of" Name).
d. Two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> Line through Field 03-A ("In-Care-Of" Name). Enter the "In-Care-Of" Name beginning with an alpha or numeric in Field 03-A ("In-Care-Of" Name).
e. There are invalid characters,	<ol style="list-style-type: none"> Line through Field 03-A ("In-Care-Of" Name). Delete the "In-Care-Of" Name.

3.12.249.6.2
(01-01-2023)

Field 03-B, Foreign Address

- (1) Field 03-B (Foreign Address) is in the Entity section of Form 8752, Required Payment or Refund Under Section 7519.
- (2) Form 8752 with a foreign address are processed at the Ogden Submission Processing Campus (OSPC).
- Route any returns with foreign addresses to the OSPC for processing.
 - Prepare Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform the taxpayer that the return has been sent to OSPC.
- (3) **Valid Condition** - Field 03-B (Foreign Address) has 35 characters and the valid characters are alpha, numeric and special characters.

- (4) **Invalid Condition** - Field 03-B (Foreign Address) is invalid if any of the following conditions are present:

- a. The first position is blank.
- b. There are two consecutive blanks followed by valid characters.
- c. 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.

- (5) Correct all coding errors and transcription errors.

Correction Procedures

If	Then
a. Field 03-B (Foreign Address) is present,	Make sure Field 03-D (City) is a foreign country code and Field 03-E (State) is a (.) (period/space). See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries. Exception: Use the country code based on the province in Field 03-D (City) if the foreign address is from Canada and the address is a province name or abbreviation. See Exhibit 3.12.249-5, Province and Country Code - Canada Only.
b. A province abbreviation is not present for Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands but a province name is present,	Enter the province abbreviation in Field 03-B (Foreign Address). See Exhibit 3.12.249-6, Province, Foreign State and Territory Abbreviations.
c. foreign address is not present on the return,	<ol style="list-style-type: none"> 1. Reject with Action Code 3. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip showing to renumber the return with a domestic Document Locator Number (DLN). <p>Reminder: The period/space (.) in Field 03-E (State) must be deleted if this is not a foreign address.</p>

- (6) 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.

Note: A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

Caution: These instructions will apply to Error Resolution **only if** Document Perfection has not detached and sent the Form 8822 (or Form 8822-B) to Entity Control following local procedures.

Correction Procedures

If	And	Then
a. Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All the following applies: <ul style="list-style-type: none"> • Mailing address information is the same, • No location address is on Form 8822/Form 8822-B, Line 7, • No entry on Form 8822-B, Line 8 or Line 9, 	Take no action and continue processing.
b. Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different, • Location address is on Form 8822/Form 8822-B, Line 7, • An entry is on Form 8822-B, Line 8 or Line 9, 	<ol style="list-style-type: none"> 1. Enter address shown on Form 8822 (or Form 8822-B) in Field 03-C (Street Address). 2. Notate "Form 8822 (or Form 8822-B) detached" on tax return. 3. Detach Form 8822 (or Form 8822-B) and route to Entity Control following local procedures (e.g., using Form 4227, Intra-SC Reject or Routing Slip, or other proper routing slip). <p>Note: Notate on Form 4227, "Change of Address per Form 8822 (or Form 8822-B)".</p>

Note: The lead tax examiner must batch all Form 8822 (or Form 8822-B) daily and hand carry them to Entity Control for expedited processing.

3.12.249.6.3
(01-01-2022)
Field 03-C, Street Address

- (1) Field 03-C (Street Address) is in the Entity section of Form 8752.
- (2) **Valid Condition** - Field 03-C (Street Address) has 35 characters, and the valid characters are alpha, numeric and special characters.
- (3) **Invalid Condition** - Field 03-C (Street Address) is invalid if any of the following conditions are present:
 - a. The first position is blank.
 - b. Any characters are not alpha, numeric, blank, hyphen (-) or slash (/).
 - c. There are two consecutive blanks followed by valid characters.
- (4) Correct all coding errors and transcription errors.

Correction Procedures

If	Then
a. The address on the return is illegible,	Refer to the envelope and attachments to determine the taxpayer's correct address.
b. Field 03-D (City) is a Major City Code (MCC),	A street address must be present.
c. A Major City Code (MCC) is used and no address is present,	Enter the city in "city format" not in MCC format.
d. The address can't be perfected,	Delete the address section on the error register with Action Code 4.

- (5) Field 03-C (Street Address) is **invalid** if a Major City Code (MCC) is present in Field 03-D (City) and a street address is not present.

Address Criteria

If	Then
a. The MCC is correct and valid, and the street address is present and legible on the return,	Enter the street address in Field 03-C (Street Address).
b. There is not a valid MCC for the city on the return,	Enter the full name of the city in Field 03-D (City).

Note: Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to verify the MCC.

- (6) 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 Form 8822 (or Form 8822-B) to the return.

Note: A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

Caution: These instructions will apply to Error Resolution **only if** Document Perfection has not detached and sent the Form 8822 (or Form 8822-B) to Entity Control following local procedures.

Form 8822 Procedures

If	And	Then
a. Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All the following applies: <ul style="list-style-type: none"> • Mailing address information is the same, • No location address is on Form 8822/Form 8822-B, Line 7, • No entry on Form 8822-B, Line 8 or Line 9, 	Take no action and continue processing.
b. Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different, • Location address is on Form 8822/Form 8822-B, Line 7, • An entry is listed on Form 8822-B, Line 8 or Line 9, 	<ol style="list-style-type: none"> 1. Enter address shown on Form 8822 (or Form 8822-B) in Field 03-C (Street Address). 2. Notate "Form 8822 (or Form 8822-B) detached" on tax return. 3. Detach Form 8822 (or Form 8822-B) and route to Entity Control following local procedures (e.g., using Form 4227 or other proper routing slip). <p>Note: Notate on Form 4227, "Change of Address per Form 8822 (or Form 8822-B)."</p>

Note: The lead tax examiner must batch all Form 8822 (or Form 8822-B) daily and hand carry to Entity Control for expedite processing.

3.12.249.6.4
(01-01-2024)

Field 03-D, City

- (1) Field 03-D (City) is in the Entity section of Form 8752, Required Payment or Refund Under Section 7519.
- (2) **Valid Condition** - Field 03-D (City) has a maximum of 22 characters.
- (3) **Invalid Condition** - Field 03-D (City) is invalid if any of the following conditions are present:
 - a. The first position is blank.
 - b. A character follows the first two adjoining blanks.
 - c. Any character is not alpha or blank.
 - d. It is blank.
- (4) **Correction Procedures** - Refer to the city shown on the return.
 - a. Correct all coding errors and transcription errors.
 - b. If the city on the return is illegible, refer to the envelope and attachments to determine the correct city.
 - c. If the city can't be perfected, delete the address section on the error register with Action Code 4.

- (5) **Field 03-D (City) and Field 03-E (State) are invalid** if a Major City Code (MCC) is present and a state code is also present in Field 03-E (State).
- (6) To correct this, refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to verify the MCC.
- (7) If the MCC is correct, delete the state code entered in Field 03-E (State).
- (8) If the MCC is **not** correct:
 - a. Line through the MCC and enter the city's full name in Field 03-D (City).
 - b. Verify that the state code entered in Field 03-E (State) is correct.
 - c. Enter Action Code 6 on the error register to the left of the address section.
- (9) **Field 03-D (City) and Field 03-F (ZIP Code) are invalid** if an MCC is present and the ZIP Code is invalid for the city.
- (10) To correct this, refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the correct MCC and ZIP Code.
 - a. Correct all coding errors and transcription errors.
 - b. If the ZIP Code and MCC were transcribed correctly and the ZIP Code is invalid for the city, refer to the envelope and attachments to locate a valid ZIP Code. If one is found, enter it in Field 03-F (ZIP Code).
 - c. If the correct ZIP Code is unavailable on the taxpayer's submission, research for the correct ZIP Code and enter it in Field 03-F (ZIP Code).
- (11) **Field 03-D (City) is invalid if the MCC is invalid.**
- (12) To correct this, refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to verify the MCC.
 - a. Correct all coding errors and transcription errors.
 - b. Search for a valid MCC for the city on the return. If one is found, line through the entry in Field 03-D (City) and enter the correct code above it.
 - c. If the city on the return does not have a valid MCC, line through the code in Field 03-D (City) and enter the full name of the city.
- (13) See Exhibit 3.12.249-7, U.S. Possessions/Territories and ZIP Codes, for use with address corrections.

3.12.249.6.5
(01-01-2026)
Field 03-E, State

- (1) Field 03-E (State) is in the Entity section of Form 8752, Required Payment or Refund Under Section 7519.
- (2) **Valid Condition** - Field 03-E (State) is two alpha characters or a period . when a foreign address is present.
- (3) **Invalid Condition** - Field 03-E (State) is invalid if any of the following conditions are present:
 - a. It is blank and a MCC is not present in Field 03-D (City).
 - b. It is other than a valid state code.
 - c. A period "." is present and Field 03-B (Foreign Address) is blank.

- (4) 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.
 - a. Correct all coding errors and transcription errors.
 - b. Determine the correct state code from Document 7475 and enter it in Field 03-E (State).
 - c. If the state can't be perfected, delete the address section of the error register.
- (5) Field 03-E (State) and Field 03-F (ZIP Code) are invalid if the ZIP Code is invalid for the state.
- (6) To correct this, refer to the return and Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to verify the state and ZIP Code on the error register.
 - a. Correct all coding errors and transcription errors.
 - b. If the state code is incorrect, determine the correct code and enter it in Field 03-E (State).
 - c. If the ZIP Code is invalid for the state, refer to the envelope and attachments to obtain a valid ZIP Code.
 - d. If a valid ZIP Code can't be found on the taxpayer's return and attachments, research for the correct ZIP Code and enter it in Field 03-F (ZIP Code).
- (7) Returns with foreign address changes and the following American possession address changes can be input via Integrated Submission and Remittance Processing (ISRP) with the return, the same as domestic address changes.

U.S. Possessions/Territory and Abbreviations

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

Note: Route any returns with foreign or American Possession addresses to the Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform the taxpayer that the return has been sent to OSPC.

3.12.249.6.6
(01-01-2026)

Field 03-F, ZIP Code

- (1) Field 03-F (ZIP Code) is in the Entity section of Form 8752, Required Payment or Refund Under Section 7519.

- (2) **Valid Condition** - Field 03-F (ZIP Code) can 5, 9 or 12 numeric characters or blank if Field 03-B (Foreign Address) is present.
- (3) **Invalid Condition** - Field 03-F (ZIP Code) is invalid if any of the following conditions are present:
 - a. It is not all numeric or blank.
 - b. There are not 5, 9 or 12 numeric characters.
- (4) **Correction Procedures** - Refer to the return and attachments to determine the correct ZIP Code.
 - a. Correct all coding errors and transcription errors.
 - b. Compare the error register fields with the return. If incorrect, correct information.
 - c. Research any of the following for valid ZIP Code information: Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, or IDRS Command Code (CC) INOLES, CC NAMEB, CC NAMEE or CC ENMOD.
 - d. If only the first three digits of the ZIP Code can be determined, enter "01" in the fourth (4th) and fifth (5th) positions.

ZIP Code Criteria

If	And	Then
a. Unable to determine a valid ZIP Code from the return or attachments,		Enter the valid ZIP Code found through research in Field 03-F (ZIP Code).
b. The address is in a major city,	A Major City Code can be determined,	Enter Major City Code in Field 03-D (City).
c. The address is in a major city,	A Major City Code can't be determined,	1. Enter the name of the city in Field 03-D (City). 2. Enter the State Code in Field 03-E (State).
d. The address is not in a major city,		1. Enter the correct state abbreviation in Field 03-E (State). 2. Enter the ZIP Code in Field 03-F (ZIP Code).

- (5) See Exhibit 3.12.249-7, U.S. Possessions/Territories and ZIP Codes, for a valid ZIP Code.
- (6) The U.S. Postal Service (USPS) established new address requirements for Army Post Office (APO), Diplomatic Post Office (DPO), and Fleet Post Office (FPO) addresses. If the old address appears (e.g., APO New York, NY 091XX), convert to the new state code abbreviation based on the ZIP code (e.g., the previous example would be converted to APO AE 091XX). APO/DPO/FPO addresses are considered domestic addresses. Refer to conversion table below:

AP/DPO/FPO Conversion Table

Address	State Code Abbreviation	ZIP Code
APO/DPO/FPO	AA	340XX
APO/DPO/FPO	AE	090XX - 098XX
APO/DPO/FPO	AP	962XX - 966XX

3.12.249.7
(01-01-2026)
**Section 60 Fields and
Correction Procedures**

- (1) Section 60 has data from Direct Deposit information.
- (2) Section 60 on Form 8752 will be present when the taxpayer has entries on Line 12b, Line 12c and Line 12d. The taxpayer's information must be processed as reported.
- (3) Section 60 fields on the Error Register are shown below: Alpha Field Designator (AFD), Field Title, Field Length and Location. See Exhibit 3.12.249-1, Form 8752 - Field Designators, for more information. See Exhibit 3.12.249-2, Paper Error Register, for more information.

Section 60

Section 60 AFD	Field Title	Field Length	Location
A	Routing Transit Number (RTN)	9	Line 12b
B	Type of Depositor Account (TDA)	1	Line 12c
C	Depositor Account Number (DAN)	17	Line 12d

3.12.249.7.1
(01-01-2026)
**Field 60-A, Routing
Transit Number (RTN)**

- (1) Field 60-A is transcribed from Form 8752, Line 12b.
- (2) **Valid Condition** - Field 60-A (Routing Number) has 9 positions, and contains numeric characters only.
- (3) **Invalid Condition** - Field 60-A (Routing Number) is invalid if present and it is other than numeric, or the first two digits are not:
 - Between 01 through 12.
 - Between 21 through 32.
- (4) **Correction Procedures:**
 - a. Correct all coding errors and transcription errors.
 - b. If the information on the return is not valid, delete Field 60-A.

3.12.249.7.2
(01-01-2026)
**Field 60-B, Type of
Depositor Account
(TDA)**

- (1) Field 60-B is transcribed from Form 8752, Line 12c.
- (2) **Valid Condition** - Field 60-B (Type of Depositor Account) has 1 position and contains an alpha character only.

- (3) **Invalid Condition** - Field 60-B (Type of Depositor Account) is invalid if present and the entry is not “C” or “S”.
- (4) **Correction Procedures:**
- Correct all coding errors and transcription errors.
 - If both or neither box (Checking or Savings) is marked, enter “C” in Field 60-B.

3.12.249.7.3
(01-01-2026)

**60-C, Depositor Account
Number (DAN)**

- (1) Field 60-C is transcribed from Form 8752, Line 12d.
- (2) **Valid Condition** - Field 60-C (Depositor Account Number) has up to 17 characters and can be alpha, numeric, hyphen, or space.
- (3) **Invalid Condition** - Field 60-C (Depositor Account Number) is invalid if present and the entry is not alpha, numeric, hyphen, space, or if the Type of Depositor Account is not present.
- (4) **Correction Procedures:**
- Correct all coding errors and transcription errors.
 - Check Form 8752 and do the following:

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	<ol style="list-style-type: none"> See IRM 3.12.249.7.2, Field 60-B - Type of Depositor Account (TDA), instructions. Enter a valid code in Field 60-B.
The account number is not valid,	Delete Field 60-C.

Exhibit 3.12.249-1 (01-01-2026)
Form 8752 - Field Designators

01-E	Tax Class-2	Document Code-23	MFT Code-15	01-G
DRAFT	Form 8752 (Rev. December 2025)		Required Payment or Refund Under Section 7519 Don't attach this form to Form 1065 or Form 1120-S; file it separately. Go to www.irs.gov/Form8752 for the latest information.	
	Department of the Treasury Internal Revenue Service		OMB No. 1545-0123	
	For the required payment figured using the net income from the base year ending 01-D , 20____			
	Due by May 15.			
	Name of partnership or S corporation 01-B		Employer identification number 01-C	
	Number and street. If a P.O. box, see instructions. 03-A 03-B 03-C		Room or suite no.	
	City or town 03-D	State or province 03-E	Country	ZIP or foreign postal code 03-F
	A Check applicable box to show how entity is classified for federal income tax purposes: (1) <input type="checkbox"/> Partnership 01-H (2) <input type="checkbox"/> S Corporation			
	B If this is the entity's first tax year, skip lines 1-10, enter -0- on line 11, and check this box <input type="checkbox"/> 01-J			
	C If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1-9a, enter -0- on line 9b, complete lines 10-12, and check this box <input type="checkbox"/> 01-K			
D If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the definition of "base year" <input type="checkbox"/> 01-L				
1 Net income for base year. If the entity had a short base year, increase the net income for the short base year by the applicable payments made during the base year (line 2 below), and multiply the result by the ratio of 12 over the number of months in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter -0-		1	02-A	
2 Applicable payments made during base year		2	02-B	
3 Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent		3	02-C	%
4 Line 1 deferred amount. Multiply line 1 by line 3. 01-F		4	02-D	
Caution: If the entity had a short base year, skip lines 5 and 6 and go to line 7.				
5 Line 2 deferred amount. Multiply line 2 by line 3.		5	02-E	
6 Applicable payments made during the deferral period of the base year		6	02-F	
7 If the entity had a 12-month base year, subtract line 6 from line 5. If zero or less, enter -0-. If the entity had a short base year, enter the applicable payments made during the deferral period of the applicable election year		7	02-G	
8 Net base year income. If the entity had a 12-month base year, add lines 4 and 7. If the entity had a short base year, subtract line 7 from line 4. If zero or less, enter -0-		8	02-H	
9a Multiply line 8 by 38% (0.38). 9a 02-I				
b If line 9a is more than \$500 or the required payment for any prior tax year was more than \$500, enter the amount from line 9a here. Otherwise, enter -0-		9b	02-J	
10 Net required payment balance. Enter the excess of the required payments made for all prior years over the refunds of any required payments received for all prior years		10	02-K	
11 Amount due. If line 9b is more than line 10, subtract line 10 from line 9b. For details on how to pay, go to www.irs.gov/Payments or see the instructions		11	02-L+	01-A
12a Refund of net prior year payments. If line 10 is larger than line 9b, subtract line 9b from line 10. To elect direct deposit for this amount, complete lines 12b, 12c, and 12d		12a	02-L-	
b Routing number 60-A		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings 60-B		
d Account number 60-C				
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer, partner, or limited liability company member _____ Date _____ Title _____			
Paid Preparer Use Only	Preparer's name _____		Preparer's signature _____	
	Firm's name _____		Firm's EIN 02-N	
	Firm's address _____		Phone no. 02-O	
	Date _____		Check <input type="checkbox"/> if self-employed 02-M	
For Paperwork Reduction Act Notice, see the instructions. Cat. No. 64988D Form 8752 (Rev. 12-2025)				

01-I

Exhibit 3.12.249-2 (01-01-2026)
Form 8752 - Paper Error Register

Error Register Descriptions

Example:	A (F) 11 Remittance \$ & ¢
A	Alpha Field
(F)/(V)	Fixed/Variable
11	Number of Spaces in the Field
C/G	Computer Generated
\$ & ¢	Dollars and Cents

SECTION 01

A (F) 15 Remittance \$ & ¢	B (F) 4 Name Control/ Check Digit ----- C/G Underprint	C (F) 9 EIN	D (V) 6 Tax Period	E (V) 10 CCC	F (V) 8 Received Date	G (V) 1 P & I Code	H (V) 1 Partnership/S- Corporation Indicator
I (V) 1 CAF Indicator	J (V) 1 First Tax Year Box	K (V) 1 Terminating Event Box		L (V) 1 Short Base Year Box	M (V) 1 Entity Underprint Code	N (V) 6 TPNC	

SECTION 02

A (V) 11 Net Income Amount \$ & ¢	B (V) 15 Applicable Payment Base Year Amount \$ & ¢	C (V) 3 Deferral Ratio	D (V) 15 Line 1 Deferred Amount ----- C/G Amount \$ & ¢	E (V) 15 Line 2 Deferred Amount ----- C/G Amount \$ & ¢	
F (V) 15 Applicable Payment \$ & ¢	G (V) 15 12 Month/ Short Year Amount \$ & ¢	H (V) 15 Net Base Year Income Amount \$ & ¢	I (V) 15 Net Base Year PCT Amount ----- C/G Amount \$ & ¢		
J (V) 15 Required Payment Amount ----- C/G Amount \$ & ¢	K (V) 15 Net Required Payment Balance \$ & ¢	L (V) 15 Payment Due Refund Amount ----- C/G Amount \$ & ¢	M 9 Preparer Tax Identification Number (PTIN)	N 9 Firm's EIN	O 10 Preparer Phone Number

SECTION 03

A (V) 35 In-Care-Of Name	B (V) 35 Foreign Address		
C (V) 35 Street Address	D (V) 22 City	E (V) 2 State	F (V) 12 ZIP Code

SECTION 60

A (V) 9 Routing Transit Number	B (V) 1 Type of Depositor Account
C (V) 17 Depositor Account Number	

Exhibit 3.12.249-3 (01-01-2026)
Acronyms and Abbreviations

The table lists commonly used acronyms, and abbreviations and their definitions.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AFD	Alpha Field Designator
AM	Accounts Management
APO	Army Post Office
ATRA	American Taxpayer Relief Act
BMF	Business Master File
c/o	care of
C&E	Code and Edit
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CC	Command Code
CCC	Computer Condition Code
CDP	Collection Due Process
CFOL	Corporate Files Online
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CTDWA	Control-D WebAccess
DLN	Document Locator Number
DPO	Diplomatic Post Office
EEFax	Enterprise Electronic Fax
e.g.	for example
EIN	Employer Identification Number
E-mail	Electronic Mail
EQSP	Embedded Quality Submission Processing
ERS	Error Resolution System
etc.	et cetera

Exhibit 3.12.249-3 (Cont. 1) (01-01-2026)**Acronyms and Abbreviations**

Acronyms and Abbreviations	Definition
Exam	Examination
Fax	Facsimile
FPO	Fleet Post Office
FRP	Frivolous Return Program
FY	Fiscal Year
http	hypertext transfer (or transport) protocol
IAT	Integrated Automation Technologies
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File
IPU	IRM Procedural Update
IRC	Internal Revenue Code
IRS	Internal Revenue Service
IT	Information Technology
KCSPC	Kansas City Submission Processing Campus or Kansas City Submission Processing Center
LB&I	Large Business and International
MCC	Martinsburg Computing Center
MFT	Master File Tax
N/A	Not Applicable
No.	Number
OE	Original Entry
OID	Original Issue Discount
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Campus or Ogden Submission Processing Center
P/I	Penalty and Interest
P&A	Planning and Analysis
PL	Public Law

Exhibit 3.12.249-3 (Cont. 2) (01-01-2026)

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
POA	Power of Attorney
PTIN	Preparer Tax Identification Number
R&C	Receipt and Control
Rev. Proc.	Revenue Procedure
RICS	Return Integrity and Compliance Services
RPB	Return Processing Branch Note: January 2024, Paper Processing Branch changed to Return Processing Branch.
RPS	Remittance Processing System
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business/Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SCRS	Service Center Replacement System
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
SME	Subject Matter Expert
SP	Submission Processing
SPDC	Submission Processing Design Center
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TEGE	Tax Exempt Government Entities
TIA	Tax Information Authorization
TIN	Taxpayer Identification Number
TS	Taxpayer Services Note: April 2024, Wage and Investment changed to Taxpayer Services.
U.S.	United States

Exhibit 3.12.249-3 (Cont. 3) (01-01-2026)**Acronyms and Abbreviations**

Acronyms and Abbreviations	Definition
UCC	Uniform Commercial Code
USC	United States Code
USPS	United States Postal Service
YYYYMMDD	Year, Month, Day
ZIP	Zone Improvement Plan

Note: The above list is not all-inclusive.

Exhibit 3.12.249-4 (01-01-2021)**Potential Frivolous Arguments for Examination Review*****Potential Frivolous Arguments for Examination Review***

Potential Frivolous Argument	Description
a. Alleged Churches/First Amendment	Income from non-religious sources and claim a vow of poverty.
b. Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
c. Altered Jurat/Uniform Commercial Code (UCC) 1-207 or UCC 1-308	Return has income and deductions but the jurat was altered or stricken. Includes reference to UCC 1-207/UCC 1-308 or a statement that the return was not signed under penalties of perjury.
d. 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 a tax avoidance argument.
e. C-Filings	This frivolous position includes the following four categories: 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 having the filer's 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 and 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.
f. 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.
g. 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
h. 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) because they are not filed and signed by someone with delegated authority. A certificate of assessment is not attached, do not comply in form or content with a state or local law, are not in a certain format or lack a valid Office of Management and Budget (OMB) number, or other frivolous positions.
i. Disclaimer	Submits a disclaimer stating, "Disclaims the liability for the tax due", making the liability on the return zero.

Exhibit 3.12.249-4 (Cont. 1) (01-01-2021)**Potential Frivolous Arguments for Examination Review**

Potential Frivolous Argument	Description
j. Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
k. Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign corporations from sources within the United States is taxable.
l. Form 1099-OID (Original Issue Discount)	An individual or business files a return reporting false amounts of income (generally "Other" or "Miscellaneous" income) and claims a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached, and some have Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID such as Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, promissory notes, bonds, sight drafts, etc.
m. IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation §1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.
n. IRS is a Private Organization/ Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection 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."
o. Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
p. 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.
q. Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
r. Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.

Exhibit 3.12.249-4 (Cont. 2) (01-01-2021)

Potential Frivolous Arguments for Examination Review

Potential Frivolous Argument	Description
s. Straw Men	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."
t. Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
u. 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."
v. 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.
w. Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
x. 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 about 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 frivolous arguments are not to be considered as frivolous returns.</p>
y. Other	<p>All others including those in Notice 2010-33 or any later 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 Taxpayer Identification Numbers (TINs).</p> <p>Note: Frivolous arguments citing "Collection Due Process (CDP)" must be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

Exhibit 3.12.249-5 (01-01-2020)**Province and Country Code - Canada Only*****Canadian Province/Territory Abbreviations, Postal Codes and Canadian Country Codes Table***

Canadian Province/Territory	Province Abbreviation	Postal Code Beginning <i>Note: If the Canadian Postal Code begins with one of the following, use the corresponding Country Code abbreviation in the right most column.</i>	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H or I	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

Exhibit 3.12.249-6 (01-01-2020)**Province, Foreign State and Territory Abbreviations*****Australia State***

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wales	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
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

Exhibit 3.12.249-6 (Cont. 1) (01-01-2020)**Province, Foreign State and Territory Abbreviations**

Brazil State	Abbreviation
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sergipe	SE
Sao Paulo	SP
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
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

Exhibit 3.12.249-6 (Cont. 2) (01-01-2020)**Province, Foreign State and Territory Abbreviations**

Cuba Province	Abbreviation
Granma (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
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

Exhibit 3.12.249-6 (Cont. 3) (01-01-2020)**Province, Foreign State and Territory Abbreviations**

Italy Province	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	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

Exhibit 3.12.249-6 (Cont. 4) (01-01-2020)**Province, Foreign State and Territory Abbreviations**

Italy Province	Abbreviation
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	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
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

Exhibit 3.12.249-6 (Cont. 5) (01-01-2020)
Province, Foreign State and Territory Abbreviations

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

Mexico State

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH

Exhibit 3.12.249-6 (Cont. 6) (01-01-2020)**Province, Foreign State and Territory Abbreviations**

Mexico State	Abbreviation
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
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

Exhibit 3.12.249-6 (Cont. 7) (01-01-2020)**Province, Foreign State and Territory Abbreviations**

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

Exhibit 3.12.249-7 (01-01-2020)

U.S. Possessions/Territories and ZIP Codes

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 3.12.249-7 (Cont. 1) (01-01-2020)
U.S. Possessions/Territories and ZIP Codes

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
Aguada	00602
Aguadilla	00603
Aguas Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barranquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

Exhibit 3.12.249-7 (Cont. 2) (01-01-2020)
U.S. Possessions/Territories and ZIP Codes

Puerto Rico (PR) City	Puerto Rico (PR) ZIP Code
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordo	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
Hormigueros	00660
Humacao	00791
Isabela	00662

Exhibit 3.12.249-7 (Cont. 3) (01-01-2020)
U.S. Possessions/Territories and ZIP Codes

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

Exhibit 3.12.249-7 (Cont. 4) (01-01-2020)
U.S. Possessions/Territories and ZIP Codes

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
Santurce	00936
Toa Alta	00953
Toa Baja	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 3.12.249-7 (Cont. 5) (01-01-2020)
U.S. Possessions/Territories and ZIP Codes

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

Exhibit 3.12.249-8 (01-01-2026)
USPS.com Track & Confirm

English Customer Service USPS Mobile



Quick Tools Ship a Package Send Mail Manage Your Mail

Track & Confirm

PRINT DETAILS

YOUR LABEL NUMBER	SERVICE	STATUS OF YOUR ITEM	DATE & TIME	L
00000004589475123472	First-Class Mail	Delivered	April 19, 2026 12:46 PM	
		Arrival at Unit	April 18, 2026 12:32 PM	
		Acceptance	April 18, 2026 10:27 AM	

Check on Another Item

What's your label (or receipt) number?

Find

