



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.23

OCTOBER 21, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.24.23, Excise Tax Returns.

## MATERIAL CHANGES

- (1) Exhibit 3.24.23-4 Updated field name for 10/11a and added new direct deposit fields.
- (2) Minor editorial changes made throughout this IRM (e.g., links, spelling, punctuation, etc.).

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.23, dated December 3, 2024 (effective January 1, 2025), is superseded.

## AUDIENCE

Data Conversion Operations

Scott Wallace  
Director, Submission Processing  
Taxpayer Services



3.24.23

Excise Tax Returns

## Table of Contents

3.24.23.1 Program Scope and Objectives

3.24.23.1.1 Background

3.24.23.1.2 Authority

3.24.23.1.3 Roles and Responsibilities

3.24.23.1.4 Program Management and Reviews

3.24.23.1.5 Program Controls

3.24.23.1.6 Terms and Acronyms

3.24.23.1.7 Related Resources

3.24.23.2 General Information

3.24.23.2.1 IRM Deviation Procedures

3.24.23.2.2 Control Documents

3.24.23.2.3 Form/Program Number/Tax Class and Document Code

3.24.23.3 ISRP Transcription Operation Sheets

Exhibits

3.24.23-1 Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection RECORD, OR Form 3893, Re-Entry Document Control

3.24.23-2 Section 01 FORM 720 (Program 11800)

3.24.23-3 Section 02 FORM 720 (PART 1) (Program 11800)

3.24.23-4 Section 03 FORM 720 (PARTS II AND III) (Program 11800)

3.24.23-5 Section 04 FORM 720, Schedule A (Program 11800)

3.24.23-6 Section 05 FORM 720, Schedule C (Program 11800)

3.24.23-7 Section 06 FORM 720, Schedule C (Program 11800)

3.24.23-8 Section 01 FORM 2290 and Form 2290(SP) (Program 12300)

3.24.23-9 Section 02 FORM 2290 and Form 2290(SP) (Program 12300)

3.24.23-10 Section 03 FORM 2290 and Form 2290(SP) (Program 12300)

3.24.23-11 Section 04 FORM 2290 and Form 2290(SP) (Program 12300)

3.24.23-12 Section 01 FORM 11-C (Program 12701)

3.24.23-13 Section 02 FORM 11-C (Program 12701)

3.24.23-14 Section 03 FORM 11-C (Program 12701)

3.24.23-15 Section 01 FORM 730 (Program 12702)

3.24.23-16 Section 02 FORM 730 (Program 12702)

3.24.23-17 Section 03 FORM 730 (Program 12702)



3.24.23.1  
(01-01-2022)  
**Program Scope and Objectives**

- (1) Purpose: This IRM section provides instructions for Taxpayer Services Integrated Submission and Remittance Processing (ISRP) System to transcribe the returns below:
  - a. Form 720, Quarterly Federal Excise Tax Return
  - b. Form 2290, Heavy Highway Vehicle Use Tax Return
  - c. Form 11-C, Occupational Tax and Registration Return for Wagering
  - d. Form 730, Monthly Tax Return for Wagers
- (2) Audience: General Clerks perform key entry from image, original entry or supplemental data. Capture data from a wide variety of tax documents and forms from images, paper, and/or other sources.
- (3) Policy Owner: Director, Submission Processing.
- (4) Program Owner: Return Processing Branch, Mail Management/Data Conversion Section.
- (5) Primary Stakeholders: Other areas that may be affected by these procedures include (but not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business Self-Employed (SBSE)
  - Statistics of Income (SOI)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)

3.24.23.1.1  
(01-01-2022)  
**Background**

- (1) Integrated Submission and Remittance Processing (ISRP) System is used to transcribe and format 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 software application (COTS) product that is an integral part of ISRP. The entries from transcription are transferred to Error Resolution System (ERS) fields.

3.24.23.1.2  
(11-14-2017)  
**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 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities.
  - Code sections which provide the IRS with the authority to issue levies.
  - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
  - Policy Statements that provide authority for the work being done.

3.24.23.1.3  
(11-14-2017)

#### **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 to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.24.23.1.4  
(01-01-2021)

#### **Program Management and Reviews**

- (1) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.
- (2) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are located in IRM 3.24.202, ISRP System, Supervisory Operator's Manual.
- (3) Program Effectiveness is measured using the following:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial reviews
- (4) Annual Review: Federal Managers Financial Integrity Act (FMFIA)

3.24.23.1.5  
(11-14-2017)

#### **Program Controls**

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

3.24.23.1.6  
(01-01-2021)

#### **Terms and Acronyms**

- (1) The following table lists commonly used acronyms.

##### ***Acronyms and Abbreviations***

| <b>Acronyms and Abbreviations</b> | <b>Definition</b>                               |
|-----------------------------------|---|
| ABC                               | Alphanumeric Block Control                      |
| AM                                | Accounts Management                             |
| COTS                              | Commercial Off-the-Shelf (software application) |
| CTDWA                             | Control-D WebAccess                             |
| DLN                               | Document Locator Number                         |
| e.g.                              | For Example                                     |
| EOP                               | Entry Operator                                  |
| EQSP                              | Embedded Quality Submission Processing          |
| ERS                               | Error Resolution System                         |
| FMFIA                             | Federal Managers Financial Integrity Act        |

| Acronyms and Abbreviations | Definition                                      |
|----------------------------|---|
| GMF                        | Generalized Mainline Framework                  |
| IRM                        | Internal Revenue Manual                         |
| IRC                        | Internal Revenue Code                           |
| ISRP                       | Integrated Submission and Remittance Processing |
| IT                         | Information Technology                          |
| LB&I                       | Large Business and International                |
| RPS                        | Remittance Processing System                    |
| SBSE                       | Small Business Self-Employed                    |
| SOI                        | Statistics of Income                            |
| TAS                        | Taxpayer Advocate Service                       |
| TMS                        | Transaction Management System                   |
| USC                        | United States Code                              |

3.24.23.1.7  
(01-01-2025)  
**Related Resources**

(1) The following table lists related sources:

| Resource                                       | Link/Title   |
|--|--|
| Instructor's Corner for Submission Processing  | <i>Instructors Corner for SP</i>                                       |
| Servicewide Electronic Research Program (SERP) | <i>SERP</i>  |
| Integrated Automation Technologies (IAT)       | <i>IAT</i>   |
| IRM 3.11.23                                    | Excise Tax Returns – Forms 11C, 730, 720, 2290 (C&E)                   |
| IRM 3.12.23                                    | Excise Tax Returns – Forms 11C, 730, (SCRS)                            |
| IRM 3.12.220                                   | Error Resolution System for Excise Tax Returns – Forms 720, 2290 (ERS) |
| IRM 3.24.38                                    | ISRP System, BMF General Instruction                                   |

3.24.23.2  
(01-01-2020)  
**General Information**

(1) This IRM section provides instructions for Integrated Submission and Remittance Processing (ISRP) System.

3.24.23.2.1 (01-01-2021) **IRM Deviation Procedures** (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, and elevated through appropriate channels for executive approval.

3.24.23.2.2 (01-01-2025) **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 Slip
- d. Form 13596, Reprocessing Documents

3.24.23.2.3 (01-01-2020) **Form/Program Number/Tax Class and Document Code** (1) The following table lists forms, program numbers, and tax class/document codes.

| FORM           | PROGRAM NUMBER | TAX CLASS/ DOCUMENT CODE |
|----------------|----------------|--------------------------|
| 720            | 11800          | 420                      |
| 2290, 2290(SP) | 12300          | 495                      |
| 11-C           | 12701          | 403                      |
| 730            | 12702          | 413                      |

3.24.23.3 (01-01-2016) **ISRP Transcription Operation Sheets** (1) The following exhibits represent specific data entry procedures.



**Exhibit 3.24.23-1 (01-01-2021)****Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection RECORD, OR Form 3893, Re-Entry Document Control**

| <b>Elem. No.</b> | <b>Data Element Name</b>            | <b>Prompt</b> | <b>Fld. Term.</b>                                   | <b>Instructions</b>   |
|------------------|-------------------------------------|---------------|---|---|
| (1)              | Service Center (SC) Block Control   | ABC           |   | The screen displays the Alphanumeric Block Control (ABC) that was entered in the Entry Operator (EOP) Dialog window. It cannot be changed.  |
| (2)              | Block Document Locator Number (DLN) | DLN           | (auto)  | Enter the first 11 digits from:<br>(a) Form 813—the “Block DLN” box.<br>(b) Form 1332—the “Document Locator No.” box.<br>(c) Form 3893— box 2.<br>The KV Operator will verify the DLN from the first document of the block. |
| (3)              | Batch Number                        | BATCH         | <Enter>   | Enter the batch number from:<br>(a) Forms 813 and 1332—the “Batch Control Number” box.<br>(b) Form 3893— box 3.<br>If not present, enter the number from the batch transmittal sheet.                                       |
| (4)              | Document Count                      | COUNT         | <Enter>   | Enter the document count from:<br>(a) Forms 813 and 1332—the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100.<br>(b) Form 3893 — box 4.                                     |
| (5)              | Prejournalized Credit Amount        | CR            | <Enter>   | Enter the amount from:<br>(a) Form 813—shown as the “Total” or if adjusted, as the “Adjusted Total”.<br>(b) Form 3893— box 5.<br><b>Note: Enter in dollars and cents.</b>   |
| (6)              | Filling Fields                      |               | <Enter><br><Enter><br><Enter><br><Enter><br><Enter> | Press <Enter> 5 times.  |

**Exhibit 3.24.23-1 (Cont. 1) (01-01-2021)****Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection RECORD, OR Form 3893, Re-Entry Document Control**

| <b>Elem. No.</b> | <b>Data Element Name</b>                     | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>  |
|------------------|--|---------------|-------------------|--|
| (7)              | Source Code                                  | SOURCE        | <Enter>           | If the control document is a Form 3893, enter from box 11 as follows:<br>(a) R = "Reprocessable" box checked.<br>(b) N = "Reinput of Unpostable" box checked.<br>(c) 4 = "SC Reinput" box checked.<br>If none of the boxes are checked, consult your supervisor who will determine if a source code is required. |
| (8)              | Year Digit                                   | YEAR          | <Enter>           | If the control document is Form 3893, enter the digit from the box 12.<br>This is a MUST ENTER field if the Source Code is "R", "N", or "4".   |
| (9)              | Filling Enter                                |               | <Enter>           | Press <Enter>.   |
| (10)             | Remittance Processing System (RPS) Indicator | RPS           | <Enter>           | Enter "2" if:<br>(a) Forms 813 or 1332—"RPS" is edited or stamped in the upper center margin, or if RRPS appears in the header of Form 1332.<br>(b) Form 3893—box 13 is checked.   |

## Exhibit 3.24.23-2 (05-20-2019)

## Section 01 FORM 720 (Program 11800)

| Elem. No. | Form 720 Section 01 Data Element Name | Prompt         | Fld. Term. | Instructions  |
|-----------|---------------------------------------|----------------|------------|---|
| (1)       | Section Number                        | SECT:          |            | Section "01" will always be generated. No entry is required.  |
| (2)       | DLN Serial Number                     | SER Number     | <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 that it matches the document being entered.   |
| (3)       | Check Digit                           | CD             | <Enter>    | Enter the Check Digit if present.   |
| (4)       | Name Control (NC)                     | NC             | <Enter>    | If the Check Digit is not present, enter the Name Control.  |
| (5)       | Employer Identification Number (EIN)  | EIN            | <Enter>    | Enter the EIN from the preprinted label or from EIN block.  |
| (6)       | Tax Period                            | TAXPR          | <Enter>    | <p>Enter the Tax Period:</p> <p>(a) As edited in the upper right portion of the return or</p> <p>(b) As it appears under the caption "Date Quarter Ended" in the entity area of the return or on the pre-printed return label in YYMM format.</p> <p><b>Quarter .....Enter As</b></p> <p>Jan.-Mar. ....YY03</p> <p>Apr.-June.....YY06</p> <p>July-Sept. ....YY09</p> <p>Oct.-Dec. ....YY12</p> <p><b>Note:</b> If taxpayer has listed tax period in area other than what is listed, follow taxpayer intent and transcribe written tax period.</p> |
| (7)       | Address Check                         | ADDRESS CHECK? | <Enter>    | Enter "Y" or "N" as appropriate.  |
| (8)       | Street Key                            | STREET KEY     | <Enter>    | Enter Street Key  |
| (9)       | ZIP Key                               | ZIP KEY        | <Enter>    | Enter ZIP Key.  |
| (10)      | Federal Tax Deposit (FTD) Penalty     | FD             | <Enter>    | Enter the amount from line "FD" of the Penalty and Interest boxes.  |

**Exhibit 3.24.23-2 (Cont. 1) (05-20-2019)**  
**Section 01 FORM 720 (Program 11800)**

| Elem. No. | Form 720 Section 01 Data Element Name      | Prompt     | Fld. Term. | Instructions   |
|-----------|--|------------|------------|--|
| (11)      | Condition Codes                            | CCC        | <Enter>    | Enter the edited codes which appear in the name and address area of the return.<br>If a "G" Condition Code is present and the return is a <b>non-remittance</b> , end the document after this element.<br>If a "G" Condition Code is present and the return is a <b>remittance</b> , press <F6> after this element and proceed to Section 03.  |
| (12)      | Error Resolution system (ERS) –Action Code | ACTCD      | <Enter>    | Enter the edited digits in the bottom left margin.   |
| (13)      | IRS Number                                 | IRS Number | <Enter>    | Enter as follows:<br>(a) If only one IRS Number is underlined in the "IRS No." column of page 1 or page 2 of the return, <b>or</b> the IRS Number is edited in the margin to the right of line 3 or line 4 of page 3 of the return, enter this number.<br>(b) If more than one IRS Number is edited or underlined, press <Enter>.<br><b>Note:</b> If only IRS Number underlined is 108, 109, or 113, enter it, along with the related amounts and number of tires, in Section 02, Elements 44 through 46.<br><b>Note:</b> If only IRS Number 136 is underlined, enter it along with related amount in Section 02, Elements 53 through 55.<br><b>Note:</b> If only IRS Number 133 is underlined, enter it with the related information in Section 03, Elements 3 through 8. |
| (14)      | Received Date                              | RDT        | <Enter>    | Enter the date as stamped or edited on the face of the return.   |
| (15)      | Penalty and Interest Code                  | P&I        | <Enter>    | Enter the edited "1" to the right of the Tax, Penalty and Interest box.  |

**Exhibit 3.24.23-2 (Cont. 2) (05-20-2019)**  
**Section 01 FORM 720 (Program 11800)**

| <b>Elem. No.</b> | <b>Form 720 Section 01 Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>  |
|------------------|--|---------------|-------------------|--|
| (16)             | In Care of Name Line                         | C/O NAME      | <Enter>           | Enter the in care of name if shown.  |
| (17)             | Foreign Address                              | FGN ADD       | <Enter>           | Enter the foreign address information as shown or edited from the entity area.   |
| (18)             | Street Address                               | ADDR          | <Enter>           | Enter the street address information as shown or edited in the entity area of the form.<br><br><b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as shown or edited. |
| (19)             | City   | CITY          | <Enter>           | Enter the city from the entity area of the return.<br><br><b>Caution:</b> If inputting a foreign address, <b>ONLY</b> enter the foreign country code.  |
| (20)             | State  | ST            | <Enter>           | Enter the standard state abbreviation from the entity area of the return.<br><br><b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.   |
| (21)             | ZIP Code                                     | ZIP           | <Enter>           | Enter the ZIP Code from the entity area of the return.<br><br><b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.   |

**Exhibit 3.24.23-3 (01-01-2016)****Section 02 FORM 720 (PART 1) (Program 11800)**

**Note:** Do not transcribe information in this section if only **one** IRS Number is edited or underlined, unless the IRS Number is 108, 109, 113, or 136, then enter these numbers and their related information in the proper elements.

**Note:** Use this section for Part I entries only. If there are no entries in Part I, go to Section 03 for Part II entries.

**Note:** Enter all money amounts in dollars and cents.

**Note:** All IRS Numbers reflecting a tax amount should be entered first then enter all remaining entries with zeros.

| Elem. No.      | Form 720 Section 02 (Part 1) Data Element Name             | Prompt  | Fld. Term. | Instructions  |
|----------------|--|---|------------|---|
| (1)            | Section Number   | SECT:   | <Enter>    | Press <Enter> if already present on the screen; otherwise enter "02".   |
| (2)            | First Part I IRS Number                                    | PT1 Number1   | <Enter>    | Enter the first Part I IRS Number that is underlined.   |
| (3)            | Tax  | AMT1  | <Enter>    | Enter the amount corresponding to the first underlined IRS number.  |
| (4)            | Next Part I IRS Number                                     | PT1 Number2   | <Enter>    | Enter the next Part I IRS Number that is underlined.  |
| (5)            | Tax  | AMT2  | <Enter>    | Enter the amount corresponding to the next underlined IRS number.   |
| (6) thru (43)  | Additional Part I IRS Numbers and Tax                      | PT1 Number3, AMT3 thru P1 Number21, AMT21                             | <Enter>    | Repeat elements (4) and (5) until all underlined Part I IRS Numbers have been transcribed.  |
| (44) thru (52) | Additional Part I IRS Numbers with Tax and Number of Tires | PT1#22, AMT22, Number TIRES22 thru P1 Number24, AMT24, Number TIRES24 | <Enter>    | Enter underlined IRS number "108", "109" and/or "113", the related tax amount(s) and the number of tires.<br><b>Note:</b> Element 45 is a "MUST ENTER" field. Element 46 is a "MUST ENTER" field only if Element 44 is "108", "109" or "113". |

## Exhibit 3.24.23-3 (Cont. 1) (01-01-2016)

## Section 02 FORM 720 (PART 1) (Program 11800)

| Elem. No.      | Form 720 Section 02 (Part 1) Data Element Name                        | Prompt                             | Fld. Term. | Instructions  |
|----------------|---|------------------------------------|------------|---|
| (53) thru (55) | Part I IRS Number with Tax (Taxable Medical Devices), and Sales Price | P1<br>Number25,<br>AMT25,<br>PRICE | <Enter>    | <p>Enter the underlined IRS number "136", the related tax amount, and Sales Price.</p> <p><b>Note:</b> Elements 54 and 55 are "MUST ENTER" fields if Element 53 is "136". The last field in Section 02 is dedicated to Medical Devices tax. If Medical Devices tax is reported on Form 720 Part I, the IRS Number and Tax must be entered in Section 02 Field 25. No other IRS Numbers can be present in the last occurrence in Section 02.</p> <p><b>Note:</b> When a Tax Period is greater than 201212 only IRS-NUM 136 (if present) can be entered into occurrence 25 of Section 02.</p> |

**Exhibit 3.24.23-4 (01-01-2026)****Section 03 FORM 720 (PARTS II AND III) (Program 11800)**

**Note:** If only **one** IRS Number is present on the return and it was entered in Section 01, press <F6> to take you to Part III.

**Note:** All IRS Numbers reflecting a tax amount should be entered first, then enter all remaining entries that contain zeros.

**Caution:** If money amount (including zeros) is present for IRS Number 150, the money amount must be entered before you transcribe remaining entries that contain zeros.

| Elem. No. | Form 720 Section 03 (Part II and III) Data Element Name | Prompt      | Fld. Term. | Instructions  |
|-----------|---|-------------|------------|---|
| (1)       | Section Number  | SECT:       | <Enter>    | Press <Enter> if already present on the screen; otherwise enter "03".   |
| (2)       | Remittance  | RMT         | <Enter>    | Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt.<br>If no amount is edited or the edited amount is illegible, check the control document for the correct amount.<br>This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.   |
| (3)       | First Part II IRS Number                                | PT2 Number1 | <Enter>    | Enter the first Part II IRS Number that is underlined.  |
| (4)       | Tax   | AMT1        | <Enter>    | Enter the amount corresponding to the first underlined IRS number.<br><b>Note:</b> Elements (5) through (8) are "MUST ENTER" fields if Element (3) is "133". The first IRS Number and Tax Amount in Section 03 is dedicated to PCOR tax. If any other number is being reported on Form 720 Part II, then begin entering the other taxes with the second field in Section 03 for IRS Number and Tax Amount.<br><b>Note:</b> When the Tax Period is greater than 201303 only IRS-NUM 133 (if present) can be entered into occurrence 1 of Section 03. |



## Exhibit 3.24.23-4 (Cont. 1) (01-01-2026)

## Section 03 FORM 720 (PARTS II AND III) (Program 11800)

| Elem. No. | Form 720 Section 03 (Part II and III) Data Element Name | Prompt        | Fld. Term. | Instructions   |
|-----------|---|---------------|------------|--|
| (5)       | Specified Health Policies (Average Lives)               | AVG Number1   | <Enter>    | Enter the Average. number of lives covered from line 1.<br><b>Note:</b> If .5 or greater round up, if less than .5 round down. For example; if 100.5 lives are reported, input 101 for the Average number of lives. If 100.4 lives are reported, input 100.  |
| (6)       | Col. (a) X Col. (b)1                                    | (A)X(B)1      | <Enter>    | Enter the amount in (c) Fee (see Instructions), line 1.  |
| (7)       | Specified Health Policies (Average Livers) (b)          | AVG Number 1B | <Enter>    | Enter the number of Applicable Self-Insured plans from line 1b of Avg. number of lives covered.<br><b>Note:</b> If .5 or greater round up, if less than .5 round down. For example; if 100.5 lives are reported, input 101 for the Average number of lives. If 100.4 lives are reported, input 100 |
| (8)       | Col. (a) X Col. (b) 1B                                  | (A)X(B)1B     | <Enter>    | Enter the amount in (c) Fee (see Instructions), line 1.  |
| (9)       | Applicable Self-Insured Plans                           | AVG Number 2  | <Enter>    | Enter the number of Applicable Self-Insured plans from line 2 of Avg. number of lives covered.<br><b>Note:</b> If .5 or greater round up, if less than .5 round down. For example; if 100.5 lives are reported, input 101 for the Average number of lives. If 100.4 lives are reported, input 100  |
| (10)      | Col. (a) X Col. (b)2                                    | (A)X(B)2      | <Enter>    | Enter the amount in (c) Fee (see Instructions), line 2.  |

## Exhibit 3.24.23-4 (Cont. 2) (01-01-2026)

## Section 03 FORM 720 (PARTS II AND III) (Program 11800)

| Elem. No.      | Form 720 Section 03 (Part II and III) Data Element Name | Prompt   | Fld. Term.           | Instructions  |
|----------------|---|--|----------------------|---|
| (11)           | Applicable Self Insured Health Plans B                  | AVG<br>Number2B  | <Enter>              | Enter the number of Applicable Self-Insured plans from line 2b of Avg. number of lives covered.<br><b>Note:</b> If .5 or greater round up, if less than .5 round down. For example; if 100.5 lives are reported, input 101 for the Average number of lives. If 100.4 lives are reported, input 100  |
| (12)           | Col. (a) X Col. (b)2B                                   | (A)X(B)2B  | <Enter>              | Enter the amount in (c) Fee (see Instructions), line 2b.  |
| (13)           | Next Part II IRS Number                                 | PT2<br>Number2   | <Enter>              | Enter the next Part II IRS Number that is underlined.   |
| (14)           | Tax   | AMT2   | <Enter>              | Enter the amount corresponding to the next underlined IRS Number.   |
| (15) thru (34) | Additional Part II IRS Numbers and Tax                  | PT2<br>Number3<br>AMT3 thru<br>P2<br>Number12<br>AMT12 | <Enter>              | Repeat elements (9) and (10) until all underlined Part II IRS Numbers have been entered or until a total of 12 have been entered.   |
| (35)           | Total Tax T/P Part III                                  | PT3L3  | <Enter>              | Enter amount shown on line 3.   |
| (36)           | Claims/Credits  | LN4  | <Enter>              | Enter the amount shown on Line 4.   |
| (37)           | Deposits and Prior Quarter Overpayments                 | LN8  | <Enter><br>MINUS (-) | Enter the amount shown on Line 8.   |
| (38)           | Balance Due/<br>Overpayment                             | 10/11a   | <Enter><br>MINUS (-) | Enter the amount from line 10 or line 11a as follows:<br>(a) If the amount on line 10 is the same as the Remittance amount, press <Enter>.<br>(b) If the amount on line 10 is different from the Remittance amount, enter the amount from line 10 and press <Enter>.<br>(c) If there is no entry on line 10, enter the amount from line 11c and press MINUS(-). |
| (39)           | Refund Indicator (RI)                                   | RI   | <Enter>              | Enter "2" if the "Refunded" box is checked. Otherwise press <Enter>.  |

## Exhibit 3.24.23-4 (Cont. 3) (01-01-2026)

## Section 03 FORM 720 (PARTS II AND III) (Program 11800)

| Elem. No. | Form 720 Section 03 (Part II and III) Data Element Name | Prompt | Fld. Term. | Instructions  |
|-----------|---|--------|------------|---|
| (40)      | Routing Transit Number (RTN)                            | 11c    | <Enter>    | <p>Enter up to 9 digits of the RTN from Line 11c.</p> <p>a. Ignore excess digits, alphas, blanks, or special characters shown.</p> <p>b. Press <b>&lt;Enter&gt;</b> if:</p> <ul style="list-style-type: none"> <li>both RTN and DAN are blank.</li> <li>an illegible character is present in either RTN or DAN.</li> <li>one or more numbers have been altered, white-out, or marked through in either RTN or DAN.</li> <li>one or more numbers have been written over to <b>CHANGE</b> an existing entry in either RTN or DAN.</li> </ul> <p><b>Note:</b> IRM 3.24.38.3.4.14.22 for specific examples.</p> |
| (41)      | Type of Depositor Account                               | 11d    | <Enter>    | <p>Enter the “S” or “C” that represents the box marked for Savings or Checking from line 11d.</p> <p>a. If both boxes are marked, press <b>&lt;Enter&gt;</b>.</p> <p>b. If neither box is marked, press <b>&lt;Enter&gt;</b>.</p> <p>c. If 11d is marked and RTN <b>AND</b> DAN are blank, press <b>&lt;Enter&gt;</b>.</p> <p><b>Note:</b> When <b>&lt;Enter&gt;</b> is pressed, the system generates a “C”.</p>  |

## Exhibit 3.24.23-4 (Cont. 4) (01-01-2026)

## Section 03 FORM 720 (PARTS II AND III) (Program 11800)

| Elem. No. | Form 720 Section 03 (Part II and III) Data Element Name | Prompt    | Fld. Term.   | Instructions  |
|-----------|---|-----------|--|---|
| (42)      | Depositor Account Number                                | 11e       | <Enter><br>★★★★★<br><b>This is a MUST ENTER field if “Line 11c” and “Line 11d” contain data.</b> | Enter the alpha/numeric Depositor Account Number from Line 11e.<br>a. Only alphas, numerics, and hyphens (-) are valid.<br>b. <b>Enter hyphens (-)</b> where shown.<br>c. Ignore any blanks or other special characters shown.<br>d. Enter a single period and press <Enter> if:<br><ul style="list-style-type: none"> <li>DAN is not present and RTN contains data.</li> <li>an illegible character is present in either RTN or DAN.</li> <li>one or more characters have been altered, white-out, or marked through in either RTN or DAN.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either RTN or DAN.</li> </ul> e. If more than 17 characters, enter a pound sign (#) in the last position of 11e. |
| (43)      | DAN for verification                                    | 11e       | <Enter><br>★★★★★<br><b>This is a MUST ENTER field if “Line 11e” contains an entry.</b>           | Enter Line 11e <b>again</b> for verification.<br>a. If entry does not match Element (42), a <b>DAN MISMATCH</b> error message will appear, and the cursor will be positioned on the first character of this field.<br>b. <b>“DAN MIS-MATCH”</b> error message will be displayed until both DAN fields agree.  |
| (44)      | Third Party Designee Checkbox                           | CKBX      | <Enter>  | Enter “1” if only the “Yes” box is checked. Otherwise, press <Enter>.   |
| (45)      | Third Party Designee (Identification (ID) Number        | ID Number | <Enter>  | Enter the third party designee ID Number.   |

**Exhibit 3.24.23-4 (Cont. 5) (01-01-2026)****Section 03 FORM 720 (PARTS II AND III) (Program 11800)**

| <b>Elem. No.</b> | <b>Form 720 Section 03 (Part II and III) Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>                    |
|------------------|--|---------------|-------------------|--|
| (46)             | Preparer's Taxpayer Identification Number (PTIN)               | PTIN          | <Enter>           | Enter the Paid Preparer's PTIN.        |
| (47)             | Preparer's Employer Identification Number (PEIN)               | PEIN          | <Enter>           | Enter the Preparer's EIN.              |
| (48)             | Preparer's Telephone Number                                    | TEL Number    | <Enter>           | Enter the Preparer's telephone number. |

**Exhibit 3.24.23-5 (01-01-2016)****Section 04 FORM 720, Schedule A (Program 11800)**

| <b>Elem. No.</b> | <b>Form 720 Section 04, Schedule A Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b>    | <b>Instructions</b>   |
|------------------|--|---------------|----------------------|---|
| (1)              | Section Number   | SECT:         | <Enter>              | Press <Enter> if already present on the screen; otherwise enter "04".   |
| (2)              | Record of Liability                                      | LNA           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line a.   |
| (3)              | Record of Liability                                      | LNB           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line b.   |
| (4)              | Record of Liability                                      | LNC           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line c.   |
| (5)              | Record of Liability                                      | LND           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line d.   |
| (6)              | Record of Liability                                      | LNE           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line e.   |
| (7)              | Record of Liability                                      | LNF           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line f.   |
| (8)              | Special Rule for September                               | SPECAB        | <Enter><br>MINUS (-) | Enter the amount from line 1(a)G or line 2(a)S, whichever is present. If both are present, enter from line 1(a)G. |
| (9)              | Record of Liability                                      | LNМ           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line m.   |
| (10)             | Record of Liability                                      | LNN           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line n.   |
| (11)             | Record of Liability                                      | LNO           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line o.   |
| (12)             | Record of Liability                                      | LNP           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line p.   |
| (13)             | Record of Liability                                      | LNQ           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line q.   |
| (14)             | Record of Liability                                      | LNR           | <Enter><br>MINUS (-) | Enter the amount from Schedule A, line r.   |

**Exhibit 3.24.23-6 (01-14-2022)****Section 05 FORM 720, Schedule C (Program 11800)**

**Note:** If Credit Reference Number (CRN) **304**, **305**, and/or **396** are present on Schedule C, the related claim amount(s) and number of tires must be entered at the end of Section 05. If there are two amounts for CRN 346, CRN 362, and CRN 324, enter the CRN with each corresponding amount.

| <b>Elem. No.</b> | <b>Form 720 Section 05, Schedule C Data Element Name</b> | <b>Prompt</b>  | <b>Fld. Term.</b> | <b>Instructions</b>  |
|------------------|--|--|-------------------|--|
| (1)              | Section Number   | SECT:  | <Enter>           | Press <Enter> if already present on the screen; otherwise enter "05".  |
| (2)              | Credit Reference Number1                                 | CRN1   | <Enter>           | Enter the first CRN that has a related amount.   |
| (3)              | Amount of Claim Number1                                  | AMT1   | <Enter>           | Enter the first amount.  |
| (4)              | Credit Reference Number2                                 | CRN2   | <Enter>           | Enter the next CRN that has a related amount.  |
| (5)              | Amount of Claim Number2                                  | AMT2   | <Enter>           | Enter the next amount.   |
| (6) thru (37)    | Additional Credit References with Claim Amount(s)        | CRN3<br>AMT3 thru<br>CRN18<br>AMT18  | <Enter>           | Repeat elements (4) and (5) until all CRNs that have related amounts have been transcribed or until a total of 18 CRNs have been transcribed. Additional CRNs can be entered in Section 06.  |
| (38) thru (46)   | Additional CRNs with Claim Amount(s) and Number of Tires | CRN19,<br>AMT 19,<br>Number of<br>TIRES19<br>thru CRN<br>21, AMT<br>21, Number<br>of TIRES21 | <Enter>           | Enter CRN "304", "305" and/or "396", the related credit reference amount(s) and the number of tires if present.<br><br><b>Note:</b> Element 39 is a "MUST ENTER" field. Element 40 is a "MUST ENTER" field only if Element 38 is "304", "305" or "396".<br><br><b>Note:</b> A zero (0) should be picked up for any corresponding CRNs that are being disallowed. |

**Exhibit 3.24.23-7 (09-01-2022)****Section 06 FORM 720, Schedule C (Program 11800)**

**Note:** Only enter Section 06 if all CRNs and their corresponding amounts were not entered in Section 05. If CRN 304, CRN 305, and/or CRN 396 is present on Schedule C, the amounts and number of tires must be entered at the end of Section 05. If there are two amounts for CRN 346, CRN 362, and CRN 324, enter the CRN with each corresponding amount.

| <b>Elem. No.</b> | <b>Form 720 Section 06, Schedule C Data Element Name</b> | <b>Prompt</b>                         | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--|---------------------------------------|-------------------|---|
| (1)              | Section Number   | SECT:                                 | <Enter>           | Press <Enter> if already present on the screen; otherwise enter "06".                       |
| (2)              | Credit Reference Number 22                               | CRN22                                 | <Enter>           | Enter the next CRN that has a related amount.   |
| (3)              | Amount of Claim Number 22                                | AMT22                                 | <Enter>           | Enter the corresponding amount.   |
| (4)              | Credit Reference Number 23                               | CRN23                                 | <Enter>           | Enter the next CRN that has a related amount.   |
| (5)              | Amount of Claim Number 23                                | AMT23                                 | <Enter>           | Enter the corresponding amount.   |
| (6) thru (35)    | Additional Credit References and Amounts of Claim        | CRN24<br>AMT24 thru<br>CRN38<br>AMT38 | <Enter>           | Repeat elements (4) and (5) until all CRNs that have related amounts have been transcribed. |



## Exhibit 3.24.23-8 (04-01-2019)

## Section 01 FORM 2290 and Form 2290(SP) (Program 12300)

| Elem. No. | Form 2290 Section 01 Data Element Name | Prompt         | Fld. Term. | Instructions  |
|-----------|--|----------------|------------|---|
| (1)       | Section Number                         | SECT:          |            | Section "01" will always be generated. No entry is required.  |
| (2)       | DLN Serial Number                      | SER Number     | <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 that 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)       | EIN                                    | EIN            |            | Enter the EIN from the preprinted label or from EIN block.  |
| (6)       | Address Check                          | ADDRESS CHECK? |            | 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)       | Tax Period                             | TAXPR          | <Enter>    | Enter the Tax Period edited or underlined in YYMM format as it appears to the left of OMB Number.   |
| (10)      | Condition Codes                        | CCC            | <Enter>    | Enter the edited codes listed to the right of the Name and Address area.  |
| (11)      | ERS—Action Code                        | ACTCD          | <Enter>    | Enter the edited digits in the bottom left margin.  |
| (12)      | Received Date                          | RDT            | <Enter>    | Enter the date as stamped or edited on the face of the return.<br>If a "G" Condition Code is present and the return is a <b>non-remittance</b> , press <F6> to skip to COND IND prompt and enter as instructed, then end the document.<br>If a "G" Condition Code is present and the return is a <b>remittance</b> , press <F6> to proceed to Section 03. |

**Exhibit 3.24.23-8 (Cont. 1) (04-01-2019)****Section 01 FORM 2290 and Form 2290(SP) (Program 12300)**

| <b>Elem. No.</b> | <b>Form 2290 Section 01 Data Element Name</b>         | <b>Prompt</b>   | <b>Fld. Term.</b>    | <b>Instructions</b>  |
|------------------|---|-----------------|----------------------|--|
| (13)             | Penalty and Interest Code                             | P&I             | <Enter>              | Enter the edited digit from the margin to the right of the "Penalty/Interest" box.   |
| (14)             | Additional Tax  | LN3             | <Enter>              | Enter the amount from line 3.  |
| (15)             | Total Tax Adjusted                                    | LN4             | <Enter>              | Enter the amount from line 4.  |
| (16)             | Credits   | LN5             | <Enter>              | Enter the amount from line 5.  |
| (17)             | Balance Due/<br>Overpayment                           | LN6             | <Enter><br>MINUS (-) | Enter the amount from line 6.  |
| (18)             | Third Party Designee<br>Checkbox                      | CKBX            | <Enter>              | Enter "1" if only the "Yes" box is checked. Otherwise, press <Enter>.  |
| (19)             | Third Party Designee ID<br>Number                     | ID Number       | <Enter>              | Enter the third party designee ID number.  |
| (20)             | Preparer's PTIN or SSN                                | PSSN            | <Enter>              | Enter the Preparer's PTIN or SSN.  |
| (21)             | Preparer's EIN  | PEIN            | <Enter>              | Enter the Preparer's EIN.  |
| (22)             | Preparer's Telephone<br>Number                        | TEL<br>Number   | <Enter>              | Enter the Preparer's telephone number.   |
| (23)             | Consent to Disclosure of<br>Tax Information Indicator | CONSENT-<br>IND | <Enter>              | This is a must enter field:<br>0 = The consent to disclose statement is not signed or not attached.<br>1 = The consent to disclose statement is attached and signed.<br>Enter the edited 0 (zero) or 1 (one) from the bottom center of the form. |

## Exhibit 3.24.23-9 (01-01-2016)

## Section 02 FORM 2290 and Form 2290(SP) (Program 12300)

| Elem. No. | Form 2290 Section 02 Data Element Name | Prompt   | Fld. Term. | Instructions  |
|-----------|--|----------|------------|---|
| (1)       | Section Number                         | SECT:    | <Enter>    | Press <Enter> if already present on the screen; otherwise enter "02".   |
| (2)       | In Care of Name Line                   | C/O NAME | <ENTER>    | Enter the in care of name.  |
| (3)       | Foreign Address                        | FGN ADD  | <ENTER>    | Enter the foreign address information as shown or edited from the entity area.  |
| (4)       | Street Address                         | ADDR     | <ENTER>    | Enter the street address information as shown or edited in the entity area of the form.<br><b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited. |
| (5)       | City                                   | CITY     | <ENTER>    | Enter the city from the entity area of the return.<br><b>Caution:</b> If inputting a foreign address, <b>ONLY</b> enter the foreign country code.   |
| (6)       | State                                  | ST       | <ENTER>    | Enter the standard state abbreviation from the entity area of the return.<br><b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.  |
| (7)       | ZIP Code                               | ZIP      | <ENTER>    | Enter the ZIP Code from the entity area of the return.<br><b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.  |

**Exhibit 3.24.23-10 (01-01-2016)****Section 03 FORM 2290 and Form 2290(SP) (Program 12300)**

**Note:** Section 03 is transcribed when there is one or more Vehicle Category(s).

Section 03 can accommodate up to 12 entries for Vehicle Category and Number of Vehicles.

If more than 12 entries are present, continue entries in Section 04.

| <b>Elem. No.</b> | <b>Form 2290 Section 03 Data Element Name</b>        | <b>Prompt</b>               | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--|-----------------------------|-------------------|---|
| (1)              | Section Number                                       | SECT:                       | <Enter>           | Press <Enter> if already present on the screen; otherwise enter "03".   |
| (2)              | Remittance   | RMT                         | <Enter>           | Enter the green rockered amount from the balance due area of the return or an attached cash register receipt.<br>If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt CR) was entered in the Block Header. |
| (3)              | Vehicle Category                                     | CAT<br>Number1              | <Enter>           | Enter the alpha character from the left side of the return under title "Category" for the first category with a numeric entry for item (3)(a) and/or (3)(b).  |
| (4)              | Number of Vehicles                                   | 3A<br>Number1               | <Enter>           | Enter the number from the right side of the return under title "Number of Vehicles (3)(a)".   |
| (5)              | Number of Vehicles                                   | 3B<br>Number1               | <Enter>           | Enter the number from the right side of the return under title "Number of Vehicles (3)(b)".   |
| (6) thru<br>(38) | Additional Vehicle Categories and Number of Vehicles | CAT<br>Number2<br>thru 3B12 | <Enter>           | Enter additional Vehicle Categories and Number of Vehicles as in E–(3) thru E–(5) above.  |

**Exhibit 3.24.23-11 (01-01-2016)****Section 04 FORM 2290 and Form 2290(SP) (Program 12300)**

| <b>Elem. No.</b> | <b>Form 2290 and Form 2290 (SP) Section 04 Data Element Name</b> | <b>Prompt</b>   | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--|-----------------|-------------------|---|
| (1)              | Section Number   | SECT:           | <Enter>           | Press <Enter> if already present on the screen; otherwise enter "04". |
| (2) thru (34)    | Additional Vehicle Categories and Number of Vehicles             | CAT13 thru 3B23 | <Enter>           | Enter additional Categories and Number of Vehicles as in Section 03.  |

**Exhibit 3.24.23-12 (01-01-2016)**  
**Section 01 FORM 11-C (Program 12701)**

| Elem. No. | Form 11-C Section 01 Data Element Name | Prompt         | Fld. Term. | Instructions  |
|-----------|--|----------------|------------|---|
| (1)       | Section Number                         | SECT:          |            | Section "01" will always be generated. No entry is required.  |
| (2)       | DLN Serial Number                      | SER Number     | <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 that 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)       | TIN                                    | TIN            | <Enter>    | Enter the EIN/SSN from the pre-printed label or from Number block.  |
| (6)       | Address Check                          | ADDRESS CHECK? | <Enter>    | Enter "Y" or "N" as appropriate.  |
| (7)       | TIN Type                               | TYPE           | <Enter>    | Enter a zero (0) if the TIN is a social security number. If unable to determine, press <Enter>.   |
| (8)       | Beginning Year-Month                   | TAXPR          | <Enter>    | Enter the tax period:<br>(a) edited to the left of the OMB Number, or<br>(b) from the pre-printed label.  |
| (9)       | Condition Codes                        | CC             | <Enter>    | Enter the edited codes listed to the right entity area.   |
| (10)      | Received Date                          | RDATE          | <Enter>    | Enter the date as stamped or edited on the face of the return.<br>If a "G" Condition Code is present and the return is a <b>non-remittance</b> end the document after this element.<br>If a "G" Condition Code is present and the return is a <b>remittance</b> press <F6> and proceed to Section 03. |
| (11)      | Tax                                    | PT1L2          | <Enter>    | Enter the amount shown or edited from Part I, Line 2  |
| (12)      | Penalty and Interest Code              | P&I            | <Enter>    | Enter the edited digit from the upper right margin of the return.   |

**Exhibit 3.24.23-12 (Cont. 1) (01-01-2016)****Section 01 FORM 11-C (Program 12701)**

| <b>Elem. No.</b> | <b>Form 11-C Section 01 Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>  |
|------------------|---|---------------|-------------------|--|
| (13)             | Nature of Change Indicator                    | CHANGE        | <Enter>           | Enter the edited digit from the left margin of Part I, line 3.   |
| (14)             | Start Day                                     | START         | <Enter>           | Enter the edited digits beneath "Return for period from."        |
| (15)             | "S" Indicator                                 | S             | <Enter>           | Press <Enter>.   |
| (16)             | Part II Line 5 Question                       | PT2L5?        | <Enter>           | Enter the edited digit from the right margin of Part II, Line 5. |
| (17)             | Preparer's SSN/PTIN                           | PSSN          | <Enter>           | Enter the Preparer's SSN or PTIN.                                |
| (18)             | Preparer's EIN                                | PEIN          | <Enter>           | Enter the Preparer's EIN.  |
| (19)             | Preparer's Telephone Number                   | TEL Number    | <Enter>           | Enter the Preparer's telephone number.                           |
| (20)             | Street Key                                    | STREET KEY    | <Enter>           | Enter the Street Key.  |
| (21)             | ZIP Key                                       | ZIP KEY       | <Enter>           | Enter the ZIP Key.   |

**Exhibit 3.24.23-13 (01-01-2016)**  
**Section 02 FORM 11-C (Program 12701)**

| Elem. No. | Form 11-C Section 02 Data Element Name | Prompt   | Fld. Term. | Instructions   |
|-----------|--|----------|------------|--|
| (1)       | Section Number                         | SECT:    | <Enter>    | Press <Enter> if already present on the screen; otherwise enter "02".  |
| (2)       | In Care of Name Line                   | C/O NAME | <ENTER>    | Enter the in care of name.   |
| (3)       | Foreign Address                        | FGN ADD  | <ENTER>    | Enter the foreign address information as shown or edited from the entity area.   |
| (4)       | Street Address                         | ADDR     | <ENTER>    | Enter the street address information as shown or edited in the entity area of the form.<br><br><b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as shown or edited. |
| (5)       | City                                   | CITY     | <ENTER>    | Enter the city from the entity area of the return.<br><br><b>Caution:</b> If inputting a foreign address, <b>ONLY</b> enter the foreign country code.  |
| (6)       | State                                  | ST       | <ENTER>    | Enter the standard state abbreviation from the entity area of the return.<br><br><b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.   |
| (7)       | ZIP Code                               | ZIP      | <ENTER>    | Enter the ZIP Code from the entity area of the return.<br><br><b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.   |



**Exhibit 3.24.23-14 (01-01-2016)****Section 03 FORM 11-C (Program 12701)**

| <b>Elem. No.</b> | <b>Form 11-C Section 03 Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|---|---------------|-------------------|---|
| (1)              | Section Number                                | SECT:         | <Enter>           | Press <Enter> if already present on the screen; otherwise enter "03".   |
| (2)              | Remittance Amount                             | RMT           | <Enter>           | Enter the green rockered amount from the balance due area of the return or an attached cash register receipt.<br>If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header. |

**Exhibit 3.24.23-15 (01-01-2016)**  
**Section 01 FORM 730 (Program 12702)**

| Elem. No. | Form 730 Section 01 Data Element Name | Prompt         | Fld. Term. | Instructions   |
|-----------|---------------------------------------|----------------|------------|--|
| (1)       | Section Number                        | SECT:          |            | Section "01" will always be generated. No entry is required.   |
| (2)       | DLN Serial Number                     | SER Number     | <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 that 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)       | EIN                                   | EIN            |            | Enter the EIN from the preprinted label or from EIN block.   |
| (6)       | Address Check                         | ADDRESS CHECK? |            | 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)       | Tax Period-Beginning                  | TAXPR          | <Enter>    | Enter the edited Tax Period to the left of the OMB Number.   |
| (10)      | Received Date                         | RDATE          | <Enter>    | Enter the date as stamped or edited in MMDDYYYY format on the face of the return.  |
| (11)      | Condition Codes                       | CC             | <Enter>    | Enter the edited codes shown to the right of the name and address area. If a "G" Condition Code is present and the return is a <b>non-remittance</b> , end the document after this element. If a "G" Condition Code is present and the return is a <b>remittance</b> , press <F6> and proceed to Section 03. |
| (12)      | Penalty and Interest Code             | P&I            | <Enter>    | Enter the edited digit to the right of the "Tax, Penalty and Interest" box.  |

## Exhibit 3.24.23-16 (01-01-2016)

## Section 02 FORM 730 (Program 12702)

| Elem. No. | Form 730 Section 02 Data Element Name | Prompt   | Fld. Term. | Instructions   |
|-----------|---------------------------------------|----------|------------|--|
| (1)       | Section Number                        | SECT:    | <Enter>    | Press <Enter> if already present on the screen; otherwise enter "02".  |
| (2)       | In Care of Name Line                  | C/O NAME | <ENTER>    | Enter the in care of name.   |
| (3)       | Foreign Address                       | FGN ADD  | <ENTER>    | Enter the foreign address information as shown or edited from the entity area.   |
| (4)       | Street Address                        | ADDR     | <ENTER>    | Enter the street address information as shown or edited in the entity area of the form.<br><b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as shown or edited. |
| (5)       | City                                  | CITY     | <ENTER>    | Enter the city from the entity area of the return.<br><b>Caution:</b> If inputting a foreign address, <b>ONLY</b> enter the foreign country code.  |
| (6)       | State                                 | ST       | <ENTER>    | Enter the standard state abbreviation from the entity area of the return.<br><b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.   |
| (7)       | ZIP Code                              | ZIP      | <ENTER>    | Enter the ZIP Code from the entity area of the return.<br><b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.   |

**Exhibit 3.24.23-17 (01-01-2016)**  
**Section 03 FORM 730 (Program 12702)**

| <b>Elem. No.</b> | <b>Form 730 Section 03 Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b>    | <b>Instructions</b>   |
|------------------|--|---------------|----------------------|---|
| (1)              | Section Number                               | SECT:         | <Enter>              | Press <Enter> if already present on the screen; otherwise enter "03".   |
| (2)              | Remittance                                   | RMT           | <Enter>              | Enter the green rockered amount from the balance due area of the return or an attached cash register receipt.<br>If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header. |
| (3)              | Wagers Accepted                              | LN1           | <Enter>              | Enter the amount shown on Line 1, titled "Gross Wagers Accepted During Month ..."   |
| (4)              | Wagers Lay-Off Accepted                      | LN2           | <Enter>              | Enter the amount shown on Line 2 titled "Gross Amount of Lay-Off Wagers Accepted During Month ...".   |
| (5)              | Gross Wagers Authorized                      | L4A           | <Enter>              | Enter the amount shown or edited from the center of line 4a.  |
| (6)              | Gross Wagers Other Than                      | L4B           | <Enter>              | Enter the amount shown or edited from the center of line 4b.  |
| (7)              | Credit                                       | LN5           | <Enter>              | Enter the amount shown on Line 5 titled "Lay-Off Credits ..."   |
| (8)              | Balance Due/<br>Overpayment                  | LN6           | <Enter><br>MINUS (-) | Enter the amount from Line 6.   |
| (9)              | Preparer's PTIN or SSN                       | PSSN          | <Enter>              | Enter the Preparer's PTIN or SSN.   |
| (10)             | Preparer's EIN                               | PEIN          | <Enter>              | Enter the Preparer's EIN.   |
| (11)             | Preparer's Telephone Number                  | TEL Number    | <Enter>              | Enter the Preparer's telephone number.  |