



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.22.15

SEPTEMBER 4, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.22.15, International Error Resolution, Foreign Partnership Withholding.

MATERIAL CHANGES

- (1) IRM 3.22.15.1.1(2) - Updated IRM reference title.
- (2) IRM 3.22.15.1.2(1) - Revised verbiage and removed bullet.
- (3) IRM 3.22.15.1.3 - Updated subsection title.
- (4) IRM 3.22.15.1.1.5 - Added clarification when Form 8805 should not be detached and updated IRM reference in (3).
- (5) IRM 3.22.15.5.1(2) - Fixed link. IPU 25U0292 issued 02-28-2025.
- (6) IRM 3.22.15.23.2(1) - Updated tax period description.
- (7) IRM 3.22.15.23.12 -
- Removed CCC X from (2) and (4) as it's not valid for Form 8804.
 - (4) - Added Action Code 0 instruction to Computer Condition Code (CCC) Y. IPU 25U0292 issued 02-28-2025.
- (8) IRM 3.22.15.23.13.1 - Updated Subsection Title and Added Statute Control information and table containing processing instructions. IPU 25U0292 issued 02-28-2025.
- (9) IRM 3.22.15.23.21(2) Updated reminder to add information regarding Forms 8805 which support Form 8804 Line 6b.
- (10) IRM 3.22.15.24.1(5) - Designated Official Use Only (OUO) information. IPU 25U0292 issued 02-28-2025.
- (11) IRM 3.22.15.24.5 -
- (3) - Updated to state entry may be positive or negative.
 - (5) - Designated OUO information. IPU 25U0292 issued 02-25-2025.
- (12) IRM 3.22.15.25.1 - Deleted figures 5 and 5a and placed in IRM 3.22.15.25.2.
- (13) IRM 3.22.15.25.2 -
- (4) - Added Reminder when Forms 8805 should not be detached.
 - (8) - Updated description of Forms 8805 that support Form 8804 Line 6b withholding amount.
 - (9) - Added Reminder to forward Forms 8805 not supporting Form 8804 Line 6b to Batching.
 - Added/moved figures from IRM 3.22.15.25.1.
- (14) IRM 3.22.15.25.15 - Changed "one million dollars" to "\$1 million" and designated as OUO. IPU 25U0292 issued 02-28-2025.
- (15) IRM 3.22.15.26 - Added new Section 60 Direct Deposit information.

(16) IRM 3.22.15 - Revised the Internal Revenue Manual (IRM), where necessary for the following types of editorial changes:

- Corrected links.
- Plain language updates, spelling, grammar, punctuation and formatting.
- Updated dates and tax periods for current processing year.
- Updated figure descriptors to reflect graphics and current processing year.

EFFECT ON OTHER DOCUMENTS

Internal Revenue Manual (IRM) 3.22.15, dated November 25, 2024 (effective January 1, 2025), is superseded. This IRM incorporates IRM Procedural Update (IPU) 25U0292 issued 02-28-2025.

AUDIENCE

Taxpayer Services Error Resolution employees (Ogden Submission Processing Center (OSPC) Only)

Scott Wallace
Director, Submission Processing
Taxpayer Services Division

3.22.15

Withholding on Foreign Partners

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3.22.15.1
(05-15-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides error resolution instructions for correcting Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) to the Business Master File (BMF).
- (2) **Audience:** These procedures apply to IRS employees with responsibility for correcting Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) information returns in the Error Resolution System (ERS) department including Supervisory Tax Examining Assistant, Lead Tax Examining Technicians, and Tax Examining Technicians primarily at the Ogden Submission Processing Center.
- (3) **Policy Owner:** The Director of Submission Processing is responsible for the policies in this IRM.
- (4) **Program Owner:** The Code and Edit (C&E)/ERS IMF Section of the Return Processing Branch of Submission Processing.
- (5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).
- (6) **Program Goals:** Accurately validate and correct all foreign partnership withholding returns, and issuing correspondence as necessary.

3.22.15.1.1
(09-04-2025)
Background

- (1) The purpose of Error Resolution is to resolve validity errors, field errors, consistency errors, and math errors on returns and other documents for posting to the Master File.
- (2) Form 8804 records fall out onto Service Center Replacement System (SCRS). For more information on SCRS, see IRM 3.30.123.2.4.3, Rejects Service Center Replacement System (SCRS) Paper Register.
- (3) Form 8804 is processed under:
 - File Location Code 98 Philadelphia Submission Processing Campus (PSPC) or 60 Ogden Submission Processing Campus (OSPC)
 - Tax Class 1
 - Doc. Code 29
 - Blocking Series 000-999
 - MFT Code 08
 - Program Code 11340

3.22.15.1.1.1
(01-01-2024)
Form 8804 Background - Annual Return for Partnership Withholding Tax (Section 1446)

- (1) Form 8804 is used to report the total liability under section 1446(a) for the partnership's tax year. Form 8804 is also a transmittal form for Form(s) 8805.
- (2) Form 8804 is due on or before the 15th day of the third month following the close of the partnership's tax year. For partnerships that keep their records and books of account outside of the United States and Puerto Rico, the due date is the 15th day of the 6th month following the close of the partnerships tax year. This is shown by a check box in the upper right corner of Form 8804.

Exception: Per Notice 2020-23, the due date was postponed to July 15, 2020 for tax periods where the Return Due Date or Extended Return Due Date fell between 04/01/2020 and 07/15/2020.

- 3.22.15.1.1.2
(01-01-2018)
Form 8813 Background - Partnership Withholding Tax Payment Voucher (Section 1446)
- (1) Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446) is the form used by the partnerships to make their four installment payments. The four installment payments must be made with Form 8813 by the 15th day of the 4th, 6th, 9th, and 12th months of the tax year, unless the payment is made through Electronic Federal Trust Payment System (EFTPS) or otherwise updated by published guidance. Effective January 1, 2004, all Form 8813 payments made for tax periods ending December 31, 2004, and subsequent, began processing through Business Master File (BMF).
- 3.22.15.1.1.3
(01-01-2018)
Form 8804-C Background - Certificate of Partner-Level Items to Reduce Section 1446 Withholding
- (1) A foreign partner must use Form 8804-C to provide a certification to a partnership under 26 CFR 1.1446-6 to reduce or eliminate the 1446(a) tax the partnership must withhold and pay on Effectively Connected Taxable Income (ECTI) allocable to the foreign partner. The foreign partner uses Form 8804-C to certify to the partnership that it meets all the requirements of the regulations, and represents the information provided, including filing requirements, is true, correct, and complete.
- 3.22.15.1.1.4
(01-01-2018)
Form 8804 (SCH A) Background - Penalty for Underpayment of Estimated Section 1446 Tax by Partnerships
- (1) Partnerships that have ECTI allocable to foreign partners use Schedule A (Form 8804) to determine:
- Whether they are subject to the penalty for underpayment of estimated tax and, if so,
 - The amount of the underpayment penalty.
- (2) Generally, the partnership does not have to file this schedule because the IRS will figure the amount of the penalty and notify the partnership of any amount due. However, if the partnership completes this form and attaches it to Form 8804, the penalty calculated by the taxpayer is assessed.
- (3) Generally, a partnership is subject to the penalty if it did not timely pay in installments, at least on the smaller of:
- a. The tax shown on line 5f of its Form 8804 or,
 - b. The total IRC 1446(a) tax that would have been due for the prior year, computed using the ECTI allocable to foreign partners for the prior year, but without regard to reduction for certified foreign partner-level items submitted on Form 8804-C, but, only if this amount (i.e., the amounts shown on lines 4a, 4e, 4i, 4m, and 4q of its prior year Form 8804) is at least 50 percent of the sum of the amounts shown on lines 4d, 4h, 4l, 4p, and 4t of its current year Form 8804, and the tax year was for a full 12 months.
- 3.22.15.1.1.5
(09-04-2025)
Form 8805 Background - Foreign Partner's Information Statement of Section 1446 Withholding Tax
- (1) Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, is filed for each foreign partner to show the amount of ECTI allocated, and the total tax credit allowed to a foreign partner.
- (2) Two types of Forms 8805 may be attached to Form 8804.
- Form 8805 attached to substantiate the withholding claimed on Form 8804 Line 6b. The partnership receives this type of Form 8805. It shows the partnership's entity information on Lines 1 and 2. That information should match Line 1 of the Partnership's Form 8804.

Caution: Do not detach these forms.

See Figure@Exhibit 3.22.15-5a.

- Form(s) 8805 reflecting, in total, generally Line 5f less Line 7 on the partnership's Form 8804. This type of Form 8805 shows the partnership's entity information on Lines 5 and 6. See Figure@Exhibit 3.22.15-5b.

- (3) Only detach Forms 8805 matching the second description in paragraph (2) above (2nd bullet) from Form 8804 by Code and Edit (C&E) and forward to Batching and Numbering for assignment of its own Document Locator Number (DLN). See IRM 3.21.25.20(3), Processing Form 8805 to the IRMF Form 8805 Database beginning with Tax Period 12/31/2004.

3.22.15.1.2
(09-04-2025)
Authority

- (1) Treasury regulations issued under IRC sec. 1446 provide the authority for processing information returns for withholding tax on foreign partners' share of effectively connected income.

3.22.15.1.3
(09-04-2025)
Roles and Responsibilities

- (1) The Director, SP Office monitors operational performance for the Submission Processing campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The team manager/lead handle performance monitoring and ensure employees have the tools to perform their duties.
- (4) The team employees must follow the instructions contained in this IRM and keep updated IRM procedures.

3.22.15.1.4
(01-01-2024)
Program Management and Review

- (1) **Program Goals:** Correct all errors identified by the Service Center Replacement System (SCRS).
- (2) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the ERS reports. Daily, weekly, and periodic reports are available to management through Control-D Web Access to manage inventory and capture data for program planning and review.
- (3) **Program Effectiveness:** The program goals are measured by the following reviews:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- (4) **Annual Review:** This IRM is updated and reviewed annually to ensure accuracy and promote consistent tax administration. Review and concurrence are performed by affected offices according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMD), prior to publishing.

3.22.15.1.5
(01-01-2024)
Program Controls

- (1) All tax examiners must submit a management approved Business Entitlement Access Request System (BEARS) request to gain access to the Service Center Replacement System (SCRS).

- (2) Tax returns in SCRS are worked on a First In First Out (FIFO) basis as they are received from input systems through the General Mainline Framework (GMF).
- (3) Quality review is conducted following the Embedded Quality Submission Processing (EQSP) procedures found in IRM 3.30.30. The EQSP system provides a method to monitor, measure, and improve the quality of the work throughout Submission Processing. Review data is used to identify trends, problem area, training needs and opportunities for improvement.

3.22.15.1.6
(01-01-2020)

Terms and Acronyms

- (1) Acronyms and a glossary of terms can be found in Exhibit 3.22.15-8.

3.22.15.1.7
(11-25-2024)

Related Resources

- (1) The following table lists related resources to assist tax examiners in their work.

Related Resources

Resource	Title/Link/Information
Servicewide Electronic Research Program (SERP)	<i>Servicewide Electronic Research Program (SERP)</i>
Integrated Automation Technologies (IAT)	<i>Integrated Automation Technologies</i>
Document 7071-A	Name Control Job Aid - For Use Outside of the Entity Area, Catalog Number 38048K
Document 2324-002	Coding and Editing BMF Tax Returns - Foreign Addresses, Catalog Number 48747C
IRM 3.21.15	International Returns and Document Analysis - Withholding on Foreign Partners
IRM 3.21.25	International Returns and Document Analysis - Miscellaneous Tax Returns

3.22.15.2
(03-01-2023)

General Information

- (1) This IRM cannot address every possibility that occurs while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead, and/or manager to determine the corrective action.

3.22.15.3
(05-15-2024)

◆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.

3.22.15.4
(11-05-2021)
◆IRS Employee
Contacts◆

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 RRA 98, Section 3705(a), gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
 - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
 - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number 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 - 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 provide 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.

3.22.15.5
(05-15-2024)
◆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.

3.22.15.5.1
(09-04-2025)

◆ **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 (TE/GE), 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*.

3.22.15.6
(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**:
 1. SSPND with Action Code 360 to route the return to Planning and Analysis (P&A).
 2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) with the notation "ID THEFT".
 3. Give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the P&A staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of **ID Theft**; do **not** send cases subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.22.15.7

(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 the taxpayer by telephone or correspondence. Follow local procedures to decide which method of to use.
- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
 - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
 - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.22.15.8

(01-01-2015)

General Disclosure Guidelines

- (1) IRC 6103 establishes the taxpayer's (TP's) right to privacy of tax information. You must be sure that you provide correct information to the correct TP or authorized representative (check IDRS CC CFINK for Power of Attorney (POA)).
- (2) Taxpayer returns and return information must remain confidential as provided for in IRC 6103, Confidentiality and disclosure of returns and return information. IRC 7431 provides civil damages for unauthorized disclosure of returns and return information. IRC 7213 and IRC 7213A provide criminal penalties for unauthorized disclosure or unauthorized inspection of returns and return information and require employees be discharged from duty if charged and convicted of these offenses.
- (3) For more information on General Disclosure Guidelines refer to IRM 21.1.3 Operational Guidelines Overview and for full discussions refer to IRM 11.3.1 Introduction to Disclosure through IRM 11.3.40 Disclosure Involving Trust Fund Recovery Penalty Assessments.

3.22.15.9

(01-01-2020)

◆Refund Returns (45 Day Jeopardy and High Dollar Refunds)◆

- (1) Document Perfection identifies refunds in jeopardy and requests manual refunds.

Note: Expeditious processing of refund returns is critical if the 45-day period is about to expire.

If	Then
A refund return is batched in a non-refund batch,	<ol style="list-style-type: none"> 1. Pull the return from the non-refund batch and merge into a refund batch using local procedures. 2. Code and edit the return as completely as possible. <p>Note: Follow the instructions below when the processing date is more than 20 days after the Received Date or the return due date OR</p>
<p>The processing date is more than 20 days after the Received Date or the Return Due Date (whichever is later) and the refund amount is</p> <p>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<p>Unnumbered Returns:</p> <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341 or CCC “U” (whichever is applicable). <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, and check the “Reject Correction” box.</p> <ol style="list-style-type: none"> 4. Give the return to the manager for expedite processing. <p>Numbered Returns:</p> <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Edit Action Code 341 (or CCC “U” as applicable) and leave in batch. <p>Note: For returns with CCC “U”, attach Form 4227 and check the “Reject Correction” box.</p>

#

#

If	Then	#
<p>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<p>Unnumbered Returns:</p> <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341 or CCC “U” (whichever is applicable). <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, and check the “Reject Correction” box.</p> <ol style="list-style-type: none"> 4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.22.15.16.4, Criminal Investigation (CI) Referral. 5. 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. 6. Expedite processing. <p>Numbered Returns:</p> <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Edit Action Code 341 (or CCC “U” as applicable). 3. Attach Form 4227 to the return, edit Action Code 341 on Form 4227, and leave in batch. <p>Note: For returns with CCC “U”, attach Form 4227 and check the “Reject Correction” box.</p> <ol style="list-style-type: none"> 4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.22.15.16.4, Criminal Investigation (CI) Referral. 5. 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. 	

3.22.15.10
(05-15-2024)

◆ **Business Master File
(BMF) Consistency** ◆

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit (C&E) and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
- (3) A ◆ (diamond) before and after the subsection title shows BMF Consistency subsections.
- (4) Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.22.15.10.1
(01-02-2020)

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

- (1) The Customer Account Data Engine (CADE) 2 Program Office in headquarters is charged with the primary goal 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 time frames are:
 - a. Transactions are viewable using CFOL command codes on Saturday following the weekly Master Files processing run on Thursday.
 - b. Transactions are 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:
 1. 01 = Friday
 2. 02 = Monday
 3. 03 = Tuesday
 4. 04 = Wednesday
 5. 05 = Thursday

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

3.22.15.10.2
(02-27-2023)

◆ **Working Trail** ◆

- (1) It is important to leave a legible “Working Trail” (or “Action Trail”) using blue ink for those who may work with the return later.
- (2) Write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC). See IRM 3.22.15.23.16, Field 01-Q - Taxpayer Notice Codes (TPNC), for more information.
- (3) If corresponding with a non-suspense letter, “X” and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money amounts when there are **no intervening entries** between the arrow and the line to which the money is to be entered.
- (4) Leave a working trail on the return when changes are made to the following items:

- Employer Identification Number (EIN) or Social Security Number (SSN)
- Tax Period
- Received Date
- Computer Condition Code (CCC)
- Correspondence Received Date (CRD)

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

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

3.22.15.11
(01-01-2015)
**General Error Register
Guidelines**

- (1) The following general information can be used when correcting Form 8804 returns.
- (2) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.
- (3) All money amounts must be entered in **U.S. dollars only**.
- (4) Round the filer's dollar and cents entry to the nearest whole dollar and edit the "rounded" amount above or to the left of the deleted entry.
- (5) Money amounts can be either a positive or negative number.

3.22.15.11.1
(01-01-2015)
Error Register

- (1) A listing of documents on which the transcribed data failed one or more of the consistency, math verification, or validity tests in the computer program.
- (2) The register is made up of sections and fields that are directly or indirectly related to the data sections and items transcribed and input to the computer.

3.22.15.11.2
(01-01-2015)
Loop Register

- (1) An error or reject record that had a correction input but still has an invalid or math error condition that requires correction.

3.22.15.11.3
(01-01-2015)
Section Error

- (1) A part or segment of a record containing data fields related to a specific schedule or part of the source document.
- (2) Each section is identified by a two-digit numeric section number.

3.22.15.11.4
(01-01-2015)
Field Error

- (1) A field is a specific item of information transcribed from a form, schedule, or other document.
- (2) A section on the Error Register has a certain number of fields which always appear, whether the field includes data or is blank.
- (3) Each field will show an Alpha Indicator (letter) which is located at the beginning of each field.

- (4) A field is either **FIXED** (no field breaker) or **VARIABLE** (ends with a field breaker). See the next section for an explanation.

3.22.15.11.5
(01-01-2015)

Field Breaker

- (1) A field breaker is a special symbol which shows the end of a variable field.

Note: A variable field is any field ending with a field breaker.

- (2) The most common field breaker is a plus sign (+), although some fields can end with a minus sign (-), indicating a loss or a refund.
- (3) The field breaker always appears at the end of the field whether it has data or not.
- (4) When changing the data in a field on the error register and you enter a positive field breaker, enter a comma (,) and not the plus sign (+).
- (5) When changing the data in a field on the error register and you enter a negative field breaker, enter a pound (#) sign and not the minus sign (-).
- (6) Do not line through a field breaker unless you are changing it to a different one.

Example: You would not line through a plus sign and enter a comma above it; however, you would only line through the data in the field and leave the field breaker alone.

- (7) When a section is added to the error register, only the fields which contain data are actually entered onto the register. The field breakers used would be the comma and/or pound sign, as required, but not the plus or minus sign.
- (8) A few fields on the error register do not end with a field breaker, or any other indication of the end of the field. These are known as “Fixed” fields. Information for these fields is found in the IRM under each specific field explanation.

3.22.15.11.6
(01-01-2017)

Error Register Action Codes

- (1) Action Codes are used to indicate whether correspondence, research or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory.
- (2) Only one Action Code may be entered in any one section of the Error Register to correct the section. The **Action Codes** valid for this program are, **0, 1, 2, 3, 4, 5, 6, 7, and 9**.
- If two incompatible action codes are required, the return must go through the “Loop Register”.
 - The definitions and rules of usage **for the following Action Codes apply to the Error Register Correction Procedures**

3.22.15.11.6.1
(01-01-2015)
Action Code “0”

- (1) **Action Code “0”** accepts the taxpayer’s or tax examiner’s figures.
- (2) Enter to the left of Section “01” when the record is correct and the computer computation should be disregarded.
- (3) Never use **Action Code “0”** unless the error register already has the correct tax data.

- (4) When **Action Code “0”** is used, no other Action Code is valid.

3.22.15.11.6.2

(01-01-2018)

Action Code “1”

- (1) **Action Code “1”** means the taxpayer’s math error is above tolerance.
- (2) **Action Code “1”** is entered to the left of Section 01 with a Taxpayer Notice Code (TPNC) to show a math error made by the taxpayer.
- Enter **Action Code “1”** when the data in a record was transcribed correctly, but the taxpayer made an error on the return and the computer’s tax computation should be accepted by the Master File.
 - All taxpayer entries have been transcribed correctly but the total tax due or overpayment is in error.
- (3) Action Code “1” must be followed by a valid TPNC for the type of return and correctly advises the taxpayer of the reason for the error. Use a two-digit numeric code (See IRM 3.22.15.23.16, Field 01-Q - Taxpayer Notice Codes (TPNC)) when a math error is present which affects the tax liability or settlement (Balance Due or Refund) amounts. Enter this code to the right of AC “1”, preceded by a hyphen (e.g., 1 - 01).

Note: Only a maximum of three (3) TPNCs are allowed. For example: 01, 02, 03.

3.22.15.11.6.3

(01-01-2017)

Action Code “2”

- (1) **Action Code “2”** is used only in the Rejects Unit.

Reminder: No other action code can be used with **Action Code “2”**.

- (2) Enter to the left of Section “01”.
- (3) **Action Code “2”** must be used with reject designator:
- D** – Delete (voids) record
 - N** – Re-number
 - R** – Re-input (with Form 3893, Re-entry Document Control)

Note: If it is necessary to re-number a return on Loop Register, use **Action Code “9”** to bring the record back to RAW (reject) status, then have it re-numbered.

- (4) **“D”** and **“R”** can be used on Rejects Loop Register.

3.22.15.11.6.4

(01-01-2015)

Action Code “3”

- (1) Use **Action Code “3”** to reject an unprocessable or Non-ADP document.

Reminder: When using **Action Code “3”**, do not use any other Action Code.

- (2) Enter to the left of Section “01”.
- (3) This code can be used only by the Service Center Replacement System (SCRS) Unit to send a return to the Rejects Unit. It cannot be used on the rejects register.

3.22.15.11.6.5
(01-01-2017)
Action Code “4”

- (1) Use **Action Code “4”** to delete any section of a record when the section is not required.

Example: DO NOT USE **Action Code “4”** in Section “01” of a record.

- (2) Enter it to the left of the **section** that needs to be deleted.
- (3) **Action Codes “4”, “5”, and “6”** may be used on the same Error Register, but only in different sections.
- (4) If a section appears on the Error Register but has no significant data:
 - a. It is not necessary to delete the section, unless entering CCC **“G”**.
 - b. The section automatically deletes when the record posts.

Note: Do not use **Action Code “4”** to delete a (computer-generated) section with all fields blank, which shows an asterisk (*) before the section number. If no data is added to a field in this section, ignore it. If no other correction is required to the record, use **Action Code “7”** to clear it. Using Action Code **“4”** with such a section results in an invalid correction attempt (AA) on the Loop Register.

3.22.15.11.6.6
(01-01-2015)
Action Code “5”

- (1) **Action Code “5”** is used to:
 - a. Add a missing section to the record.
 - b. Use it to add a missing section required to be present, but which has not printed on the Error Register.

Exception: DO NOT USE **Action Code “5”** in Section “01” of a record.

- (2) Enter to the left of a section that needs to be added.
- (3) When adding a section,
 - a. Enter only the fields which have significant data
 - b. Enter the Alpha Field Designation and the proper field breakers for each field entered (e.g., “5 06A1000”, Action Code “5”, Section 06, field A, positive amount 1000)
- (4) **Action Codes “4”, “5”, and “6”** may be used on the same Error Register, but only in different sections.

3.22.15.11.6.7
(01-01-2017)
Action Code “6”

- (1) Use **Action Code “6”** to show at least one field in the section requires correction.
- (2) This code is entered to the left of the section number.
- (3) There is no limit to the number of sections which can accept **Action Code “6”** on an error record, or to the number of fields in a section that can be corrected.

Note: Correct as many fields as possible with Action Code “6” on each correction run.

- (4) When **Action Code “6”** is used on the Error Register, at least one field in the section must be corrected (if the “6” is not needed, erase it from the register).
 1. Line through the erroneous data following the field designator.

2. Enter the correct data above the lined-through data, changing the field breaker only if it also needs to be changed. If not, do not line through the field breaker.
 3. Because a Fixed field has no field breaker, unused spaces must be accounted for. This affects only the name control (other fixed fields either must be present in full or cannot be corrected). See the instructions under the various fixed fields for more information.
- (5) If any transcription entry is wrong, illegible, on the wrong line, or on an attachment, do the following:
- a. Enter the information on the applicable line on the return (or arrow up or down to the correct line, if possible).
 - b. Enter the information into the correct field on the Error Register.

Note: If the section containing the field is already on the register, use Action Code “6” to enter the data into the field. If the section containing the required field is not on the register, use Action Code “5” to add the section to the record and enter the data into the required field. Action Codes “5” and “6” cannot be used for the same section on the same correction run.

- (6) Action Codes “4”, “5”, and “6” can all be used on the same record, but only in different sections.

3.22.15.11.6.8
(01-01-2015)
Action Code “7”

- (1) Use **Action Code “7”** to show the data on the error register is correct and no action is necessary.

Reminder: When **Action Code “7”** is used, no other Action Code is valid.

- (2) Enter to the left of Section “01”.
- (3) The most common use of **Action Code “7”** is on Loop when there is the “AA” (invalid correction attempt) on the top line of the error record. Not every invalid correction attempt made by transcription appears as an error on the error register. When the “AA” appears, examine the fields in the record and if no error is seen, use the **Action Code “7”**.
- (4) **Action Code “7”** will not clear a math error condition.

Note: If the computer cannot do the computation, use **Action Code “0”**.

3.22.15.11.6.9
(01-01-2017)
Action Code “9”

- (1) **Action Code “9”** is used *only* on Rejects Loop Register. It is not valid on RAW rejects registers or on SCRS error registers at all.

Reminder: No other action code can be used with **Action Code “9”**.

- (2) This code is entered to the left of Section **01**
- (3) The **Action Code “9”** is used to bring a loop reject record back to the RAW (called re-reject) status. This is required because some operations cannot be done on a Rejects Loop Register, such as having a document re-numbered, sending a document to another area in the campus or corresponding to a taxpayer.

Note: It is possible to void (2-D) or re-input (2-R/Form 3893) on Rejects Loop Register. The **Action Code “9”** is not needed in these circumstances.

3.22.15.12
(01-01-2015)
**Unprocessable
Conditions**

- (1) A return must have the following specific items before it is considered processable:

- An Employer Identification Number (EIN)
- A legible name (for the Name Control)
- A valid Tax Period (200412 and subsequent)

If these items are not present and cannot be found on the return or it's attachments, research IDRS to locate the information to make the return processable.

- (2) The following conditions make a document unprocessable:

- The name is so illegible or incomplete the Name Control cannot be determined
- The EIN has other than nine numeric characters and cannot be perfected from information on the return or attachments
- The document has more than one EIN
- The filer has stated they have combined information for more than one tax period or more than one type of return
- Data entries are so incomplete or illegible they cannot be perfected or transcribed
- The document is mis-blocked
- The return is unsigned
- The return has only entity data and no other statements or attachments from the taxpayer
- Any condition set forth as unprocessable in the sections on processing specific documents

- (3) When required, use IDRS Letter 3104C, FIRPTA and Foreign Partnership Withholding Tax Return Processing and Unsubstantiated Refundable Cr to correspond for the information.

3.22.15.12.1
(01-01-2020)
**Pre-Master File
Processing of Form
8804**

- (1) Reject any Form 8804 filed for tax period ending November 30, 2004, (200411) and prior.

- (2) **Rejection Action:**

- a. Prepare Form 4227, Intra-Campus Reject or Routing Slip, indicating the reason for rejection.
- b. Attach Form 4227 with explanation **Non Master File (NMF) Form 8804 Return Tax Period 200411 and Prior** to the face of the document.
- c. Complete Form 3499 Informational Transmittal, and transship to the Accounting Branch at the Kansas Submission Processing Center (KCSPC):
**333 W. Pershing Road
Kansas City, MO 64108**

3.22.15.12.2
(01-01-2015)
**Disposition of
Unnumbered Edited
Returns**

- (1) Forward any unnumbered Form 8804 found in a block to Receipt and Control for batching and numbering. Documents withdrawn from processing:
 - Must be forwarded to the correct Campus activity for the required action, when necessary.
 - This includes items detached from other processable documents which require correspondence, accounting or other action.

3.22.15.13
(01-01-2015)
**General Correspondence
Procedures**

- (1) All taxpayer correspondence is governed by the guidelines in IRM 21.3.3, Taxpayer Contact - Incoming and Outgoing Correspondence/Letters. Correspondence includes all written communication from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited, and includes:
 - Responses to the IRS requests for information or data
 - Requests for information accompanying tax returns
 - Annotated notice responses
 - Other correspondence providing more information or disputing a notice
- (2) Completely examine the return to ensure all missing information is requested in the same letter anytime you are instructed to correspond for missing information on Form 8804. **Initiate correspondence one time only.**

3.22.15.13.1
(01-01-2017)
**Processing Taxpayer
Correspondence**

- (1) Enter a Correspondence Received Date (**CRD**) on the 4th line of the "For IRS Use Only" box on Form 8804 when correspondence is received. Enter the "**CRD**" date (in YYYYMMDD format) except in the following situations:
 - The reply from the taxpayer was received before the due date of the return
 - The correspondence was required because of an IRS processing error (e.g., a request for an attachment lost during processing)

Note: If there is no reply enter CCC 3.

3.22.15.13.2
(01-01-2024)
**◆ Correspondence
Imaging Inventory (CII)
Returns ◆**

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account 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:

CII Return Correspondence Criteria

If	And	Then
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"> Do not correspond. Remove the return from the batch and SSPND with Action Code 640 to have the DLN voided. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) to the return and route to AM to secure missing information. If the return comes back from AM with the information still incomplete, send the return to AM again to secure all the missing information. Write "More information needed to process incomplete CII return," or similar language on Form 4227 (or other proper routing slip).
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 (e.g., CCC 3 is edited on the return),	Do not route the return to AM. Continue processing the return.
The "CII" return does not have a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	<p>Research for prior posting (TC 150 posted)</p> <ol style="list-style-type: none"> If TC 150 is present and the information is the same, cancel the DLN and treat as classified waste. Note: Classified waste is documentation containing 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. If TC 150 is not present, follow normal correspondence procedures.

3.22.15.14
(01-01-2023)

Attachments Related to Form 8804

- (1) Use the following instructions to process Form 8804.

Note: Examine all attachments to the return being processed and take action as required by the attachment.

- (2) When an attachment has an effect on the document being processed leave it attached, unless a specific instruction requires it to be detached.

Example: If the taxpayer requests an address change, the entity on the front of the return must be changed and the request must be left attached to the return.

- (3) Leave any **approved extensions** (Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns) to the filer's income tax return attached to the return.
- (4) If a Form 8813 (Partnership Withholding Tax Payment Voucher - Section 1446) is attached to Form 8804, then place an "X" on the entire Form 8813, and leave it attached to Form 8804.
- (5) Form 8804 is also used to transmit Form 8805 to the IRS. Form 8805 is sometimes detached from the Form 8804 and forwarded to Batching and Numbering for processing. See IRM 3.22.15.1.1.5, Form 8805 Background - Foreign Partner's Information Statement of Section 1446 Withholding Tax before detaching any Form 8805.

Reminder: When required, C&E detaches the Form 8805. Occasionally SCRS/Rejects will have to detach Form 8805 and route it to Batching and Numbering for processing under program code 11340.

- (6) If Form 8804 is received with **remittance attached, immediately walk** the return and the remittance to the work leader, following procedures in IRM 3.8.46, Discovered Remittance.
 - (7) **Leave a tax deposit "MEMORANDUM RECEIPT" attached to the return.**
 - (8) If the taxpayer has requested an attachment be returned, then photocopy the attachment and attach the photocopy to Form 8804.
 - (9) Enter **Computer Condition Code "F"** and send the attachment to the Entity Control function if the taxpayer shows on an attachment Form 8804 is not required to be filed for future tax years.
 - (10) If the taxpayer submits a return other than Form 8804, but shows Form 8804 should be filed, research IDRS using **CFOL Command Codes** or **ENMOD**.
- Note:** If a Form 8804 filing requirement is not found, send the return to the Entity Control function for update of the filing requirement.
- (11) When the corrected return is received from Entity Control:
 - a. Convert the return to the proper form.
 - b. Process as required.
 - (12) If the taxpayer attaches a Form 2220, Underpayment of Estimated Tax by Corporations, Form 8804-W, Installment Payments of Section 1446 Tax for Partnerships, or a Form 8804 Schedule A to their Form 8804 tax return to pay an estimated tax penalty, leave it attached.

3.22.15.15
(01-01-2018)
**Attachments Unrelated
to Form 8804**

- (1) Requests for adjustment of another return:
 - a. Remove any attachment requesting an adjustment (ADP or non-ADP)
 - b. Forward to the BMF International Accounts Management Department for action.

Note: "If the taxpayer inquiry meets TAS criteria and the case cannot be resolved the same day, complete Form 911 and refer to your local Taxpayer Advocate." See IRM 3.22.15.5.

- (2) If the attachment does not include the taxpayer's name, address or taxpayer identification Number (TIN), enter this information.
- (3) If the taxpayer writes a question or requests help on the return itself, check with your manager.
- (4) If the attachment requests a Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446), and it's the only issue mentioned:
 - a. Remove the attachment requesting the form.
 - b. Forward to the BMF International Accounts Management Branch.
 - c. **IMPORTANT:** Leave an "**Action Trail**" on the Form 8804, annotating the attachments removed from the Form 8804.
- (5) If a tax authorization is attached to correspondence (Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization), review the correspondence to determine if other requests are involved:
 - a. If other requests are involved, photocopy the correspondence and send the copy, along with the authorization to the Centralized Authorization File (CAF) function for processing.
 - b. If other requests are not involved, send the original correspondence and the authorization to the Campus CAF function for processing.
- (6) Other Unrelated Attachments:
 - a. Remove other unrelated attachments (such as other returns, acknowledgments, requests for tax forms, etc.) from the document being processed.
 - b. Route to the proper function for necessary action.
- (7) Always include the following information when forwarding documents to other functions:
 - Name and address of the taxpayer
 - Taxpayer identification number
 - Received Date or the words "**TIMELY FILED**"
 - Tax Period, type of document, and DLN from which detached
 - Action needed
- (8) If an attachment is removed because the majority of the information is unrelated to the Form 8804 being processed:
 - Photocopy the attachment,
 - Attach it to Form 8804,
 - Leave an "**Action Trail**," and
 - Route the attachment to the proper function.

3.22.15.16
(01-01-2015)
Special Returns

- (1) Use the following instructions when processing special or nonstandard returns for Form 8804.

3.22.15.16.1
(01-01-2020)
Early-Filed Returns

- (1) Early-filed returns must be held for processing at the beginning of the correct processing year.
- (2) An early-filed Form 8804 for Tax Period 202612 (filed before January 1, 2027) must be held for processing in 2027.

3.22.15.16.2
(01-01-2018)
Fiscal Year Returns

- (1) Form 8804 can be filed as a fiscal or calendar year return. Generally, the tax period ending for Form 8804 is the same as the tax period ending for Form 1065, U.S. Return for Partnership Income. A fiscal year return will have the dates written at the top of page 1.
- (2) If the tax period ending month does not agree with the month ending shown on Command Code (CC) INOLE:
 - The tax period will underprint, or
 - The return will go unpostable (UPC 307).
- (3) If the Fiscal year ends prior to 200412, the return must be renumbered to NMF. See IRM 3.22.15.12.1, Pre-Master File Processing of Form 8804.
- (4) Follow instructions under Field 01-B to resolve tax period errors. See IRM 3.22.15.23.2, Field 01-B - Tax Period.
- (5) Partnerships whose fiscal years began in 2012 apply the tax rates in effect in 2012 for purposes of determining the amount of IRC 1446 withholding tax the partnerships must pay. This rule applies even if the partnership fiscal year ends in 2013. See Announcement 2013-30.

3.22.15.16.3
(01-01-2018)
Delinquent Returns

- (1) A return is normally delinquent if not received on or before the return due date.
 IRM 3.10.72, Receiving, Extracting, and Sorting or IRM 3.22.15.23.13, in this IRM for more instructions. #
- (2) Accept a return as timely if:
 - a. The return was mailed in time to reach the IRS through normal handling within the legal period.
 - b. Through no fault of the taxpayer, it was not delivered.
- (3) Consider a return timely:
 - a. If it appears the Post Office might have sent it to another government agency in error (i.e., SSA - Social Security Administration);
 - b. If the original envelope bears a timely postmark or a timely date stamp by that agency;
 - c. However, if the return was erroneously addressed to another agency, it is date stamped with the current date when the IRS receives it.
- (4) Consider a return timely if it is received or mailed on the next workday when the last day for filing falls on a Saturday, Sunday, or legal holiday.
- (5) See IRM 3.22.15.23.13 (3), Field 01-M - Received Date for information on the due date of Form 8804.
- (6) If a return is delivered to the IRS after the date prescribed for filing, consider:
 - The postmark date stamped on the envelope as the date of delivery;
 - The document as timely if the postmark date falls on or before the prescribed date for filing the return.
- (7) If the return is truly delinquent, check the return for an explanation of late filing, unless a pre-computed delinquency penalty is shown. If reasonable cause for late filing is found, enter the proper Computer Condition Code "D" or "R".

3.22.15.16.3.1
(01-01-2017)

◆ **Compliance
Secured/Prepared
Returns** ◆

- (1) Compliance functions secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.
 - a. Prepared tax returns are notated with "6020(b)" or "SFR" (Substitute for Return).
 - b. Secured tax returns are notated with "TC 59X" or "ICS" (Integrated Collection System) or notated "Process as Original" with an attached Form 13133, Expedite Processing Cycle. The "Delinquent Return" box on Form 13133 should be checked. If Form 13133 is attached, enter the Computer Condition Codes (CCC) checked on the form **for Form 8804**.

Note: Enter CCC "R" when there is an indication on the return, such as **"DO NOT ASSESS FAILURE TO FILE PENALTY"** and the correct check box is not marked.

3.22.15.16.3.2
(01-01-2015)

◆ **IRC 6020(b) - Prepared
by Collection** ◆

- (1) When the taxpayer does not file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.
- (2) These returns are identified by the notation: "PREPARED AND SIGNED UNDER THE AUTHORITY OF IRC 6020(b) OF THE INTERNAL REVENUE CODE" which is located in the center bottom of Page 1 of the return.
 - a. Returns must have a Received Date. If no Received Date is present per the Compliance Function, follow the normal procedures for editing the Received Date.
 - b. **The returns or an attached Form 13496, "IRC 6020(b) Certification"** must be signed **by Compliance**. If not, route to Compliance using Form 4227.
 - c. Enter CCC "4".

Note: CCC "R" should not be used with CCC "4".

- d. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, enter CCC "3" and continue processing.
- e. Enter CCC "W" if the Received Date is more than 2 years and 9 months after the Return Due Date. Do Not send the return to Statute Control.

3.22.15.16.3.3
(01-01-2015)

◆ **Collection Secured** ◆

- (1) These returns are identified by the notations: "TC 59X" or "ICS".
 - a. **Do Not** enter CCC "G" on these returns.
 - b. Correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules).
 - c. Enter CCC "W" if the Received Date is more than 2 years and 9 months after the Return Due Date. Do Not send the return to Statute Control.

3.22.15.16.3.4
(01-01-2015)

◆ **Examination
Prepared** ◆

- (1) These returns are identified by the notation: "SFR" or "SUBSTITUTE FOR RETURN" on Page 1.
 - a. Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date.
 - b. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, use No Reply procedures and enter CCC "3" and continue processing.

- c. If Form 13133 is attached, enter the Computer Condition Codes checked on the form.

Note: CCC “R” should not be used with a CCC “4”.

- d. Enter CCC “W” if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.

3.22.15.16.3.5
(01-01-2015)

◆ **Examination Secured** ◆

- (1) These returns are identified by the notation: “Process as Original” on Page 1 of the return and a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box checked.

- a. Correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules).
b. Enter the Computer Condition Codes (CCC) checked on Form 13133.

Note: CCC “X” (Hold Credits on Module) is not valid for Form 8804.

- c. Enter CCC “W” if the received date is more than two years nine months after the Return Due Date. **Do Not** send to Statute Control function.

3.22.15.16.3.6
(01-01-2023)

◆ **Frivolous Arguments** ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.22.15-7, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

Frivolous Return Criteria

If	Then
The return meets any of the conditions shown as a frivolous return. See Exhibit 3.22.15-7, Potential Frivolous Arguments for Examination Review. Exception: If the return shows Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip attached with the remarks, “Refer to Exam FRP for audit after processing,” continue to next procedure.	Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
Examination has selected the return as frivolous, shown by an Action Code 331, and a Form 4227 with the remarks, “Refer to Exam FRP for audit after processing”, but sends the return for processing.	Continue processing the return using procedures in the IRM. However, do not circle or void the Action Code 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.

3.22.15.16.4
(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.

#

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

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.

#

- (4) Because of the repetitive nature of the ERS/Rejects function, ERS/Rejects Tax Examining Technicians often recognize income tax return data which 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 indication Code and Edit (C&E) made a copy and sent to CI Referral, then do the following:
 1. Make a copy of first two pages of the tax the 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 as shown in the table below.

CI Referral Routing

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	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.

3.22.15.16.5
(01-01-2018)
♦ **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 a vast multitude of 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.

3.22.15.17
(01-01-2017)
Re-Entry Document Procedures

- (1) A return posted to the wrong account or module, or, trying to post, must be reprocessed to post to the proper account or module. **A Re-entry document is referred to as:**
- **A Re-input return (a return that has not posted to the master file, e.g., unpostable).**
 - **A Re-processable return (a return that has posted to the master file, e.g., return posted to the wrong account or module).**
- (2) Each re-entry return must have Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns attached.
- Form 3893 is used to reinput documents.
 - Form 13596 is used to reprocess documents.
- (3) Always leave Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.

Exception: If the return is more than two years and six months after the return due date, do not use Form 3893 or Form 13596 reprocessing procedures. Route return to the Statute Control Unit following statute procedures.

- (4) Examine Form 3893 and/or Form 13596 to determine the action needed to make the return processable.

If	Then
Form 3893 or Form 13596 is missing	1. Enter CCC “U” in error register Field 01-L.

3.22.15.18
(01-01-2015)
Validity Errors

- (1) The three general types of errors that will cause a record to print on the Error Register are:
- Field Validity Errors
 - Section Validity Errors
 - Math/Consistency Errors

3.22.15.18.1
(01-01-2018)
Field Validity Errors

- (1) These errors result when required data is missing, or when incorrect data is present.
- (2) These errors will have an asterisk (*) printed before the invalid field.
- (3) An asterisk may also be printed before a field for verification purposes.

Note: This is also known as “look-see” condition, when the computer wants you to “look and see” if data should be entered into a particular field, or verify the data in the field should be there, and if so, if it is correct. If everything is correct and there is no other error, use **Action Code “7”** to clear the record. If there is another error, no special action is required for this “look-see” condition.

(4) Correction procedures:

- a. Compare the return entry with the Error Register field.
- b. Enter **Action Code “6”**.
- c. Line out the incorrect field.
- d. Enter the correct data immediately above the lined-out data.

3.22.15.18.2
(01-01-2015)
Section Validity Errors

(1) These errors include:

- Missing data (missing section)
- Extraneous data
- Integrated Submission and Remittance Processing (ISRP) errors
- Terminus errors

3.22.15.18.2.1
(01-01-2015)
Correcting Section Validity Errors

- (1) Compare the section(s) entry with the Error Register fields.
- (2) Line out each incorrect field and enter the correct data immediately above the lined-out data.
- (3) Enter **Action Code “6”**.
- (4) If no error is found, use **Action Code “7”** to clear the Error Register.

Note: Before using **Action Code “7”** be sure to first look at the specific correction information under the particular error condition.

- (5) For Terminus Errors, if a return entry is truly larger than the maximum size field acceptable for computer processing,
 - a. Reject the return record **with Action Code “3”**.
 - b. Attach **Form 4227** with an explanation.

3.22.15.18.2.2
(01-01-2017)
Missing Section Errors

- (1) The computer will generate a section with all fields “blank” and an asterisk will appear to the left of the Section Number.
- (2) If data needs to be entered into a field, enter it (changing the field breaker, only if required). If there is no data and no other error appears on the record, use **Action Code “7”**.

Note: Be sure no field in the section requires data before clearing the record, or the record will loop. Read the section data in the IRM to determine what is required.

3.22.15.18.2.3
(01-01-2015)
Extraneous Section Errors

- (1) Extraneous section errors are caused by the transcription of an unnecessary section.
- (2) These errors are identified by one pound sign (#) preceding the section number.

- (3) Delete the Extraneous section with **Action Code “4”**. Be sure the extraneous section was not entered in place of another section that is missing and required for the record. **Examine the Register.**
- 3.22.15.18.2.4
(01-01-2015)
ISRP Errors
- (1) ISRP errors are caused when too many characters have been entered for a field.
- (2) Extra characters are dropped when the data is converted to Error Register format.
- (3) These errors are printed to the left of the Section Number and are shown on the Error Register as described in (4), (5), (6) and (7) below:
- (4) “#1”: Split screen transmission.
- a. The Key Verifier tried to change Check Digit.
- b. The Key Verifier changed four or more digits of taxpayer identification number (TIN).
- c. The Original Entry operator entered required Section as “missing.”
- (5) “#3”: Invalid Section ending point.
- (6) “#4”: Invalid field length.
- (7) “#5”: Questionable section. A section was entered twice or entered out of sequence by ISRP.
- (8) Examine each field in the section with the error notation. If there is no error, use **Action Code “7”** to clear the record.
- 3.22.15.18.2.5
(01-01-2015)
Terminus Errors
- (1) Terminus errors are caused when a non-numeric character is entered in a numeric field or when the format of a section is incorrect.
- (2) These errors are identified by two asterisks (**) printed to the left of the section number.
- (3) If you enter or correct data in a field in the Terminus section with **Action Code “6”**, or delete the section with **Action Code “4”**, because it is not needed and it re-appears on Loop with the “**” still before the section number, it is necessary to re-input the document using Form 3893, and a “2-R” on the rejects register. SCRS will have to reject such a record.
- Note:** **Action Code “7”** will not clear the Terminus condition, even if there is no error on the Loop register.
- 3.22.15.18.3
(01-01-2015)
Math/Consistency Errors
- (1) Math/consistency errors are caused when the computer computation differs from the taxpayer’s computation or the transcribed amount.
- (2) Math Errors occur when:
- a. There is a transcription error
- b. The taxpayer reports more entries than can be transcribed
- c. The taxpayer makes a mistake in a calculation
- (3) When a Math Error occurs,

- a. The computed amount in question will underprint with the computer's calculation.
 - b. The "Manual Correction" field is **Field 03-A**.
- (4) Use the "Manual Correction" field to bypass the math check on a loop. Use **Action Code "0"**.
- (5) If the transcription is correct, use **Action Code "6"** to enter the computer's calculation in the "manual correction" field.
- (6) If the computer cannot compute the amount correctly. Then:
 - a. Verify the taxpayer's computation.
 - b. Enter **Action Code "6"** to enter the verified total into the **"Manual Correction" Field 03-A**.
- (7) To correct math/consistency errors:
 - a. Compare the transcribed amount listed above the underprinted figure on the Register to the Form 8804 to ensure the information was accurately transcribed.
 - b. If the transcription is correct, and the error is within tolerance, bring up the underprinted amount into the **Manual Correction** field. **Use Action Code "0"**.
 - c. If the transcription is correct, and the error is not within tolerance, use **Action Code "6"** to enter the correct amount in the "Manual Correction" field.
 - d. Always leave a working trail to ensure any correction made on the Error Register is also made to the return itself.

3.22.15.19
(01-01-2015)
Error Correction

- (1) Error Register fields are identified by a letter designation in the left most position of the field.
- (2) The designators are listed in the proper section in this IRM.
- (3) On the Error Register, an asterisk "*" designates an invalid field.
Note: Any field may be corrected even if not designated invalid.
- (4) When making corrections to the Error Register, the correction must also be made to the corresponding area on the return.
- (5) When an invalid or math error condition is found, determine whether correction of the transcription errors resolve the situation.

3.22.15.20
(01-01-2017)
**Correcting Invalid
Correction Attempts**

- (1) An invalid correction attempt error is caused by:
 - An incorrect entry on the Error Register
 - A ISRP error when transcribing data from the Error Register
- (2) A complete description of invalid attempts may be found in IRM 3.12.38, BMF General Instructions for Campus Error Resolution.
- (3) When an invalid correction attempt is detected, "AA" is printed to the right of the Batch Number on the Document Identification Line of the Loop Register.

Note: If the document is unprocessable, use **Action Code “3”** to send it to Rejects.

- (4) If the cause of the invalid correction attempt can be determined, correct the Loop Register as if no effort had been made to correct it before.

Note: It may be necessary to examine the correction made on the prior Error Register.

- (5) If the cause of the invalid correction attempt cannot be determined, enter **Action Code “7”**.

Note: Not every invalid correction attempt that causes the “AA” to appear on the Error Register results in an error that requires correction. Many such invalid correction attempts do not appear on the register at all. Transcription enters more data into the computer appearing on the Error Register, and it is this other data causing the “AA” to appear.

3.22.15.21
(01-01-2015)

Unprocessable Returns

- (1) When perfection of a return is not possible, reject the return.
(2) Review for unprocessable conditions.

3.22.15.21.1
(01-01-2015)

Illegible or Missing Data

- (1) To correct illegible or missing data use the following procedures:

If	Then
The error condition involves an Illegible or Missing Name and/or Address, and the required data cannot be perfected through research of the document,	<ol style="list-style-type: none"> 1. Enter Action Code “3”. 2. Re-charge the return out of the block. 3. Prepare Form 4227, attach it to the return. 4. Route it to the Rejects unit.

- (2) Rejects inputs a *Notice of Action* on the Master File as discussed below by using IDRS Command Code REQ77/FRM77.

- When an unprocessable return is rejected and sufficient information is available: enter Transaction Code (TC) 599 and enter **Closing Code “17”** to defer the normal delinquency check.
- Enter TC 599 and **Closing Code “17”** when the EIN, Name Control, MFT, and Tax Period are present.

3.22.15.22
(01-01-2015)

Processing Form 8804 - Error Register and General Information

- (1) Form 8804 appears on the Error Register (not the ERS terminals) and there is no electronic filing.
(2) The Form 8804 Error Register can have up to three sections: 01, 02, and 03.
(3) These returns are processed at the Ogden Submission Processing Campus.
(4) All editing is completed on the return.
(5) The Extension request form is Form 7004. Prior to 01/01/2006, the extension request used was Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns (becoming Historical effective 09/21/2006).

- (6) The Document Locator Number (DLN) for Form 8804 is as follows.
- The **“File Location Code (FLC) must be 98 (if PSPC) or 60 (if OSPC)”**
Note: Do not renumber to **“66 ”or “78”** if a U.S. Territory address, or **“28” or “29”** if a domestic address on Form 8804.
 - The Tax Class **“1”**
 - The Document Code **“29”**
 - The Blocking Series **“000-999”**
 - The MFT Code **“08”**
 - The Program Code **“11340”**
- (7) The earliest valid tax period is 200412. Prior to 200412, the return is processed through Non-Master File. The valid months are 01-12.
- (1) The following table shows Section 01 alpha field designators, maximum field lengths, titles and return locations:

3.22.15.23
(02-09-2017)

Section 01: Form 8804

Field Reference	Field Length	Field Title	Field Location on Form 8804 Return
01-A	12	Remittance Amount	Remittance amount is documented in the margin to the right of Line 10, Page 2 Note: Green Rocker
01-B	6	Tax Period	Appears to the left of the printed tax year
	2	Tax Period Underprint	
01-C	4	Name Control	Line 1a
	4	Name Control Underprint	
01-D	9	Taxpayer Identification Number (TIN)	Line 1b
01-E	1	Books and Records CKBX	Appears to the right of CKBX above Line 1b
01-F	35	In Care of Name Line	Line 1c
01-G	35	Foreign Address	Line 1c
01-H	35	Address	Line 1c
01-I	22	City or Town	Line 1d
01-J	2	State or Province	Line 1d
01-K	12	Zip Code or Foreign Postal Code	Line 1d
01-L	10	CCC	Inside "For IRS Use Only" box - CC line
01-M	8	Received Date	Inside "For IRS Use Only" box - RD line
01-O	8	Correspondence Received Date	Inside "For IRS Use Only" box - CR line
01-P	1	Entity Underprint Code	
01-Q	6	TPNC	Appears at the upper TOP left of Form 8804
01-R	9	Preparer's PTIN (Preparer Tax Identification Number)	On page 2 Signature area, PTIN box
01-S	9	Preparer's EIN	On page 2 Signature area, Firm's EIN box

Field Reference	Field Length	Field Title	Field Location on Form 8804 Return
01-T	10	Preparer's Phone Number	On page 2 Signature area, Phone NO. box
01-U	7	Foreign Partner Count	Line 3a
01-V	7	Form 8805 attached to Form 8804	Line 3b
01-W	7	Form 8804-C attached to Form 8805	Line 3c
01-X	8	Tax Year Beginning date	Appears at the upper left of the Form 8804, just above the form's name.

3.22.15.23.1
(01-01-2015)

Field 01-A - Remittance Amount

- (1) Field 01-A is a 12-position money field that may be present.
- (2) The valid characters are numeric 0-9, or blank.
- (3) It is entered into the margin to the right of Line 10, Page 2.
- (4) It is entered in dollars and cents, and must be positive.
- (5) The field shows the amount of remittance paid with the return not already in the module.
- (6) This is a fixed field which cannot be corrected with **Action Code (AC) "6"**. If there is an error, reject using **AC "3"**. Rejects will re-input the return with the correct amount of remittance on the Form 3893 (in the "credit" box).
- (7) The field is invalid if the total tax amount is not present in Field 02-P, or if the total tax field underprints "zero."

Note: Entering the correct total tax amount into Field 02-P eliminates the invalid condition. If there is no tax and the remittance is for penalty or interest only, enter a "1" into Field 02-P.

3.22.15.23.2
(09-04-2025)

Field 01-B - Tax Period

- (1) Field 01-B is a six-position field that **must be present**. The tax period is edited in the upper right corner of the return in **YYYYMM** format.

Exception: Do not enter the Tax Period on current calendar year returns because the computer Auto-generates the tax period.

- (2) Valid characters are numeric 0-9.
- (3) Field 01-B is invalid if any of the following is present:
 - Field 01-B is blank
 - The month is not in the range of 01-12
 - The tax period is for a future period (later than the register date)
 - The tax period is a month or less in the future
 - The tax period is prior to 200412

- (4) Form 8804 may be filed for either a calendar or fiscal year.

Caution: Do not send any Form 8804 to Statute Control if CCC **W** is present.

- (5) The field underprints if the month in the tax period disagrees with the month in the module.

If	Then
The tax period is prior to 200412,	<ol style="list-style-type: none"> 1. Reject the return (and any Form 8805 attached to the return) and transship to the KCSPC for re-numbering to Non-Master File (NMF). 2. Prepare Form 4227 with the notation PRE 200412 Form 8804 RETURN - PROCESS VIA NMF. 3. Forward return to KCSPC Accounting Branch for processing: 333 W. Pershing Road Kansas City, MO 64108 <p>Caution: If the tax year on Form 8804 begins with January 2004, or later, and ends before December 31, 2004, (200412) because it is a final return, then change the tax period to 200412. Be sure CCC "F" is present in Field 01-L. Do not send Form 8804 to be re-numbered for NMF processing.</p>
The tax period is not entered correctly,	<ol style="list-style-type: none"> 1. Line through the error on the register. 2. Enter the correct tax period. 3. Enter Action Code "6" to the left of Section 01. 4. Enter "2" in Field 01-P.

If	Then
The tax period on the register agrees with the return,	<ol style="list-style-type: none"> 1. Research INOLE and ENMOD for the correct Fiscal Year Month (FYM). 2. Correspond with the taxpayer for the correct FYM period using Letter 3653C, Foreign Trust Return Processing. 3. If a new Taxpayer Identification Number (TIN) account, forward the return to Entity Control Unit for input of a TC 016. 4. Enter the corrected tax period in Field 01-B. 5. Enter "2" in Field 01-P.
The tax period ends on one of the first three days of a month,	<ol style="list-style-type: none"> 1. Enter the tax period and using the previous month in Field 01-B. Example: If the tax period ends May 3, 2008 then enter "200804" in Field 01-B. 2. Enter "2" in Field 01-P.
The tax period is later than the current date and the return is a Final Return,	<ol style="list-style-type: none"> 1. Change the month in the tax period to the month prior to the current month. 2. Enter CCC "F" in Field 01-L, if not present. 3. Enter "2" in Field 01-P.
The tax period is later than the current date and the return is not a Final Return,	<ol style="list-style-type: none"> 1. Reject with Action Code "3". 2. Prepare Form 4227 with annotation "EARLY FILED RETURN".
<ol style="list-style-type: none"> 1. It is an initial filing, research BMFOLI to see if there are previous year(s) posted for MFT 08. If posted, 2. If no previous Form 8804 return is posted, 	<ol style="list-style-type: none"> 1. Enter "2" in Field 01-P. 2. SCRS will reject to have Entity input a TC 016 to change the tax period.
It is not an initial filing and the final Form 1065 return has posted with a matching tax period. Research BMFOLR to see if there is an "F" in the alpha condition codes field. If present,	<ol style="list-style-type: none"> 1. Enter an "F" in Field 01-L. 2. Enter a "2" in Field 01-P. 3. Edit Action Code "6" to the left of Section 01.

If	Then
It is not an initial filing and the final Form 1065 return has not posted with a matching tax period,	Correspond with the taxpayer for clarification of the tax period with the 3653C Letter.

3.22.15.23.2.1
(01-01-2019)

Tax Period Underprint

- (1) This is a two-position field for use when the transcribed tax period month requires correction.
- (2) When this field is underprinted, be sure to enter the correct FYM (01-12) to resolve the error.

Note: Correspond with the taxpayer for clarification of the Fiscal Year Month (FYM) using IDRS Letter 3104C when necessary.

- (3) Enter **Action Code “6”** to the left of Section 01.

3.22.15.23.3
(01-01-2019)

Field 01-C - Name Control/Check Digits

- (1) Field 01-C is a four-position field which **must be present**.
- (2) Valid characters are alpha (a-z), numeric (0-9), ampersand (&), hyphen (-) and blank.

Exception: Alpha characters “E”, “G”, and “M” are not valid Check Digit characters.

- (3) This field is a fixed field (no field breaker). If it is necessary to enter a name control, the number of unused spaces must be accounted for by entering the number of unused spaces in a circle immediately after the entry.

If the correct Name Control is “Fir”

FIR ①
01 ... ~~CEOR~~ D ...

If the correct Name Control is “Vi”

VI ②
01 ... ~~CTOT~~ D ...

Figure 3.22.15-1 Correcting Field 01-C Name Control

- (4) The name control is derived from the name on Line 1a.

Note: Use the name control from the name on Line 2a, if Line 1a is blank.

- (5) The name control of a partnership name showing multiple names is from the first four letters of the first partner’s last name.

Example: Robin Melon and Daisy Apple Partnership
The name control is “MELO.”

Exception: The online application cannot distinguish a partner’s name (first or last name) from a business (trade) name. Therefore, corporate name rules (first four characters entered in the legal name field) are applied to all partnership entities established over the internet.

- (6) If the field underprints with a different name control (**not “XXXX”**):
 - a. Be certain the Name Control and EIN (Field 01-D) are entered correctly.
 - b. If transcribed **incorrectly**, enter the correct name (or EIN). If the correct name control is different from the underprint, enter a “1” into Field 01-P (Entity Underprint Code).
 - c. If the name control and EIN are transcribed correctly, research for a correct EIN using NAMEE and/or NAMEB. If no record, reject using **Action Code “3”**. Rejects will send it to Entity.
- (7) If the name control underprints with **“XXXX”**:
 - a. Be sure the Name, EIN and Name Control were correctly transcribed.
 - b. Research NAMEE, NAMEB and INOLE for the correct name and/or EIN or to determine how the name and name control should appear on the Error Register to match the Business Master File (BMF).
 - c. If the EIN is in *orange ink* (assigned by Entity) or *purple ink* (assigned by Entity Unpostable), be sure it was transcribed correctly and enter a “1” into Field 01-P.

Note: Also enter the Entity assignment date (located next to the EIN in orange ink) into Field 01-O, if the return is processed after the due date.
 - d. If research provides a good EIN, enter it and issue Letter 3875C. Also, be sure the name control is entered correctly and input a “1” into Field 01-P.
 - e. If after research you cannot determine the correct name control or a good EIN is not found, reject case using **Action Code “3”**. Rejects will send the return to Entity.
- (8) If check digits are present in Field 01-C and you change the EIN in Field 01-D, you must also change the check digits to the correct name control. Check digits are derived from the numbers of the EIN, so if the EIN is changed, the check digits are no longer valid.
- (9) A check digit **must** have blanks in the first 2 positions **and** a letter other than “E”, “G”, or “M” in the last 2 positions.
- (10) **Never** re-enter check digits, even if they seem correct. Enter the name control when Field 01-C must be corrected.
- (11) For complete information on BMF name controls, refer to Document 7071-A, BMF Name Control Job Aid.

3.22.15.23.3.1
(01-01-2019)
**Name Control
Underprint**

- (1) The Name Control Underprint is a four-position field used when the transcribed name control requires correction.
- (2) Use the following If/Then table to correct the name control underprint.

If	Then
The name control is underprinted,	Check Form 8804, Line 1a to see if the name was correctly transcribed, and Line 1b to see if the EIN was correctly transcribed.
The name and EIN were correctly transcribed,	Research NAMEE, NAMEB and INOLE for correct name and/or EIN.
After research you cannot determine the correct name control,	Reject case using Action Code "3" . Rejects will send to Entity.

3.22.15.23.4
(01-01-2019)
**Field 01-D - Employer
Identification Number
(EIN)**

- (1) Field 01-D is a nine-position field which **must be present**.
- (2) The valid characters are numeric 0-9.
- (3) The only taxpayer identification number (TIN) valid on Form 8804 is an EIN.
- (4) The Employer Identification Number format is "NN-NNNNNNN." **The first two positions of the EIN are not invalid if it begins with these numbers; 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89.**
- (5) The EIN in field 01-D is located on Line 1b (or possibly on Line 2b in lieu of 1b).

Reminder: Anytime you change the digits of an EIN, look at Field 01-C. If check digits are present, they must be changed to the name control. Check digits are derived from the numbers of the EIN, so if the EIN is changed, the check digits are no longer valid.

If	And	Then
The EIN is missing, illegible or has more or less than nine digits,		Review any attachments for a good EIN. If none is found, research NAMEE and NAMEB. Note: If the taxpayer did not include sufficient data in Line 1, then use the information on Line 2.

If	And	Then
A good EIN is found,		<ol style="list-style-type: none"> 1. Enter EIN in Field 01-D. 2. Send IDRS Letter 3875C. <p>Reminder: Do not send Letter 3875C if three or less digits of the EIN are transposed, different or missing or when INOLES shows the account is “merged to” or “merged from”.</p> <p>Note: If the name control is also underprinting, be sure the name control is entered correctly, and enter a “1” into Field 01-P.</p>
A good EIN is not found,		Reject using Action Code “3” . Rejects will send it to Entity.
There is more than one EIN on the return,		<ol style="list-style-type: none"> 1. Research INOLE to determine if one of the EINs is correct. 2. Enter the correct EIN in Field 01-D.
Both EINs are for the same partnership,		Reject using Action Code “3” . Rejects will send it to Entity.
A Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN) is present,		<ol style="list-style-type: none"> 1. Research NAMEB and NAMEE for an EIN. 2. If and EIN is not found, Reject using Action Code “3”. Rejects will send the return to Entity.
The EIN has any of the following conditions: <ul style="list-style-type: none"> • Illegible • Missing • Other than nine digits • All zeroes • All nines 	Cannot be determined from attachments or schedules,	<ol style="list-style-type: none"> 1. Research IDRS. 2. If EIN is found, enter in Field 01-D and on the return. 3. Issue IDRS Letter 3875C. <p>Reminder: Do not send Letter 3875C if three or less digits of the EIN are transposed, different or missing or when INOLES shows the account is “merged to” or “merged from”.</p>
“PENDING,” “APPLIED FOR,” etc., is shown in the EIN area,		<ol style="list-style-type: none"> 1. Research IDRS. 2. If EIN is found, enter in Field 01-D and on the return. 3. If no EIN is found, route to Entity Control.

- (6) If a return is received with no EIN and Entity has assigned an EIN, enter the Entity Assignment Date into the Correspondence Received Date field (CRD) located in the “For IRS Use Only” box on Form 8804 and in Field 01-O.

Caution: Only enter this date if the Entity Assignment date is after the Return Due Date.

3.22.15.23.5
(01-01-2023)

Field 01-E - Books and Records Checkbox - Outside the U.S. and Puerto Rico

- (1) Field 01-E is a one-position field that may be present.
- (2) The valid characters are “1” and “blank.”
- (3) The “Books and Records” check box is located in the upper right corner of Form 8804, directly under the pre-printed tax year.
- (4) If the check box is checked, it means the partnership keeps its books and records outside the United States and Puerto Rico. This changes the Return Due Date (RDD) from the 15th day of the 3rd month, to the 15th day of the 6th month after the end of the partnership’s tax year.
- (5) If Field 01-E has a number other than “1”, look to see if it can be a misplaced entry. Also determine if the “1” is necessary in this field by looking at the actual check box on Form 8804.

3.22.15.23.6
(01-01-2015)

Field 01-F - “In Care of” Name Line

- (1) Field 01-F is a 35-position field that may be present. If the “In-Care-of” Name is present, then enter it in Field 01-F.
- (2) The valid characters are alpha (a-z), numeric (0-9), ampersand (&), percent (%), hyphen (-) and slash (/).

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

- (3) Field 01-F is invalid if any of the following conditions are present:
 - The first position is blank
 - The first character of the “in-care-of” name is not alpha or numeric
 - There are two consecutive blanks between significant characters
- (4) Correct Field 01-F using the following procedures:

If	Then
A blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 01-F.
The first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on the return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 01-F.
Two consecutive blanks are present between significant characters,	Delete any unnecessary blanks in Field 01-F.

3.22.15.23.7
(01-01-2021)

Field 01-G - Foreign Address

- (1) Field 01-G is a 35-position field that may be present.
- (2) Ogden Submission Processing Campus works all foreign/international addresses and U.S. Territories returns.

Exception: BMF NMF Form 8804 must be sent to Kansas City Processing Campus.

- (3) The valid characters are alpha (a-z), numeric (0-9), dash/hyphen (-), slash (/) and blank.

Reminder: Training Pub 2324-002 International: Coding and Editing BMF Returns (Foreign Address Job Aid).

- (4) Field 01-G is invalid if any of the following conditions are present:

- The first position is blank
- Any character follows two consecutive blanks
- There are more than 35 characters in the field

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return. If the foreign address is longer than 35 characters, continue the address into Field 01-H. See Figure 3.22.15-2.

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Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service	Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-G and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.	OMB No. 1545-0123
For calendar year 20 , or tax year beginning , 20 , and ending , 20		
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/>		
Part I Partnership		
1a Name of partnership Amber Rose and White LLC		b U.S. employer identification number (EIN) 00-7654321
c Number and street. If a P.O. box, see instructions. 1601 Gazelle Nr 1836 Um 1763 Towhee	d Room or suite no.	For IRS Use Only
e City or town Zürich	f State or province	CC
g Country Switzerland	h ZIP or foreign postal code 8012	FD
		RD
		FF
		CAF
		FP
		CR
		I
		EDC

**01 ... G1 1601 Gazelle NR 1836 UM +
H 1763 Towhee + ...**

When the address is more than 35 characters and spaces, divide the address roughly in half and put the first half into Field **01-G** and the second half into Field **01-H**. If it is necessary to abbreviate, be careful.

Figure 3.22.15-2 Dividing the Address in 2 Fields

- (5) The determination of a foreign address is based only on the address of the partnership.
- A foreign (international) address is any address not in one of the 50 states or the District of Columbia.
 - All U.S. Territories are considered foreign for processing purposes.
- (6) A foreign address has:
- Street address or P.O. Box

- City or town name
 - Other principal subdivision (i.e., province, state, county)
 - Postal code, if present can be before or after the city, town, province, state, county, etc. name but **always** before the foreign country
 - Foreign country
- (7) See Document 7475 (State and Address Abbreviations, Major City Codes (MCCs), Countries and ZIP Codes) for the correct abbreviation if the address has a state, province or territory from any of the following countries:
- Australia
 - Brazil
 - Canada
 - Cuba
 - Italy
 - Mexico
 - The Netherlands
- (8) Returns with an address in a U.S. Territories are considered foreign returns for processing purposes but are entered in the same way as domestic addresses.
1. A two-character alpha code must be entered in Field 01-J for the territory name.
 2. A ZIP Code must be present for U.S. Territories. See Exhibit 3.22.15-5

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

- (9) The U.S. Postal Service established new address requirements for Army Post Office (APO), Fleet Post Office (FPO), and Diplomatic Post Office (DPO) addresses. If the old address appears (i.e., APO New York, NY 091XX), convert to the new state code abbreviation based on the ZIP Code (i.e., the previous example would be converted to APO AE 091XX). APO/FPO/DPO addresses are considered domestic addresses. Refer to conversion chart below:

ZIP Code	Address	Country	APO/FPO Address
34000-34049	APO	Americas	APO AA [ZIP Code]
34050-34099	FPO	Americas	FPO AA [ZIP Code]

ZIP Code	Address	Country	APO/FPO Address
340XX-340XX	DPO	Americas	DPO AA [ZIP Code]
090XX-094XX 096XX-098XX	APO	Europe	APO AE [ZIP Code]
095XX	FPO	Europe	FPO AE [ZIP Code]
090XX-098XX	DPO	Europe	DPO AE [ZIP Code]
962XX-965XX 98700-98759	APO	Pacific	APO AP [ZIP Code]
966XX and 98760-98799	FPO	Pacific	FPO AP [ZIP Code]
962XX-966XX	DPO	Pacific	DPO AP [ZIP Code]

3.22.15.23.8
(01-01-2018)

Field 01-H - Address

- (1) Field 01-H is a 35-position field that **must be present**.
- (2) The valid characters are alpha (a-z), numeric (0-9), dash/hyphen (-), slash (/) and blank.
- (3) Field 01-H is invalid if any of the following conditions are present:
 - Any character is present other than alpha, numeric, blank, dash or slash.
 - The first position is blank.
 - Any character follows two consecutive blanks.
 - There are more than 35 characters present in the field.

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

- (4) When entering either the mailing address or location address information, remember the following guidelines:
 - a. Ensure that a house or building number is present.
 - b. Always input the suite, apartment number, room number, etc. at the end of the street address line.
 - c. If present, always input the street suffix, such as street, drive, lane, terrace, etc. (see Document 7475).
 - d. If present, always include the direction information, such as North, South, East, West, etc.
 - e. If the name of a street is also a direction and a direction is present, abbreviate the direction only and not the name of the street.

Example: 1234 West South Street would be entered as 1234 W South St.

- (5) Enter **Action Code “6”** to the left of Section 01, when correcting the address.

If	Then
Address is more than 35 characters	Abbreviate the address if necessary.
The first position is blank	All positions must be blank.
Street address is in error and a valid Major City Code is present	Correct by entering the entire name of the city in Field 01-I (i) and the State Code in Field 01-J. (see Document 7475).
If no street address or P.O. Box is provided	Enter the word "Local" on the street address line. Note: This should occur in very small towns only.

3.22.15.23.9

(01-01-2015)

Field 01-I (i) - City

- (1) Field 01-I is a 22-position field that **must be present**.
- (2) When a foreign address is present, enter the foreign country code in Field 01-I. See Document 7475, Section 6 for a list of valid foreign country codes.
- (3) Valid characters are alpha (a-z) and blank.
- (4) Field 01-I is invalid if any of the following conditions are present:
 - The first position is blank
 - Any position has other than a blank or alpha
 - Any character follows two consecutive blanks
 - The Major City Code **does not** match any of the valid codes in the Major City Code Table

Note: Certain cities within each state are designated Major Cities and are assigned a special code of two alpha characters. ISRP enters the Major City Code as appropriate. This code represents the city and state and is transcribed on the error record with no intervening blanks and no other characters in the City field either before or after the code.

- Foreign country code is not valid or Field 01-I has "XX"

If	Then
A Major City Code is used	Field 01-I must be present.
Field 01-I has an error	Check to see if the Major City code is correct.
Field 01-I is not valid and a Major City Code cannot be determined	Enter the entire city name in Field 01-I.
A Major City Code is not used and Field 01-I is present	Field 01-J (state) must be present.
A foreign address is shown on the return	Enter the correct foreign country code in Field 01-I (See Document 7475, Section 5).
Field 01-I has an incorrect country code or "XX"	Enter the correct foreign country code in Field 01-I (See Document 7475, Section 5).

3.22.15.23.10
(01-01-2019)

Field 01-J - State

- (1) Field 01-J is a two-position field that must be present.
- (2) The valid characters are:

- Alpha (a-z) and must be on the list of valid state codes
- *Period* (".") followed by a *Blank* space for foreign addresses

Caution: This field can never be completely blank.

- (3) If the address is one of the U.S. States or a U.S. Territory, enter the correct state code from the list of valid state codes. See Document 7475.

Note: Since there is no state code for a foreign country, enter a period (.) and a blank (which is a "1" in a circle – to show a blank space) into the first position of Field 01-J to take the place of the state code.

There is no State Code because it is a foreign address -

6 01 ... I ELMTREE UNITED KINGDOM+ *J + ...

Correcting Field 01-J for the missing State Code

Figure 3.22.15-3 Correcting Field 01-J for the missing State Code

3.22.15.23.11
(01-01-2021)

Field 01-K - ZIP Code

- (1) This is a 12-position field that **must be present** for all U.S. and U.S. territory addresses. It must not be present for other foreign addresses.
- (2) The valid characters are numeric (0-9).
- (3) A minimum of five digits must be entered when required, but up to 12 digits can be entered.
- (4) Invalid conditions are:
 - Field 01-K is blank and there is an entry in Field 01-J.
 - Field 01-K is present and a *period* is present in Field 01-J.
 - The Zip Code in Field 01-K does not agree with the state code in Field 01-J.
- (5) The only ZIP Codes that can be entered in Field 01-K are for U.S. States and U.S. Territories.
- (6) Postal codes from any foreign country cannot appear in Field 01-K. Postal codes are part of the foreign address. See IRM 3.22.15.23.7

If	Then
The address is a U.S. address and Field 01-K is missing, or incomplete	<ol style="list-style-type: none"> 1. Research the ZIP Code Directory. 2. Enter the correct Zip Code in Field 01-K.
The ZIP Code is for a U.S. Territory and there is a <i>period</i> in Field 01-J	<ol style="list-style-type: none"> 1. Delete the <i>period</i> from Field 01-J. 2. Enter the correct state code abbreviation for the territory in Field 01-K. (See Document 7475). 3. Delete the name of the U.S. Territory if present in another field.
Field 01-K is present and there's a <i>period</i> in Field 01-J	<ol style="list-style-type: none"> 1. Review the return to determine if there is a foreign address.
If a foreign address is present on the return	<ol style="list-style-type: none"> 1. Delete entry from Field 01-K. 2. Delete city from Field 01-I, if present, and enter the correct country code. See Document 7475, Section 5.
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. Delete the <i>period</i> from Field 01-J. 2. Enter the correct state code in Field 01-J. See Document 7475.

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Form **8804**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

**Annual Return for Partnership Withholding Tax
(Section 1446)**

Attach Form(s) 8804-C and 8805.
Go to www.irs.gov/Form8804 for instructions and the latest information.

OMB No. 1545-0123

For calendar year 20 , or tax year beginning , 20 , and ending , 20

Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico ☐

Part I Partnership

1a Name of partnership
Ash Willow Partnership

b U.S. employer identification number (EIN)
00-0101010

c Number and street. If a P.O. box, see instructions.
11026 Chestnut Rd.

d Room or suite no.

e City or town
Sydney

f State or province
NSW

g Country
Australia

h ZIP or foreign postal code
2000

For IRS Use Only

CC	FD
RD	FF
CAF	FP
CR	I
EDC	

Figure 3.22.15-4 Foreign Address on Form 8804

- (7) The only foreign Zip Code that can be entered into the Zip Code field is the Zip code of a U.S. Territory. No Postal Code from any other foreign country can appear in the Zip Code field.
- (8) Foreign "ZIP" codes (called Postal Codes) cannot be present in this field, but should appear as part of Field 01-H (if space is available).
- (9) See Document 7475, which also has a list of ZIP codes.
- (10) Depending on the addressing conventions of a foreign country, a foreign Postal code can be entered at the end of the address line or be included as part of the foreign address.

- (11) If there is a period and space in the state code field, the entry in the Zip code field is invalid. If the Zip code is that of a U.S. Territory, change the state code entry to the state code for the territory and delete the territory name if it appears in another field. If the Zip code is that of a foreign country, blank the Zip code field and enter the Zip code into the address field.

3.22.15.23.12
(09-04-2025)

**Field 01-L - Computer
Condition Code**

- (1) Field 01-L is a 10-position field that may be present.
- (2) The valid characters are: “A”, “D”, “E”, “F”, “G”, “O”, “Q”, “R”, “S”, “V”, “W”, “Y”, “3”, “4”, and “7”.
- (3) The Computer Condition Code (CCC) is entered onto the return on the “CC” line in the “For IRS Use Only” box in the upper, right corner of the return, under the EIN box.
- (4) **Leave “blank”** if no CCC is required.

CCC	Description
A	Schedule A (Form 8804) is attached but no penalty was computed.
D	Partnership provided reasonable cause for waiver of the failure to pay penalty.
E	Credit elect or penalty payment is to be applied.
F	Partnership shows they will not file this return in the future (final return). Filing requirement for the return is removed.
G	Amended, corrected or superseding return. If there is any question the return is an amended return, research BMFOLT (MFT 08) for a TC 150 present in the module for the tax period. If there is a TC 150, it is an amended return. If a TC 150 is not present, process the return as an original. Reminder: If you enter CCC “G” for an amended return, you must delete the following: Section 02, Fields 01-E, 01-F, 01-G, 01-H, 01-I, 01-J, and 01-K. In Field 01-L, only CCC “G” (and “W” if needed) can be present.
O	A pre-settlement manual refund was issued.
Q	Manual computation of the tax was completed due to a math error on the return.
R	Means a delinquent return with reasonable cause. The failure to file penalty is not assessed.
S	An overpayment (refund) appears on Form 8804 and the taxpayer does not specify application of the overpayment to the subsequent period.
V	Reasonable cause to waive the Daily Delinquency penalty. The daily penalty will not be assessed.
W	Return cleared by Statute Control Unit. Reminder: If the tax period is prior to 200412, then Form 8804 must be re-numbered and processed to NMF. Do not send it to Statute Control for clearance.

CCC	Description
Y	Accepts a return as filed (e.g., short period return). Note: If CCC "Y" is present, and Field 01-L is the only error, enter Action Code 0. See IRM 3.22.15.11.6.1.
3	Means there was a No Reply to correspondence. Caution: CCC "3" cannot be present if there is an entry in Field 01-O (Correspondence Received Date). Determine the correct entry and delete the other.
4	Means the return was prepared by the IRS under IRC 6020(b).
7	Reasonable cause for failure to file timely was considered and denied. Caution: When using CCC "7", do not use CCC "D" or "R".

3.22.15.23.13

(04-21-2020)

Field 01-M - Received Date

- (1) Field 01-M is an eight-position field that **must** be present.
- (2) The received date may be stamped onto the middle of the return or may be entered on the "RD" line in the "For IRS Use Only" box in the upper, right corner of the return.
- (3) The Return Due Date (RDD) for Form 8804 is the 15th day of the 3rd month after the end of the partnership's tax year (April 15 for YYYY21). The RDD is the 15th day of the 6th month after the end of the partnership's tax year (June 15 YYYY21) if Field 01-E has a "1" (books and records kept out of the U.S. and Puerto Rico).

Reminder: Per Notice 2020-23, the due date was postponed to July 15, 2020 for tax periods where the Return Due Date or Extended Return Due Date fell between 04/01/2020 and 07/15/2020.

- (4) Valid conditions for Field 01-M are:
 - Must be in **YYYYMMDD** format.
 - Must be all numeric (0-9).
- (5) Field 01-M is invalid when **any** of the following conditions are present:
 - Field is blank or has less than eight digits.
 - It is not in the proper YYYYMMDD format.
 - It is a future date.
 - Field is prior to the tax period.
 - The month is not 01-12, or the day is not 01-31, depending upon the month.

Month	Day
01, 03, 05, 07, 08, 10 and 12	01-31
04, 06, 09 and 11	01-30

Month	Day
02	01–28 (29 in leap year)

Note: Sometimes, especially in the beginning of the year, the date will show the correct day and month, but the previous year, due to a stamping error in Numbering. Change it to the current year (look at the signature date, attachments, postmark date etc. to help determine the correct year).

(6) Correct coding and transcription errors.

If	Then
The received date is not stamped or edited on the return,	Determine the received date in the following priority and enter the date on the second line of the “ <i>For IRS Use Only</i> ” and in Field 01-M: 1. Latest postmark date on an attached envelope Service Center Automated Processing System (SCAMPS) digital dates. 2. Revenue officer’s signature date. 3. Return signature date (if current year). 4. Julian date minus 10 days. 5. Current date minus 10 days.
Field 01-E is invalid because the month in the received date is the same as the month in the tax period,	Enter the first day of the month following the month in the tax period in Field 01-M.
There are multiple received dates and one of the received dates is from another IRS office,	Enter the earliest received date stamped in Field 01-M.
There are multiple received dates and both dates are stamped by the same IRS office,	Enter the latest received date stamped in Field 01-M.
The return has both a U.S. Postal or foreign postmark and a private meter mark,	Enter the U.S. Postal Service or foreign postmark in Field 01-M.

(7) The received date is changed to the legal due date of the return if the

#

(8) DO NOT change the received date on a return if:

- No envelope is attached
- No postmark is shown on a return bearing a delinquent Received Date

(9) Process a return as a timely-filed return when:

- It is necessary to use the signature date or the DLN control date to prove timeliness
- The computation results in a timely Received Date

(10) Use the following chart to select and enter the Received Date for returns addressed to IRS:

IRS Received Date	Official US Postmark	Received
On or Before Due date	N/A	Use IRS Received Date
After Return Due Date (RDD)	On or Before RDD	Use U.S. Postmark Date
After Return Due Date	After RDD	Use IRS Received Date
After Return Due Date Period	Missing/Illegible	Use IRS Received Date
Missing/Illegible	Present	Use U.S. Postmark Date
Missing/Illegible	Missing/Illegible	Use Signature Date, or DLN Julian Date minus 10-days

- (11) If the postmark is not legible, the taxpayer has the burden of proving the date when the postmark was made. Refer to Treasury Regulation Section 301.7502-1(c)(1)(iii).

Reminder: If the legal due date falls on a Saturday, Sunday, or holiday, the return is considered timely filed if it is postmarked by the first workday thereafter. The IRS allows an extended due date from the legal due date, which includes Saturdays, Sundays and legal holidays. A return received after the extended due date is considered delinquent if the postmark date is after the extended due date.

- (12) Take the following action when processing returns that were sent back to the taxpayer:
- **Timely Replies:** If the return and the reply to correspondence is received by the return due date, consider the return timely.
 - **Late Replies:** If the return and the reply to correspondence is received after the return due date, circle all previous received dates, and determine a new received date using the following priorities. The IRS date stamp stamped by the receipt and control function, the postmark date on the reply envelope, the SCAMPS date, or the current date.
 - **Incomplete Replies:** If the return was originally timely submitted but incomplete and a valid (complete) return is filed within the period requested on the IRS correspondence returning the original submission, consider the return timely filed.

3.22.15.23.13.1
(02-28-2025)
Statute Returns

- (1) Any return with a Received Date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Route Statute returns to the Statute Control Unit daily or more often if needed.
- (3) Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none"> Return is prepared by Compliance (e.g., IRC 6020(b)), Return is secured by Examination/Collections, including TEGE or TEGE Employee Plan (EP) Exam, Return has a Transaction Code (TC) 59X, Return has "ICS" (Integrated Collection System) notated on the face of the return, Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if 90-calendar day statute stamp has expired. 	Enter "W" in Field 01-L and on the return and continue processing.

- (4) A period of limitation is a time established by law to review, analyze and resolve taxpayer and/or IRS related issues.
- (5) The Internal Revenue Code (IRC) says the IRS will assess, refund credit, and collect taxes within specific time limits. These limits are known as **Periods of Limitations**. When they expire, we can no longer assess more tax, allow a claim for refund by the taxpayer, nor take collection action. There are different periods of limitations for **Assessment, Refund, and Collection** Statutes. The expiration of these periods is tracked separately.

(6) These are the different periods of limitation expiration dates that are tracked:

- **Assessment Statute Expiration Date (ASED):** Return filed - three years from the date the Form 8804 is filed, if filed on or after the due date, or if the form is filed before April 15th of the calendar year succeeding the calendar year the tax was incurred, three years from April 15 of that succeeding calendar year. IRC 6501(a), IRC 6501(b)(2), IRC 6501(c)(3), and IRC 6229 (effective for tax years beginning before December 31, 2017). IRC 6229 (effective for tax years beginning before December 31, 2017).
- **Refund Statute Expiration Date (RSED):** three years from the time the return was filed or, if later, two years from the date after the tax was paid. IRC 6511(a) and (b)(2)(A).
- **Collection Statute Expiration Date (CSED)** is generally 10 years from the 23-C date or 10 years from the date of the TC 29X or 30X adjustment. IRC 6502(a).

Note: Exceptions may apply to change the periods of limitations.

(7) There are several conditions that may change the general **Assessment Statute Expiration Date (ASED)**. They include:

- IRC 6501(c)(1) - False Return
- IRC 6501(c)(4) - Extensions by Agreement
- IRC 6501(b)(3) - Substitute for Return by Authority of IRC 6020(b)

Caution: IRC 6020(b) is not a tax return that triggers the period of limitations on assessment under IRC 6501(a). If the taxpayer subsequently files a return reporting an additional liability, that return makes up an original tax return allowing for the assessment of any additional amount not already assessed under the Substitute for Return program and triggering the running of the period of limitations on assessment for the tax year.

- IRC 6501(d) - Is request for Prompt Assessments, which shortens the Assessment Period
- IRC 6501(e) - Substantial (in excess of 25 percent) Omission of Income provides for a six-year period of limitations
- IRC 6503(a) - Issuance of Statutory Notice of Deficiency (90-day Letter, which suspends the running of the period of limitations.)
- IRC 6901(c) - Fiduciaries and Transferees
- IRC 6503(h) - Bankruptcy
- IRC 6229(a) through (h)- Partnership Items (effective for tax years beginning before December 31, 2017)

3.22.15.23.13.2
(01-01-2015)

◆Protective Claims◆

(1) Returns marked as "Protective Claim," "Protective Claim for Refund," or similar statement are removed from the batch and routed to Accounts Management (AM). Notate **Protective Claim** in the remarks box of Form 4227, **Intra-SC Reject or Routing Slip**.

Exception: If the return is amended, do not remove from batch. Enter **Computer Condition Code "G"** in Field 01-L and use **Action Code "6"**.

3.22.15.23.14
(01-01-2019)

**Field 01-O -
Correspondence
Received Date**

(1) Field 01-O is an eight-position field (YYYYMMDD) that may be present.

(2) The valid characters are numeric (0-9) or blank.

(3) This field is invalid if any of the following is present:

- Not in YYYYMMDD format.
- The entry is the same as the Received Date in Field 01-M
- The entry is earlier than the Received Date in Field 01-M

#

(4) Enter the correspondence received date on the "CR" line in the "For IRS Use Only" box in the upper, right corner of the return.

(5) This date must be later than both the Due Date (15th day of the 3rd month after the end of the partnership's tax year or the 15th day of the 6th month after the end of the partnership's tax year if the books are kept outside the U.S. and Puerto Rico) of the return and the received date.

Note: An entry of "1" in Field 01-E adds two months to the usual due date, which, in turn, affects the validity of the correspondence received date.

(6) This field cannot be used when CCC "3" is present in Field 01-L, even if the date in Field 01-O is the Entity assignment Date and there was no reply to correspondence.

(7) The CRD date should be stamped onto the reply, which is attached to the return. If not, look for and use the postmark date on the attached envelope. If the taxpayer faxed the reply, use the date the fax was received.

(8) This field can also contain the date that Entity assigned an EIN to the return (the Entity Assignment Date). This date is subject to the same restrictions as the correspondence received date, as the computer cannot differentiate between them.

Note: If you have both a correspondence received date and an Entity Assignment Date, enter the later date into the field.

(9) If Field 01-O is invalid,

- a. Review the attached correspondence to determine the reply received date.
- b. If the received date (Field 01-M) is prior to the due date of the return, delete entry in Field 01-O (this includes a date entered by Entity when a Taxpayer Identification Number (TIN) was assigned).
- c. If there was no reply, delete any date in Field 01-O, and enter **CCC "3"** in Field 01-L.

(10) Do not enter a date in Field 01-O if:

- The taxpayer is not at fault
- The correspondence is due to IRS error

3.22.15.23.15
(01-01-2019)

**Field 01-P - Entity
Underprint Code (EUC)**

- (1) Field 01-P is a one-position field used by error correction tax examiners when correcting the tax period Fiscal Year Month (FYM), or other entity data.
- (2) This field does not appear on the return, only the error register.
- (3) Enter "1" if:
 - a. The name control underprints a different name control and the corrected name control is not the same as the underprint.
Note: This is especially true if the name control itself is not corrected but the EIN is. You still need the Entity Underprint Code (EUC) "1" to clear the underprinted name control if the EIN is now correct.
 - b. The name control underprints "XXXX" and the name control and EIN are both correct as is, or you correct either or both fields.
Note: If the EIN is in orange (assigned by Entity) or purple (assigned by Entity Unpostables), the "1" is still required.
 - c. If the underprinted name control is different from the name control in the field, the record continues to loop until the EUC is entered.
- (4) Enter "2" if:
 - a. The month underprinting the tax period (Field 01-B) does not agree with the month of the tax period in the field. If the correct tax period month does not agree with the underprint, the "2" must be entered into Field 01-P.
 - b. If the tax period ending month on INOLE does not agree with what the taxpayer shows as the ending month at the top of the return, a TC 016 is required. SCRS will reject and Rejects will send the return to Entity. Upon return, an EUC of "2" is required to clear the underprint.
- (5) Enter "3" if:
 - a. When both the name control and the tax period underprint and the correct name control and tax period-ending month do not agree with their respective underprints.
 - b. If both fields underprint and a "1" or "2" is entered instead of a "3", the record continues to loop (e.g., "2" will not clear the tax period underprint if the "3" is required).
- (6) If there is no different underprint for either the name control or tax period, do NOT enter an EUC. If the name control is invalid (*) rather than underprinting, do not enter an EUC. The field must underprint and the correct data must not match the underprint for an EUC to be required.
- (7) If the field is invalid, look at the name control and the tax period fields to determine if an EUC is required. If it is, enter the correct code; if not, blank the field.

3.22.15.23.16
(01-01-2023)

**Field 01-Q - Taxpayer
Notice Codes (TPNC)**

- (1) Field 01-Q is a six-position field that may be present.
- (2) The valid characters are **01, 02, 03, 90**, or blank.
- (3) The taxpayer notice codes are not entered into this field by the tax examiner. The TPNC is entered into the upper, left corner of the return, to the left of Section 01, with **Action Code "1"**.

- (4) The purpose of this field is to store the TPNCs after the return goes to good tape (posts). Only the computer can enter the TPNCs into this field.
- (5) If the field is invalid because of an invalid TPNC or other entry, do not correct the field. Just make whatever other correction is required, such as assigning the correct (or same) TPNC (to the left of Section 01).
- (6) You may see the TPNCs in this field if the TPNC were assigned on RAW and the record Loops, showing the "AA" (invalid correction attempt) on the top line of the error register record. In this case, the TPNCs will not be invalid. If there are no other errors, use **Action Code "7"** to clear the record.
- (7) Do not enter a TPNC when any of the following is present:

#

1042-S, Form 8805).

Note: There is no tolerance for Form 8288-A, **Statement of Withholding on Certain Dispositions by Foreign Persons**, credits, all Form 8288-A credits must be verified by the Code and Edit (C&E) Foreign Investment in Real Property Tax Act (FIRPTA) examiners created within the C&E Unit of the OSPC or the Austin Submission Processing Campus (AUSPC).

- (8) Remember, never enter or correct data in Field 01-Q.
- (9) If correspondence is required, use IDRS Letter 3104C.
- (10) The narratives below are printed on the BMF notice for the proper TPNC entered in Field 01-Q. TPNC 01 and 02 will print on CP 131A (Math Error, Balance Due of \$1 to \$4.99) on Form 990C, Form 990T, Form 1041, Form 1120, and TPNC 03 will print on CP 173 (Notification of Estimated Tax Penalty Due) on Form 1120 Series, Form 1041, Form 990-C, Form 990-T and Form 990-PF.

Reminder: Before using any TPNC, check to make sure that all math is verified.

TPNC	Literal
01	We found an error in the total Section 1446 tax.

TPNC	Literal
02	<p>We cannot allow the amount of tax withheld shown on Form 8804 because you didn't attach any supporting documentation. Therefore, we changed your return. If we are in error, please provide us with the necessary documentation to support the amount of withholding taxes claimed on your return. This documentation can be a copy of either Form 8805, Form 8288-A, or Form 1042-S.</p> <p>Note: It is not uncommon for taxpayers to enter the credit amount on the wrong line. Before you send TPNC 02, you must research BMFOLT (MFT 08) for the tax period and look to see if the credit amount posted (either all or part of it). This will appear as TC 660, TC 670, TC 716, TC 610, etc. If you see this, adjust the form before you use TPNC 02.</p> <p>Caution: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.</p>
03	<p>We found the installment tax payments (Payments with Extension of time to file and overpayments applied from last year's taxes) shown on your account do not agree with the amount claimed on your return.</p> <p>Note: This TPNC would usually be used only in the Rejects unit if notified by Unpostables there was such an error. It could, of course, be used by SCRS or Rejects if research was done that showed the amounts did not agree.</p>
90	<p>An open paragraph for notices of errors not covered by the previous TPNCs.</p> <p>Example: Deletion of a non-substantiated credit amount and no reply to correspondence was received. Or, Failure to attach the required election statement to apply the IRC 1446 Regulations to the 2005 tax return. Or, Error in total credits on Line 7.</p>

3.22.15.23.17

(01-01-2019)

**Field 01-R - Paid
Preparer Taxpayer
Identification Number
(PTIN)**

- (1) Field 01-R is a nine-position field that may be present.
- (2) Valid conditions are:
 - Entry is blank
 - "P" for the first character followed by eight numeric characters
- (3) Invalid condition is one of the following:
 - Field 01-R is other than a "P" followed by eight digits
 - Has all zeroes
 - Has all nines
 - Has all numeric
- (4) Correct Field 01-R as follows:

If	Then
Only a valid PTIN is present	Enter the PTIN in Field 01-R, and use AC "6".
Only a valid SSN is present	Delete the SSN in Field 01-R, and use AC "6".
A valid PTIN is present and a SSN is also present	Enter the PTIN in Field 01-R. Use AC "6".
A valid PTIN cannot be located	Delete the entry in Field 01-R, and use AC "6".

3.22.15.23.18

(01-01-2019)

**Field 01-S - Preparer
Employer Identification
Number (EIN)**

(1) Field 01-S is a nine-position field that may be present.

(2) Valid conditions are:

- Entry is blank
- All numeric

(3) Invalid condition is one of the following:

- Field 01-S is other than nine numeric digits
- Has all zeroes
- Has all nines

(4) Correct Field 01-S as follows:

If	Then
Only a valid EIN is present	Enter the EIN in Field 01-S and use AC "6".
A valid PTIN is present and an EIN is also present	Enter the PTIN in Field 01-R, and delete the entry in Field 01-S. Use AC "6".
Both an EIN and SSN are present	Delete the SSN in Field 01-R, and make sure the EIN in Field 01-S is correct. Use AC "6".
A valid EIN cannot be located	Delete the entry in Field 01-S, and use AC "6".

3.22.15.23.19

(01-01-2015)

**Field 01-T - Preparer
Phone Number**

(1) Field 01-T is a 10-digit field that may be present.

(2) Valid characters are alpha (a-z) or numeric (0-9) or a combination of alpha and numeric characters, not to exceed 10 characters or blank.

(3) Field 01-T is invalid when the Preparer Phone Number is other than 10 alpha/numeric.

(4) Delete the entry if the phone number is invalid, illegible or cannot be located.

3.22.15.23.20
(01-01-2019)

Field 01-U - Number of Foreign Partners - Line 3a

- (1) Field 01-U is a seven-position field that **must be present** on Line 3a.
- (2) Valid characters are numeric 0-9.
- (3) Invalid conditions:
 - A non-numeric character is in the field.
 - The field is blank.
- (4) Corrections procedures:

If	And	Then
Field 01-U (Line 3a) is blank or a non-numeric character is present		Enter the count/value from Field 01-W (line 3c)
Field 01-U (Line 3a) is blank or a non-numeric character is present	Field 01-W (Line 3c) has no count/value	Enter the default value of "1"
It is a number written in text Example: nineteen		Convert the text into a numeric value and enter it in Field 01-U Example: "19"

Note: If you are required to correspond for another condition, and Field 01-U is blank, then also ask the partnership to provide the correct number of Foreign Partners in the partnership.

- (5) If Form 8804 is a zero-tax return (no income to report) and no data appears in Fields 02-A through 02-P, then enter a "1" in Fields 01-U, 02-A and 02-D.

3.22.15.23.21
(09-04-2025)

Field 01-V - Number of Form 8805 Attached to Form 8804 - Line 3b

- (1) Field 01-V is a seven-position field that **must be present** on Line 3b.
- (2) If Field 01-V (Line 3b) is blank and Code and Edit (C&E) determined the Form 8805 were not attached, then use the International Correspondence Action Sheet Letter 3104C prepared by C&E to correspond for Form 8805.

Note: ERS/Rejects should not correspond for any Form 8805 in which C&E has not prepared correspondence action sheet 3104C.

Reminder: Once the taxpayer has responded with the copies of Form 8805, check if Form(s) 8805 support the amount on Form 8804 Line 6b (see IRM 3.22.15.1.1.5 and IRM 3.22.15.25.2). If Form(s) 8805 does not meet this criteria, forward them to Batching and Numbering. They will batch the Form(s) 8805 and place on Batch Block Tracking System (BBTS) and Numbering will assign a DLN before releasing the batch work to the C&E FIRPTA unit. The C&E FIRPTA unit will record the Form 8805 in the International Web Applications (INTLWebApps) database before releasing the batch work to files. Do not separate any Form 8804-C from the Form 8805.

- (3) Valid characters are numeric 0-9.
- (4) Invalid conditions:

- A non-numeric character is in the field.
- The field is blank.

(5) Corrections procedures:

If	And	Then
Field 01-V (Line 3b) is blank or a non-numeric character is present		Enter the count/value from Field 01-U (line 3a).
Field 01-V (Line 3b) is blank or a non-numeric character is present	Field 01-U (Line 3a) has no count/value	Correspond for Form 8805 with IDRS Letter 3104C. Note: Do not correspond for the number of Form 8805 if the Form 8804 return is reporting negative income and the total tax is zero. Instead enter seven nines in Field 01-V (e.g., 9999999) and continue processing the return.
The partnership responds to Letter 3104C	a count is provided	Enter the count in Field 01-V and continue processing the return.
The partnership doesn't respond to Letter 3104C		Enter the default value of "1" in Field 01-V and continue processing the return.
It is a number written in text Example: one hundred one		Convert the text into a numeric value and enter it in Field 01-V. Example: "101"

(6) If Form 8804 is a zero-tax return (no income to report) and no data appears in Fields 02-A through 02-T, then enter a "1" in Fields 01-V, 02-A and 02-D. Do not correspond for Form 8805.

3.22.15.23.22
(01-01-2019)

**Field 01-W - Number of
Form 8804-C Attached to
Form 8805 - Line 3c**

- (1) Field 01-W is a seven-position field that may or may not be present on Line 3c.
- (2) Valid characters are numeric 0-9.
- (3) Invalid conditions:
 - A non-numeric character is in the field.
 - The field is blank.
- (4) Corrections procedures (Do not correspond for this field):

If	And	Then
Field 01-W (Line 3c) is blank or a non-numeric character is present		Enter “0” in Field 01-W.
A Loop register generates for Field 01-W	a “0” is present in Field 01-W	Enter a “1” in Field 01-W.
It is a number written in text Example: twenty-four		Convert the text into a numeric value and enter it in Field 01-W. Example: “24”

3.22.15.23.23
(11-25-2024)

Field 01-X - Tax Year Beginning Date

- (1) Field 01-X is an eight-position field. Field 01-X is automatically generated unless there is a “Y” or “F” in field 01-L (CCC).
- (2) Edit the Tax Year Beginning date at the upper left, just above Form 8804’s name.
- (3) Correction procedures:

If	And	Then
The return is a final or short period,	Beginning tax period is present on the return	Enter beginning tax period in YYYYMMDD format.
The return is a final or short period,	The day is not present in the beginning tax period	Enter “01” for the day.
The return is a final or short period,	Beginning tax period is not present	Determine the beginning tax period from the ending tax period.

- (4) Since the Field 01-X is automatically generated and a “Y” or “F” is entered in Field 01-L (CCC), Field 01-X will need to be adjusted as well.

3.22.15.24
(01-01-2019)

Section 02 - Form 8804

- (1) Section 02 alpha field designators, maximum field lengths, titles and return locations are as follows:

Note: The following acronyms are used within this subsection:
Effectively Connected Taxable Income (ECTI)
Non-Corporate Foreign Partner (NCFP)

Field Reference	Field Length	Field Title	Field Location on Form 8804 Return
02-A	12	Total ECTI Allocable to Corporate Partners	Line 4a
02-B	12	Reduction to line 4a for State and Local taxes	Line 4b
02-C	12	Reduction to line 4a for Certificates	Line 4c
02-D	12	Subtract the sum of lines 4b and 4c from 4a	Line 4d
02-E	12	Total ECTI allocable to Non-Corporate Partners Other Than on Lines 4i, 4m and 4q	Line 4e
02-F	12	Reduction to line 4e for State and Local taxes	Line 4f
02-G	12	Reduction to 4e for Certified Foreign Partners	Line 4g
02-H	12	Subtract the sum of 4f and 4g from 4e	Line 4h
02-I	12	NCFP ECTI 28 percent Gains	Line 4i
02-J	12	NCFP 28 percent Gains Reduction for State and Local taxes	Line 4j
02-K	12	NCFP ECTI Gains Cert Reduction	Line 4k
02-L	12	Subtract the sum of lines 4j and 4k from line 4i	Line 4l
02-M	12	Section 1250 NCFP Gains	Line 4m
02-N	12	Section 1250 NCFP Gains Reduction for State and Local taxes	Line 4n
02-O	12	Section 1250 NCFP Gains Cert Reduction	Line 4o
02-P	12	Subtract the sum of lines 4n and 4o from line 4m	Line 4p
02-Q	12	Adjusted Net Capital Gain (includes Qual Div Inc and Section 1231 gain)	Line 4q
02-R	12	Reduction to Line 4q for State and Local taxes	Line 4r
02-S	12	Reduction to line 4q for Certificates	Line 4s

Field Reference	Field Length	Field Title	Field Location on Form 8804 Return
02-T	12	Subtract the sum of lines 4r and 4s from 4q	Line 4t
02-U	12	Gross 1446 Tax at 21 percent for tax years 201812 and later, and 35 percent for tax years 201712 and prior. Note: For fiscal filers (tax periods 201801 through 201811) tax is figured at a blended rate. See IRM 3.22.15.24.21 for calculating the blended rates.	Line 5a
	12	Gross 1446 Tax at 21 percent for tax years 201812 and later, and 35 percent for tax years 201712 and prior - Underprint Note: For fiscal filers (tax periods 201801 through 201811) a blended rate tax is figured manually. See IRM 3.22.15.24.21 for calculating the blended rates.	
02-V	12	Gross 1446 Tax at 37 percent	Line 5b
	12	Gross 1446 Tax at 37 percent - Underprint	
02-W	12	Gross 1446 Tax at 28 percent	Line 5c
	12	Gross 1446 Tax at 28 percent - Underprint	
02-X	12	Gross 1446 Tax at 25 percent	Line 5d
	12	Gross 1446 Tax at 25 percent - Underprint	
02-Y	12	Gross 1446 Tax at 20 percent	Line 5e
	12	Gross 1446 Tax at 20 percent - Underprint	
02-Z	12	Total 1446 Tax	Line 5f
	12	Total 1446 Tax - Underprint	

3.22.15.24.1
(02-28-2025)

**Field 02-A - Total
Effectively Connected
Taxable Income (ECTI)
Allocable to Corporate
Partners**

- (1) Field 02-A is a 12-position field that may have an entry. Any entry present on Line 4a must be in dollars and cents.

Caution: The \$1.00 dollar entry issue mentioned throughout the following subsections for Fields 02-A through 02-T must only be used when all the following Fields 02-D, 02-H, 02-L, 02-P, and 02-T are zero or blank. Use the \$1 process one time only.

- (2) The valid characters are numeric (0-9), or blank.
(3) The amount may only be "positive."
(4) If the amount is actually negative, accept it (*make no change to Field 02-A*).

#

- (6) If there is a positive entry in Field 02-D, then an amount must be present in Field 02-U.

Note: A positive entry is an amount greater than zero.

3.22.15.24.2
(01-01-2015)

**Field 02-B - Reduction
for State and Local
Taxes Allocable to
Corporate Partners**

- (1) Field 02-B is a 12-position field that may have an entry. Any entry present on Line 4b must be in dollars and cents.

Caution: Field 02-B must be "BLANK" for tax periods prior to 200801.

- (2) The valid characters are numeric (0-9) or blank.
(3) Field 02-B is a positive entry.

Note: The entry on Form 8804, Line 4b, must be "negative" because Line 4b has pre-printed brackets "()". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-B reduces the amount reported in Field 02-A, and the end result appears in Field 02-D.

3.22.15.24.3
(01-01-2015)

**Field 02-C - Form 8804-C
Certificate Reduction
Allocable to Corporate
Partners**

- (1) Field 02-C is a 12-position field that may have an entry. Any entry present on Line 4c must be in dollars and cents.

- (2) The valid characters are numeric (0-9) or blank.
(3) Field 02-C is positive only.

Note: The entry on Form 8804, Line 4c, will always be "negative" because Line 4c has pre-printed brackets "()". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-C reduces the amount reported in Field 02-A, and the end result will appear in Field 02-D.

3.22.15.24.4
(01-01-2019)

**Field 02-D - Taxable Inc
Allocable to Corporate
Partners Adjusted (±)**

- (1) Field 02-D is a 12-position field that may have an entry. Any entry present on Line 4d must be in dollars and cents.

- (2) Valid characters are numeric (0-9) or blank.
(3) The amount can be "positive or negative."

- (4) If Field 02-D is zero or blank and appears as a consistency error, then enter "\$1" in Field 02-A to resolve the error.
- (5) A consistency check of Field 02-D is systemically performed to verify Field 02-D by subtracting Fields 02-B and 02-C from Field 02-A. The result must match the entry in Field 02-D. **If not correct**, then Field 02-D will underprint.
- (6) The program will use the underprint amount to calculate the 21 percent tax in Field 02-U. However, if the tax in Field 02-U is based on the \$1, then no tax is assessed.

Note: For corporate partners, 21 percent is the normal rate beginning tax period 201812. However, for fiscal filers (tax periods 201801 through 201811) the tax is figured at a blended rate. The program calculates the blended rate and will underprint if the amount is incorrect. See IRM 3.22.15.24.21 for calculating the blended rates.

3.22.15.24.5
(09-04-2025)

**Field 02-E - Total
Effectively Connected
Taxable Income (ECTI)
Allocable to
Non-Corporate Partners
Other Than on Lines 4i,
4m, and 4q**

- (1) Field 02-E is a 12-position field that may have an entry. Any entry present on Line 4e must be in dollars and cents.

Caution: The \$1.00 dollar entry issue mentioned throughout the following subsections for Fields 02-A through 02-T must only be used when all the following Fields 02-D, 02-H, 02-L, 02-P, and 02-T are zero or blank. Use the \$1 process one time only.

- (2) Valid characters are numeric (0-9) or blank.
- (3) The amount may be positive or negative.
- (4) If the amount is negative, accept it (*make no change to Field 02-A*).

#

- (6) If there is a positive entry in Field 02-H, then an amount must be present in Field 02-V.

Note: A positive entry is an amount greater than zero.

3.22.15.24.6
(01-01-2015)

**Field 02-F - Reduction
for State and Local
Taxes Under
Regulations Section
1.1446- 6(c)(1)(iii)**

- (1) Field 02-F is a 12-position field that may have an entry. Any entry present on Line 4f must be in dollars and cents.

Caution: Field 02-F must be "BLANK" for tax periods prior to 200801.

- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-F is a positive entry.

Note: The entry on Form 8804, Line 4f, must be "negative" because Line 4f has pre-printed brackets "()". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-F reduces the amount reported in Field 02-E, and the end result appears in Field 02-H.

3.22.15.24.7
(01-01-2015)

**Field 02-G - 8804-C
Certificate Reduction**

- (1) Field 02-G is a 12-position field that may have an entry. Any entry present on Line 4g must be in dollars and cents.
- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-G is positive only.

Note: The entry on Form 8804, Line 4g, will always be “negative” because Line 4g has pre-printed brackets “()”. However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-G reduces the amount reported in Field 02-E, and the end result will appear in Field 02-H.

3.22.15.24.8
(01-01-2015)

**Field 02-H - Taxable Inc
Non-Corporate Adjusted
(±)**

- (1) Field 02-H is a 12-position field that may have an entry. Any entry present on Line 4h must be in dollars and cents.
- (2) Valid characters are numeric (0-9) or blank.
- (3) The amount can be “positive or negative.”
- (4) If Field 02-H is zero or blank and appears as a consistency error, then enter “\$1” in Field 02-E to resolve the error.
- (5) A consistency check of Field 02-H is systemically performed to verify Field 02-H by subtracting Fields 02-F and 02-G from Field 02-E. The result must match the entry in Field 02-H. **If not correct**, then Field 02-H will underprint.
- (6) The program will use the underprint amount to calculate the 37 percent tax in Field 02-V. However, if the tax in Field 02-V is based on the \$1, then no tax is assessed.

3.22.15.24.9
(01-01-2015)

**Field 02-I -
Non-Corporate Foreign
Partner (NCFP) Allocable
28 Percent Gain (+)**

- (1) Field 02-I is a 12-position field that may have an entry. Any entry present on Line 4i must be in dollars and cents.
- Caution:** The \$1.00 dollar entry issue mentioned throughout the following subsections for Fields 02-A through 02-T must only be used when all the following Fields 02-D, 02-H, 02-L, 02-P and 02-T are zero or blank. Only use the \$1 process one time.
- (2) The valid characters are numeric (0-9) or blank.
 - (3) The amount may only be “positive.”
 - (4) If the amount is actually negative, accept it (make no change to Field 02-I).

#

- (6) If there is a positive entry in Field 02-L, then an amount must be present in Field 02-W. A positive entry is an amount greater than zero.

3.22.15.24.10
(01-01-2015)

**Field 02-J - Reduction
for State and Local
Taxes on Non-Corporate
Foreign Partner (NCFP)
28 Percent Gain**

- (1) Field 02-J is a 12-position field that may have an entry. Any entry present on Line 4j must be in dollars and cents.

Caution: Field 02-J must be "BLANK" for tax periods prior to 200801.

- (2) The valid characters are numeric (0-9) or blank.
(3) Field 02-J is a positive entry.

Note: The entry on Form 8804, Line 4j, will always be "negative" because Line 4j has pre-printed brackets "(_____)". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-J reduces the amount reported in Field 02-I, and the end result will appear in Field 02-L.

3.22.15.24.11
(01-01-2015)

**Field 02-K -
Non-Corporate Foreign
Partner (NCFP) 28
Percent Gain Form
8804-C Certificate
Reduction**

- (1) Field 02-K is a 12-position field that may have an entry. Any entry present on Line 4k must be in dollars and cents.

- (2) The valid characters are numeric (0-9) or blank.
(3) Field 02-K is positive only.

Note: The entry on Form 8804, Line 4k, will always be "negative" because Line 4k has pre-printed brackets "(_____)". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-K reduces the amount reported in Field 02-I, and the end result will appear in Field 02-L.

3.22.15.24.12
(01-01-2015)

**Field 02-L -
Non-Corporate Foreign
Partner (NCFP) Net
Allocable 28 Percent
Gain Adjusted (±)**

- (1) Field 02-L is a 12-position field that may have an entry. Any entry present on Line 4l must be in dollars and cents.

- (2) The valid characters are numeric (0-9) or blank.
(3) The amount can be "positive or negative."

- (4) If Field 02-L is zero or blank and appears as a consistency error, then enter "\$1" in Field 02-I to resolve the error.

- (5) A consistency check of Field 02-L is systemically performed to verify Field 02-L by subtracting Fields 02-J and 02-K from Field 02-I. The result must match the entry in Field 02-L. **If not correct**, then Field 02-L underprints.

- (6) The program uses the underprint amount to calculate the 28 percent tax in Field 02-W. However, if the tax in Field 02-W is based on the \$1, then no tax is assessed.

3.22.15.24.13
(01-01-2015)

**Field 02-M -
Non-Corporate Foreign
Partner (NCFP) Section
1250 Gains (±)**

- (1) Field 02-M is a 12-position field that may have an entry. Any entry present on Line 4m must be in dollars and cents.

Caution: The \$1.00 dollar entry issue mentioned throughout the following subsections for Fields 02-A through 02-T must only be used when all the following Fields 02-D, 02-H, 02-L, 02-P and 02-T are zero or blank. Only use the \$1 process one time.

- (2) The valid characters are numeric (0-9) or blank.

(3) If Field 02-M is zero and appears as a consistency error, then enter "\$1" in Field 02-M to resolve the error.

(4) The amount **cannot be** "negative."

Note: A positive entry is an amount greater than zero.

(5) If the amount is actually a negative, then enter "\$1" in Field 02-M.

#

(7) If there is a positive entry in Field 02-P, then an amount must be present in Field 02-X. A positive entry is an amount greater than zero.

3.22.15.24.14
(01-01-2015)

**Field 02-N - Reduction
for State and Local
Taxes on Non-Corporate
Foreign Partner (NCFP)
Section 1250 Gains**

(1) Field 02-N is a 12-position field that may have an entry. Any entry present on Line 4n must be in dollars and cents.

Caution: Field 02-N must be "BLANK" for tax periods prior to 200801.

(2) The valid characters are numeric (0-9) or blank.

(3) Field 02-N is a positive entry.

Note: The entry on Form 8804, Line 4n, will always be "negative" because Line 4n has pre-printed brackets "(_____)". However, the program recognizes it as a positive entry for the math calculation.

(4) A significant entry in Field 02-N reduces the amount reported in Field 02-M, and the end result will appear in Field 02-P.

3.22.15.24.15
(01-01-2015)

**Field 02-O -
Non-Corporate Foreign
Partner (NCFP) Section
1250 Gains Form 8804-C
Certificate Reduction**

(1) Field 02-O is a 12-position field that may have an entry. Any entry on Line 4o must be in dollars and cents.

(2) The valid characters are numeric (0-9) or blank.

(3) Field 02-O is positive only.

Note: The entry on Form 8804, Line 4o, will always be "negative" because Line 4o has pre-printed brackets "(_____)". However, the program recognizes it as a positive entry for the math calculation.

(4) A significant entry in Field 02-O reduces the amount reported in Field 02-M, and the end result will appear in Field 02-P.

3.22.15.24.16
(01-01-2015)

**Field 02-P -
Non-Corporate Foreign
Partner (NCFP) Section
1250 Net Gains Adjusted
(±)**

(1) Field 02-P is a 12-position field that may have an entry. Any entry present on Line 4p must be in dollars and cents.

(2) The valid characters are numeric (0-9) or blank.

(3) The amount can be "positive" or "negative."

(4) If Field 02-P is zero or blank and appears as a consistency error, then enter "\$1" in Field 02-M to resolve the error.

(5) A consistency check of Field 02-P is systemically performed to verify Field 02-P by subtracting Fields 02-N and 02-O from Field 02-M. The result must match the entry in Field 02-P. **If not correct**, then Field 02-P underprints.

- (6) The program uses the underprint amount to calculate the 25 percent tax in Field 02-X. However, if the tax in Field 02-X is based on the \$1, then no tax is assessed.

3.22.15.24.17

(01-01-2015)

Field 02-Q - Adjusted Net Capital Gain (Including Qualified Dividend Income and Section 1231 gain) (+)

- (1) Field 02-Q is a 12-position field that may have an entry. Any entry present on Line 4q must be in dollars and cents.

Caution: The \$1.00 dollar entry issue mentioned throughout the following subsections for Fields 02-A through 02-T must only be used when all the following Fields 02-D, 02-H, 02-L, 02-P and 02-T are zero or blank. Only use the \$1 process one time.

- (2) The valid characters are numeric (0-9) or blank.
- (3) If Field 02-Q is zero and appears as a consistency error, then enter "\$1" in Field 02-Q to resolve the error.
- (4) The amount may only be "positive."
- (5) If the amount is actually negative, accept it (make no change to Field 02-Q).

#

- (7) If there is a positive entry in Field 02-T, then an amount must be present in Field 02-Y. A positive entry is an amount greater than zero.

3.22.15.24.18

(01-01-2015)

Field 02-R - Reduction to Line 4q for State and Local Taxes

- (1) Field 02-R is a 12-position field that may have an entry. Any entry present on Line 4r must be in dollars and cents.

Caution: Field 02-R must be "BLANK" for tax periods prior to 200801.

- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-R is a positive entry.

Note: The entry on Form 8804, Line 4r, will always be "negative" because Line 4r has pre-printed brackets "(_____)". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-R reduces the amount reported in Field 02-Q, and the end result will appear in Field 02-T.

3.22.15.24.19

(01-01-2015)

Field 02-S - Reduction to Line 4q for Certificates

- (1) Field 02-S is a 12-position field that may have an entry. Any entry on Line 4s must be in dollars and cents.

- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-S is positive only.

Note: The entry on Form 8804, Line 4s, will always be "negative" because Line 4s has pre-printed brackets "(_____)". However, the program recognizes it as a positive entry for the math calculation.

- (4) A significant entry in Field 02-S reduces the amount reported in Field 02-Q, and the end result will appear in Field 02-T.

3.22.15.24.20
(01-01-2015)

**Field 02-T -
Non-Corporate Foreign
Partner (NCFP) Net
Dividend Income and
LTG (±) Adjusted**

- (1) Field 02-T is a 12-position field that may have an entry. Any entry present on Line 4t must be in dollars and cents.
- (2) The valid characters are numeric (0-9) or blank.
- (3) The amount can be “positive or negative.”
- (4) If Field 02-T is zero or blank and appears as a consistency error, then enter “\$1” in Field 02-Q to resolve the error.
- (5) A consistency check of Field 02-T is systemically performed to verify Field 02-T by subtracting Fields 02-R and 02-S from Field 02-Q. The result must match the entry in Field 02-T. **If not correct**, then Field 02-T underprints.
- (6) The program uses the underprint amount to calculate the 20 percent tax in Field 02-Y. However, if the tax in Field 02-Y is based on the \$1, then no tax is assessed.

3.22.15.24.21
(01-01-2019)

**Field 02-U - Gross 1446
Tax at 21 Percent**

- (1) Field 02-U is a 12-position money field that may have an entry on Line 5a.
- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-U cannot have a negative entry below “.00”.
- (4) The computer uses the underprint of Field 02-D to calculate the tax for Field 02-U.
- (5) If Field 02-D is actually a negative amount, **then** correct Field 02-U by entering “0”. Use **Action Code “6”**.
- (6) If the taxpayer enters an amount in Field 02-U, and did not enter a source amount in Field 02-D, then back into the tax amount using the correct tax rate to calculate the source amount and then enter it in Field 02-A and 02-D.

Example: Field 02-U shows a tax of \$500,000. The tax rate for Field 02-U is 21 percent. Divide \$500,000.00 by 21 percent to arrive at the source to enter in Field 02-A and 02-D. The amount would be \$2,380,952. Enter 2380952 in Field 02-A and 02-D.

Note: For tax periods 201812 and later, the corporate partner tax is computed at 21 percent. For fiscal filers (tax periods 201801 through 201811) tax is figured at a blended rate.

- (7) If the taxpayer has filed a fiscal return (201801 through 201811), then the tax needs to be figured at a blended rate. If incorrect, then Field 02-U must be corrected. Compute Gross 1446 Tax using the table below. Multiply Field 02-D by the blended rate for the Tax Period of the return.

Example: If the fiscal year return’s tax period is 201802 (tax year beginning 03-01-2017 and ending 02-28-2018) and Field 02-D is \$10,000, multiply \$10,000 by 0.327369863013698. The amount for Field 02-U would be \$3,274.

#

Blended Rate Chart

Tax Period Ending	Blended Tax Rate
201801	0.338109589041096
201802	0.327369863013698
201803	0.315479452054794
201804	0.303972602739725
201805	0.292082191780821
201806	0.280575342465752
201807	0.268684931506847
201808	0.256794520547943
201809	0.245287671232875
201810	0.233397260273971
201811	0.221890410958903

3.22.15.24.22
(01-01-2019)

**Field 02-V - Gross 1446
Tax at 37 Percent**

- (1) Field 02-V is a 12-position field that may have an entry on Line 5b.
- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-V cannot have a negative entry below “.00”.
- (4) The computer uses the underprint of Field 02-H to calculate the tax for Field 02-V.

#

- (5) If Field 02-H is actually a negative amount, **then** correct Field 02-V by entering “0”. Use **Action Code “6”**.
- (6) If the taxpayer enters an amount in Field 02-V, and did not enter a source amount in Field 02-H, then back into the tax amount using the correct tax rate to calculate the source amount and then enter it in Field 02-E and 02-H.

Example: Field 02-V shows a tax of \$500,000. The tax rate for Field 02-V is 37 percent. Divide \$500,000.00 by 37 percent to arrive at the source to enter in Field 02-E and 02-H. The amount would be \$1,351,351. Enter 1351351 in Field 02-E and 02-H.

3.22.15.24.23
(01-01-2015)

**Field 02-W - Gross 1446
Tax at 28 Percent**

- (1) Field 02-W is a 12-position money field that may have an entry on Line 5c.
- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-W cannot have a negative entry below “.00”.

- (4) The computer uses the underprint of Field 02-L to calculate the tax for Field 02-W.

#

- (5) If Field 02-L is actually a negative amount, **then** correct Field 02-W by entering “0”. Use **Action Code “6”**.
- (6) If the taxpayer enters an amount in Field 02-W, and did not enter a source amount in Field 02-L, then back into the tax amount using the correct tax rate to calculate the source amount and then enter it in Field 02-I and 02-L.

Example: Field 02-W shows a tax of \$500,000. The tax rate for Field 02-W is 28 percent. Divide \$500,000.00 by 28 percent to arrive at the source to enter in Field 02-I and 02-L. The amount would be \$1,785,714. Enter 1785714 in Field 02-I and 02-L.

3.22.15.24.24
(01-01-2015)

**Field 02-X - Gross 1446
Tax at 25 Percent**

- (1) Field 02-X is a 12-position money field that may have an entry on Line 5d.
- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-X cannot have a negative entry below “.00”.
- (4) The computer uses the underprint of Field 02-P to calculate the tax for Field 02-X.

#

- (5) If Field 02-P is actually a negative amount, **then** correct Field 02-X by entering “\$.00”. Use **Action Code “6”**.
- (6) If the taxpayer enters an amount in Field 02-X, and did not enter a source amount in Field 02-P, then back into the tax amount using the correct tax rate to calculate the source amount and then enter it in Fields 02-M and 02-P.

Example: Field 02-X shows a tax of \$500,000. The tax rate for Field 02-X is 25 percent. Divide \$500,000.00 by 25 percent to arrive at the source to enter in Field 02-M and 02-P. The amount would be \$2,000,000. Enter 2000000 in Field 02-M and 02-P.

3.22.15.24.25
(01-01-2015)

**Field 02-Y - Gross 1446
Tax at 20 Percent**

- (1) Field 02-Y is a 12-position money field that may have an entry on Line 5e.
- (2) The valid characters are numeric (0-9) or blank.
- (3) Field 02-Y cannot have a negative entry below “.00”.
- (4) The computer uses the underprint of Field 02-T to calculate the tax for Field 02-Y.

#

#

- (5) If Field 02-T is actually a negative amount, **then** correct Field 02-Y by entering “0”. Use **Action Code “6”**.
- (6) If the taxpayer enters an amount in Field 02-Y, and did not enter a source amount in Field 02-T, then back into the tax amount using the correct tax rate to calculate the source amount and then enter it in Fields 02-Q and 02-T.

Example: Field 02-Y shows a tax of \$500,000. The tax rate for Field 02-Y is 20 percent. Divide \$500,000.00 by 20 percent to arrive at the source to enter in Field 02-Q and 02-T. The amount would be \$2,500,000. Enter 2500000 in Field 02-Q and 02-T.

3.22.15.24.26
(02-21-2023)

Field 02-Z - Total Tax

- (1) Field 02-Z is a 12-position money field, that may have an entry on Line 5F.
- (2) The valid characters are numeric (0-9) or blank.
- (3) The amount is entered in dollars and cents.
- (4) Field 02-Z cannot be “negative.” Review Lines 4d, 4h, 4l, 4p and 4t (Fields 02-D, 02-H, 02-L, 02-P and 02-T) of Form 8804 to make sure they were not transcribed in error. Use **Action Code “6”** to correct any error. If the taxpayer entered negative amounts, then change them to zero.
- (5) If on the RAW register the aggregate underprint sum of Fields 02-U through the corrected total tax in the “Manual Correction Field,” which is Field 03-N.

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Note: On the first Loop register enter **TPNC “01”** and use **Action Code “1”** to inform the taxpayer of the math error.

- (6) If Field 02-Z is blank, and a positive entry appears in Fields 02-D, 02-H, 02-L, 02-P or 02-T then enter the correct tax amount shown on the computer underprint in Field 03-L.

#

3.22.15.25
(01-01-2023)

Section 03 - Additional Error Register Fields

- (1) Section 03 alpha field designators, maximum field lengths, and titles:

Field Designator	Field Length	Field Title	Field Location on Form 8804 Return
03-A	12	Installment Payments	Line 6a
03-B	12	Form 8805 Section 1446 withholding on Tiered Partnership	Line 6b

Field Designator	Field Length	Field Title	Field Location on Form 8804 Return
03-C	12	Form 1042-S Section 1446 withholding on Publicly Traded Partnership (PTP)	Line 6c
03-D	12	Form 8288-A Section 1445(a) or (e)(1) withholding on U.S. Real Property Interests (USRPI) Disposition	Line 6d
03-E	12	Form 1042-S Section 1445(e) withholding on USRPI Investment Income	Line 6e
03-F		Form 8288-A Section 1446(f)(1) withholding on U.S. trade or business	Line 6f
03-G		Form 1042-S Section 1446(f)(1) withholding on U.S. trade or business	Line 6g
03-H	12	Total Payments	Line 7
		Total Payments - Computer Underprint	
03-I	12	Estimated Tax Penalty	Line 8
03-J	12	± Balance Due/Overpayment	Line 10 Line 13
		± Balance Due/Overpayment Underprint	
03-K	12	Form 8805 Amount	Line 12
03-L	12	Credit Elect	Line 15
03-M	1	Reserve Code/ => \$1 Million	
03-N	12	Manual Correction Field	

3.22.15.25.1
(01-01-2023)

Field 03-A - Payments and Credit Elects

- (1) Field 03-A is a 12-position field that may be present.
- (2) The valid characters are numeric (0-9) or blank and must be entered in dollars and cents (positive).
- (3) Field 03-A is located on Line 6a and it lists the total amount of pre-paid credits, payments made, or credit elected (from the previous tax year). Pre-paid credits/payments appear in the tax module account as a TC 670, or a TC 710/716.

- (4) Review the entries on Form 8804 Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g and check IDRS for any payments. If the payments on IDRS match, delete the entry in Fields 03-B, 03-C, 03-D and/or 03-E and enter in Field 03-A. Use **Action Code "6"**.
- (5) Do not enter more than the amount written by the taxpayer on Lines 6b, 6c, 6d, 6e, 6f and/or 6g, even though IDRS may reflect more money. Use **Action Code "6"**.

Reminder: The amount of credit present on this line is already in the module, therefore no form must be attached to the Form 8804 to substantiate the credit amount.

#

3.22.15.25.2
(09-04-2025)
**Field 03-B - Form 8805
Section 1446
Withholding on Tiered
Partnership**

- (1) Field 03-B is a 12-position field that may be present. Any entry present must be in dollars and cents.
- (2) Field 03-B is located on Line 6b and includes the total amount withheld from Form 8805. It will post on IDRS with a TC 766 (Credit Reference Number (CRN) 331).
- (3) The valid characters are numeric (0-9) or blank and must be positive.
- (4) If the entry has an invalid character, correct the entry by deleting the incorrect entry and entering the correct amount (dollars and cents) reflected on Form 8804, Line 6b by verifying it against the attached Form(s) 8805. Use AC "6".

Reminder: Do not detach Forms 8805 that support withholding claimed on Line 6b. They must remain attached to Form 8804.

Note: If Line 6b is blank, delete the entry in Field 03-B. Use AC "6".

- (5) If an entry appears in Field 03-B, and Form 8805 is not attached to support the

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Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g and check IDRS for any payments (TC 670, 710/716). If the payments on IDRS match, delete the entry in Field 03-B and enter in Field 03-A. Use AC "6".

- (6) If documentation is not attached to support the withholding amount claimed the missing documentation via IDRS Letter 3104C.

#

not attached to support the withholding amount, allow the credit. Use AC "0".

#

- (8) If the taxpayer responds with a copy of Form(s) 8805 to support withholding claimed on Line 6b (Form 8804 EIN on Line 1b matches EIN on Form 8805 Line 1b) , add the amount on Form(s) 8805 lines 10 and 13, and enter the total in Field 03-B. Use AC "6".
- (9) Delete or reduce the amount in Field 03-B if the taxpayer responds with a copy of Form 8805 and it doesn't match the description in paragraph 8 above. Use AC "6" and enter TPNC 02.

Reminder: If the taxpayer responds with a copy of Form(s) 8805 that do not support Form 8804 Line 6b withholding amount, forward them to

Batching and Numbering (see Figure 3.22.15-5b below). They will batch the Form 8805 and place on Batch Block Tracking System (BBTS) and Numbering will assign a DLN before releasing the batch work to the C&E FIRPTA unit. The C&E FIRPTA unit will record the Form 8805 in the International Web Applications (INTLWebApps)

- (10) If the taxpayer doesn't reply to IDRS Letter 3104C or doesn't provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-B, use AC "6" and enter TPNC 02.

DRAFT

Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service	Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.	OMB No. 1545-0123																
For calendar year 20 , or tax year beginning , 20 , and ending , 20																		
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/>																		
Part I Partnership																		
1a Name of partnership Gila Partnership		b U.S. employer identification number (EIN) 00-4444444																
c Number and street. If a P.O. box, see instructions. Caiman Canary Rd. 453		d Room or suite no. 																
e City or town Napoli		f State or province 																
g Country 		h ZIP or foreign postal code 80135																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center;">For IRS Use Only</th> </tr> <tr> <td style="width: 25%;">CC</td> <td style="width: 25%;">FD</td> <td style="width: 25%;">RD</td> <td style="width: 25%;">FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> <td>CR</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> <td></td> <td></td> </tr> </table>			For IRS Use Only				CC	FD	RD	FF	CAF	FP	CR	I	EDC			
For IRS Use Only																		
CC	FD	RD	FF															
CAF	FP	CR	I															
EDC																		
Part II Withholding Agent																		
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.		b Withholding agent's U.S. EIN																

Form 8805 (Rev. November 2019) Department of the Treasury Internal Revenue Service	Foreign Partner's Information Statement of Section 1446 Withholding Tax Go to www.irs.gov/Form8805 for instructions and the latest information.	OMB No. 1545-0123 Copy A For Internal Revenue Service Attach to Form 8804.
For partnership's calendar year , or tax year beginning , 20 , and ending , 20		
1a Foreign partner's name Gila Partnership	b U.S. identifying number 00-4444444	5a Name of partnership
c Address (if a foreign address, see instructions) Caiman Canary Rd. 453 80135 Napoli		b U.S. Employer Identification Number (EIN)
2 Account number assigned by partnership (if any)	6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify—see instructions) ▶	7 Withholding agent's U.S. EIN	
4 Country code of partner (enter two-letter code—see instructions)		
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships <input type="checkbox"/>		
b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a ▶ <input type="checkbox"/>		
9 Partnership's ECTI allocable to partner for the tax year (see instructions)	9	
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc.	10	

Do not detach this type of Form 8805

Figure 3.22.15-5a Do not Detach this type of Form 8805

DRAFT

Form 8804
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

**Annual Return for Partnership Withholding Tax
(Section 1446)**
Attach Form(s) 8804-C and 8805.
Go to www.irs.gov/Form8804 for instructions and the latest information.

OMB No. 1545-0123

For calendar year 20 , or tax year beginning , 20 , and ending , 20
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico ☐

Part I Partnership

1a Name of partnership
Gila Partnership

b U.S. employer identification number (EIN)
00-4444444

c Number and street. If a P.O. box, see instructions.
Caiman Canary Rd. 453

d Room or suite no.

e City or town
Napoli

f State or province

g Country

h ZIP or foreign postal code
80135

For IRS Use Only

CC FD
RD FF
CAF FP
CR I
EDC

Part II Withholding Agent

2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.

b Withholding agent's U.S. EIN

DETACH

Form 8805
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

**Foreign Partner's Information Statement
of Section 1446 Withholding Tax**
Go to www.irs.gov/Form8805 for instructions and the latest information.

OMB No. 1545-0123
Copy A
For Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year , or tax year beginning , 20 , and ending , 20

1a Foreign partner's name

b U.S. identifying number

5a Name of partnership
Gila Partnership

b U.S. Employer Identification Number (EIN)
00-4444444

c Address (if a foreign address, see instructions)
**Caiman Canary Rd. 453
80135 Napoli**

2 Account number assigned by partnership (if any)

6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.

3 Type of partner (specify—see instructions) ▶

7 Withholding agent's U.S. EIN

4 Country code of partner (enter two-letter code—see instructions)

8a Check if the partnership identified on line 5a owns an interest in one or more partnerships ☐

b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a ▶ ☐

9 Partnership's ECTI allocable to partner for the tax year (see instructions) **9**

10 Total tax credit allowed to partner under section 1446 (see instructions). **Individual and corporate partners:**
Enter this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-S, etc. **10**

Detaching the correct type of Form 8805

Figure 3.22.15-5b Detaching the correct type of Form 8805

3.22.15.25.3
(01-01-2023)

**Field 03-C - Form 1042-S
Section 1446
Withholding on Publicly
Traded Partnership
(PTP)**

- (1) Field 03-C is a 12-position field that may be present. Any entry present must be in dollars and cents.
- (2) Field 03-C is located on Line 6c and includes the total amount withheld from Form 1042-S. It will post on IDRS with a TC 766 (Credit Reference Number (CRN) 330).
- (3) The valid characters are numeric (0-9) or blank and must be positive.

- (4) If the entry has an invalid character, correct the entry by deleting the incorrect entry and entering the correct amount (dollars and cents) reflected on Form 8804, Line 6c by verifying it against the attached Form 1042-S. Use AC “6”.

Note: If Line 6c is blank, delete the entry in Field 03-C. Use AC “6”.

- (5) If an entry appears in Field 03-C, and Form 1042-S is not attached to support 8804 Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g and check IDRS for any payments (TC 670, TC 710/716). If the payments on IDRS match, delete the entry in Field 03-C and enter in Field 03-A. Use AC “6”.

Note: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

- (6) If documentation is not attached to support the withholding amount claimed the missing documentation via IDRS Letter 3104C.

not attached to support the withholding amount then allow the credit. Use AC “0”.

- (8) If the taxpayer responds with a copy of Form(s) 1042-S, enter the amount from Line 9, Form 1042-S (or totals of all Lines 9, if more than one Form 1042-S) in Field 03-C. Use AC “6”.
- (9) If the taxpayer doesn’t reply to IDRS Letter 3104C or doesn’t provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-C, use AC “6” and enter TPNC 02.

3.22.15.25.4
(01-01-2023)

**Field 03-D - Form 8288-A
Section 1445(a) or (e)(1)
Withholding on U.S.
Real Property Interests
(USRPI) Disposition**

- (1) Field 03-D is a 12-position field that may be present. Any entry present must be in dollars and cents.
- (2) Field 03-D is the total amount of withholding from Form 8288-A found on Line 6d of Form 8804. It will post on IDRS with a TC 766 (Credit Reference Number (CRN) 332).
- (3) The valid characters are numeric (0-9) or blank and must be positive.
- (4) If the entry has an invalid character, correct the entry by deleting the incorrect entry and entering the correct amount (dollars and cents) reflected on Form 8804, Line 6d by verifying it against the attached Form 8288-A. Use AC “6”.

Note: If Line 6d is blank then delete the entry in Field 03-D, using AC “6”.

- (5) If an entry appears in Field 03-D, and no Form 8288-A is not attached to support the withholding amount claimed, review the entries on Form 8804 Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g and check IDRS for any payments (TC 670, 710/716). If the payments on IDRS match, delete the entry in Field 03-D and enter in Field 03-A. Use AC “6”.
- (6) If documentation is not attached to support the withholding amount (e.g., Form 8288-A or settlement statement) and there is no payment on the tax module, correspond for the missing documentation via IDRS Letter 3104C.

Caution: If a Form 8288-A is attached, then the FIRPTA credit must be credit verified on Form 13698, International Credit Verification Slip, or similar credit verification slip. If the FIRPTA credit has not been verified, forward the return to the FIRPTA Unit with AC “3”. This is true for any amount on Form 8288-A.

(7) **Reply to 3104C Correspondence:**

- If the taxpayer responds with a copy of Form 8288-A(s) or a copy of the settlement statement to support the FIRPTA withholding amount, enter the amount from Line 2 (only after it is credit verified) in Field 03-D. Use AC “6”.
- If the taxpayer responds with a copy of Form 8805 instead of Form 8288-A and it **does not match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-D. Use AC “6” and assign TPNC 02.
- If the taxpayer responds with a copy of Form 8805 instead of Form 8288-A or 1042-S and it **does match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-D and enter the amount in Field 03-B. Use AC “6”.
- If the taxpayer doesn’t reply to IDRS Letter 3104C or doesn’t provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-D, use AC “6” and enter TPNC 02.

3.22.15.25.5
(01-01-2023)

**Field 03-E - Form 1042-S
Section 1445(e)
Withholding on U.S.
Real Property Interests
(USRPI) Investment
Income**

- (1) Field 03-E is a 12-position field that may be present. Any entry present must be in dollars and cents.
- (2) Field 03-E is located on Line 6e and includes the total amount withheld from Form 1042-S. It will post on IDRS with a TC 766 (Credit Reference Number (CRN) 333).
- (3) The valid characters are numeric (0-9) or blank and must be positive.
- (4) If the entry has an invalid character, correct the entry by deleting the incorrect entry and entering the correct amount (dollars and cents) reflected on Form 8804, Line 6e by verifying it against the attached Form 1042-S. Use AC “6”.

Note: If Line 6e is blank, delete the entry in Field 03-E. Use AC “6”.

- (5) If an entry appears in Field 03-E, and Form 1042-S is not attached to support
8804 Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g and check IDRS for any payments
(TC 670, 710/716). If the payments on IDRS match, delete the entry in Field
03-E and enter in Field 03-A. Use AC “6”.

Note: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

- (6) If documentation is not attached to support the withholding amount claimed
the missing documentation via IDRS Letter 3104C.

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not attached to support the withholding amount then allow the credit. Use AC “0”.

- (8) If the taxpayer doesn't reply to IDRS Letter 3104C or doesn't provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-E, use AC “6” and enter TPNC 02.

(9) **Reply to 3104C Correspondence:**

- If the taxpayer responds with a copy of Form(s) 1042-S, enter the amount from Line 9 (or totals of all Line 9 if more than one 1042-S) in Field 03-E. Use AC “6”.
- If the taxpayer responds with a copy of Form 8805 instead of Form 1042-S and **it does not match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-E. Use AC 6 and enter TPNC 02.

Note: Check the tax period on IDRS (MFT 08) to see if the taxpayer made any payments, because it may well be the taxpayer erroneously entered the payment(s) amount on Line 6e (Field 03-E) instead of Line 6a (Field 03-A).

- If the taxpayer responds with a copy of Form 8805 instead of Form 1042-S and **it does match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-E and enter the amount in Field 03-B. Use AC “6”.

3.22.15.25.6
(01-01-2023)

**Field 03-F - Form 8288-A
Section 1446(f)(1)
Withholding from a
Partnership for a
Disposition of an
Interest in a Partnership**

- (1) Field 03-F is a 12-position field that may be present. Any entry present must be in dollars and cents.
- (2) Field 03-F is the total amount of withholding from Form 8288-A found on Line 6f of Form 8804. It will post on IDRS with a TC 766 (Credit Reference Number (CRN) 332).
- (3) The valid characters are numeric (0-9) or blank and must be positive.
- (4) If the entry has an invalid character, correct the entry by deleting the incorrect entry and entering the correct amount (dollars and cents) reflected on Form 8804, Line 6f by verifying it against the attached Form 8288-A. Use AC “6”.

Note: If Line 6f is blank, delete the entry in Field 03-F, using AC “6”.

- (5) If an entry appears in Field 03-F, and Form 8288-A is not attached to support the withholding amount claimed, review the entries on Form 8804 Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g, check IDRS for any payments (TC 670, 710/716). If the payments on IDRS match, delete the entry in Field 03-F and enter in Field 03-A. Use AC “6”.
- (6) If documentation is not attached to support the withholding amount (e.g., Form 8288-A or settlement statement) and there is no payment on the tax module, correspond for the missing documentation via IDRS Letter 3104C.

Caution: If a Form 8288-A is attached, the FIRPTA credit must be credit verified on Form 13698, International Credit Verification Slip, or similar credit verifica-

tion slip. If the FIRPTA credit has not been verified, forward the return to the FIRPTA Unit with AC “3”. This is true for any amount on Form 8288-A.

(7) **Reply to 3104C Correspondence:**

- If the taxpayer responds with a copy of Form 8288-A(s) or a copy of the settlement statement to support the FIRPTA withholding amount, enter the amount from Line 2 (only after it is credit verified) in Field 03-F. Use AC “6”.
- If the taxpayer responds with a copy of Form 8805 instead of Form 8288-A and **it does not match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-F. Use AC “6” and assign TPNC 02.
- If the taxpayer responds with a copy of Form 8805 instead of Form 8288-A or 1042-S and **it does match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-D and enter the amount in Field 03-B. Use AC “6”.
- If the taxpayer doesn’t reply to IDRS Letter 3104C or doesn’t provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-F, use AC “6” and enter TPNC 02.

3.22.15.25.7
(01-01-2023)

**Field 03-G - Form 1042-S
Section 1446(f)(1)
Withholding from a
Partnership for a
Disposition of an
Interest in a Partnership**

- (1) Field 03-G is a 12 -position field that may be present. Any entry present must be in dollars and cents.
- (2) Field 03-G is located on Line 6e and includes the total amount withheld from Form 1042-S. It will post on IDRS with a TC 766 (Credit Reference Number (CRN) 333).
- (3) The valid characters are numeric (0-9) or blank and must be positive.
- (4) If the entry has an invalid character, correct the entry by deleting the incorrect entry and entering the correct amount (dollars and cents) reflected on Form 8804, Line 6g by verifying it against the attached Form 1042-S. Use AC “6”.

Note: If Line 6g is blank, delete the entry in Field 03-G. Use AC “6”.

- (5) If an entry appears in Field 03-G, and Form 1042-S is not attached to support
8804 Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g, and check IDRS for any payments (TC 670, 710/716). If the payments on IDRS match, delete the entry in Field 03-G and enter in Field 03-A. Use AC “6”.

Note: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

- (6) If documentation is not attached to support the withholding amount claimed
the missing documentation via IDRS Letter 3104C.

not attached to support the withholding amount, allow the credit. Use AC “0”.

- (8) If the taxpayer doesn't reply to IDRS Letter 3104C or doesn't provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-G, use AC "6" and enter TPNC 02.

(9) **Reply to 3104C Correspondence:**

- If the taxpayer responds with a copy of Form(s) 1042-S, enter the amount from Line 9 (or totals of all Line 9 if more than one 1042-S) in Field 03-G. Use AC "6".
- If the taxpayer responds with a copy of Form 8805 instead of Form 1042-S and **it does not match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-G. Use AC 6 and enter TPNC 02.

Note: Check the tax period on IDRS (MFT 08) to see if the taxpayer made any payments, because it may well be the taxpayer erroneously entered the payment(s) amount on line 6g (Field 03-G) instead of line 6a (Field 03-A).

- If the taxpayer responds with a copy of Form 8805 instead of Form 1042-S and **it does match** the description in Figure@Exhibit 3.22.15-5a, delete or reduce the amount in Field 03-G and enter the amount in Field 03-B. Use AC "6".
- If the taxpayer doesn't reply to IDRS Letter 3104C or doesn't provide supporting documentation to substantiate the withholding amount, delete the entry in Field 03-G, use AC "6" and enter TPNC 02.

3.22.15.25.8
(01-01-2023)
**Field 03-H - Total
Payments**

- (1) Field 03-H is a 12 -position field that may be present. Any entry present must be in dollars and cents.
- (2) The field is located on Line 7.
- (3) The valid characters are numeric (0-9) or blank and must be positive.
- (4) The entry on this line is the total of the credit amounts entered on Lines 6a, 6b, 6c, 6d, 6e, 6f and 6g.
- (5) If the total of Field 03-H does not agree with the entries in Fields 03-A, 03-B, 03-C, 03-D, 03-E, 03-F and 03-G, it will underprint.
- (6) If there is an actual error in the total credit amount, assign the proper Taxpayer Notice Code (TPNC).

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3.22.15.25.9
(01-01-2023)
**Total Payments -
Underprint**

- (1) The Total Payment Underprint appears on the error register when the total sum in Field 03-H does not match the total from Fields 03-A, 03-B, 03-C, 03-D, 03-E, 03-F and 03-G.
- (2) If Field 03-H is in error, verify the amounts on Lines 6a, 6b, 6c, 6d, 6e, 6f, and 6g of Form 8804. If no error can be found, use **AC "0"**. Otherwise, if an error exists, then use the "Total Payments - Computer Underprint" amount. Enter **AC "1"** and the proper TPNC.

Caution: If Total Payments Field 03-H underprints, make sure the taxpayer didn't inadvertently carry over the total tax from line 5e (Field 02-U) to line 7 (Field 03-H) rather than to line 9. Review Form 8804 and make your correction on the register.

3.22.15.25.10
(01-01-2023)
**Field 03-I - Estimated
Tax Penalty**

- (1) Field 03-I is a 12 -position field for which an entry may be present. Any entry present must be in dollars and cents.
- (2) Valid characters are numeric (0-9) or blank.
- (3) If Line 8 is deleted from Field 03-I, enter the amount from Line 8 into Field 03-I and edit **AC "6"** to the left of Section 02.
- (4) The partnership may or may not attach Form 8804 Schedule A to support the entry in Field 03-I.

Note: Form 8804 Schedule A is not required to be attached to support the entry. If the taxpayer's calculated Estimated Tax Penalty is incorrect, then a CP 234 generates to the Accounts Management Branch for adjustment.

3.22.15.25.11
(01-01-2023)
**Field 03-J - Balance
Due/Overpayment (±)**

- (1) Field 03-J is a 12 -position field that may be present. Any entry must be dollars and cents.
- (2) This field shows the computer calculation of the Balance Due or Overpayment amount from Line 10 or 13 on Form 8804.
- (3) The valid characters are numeric (0-9) or blank.
- (4) A balance due is entered with a "+" field breaker. It is found on Line 10.
- (5) An overpayment is entered with a "-" field breaker. It is found on Line 13.
- (6) If the balance due or overpayment on the error register do not agree with the

#

Note: Delete all penalties and interest included in Field 03-J, except for the amount from Field 03-I (Estimated Tax Penalty).

- (7) If a refund had been transcribed as a balance due or vice-versa, correct the field breaker before sending a TPNC so figures on the notice are correct.

3.22.15.25.12
(01-01-2023)
**Balance Due/
Overpayment Computer
Underprint (±)**

- (1) The Balance Due/Overpayment Computer Underprint appears on the error register when the total sum in Field 03-J does not match the sum of Fields 02-Z and 03-I minus Field 03-H. Use **AC "1"** to send TPNC 03.
- (2) If the error was caused by Fields 03-B, 03-C, 03-E, or 03F, make sure the

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Fields 03-B, 03-C, 03-E or 03-G. Use **Action Code "6"**.

#

tolerance amount was considered. If not, then do so by correcting Field 02-Z. Use **Action Code "6"**.

- 3.22.15.25.13
(01-01-2023)
Field 03-K - Form 8805
Amount

(1) Field 03-K is a 12-position field that may be present. Any entry must be in dollars and cents.

(2) The valid characters are numeric (0-9) and must be positive only.

(3) Field 03-K is located on Line 12.

(4) Field 03-K can only be less than or to equal Field 03-H.
- 3.22.15.25.14
(01-01-2023)
Field 03-L - Credit Elect

(1) Field 03-L is a 12 -position field that may be present. Any entry must be in dollars and cents.

(2) The valid characters are numeric (0-9) and must be positive only.

(3) Field 03-L is located on Line 15.

(4) The entry in this field directs the computer to transfer all or part of the overpayment to the module for the following year. On the current year module, this amount appears with a TC 836 (computer generated transaction), and on next year's module it will appear with a TC 716.

(5) If there is a math error that changes the overpayment to a balance due, delete the amount in Field 03-L if not sending a TPNC. If you do send a TPNC, this correction is not necessary.
- 3.22.15.25.15
(02-28-2025)
Field 03-M - \$1 Million
Reserve Code

(1) Field 03-M is a one-position field that may be present.

(2) The valid characters are "1" and blank.

(3) Invalid conditions:

There is an entry other than "1" or blank.

There is an entry in the field that was transcribed (i.e., it is present on a RAW register).

(4) This field is entered **only** by SCRS or Rejects. It is not previously transcribed by ISRP.

Note:

Verify the million-dollar refund/overpayment money using a calculator. Subtract Line 9 from Line 7 on the calculator. See IRM 3.22.15.9 for more instructions.

03-J).

#

#

#

If	Then
The entry is a "1" and it is not needed,	Delete it.

If	Then
The entry is a "1" and it is	Enter CCC "O", and line through the "1" and re-enter the "1" above Field 01-L.
The entry is anything other than a "1",	Delete it.

#

Form 8804 Line Number	Transaction Code	Field Designator	Credit Reference Number (CRN)
5e	150	02-Y	
6a	610, 670, 710, 716	03-A	
6b	766	03-B	331 Note: CRN for Form 8805.
6c	766	03-C	330 Note: CRN for Form 1042-S.
6d	766	03-D	332 Note: CRN for Form 8288-A.
6e	766	03-E	333 Note: CRN for Form 1042-S.
6f	766	03-F	
6g	766	03-G	
13	830 or 836	03-J	

3.22.15.25.16

(01-01-2023)

**Field 03-N - Manual
Correction Field**

- (1) Field 03-N is a 12-position field. It is entered in dollars and cents and must be positive. It is used when the computer cannot arrive at the correct amount of total tax.
- (2) The manually verified tax field is entered on the dotted lines to the left of Line 5f (total tax) on Page 2. This amount is entered only by SCRS or Reject employees. It is not previously transcribed by ISRP.

3.22.15.26

(09-04-2025)

**Section 60 - Form 8804 -
Direct Deposit**

- (1) This subsection has instructions for correcting Section 60 Field Errors.
- (2) Section 60 has data from direct deposit information.
- (3) The taxpayer's information must be processed as reported.

3.22.15.26.1

(09-04-2025)

Section 60 Field Errors

- (1) Section 60 fields are listed below.

Field	Field Title	Field Length	Location
60-A	Routing Transit Number (RTN)	9	14b
60-B	Type of Depositor Account (TDA)	1	14c
60-C	Depositor Account Number (DAN)	17	14d

3.22.15.26.2

(09-04-2025)

**Field 60-A - Routing
Transit Number**

- (1) Field 60-A is a 9 digit field that is transcribed from Line 14b.
- (2) Field 60-A is invalid if present, and the first two digits are not:
 - Between 01 through 12.
 - Between 21 through 32.
- (3) Field 60-A is invalid if it's other than numeric.
- (4) Correct coding and transcription errors and misplaced entries.
- (5) If the information on the return is not valid, delete Field 60-A.

3.22.15.26.3

(09-04-2025)

**Field 60-B - Type of
Depositor Account**

- (1) Field 60-B is transcribed from Line 14c. It may be blank or have one alpha code of "C" for Checking or "S" for Savings.
- (2) Correct coding and transcription errors and misplaced entries.
- (3) If both or neither box (Checking or Savings) is marked, enter "C" in Field 60-B.

3.22.15.26.4
(09-04-2025)

**Field 60-C - Depositor
Account Number**

- (1) Field 60-C is transcribed from Line 14d. It may be up to 17 characters and can be alpha, numeric, hyphen or space.
- (2) Field 60-C is invalid if:
 - A Depositor Account Number is present, and a character is not numeric, alpha, hyphen or space.
 - Field 60-C is present, but Field 60-B is not present.
- (3) Correct coding and transcription errors and misplaced entries.
- (4) Check Line 14d and do the following:

If	Then
The account number is invalid (the entry has only numeric, alpha, hyphen or space),	<ol style="list-style-type: none">1. See IRM 3.22.15.26.3, Field 60-B - Type of Depositor Account, instructions.2. Enter a valid code in Field 60-B.
The account number is not valid	Delete Field 60-C.

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Exhibit 3.22.15-1 (09-04-2025)

Form 8804 - Tax Year 2025 and Subsequent Field Designators

DRAFT		01-X	01-B	
Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service		Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.		OMB No. 1545-0123
For calendar year 20 , or tax year beginning , 20 , and ending , 20				
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/> 01-E				
Part I Partnership				
1a Name of partnership 01-C		b U.S. employer identification number (EIN) 01-D		
c Number and street. If a P.O. box, see instructions. 01-F 01-G 01-H		d Room or suite no. 01-I		
e City or town 01-J		f State or province 01-K		
g Country		h ZIP or foreign postal code		
i		j		
k		l		
m		n		
o		p		
q		r		
s		t		
u		v		
w		x		
y		z		
Part II Withholding Agent				
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.		b Withholding agent's U.S. EIN		
c Number and street. If a P.O. box, see instructions.		d Room or suite no.		
e City or town		f State or province		
g Country		h ZIP or foreign postal code		
Part III Section 1446 Tax Liability and Payments				
3a Enter number of foreign partners		3a 01-U		
3b Enter number of Forms 8805 attached to this Form 8804		3b 01-V		
3c Enter number of Forms 8804-C attached to Forms 8805		3c 01-W		
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.				
a Total ECTI allocable to corporate partners		4a 02-A		
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4b (02-B)		
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C		4c (02-C)		
d Combine lines 4a, 4b, and 4c		4d 02-D		
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q		4e 02-E		
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4f (02-F)		
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C		4g (02-G)		
h Combine lines 4e, 4f, and 4g		4h 02-H		
i 28% rate gain allocable to non-corporate partners		4i 02-I		
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4j (02-J)		
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C		4k (02-K)		
l Combine lines 4i, 4j, and 4k		4l 02-L		
m Unrecaptured section 1250 gain allocable to non-corporate partners		4m 02-M		
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4n (02-N)		
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C		4o (02-O)		
p Combine lines 4m, 4n, and 4o		4p 02-P		
For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10077T Form 8804 (Rev. 12-2025)				

Form 8804 - Tax Year 2025 and Subsequent Field Designators

DRAFT

Form 8804 (Rev. 12-2025)

Page 2

q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners		4q	02-Q		
r Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4r	(02-R)		
s Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C		4s	(02-S)		
t Combine lines 4q, 4r, and 4s				4t	02-T
5 Gross section 1446 tax liability:					
a Multiply line 4d by 21% (0.21)		5a	02-U		
b Multiply line 4h by 37% (0.37)		5b	02-V		
c Multiply line 4l by 28% (0.28)		5c	02-W		
d Multiply line 4p by 25% (0.25)		5d	02-X		
e Multiply line 4t by 20% (0.20)		5e	02-Y		
f Add lines 5a through 5e				5f	02-Z
6a Payments of section 1446 tax made by the partnership identified on line 1a during its tax year (or with a request for an extension of time to file) and amount credited from the previous tax year's Form 8804		6a	03-A		
b Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 8805 and attach the Form(s) 8805 to Form 8804)		6b	03-B		
c Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)		6c	03-C		
d Section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)		6d	03-D		
e Section 1445(e) tax withheld from the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)		6e	03-E		
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)		6f	03-F		
g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)		6g	03-G		
7 Total payments. Add lines 6a through 6g				7	03-H
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions				8	03-I
9 Add lines 5f and 8				9	
10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions				10	03-J+
11 Overpayment. If line 7 is more than line 9, subtract line 9 from line 7				11	01-A
12 Amount of line 11 reported on Form(s) 8805 as allocated to partners				12	03-K
13 Net overpayment. Subtract line 12 from line 11				13	03-J-
14a Refund. Amount, if any, of line 13 you want to be refunded to you				14a	
To elect direct deposit for this amount, complete lines 14b, 14c, and 14d.					
b Routing number		60-A	c Type: C Checking S Savings	60-B	
d Account number		60-C			
15 Amount of line 13 to be credited to next year's Form 8804. Subtract line 14a from line 13		15	03-L		

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 a partner or limited liability company member) is based on all information of which preparer has any knowledge.

Sign Here

03-M

Signature of a partner or limited liability company member Title Date

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	01-R
	Firm's address			Phone no.	01-S
					01-T

Form 8804 (Rev. 12-2025)

Exhibit 3.22.15-2 (01-01-2023)

Form 8804 - Tax Year 2022 - 2024 Field Designators

01-X	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> Form 8804 <small>(Rev. November 2022)</small> Department of the Treasury Internal Revenue Service </div> <div style="text-align: center;"> Annual Return for Partnership Withholding Tax (Section 1446) <small>▶ Attach Form(s) 8804-C and 8805. ▶ Go to www.irs.gov/Form8804 for instructions and the latest information.</small> </div> <div style="text-align: right;"> 01-B <small>OMB No. 1545-0123</small> </div> </div>													
01-Q TPNC	For calendar year 20 , or tax year beginning , 20 , and ending , 20 Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico ▶ 01-E													
Part I Partnership														
1a Name of partnership 01-C		b U.S. employer identification number (EIN) 01-D												
c Number, street, and room or suite no. If a P.O. box, see instructions. 01-F 01-G 01-H		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">For IRS Use Only</th> </tr> <tr> <td style="width: 50%;">CC 01-L</td> <td style="width: 50%;">FD</td> </tr> <tr> <td>RD 01-M</td> <td>FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> </tr> <tr> <td>CR 01-O</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> </tr> </table>	For IRS Use Only		CC 01-L	FD	RD 01-M	FF	CAF	FP	CR 01-O	I	EDC	
For IRS Use Only														
CC 01-L	FD													
RD 01-M	FF													
CAF	FP													
CR 01-O	I													
EDC														
d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions. 01-I 01-J 01-K														
Part II Withholding Agent														
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 2d.		b Withholding agent's U.S. EIN												
c Number, street, and room or suite no. If a P.O. box, see instructions.														
d City or town, state or province, country, and ZIP or foreign postal code														
Part III Section 1446 Tax Liability and Payments														
3a Enter number of foreign partners ▶		01-U												
b Enter number of Forms 8805 attached to this Form 8804 ▶		01-V												
c Enter number of Forms 8804-C attached to Forms 8805 ▶		01-W												
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.														
a Total ECTI allocable to corporate partners		4a 02-A												
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4b (02-B)												
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C		4c (02-C)												
d Combine lines 4a, 4b, and 4c		4d 02-D												
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q		4e 02-E												
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4f (02-F)												
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C		4g (02-G)												
h Combine lines 4e, 4f, and 4g		4h 02-H												
i 28% rate gain allocable to non-corporate partners		4i 02-I												
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4j (02-J)												
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C		4k (02-K)												
l Combine lines 4i, 4j, and 4k		4l 02-L												
m Unrecaptured section 1250 gain allocable to non-corporate partners		4m 02-M												
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4n (02-N)												
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C		4o (02-O)												
p Combine lines 4m, 4n, and 4o		4p 02-P												
<small>For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10077T Form 8804 (Rev. 11-2022)</small>														

Exhibit 3.22.15-2 (Cont. 1) (01-01-2023)

Form 8804 - Tax Year 2022 - 2024 Field Designators

Form 8804 (Rev. 11-2022)		Page 2	
q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q 02-Q		
r Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r (02-R)		
s Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s (02-S)		
t Combine lines 4q, 4r, and 4s		4t	02-T
5 Gross section 1446 tax liability:			
a Multiply line 4d by 21% (0.21)	5a 02-U		
b Multiply line 4h by 37% (0.37)	5b 02-V		
c Multiply line 4l by 28% (0.28)	5c 02-W		
d Multiply line 4p by 25% (0.25)	5d 02-X		
e Multiply line 4t by 20% (0.20)	5e 02-Y		
f Add lines 5a through 5e		5f	02-Z
6a Payments of section 1446 tax made by the partnership identified on line 1a during its tax year (or with a request for an extension of time to file) and amount credited from the previous tax year's Form 8804	6a 03-A		
b Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 8805 and attach the Form(s) 8805 to Form 8804)	6b 03-B		
c Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6c 03-C		
d Section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6d 03-D		
e Section 1445(e) tax withheld from the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6e 03-E		
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f 03-F		
g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g 03-G		
7 Total payments. Add lines 6a through 6g		7	03-H
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions		8	03-I
9 Add lines 5f and 8		9	
10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. Attach a check or money order for the full amount payable to "United States Treasury." Write the partnership's U.S. EIN, tax year, and "Form 8804" on it		10	03-J+ 01-A
11 Overpayment. If line 7 is more than line 9, subtract line 9 from line 7		11	
12 Amount of line 11 reported on Form(s) 8805 as allocated to partners		12	03-K
13 Net overpayment. Subtract line 12 from line 11		13	03-J-
14 Refund. Amount, if any, of line 13 you want to be refunded to you		14	
15 Amount of line 13 to be credited to next year's Form 8804. Subtract line 14 from line 13	15 03-L		
<p>Sign Here</p> <p>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 general partner, limited liability company member, or withholding agent) is based on all information of which preparer has any knowledge.</p> <p>Signature of general partner, limited liability company member, or withholding agent _____ Title _____ Date _____</p>			
03-M			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed PTIN
	Firm's address	Phone no.	
			01-R
			01-S
			01-T

Form 8804 (Rev. 11-2022)

Exhibit 3.22.15-3 (01-01-2021)

Form 8804 - Tax Year 2018 - 2021 Field Designators

01-X		01-B												
01-Q Form 8804 TPNC Department of the Treasury Internal Revenue Service	Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2021</div>												
For calendar year 2021, or tax year beginning _____, 2021, and ending _____, 20____ Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/> 01-E														
Part I Partnership														
1a Name of partnership <div style="font-weight: bold;">01-C</div>	b U.S. employer identification number (EIN) <div style="font-weight: bold;">01-D</div>													
c Number, street, and room or suite no. If a P.O. box, see instructions. <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">01-F</div> <div style="width: 30%;">01-G</div> <div style="width: 30%;">01-H</div> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">For IRS Use Only</th> </tr> <tr> <td style="width: 50%;">CC 01-L</td> <td style="width: 50%;">FD</td> </tr> <tr> <td>RD 01-M</td> <td>FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> </tr> <tr> <td>CR 01-O</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> </tr> </table>		For IRS Use Only		CC 01-L	FD	RD 01-M	FF	CAF	FP	CR 01-O	I	EDC	
For IRS Use Only														
CC 01-L	FD													
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CAF	FP													
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d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions. <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">01-I</div> <div style="width: 30%;">01-J</div> <div style="width: 30%;">01-K</div> </div>														
Part II Withholding Agent														
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 2d.		b Withholding agent's U.S. EIN												
c Number, street, and room or suite no. If a P.O. box, see instructions.														
d City or town, state or province, country, and ZIP or foreign postal code														
Part III Section 1446 Tax Liability and Payments														
3a Enter number of foreign partners	<div style="font-weight: bold;">01-U</div>													
b Enter number of Forms 8805 attached to this Form 8804	<div style="font-weight: bold;">01-V</div>													
c Enter number of Forms 8804-C attached to Forms 8805	<div style="font-weight: bold;">01-W</div>													
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.	<div style="font-weight: bold;">02-A</div>													
a Total ECTI allocable to corporate partners	<div style="font-weight: bold;">02-B</div>													
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(ii)	<div style="font-weight: bold;">02-C</div>													
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C	<div style="font-weight: bold;">02-D</div>													
d Combine lines 4a, 4b, and 4c	<div style="font-weight: bold;">02-E</div>													
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q	<div style="font-weight: bold;">02-F</div>													
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(ii)	<div style="font-weight: bold;">02-G</div>													
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C	<div style="font-weight: bold;">02-H</div>													
h Combine lines 4e, 4f, and 4g	<div style="font-weight: bold;">02-I</div>													
i 28% rate gain allocable to non-corporate partners	<div style="font-weight: bold;">02-J</div>													
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(ii)	<div style="font-weight: bold;">02-K</div>													
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	<div style="font-weight: bold;">02-L</div>													
l Combine lines 4i, 4j, and 4k	<div style="font-weight: bold;">02-M</div>													
m Unrecaptured section 1250 gain allocable to non-corporate partners	<div style="font-weight: bold;">02-N</div>													
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(ii)	<div style="font-weight: bold;">02-O</div>													
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	<div style="font-weight: bold;">02-P</div>													
p Combine lines 4m, 4n, and 4o	<div style="font-weight: bold;">02-P</div>													
For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813.														

Exhibit 3.22.15-3 (Cont. 1) (01-01-2021)

Form 8804 - Tax Year 2018 - 2021 Field Designators

Form 8804 (2021)		Page 2	
q	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q	02-Q
r	Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r	02-R
s	Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s	02-S
t	Combine lines 4q, 4r, and 4s	4t	02-T
5	Gross section 1446 tax liability:		
a	Multiply line 4d by 21% (0.21)	5a	02-U
b	Multiply line 4h by 37% (0.37)	5b	02-V
c	Multiply line 4l by 28% (0.28)	5c	02-W
d	Multiply line 4p by 25% (0.25)	5d	02-X
e	Multiply line 4t by 20% (0.20)	5e	02-Y
f	Add lines 5a through 5e	5f	02-Z
6a	Payments of section 1446 tax made by the partnership identified on line 1a during its tax year (or with a request for an extension of time to file) and amount credited from 2020 Form 8804	6a	03-A
b	Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 8805 and attach the Form(s) 8805 to Form 8804)	6b	03-B
c	Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6c	03-C
d	For the partnership identified on line 1a, section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership during the tax year for a disposition of a U.S. real property interest or section 1446(f)(1) tax withheld from the partnership for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6d	03-D
e	Section 1445(e) tax withheld from the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6e	03-E
7	Total payments. Add lines 6a through 6e	7	03-F
8	Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions <input type="checkbox"/>	8	03-G+
9	Add lines 5f and 8	9	
10	Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. Attach a check or money order for the full amount payable to "United States Treasury." Write the partnership's U.S. EIN, tax year, and "Form 8804" on it	10	03-H+ 01-A
11	Overpayment. If line 7 is more than line 9, subtract line 9 from line 7	11	
12	Amount of line 11 reported on Form(s) 8805 as allocated to partners	12	03-I
13	Net overpayment. Subtract line 12 from line 11	13	03-H+
14	Refund. Amount, if any, of line 13 you want to be refunded to you	14	
15	Amount of line 13 to be credited to next year's Form 8804. Subtract line 14 from line 13	15	03-J
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 general partner, limited liability company member, or withholding agent) is based on all information of which preparer has any knowledge.		
	Signature of general partner, limited liability company member, or withholding agent	Title	Date
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	PTIN
	Firm's address	Phone no.	

Form **8804** (2021)

Exhibit 3.22.15-4 (01-02-2020)

Form 8804 - Prior Tax Year 2017 Field Designators

01-X		Form 8804		Annual Return for Partnership Withholding Tax (Section 1446)		OMB No. 1545-0123	
01-Q <small>Department of the Treasury Internal Revenue Service</small> TPNC		▶ Attach Form(s) 8804-C and 8805. ▶ Go to www.irs.gov/Form8804 for instructions and the latest information. For calendar year 2017 or tax year beginning , 2017, and ending , 20		01-B 2017			
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/> 01-E							
Part I Partnership							
1a Name of partnership 01-C				b U.S. employer identification number (EIN) 01-D			
c Number, street, and room or suite no. If a P.O. box, see instructions. 01-F 01-G 01-H				For IRS Use Only			
				CC 01-L		FD	
				RD 01-M		FF	
				CAF		FP	
				CR 01-O		I	
				EDC			
d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions. 01-I 01-J 01-K							
Part II Withholding Agent							
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 2d.				b Withholding agent's U.S. EIN			
c Number, street, and room or suite no. If a P.O. box, see instructions.							
d City or town, state or province, country, and ZIP or foreign postal code.							
Part III Section 1446 Tax Liability and Payments (Fiscal year filers, see instructions.)							
3a Enter number of foreign partners ▶				01-U			
b Enter number of Forms 8805 attached to this Form 8804 ▶				01-V			
c Enter number of Forms 8804-C attached to Forms 8805 ▶				01-W			
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.							
a Total ECTI allocable to corporate partners				4a 02-A			
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)				4b (02-B)			
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C				4c (02-C)			
d Combine lines 4a, 4b, and 4c				4d		02-D	
e Total ECTI allocable to noncorporate partners other than on lines 4i, 4m, and 4p				4e 02-E			
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)				4f (02-F)			
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C				4g (02-G)			
h Combine lines 4e, 4f, and 4g				4h		02-H	
i 28% rate gain allocable to noncorporate partners				4i 02-I			
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)				4j (02-J)			
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C				4k (02-K)			
l Combine lines 4i, 4j, and 4k				4l		02-L	
m Unrecaptured section 1250 gain allocable to noncorporate partners				4m 02-M			
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)				4n (02-N)			
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C				4o (02-O)			
p Combine lines 4m, 4n, and 4o				4p		02-P	
For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813.							

Exhibit 3.22.15-4 (Cont. 1) (01-02-2020)

Form 8804 - Prior Tax Year 2017 Field Designators

Form 8804 (2017)		Page 2	
q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to noncorporate partners	4q 02-Q		
r Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r (02-R)		
s Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s (02-S)		
t Combine lines 4q, 4r, and 4s	4t	02-T	
5 Gross section 1446 tax liability:			
a Multiply line 4d by 35% (0.35)	5a 02-U		
b Multiply line 4h by 39.6% (0.396)	5b 02-V		
c Multiply line 4l by 28% (0.28)	5c 02-W		
d Multiply line 4p by 25% (0.25)	5d 02-X		
e Multiply line 4t by 20% (0.20)	5e 02-Y		
f Add lines 5a through 5e 03-N	5f	02-Z	
6a Payments of section 1446 tax made by the partnership identified on line 1a during its tax year (or with a request for an extension of time to file) and amount credited from 2016 Form 8804	6a 03-A		
b Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 8805 and attach the Form(s) 8805 to Form 8804)	6b 03-B		
c Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6c 03-C		
d Section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6d 03-D		
e Section 1445(e) tax withheld from the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6e 03-E		
7 Total payments. Add lines 6a through 6e	7	03-F	
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions . . . <input type="checkbox"/>	8	03-G+	
9 Add lines 5f and 8	9		
10 Balance due. If line 7 is smaller than line 9, enter balance due. Attach a check or money order for the full amount payable to "United States Treasury." Write the partnership's U.S. EIN, tax year, and "Form 8804" on it	10	03-H+	01-A
11 Overpayment. If line 7 is more than line 9, enter amount overpaid	11	03-H-	
12 Amount of line 11 you want refunded to you ▶	12		
13 Amount of line 11 you want credited to next year's Form 8804	13 03-J		
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 general partner, limited liability company member, or withholding agent) is based on all information of which preparer has any knowledge.			
Signature of general partner, limited liability company member, or withholding agent _____		Title _____ Date _____ 03-K	
Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____		Check <input type="checkbox"/> if self-employed PTIN 01-R Firm's name ▶ _____ Firm's EIN ▶ 01-S Firm's address ▶ _____ Phone no. 01-T	

Form 8804 (2017)

Exhibit 3.22.15-5 (01-01-2019)

◆ U.S. Territory ZIP Codes ◆

American Samoa (AS)

City	ZIP Code
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

Federated States of Micronesia (FM)

City	ZIP Code
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

Guam (GU)

City	ZIP Code
Agana	96910/96919
Inarajan	96917
Merizo	96916
Tamuning	96911/96931
Umatac	96915
Yona	96914/96915

Marshall Islands (MH)

City	ZIP Code
Ebeye	96970
Majuro	96960

Northern Mariana Islands (MP)

City	ZIP Code
Capitol Hill	96950
Rota	96951
Saipan	96950

Exhibit 3.22.15-5 (Cont. 1) (01-01-2019)**♦U.S. Territory ZIP Codes♦**

City	ZIP Code
Tinian	96952

Palau (PW)

City	ZIP Code
Koror	96940
Ngerulmud	96939
Palau	96940

Puerto Rico (PR)

City	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
B O Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

Exhibit 3.22.15-5 (Cont. 2) (01-01-2019)**◆ U.S. Territory ZIP Codes ◆**

City	ZIP Code
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Ciales	00638
Coamo	00769
Comerio	00782
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrochales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Hormigueros	00660
Humacao	00791
Isabela	00662
Jayuya	00664
Juana Diaz	00795
Juncos	00777
Lajas	00667

Exhibit 3.22.15-5 (Cont. 3) (01-01-2019)**◆U.S. Territory ZIP Codes◆**

City	ZIP Code
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	00940
Moca	00676
Morovis	00687
Naguabo	00718
Naranjito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00906
Puerta Real	00740
Punta Santiago	00741
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00745

Exhibit 3.22.15-5 (Cont. 4) (01-01-2019)**◆ U.S. Territory ZIP Codes ◆**

City	ZIP Code
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Santurce	00936
Toa Alta	00953
Toa Boa	00949
Trujillo Alto	00976
Utuado	00641
Vega Alta	00692
Vega Baja (box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)

City	ZIP Code
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840

Exhibit 3.22.15-5 (Cont. 5) (01-01-2019)**◆ U.S. Territory ZIP Codes ◆**

City	ZIP Code
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00801-00805
Sunny Isle	00850
Veterans Annex	00820

Exhibit 3.22.15-6 (01-01-2019)**◆ 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
Esperito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Parana	PR
Paraiba	PB
Para	PA
Pernambuco	PE
Piaui	PI
Rio Grande do Norte	RN

Exhibit 3.22.15-6 (Cont. 1) (01-01-2019)**♦ Province, Foreign State, and Territory Abbreviations ♦**

Brazil State	Abbreviation
Rio Grande do Sul	RS
Rio de Janeiro	RJ
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 Provincias	Abbreviation
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad di La Habana	CH

Exhibit 3.22.15-6 (Cont. 2) (01-01-2019)**◆ Province, Foreign State, and Territory Abbreviations ◆**

Cuba Provincias	Abbreviation
Gramma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matazas	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 Provincia	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
BolozanoBolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

Exhibit 3.22.15-6 (Cont. 3) (01-01-2019)**◆ Province, Foreign State, and Territory Abbreviations ◆**

Italy Provincia	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
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

Exhibit 3.22.15-6 (Cont. 4) (01-01-2019)**◆ Province, Foreign State, and Territory Abbreviations ◆**

Italy Provincia	Abbreviation
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Pavenna	RA
Peggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

Exhibit 3.22.15-6 (Cont. 5) (01-01-2019)**◆ Province, Foreign State, and Territory Abbreviations ◆**

Italy Provincia	Abbreviation
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TO
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State

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

Exhibit 3.22.15-6 (Cont. 6) (01-01-2019)**◆ 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 3.22.15-6 (Cont. 7) (01-01-2019)**◆ Province, Foreign State, and Territory Abbreviations ◆**

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

Exhibit 3.22.15-7 (01-01-2020)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments

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

Exhibit 3.22.15-7 (Cont. 1) (01-01-2020)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Collection 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. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due”, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
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 S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual files a return reporting false amounts of income (generally Other or Miscellaneous income) and all claim 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, <i>Original Issue Discount</i> , 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.

Exhibit 3.22.15-7 (Cont. 2) (01-01-2020)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
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.
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order."
Not a Person	Argues that a taxpayer is not a "person" within the meaning of section 7701(a)(14) of the Internal Revenue Code.
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
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."
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeroes inserted on the form the individual references U.S. vs. Long .

Exhibit 3.22.15-7 (Cont. 3) (01-01-2020)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
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.
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.
Zero Returns (ZERO)	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, Form 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 a frivolous argument are not considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also <i>The Truth About Frivolous Tax Arguments</i> on IRS.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p>Note: Frivolous arguments citing “Collection Due Process” (CDP) must be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

Exhibit 3.22.15-8 (01-01-2023)**Glossary and Acronyms*****Glossary***

Glossary	Definition
Action Codes	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document is rejected.
Action Trail	A notation in the lower left side margin on page 1 of a return which shows or explains an action taken.
Amended Return	A return that changes information submitted on a previously filed return.
Audit Code	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
Batch	A group of blocks of documents. A batch cannot have more than 20 blocks.
Block	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block cannot have more than 100 documents since the documents are numbered from 00 to 99.)
Business Master File (BMF)	A magnetic tape file containing information about taxpayers filing business returns and related documents.
Calendar Year	A tax year that begins January 1 and ends on December 31.
Centralized Authorization File (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and estate tax returns. The CAF system has two types of records: 1. Taxpayer records 2. Representative records
Check Digits	Two alpha characters used to identify the tax account.
Coding	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
Computer Condition Code (CCC)	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.

Exhibit 3.22.15-8 (Cont. 1) (01-01-2023)
Glossary and Acronyms

Glossary	Definition
Correspondence Action Sheets (CAS)	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
Current Year Return	For processing in 2026, a Current Year Return is a return filed for tax year 2025.
Data	All information reported or coded on forms, schedules, and attachments.
Delinquent Return	A return filed after the due date without an approved extension.
Document Locator Number	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
Dummying	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
Editing	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
Employer Identification Number	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
Entry	Any type of mark entered by, or edited for, the taxpayer.
Error Resolution System (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
Fiscal Year	A tax year which ends on a date other than December 31.
Form	An IRS document identified by a number, e.g., Form 1040.
Frivolous Filer/Non-Filer	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.
Hardship	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).

Exhibit 3.22.15-8 (Cont. 2) (01-01-2023)
Glossary and Acronyms

Glossary	Definition
Individual Master File (IMF)	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
Individual Taxpayer Identification Number (ITIN)	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and cannot obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
Integrated Data Retrieval System (IDRS)	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
Integrated Submission and Remittance Processing System (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.
International Return	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
Julian Date	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
Jurat	The perjury statement required in the signature area of a tax return, form, or schedule.
Master File	A magnetic tape record which has taxpayer accounts.
Name Control	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, childcare providers, etc.
Non-Resident Alien (NRA)	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
Perfecting	Making returns acceptable for data entry through editing procedures.
Pipeline	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control (R&C), Code and Edit (C&E), Data Conversion, Error Resolution, Rejects, and Unpostables.

Exhibit 3.22.15-8 (Cont. 3) (01-01-2023)
Glossary and Acronyms

Glossary	Definition
Power of Attorney (POA)	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
Preparer Tax Identification Number	An identification number the IRS issues to paid tax preparers that must be included on tax returns they prepare for compensation.
Primary Taxpayer	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
Primary Identification Number (P-TIN)	The Taxpayer Identification Number (TIN) associated with the taxpayer who is listed first on the name line of the caption.
Prior Year Return	A return for a tax period prior to the current tax year.
Processable Return	A return which meets all the requirements for ISRP input.
Received Date	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns.)
Re-Input Document	A document that did not post to the Master File when originally entered and is now being entered again with a Form 3893, Re-Entry Document Control.
Return	A legal document used by the taxpayer to report income, deductions, and tax liability.
Return Due Date	The date in which the return is due to the Internal Revenue Service.
Return Processing Code (RPC)	A single character edited on a return to direct the computer to take specific actions in processing the return. This code does not post to the Master File.
Schedule	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
Secondary Taxpayer	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
Secondary Taxpayer Identification Number (S-TIN)	The Taxpayer Identification Number (TIN) associated with the taxpayer whose name appears second on a joint return.

Exhibit 3.22.15-8 (Cont. 4) (01-01-2023)
Glossary and Acronyms

Glossary	Definition
Significant Entry	Any positive or negative number or dollar amount other than zero.
Social Security Number	A nine-digit number identifying the account of an individual on the Individual Master File.
Statute Return	A return filed for a Tax Period more than three years prior to the current Tax Period.
Suffix	Information added at the end of a word, phrase, or series of numbers. For instance, a title may be edited as a suffix to a name as in James Canary, Exec.
Tax Examiner (TE) Stamp	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
Tax Period	The time covered by a particular return represented by the year and month in which the period ends. For example, 2512 stands for the tax year ending December 31, 2025.
Taxpayer Advocate Service	An independent organization within the IRS whose employees help taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
Taxpayer Identification Number (TIN)	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification (EIN).
Third Party Designee	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
Transaction Code (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
Transcription	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
Unpostables	Data which cannot be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.

Exhibit 3.22.15-8 (Cont. 5) (01-01-2023)**Glossary and Acronyms**

Glossary	Definition
Unprocessable Document	A document which cannot be perfected for the ADP system, usually because of incomplete information.

Acronym

Acronym	Definition
AKA	Also Known As
AP	Approved Paragraph
APO	Army Post Office
ASED	Assessment Statute Expiration Date
AUSPC	Austin Submission Processing Campus
BMF	Business Master File
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CP	Computer Paragraph
CPA	Certified Public Accountant
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
EIN	Employer Identification Number
ELF	Electronic Filing
ERS	Error Resolution System
EXEC	Executor
FMV	Fair Market Value
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year

Exhibit 3.22.15-8 (Cont. 6) (01-01-2023)
Glossary and Acronyms

Acronym	Definition
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
KCSPC	Kansas City Submission Processing Campus
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFT	Master File Tax
NCOA	National Change of Address
NO	National Office
NR	No Record
NRA	Non-Resident Alien
OSPC	Ogden Submission Processing Campus
PAO	Process as Original
PCD	Program Completion Date
PER REP	Personal Representative
POA	Power of Attorney
PPR	<ul style="list-style-type: none"> • Personal Property Rental • Payment Plan Request
P-TIN	Primary Taxpayer Identification Number
PTIN	Preparer Taxpayer Identification Number
PY	Prior Year
RICS	Return Integrity and Compliance Services
RPC	Returns Processing Code
RTN	Routing Transit Number

Exhibit 3.22.15-8 (Cont. 7) (01-01-2023)**Glossary and Acronyms**

Acronym	Definition
SERP	Service-wide Electronic Research Program
SPC	<ul style="list-style-type: none">• Special Processing Code• Submission Processing Center
SFR	Substitute for Return
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service

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Section error

Definition11

