



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.22

OCTOBER 17, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits a revised IRM 3.24.22, ISRP System - Employee Plan Returns.

MATERIAL CHANGES

- (1) Exhibit 3.24.22-2 IPU 25U3285 issued 05-15-2025 - Added element 16
- (2) Exhibit 3.24.22-4 IPU 25U3285 issued 05-15-2025 - Added element 19
- (3) Exhibit 3.24.22-15 IPU 25U3285 issued 05-15-2025 - Added new section
- (4) Exhibit 3.24.22-2 IPU 25U3330 issued 05-23-2025 - Updated Element 16 to enter through.
- (5) Exhibit 3.24.22-4 - Added Direct Deposit Instructions.
- (6) IRM 3.24.22.1.3 IPU 25U3408 issued 06-13-2025 - Updated Title.
- (7) IRM 3.24.22.1.6 IPU 25U3408 issued 06-13-2025 - Updated Title.
- (8) Minor editorial edits made throughout document (misspellings, punctuation, etc.)

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.24.22 dated November 1, 2024. Incorporates interim guidance from IRM Procedural Updates (IPU) 25U3285 issued 5-15-2025, 25U3330 issued 5-23-2025, 25U3408 issued 6-13-2025

AUDIENCE

ISRP Data Transcribers
Taxpayer Services

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3.24.22

Employee Plan Returns

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3.24.22.1
(01-01-2023)
Program Scope and Objectives

- (1) **Purpose** -IRM 3.24.22, ISRP System - Employee Plan Returns, provides instructions for the transcription and verification of data from the Block Control and Source Documents for Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) **Audience** - ISRP data transcribers at the Ogden Campus are the primary audience for this IRM.
- (3) **Policy Owner** -Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) **Program Owner** - Submission Processing, Data Conversion Operations.
- (5) **Primary Stakeholders** -Other areas that may be affected by these procedures include (but are not limited to):
 - Accounts Management (AM)
 - Chief Counsel
 - Compliance
 - Information Technology (IT) Programmers
 - Statistics of Income (SOI)
 - Taxpayer Advocate Service (TAS)
 - Tax Exempt and Government Entities (TE/GE)

3.24.22.1.1
(01-01-2023)
Background

- (1) The Integrated Submission and Remittance Processing (ISRP) System transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a Commercial-Off-the-Shelf (COTS) product that is an integral part of ISRP.

3.24.22.1.2
(01-01-2023)
Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms:
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC)
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policy Statements.

3.24.22.1.3
(06-13-2025)
Roles and Responsibilities

- (1) The Campus Director is responsible for monitoring operational performance for their campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The Team Employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

- (5) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*

3.24.22.1.4
(01-01-2023)

Program Management and Review

- (1) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports is located in IRM 3.24.202, ISRP System, Supervisory Operator's Manual,
- (2) Program Effectiveness is measured using the following:
- Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial reviews
- (3) Annual Review: Federal Managers Financial Integrity Act (FMFIA)

3.24.22.1.5
(01-01-2023)

Program Controls

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

3.24.22.1.6
(06-13-2025)

Terms and Acronyms

- (1) For Terms, Definitions, and Acronyms, visit IRM 3.24.38.1.6, Terms/Definitions/Acronyms.

3.24.22.1.7
(01-01-2025)

Related Resources

- (1) The following table lists related sources:

Resource	Link/Title
Servicewide Electronic Research Program (SERP)	<i>SERP landing page</i>
IRM 3.11.22	Returns and Documents Analysis, Employee Plan Excise Tax Return
IRM 3.12.22	Error Resolution, Employee Plan Excise Tax Returns
IRM 3.12.38	Error Resolution, BMF General Instructions
IRM 3.24.38	ISRP System, BMF General Instructions

3.24.22.2
(01-01-2025)

Taxpayer Advocate Service (TAS)

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

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

- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911 and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.24.22.2.1
(01-01-2025)
**TAS Service Level
Agreements (SLAs)**

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

3.24.22.2.1.1
(01-01-2023)
**Operations Assistance
Requests (OARs)**

- (1) TAS initiates Form 12412, Operations Assistance Request (OAR), to request help from an operational function when it lacks the statutory or delegated authority to resolve a taxpayer's problem,
- (2) For cases requiring an OAR:
 1. TAS completes Form 12412 and forwards the case to the Operating Division Liaison via Form 3210, Document Transmittal.
 2. Secures all necessary supporting documentation;
 3. Forwards Form 12412 and documentation on Form 3210, **Document Transmittal**, to the TS Division Liaison;
 4. Clearly identifies an OAR requiring expedited processing.
- (3) TS Division:
 1. Assigns a liaison in each office or campus where a Taxpayer Advocate is located;
 2. Acknowledges receipt of the case via Form 3210 within one workday for expedited processing and within three workdays for non-expedited cases;

3. Reviews the case for appropriate assignment;
4. Assigns the case to the appropriate employee within the function;
5. Provides TAS with the name and phone number of the TS employee assigned the case;
6. Determines a reasonable time frame for case resolution;
7. Provides TAS with written approval to input an adjustment or issue a manual refund, in accordance with TAS delegated authorities, after a TS determination has been made;
8. Responds to TAS within three workdays in writing, via fax, or hand delivery of resolution in cases requiring expedited processing;
9. Returns Form 12412 within three workdays from the date all actions have been completed and transactions input.

- (4) For more information, see IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.

3.24.22.3
(01-01-2023)

Control Documents

- (1) Following are the control documents from which data may be transcribed:
- a. Form 813, Document Register.
 - b. Form 1332, Block and Selection Record.
 - c. Form 3893, Re-Entry Document Control.

3.24.22.3.1
(01-01-2023)

Source Documents

- (1) Data will be transcribed from the Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

3.24.22.3.2
(01-01-2023)

**Forms/Program
Numbers/Tax Class Doc.
Codes**

FORM	PROGRAM NUMBER	TAX CLASS DOC. CODES
5330	72860 (no Remit)	435
5330	72867 (with Remit)	435

3.24.22.4
(01-01-2023)

**Specific Instructions for
Entry of Data**

- (1) The following instructions are for specific data entries.

3.24.22.4.1
(01-01-2023)

**Check Digit/Name
Control**

- (1) Enter the Name Control as follows:
- a. Press <ENTER> for the Check Digit field. The system will position the cursor on the Name Control field.
 - b. Enter the edited or underlined name control. If not edited or underlined, see IRM 3.24.38.3.4.14.3, Determining the Name Control for instructions.
 - c. If the name control is fewer than four characters, enter the characters shown then press <ENTER>.
 - d. If the name control is four characters, there is no need to press <ENTER>; the system will position the cursor in the next field.
 - e. If the name control is missing or illegible, enter a single period (.) then press <ENTER>.

3.24.22.4.2
(01-01-2023)

**Name Control Check
Against Enhanced-Entity
Index File**

- (1) If a document is entered with a name control rather than a check digit, the system accesses the Enhanced-Entity Index File (E-EIF) to determine if the account is already on the Master File. This procedure is being done to reduce the number of unpostables.
- (2) As soon as the TIN field is entered, the system will access E-EIF. During this time, screen activity will occur and no entry can be made into the terminal.
- (3) When the check is complete, the next prompt will appear and entry can continue.
 - If the account is located, the check digit will appear in the Check Digit field on the screen. The TIN/CD/NC fields will bypass verification.
 - If the account is **not** located, the name control will remain on the screen as entered.

3.24.22.4.3
(01-01-2023)

**Instructions for Entering
Address**

- (1) See IRM 3.24.38.3.4.14.8, Street Address, for standard rules and abbreviations.
- (2) Instructions for Entering AS, FM, GU, MP, MH, PR, PW and VI Addresses (these are not considered as foreign).
 - a. General rules for transcribing entity documents apply.
 - b. Ensure ZIP Code is entered.
 - c. State field must contain a valid state abbreviation.

Examples of Valid Non-Foreign Abbreviations

City	State	ZIP Code
SAN JUAN	PR	00901
KINGSHILL	VI	00850
AGANA	GU	96910

3.24.22.4.4
(01-01-2023)

**Entry of Money/Numeric
Fields**

- (1) Enter all money fields as DOLLARS and CENTS unless otherwise specified.
- (2) If multiple or illegible amounts appear in a field, leave blank (press <ENTER> only).
- (3) For any field that has an edited or underlined zero, key a zero (0), then press <ENTER>.

3.24.22.4.5
(01-01-2023)

Special Characters

- (1) The ISRP system does not allow the input of certain "special characters". Refer to IRM 3.24.38.3.4.14.6(2), Name Line Entries, for instructions on entering "special characters".

3.24.22.4.6
(01-01-2023)

Telephone Numbers

- (1) Key the 10-digit telephone number shown. Enter the Area Code first, if available. Refer to IRM 3.24.38.3.4.14.22, Telephone Numbers for instructions.

- 3.24.22.4.7
(01-01-2023)
Dates
- (1) Enter all dates following the instructions in IRM 3.24.38.3.4.14.5, Date and Tax Period Fields.
- 3.24.22.4.8
(01-01-2023)
MUST ENTER Fields
- (1) Some fields require data entry. These fields are MUST ENTER fields. We indicate these in the Transcription Operation Sheets with stars (*****). See IRM 3.24.38.3.4.2, MUST ENTER Fields, for procedures related to MUST ENTER fields.
- 3.24.22.4.9
(01-01-2023)
Yes/No Boxes
- (1) All Yes/No boxes will be entered as follows:
- "1" if checked yes.
 - "2" if checked no.
 - "3" if "N/A" is present.
 - If both boxes or no boxes are checked, press <ENTER> only.
- 3.24.22.4.10
(01-01-2023)
Sections Verified
- (1) Verify all sections entered.
- 3.24.22.5
(01-01-2023)
**ISRP Transcription
Operation Sheets**
- (1) The following exhibits represent specific data entry procedures.

Exhibit 3.24.22-1 (01-01-2023)

Block Header Data Entry

The source document or record for the following table is Form 813, Document Register or Form 1332, Record of Selected Returns for original input documents, and Form 3893, Re-Entry Document Control for re-entry documents.

Exhibit 3.24.22-1 (Cont. 1) (01-01-2023)

Block Header Data Entry

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC	(auto)	The screen displays the Alphanumeric Block Control (ABC) that was entered in the Entry Operator (EOP) Dialog Window. It cannot be changed
(2)	Block DLN	DLN	<ENTER>	Enter the first 11 digits as shown on: <ul style="list-style-type: none"> Form 813 - Block DLN box, Form 1332 - Document Locator Number box, or Form 3893 - box 2, Document locator number.
(3)	Batch Number	BATCH	<ENTER>	Enter the batch number as shown on: <ul style="list-style-type: none"> Form 813 - Batch Ctr. Number box, Form 1332 - Batch control number box, or Form 3893 - box 3, Batch number If not present, secure the number from the batch transmittal sheet
(4)	Document Count	COUNT	<ENTER>	Enter the document count as follows: <ul style="list-style-type: none"> Form 813 or Form 1332 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100, or Form 3893 - box 4
(5)	Prejournalized Credit Amount	CR	<ENTER>	Enter the amount as DOLLARS AND CENTS from: <ul style="list-style-type: none"> Form 813 - the "Total" or "Adjusted Total" Form 3893 - box 5.

Exhibit 3.24.22-1 (Cont. 2) (01-01-2023)

Block Header Data Entry

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Filling <ENTER>'s:	NA	<ENTER> <ENTER> <ENTER> <ENTER> <ENTER>	Press <ENTER> 5 times.
(7)	Source Code	SOURCE	<ENTER>	<p>If the control document is a Form 3893, enter from box 11 as follows:</p> <ul style="list-style-type: none"> • R = "Reprocessable" box checked • N = "Reinput of Un-postable" box checked • 4 = "SC Reinput" box checked • If no boxes are checked, consult your supervisor who will determine if a source code is needed
(8)	Year Digit	YEAR	<ENTER>	<p>If the control document is a Form 3893, enter the digit from box 12 (current or otherwise).</p> <p>Note: This is a MUST ENTER field if the Source Code is "R", "N", or "4"</p>
(9)	Filling <ENTER>'s:	NA	<ENTER>	Press <ENTER>.
(10)	RPS Indicator	RPS	<ENTER>	<p>Enter a "2" if:</p> <ul style="list-style-type: none"> • Form 813 or Form 1332 - "RPS", is edited or stamped in the upper center margin or "RPS" appears in the header of Form 1332 • Form 3893 – box 13 is checked

Exhibit 3.24.22-2 (05-23-2025)**Section 01 FORM 5330**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 01.

Exhibit 3.24.22-2 (Cont. 1) (05-23-2025)
Section 01 FORM 5330

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry required
(2)	Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify it matches the document being entered
(3)	Check Digit	CD	<ENTER>	Enter the Check Digit if present
(4)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control
(5)	Filer's ID Number	TIN	<ENTER> ★★★★★	Enter the TIN from the pre-printed label or the Filer's ID from item B Note: If a SSN is present, ALWAYS enter a "0" in (Element 9), TIN Type.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter "Y" or "N" as appropriate
(7)	Street Key	STREET KEY	<ENTER>	Enter the Street Key
(8)	ZIP Key	ZIP KEY	<ENTER>	Enter the ZIP Key
(9)	TIN Type	TYPE	<ENTER>	Enter the edited "0" shown to the right of item B, if present Note: If a SSN is in item B and there are no edit marks to the right, ALWAYS enter a "0".
(10)	Plan Number/Box G	PL#	<ENTER>	Enter the 3-digit numeric plan number from item G Note: If no plan number, three zero's, or more than three digits are present, press <ENTER> only.
(11)	Tax Period Ending	TAXPR	<ENTER>	Enter the edited tax period in YYMM format from the upper right corner of the return

Exhibit 3.24.22-2 (Cont. 2) (05-23-2025)
Section 01 FORM 5330

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return
(13)	Computer Condition Codes	H....	<ENTER>	Enter the edited characters from the dotted portion of item H....
(14)	Sponsor's EIN	LNE	<ENTER>	Enter the 9-digit TIN from item E. If more than 9 digits, press <ENTER> only
(15)	Plan Year Ending	LNF	<ENTER>	Enter the plan year ending from item F in YYMM format
(16)	Not required to file electronically	ICBX	<ENTER>	Press <ENTER>.
(17)	Penalty & Interest Code	LF C	<ENTER>	Enter the edited "1" if present to the left of item C
(18)	CAF Indicator	RT F	<ENTER>	Enter the edited digit if present to the right of item F
(19)	Audit Codes	LF H	<ENTER>	Enter the edited digits if present to the left of item H
(20)	Correspondence Code	PT1LF	ENTER	Enter the edited code from the left margin of the "Part 1" title
(21)	Correspondence Received Date	PT1LINE	<ENTER>	Enter the edited date, shown on the Part 1 Title line, in MMDDYY format Note: If Condition Code "G" is present, end the document after this element.
(22)	ERS Action Code	BOTLFMAR	ENTER	Enter the edited code from the bottom left margin of the form

Exhibit 3.24.22-3 (01-01-2023)
Section 02 FORM 5330

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 02.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise, enter "02" always
(2)	Name of Filer	NAME	<ENTER>	Enter the filer's name from item A or as edited
(3)	In Care of Name	C/O NAME	<ENTER>	Enter the "In Care of Name" exactly as shown or edited in item A Note: Do not enter a percent sign "%". This character will be generated by post-ISRP processing.
(4)	Foreign Address	FGN ADD	<ENTER>	Enter the foreign address as shown or edited in item A
(5)	Street Address	ADDR	<ENTER>	Enter the street address as shown or edited in item A Note: If inputting a foreign address, enter the foreign city, province, and postal code in this field.
(6)	City	CITY	<ENTER>	Enter the city as shown or edited in item A or enter the major city code, if appropriate Note: If inputting a foreign address, enter the edited alpha foreign country code in this field.
(7)	State	ST	<ENTER>	Enter the standard state abbreviation as shown or edited in item A or a period (.), if inputting a foreign address Note: Do not enter this field if a major city code was used.
(8)	ZIP Code	ZIP	<ENTER>	Enter the ZIP Code as shown or edited in item A

Exhibit 3.24.22-4 (01-01-2026)**Section 03 FORM 5330 - PART I & Part II**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 03 - Part 1.

Exhibit 3.24.22-4 (Cont. 1) (01-01-2026)
Section 03 FORM 5330 - PART I & Part II

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "03" always
(2)	Payment Received	RMT	<ENTER>	Enter remittance shown on the return edited or green rockered
(3)	Section 4972 Tax	LN1	<ENTER> MINUS (-)	Enter the amount from line 1
(4)	Section 4973(a)(3) Tax	LN2	<ENTER> MINUS (-)	Enter the amount from line 2
(5)	Section 4975(a) Tax	L3A	<ENTER> MINUS (-)	Enter the amount from line 3a
(6)	Section 4975(b) Tax	L3B	<ENTER> MINUS (-)	Enter the amount from line 3b
(7)	Section 4976 Tax	LN4	<ENTER> MINUS (-)	Enter the amount from line 4
(8)	Section 4978 Tax	L5A	<ENTER> MINUS (-)	Enter the amount from line 5a
(9)	Line 5b Check Boxes	L5B	<ENTER>	Enter the check boxes from line 5b as follows: <ul style="list-style-type: none"> • "1" if the first box is checked • "2" if the second box is checked • "3" if more than one box is checked .
(10)	Section 4979A Tax	LN6	<ENTER> MINUS (-)	Enter the amount from line 6
(11)	Total Section A Taxes	LN7	<ENTER> MINUS (-)	Enter the amount from line 7
(12)	Section 4971(a) Tax	L8A	<ENTER> MINUS (-)	Enter the amount from line 8a
(13)	Section 4971(b) Tax	L8B	<ENTER> MINUS (-)	Enter the amount from line 8b
(14)	Section 4971(f)1 Tax	L9A	<ENTER> MINUS (-)	Enter the amount from line 9a
(15)	Section 4971(f)2 Tax	L9B	<ENTER> MINUS (-)	Enter the amount from line 9b
(16)	Section 4971(g)2 Tax	10A	<ENTER> MINUS (-)	Enter the amount from line 10a

Exhibit 3.24.22-4 (Cont. 2) (01-01-2026)
Section 03 FORM 5330 - PART I & Part II

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Section 4971(g)3 Tax	10B	<ENTER> MINUS (-)	Enter the amount from line 10b
(18)	Section 4971(g)4	10C	<ENTER> MINUS (-)	Enter the amount from line 10c
(19)	Tax on Failure to Adopt Funding Restoration Plan	10D	<ENTER> MINUS (-)	Enter the amount from line 10d
(20)	Section 4977 Tax	L11	<ENTER> MINUS (-)	Enter the amount from line 11
(21)	Total Section B Taxes	L12	<ENTER> MINUS (-)	Enter the amount from line 12
(22)	Section 4979 Tax	L13	<ENTER> MINUS (-)	Enter the amount from line 13
(23)	Section 4980 Tax	L14	<ENTER> MINUS (-)	Enter the amount from line 14
(24)	Section 4980F Tax	L15	<ENTER> MINUS (-)	Enter the amount from line 15
(25)	Section 4965 Tax	L16	<ENTER> MINUS (-)	Enter the amount from line 16
(26)	Total Tax	L17	<ENTER> MINUS (-)	Enter the amount from line 17
(27)	Tax Paid with 5558	L18	<ENTER>	Enter the amount from line 18
(28)	Tax Due/Refund	L19	<ENTER> MINUS (-) ★★★★★	Enter the amount from line 19
(29)	Routing Transit Number	L20b	<ENTER>	Enter the routing number from line 20b.
(30)	Deposit Account Number	L20d	<ENTER>	Enter the account number from line 20d.
(31)	Type of Deposit C=Checking S=Savings	L20c	<ENTER>	Enter the type of account from line 20c, checkbox. C=Checking Account S=Savings Account
(32)	Preparation Code	PREP	<ENTER>	Enter the edited "1" if present, from the right of the Preparer's SSN or PTIN
(33)	Preparer SSN/PTIN	PSSN	<ENTER>	Enter the Preparer SSN or PTIN
(34)	Preparer EIN	PEIN	<ENTER>	Enter the Preparer EIN

Exhibit 3.24.22-4 (Cont. 3) (01-01-2026)**Section 03 FORM 5330 - PART I & Part II**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(35)	Preparer Telephone #	TEL#	<ENTER>	Enter the Preparer Telephone Number

Exhibit 3.24.22-5 (01-01-2023)**Section 04 FORM 5330 – SCHEDULES A, B, C**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 04 - Schedules A, B, C.

Exhibit 3.24.22-5 (Cont. 1) (01-01-2023)

Section 04 FORM 5330 – SCHEDULES A, B, C

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "04" always
(2)	Schedule A Line 3	AL3	<ENTER> MINUS (-)	Enter the amount from Schedule A, line 3
(3)	Schedule A Line 8	AL8	<ENTER> MINUS (-)	Enter the amount from Schedule A, line 8
(4)	Schedule A Line 10	L10	<ENTER> MINUS (-)	Enter the amount from Schedule A, line 10
(5)	Schedule A Line 12	L12	<ENTER> MINUS (-)	Enter the amount from Schedule A, line 12
(6)	Schedule B Line 12 Excess Contributions Tax	B12	<ENTER> MINUS (-)	Enter the amount from Schedule B, line 12
(7)	Schedule C Discrete/ Other Check Boxes	CL1BX	<ENTER>	Enter the check boxes from Schedule C, line 1 as follows: <ul style="list-style-type: none"> • "1" if the first box is checked • "2" if the second box is checked • "3" if both boxes are checked
(8)	Date of Transaction (i)	2(B)1	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (i) in MMDDYY format
(9)	Amount Involved (i)	2(D)1	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (i)
(10)	Initial Tax (i)	2(E)1	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (i)
(11)	Date of Transaction (ii)	2(B)2	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (ii) in MMDDYY format
(12)	Amount Involved (ii)	2(D)2	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (ii).
(13)	Initial Tax (ii)	2(E)2	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (ii)
(14)	Date of Transaction (iii)	2(B)3	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (iii) in MMDDYY format.
(15)	Amount Involved (iii)	2(D)3	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (iii)
(16)	Initial Tax (iii)	2(E)3	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (iii)

Exhibit 3.24.22-5 (Cont. 2) (01-01-2023)**Section 04 FORM 5330 – SCHEDULES A, B, C**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Date of Transaction (iv)	2(B)4	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (iv) in MMDDYY format
(18)	Amount Involved (iv)	2(D)4	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (iv)
(19)	Initial Tax (iv)	2(E)4	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (iv)
(20)	Date of Transaction (v)	2(B)5	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (v) in MMDDYY format
(21)	Amount Involved (v)	2(D)5	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (v)
(22)	Initial Tax (v)	2(E)5	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (v)
(23)	Date of Transaction (vi)	2(B)6	<ENTER> MINUS (-)	Enter the date from Schedule C, line 2, column (b), row (vi) in MMDDYY format.
(24)	Amount Involved (vi)	2(D)6	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (vi)
(25)	Initial Tax (vi)	2(E)6	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (vi)

Exhibit 3.24.22-6 (01-01-2023)**Section 05 FORM 5330 – SCHEDULE C Continued**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

Exhibit 3.24.22-6 (Cont. 1) (01-01-2023)**Section 05 FORM 5330 – SCHEDULE C Continued**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "05" always
(2)	Date of Transaction (vii)	2(B)7	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (vii) in MMDDYY format
(3)	Amount Involved (vii)	2(D)7	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (vii)
(4)	Initial Tax (vii)	2(E)7	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (vii)
(5)	Date of Transaction (viii)	2(B)8	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (viii) in MMDDYY format.
(6)	Amount Involved (viii)	2(D)8	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (viii)
(7)	Initial Tax (viii)	2(E)8	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (viii)
(8)	Date of Transaction (ix)	2(B)9	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (ix) in MMDDYY format
(9)	Amount Involved (ix)	2(D)9	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (ix)
(10)	Initial Tax (ix)	2(E)9	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (ix)
(11)	Date of Transaction (x)	2(B)10	<ENTER>	Enter the date from Schedule C, line 2, column (b), row (x) in MMDDYY format
(12)	Amount Involved (x)	2(D)10	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (x).
(13)	Initial Tax (x)	2(E)10	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (x)
(14)	Date of Transaction (xi)	2(B)11	<ENTER> MINUS (-)	Enter the date from Schedule C, line 2, column (b), row (xi) in MMDDYY format
(15)	Amount Involved (xi)	2(D)11	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (xi)
(16)	Initial Tax (xi)	2(E)11	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (xi)

Exhibit 3.24.22-6 (Cont. 2) (01-01-2023)

Section 05 FORM 5330 – SCHEDULE C Continued

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Date of Transaction (xii)	2(B)12	<ENTER> MINUS (-)	Enter the date from Schedule C, line 2, column (b), row (xii) in MMDDYY format
(18)	Amount Involved (xii)	2(D)12	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (d), row (xii)
(19)	Initial Tax (xii)	2(E)12	<ENTER> MINUS (-)	Enter the amount from Schedule C, line 2, column (e), row (xii)
(20)	Total Tax	CL3	<ENTER> MINUS (-) ★★★★★	Enter the amount from Schedule C, line 3
(21)	Schedule C line 4, Have you corrected?	L4Y/N	<ENTER>	Enter a "1, 2 or 3" for the Yes/No boxes from Schedule C, line 4. For special instructions see IRM 3.24.22.4.9, Yes/No Boxes

Exhibit 3.24.22-7 (01-01-2023)**Section 06 FORM 5330 – SCHEDULE D**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 06 - Schedule D.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "06" always
(2)	Schedule D Accumulated Funding Deficiency	DL1	<ENTER>MINUS (-)	Enter the amount from line 1
(3)	Schedule D Tax Due	DL2	<ENTER> MINUS (-)	Enter the amount from line 2

Exhibit 3.24.22-8 (01-01-2023)**Section 07 FORM 5330 - SCHEDULE E**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 07 - Schedule E.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "07" always
(2)	Amount of Shortfall 1st Quarter	EL1(A)	<ENTER>MINUS (-)	Enter the amount from line 1, column (a), 1st Quarter
(3)	Amount of Shortfall 2nd Quarter	L1(B)	<ENTER>MINUS(-)	Enter the amount from line 1, column (b) 2nd Quarter
(4)	Amount of Shortfall 3rd Quarter	L1(C)	<ENTER>MINUS(-)	Enter the amount from line 1, column (c), 3rd Quarter
(5)	Amount of Shortfall 4th Quarter	L1(D)	<ENTER>MINUS(-)	Enter the amount from line 1, column (d) 4th Quarter
(6)	Paid Amount 1st Quarter	L2(A)	<ENTER>MINUS(-)	Enter the amount from line 2, column (a), 1st Quarter
(7)	Paid Amount 2nd Quarter	L2(B)	<ENTER>MINUS(-)	Enter the amount from line 2, column (b), 2nd Quarter
(8)	Paid Amount 3rd Quarter	L2(C)	<ENTER>MINUS(-)	Enter the amount from line 2, column (c) 3rd Quarter
(9)	Paid Amount 4th Quarter	L2(D)	<ENTER>MINUS(-)	Enter the amount from line 2, column (d), 4th Quarter
(10)	Net Amount 1st Quarter	L3(A)	<ENTER>MINUS(-)	Enter the amount from line 3, column (a), 1st Quarter
(11)	Net Amount 2nd Quarter	L3(B)	<ENTER>MINUS(-)	Enter the amount from line 3, column (b), 2nd Quarter
(12)	Net Amount 3rd Quarter	L3(C)	<ENTER>MINUS(-)	Enter the amount from line 3, column (c), 3rd Quarter
(13)	Net Amount 4th Quarter	L3(D)	<ENTER>MINUS(-)	Enter the amount from line 3, column (d), 4th Quarter.
(14)	Net Amount Total	3(E)TOT	<ENTER>MINUS(-)	Enter the amount from line 3, column (e), Total
(15)	Tax on Failure to Pay Liquidity Shortfall	L4	<ENTER>MINUS(-)	Enter the amount from line 4

Exhibit 3.24.22-9 (01-01-2023)**Section 08 FORM 5330 - SCHEDULE F**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 08 - Schedule F.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "08" always
(2)	Schedule F 4971(g)(3) Tax	F1C	<ENTER>	Enter the amount from line 1c
(3)	Schedule F 4971(g)(4) Tax	F2D	<ENTER> MINUS (-)	Enter the amount from line 2d

Exhibit 3.24.22-10 (01-01-2023)**Section 09 FORM 5330 - SCHEDULE G**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 09- Schedule G.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "09" always
(2)	Year when Benefits Paid	GL2	<ENTER> MINUS (-)	Enter the year as shown on line 2
(3)	Excess Fringe Benefit Amount	GL3	<ENTER> MINUS (-)	Enter the amount from line 3
(4)	Tax Amount	GL4	<ENTER> MINUS (-)	Enter the amount from line 4

Exhibit 3.24.22-11 (01-01-2023)
Section 10 FORM 5330 – SCHEDULE H

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 10 - Schedule H.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "10" always
(2)	Excess Contribution	HL1	<ENTER> MINUS (-)	Enter the amount from line 1
(3)	Tax Amount	HL2	<ENTER> MINUS (-)	Enter the amount from line 2

Exhibit 3.24.22-12 (01-01-2023)**Section 11 FORM 5330 – SCHEDULE I**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 11 - Schedule I.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "11" always
(2)	Schedule I Reversion Date	IL1	<ENTER>	Enter the date from line 1 in MMDDYY format
(3)	Schedule I Reversion Amount	L2A	<ENTER> MINUS (-)	Enter the amount from line 2a
(4)	Schedule I Tax Percentage	2B%	<ENTER>	Enter the first two digits shown from line 2b Note: If there are more than 2 digits, ignore the rest.
(5)	Schedule I Tax Amount	IL3	<ENTER> MINUS (-)	Enter the amount from line 3

Exhibit 3.24.22-13 (01-01-2023)
Section 12 FORM 5330 – SCHEDULE J

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 12 - Schedule J.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "12" always
(2)	Number of Applicable Individuals	JL1	<ENTER>	Enter the number from line 1
(3)	Effective Date of Amendment	JL2	<ENTER>	Enter the date from line 2 in MMDDYY format
(4)	Number of Days	JL3	<ENTER>	Enter the number from line 3
(5)	Total Number of Failures	JL4	<ENTER>	Enter the number from line 4
(6)	Multiply by \$100 (4980F Tax)	JL5	<ENTER>MINUS(-)	Enter the amount from line 5

Exhibit 3.24.22-14 (01-01-2023)**Section 13 FORM 5330 – SCHEDULE K**

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 13 - Schedule K.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "13" always
(2)	Prohibited Tax Shelter Transactions	KL1	<ENTER>MINUS (-)	Enter the number from line 1
(3)	Tax Amount	KL2	<ENTER>MINUS(-)	Enter the amount from line 2

Exhibit 3.24.22-15 (05-15-2025)
Section 14 Form 5330 - Schedule L

The source document or record for the following table is Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Section 14 - Schedule L

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "14" always
(2)	Number of Days during the Taxable Year	14L1	<ENTER>	Enter the number from line 1
(3)	Multiply by \$100	14L2	<ENTER>	Enter the number from line 2