



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.15

NOVEMBER 14, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.11.15, Returns and Documents Analysis - Return of Partnership Income.

MATERIAL CHANGES

- (1) IRM 3.11.15.1(5) - Changed from Paper Processing Branch to Return Processing Branch. (IPU 24U0133 issued 01-26-2024).
- (2) IRM 3.11.15.2.1(9) - Removed sequencing procedures and added them to a separate subsection.
- (3) IRM 3.11.15.2.2 - Added a new subsection, Sequence of Return - Form 1065.
- (4) IRM 3.11.15.2.2(9) - Added Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties to sequence order.
- (5) IRM 3.11.15.2.3(2) - Changed from Paper Processing Branch to Return Processing Branch. (IPU 24U0133 issued 01-26-2024).
- (6) IRM 3.11.15.2.7(1) - Updated the IRM reference for IRM Deviation Procedures.(IPU 24U0501 issued 04-10-2024).
- (7) IRM 3.11.15.2.8(1) - Updated TAS Standard Language.
- (8) IRM 3.11.15.5.1(3) - Updated Statute clearing exception from 2019 to 2020. (IPU 24U0194 issued 02-02-2024).
- (9) IRM 3.11.15.5.6 - Added Instructions for Refund Returns (45-Day Jeopardy and High Dollars Refund) per SERP Feedback # 16938. (IPU 24U0240 issued 02-09-2024).
- (10) IRM 3.11.15.5.8.4(1) - Updated Form 1065 number of pages to include page 6. SERP Feedback #17830. (IPU 24U0384 issued 03-11-2024).
- (11) IRM 3.11.15.7(1) - Added **efile GRAPHIC print - Do Not Process** to the sixth bullet for Signature. (IPU 24U0885 issued 07-31-2024)
- (12) IRM 3.11.15.9.3(3) - Changed MODI-EIN to Mod IEIN and added EIN prefix **93**. (IPU 24U0041 issued 01-04-2024).
- (13) IRM 3.11.15.9.4(2) - Clarified TC 014 procedures and added a **Note** about the input of TC 014 to capture both the location and mailing address. (IPU 24U0041 issued 01-04-2024).
- (14) IRM 3.11.15.9.5(2) - Added a **Note** about the input of TC 014 to capture both the location and mailing address. (IPU 24U0041 issued 01-04-2024).
- (15) IRM 3.11.15.9.5(3) - Clarified TC 014 procedures and added three **Notes** about the input of TC 014 to capture both the location and mailing address. (IPU 24U0041 issued 01-04-2024).
- (16) IRM 3.11.15.16 - Rearranged paragraphs per Course Development feedback.
- (17) IRM 3.11.15.19(2)(a) - Added Penalty and Interest Code editing procedures under Additional Partnership Perfection.

- (18) IRM 3.11.15.19.1(13) - Updated Line numbers for **Audit Code“ C.”** (IPU 24U0041 issued 01-04-2024).
- (19) IRM 3.11.15.19.4(1)a - Updated **Note** to clarify do not edit procedures. # SERP Feedback #17831. (IPU 24U0384 issued 03-11-2024).
- (20) IRM 3.11.15.19.6 - Added new subsection for Penalty and Interest Code. Renumbered remaining subsections.
- (21) IRM 3.11.15.21.2(2) - Added a Note and removed paragraph 3 per Course Development feedback.
- (22) IRM 3.11.15.21.6(1) - Added a reference to new subsection, Sequence of Return - Form 1065.
- (23) IRM 3.11.15.22(5) - Corrected Other Deductions line number to line 21. SERP Feedback #17822. (IPU 24U0384 issued 3-11-2024).
- (24) IRM 3.11.15.23.6(3) - Added procedures for tax periods 202301 and later. SERP Feedback #18159. (IPU 24U0415 issued 03-15-2024). Also, added correspondence procedures.
- (25) IRM 3.11.15.24.16(4) - Removed **Note** as 2019 & 2020 conversion is no longer applicable. SERP Feedback #17824. (IPU 24U0384 issued 03-11-2024).
- (26) IRM 3.11.15.24.16(4)d - Added a reference to new subsection, Sequence of Return - Form 1065.
- (27) IRM 3.11.15.24.16(4)f - Removed references to 2020 and 2019 returns as it no longer applies. SERP Feedback #18592.(IPU 24U0453 issued 03-27-2024).
- (28) IRM 3.11.15.24.23 - Updated the line number from Schedule B, Line 31 to Schedule B, Line 33.
- (29) IRM 3.11.15.25.20 - Added (2) with Audit Code 7 editing procedures. SERP feedback #17677. (IPU 24U0384 issued 03-11-2024).
- (30) IRM 3.11.15.30(1) - Added a reference to new subsection, Sequence of Return - Form 1065.
- (31) IRM 3.11.15.32(2)a - Added a reference to new subsection, Sequence of Return - Form 1065.
- (32) IRM 3.11.15.33(2) - Added a reference to new subsection, Sequence of Return - Form 1065.
- (33) IRM 3.11.15.34(1) - Added a reference to new subsection, Sequence of Return - Form 1065.
- (34) IRM 3.11.15.35(2) - Added a reference to new subsection, Sequence of Return - Form 1065.
- (35) IRM 3.11.15.36(1) - Added a reference to new subsection, Sequence of Return - Form 1065.
- (36) IRM 3.11.15.37 - Updated with new line numbers for tax period 202401 and later. Added a reference to new subsection, Sequence of Return - Form 1065. Also, added a reference to the prior year conversion chart for Form 3800.
- (37) IRM 3.11.15.37(3) and (4) - Removed editing procedures for Form 3800, lines 1b, 1g, 1o, and 1x column (i) when the fields are blank and column (h) has an entry.
- (38) IRM 3.11.15.37(3) and (4) - Added editing procedures for Form 3800, lines 1b, 1g, 1o & 1x column (i) when the fields are blank and column (h) has an entry. (IPU 24U0635 issued 05-10-2024).
- (39) IRM 3.11.15.37(4) - Corrected the location to be edited when Elective Payment or Transfer Registration Number has significant data per SERP Feedback # 16937. (IPU 24U0240 issued 02-09-2024).
- (40) IRM 3.11.15.38(2) -Added a reference to new subsection, Sequence of Return - Form 1065.

- (41) IRM 3.11.15.39(2) - Added a reference to new subsection, Sequence of Return - Form 1065.
 - (42) IRM 3.11.15.40(2) - Added a reference to new subsection, Sequence of Return - Form 1065.
 - (43) IRM 3.11.15.40(4) - Updated the location of the Form 8936, Schedule A indicator.
 - (44) IRM 3.11.15.40(4) Clarified location of edit marking for multiple Forms 8936. SERP Feedback #17616. (IPU 24U0302 issued 02-28-2024).
 - (45) IRM 3.11.15.41 - Added new section for Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
 - (46) IRM 3.11.15.44(2) - Changed from Paper Processing Branch to Return Processing Branch. (IPU 24U0133 issued 01-26-2024).
 - (47) IRM 3.11.15.76(1) - Updated Prior Year conversion instructions for Schedule B. (IPU 24U0885)
 - (48) IRM 3.11.15.76 Update Prior Year Conversion Chart, to include instructions for Form 1065, Page 1 2020 - 2018 and 2017 - 2014. SERP Feedback #17576. (IPU 24U0294 issued 02-27-2024).
 - (49) IRM 3.11.15.76(1) - Clarified Prior Year conversion on Schedule B line 12. (IPU 24U0443 issued 03-25-2024).
 - (50) IRM 3.11.15.76(1) - Added conversion lines for Form 1065, Page 1 for tax period 2013 and 2012. SERP Feedback # 18594.(IPU 24U0453 issued 03-27-2024).
 - (51) IRM 3.11.15.79 - Added Form 3800 Prior Year Conversion Chart.
 - (52) Exhibit 3.11.15-1 - Added Taxpayer Services (TS) and a **Note** about Wage and Investment (W&I) changing to Taxpayer Services. Removed Wage and Investment information.(IPU 24U0635 issued 05-10-2024).
 - (53) Exhibit 3.11.15-3 - Corrected dates in the Exhibit. (IPU 24U0194 issued 02-02-2024).
 - (54) Exhibit 3.11.15-8 - Added new exhibit, Form 3800 - Prior Year Revisions Comparison Chart
 - (55) IRM 3.11.15 revised throughout to update organizational title from Wage and Investment (W&I) to Taxpayer Services (TS). (IPU 24U0635 issued 05-10-2024).
 - (56) Plain Language changes include:
 - Used simpler words
 - Removed unnecessary words
 - Changed consistency sections per BMF Consistency template
- Editorial changes made throughout the IRM include:
- Corrected spelling and grammatical errors
 - Corrected references, citations, and links
 - Updated Exhibits
 - Updated dates throughout including Tax Periods and Received Dates
 - Updated form titles
 - Deleted old line numbers throughout

EFFECT ON OTHER DOCUMENTS

IRM 3.11.15, Returns and Documents Analysis - Return of Partnership Income, dated November 3, 2023 (effective January 1, 2024), is superseded. The following IRM Procedural Updates (IPUs) issued January 4, 2024 through July 31, 2024 are incorporated into this IRM: IPU 24U0041, 24U0133, 24U0194, 24U0240, 24U0294, 24U0302, 24U0384, 24U0415, 24U0443, 24U0453, 24U0501, 24U0635 & 24U0885.

AUDIENCE

Taxpayer Services (TS) Code and Edit Tax Examiners

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3.11.15

Return of Partnership Income

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 - 3.11.15.51.5 Early Filed Return
- 3.11.15.52 ♦Entity Perfection - General♦
 - 3.11.15.52.1 ♦Entity Perfection - Employer Identification Number (EIN)♦
 - 3.11.15.52.2 ♦Entity Perfection - Name Control♦
 - 3.11.15.52.3 ♦Entity Perfection - Domestic Addresses♦
 - 3.11.15.52.4 ♦Entity Perfection - Foreign Address♦
- 3.11.15.53 ♦North American Industry Classification System (NAICS)♦
- 3.11.15.54 Date Business Started
- 3.11.15.55 Total Assets
- 3.11.15.56 ♦Computer Condition Codes♦
 - 3.11.15.56.1 CCC “A” - Date Business Started
 - 3.11.15.56.2 CCC “B” - Schedule M-3
 - 3.11.15.56.3 ♦CCC “F” - Final Return♦
 - 3.11.15.56.4 ♦CCC “G” - Amended Return♦
 - 3.11.15.56.5 ♦CCC “I” - Tax Straddles and Future Contracts (Form 6781)♦
 - 3.11.15.56.6 CCC “L” - Treaty Based Positions
 - 3.11.15.56.7 CCC “M” - Form 8949 (Sales and Other Dispositions of Capital Assets), Opportunity Zone
 - 3.11.15.56.8 CCC “P” - BMF Mail Indicator

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- 3.11.15.56.9 CCC "Q" - Return Filed Claiming TETR Only (Federal Telephone Excise Tax Credit Refund)
 - 3.11.15.56.10 ♦CCC "R" - Reasonable Cause for Failing to File a Timely Return♦
 - 3.11.15.56.11 CCC "T" - Investor Reporting of Tax Shelter Registration
 - 3.11.15.56.12 ♦CCC "W" - Return Cleared By Statute Control♦
 - 3.11.15.56.13 CCC "X" - Refund/Settlement Freeze
 - 3.11.15.56.14 CCC "1" - Like-Kind Exchange
 - 3.11.15.56.15 Reserved
 - 3.11.15.56.16 ♦CCC "3" - No Reply to Correspondence♦
 - 3.11.15.56.17 ♦CCC "4" - IRC 6020(b) Return♦
 - 3.11.15.56.18 CCC "6" - Suppress the Failure to File on Correct Media Penalty
 - 3.11.15.56.19 CCC "9" - Foreign Partnership (Ogden Only)
 - 3.11.15.57 Number of Schedules K-1
 - 3.11.15.58 Salary and Wage Code
 - 3.11.15.59 EPMF Code
 - 3.11.15.60 Additional Partnership Perfection
 - 3.11.15.60.1 Audit Codes
 - 3.11.15.60.2 Special Income Code
 - 3.11.15.60.3 Installment Sales Indicator
 - 3.11.15.60.4 Nonrecourse Loan Code
 - 3.11.15.60.5 Historic Structure Code
 - 3.11.15.61 Tax Data Perfection
 - 3.11.15.62 Form 1065-B, Income Section (Lines 1a through 11)
 - 3.11.15.62.1 Line 1a - Gross Receipts
 - 3.11.15.62.2 Line 1b - Returns and Allowances
 - 3.11.15.62.3 Line 2 - Cost of Goods Sold
 - 3.11.15.62.4 Line 3 - Gross Profit
 - 3.11.15.62.5 Line 4 - Net Income (Loss) From Rental Real Estate Activities
 - 3.11.15.62.6 Line 5 - Net Income (Loss) From Other Rental Activities
 - 3.11.15.62.7 Line 6 - Ordinary Income (Loss) From Other Partnerships, Estates and Trusts
 - 3.11.15.62.8 Line 7 - Net Farm Profit (Loss)
 - 3.11.15.62.9 Line 8 - Excess of Net Short-Term Capital Gain Over Net Long-Term Capital Loss
 - 3.11.15.62.10 Line 9 - Net Gain (Loss) From Form 4797
 - 3.11.15.62.11 Line 10 - Other Income (Loss)
 - 3.11.15.62.12 Line 11 - Total Income (Loss)
 - 3.11.15.63 Form 1065-B, Deductions Section (Lines 12 through 25)
 - 3.11.15.63.1 Line 12 - Salaries and Wages
 - 3.11.15.63.2 Line 13 - Guaranteed Payments to Partners
 - 3.11.15.63.3 Line 14 - Repairs and Maintenance
 - 3.11.15.63.4 Line 15 - Bad Debts

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- 3.11.15.63.5 Line 16 - Rent
 - 3.11.15.63.6 Line 17 - Taxes and Licenses
 - 3.11.15.63.7 Line 18 - Interest
 - 3.11.15.63.8 Line 19c - Depreciation
 - 3.11.15.63.9 Line 20 - Depletion
 - 3.11.15.63.10 Line 21 - Retirement Plans, etc.
 - 3.11.15.63.11 Line 22 - Employee Benefit Programs
 - 3.11.15.63.12 Line 23 - Other Deductions
 - 3.11.15.63.13 Line 24 - Total Deductions
 - 3.11.15.63.14 Line 25 - Taxable Income (Loss) From Passive Loss Limitation Activities
 - 3.11.15.64 Form 1065-B, Tax and Payments (Lines 26 through 29)
 - 3.11.15.64.1 Line 26 - Tax
 - 3.11.15.64.2 Credit for Federal Telephone Excise Tax Paid (TETR)
 - 3.11.15.64.3 Line 27 - Other Payments
 - 3.11.15.64.4 Line 28 - Amount Owed
 - 3.11.15.64.4.1 Green Rockered Money Amount on Line 28
 - 3.11.15.64.5 Line 29 - Overpayment
 - 3.11.15.65 Form 1065-B, Part II - Taxable Income or Loss From Other Activities
 - 3.11.15.65.1 Line 1 - Interest
 - 3.11.15.65.2 Line 2a - Total Ordinary Dividends
 - 3.11.15.65.3 Line 3 - Gross Royalties
 - 3.11.15.65.4 Line 4 - Excess of Net Short-Term Capital Gain Over Net Long-Term Capital Loss
 - 3.11.15.65.5 Line 5 - Other Income (Loss)
 - 3.11.15.65.6 Line 6 - Total Income (Loss)
 - 3.11.15.65.7 Line 7 - Interest Expense on Investment Debts
 - 3.11.15.65.8 Line 8 - State and Local Income Taxes
 - 3.11.15.65.9 Line 9 - Charitable Contributions
 - 3.11.15.65.10 Line 10a - Total Miscellaneous Itemized Deductions
 - 3.11.15.65.11 Line 10b - Deductible Amount
 - 3.11.15.65.12 Line 11 - Other Deductions
 - 3.11.15.65.13 Line 12 - Total Deductions
 - 3.11.15.65.14 Line 13 - Taxable Income (Loss) From Other Activities
 - 3.11.15.66 Form 1065-B, Schedule B, Other Information
 - 3.11.15.66.1 Type of Partner Code
 - 3.11.15.66.1.1 Dual Partner Code (Question 2)
 - 3.11.15.66.1.2 Multi Partner Code (Question 3)
 - 3.11.15.66.2 Foreign Partner Code (Question 4)
 - 3.11.15.66.3 Foreign Trust Indicator (Question 8)
 - 3.11.15.66.4 Foreign Disregarded Entities (Question 9)

- 3.11.15.67 Form 1065-B, Schedule K
 - 3.11.15.67.1 Line 1b(1), Schedule K
 - 3.11.15.67.1.1 Line 1b(2), Schedule K
 - 3.11.15.67.1.2 Line 1b(3), Schedule K
 - 3.11.15.67.2 Line 1d, Schedule K
 - 3.11.15.67.3 Line 2, Schedule K
 - 3.11.15.67.4 Line 3, Schedule K
 - 3.11.15.67.5 Line 4a and 4b, Schedule K
 - 3.11.15.67.6 Line 5, Schedule K
 - 3.11.15.67.7 Line 6, Schedule K
 - 3.11.15.67.8 Line 7, Schedule K
 - 3.11.15.67.9 Line 8, Schedule K
 - 3.11.15.67.10 Line 9, Schedule K
 - 3.11.15.67.11 Line 10, Schedule K
 - 3.11.15.67.12 Line 11, Schedule K
 - 3.11.15.67.13 Line 12, Schedule K
 - 3.11.15.67.14 Lines 14d(1) through 14h, Schedule K
- 3.11.15.68 Form 1065-B, Schedule L
- 3.11.15.69 Form 1065-B, Schedule M-2
- 3.11.15.70 Schedule F - Profit or Loss From Farming
- 3.11.15.71 Form 8825 Rental Real Estate Income and Expenses of a Partner or an S Corporation
- 3.11.15.72 Form 1125-A, Cost of Goods Sold (previously Form 1065-B, Schedule A)
- 3.11.15.73 Form 5884-B, New Hire Retention Credit
- 3.11.15.74 Form 8941, Credit for Small Employer Health Insurance Premiums
- 3.11.15.75 Publicly Traded Partnerships
- 3.11.15.76 Form 1065 Prior Year Conversion Charts
- 3.11.15.77 Form 8938 Prior Year Conversion Chart
- 3.11.15.78 Form 8996 Prior Year Conversion Chart
- 3.11.15.79 Form 3800 Prior Year Conversion Chart

Exhibits

- 3.11.15-1 Terms/Definitions/Acronyms
- 3.11.15-2 Routing Guide for Attachments
- 3.11.15-3 Due Date Chart
- 3.11.15-4 ♦Potential Frivolous Arguments for Examination Review♦
- 3.11.15-5 ♦Province, Foreign State, and Territory Abbreviations♦
- 3.11.15-6 ♦U.S. Possessions/Territories ZIP Codes♦

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- 3.11.15-7 USPS.com Track & Confirm
 - 3.11.15-8 Form 3800 - Prior Year Revisions Comparison Chart

3.11.15.1
(01-26-2024)
Program Scope and Objectives

- (1) This IRM section gives instructions for Taxpayer Services (TS) Tax Examiners to process Form 1065, U.S. Return of Partnership Income and Form 1065-B, U.S. Return of Income for Electing Large Partnership returns.
- (2) Purpose: The purpose of Document Perfection is to Code and Perfect (Edit) documents.
- (3) Audience: These procedures apply to employees responsible for coding and editing returns found in this IRM including:
 - Clerks, Lead Clerks and Supervisory Clerks
 - Tax Examining Technicians, Lead Tax Examining Technicians and Supervisory Tax Technicians
- (4) Policy Owner: Director, Submission Processing.
- (5) Program Owner: Return Processing Branch, Business Master File (BMF) Section.
- (6) Primary Stakeholders: Other areas that may be affected by these procedures include (but not limited to):
 - Accounts Management (AM)
 - Chief Counsel (CC)
 - Compliance
 - Information Technology (IT) Programmers
 - Large Business and International (LB&I)
 - Modernized E-File (MeF)
 - Small Business Self-Employed (SBSE)
 - Statistics of Income (SOI)
 - Submission Processing (SP)
 - Taxpayer Advocate Service (TAS)
 - Tax Exempt and Government Entities (TEGE)
- (7) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.

3.11.15.1.1
(01-01-2018)
Background

- (1) The purpose of Document Perfection is to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) or the Service Center Recognition Image Processing System (SCRIPS). In addition, Document Perfection forwards any other documents or attachments not related to the processing of the returns to the function responsible for handling them.
- (2) It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable section. The computer and/or Error Correction Resolution (ERS) will perform these functions if the returns and other documents are coded and edited as prescribed in the applicable subsections of this section.

3.11.15.1.2
(01-01-2022)
Authority

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code and their corresponding Treasury regulations:
 - IRC 6031(a)

- (2) All Policy Statements for Submission Processing are found in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.
- 3.11.15.1.3
(01-01-2018)
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 found in this IRM and maintain updated IRM procedures.
- 3.11.15.1.4
(01-01-2018)
Program Management and Reviews
- (1) Program Reports: The Batch/Block Tracking System (BBTS) stores a vast amount of data which can be used in performance monitoring and production projections.
- (2) Program Effectiveness: The program goals are measured using the following methods:
- Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial reviews
- 3.11.15.1.5
(01-01-2018)
Program Controls
- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.
- 3.11.15.1.6
(01-01-2020)
Terms/Definitions/ Acronyms
- (1) For Terms, Definitions and Acronyms, See Exhibit 3.11.15-1, Terms/Definitions/ Acronyms
- 3.11.15.1.7
(01-01-2018)
Related Resources
- (1) The following is a list of related resources:
- Servicewide Electronic Research Program (SERP)
 - Submission Processing Design Center (SPDC)
 - Integrated Data Retrieval System (IDRS)
- 3.11.15.2
(07-13-2015)
Form 1065, U.S. Return of Partnership Income (Program #12200)
- (1) Form 1065, U.S. Return of Partnership Income, is an information return used to report the income, deductions, gains, losses, etc., from the operation of a partnership. A partnership does not pay tax on its income but “passes through” any profits or losses to its partners. Partners must include partnership items on their tax returns.
- Exception:** Partnership returns identified as a “**PUBLICLY TRADED PARTNERSHIP**” will pay a tax on income derived from the active conduct of all trades and businesses of the partnership (per IRC 7704(g)(3)(A)). These returns will have the annotation “3.5% GROSS INCOME TAX” on the return or attachment or between Lines 22 and 23 of the Form 1065 (below the Ordinary Business Income (Loss) amount). See IRM 3.11.15.22.16, Publicly Traded Partnership.

- (2) The due date for a partnership return is the 15th day of the 3rd month following the close of the taxable year. March 15th is the due date for a calendar year return.
- (3) Beginning with tax years ending on or after December 31, 2000, partnerships with more than 100 partners were mandated to file Form 1065, U.S. Return of Partnership Income, electronically.

3.11.15.2.1
(01-01-2025)
**General Editing
Guidelines**

- (1) This IRM can't address every possibility that occurs while perfecting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action.
- (2) The following general information can be used when editing Form 1065 returns.
- (3) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.
- (4) All money amounts must be edited in **dollars only**.

Reminder: Do not edit a vertical line, 00, dash or decimal point in a dollars and cents field when the partnership has entered dollars only.

- (5) Do not edit brackets or parentheses around amounts clearly shown to be negative by the presence of a minus sign (–).

Reminder: It will be necessary to bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a line entry, entering a missing line entry, etc.).

- (6) Reference is made throughout this IRM to **“significant entries”**. A significant entry is defined as any amount other than zero.

Note: “Blank”, “Dash”, “None”, “N/A”, or “zero” are not significant entries.

- (7) Instructions for editing Schedules K-1 are in IRM 3.0.101, General - Schedule K-1 Processing.
- (8) Received Date is edited in MMDDYY format.
- (9) If a current year (2024) return or a prior year return is filed on a tax form for other than the current tax year revision, convert the tax return to the current year format using the prior year conversion charts found in job aid (Number 2505-002).

3.11.15.2.2
(01-01-2025)
**Sequence of Return -
Form 1065**

- (1) Document Perfection is responsible for arranging the return in the following sequence order when transcription line entries are present:
 - a. Form 1065, page 1
 - b. Form 1065, page 2
 - c. Form 1065, page 3
 - d. Form 1065, page 4
 - e. Form 1065, page 5

- f. Form 1065, page 6
- g. *Schedule F* (Form 1040), Profit or Loss From Farming
- h. Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation
- i. *Schedule D* (Form 1065), Capital Gains and Losses
- j. Form 4797, Sales of Business Property
- k. Form 8949, Sales and Other Dispositions of Capital Assets
- l. Form 8996, Qualified Opportunity Fund
- m. Form 1125-A, Cost of Goods Sold
- n. Form 8913, Credit For Federal Telephone Excise Tax Paid

Note: This Form was used for tax periods 200612 to 200711.

- o. Form 8941, Credit For Small Employer Health Insurance Premiums
- p. Form 3800, General Business Credit
- q. Form 5884-B, New Hire Retention Credit
- r. Form 6252, Installment Sale Income
- s. Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
- t. *Form 8936 Schedule A*, Clean Vehicle Credit Amount
- u. Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
- v. Place all *Schedules K-1* (Form 1065), filed as attachments to Form 1065, as the last attachment in the package or follow local agreement. Detach current year (TY2024), two preceding years (TY2023 and TY2022) and future Schedules K-1. See IRM 3.0.101, for Schedule K-1 editing procedures.
- w. Form 8938, Statement of Specified Foreign Financial Assets - Sequence Form 8938 to the back of the last page of Form 1065 (after schedules and attachment pages), attaching the Form 8938 so that it is back- to- back with the parent return.

Note: It is not necessary to sequence the forms or schedules listed above if there are no transcription line entries.

- (2) If a current year (2024) return or a prior year return is filed on a tax form for other than the current tax year revision, convert the tax return to the current year format using the prior year conversion charts found in job aid (Number 2505-002).

3.11.15.2.3 (01-26-2024)

◆ Business Master File (BMF) Consistency ◆

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

3.11.15.2.4
(01-04-2023)
◆ **Edit Marks** ◆

- (1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through the Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple, or green pencil or pen.
- (2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.
- (3) Do not obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries give a legible "edit trail" for anyone who may work with the return later.
- (4) Do not re-edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or perfect for legibility.

Exception: Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.11.15.3.1.2, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.15.5.5, Re-Entry Document Procedures.
- (6) For a description of specific edit marks, See the table below:

Edit Marks	Description
"X"	Deletes tax data or indicates do not transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X".
"/"	Indicates do not transcribe a form or schedule.
"// \$"	Identifies the beginning and ending of a foreign country code in the entity area. For example, "/EI/\$" is edited for "Ireland" or "/GM/\$" is edited for "Germany".
"c/o" or "%"	Shows an "in-care of" name for transcription.
Circle	Indicates do not transcribe an entry. Also deletes entity data or a Received Date. Note: If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period, etc.).
Arrow	Shows the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. Note: Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Shows that an entry was manually math verified and is correct.

Edit Marks	Description
Bracket/Parenthesis	Indicates a negative numerical amount. Note: C&E is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly shows a negative amount with brackets “()” or “-” sign. Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and entering a line entry, entering a missing line entry, etc.).
Vertical Line or Decimal Point	Indicates the separation of dollars and cents.
Zero, Dash, None, or N/A	“ZERO”, “DASH”, “NONE”, or “N/A” are valid entries except when specific instructions require editing of an entry.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.11.15.2.5
(01-01-2024)

◆ **Action Codes** ◆

- (1) Action Codes are used to show whether correspondence, research or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory.
- (2) When necessary, assign a three-digit Action Code.
- (3) Edit the Action Code in the bottom left margin of the return.
- (4) Assign Action Codes in the following priority:
 - a. Action Code 310 (Statute Control)
 - b. Action Code 320 (Entity Control)
 - c. Action Code 4XX
 - d. Action Code 6XX
 - e. Action Code 3XX
 - f. Action Code 2XX (Correspondence)
- (5) Use the following table if more than one Action Code is needed:

If	Then
Action Codes include 211, 215, 225 or 226 and Action Code 341,	<ol style="list-style-type: none"> 1. Edit the Action Code 211, 215, 225 or 226 on the Form 1065 or Form 1065-B. 2. Edit Action Code 341 on the Form 4227, Intra-SC Reject or Routing Slip.

If	Then
Action Codes have the same priority,	<ol style="list-style-type: none"> 1. Edit the Action Code with the shorter suspense period on the Form 1065 or Form 1065-B. 2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip. 3. See IRM 3.11.15.2.5(9), Action Codes for suspense periods.
Action Codes have different priorities,	<ol style="list-style-type: none"> 1. Edit the Action Code with the higher priority on the Form 1065 or Form 1065-B. Exception: Use Action Code 211, 215, 225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued. 2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.

(6) Edit the following Action Codes when a return can't be perfected:

Action Code	Description
211 (First Correspondence) or 215 (International Correspondence)	<ul style="list-style-type: none"> • Return is illegible, incomplete or contradictory and therefore unprocessable. • The taxpayer notates on the return or attachment that they are reporting tax for more than one Tax Period or for more than one type of tax.
225 (Missing Signature Correspondence)	<ul style="list-style-type: none"> • Unsigned return (only issue for correspondence).
226 (Missing Signature International Correspondence)	<ul style="list-style-type: none"> • Unsigned foreign return (only issue for correspondence).
480 (Early Filed Suspense)	<ul style="list-style-type: none"> • Early filed return.
610 (Renumbered non-remittance) or 611 (Renumbered with remittance)	<ul style="list-style-type: none"> • Mis-batched return (e.g., Form 1065 is found in a Form 1120 batch of work).
640 (Void)	<ul style="list-style-type: none"> • To delete the assigned DLN on the return (e.g., Re-entry Returns).

Action Code	Description
650 (International)	<ul style="list-style-type: none"> An international return; processed in Ogden Submission Processing Center (OSPC).

(7) Continue perfecting the return after editing the Action Codes.

(8) Valid Action Codes are listed below:

Action Code	Description	Workday Suspense Period
211	First Taxpayer Correspondence	40
212	Second Taxpayer Correspondence	25
215	International Correspondence	45
225	Taxpayer Correspondence (signature only)	40
226	International Correspondence (signature only)	40
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Black Liquor Reminder: See IRM 3.11.15.2.5(10), Action Codes, below.	10
352	Name Research	3
360	Other-in-House Research	10
420	Management Suspense A (Tax return with TETR credit) Note: Action Code 420 was used for tax periods 200612 to 200711 when claiming credit on Form 8913, Credit for Federal Telephone Excise Tax Paid.	5
450	Management Suspense D	20
460	Management Suspense E Note: Used for "Section 965" identification.	25
480	Early Filed Suspense	150
610	Re-number Non-remit	0
611	Re-number Remit	0
640	Void	0

Action Code	Description	Workday Suspense Period
650	International	0

- (9) **IMPORTANT** (regarding “**Black Liquor**” Claims on Form 1065 returns): This special processing only applies to Tax Years 200901 through 201011. DO NOT edit Action Code 343 (Other Accounting) on any Form 1065 for Tax Period 201012 or later.
- (10) For more information and applicable Action Codes, See IRM 3.12.38.3.4, Error Resolution System (ERS) Action Codes, and the exhibit in IRM 3.12.38-1, Action Codes.

3.11.15.2.6
(01-01-2022)
◆IRS Employee
Contacts◆

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

- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.11.15.2.7
(04-10-2024)

◆IRM Deviation
Procedures◆

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

3.11.15.2.8
(01-01-2025)

◆Taxpayer Advocate
Service (TAS)◆

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't 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;
 - The IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.11.15.2.8.1
(01-01-2024)

◆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 (TEGE), 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 <https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

3.11.15.2.9
(01-01-2022)
◆Foreign Currency◆

- (1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include instructions in the letter to resubmit in U.S. currency.

3.11.15.3
(01-01-2019)
**Perfecting
Unprocessable
Documents**

- (1) Perfect all documents if possible. Examine schedules and other attachments for the information necessary to make the document processable and edit the information on Form 1065.
- (2) Form 4227, Intra-SC Reject or Routing Slip, must be attached on unprocessable documents when instructed in the IRM.
- (3) When perfection is not possible on a **numbered document**:
- Edit to extent possible.
 - Leave the document in the batch.
 - Edit the correct action code on the bottom left hand corner of the return.
- (4) When perfection is not possible on an **unnumbered document**:
- Discontinue editing.
 - Withdraw the document from the batch.
 - Use local procedures for review.
- (5) If liability for two or more Form 1065 returns for the same tax class have been reported on one return and the information necessary for the preparation of the individual returns are present:
- Adjust line entries on the multiple period return to reflect liability for the earliest period and prepare additional period returns.
 - Retain all the **unnumbered** returns in the batch.
 - If the original return is a **numbered** document, edit Action Code 360 on the bottom left hand corner of the front of the return and leave it in the block.
- (6) If the Name Control cannot be determined on:
- Unnumbered** - Follow local research procedures to obtain a Name Control. See IRM 3.13.2, BMF Account Numbers.
 - Numbered** - Edit Action Code 320 for later routing to Entity Control.
- (7) Employer Identification Number (EIN) other than nine digits, EIN missing, or multiple EINs:
- Unnumbered** - Follow local research procedures to obtain EIN.
 - Numbered** - Edit Action Code 320 for later routing to Entity Control. See Figure 3.11.15-1 below.
- (8) Return is misbatched -
- Unnumbered** - Follow local procedures.
 - Numbered** - Edit Action Code 610 and leave in block.
- (9) For all other conditions, initiate correspondence action when the document cannot be perfected from attachments or schedules.

DRAFT

0026507578812 5

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.

Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2024

A Principal business activity

Sales

B Principal product or service

Books

C Business code number

451211

Name of partnership

Grouse & Quail

Number, street, and room or suite no. if a P.O. box, see instructions.

324 Finch St

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

Dallas TX 75260

D Employer's EIN

00-721346

E Date business started

Jan. 1, 1975

F Total assets (see instructions)

\$ 421,409

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income	1a	Gross receipts or sales	74,121	b	Less returns and allowances		c	Balance	1c	74,121	
	2	Cost of goods sold (attach Form 1125-A)					2				
	3	Gross profit. Subtract line 2 from line 1c					3	74,121			
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)					4				
	5	Net farm profit (loss) (attach Schedule F (Form 1040))					5				
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					6				
	7	Other income (loss) (attach statement)					7	82,324			
	8	Total income (loss). Combine lines 3 through 7					8	156,445			
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)					9				
	10	Guaranteed payments to partners					10				
	11	Repairs and maintenance					11				
	12	Bad debts					12	12,000			
	13	Rent					13				
	14	Taxes and licenses					14	725			
	15	Interest (see instructions)					15				
	16a	Depreciation (if required, attach Form 4562)					16a				
	b	Less depreciation reported on Form 1125-C, line 16, if not on return					16b				
	17	Depletion (Do not deduct oil and gas depletion.)					17				
	18	Retirement plans, etc.					18				
	19	Employee benefit programs					19				
Tax and Payment	20	Energy efficient commercial buildings deduction (attach Form 7205)					20				
	21	Other deductions (attach statement)					21	6,780			
	22	Total deductions. Add the amounts shown in the far right column for lines 9 through 21					22	19,505			
	23	Ordinary business income (loss). Subtract line 22 from line 8					23	136,940			
	24	Interest due under the look-back method—completed long-term contracts (attach Form 8697)					24				
	25	Interest due under the look-back method—income forecast method (attach Form 8866)					25				
	26	BBA AAR imputed underpayment (see instructions)					26				
	27	Other taxes (see instructions)					27				
	28	Total balance due. Add lines 24 through 27					28				
	29	Elective payment election amount from Form 3800					29				
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.										
	Signature of partner or limited liability company member Steve Grouse								Date 2/1/2025		
	Print/Type preparer's name								Preparer's signature		
	Firm's name								Firm's EIN		
Firm's address								Phone no.			
For Paperwork Reduction Act Notice, see separate instructions.										Cat. No. 11390Z	
Form 1065 (2024)											

320

RECEIVED
031425
ODDEN, UT
IRS-OSC

Figure 3.11.15-1 Action Code on Numbered Returns

3.11.15.3.1
(01-01-2022)
◆Definition of
Correspondence from
Taxpayers◆

- (1) Correspondence is all written communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. This includes:
 - a. Written communications in response to IRS requests for information or data.
 - b. Written communications, including annotated notice responses, which give more information or dispute a notice.
 - c. A telephone call that results in a written referral or research (Form 4442, Inquiry Referral).
- (2) The key to identifying taxpayer correspondence is to ask the following questions:
 - a. Is taxpayer waiting for a response from IRS?
 - b. Is taxpayer waiting for IRS to take action?
 - c. Is taxpayer asking a question?

Note: A Post-It-Note, Sticky Note, or some other type of note stuck on the return by another function, for example - "Taxpayer (TP) requests penalties be waived" - does not constitute correspondence from the taxpayer.

3.11.15.3.1.1
(01-01-2023)
◆Issuing
Correspondence◆

- (1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

Exception: Section 965 Returns - do not correspond. ERS will take care of any correspondence needed. Notate "K-1 missing" or similar in the lower left margin (action trail) of the return, if correspondence is needed for missing Schedules K-1. See IRM 3.11.15.5.2, Section 965 Returns.

Exception: Do not correspond on returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return" (SFR).

Exception: Do not correspond with the partnership, for missing information or attachments, when there is an indication on the return that no transactions transpired during the tax year. All entries are zero (0). See IRM 3.11.15.48.5.2

- (2) If the return is incomplete and doesn't appear to be a return meant for filing or is a conduit for providing information (e.g., indicates "payment only", give the return to the lead. The lead must determine the correct course of action. The lead researches for a Transaction Code (TC) 150 and any other information necessary to determine if the return should continue processing, is an amended return, or must be routed to another function. See IRM 3.11.15.5.7, Amended Returns. An incomplete return could include any of the following:
 - A one-page return, with or without a signature.
 - Incomplete returns indicating "Payment Only".
 - Incomplete returns showing they have previously E-filed.

Note: This list is not all inclusive. Tax examiners may see other unusual documents not addressed in this subsection or in other areas of the IRM.

- (3) Examine the return for **all** unprocessable conditions before initiating correspondence.

If	And	Then
The return needs correspondence,	Requires a response,	<ol style="list-style-type: none">1. Complete an approved Correspondence Action Sheet showing the letter number (86-C, 854-C, 1355-C, 3875-C, etc.), Master File Tax (MFT) code, and the correct paragraphs. Note: Some paragraphs may require fill-ins to enter, such as tax period, form number, Document Locator Number (DLN), etc.2. Attach the Correspondence Action Sheet to the front of the return below the entity area.3. Edit Action Code 211 (First Correspondence) or 215 (International Correspondence) on the return.4. Finish editing the return and leave in the batch.

If	And	Then
The return needs correspondence,	Does not require a response,	<ol style="list-style-type: none"> 1. Complete an approved Correspondence Action Sheet showing the letter number (86-C, 854-C, 1355-C, 1382-C, 3733-C, 3875-C, etc.), (MFT) code, and the correct paragraphs. Note: Some paragraphs may require fill-ins to enter, such as tax period, form number, DLN, etc. 2. Photocopy first page of return and attach the Correspondence Action Sheet below the entity area on front of the return copy. Be sure the name and address clearly show above the Correspondence Action Sheet. 3. Forward the copy to the Correspondence area. 4. Edit an Action Trail (e.g., "3875C SENT") in lower left corner going vertically up the side of the return. 5. Finish editing the return and leave in batch.

Note: There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

3.11.15.3.1.2
(01-04-2023)

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

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.
- (2) "CII" returns show a "CII Image-Do not correspond for Signature" stamped below the signature line or a "CII" annotation on the front of the return.
- (3) Verify all edit marks and ensure placement is correct on a "CII" return.

If	Then
The edit marks are black,	Underline the edit mark if correct, or circle if incorrect.
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect as necessary.

(4) Follow the instructions below for “CII” returns:

If	And	Then
The “CII” return has Form 13596, Reprocessing Returns , attached,	The return is incomplete (e.g., missing signature, schedules or forms),	a. Do not correspond. b. Remove the return from the batch and route to AM. c. If the return comes back from AM with the information still incomplete, send the return to AM again to secure all the missing information. Write “More information needed to process incomplete CII return,” or similar language on Form 4227, Intra-SC Reject or Routing Slip (or other proper routing slip).
The “CII” return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC “3” is edited on the return),	Do not route the return to AM. Continue processing the return.
The “CII” return does not have Form 13596, Reprocessing Returns attached,	The return is incomplete (e.g., missing signature, schedules or forms),	Follow normal correspondence procedures.

3.11.15.3.1.3
(01-01-2023)

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

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**.
- (2) Contact the taxpayer by telephone or correspondence. Follow local procedures to decide which method of contact to use.

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

3.11.15.3.2
(01-01-2019)
**Foreign Address
Returns (International)**

- (1) Ogden Submission Processing Center (OSPC) will process all Foreign Address returns.
- (2) A Foreign Address is any address other than the 50 states and the District of Columbia.
- (3) An Army Post Office (APO), Diplomatic Post Office (DPO) or Fleet Post Office (FPO) is **not** considered a foreign address. The Postal Service established new address requirements for the APO/DPO/FPO addresses.
- (4) If an address appears in the old APO/DPO/FPO format, convert to the new State Code abbreviation based on the ZIP Code: For example, if the old address appears as "APO New York, NY 091XX", convert to read as "APO AE 091XX".

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

- (5) Route returns with a foreign address to OSPC for processing. Prepare Letter 86C to inform the partnership that the return has been sent. See Figure 3.11.15-2 below.
- (6) U.S. Possessions/Territories - The following U.S. Possessions/Territories are considered Foreign Addresses and must be sent to OSPC for processing:

U.S. Possession/Territory	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
North Mariana Islands	MP

U.S. Possession/Territory	Abbreviation
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- (7) A ZIP Code must be present for U.S. Possessions/Territories. Edit the correct ZIP Code if one is not given. See Exhibit 3.11.15-6, U.S. Possessions/Territories ZIP Codes.

a. Foreign Address – Route to OSPC.

DRAFT

Form **1065** U.S. Return of Partnership Income OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20 **2024**

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity MFG	Type or Print	Name of partnership CROW & ASSOCIATES	D Employer identification number 00-4236710
B Principal product or service ELEC PARTS		Number, street, and room or suite no. If a P.O. box, see instructions. SCHEPPAU STRASSE 214	E Date business started 02-01-2008
C Business code number 333992		City or town, state or province, country, and ZIP or foreign postal code 60324 FRANKFURT GERMANY	F Total assets (see instructions) \$ 23,411

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **3**

J Check if Schedules C and M-3 are attached ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes ☐

Edit Action Trail: "86C prepared."

separate instructions. Cat. No. 11390Z Form **1065** (2024)

86C Prepared

b. American Possession/Territory – Route to OSPC.

DRAFT

Form **1065** U.S. Return of Partnership Income OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20 **2024**

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity SALES	Type or Print	Name of partnership OSPREY & SONS	D Employer identification number 00-6798464
B Principal product or service BOATS		Number, street, and room or suite no. If a P.O. box, see instructions. 1167 PELICAN PLAZA	E Date business started 03-01-2016
C Business code number 441222		City or town, state or province, country, and ZIP or foreign postal code CHARLOTTE AMALIE, ST. THOMAS, VI 00802	F Total assets (see instructions) \$ 47,134

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**

J Check if Schedules C and M-3 are attached ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes ☐

Edit Action Trail: "86C prepared."

separate instructions. Cat. No. 11390Z Form **1065** (2024)

86C Prepared

Figure 3.11.15-2 Return With Foreign Address

3.11.15.3.3
(03-03-2022)

◆ Frivolous Arguments ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.11.15-4, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

If	Then
The return meets any of the conditions shown as a frivolous return. See Exhibit 3.11.15-4 Potential Frivolous Arguments for Examination Review. Exception: If the return shows Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks, “Refer to Exam FRP for audit after processing”, continue to next procedure,	Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
Examination has selected the return as frivolous, shown by an Action Code 331 and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks “Refer to Exam FRP for audit after processing” but sends the return for processing,	Continue processing the return using procedures in IRM 3.11.15. However, do not circle or void the Action Code showing a frivolous return.

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:
- Returns that have only zeros, blanks, or not entries.

• Returns showing “None”, “Not Liable”, etc.

3.11.15.3.4
(01-01-2022)
◆ **Criminal Investigation**
(CI) Referral ◆

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, do not send for further CI action.

#

Refund Claim	Ogden and Kansas City
	<div><div></div><div>1. Make a copy of the first two pages of the tax return along with any page on the return that appears suspicious.</div><div>2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.</div><div>3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI).</div><div>4. Edit an action trail “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return.</div><div>5. Edit Action Code 341 or CCC “U” (whichever is applicable) on the return.</div><div>6. Continue processing the return.</div></div>

#

- (4) Because of the repetitive nature of the C&E function, C&E Tax Examining Technicians often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If C&E finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.
- (5) If a suspicious return is found, do the following:
 1. Make a copy of the first two pages of the tax return along with any page on the return that appears suspicious.
 2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.
 3. Route the copy as shown in the table below.

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	Mail Stop S2 9000, Criminal Investigation (CI)

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

3.11.15.3.5
(01-01-2022)
◆ **Examination (Exam)**
"Funny Box" ◆

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

3.11.15.3.6
(01-01-2022)
◆ **Protective Claims** ◆

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

Exception: If the return is amended, do not remove from batch. Edit Computer Condition Code "G" and follow normal processing procedures.

3.11.15.3.7
(01-01-2024)
◆ **BMF Identity(ID)**
Theft ◆

- (1) BMF (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft", give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.11.15.4
(01-01-2020)
Examination of
Attachments

- (1) All attachments to the document being processed will be examined and action taken as required by the attachment.

- (2) When an attachment has an effect on the document being processed, it will remain attached unless a specific instruction requires that it be detached.
 - a. Notate any action taken on Form 1065 regarding attachments, photocopying, etc., (to leave an action/working trail).
 - b. Refer to the Campus Mail Routing Guide for proper disposition of attachments not found in these instructions.
- (3) If the document to be detached has any information that is pertinent to the return being processed, photocopy or transfer the data to a blank piece of paper and attach it to the return.
- (4) Forward any attachment requesting an adjustment or correspondence to Accounts Management Branch via Form 4227, Intra-SC Reject or Routing Slip.
- (5) Ensure the attachment has the partnership name, address, EIN and Received Date.
- (6) See Exhibit 3.11.15-2, Routing Guide for Attachments, for more information.

3.11.15.5
(01-01-2020)

Special Conditions

3.11.15.5.1
(02-02-2024)

◆ Statute Returns ◆

- (1) The following instructions reference special procedures.
- (1) Any return with a Received Date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Route Statute returns to the Statute Control Unit daily or more often if needed.
- (3) If any of the conditions listed below are present, **don't** route to Statute Control Unit for clearance. Instead, edit CCC "W", and continue processing.
 - Compliance IRC 6020(b) returns.
 - Secured by Examination/Collections, secured by Tax Exempt Government Entities (TEGE), Secured by TEGE Employee Plan (EP) Exam.
 - Returns with Transaction Code (TC) 59X or "ICS" (Integrated Collections System) notated on the face of the return.
 - Returns showing "substitute returns prepared by Examination (SFR)" in top margin of the return.
 - Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.
 - Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.
- (4) If a return has any of the following computer paragraphs (CPs) or letters are attached, **do not** route to Statute Control Unit for clearance. Edit CCC "W" if the return needs processing. See Exhibit 3.11.15-2, Routing Guide for Attachments, for more information.
 - CP 259, Master File Generated 1st TDI Notice
 - CP 959, Master File Generated 1st TDI Notice (Spanish version)

- CP 518, Final Notice - Return Delinquency
 - Letter 112C, Payment/Overpayment/Credit Applied; No Record of Return Filed
 - Letter 282C, Return Not Received; Copy Requested/Received
 - Letter 2255C, Delinquent Return (Forms 720, 1041, 1065, 1120)
 - Letter 2284C, Delinquent Return (Forms 940, 941, 942, 943)
- (5) If a return has a Form 12412, Operations Assistance Request (OAR), from TAS and is a potential statute control return but is not stamped "Cleared by Statute", give the return to the lead. The lead contacts the TAS employee listed on the OAR for rejection of the return and sends it back to TAS for clearance by the Statute Control Unit.

Note: If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to Statute Control for clearance.

- (6) Statute returns are unprocessable until cleared by Statute Control.

If	Then
The return is numbered,	<ol style="list-style-type: none"> 1. Edit CCC "U" and attach Form 4227. Check the "Statute Control" box on Form 4227, Intra-SC Reject or Routing Slip. 2. Leave the return in the batch and continue processing.
The return is unnumbered,	<ol style="list-style-type: none"> 1. Do not continue processing. 2. Pull the return from the batch. 3. Attach Form 4227, Intra-SC Reject or Routing Slip, and check the box for Statute Control. See Figure 3.11.15-3.

- (7) Edit CCC "W" if the Statute Control Unit stamps or shows clearance on the front of the return. (**Figure 3.11.15-4**).
- (8) Statute may stamp a return as "No Statute Issue", "Statute N/A", or similar statement indicating there is no statute issue. Follow the chart below to determine if CCC "W" is needed:

If	And	Then
The return Received Date is two years and nine months or more after the Return Due Date,	The return is stamped, "No Statute issue", "Statute N/A", or similar statement indicating there is no statute issue,	Edit CCC "W".

If	And	Then
The return Received Date is less than two years and nine months from the Return Due Date,	The return is stamped, "No Statute issue", "Statute N/A", or similar statement indicating there is no statute issue,	Do not edit CCC "W".

- (9) For partnership years beginning on or after January 1, 2018, IRC 6235 provides a general limitation period on making adjustments to partnership-related items that ends three years after the latest of (1) the date on which the partnership return was filed, (2) the return due date, or (3) the date on which the partnership filed an administrative adjustment request under section 6227. For partnership years beginning before January 1, 2018, IRC 6229 provides a minimum three year period of limitations to assess tax attributable to partnership items from partnerships covered under the Tax Equity Fiscal Responsibility Act (TEFRA).

DRAFT

Form **1065** **U.S. Return of Partnership Income 1412** OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.

Go to www.irs.gov/Form1065 for instructions and the latest information.

2024¹⁴

A Principal business activity INSURANCE	Type or Print	Name of partnership HERON, LARK & DOVE, PTRS.	D Employer identification number 00-9123498
B Principal product or service LIFE		Number, street, and room or suite no. If a P.O. box, see instructions. 6201 SPARROW COURT	E Date business started 6-2002
C Business code number 524210		City or town, state or province, country, and ZIP or foreign postal code COLUMBIA, SC 29201	F Total assets (see instructions) \$ 452,458

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **3**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

See instructions for more information.

Intra-SC Reject or Routing Slip		Name-Unit	Date
X	Route to	924	6-3-25
<input type="checkbox"/>	Accounting	Reason Missing or illegible data <input type="checkbox"/> EIN <input type="checkbox"/> Signature <input type="checkbox"/> SSN <input type="checkbox"/> Tax period <input type="checkbox"/> Name <input type="checkbox"/> Filing requirements <input type="checkbox"/> Address <input type="checkbox"/> Form <input type="checkbox"/> Other (specify) Review for necessary action Renumber to <input type="checkbox"/> Tax class <input type="checkbox"/> Doc. code <input type="checkbox"/> Other: Unpostable code: Cycle: Action Code: Reinput Questionable items <input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions <input type="checkbox"/> Other data: Other (explain) X Possible Statute	
<input type="checkbox"/>	Adjustments		
<input type="checkbox"/>	Batching and Numbering		
<input type="checkbox"/>	Clearing and Deposit		
<input type="checkbox"/>	Collection		
<input type="checkbox"/>	Criminal Investigation		
<input type="checkbox"/>	QRDT <input type="checkbox"/> ITPP		
<input type="checkbox"/>	Data Control (Balancing)		
<input type="checkbox"/>	Document Services		
<input type="checkbox"/>	Entity Control		
<input type="checkbox"/>	Error Resolution		
<input type="checkbox"/>	Examination (Audit)		
<input type="checkbox"/>	Files		
<input type="checkbox"/>	Reject Correction		
<input type="checkbox"/>	Returns Analysis		
X	Statute Control		
<input type="checkbox"/>	Other activity (explain)		

c Balance	1c	325,409
	2	
	3	325,409
	4	
	5	
	6	
	7	
	8	325,409
	9	
	10	
	11	
	12	
	13	325,409
	14	
	15	
5a		
5b	16c	
	17	
	18	
	19	
	20	
	21	
through 21	22	325,409
	23	
	24	

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

24 Interest due under the look-back method—completed long-term contracts (attach Form 8697)

Figure 3.11.15-3 Statute Return (before clearance)

Form **1065** U.S. Return of Partnership Income **2112** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2021, or tax year beginning , 2021, ending , 20 **2021**

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **INSURANCE** **B** Principal product or service **LIFE** **C** Business code number **524210**

D Employer identification number **00-9123498** **E** Date business started **6-2002** **F** Total assets (see instructions) **\$ 52,458**

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3**

J Check if Schedules C and M-3 are attached ▶ ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

1a Gross receipts or sales **325,409** **1b** Returns and allowances **325,409** **1c** Balance. Subtract line 1b from line 1a **325,409**

2 Cost of goods sold (attach Form 1125-A) **3** Gross profit. Subtract line 2 from line 1c **325,409**

4 Ordinary income (loss) from other partnerships, estates, and trusts (see instructions) **5** Net farm profit (loss) (attach Schedule F (Form 1040)) **6** Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) **7** Other income (loss) (attach statement) **8** **Total income (loss).** Combine lines 3 through 7 **325,409**

9 Salaries and wages (other than to partners) (less employment credits) **10** Guaranteed payments to partners **11** Repairs and maintenance **12** Other deductions

Income **1a** **1b** **1c** **2** **3** **4** **5** **6** **7** **8** **9** **10** **11** **12**

Statute Cleared 06/06/25

RECEIVED
05302025
KANSAS CITY, MO
IRS-KCSC

Figure 3.11.15-4 Statute Return (after clearance)

3.11.15.5.2
(01-01-2022)**Section 965 Returns**

- (1) Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption systems of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts & Jobs Act (Tax Reform), Public Law 115-97 (H.R. 1), Provision Section 14103, 131 STAT. 2195 (2017).
- (2) Identify a Section 965 return when any of the following are present and the partnerships Tax Period is 201712 through 202012:
 - “Section 965” or “965 Tax” (or similar language) notated on the return, attachments, or statements.
 - IRC 965 Transition Tax Statement (or similar 965 statement) is attached.
 - A significant entry is present on Line 11 or Line 13d of Schedule K, with the notation “Section 965” (or similar) statement.

Note: A significant entry is defined as any amount other than zero.

 - Code “G” in Box 11 on Schedule K-1, or Code “X” in Box 13 on Schedule K-1.
- (3) When a return has been identified as a Section 965 return, edit as follows:
 1. Completely edit the return.
 2. Edit CCC “J”. See IRM 3.11.15.15.7, CCC “J” - Section 965 Tax.
 3. Edit Action Code 460. See IRM 3.11.15.2.5, Action Codes.
 4. **Do not** issue correspondence on the return. ERS will take care of any correspondence needed.

Note: Notate “K-1 missing” or similar in the lower left margin (action trail) of the return, if correspondence is needed for missing Schedules K-1.

3.11.15.5.3
(04-24-2023)

**Elective or Deemed
Payment Election (DPE)
and Credit Transfers**

- (1) **This subsection pertains to tax periods 202201 through 202212.**
- (2) Under the Inflation Reduction Act (IRA) of 2022 and CHIPS and Science Act of 2022, a taxpayer, or in the case of a partnership that directly holds a facility or property the partnership, can elect to:
 - Take certain credits as an “Elective or Deemed Payment”.
 - Transfer certain credits to another taxpayer.
 - Claim the credit as a General Business Credit.
- (3) Identify an “Elective or Deemed Payment Election” when the taxpayer writes “IRA22DPE” on an attachment or on Form 1065, Line 28.
- (4) When a return is identified with an “Elective or Deemed Payment Election” do the following:
 1. Completely edit the return.
 2. Edit RPC “J”.
 3. Place a flag at the top of the return and attach the “IRA22DPE/TRE” reminder sheet to the return.

Note: P&A will provide the pre-printed half-sheets for C&E to use.
 4. Give the return to the lead.
 5. The lead will have the returns rebatched with “DPE” in the batch ID.
- (5) Identify a “Credit Transfer” when the taxpayer writes “IRA22TRE” on an attachment or at the top of the return. When found, do the following:
 1. Completely edit the return.
 2. Edit RPC “K”.
 3. Place a flag at the top of the return and attach the “IRA22 DPE/TRE” reminder sheet to the return.

Note: P&A will provide the pre-printed half-sheets for C&E to use.
 4. Give the return to the lead.
 5. The lead will have the return rebatched with “TRE” in the batch ID.

Note: A return can have both an RPC “J” and an RPC “K”.
- (6) If the tax period is 202301 or later see IRM 3.11.15.37, Form 3800, General Business Credit.

3.11.15.5.4
(01-01-2022)

**◆ Compliance
Secured/Prepared
Returns ◆**

- (1) Compliance functions (Collections and Examination) secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.
- (2) Compliance notates:
 - a. Prepared tax returns with “6020(b)” or “SFR” (Substitute for Return).
 - b. Secured tax returns with “TC 59X” or “ICS” or “Process as Original” with a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box checked.

Note: If “RD” (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.11.15.5.4.1
(01-01-2022)

◆IRC 6020(b) - Prepared
by Collection◆

- (1) When the taxpayer doesn't file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.
- (2) These returns are identified by the notation: “PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE”, which is found in the center bottom of page 1 of the return.

- a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the Received Date. See IRM 3.11.15.6, Received Date.
- b. Compliance Function representatives must sign returns. If not signed, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip.

Note: Accept revenue officer's (RO) electronic or typed signatures as valid signatures on the return.

- c. Edit CCC “4”. See IRM 3.11.15.15.20, CCC “4” - IRC 6020(b) Return and **Figure 3.11.15-5**.

Note: Do not use CCC “R” with CCC “4”.

- d. Edit CCC “D” if the Compliance Function representative notates “DO NOT ASSESS FAILURE TO PAY PENALTY” **and** the return due date (without regard to extensions) is July 30, 1996 or before.

Note: Do not edit CCC “D” if the return due date is after July 30, 1996 (without regard to extensions) even if the Compliance Function representative notates “DO NOT ASSESS FAILURE TO PAY PENALTY”.

- e. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC “3” and continue processing.
- f. Edit CCC “W” if the IRS Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.11.15.15.14, CCC “W” - Return Cleared by Statute Control.
- g. **Number of partners, Line I, must be 2 through 999,999.**

If	Then
Number of partners is blank ,	See IRM 3.11.15.16, Line I - Number of Schedules K-1 (or Number of Partners).
Number of partners is greater than 100 ,	Edit CCC “6”.

DRAFT

Form **1065** **U.S. Return of Partnership Income** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning _____, 2024, ending _____, 2024. Go to www.irs.gov/Form1065 for instructions and the latest information.

2024

A Principal business activity **Name of partnership** **D** Employer identification number
B Principal product or service **Type or Print** **E** Date business started
C Business code number **F** Total assets (see instructions)

336612 **Heron & Hawk** **00-4611321**
6091 Falcon Road **06/01/2001**
Anaheim, CA 92803

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **5**
J Check if Schedules C and M-3 are attached ☐
K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes
Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income	1a Gross receipts or sales	246,000	b Less returns and allowances	c Balance	1c 246,000
	2 Cost of goods sold (attach Form 1125-A)				2
	3 Gross profit. Subtract line 2 from line 1c				3 246,000
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6
	7 Other income (loss) (attach statement)				7

22 **Total deductions.** Add the amounts shown in the far right column for lines 9 through 21. **22** **21,136**
23 **Ordinary business income (loss).** Subtract line 22 from line 8. **23** **224,864**
24 Interest due under the look-back method, completed long-term contracts (attach Form 8697) **24**
25 Interest due under the look-back method, income forecast method (attach Form 8866) **25**
26 BBA AAR imputed underpayment (see instructions) **26**
27 Other taxes (see instructions) **27**
28 **Total balance due.** Add lines 24 through 27. **28**
29 Elective payment election amount from Form 2986 **29**
30 Payment (see instructions) **30**
31 **Amount owed.** If the sum of line 29 and line 30 is smaller than line 28, enter amount owed **31**
32 **Overpayment.** If the sum of line 29 and line 30 is larger than line 28, enter overpayment **32**

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Sydney Seagull, Revenue Officer **4/17/25**
Signature of partner or limited liability company member Date

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

For Paperwork Reduction Act Notice, see **THIS RETURN WAS PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE.** Form **1065** (2024)

Figure 3.11.15-5 6020 (b) Return

3.11.15.5.4.2
(01-01-2022)

◆ Collection Secured ◆

- (1) These returns are identified by the notations: "TC 59X" or "ICS". See Figure 3.11.15-6

- Do Not** edit CCC "G" on these returns.
- Use approved Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules, etc.).
- Edit CCC "W" if the IRS Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.11.15.5.1, Statute Returns.
- Number of partners, Line I, must be 2 through 999,999.**

If	Then
Number of partners is blank ,	See IRM 3.11.15.16, Line I - Number of Schedules K-1 (or Number of Partners).
Number of partners is greater than 100 ,	Edit CCC "6".

DRAFT

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.

Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2024

TC 599

A Principal business activity
Music Store

B Principal product or service
Instruments

C Business code number
451140

Type or Print

D Name of partnership
Finch and Warbler Musical Instruments

E Number, street, and room or suite no. If a P.O. box, see instructions.
3214 S 2nd Avenue

F City or town, state or province, country, and ZIP or foreign postal code
Miami, FL 33152

D Employer identification number
00-6548647

E Date business started
June 7, 2008

F Total assets (see instructions)
\$ 67,264

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify):

Figure 3.11.15-6 Collection Secured Return (TC59X)

3.11.15.5.4.3
(01-01-2022)

◆ Examination
Prepared ◆

- (1) These returns are identified by the notation: "SFR" or "SUBSTITUTE RETURN" on page 1.

- Return must have an IRS Received Date. If no IRS Received Date is present, follow the normal procedures for editing the IRS Received Date.
- Do Not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC "3" and continue processing.
- If Form 13133, Expedite Processing Cycle, is attached, edit the Computer Condition Code(s) that are checked on the form.

Note: Do not enter CCC "D" unless the return due date (without regard to extensions) is July 30, 1996 or before, even if the CCC "D" box is checked on Form 13133.

Note: CCC "R" can't be used with a CCC "4".

- Edit CCC "W" if the IRS Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.11.15.5.1, Statute Returns.
- Number of partners, Line I, must be 2 through 999,999.**

If	Then
Number of partners is blank ,	Edit “2” as the number of partners.
Number of partners is greater than 100 ,	Edit CCC “6”. See IRM 3.11.15.15.22, CCC “6” - Suppress the Failure to File on Correct Media Penalty.

3.11.15.5.4.4
(01-01-2022)

◆ **Examination Secured** ◆

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

- Do Not** edit CCC “G” on these returns.
- Use approved Correspondence Action Sheet to correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules, etc.).
- Edit the Computer Condition Code(s) that are checked on Form 13133.
- Edit CCC “W” if the IRS Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.11.15.5.1, Statute Control.

Reminder: If Form 13133 (or something similar) shows penalties require suppression, edit the correct Computer Condition Code(s). See IRM 3.11.15.15, Computer Condition Codes for more information.

- Number of partners, Line I, must be 2 through 999,999.**

If	Then
Number of partners is blank ,	See IRM 3.11.15.16, Line I - Number of Schedule K-1 (or Number of Partners).
Number of partners is greater than 100 ,	Edit CCC “6”. See IRM 3.11.15.15.22, CCC “6” - Suppress the Failure to File on Correct Media Penalty.

3.11.15.5.5
(01-11-2022)

◆ **Re-Entry Document Procedures** ◆

- Reprocess a return posted to the wrong account or module and post it to the correct account module.
- Some re-entry returns may have originally been filed electronically (E-File) or via Modernized E-file (MeF). These returns may be identified by the presence of Mod E-file printouts in lieu of an actual return.
 - Do not correspond for missing signatures on these documents.
 - Edit a CCC “6” if more than 100 partners.**
- Each re-entry return must have a Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns attached.

- Form 3893 is used to re-input documents that have not posted to an account or module
 - Form 13596 is used to reprocess documents to the correct account or module, that had previously posted to an incorrect account or module
- (4) Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- (5) Examine Form 3893 or Form 13596 to determine the action needed to make the return processable.

Caution: If the IRS Received Date is two years and nine months or more after the return due date, refer to Statute procedures before re-entering or reprocessing the return. See IRM 3.11.15.5.1, Statute Returns.

- (6) **If Schedule K-1's are attached to a Reprocessable/Re-Entry return, process the K-1's like any other return using the instructions in IRM 3.0.101, Schedule K-1 Processing.**

Reminder: Do Not correspond for missing Schedules K-1. See IRM 3.11.15.16, Line I - Number of Schedules K-1 (or Number of Partners).

3.11.15.5.1
(01-01-2022)

◆ **Form 3893 - Re-Entry Document Control** ◆

- (1) Form 3893, Re-Entry Document Control, is used to re-input a return that has not posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.
- (3) Circle the CCC "G" if present.
- (4) Do not edit CCC "G" on amended returns.
- (5) Do not send Letter 1382C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (6) If the return is not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (7) If the return is edited according to current processing instructions, ensure the information from Form 3893 is edited on the return.

Form 3893	Action Taken
Box 14 (Remarks)	Ensure that the information is edited to the return.
Box 15 (Process as)	1. Circle any green rocker and edit marks that show a receipt of remittance. 2. Do not change any tax due amounts.

- (8) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection,	Edit the same correction in red/green (per local procedure) to the correct area.
Taxpayer error,	Leave the entries as shown on the document.

- (9) An IRS Received Date must be present on all re-input returns:

If	Then
IRS Received Date is not present,	Edit an IRS Received Date to the middle of the return.
Multiple IRS Received Dates are present,	Circle all but the earliest date.

- (10) When more information is still needed to make the return processable, prepare **approved** Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research, etc.).

Reminder: Do Not correspond for missing Schedules K-1. See IRM 3.11.15.16, Line I - Number of Schedules K-1 (or Number of Partners).

- (11) When perfection is not possible edit Action Code 640 on the return and attach Form 4227, Intra-SC Reject or Routing Slip, noting "PERFECTION NOT POSSIBLE" and leave in the batch.

3.11.15.5.2
(01-01-2022)

◆ **Form 13596 -
Reprocessing Returns** ◆

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC "G" if present.
- (3) **Do not** edit CCC "G" on amended returns.
- (4) **Do not** send Letter 1382C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (5) If the return is not edited according to current processing instruction, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (6) If the return is edited according to current processing instructions ensure that the information from Form 13596 is edited on the return.

Form 13596	Action Taken
TIN correction,	Edit correct TIN on return.
Tax Period correction,	Edit correct Tax Period ending on return.

Form 13596	Action Taken
Reasonable cause,	Edit correct Computer Condition Code: a. Edit CCC "R" if the "FTF" (Failure to File) box is checked. b. Edit CCC "D" if the "FTP" (Failure to Pay) box is checked.

- (7) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection,	Edit the same correction in red/green (per local procedure) to the proper area.
Taxpayer error,	Leave the entries as shown on the document.

- (8) An IRS Received Date must be present on all reprocessed returns:

If	Then
IRS Received Date is not present,	Edit an IRS Received Date to the middle of the return.
Multiple Received Dates are present,	Circle all but the earliest date received by the IRS.

- (9) Circle any green rocker and edit marks that may show a receipt of remittance.
- (10) When more information is still needed to make the return processable, prepare an **approved** Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research, etc.).

Reminder: Do Not correspond for missing Schedules K-1. See IRM 3.11.15.16, Line I - Number of Schedules K-1 (or Number of Partners).

3.11.15.5.6
(02-09-2024)

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

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

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

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

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If	Then
<p>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<p>Unnumbered Returns:</p> <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341. 4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.11.15.3.4, Criminal Investigation (CI) Referral. 5. Edit an action trail “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return. 6. Expedite processing. <p>Numbered Returns:</p> <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.11.15.3.4, Criminal Investigation (CI) Referral. 3. Edit an action trail “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return.

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3.11.15.5.7
(01-01-2022)

◆ Amended Returns ◆

(1) A return is considered Amended based on the following:

- The Amended Box is checked.
- On MeF returns the “Superseded Return” or the “Amended Return” box is checked. The “Superseded Return” and the “Amended Return” boxes will only be on MeF returns that have been printed. They will be found on Line G.
- Words such as “Supplemental”, “Corrected”, or “Additional” are present.
- Any indication from the taxpayer that a previous return was filed.
- Form 1065X is attached for the Tax Period of the Form 1065 filed.

Note: Words such as “Copy” or “Duplicate” are not sufficient indicators and must be accompanied by a statement from the taxpayer that a previous return was filed.

(2) Examine the return for attachments:

- Do not separate any related attachments submitted to explain the reason for the Amended return. Accounts Management may use the information.
- Detach any unrelated documents, route them to the correct function using Form 4227, Intra-SC Reject or Routing Slip, and edit the Action Trail on the return

- (3) Follow the instructions in the chart below when there is an indication of an amended return:

If	Then
Compliance Services entered "TC 59X" or "ICS" on the return,	Do not edit CCC "G". Process the return as an original.
Statute stamped the return "Delinquent Original Cleared for Processing",	Do not edit CCC "G". Process the return as an original.
Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, is attached,	Do not edit CCC "G". See IRM 3.11.15.5.1, Form 3893 - Re-Entry Document Control, or IRM 3.11.15.5.2, Form 13596 - Reprocessing Returns.
None of the above is present,	Edit CCC "G". Do not use any other codes with CCC "G".

Exception: CCC "S", CCC "I", CCC "W", CCC "3", and/or Error Resolution System (ERS) Action Codes may be used with CCC "G".

Reminder: Do Not correspond for missing Schedules K-1. See IRM 3.11.15.16, Do Not Perfect Line I - Number of Schedules K-1 (or Number of Partners).

- (4) The following data must be edited on all amended returns:
- Name Control - See IRM 3.11.15.9.3, Entity Perfection - Name Control
 - EIN - See IRM 3.11.15.9.2, Entity Perfection - Employer Identification Number (EIN)
 - Tax Period - See IRM 3.11.15.8.1, Tax Period Ending
 - CCC "G"
 - IRS Received Date - See IRM 3.11.15.6, Received Date
 - Signature - See IRM 3.11.15.7, Signature

Note: No further editing is required.

- (5) **Detach Schedules K-1 for current year (TY2024), two preceding years (TY2023 and TY2022) and future Schedules K-1. Process according to IRM 3.0.101, General - Schedule K-1 Processing.**

3.11.15.5.8
(01-28-2021)

**Short Record Returns -
General Instructions (for
All Short Records)**

- (1) This subsection gives instructions for editing Short Record returns. Short Record returns include:
- IRC 761(a) Returns
 - Common Trust Returns
 - Nominee Returns
 - Inactive Returns

Reminder: Always edit "SR" on the left top margin above the form number on a Short Record return.

(2) Short record returns **must** be edited correctly to prevent erroneous assessment of any penalties.

(3) Process as a Short Record **unless** any of the following conditions apply:

- a. An audit code (other than "1" for 761(a) returns) is present, See IRM 3.11.15.19.1, Audit Codes.
- b. A nonrecourse loan code is edited, See IRM 3.11.15.19.4, Nonrecourse Loan Code.

Reminder: On Short Record Returns, do not correspond for missing information or attachments (unless directed by Examination on 761(a) returns), and do not edit CCC "A".

3.11.15.5.8.1
(01-01-2023)
IRC 761(a) Returns

(1) IRC 761(a) permits certain arrangements treated as partnership to elect to be excluded from the partnership rules. Form 1065 must be filed only for the year of the election and a statement of the election must be attached to the return. **If the return shows any tax data relating to an entity level computation of income, it cannot be treated as a Section 761(a) election.**

(2) Form 1065 can be identified as a potential Section 761(a) election if the return has all of the following:

- Name or other identification, address, EIN, but **no tax data** for the organization
- Names, addresses, and identification numbers of all the organization's members
- Statement that the organization qualifies, and the members elect, to be excluded from Subchapter K

(3) Or, the partnership references any of the following:

- IRC 761(a) or Treas. Reg. 1.761-2 annotated
- Rev. Proc. 2002-68 (for tax years beginning before 01/01/2004)
- Rev. Proc. 2003-84 (for tax years beginning after 01/01/2004)
- Publication 541 (Partnerships)
- Publication 550 (Investment Income and Expenses)
- The joint purchase, retention, sale, or exchange of investment property
- The joint production, extraction, or use of property
- Exclusion filed under Subchapter K
- Lottery Club

(4) When a return is identified as a potential IRC 761(a) election, suspend the editing of the return and hold for periodic review by Examination Classification. The frequency of the review will be determined by campus management.

(5) Examination will determine if the election is **accepted, rejected, or selected for examination**. After Examination has made its determination, process each group of returns as follows:

If	Then
Election is "ACCEPTED" by Examination,	<ol style="list-style-type: none"> 1. Edit CCC "F". 2. Edit as Short Record (SR). See IRM 3.11.15.5.8, Short Record Returns - General Instructions (for All Short Records).
Return is "SELECTED FOR EXAMINATION",	<ol style="list-style-type: none"> 1. Edit Audit Code "1". 2. Continue editing the return. See IRM 3.11.15.5.8 and IRM 3.11.15.19.1 for information regarding Short Record returns and Audit Codes, respectively.
Election is "REJECTED" by Examination,	Edit as Form 1065 long record. Note: For purposes of these instructions, long records must include all other information found on the return (i.e., income, deductions, all schedules and attachments).
Correspondence is required,	Issue Letter 1355C, Partnership Return Incomplete for Processing Form 1065, requesting information as directed by the Examination representative.

Note: Phone inquiries regarding technical questions should be directed to the Examination representative.

(6) Process "Accepted" and "Selected" Section 761(a) elections as a Short Record return:

(7) Edit when required:

- **Always edit "SR"** in the top margin above the form number "1065"
- Always edit "761(a)" in the upper left hand corner of Form 1065
- Always edit Computer Condition Code "8". (IRM 3.11.15.15.23)
- Name Control (IRM 3.11.15.9.3)
- EIN (IRM 3.11.15.9.2)
- Tax Period Ending (IRM 3.11.15.8.1)
- Tax Period Beginning if CCC "F" is edited - See IRM 3.11.15.8.2
- Number of partners (IRM 3.11.15.16)

Note: Edit number of partners as "2" if missing.

- Received Date See IRM 3.11.15.6, Received Date
- Address change, if present IRM 3.11.15.9.5

Note: No further editing is required.

- (8) For elections “accepted” by Examination, edit Computer Condition Code “F” on the return. See Figure 3.11.15-7 below.
- (9) For elections “selected” by Examination, edit Audit Code “1” on the return.

761(a) SR

Form 1065

010124

U.S. Return of Partnership Income

OMB No. 1545-0122

2024

For calendar year 2024, or tax year beginning Jan 1, 2024, ending Dec 31, 2024.

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity

B Principal product or service

C Business code number

D Employer identification number

E Date business started

F Total assets (see instructions)

Name of partnership

Number, street, and room or suite no. If a P.O. box, see instructions.

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

Falcon Lottery Club

406 Lark Lane

Anaheim, CA 92803

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify):

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year:

J Check if Schedules C and M-3 are attached

at-risk purposes (2) Grouped activities for section 469 passive activity purposes

on lines 1a through 23 below. See instructions for more information.

and allowances

c Balance

1c

2

3

4

5

6

7

8

9

10

11

ates, and trusts (attach statement)

ch Form 4797

employment credits

OGDEN, UT

ACCEPTED BY EXAM

03142025

IRS-OSC

761(a)

Section

Filer

DRAFT

• Edit 761(a) in the upper left corner of the return.

• Edit the return as a Short Record.

• Edit CCC 8 and F.

• Edit “SR” above the Form number.

• Edit the Tax Period Beginning if present.

• Edit number of partners as “2” if missing.

Figure 3.11.15-7 Accepted Section 761(a) Return

- 3.11.15.5.8.2
(01-01-2023)
Common Trusts
- (1) Identify IRC 6032, Common Trust Fund Filers, by any of the following entries:

• Box A, Principal Business Activity - Partnership entered: “COMMON TRUST FUND” or “Common Trust”

• Box C, Business Code Number - Partnership entered “525920” (North American Industry Classification System (NAICS) Code

• Partnership notates on Form 1065 “IRC 6032 COMMON TRUST FUND” or similar notation

(2) Process as a Short Record return.

Note: Do not edit as a Short Record if return requires an Audit Code (Other than 1 for 761a) and/or Non-recourse Code or is a publicly traded partnership.

(3) Edit when required:

• Always edit “SR” in the top margin above the form number “1065” See Figure 3.11.15-8

• Name Control - IRM 3.11.15.9.3

• EIN - IRM 3.11.15.9.2

• Tax Period Ending - IRM 3.11.15.8.1

• Tax Period Beginning - IRM 3.11.15.8.2

• Received Date - IRM 3.11.15.6

- Number of Partners - If blank or "1", edit a "2"
- Computer Condition Codes (CCC)

Reminder: Always edit CCC "5" **IRM 3.11.15.15.21.**

#

- Address change if present

Note: No further editing is required.

- (4) If the partnership submits a Common Trust return on a non-standard form (Common Trust Fund Return of Income, letter with Investment Trust Company letterhead, etc.), prepare a dummy Form 1065 with the following information:

- a. Name and address - **IRM 3.11.15.9**

Note: If the name and/or address cannot be determined, perform IDRS research using the EIN given on the return/letter.

- b. EIN - **IRM 3.11.15.9.2**
 c. Tax Period - **IRM 3.11.15.8**
 d. Received Date - **IRM 3.11.15.6**
 e. Computer Condition Codes (CCC)
 f. Number of partners - **IRM 3.11.15.16**

DRAFT		SR	
Form 1065		U.S. Return of Partnership Income	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0123	
For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024	
Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity	Name of partnership	D Employer identification number	
Common Trust	Dove Family Trust	00-4113232	
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started	
	2515 Bunting Avenue	1-1-1984	
C Business code number	City or town, state or province, county, and ZIP or foreign postal code	F Total assets (see instructions)	
525920	Detroit, MI 48233	\$ 61,114	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____			
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 12			
J Check if Schedules C and M-3 are attached <input type="checkbox"/>			
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			
Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.			
Income	1a Gross receipts or sales	b Less returns and allowances	1c
	2 Cost of goods sold (attach Form 1125-A)		2
	3 Gross profit. Subtract line 2 from line 1c		3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5
	6 Net gain (loss) from Form 4797, Part 1, line 17 (attach Form 4797)		6

Figure 3.11.15-8 Common Trust Return

3.11.15.5.8.3
(01-01-2023)
Nominee Returns

- (1) Partnerships formed solely for the purpose of acting as a nominee or agent are not required to file a partnership return, but may file Form 1065 to establish that they are not required to file. (They are required to file Form 1099 showing the actual owner of the income.)
- (2) Nominee returns usually have only partnership entity information with a statement notating the partnership is a nominee and is not required to file.

(3) Process as a Final, Short Record return;

(4) Edit the following when required:

- **Always edit “SR”** in the top margin above the form number “1065”
- Received Date - **Always edit a timely Received Date (the original return due date) regardless of when the return was received**
- Name Control - See IRM 3.11.15.9.3
- EIN - See IRM 3.11.15.9.2
- Tax Period Ending - See IRM 3.11.15.8.1
- **Always** edit Tax Period Beginning if present - See IRM 3.11.15.8.2
- Number of Partners - If blank or “1”, edit a “2”
- Computer Condition Codes

Reminder: **Always** edit Computer Condition Code “F”.
Edit CCC “6” if return has more than 100 partners.

Note: No further editing is required.

3.11.15.5.8.4
(03-11-2024)
Inactive Returns

(1) Identify an Inactive Return if there are no dollar amounts on any transcription lines on Form 1065, pages 1–6 (except Box “F”, “Total Assets”) and **no dollar entries on transcription lines on any of the following forms:**

- **Schedule F Form 1040**, Profit or Loss From Farming.
- **Form 8825**, Rental Real Estate Income and Expenses of a Partnership or an S Corporation.
- **Schedule D**, Capital Gains and Losses.
- **Form 4797**, Sales of Business Property.
- **Form 8949**, Sales and Other Dispositions of Capital Assets.
- **Form 8996**, Qualified Opportunity Fund.
- **Form 1125-A**, Cost of Goods Sold.
- **Form 8913**, Credit for Federal Telephone Excise Tax Paid.

Note: This form was used for tax periods 200612 to 200711.

- **Form 8941**, Credit for Small Employer Health Insurance Premiums.
- **Form 5884-B**, New Hire Retention Credit.
- **Form 6252**, Installment Sale Income.
- **Form 8997**, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.

Note: A return with an entry in Box “F” (Amount of Assets), page 1 or a “Yes” answer to Question 4*, Schedule B is inactive if it meets all the conditions in (1) above. *(Prior year revision, Question 6).

(2) Process as an Inactive Short Record Return.

Note: Do not edit as a Short Record if form required Audit Code (Other than 1 for 761a) and/or Non-recourse Code or is a publicly traded partnership.

(3) Edit the following when required:

- **Always edit “SR”** in the top margin above the form number “1065”
- Name Control - (**IRM 3.11.15.9.3**)
- EIN - (**IRM 3.11.15.9.2**)
- Tax Period Ending - (**IRM 3.11.15.8.1**)

- Tax Period Beginning - on Initial, Final, or Short Period Return (**IRM 3.11.15.8.2**)
- Received Date - (**IRM 3.11.15.6**)
- Number of Partners (Edit number of Schedules K-1 attached or "2" if none or "1") (**IRM 3.11.15.16**)
- Computer Condition Codes

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Edit CCC "6" if return has more than 100 partners.

- Address change, if present

Note: No further editing is required.

3.11.15.6
(01-01-2024)

◆ **Received Date** ◆

- (1) The date a document is received in the Campus or the IRS Office is the date stamped as the "IRS Received Date".
- (2) An IRS Received Date is required on all Forms **1065**.

If	Then
Exhibit 3.11.15-3, Due Date Chart	The return is considered timely.
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.

#

If	Then
postmark or shipment date is on or before the legal or extended due date,	<p>Edit the IRS Received Date to agree with the postmark or shipment date.</p> <p>Note: The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none">• U.S. Postal Service,• Private Delivery Services, e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS. See IRM 3.10.72, Receiving, Extracting and Sorting for a list of designated private delivery services, or• Returns with a Foreign Postmark. <p>Note: For certified mail only - If a postmark is not present, look for a “USPS.com Track & Confirm” record attached to the return (should be in front of the envelope). Use the “Acceptance” date on the record to determine timeliness and follow normal editing procedures. See Exhibit 3.11.15-7.</p> <p>If the “USPS.com Track & Confirm” record is not attached, take no action.</p>

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- (3) The IRS Received Date may or may not be stamped on the face of the return.
- (4) A valid IRS Received Date Stamp may consist of the following:
 - The word “Received”
 - Month (alpha or numeric)
 - Day (for example “1” or “01”)
 - Year - four digits
 - “Area Office”, “Campus”, “Field Office”, “Taxpayer Assistance Center” (TAC) plus the city, location, or a functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return has a Received Date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS Campus (Compliance, Accounts

Management, or Submission Processing (SP)) circle out the invalid Received Date and edit the correct Received Date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a Received Date by that office is not the "IRS Received Date".

- (5) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the Received Date in MMDDYY format in the middle of page 1 of the return. Edit the IRS Received Date according to the following priority:

1. The earliest legible postmark date (U.S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service (USPS) Postmark, or Foreign Postmark date, or Private Delivery Service are as follows:

If	Then
An envelope is not attached to the return,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that coincides with the correct delivery of the return.
The postmark is missing and the envelope is certified ,	Look for the "USPS.com Track & Confirm" record that was attached to the return (should be in front of the envelope). Use the "acceptance" date on the record to determine timeliness and follow normal editing procedures. See Exhibit 3.11.15-7. If the "USPS.com Track & Confirm" record is not attached, take no action.
An envelope has a USPS and private metered postmark,	Always use the USPS postmark.
An envelope has a foreign and private metered postmark,	Always use the foreign postmark.
An envelope has two private metered postmarks,	Always use the latest private metered postmark.
An envelope has only one private metered postmark,	Use the private metered postmark.

2. Service Center Automated Mail Processing System (SCAMPS) digital date.
3. Revenue officer's signature date.
4. Signature Date. (Only if within current year)
5. Julian Control Date minus 10 days.
6. Current date minus 10 days.

- (6) Edit the IRS Received Date as follows:

If	Then
A timely IRS Received Date is the only received date stamped on the return,	Do not edit.
Two or more dates stamped on the return,	<ol style="list-style-type: none"> 1. Use the earliest IRS stamped Received Date. See Figure 3.11.15-9. 2. Circle all other dates (handwritten or stamped) not needed for transcription. <p>Note: Treat Received Dates that are circled out by another function as if they are not present.</p>
A Federal return is addressed to the IRS but delivered to a State agency,	Use the postmark date as the IRS Received Date.
A Federal return is addressed to a State agency,	Use the IRS Received Date stamp as the IRS Received Date.
The only Received Date on the return is a Taxpayer Advocate Service (TAS) or Chief Counsel Received Date,	Circle out the TAS or Chief Counsel Received Date and edit the IRS Received Date according to instructions.

Reminder: Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

- (7) If a return was faxed to another area of the IRS and then sent to Submission Processing for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

Caution: The IRS **can't** legally use the EEFax date as an IRS Received Date.

- (8) When a **Form 1065** is delinquent and the taxpayer explains the return is late due to the rejection of a timely filed electronic return, check the return for a MeF rejection notification.

Note: Taxpayers are instructed to notate in red in the top margin of the return **REJECTED ELECTRONIC RETURN** to show the timely filed return can't be filed electronically. The notation could be anywhere on the return and is not required, but they are required to attach a copy of the MeF rejection notification in order to show they qualify for an edited Received Date.

- (9) If a MeF rejection notification is not attached, perfection of the Received Date is not necessary. If a notification is attached, edit the IRS Received Date in MMDDYY format as follows:

Note: The taxpayer has 10 days to resubmit an electronically filed return after being rejected and 10 days to submit a paper return after the last rejection. The first transmission of any rejected return must have been filed before the due date of the relevant form for this rule to apply.

If	And	Then
The postmark date is within 10 days of the date of the rejection,		<p>Edit the IRS Received Date to be the date of the rejection.</p> <p>Example: If the postmark date is 03-22-2025 and first rejection is 03-12-2025, change Received Date to 031225.</p>
The postmark date is more than 10 days after the date of the rejection,		<p>Leave the IRS Received Date as is.</p> <p>Example: If the postmark date is 03-25-2025 and first rejection is 03-12-2025, leave the Received Date as is.</p> <p>Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.</p>
There are two rejections,	Within 10 days of one another and one is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the first rejection.</p> <p>Example: If the postmark date is 03-22-2025, the second rejection is 03-12-2025. The first rejection is 03-09-2025. Change the Received Date to 030925.</p>
There are two rejections with the time between the first rejection and the second rejection greater than 10 days,	The second rejection is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the second rejection.</p> <p>Example: If the postmark date is 03-22-2025, the second rejection is 03-12-2025. The first rejection is 03-01-2025. Change the Received Date to 031225.</p>

If	And	Then
There are two rejections,	Not within 10 days of one another and second rejection not within 10 days of the postmark date,	Leave the IRS Received Date as is. Example: If the postmark date is 03-25-2025, the second rejection is 03-12-2025. The first rejection is 03-01-2025. Leave the Received Date as is. Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.

DRAFT

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____
Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123
2024

A Principal business activity
Bookkeeping

B Principal product or service
Service

C Business code number
541219

Type or Print
4109 Oriole
Buffalo, NY 14240

D Employer identification number
00-1632787

E Date business started
June 2005

F Total assets (see instructions)
\$ 29741

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**
J Check if Schedules C and M-3 are attached ☐
K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes
Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income

1a Gross receipts or sales **46211**

2 Cost of goods sold (attach Form 1125-A)

3 Gross profit. Subtract line 2 from line 1c

4 Ordinary income (loss) from partnerships, estates, and trusts (attach statement)

5 Net farm profit (loss) (attach Schedule F (Form 1040))

6 Net gain (loss) from other than line 17 (attach Form 4797)

7 Other income (loss) (attach statement)

8 **Total** **46211**

9 Salaries and wages (other than to partners) (less employment credits)

10 Guaranteed payments to partners

11 Repairs and maintenance

12 Bad debts

13 Rent

14 Taxes and licenses

15 Interest (see instructions)

16a Depreciation (if required on Form 1125-A and elsewhere on return)

16b Less depreciation reported on Form 1125-A and elsewhere on return

17 Depletion (Do not deduct oil and gas depletion.)

18 Retirement plans, etc.

1c **46211**

2

3 **46211**

4

5

6

7

8 **46211**

9

10 **6214**

11 **7444**

12

13

14

15

16c

17

18

RECEIVED
MAR 14 2025
INTERNAL REVENUE SERVICE
KANSAS CITY, MO

RECEIVED
03282025
IRS-KCSC
KANSAS CITY, MO

Internal Revenue Service
Received LB #49
MAR 04 2025
SPC Kansas City, MO

Figure 3.11.15-9 Multiple Received Dates

3.11.15.7
(07-31-2024)
◆Signature◆

(1) A signature (**general partner's or Limited Liability Company Member's signature**) and jurat is required for all returns **except** the following:

- Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function representative - See IRM 3.11.15.5.4.1, **IRC 6020(b) - Prepared by Collection**.

Note: Accept electronic or typed revenue officer's (RO) signatures as valid on the return.

- Returns prepared by Examination, for example Substitute for Return, "SFR" or "SUBSTITUTE RETURN" - See IRM 3.11.15.5.4.3, **Examination Prepared**
- Dummy returns prepared by IRS
- Returns filed under IRC 501(d) (Religious or Apostolic Organization)
- Returns attached to a taxpayer response to IRS correspondence have a jurat and the taxpayer's signature - See paragraph (5) below.
- Re-entry returns originally filed electronically (E-File). These returns may be identified by the presence of Mod E-File printouts or **efile GRAPHIC print - Do Not Process** or "Tax Return Print (TRPRT) Print Do Not Process" in lieu of an actual return.

Note: If the efile GRAPHIC print states **efile GRAPHIC print - Do Not Process** or the TRPRT print states "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process".

- **Returns filed as Common Trust** - See IRM 3.11.15.5.8.2
- **Returns filed under 761(a)** - See IRM 3.11.15.5.8.1
- **Returns filed as Nominee Returns** - See IRM 3.11.15.5.8.3
- **Inactive Short Record Return** - See IRM 3.11.15.5.8.4
- **Form 8879-PE is attached with a valid signature and there is an indication of rejected electronic filing**
- **Returns filed by an LP, LLC, LLP, LLLT or UBO claiming only one partner** - See IRM 3.11.15.16
- **Returns filed with a signed Form 1065X that is for the same Tax Period as the return.**

(2) Do not correspond for a signature on "CII" returns with a Form 13596, Reprocessing Returns, attached. See IRM 3.11.15.3.1.2, Correspondence Imaging Inventory (CII) Returns, for processing instructions.

(3) If a signature is missing, correspond:

Exception: Do not correspond on Section 965 Returns. See IRM 3.11.15.5.2, Section 965 Returns, for more information.

Note: See IRM 3.11.15.3.1.1 Issuing, Correspondence for returns that are incomplete and appear to be duplicate filings.

If	Then
<ul style="list-style-type: none"> • The return is not signed on the line designated for the partner's signature, or • The jurat is not present on the line designated for the partner's signature (non-standard return), or • Only the entity information is present and there are no attachments that have tax data, 	<ol style="list-style-type: none"> 1. Edit Action Code 225 (Correspondence for Signature only) or 226 (International Correspondence for Signature only). 2. Leave in batch and continue editing.

Note: Paper returns sent in by the filer that states their return was rejected through the E-file system require a signature. Form 8453-B and/or Form 8453-P are not acceptable substitutes for a paper return.

- (4) If the jurat is altered or stricken (crossed out), See IRM 3.11.15.3.3, **Frivolous Arguments**, for frivolous return instructions.
- (5) Accept a "signature declaration" (a signature with jurat obtained through IRS correspondence) if attached to the return.
 - a. If the "signature declaration" is altered or stricken (crossed out), See IRM 3.11.15.3.3, **Frivolous Arguments**, for frivolous return instructions.
 - b. If the partnership responds with a self-prepared "signature declaration" it **must** have the same language as the jurat on the tax return: "UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE."
- (6) Tax examiners are not handwriting experts. Regulations Section 301.6064-1 allows the IRS to presume that the signature on a return, statement or other document is the true signature of the person who actually signed the document.

Note: Do not accept a "✓" or "X" on the signature line as a valid signature.

- (7) **The following types of signatures are not valid for Form 1065 or Form 1065-B:**
 - **Faxed signatures**
 - **Electronic signatures**
 - **DocuSign digital signatures**
 - **Typed font**
 - **Photocopied signatures**
- (8) **If the general partner's or Limited Liability Company Member's signature is on the preparer's line, verify the partner's name with the Schedules K-1 and arrow the signature up to the general partner's or Limited Liability Company Member's signature line.**
- (9) Correspond one time for the signature.

3.11.15.7.1
(01-01-2021)

◆Paid Preparer
Checkbox Indicator◆

- (1) The Paid Preparer Checkbox is found next to the taxpayer signature area. It shows whether the **partnership** has elected to allow the Paid Preparer to answer questions about the return as it is processed.
- (2) No action is required on amended or Short Record returns.
- (3) Take the following actions when an entry is present in the Paid Preparer Checkbox:

If	Then
Only the "Yes" box is checked,	Take no action.
<ul style="list-style-type: none">• The "No" box is checked,• Neither box is checked, or,• Both boxes are checked,	Circle the Paid Preparer's Telephone Number, if present. See Figure 3.11.15-10

a. The No box is checked.

DRAFT	Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. <div style="display: flex; justify-content: space-between;"> <div> Marvin Osprey Signature of partner or limited liability company member </div> <div> 3/16/25 Date </div> <div> May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div> </div>					
	Paid Preparer Use Only Print/Type preparer's name Ben Sparrow		Preparer's signature Ben Sparrow		Date 3/6/25	Check <input type="checkbox"/> if self-employed PTIN P00000022
	Firm's name Sparrow Tax Services		Firm's EIN 00-1312659		Phone no. 304-555-0122	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2024)

b. Neither box is checked.

DRAFT	Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. <div style="display: flex; justify-content: space-between;"> <div> Marvin Osprey Signature of partner or limited liability company member </div> <div> 3/16/25 Date </div> <div> May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No </div> </div>					
	Paid Preparer Use Only Print/Type preparer's name Ben Sparrow		Preparer's signature Ben Sparrow		Date 3/6/25	Check <input type="checkbox"/> if self-employed PTIN P00000022
	Firm's name Sparrow Tax Services		Firm's EIN 00-1312659		Phone no. 304-555-0122	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2024)

c. Both boxes are checked.

DRAFT	Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. <div style="display: flex; justify-content: space-between;"> <div> Marvin Osprey Signature of partner or limited liability company member </div> <div> 3/16/25 Date </div> <div> May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div> </div>					
	Paid Preparer Use Only Print/Type preparer's name Ben Sparrow		Preparer's signature Ben Sparrow		Date 3/6/25	Check <input type="checkbox"/> if self-employed PTIN P00000022
	Firm's name Sparrow Tax Services		Firm's EIN 00-1312659		Phone no. 304-555-0122	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2024)

Figure 3.11.15-10 Editing Paid Preparer Check Box Indicator

3.11.15.7.2
(01-01-2016)◆ Paid Preparer
Section ◆

- (1) The Paid Preparer section is found below the taxpayer signature area at the bottom of Form 1065.

3.11.15.7.2.1

(01-01-2022)

♦Paid Preparer Tax Identification Number (PTIN)♦

- (1) The Preparer's Social Security Number (SSN) or Paid Preparer's Tax Identification Number (PTIN) is found to the right of the Preparer's Signature in the PTIN box at the bottom-right corner of Form 1065 (page 1).
- (2) No action is required on amended returns.
- (3) A valid PTIN begins with the alpha "P" followed by an eight digit number (e.g., PXXXXXXX). Circle the SSN/PTIN if it is invalid, all zeros or all nines.

3.11.15.7.2.2

(01-01-2022)

♦Employer Identification Number (EIN)♦

- (1) The Firm's EIN is found below the Preparer's PTIN box at the bottom right corner of Form 1065 (page 1).
- (2) No action is required on amended returns.
- (3) The Firm's EIN is a nine digit number. Circle the EIN if it is invalid, all zeros, or all nines.

3.11.15.7.2.3

(01-01-2019)

♦Paid Preparer Phone Number♦

- (1) The Paid Preparer's Phone Number is found below the Firm's EIN at the bottom right corner of Form 1065 (page 1).

If	Then
The return is amended,	No action is required.
The Preparer's Phone Number is more than 10 digits,	No action is required.
The Preparer's Phone Number is illegible or less than 10 digits,	Circle the phone number. See Figure 3.11.15-11 below.

DRAFT

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member: Marvin Osprey Date: 03/16/25

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name: Ben Sparrow Preparer's signature: Ben Sparrow Date: 3/4/25 Check ☐ if self-employed PTIN: P00000022

Firm's name: Sparrow Tax Services Firm's EIN: 00-1312659

Firm's address: 753 Gull St. Charleston, WV 25301 Phone no.: 555-0122

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form 1065 (2024)

If the paid preparer's phone number is illegible or less than 10 digits, circle the telephone number.

Figure 3.11.15-11 Editing Preparer Phone Number

3.11.15.8

(01-01-2020)

Tax Period

- (1) This subsection has instructions for:
 - Tax Period Ending
 - Tax Period Beginning
 - Initial Short Period Return
 - Final Short Period Return
 - Change in Accounting Period

- Early Filed Return

3.11.15.8.1
(01-01-2024)

Tax Period Ending

- (1) All returns must have a Tax Period Ending.
- (2) Edit the Tax Period Ending to the right of the form title in YYMM format.

Exception: Do **not** edit the Tax Period Ending **unless** the Tax Period Ending is other than the current processing year (i.e., 202412).

If	Then
The return is for the current processing year,	No editing is necessary.
The return is for a prior year,	Edit the Tax Period Ending in YYMM format.
The partnership has notated a Tax Period Ending other than the preprinted year on the return,	Edit the Tax Period Ending in YYMM format based on the partnership indication. See Figure 3.11.15-12
The Tax Period Ending is missing, incomplete or illegible,	<ol style="list-style-type: none"> 1. Review the return or attachments for the correct period. 2. If found, edit the Tax Period Ending to the right of the form title in YYMM format. 3. If unable to determine the Tax Period Ending after re-searching, process the return for the current processing year.

- (3) Tax Periods reported under the 52/53-week are treated as:

- Beginning on the first day of the calendar month beginning nearest to the first day of the 52/53-week tax year, and
- Ending on the last day of the calendar month ending nearest to the last day of the 52/53-week tax year.

If	Then
The Tax Period Ending is not more than 3 days after the beginning of the month,	Edit the previous month.
The Tax Period Ending is not more than 6 days before the end of the month,	Edit the month shown on the return.
The Tax Period Ending is more than 3 days after the beginning of the month or more than 6 days before the end of the month,	Correspond to determine the correct Tax Period.

- (4) If the resulting tax year is more than 12 months, correspond to obtain the correct Tax Period.
- (5) On a Final return, if the Tax Period's month and/or year is later than the Received Date's month and year (future return), edit the Tax Period to be one month before the Received Date. See Figure 3.11.15-13

a. Short period, final, prior year return filed on a current year form.

DRAFT

Form **1065** **010122** U.S. Return of Partnership Income **2211** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning **1/1/22**, ending **11/30**, 20**22**. **XXXX2022**

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity Men's Clothing	Name of partnership Cardinal Clothing	D Employer identification number 00-3481812
B Principal product or service Men's Clothing	Number, street, and room or suite no. If a P.O. box, see instructions. 8456 Robin Blvd	E Date business started Dec 1995
C Business code number 448110	City or town, state or province, country, and ZIP or foreign postal code SLC UT 84100	F Total assets (see instructions) \$

G Check applicable boxes: (1) ☐ Initial return (2) ☒ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify):

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

1a Gross receipts or sales	b Less returns and allowances	c Balance	1c
2 Cost of goods sold (attach Form 1125-A)			2
3 Gross profit. Subtract line 2 from line 1c			3

b. Prior year fiscal return filed on a current year form.

DRAFT

Form **1065** U.S. Return of Partnership Income **2306** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning **7/1/22**, 20**24**, ending **6/30**, 20**23**. **2024**

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity Oil & Gas	Name of partnership Finch Drilling	D Employer identification number 00-8214309
B Principal product or service Drilling	Number, street, and room or suite no. If a P.O. box, see instructions. 4360 Dove Parkway	E Date business started 7/1/2004
C Business code number 213111	City or town, state or province, country, and ZIP or foreign postal code Cheyenne, WY 82001	F Total assets (see instructions) \$ 32,001

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify):

Figure 3.11.15-12 Prior Year Returns on Current Year Forms

DRAFT

Form **1065**

Department of the Treasury
Internal Revenue Service

010125

U.S. Return of Partnership Income

2503

OMB No. 1545-0123

2024

For calendar year 2024, or tax year beginning **01/01/25**, ending **06/30**, 20**25**.

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity

Manufacturing

B Principal product or service

Inflatable Boats

C Business code number

336612

Type or Print

Name of partnership
Duck & Duck Shipwrights

Number, street, and room or suite no. If a P.O. box, see instructions.
4700 Grouse Dr.

City or town, state or province, country, and ZIP or foreign postal code
Wilmington, DE 19850

D Employer identification number

00-6774432

E Date business started

June 2000

F Total assets (see instructions)

\$

G Check applicable boxes: (1) ☐ Initial return (2) ☒ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify):

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income	1a	Gross receipts or sales	200,102	b	Less returns and allowances		c	Balance	1c	200,102
	2	Cost of goods sold (attach Form 1125-A)					2		2	
	3	Gross profit. Subtract line 2 from line 1c					3	200,102	4	
	4	Ordinary income (loss) from partnerships, estates, and trusts (attach statement)					5		6	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))					7		8	200,102
	6	Net gain (loss) from Form 4797, Part II, line 7 (attach Form 4797)					9		10	
	7	Other income (loss) (attach statement)					11			
	8	Total income (loss) (combine lines 3 through 7)								
	9	Salaries and wages (other than to partners) (less employment credits)								
	10	Guaranteed payments to partners								

Figure 3.11.15-13 Editing Tax Period Ending on Early-Filed Final Return

3.11.15.8.2
(01-01-2019)
**Tax Period Beginning -
Initial, Final, or Short
Period Form 1065
Return**

(1) Edit the Tax Period Beginning (when present) to the left of the Form 1065 title area in MMDDYY format on an Initial, Final, or Short Period return as follows:
See Figure 3.11.15-14 below.

If	Then
The Tax Period Beginning is present,	Edit the Tax Period Beginning (MMDDYY).
The Day is not present in the Tax Period Beginning,	Edit "01" as the day (MM01YY).
The Tax Period Beginning is not present,	Editing is not required.

a. Final

DRAFT		<i>Final Return</i>		OMB No. 1545-0123	
Form 1065		010124 U.S. Return of Partnership Income 2406		2024	
Department of the Treasury Internal Revenue Service		For calendar year 2024, or tax year beginning Jan 1, 2024, ending Jun 7, 2024. Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity	Type or Print	Name of partnership	D Employer identification number		
B Principal product or service		Seagull Waste Management	00-3111514		
C Business code number		1564 Pigeon Ave.	E Date business started		
562111		City or town, state or province, country, and ZIP or foreign postal code	Sept 1954		
Portland, OR 97208			F Total assets (see instructions)		
			\$ 14500		
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return					
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify):					
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 4					
J Check if Schedules C and M-3 are attached <input type="checkbox"/>					
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes					
Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.					
1a Gross receipts or sales		b Less returns and allowances		c Balance	1c
2 Cost of goods sold (attach Form 1125-A)					2
					3

b. Short Period

DRAFT		<i>Final Return</i>		OMB No. 1545-0123	
Form 1065		071924 U.S. Return of Partnership Income		2024	
Department of the Treasury Internal Revenue Service		For calendar year 2024, or tax year beginning July 19, 2024, ending Dec 31, 2024. Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity	Type or Print	Name of partnership	D Employer identification number		
B Principal product or service		Cardinal & Lark Boxing Equip.	00-1065212		
C Business code number		27 Bunting Circle	E Date business started		
451110		City or town, state or province, country, and ZIP or foreign postal code	Jul 19, 2024		
Newark, NJ 07102			F Total assets (see instructions)		
			\$ 2064		
G Check applicable boxes: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return					
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify):					
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 2					

Figure 3.11.15-14 Editing Tax Period Beginning

3.11.15.8.3
(01-01-2016)
"Initial" Short Period
Return

- (1) Identify an "Initial" Short Period Return by any of the following:
 - a. The "Initial return" box is checked.
 - b. The return or attachments shows "INITIAL", "FIRST RETURN", "FIRST TIME FILER", etc.
 - c. An entry in Box E, "Date Business Started", is within 12 months of the Tax Period Ending Date.
- (2) Edit the Tax Period Beginning in MMDDYY format per IRM 3.11.15.8.2.
- (3) Edit initial Return Code 2 to the left of Line G. See IRM 3.11.15.13. See Figure 3.11.15-14.

3.11.15.8.4
(01-01-2020)

**“Final” Short Period
Return**

- (1) Identify a “Final” Short Period return by any of the following:
 - a. The “Final return” box is checked.
 - b. The return or attachments shows “FINAL”, “OUT OF BUSINESS”, “NO LONGER LIABLE”, etc.
 - c. Partnership cites IRC 708(b)(1)(B)(for taxable years ending on or before 12/31/2017).
- (2) Edit the Tax Period Beginning in MMDDYY format on a “Final” Form 1065 Return per IRM 3.11.15.8.2.
- (3) A “Final” Short Period return ends on the date the partnership went out of business. Use the numeric designation of the calendar month in which it ended. If the partnership does not show the month the business ended, edit the Tax Period ending as one month before the return Received Date.
- (4) Edit CCC “F” to the center of the dotted portion on Line 2. **Cost of goods sold** (Form 1065).
- (5) If the partnership files both a **Final** and **Initial** Short Period return using one EIN, which together cover no more than one 12 month or 52-53 week period and both returns are received together for editing, do the following:
 - Combine both returns into one return.
 - Combine money amounts from transcription lines.
 - If conflicting information is present (i.e., Number of Partners, Business Code etc.), use the information from the Final or latest return.
 - Process the combined return.

3.11.15.8.5
(01-01-2018)

**Change in Accounting
Period**

- (1) If the Tax Period on the return is for a Short Period other than an “Initial” return (Form 1065, page 1, Line G, Box (1)) or a “Final” return (Form 1065, page 1, Line G, Box (2)), review Form 1065 for an indication that the partnership is changing their accounting period.

If	And	Then
A statement the Partnership is changing its tax year: <ul style="list-style-type: none"> • National Office "Grant Letter" or, • Revenue Procedure 2006-46 or, • a copy of Form 1128 is attached. 	Research using Command Code BMFOLE shows a Transaction Code (TC) 053 or (TC) 054, (This is an indication that the Form 1128 or National Office "grant Letter" has been approved.)	Continue Processing. Note: Do not edit CCC "Y".
A statement the Partnership is changing its tax year: <ul style="list-style-type: none"> • National Office "Grant Letter" or, • Revenue Procedure 2006-46 or, • a copy of Form 1128 is attached. 	Research using Command Code BMFOLE shows a Transaction Code (TC) 059, (This is an indication that the Form 1128 or National Office "grant Letter" has been denied.)	The return is unprocessable. <ul style="list-style-type: none"> • Edit Action Code 211 or 215 and correspond. • In the correspondence instruct the taxpayer to file a return for the next full period due.
A statement the Partnership is changing its tax year: <ul style="list-style-type: none"> • National Office "Grant Letter" or, • Revenue Procedure 2006-46 or, • a copy of Form 1128 is attached. 	Research using Command Code BMFOLE does not show a TC 053, TC 054, or TC 059	Edit Action Code 211 or 215 and correspond with the taxpayer using Letter 319C.
Original Form 1128 is attached	Research using Command Code BMFOLE shows a Transaction Code (TC) 053 or (TC) 054, (This is an indication that the Form 1128 has been approved.)	Continue Processing. Note: Do not edit CCC "Y".
Original Form 1128 is attached	Research using Command Code BMFOLE shows a Transaction Code (TC) 059, (This is an indication that the Form 1128 has been denied).	The return is unprocessable. <ul style="list-style-type: none"> • Edit Action Code 211 or 215 and correspond. • In the correspondence instruct the taxpayer to file a return for the next full period due.
Original Form 1128 is attached	Research using Command Code BMFOLE does not show Transaction Codes (TC) 053, (TC) 054, or (TC) 059.	Route the Form 1065 and Form 1128 to Entity.

If	And	Then
<ul style="list-style-type: none"> Initial return with letter ruling or, Termination of Section 444 is notated or, A copy of Form 8716 is attached. 	Research using Command Code BMFOLE shows a Transaction Code (TC) 054 or (TC) 055, (This is an indication that the Form 8716 or National Office "grant Letter" has been approved).	Continue Processing. Note: Do not edit CCC "Y".
<ul style="list-style-type: none"> Initial return with letter ruling or, Termination of Section 444 is notated or, A copy of Form 8716 is attached. 	Research using Command Code BMFOLE shows a Transaction Code (TC) 058, (This is an indication that the Form 8716 or National Office "grant Letter" has been denied).	The return is unprocessable. <ul style="list-style-type: none"> Edit Action Code 211 or 215 and correspond. In the correspondence instruct the taxpayer to file a return for the next full period due.
<ul style="list-style-type: none"> Initial return with letter ruling or, Termination of Section 444 is notated or, A copy of Form 8716 is attached. 	Research using Command Code BMFOLE does not show a (TC) 054, (TC) 055, or (TC) 058.	Edit Action Code 211 or 215 and correspond with the taxpayer using Letter 319C.
Original Form 8716 is attached.	Research using Command Code BMFOLE shows a Transaction Code (TC) 054 or (TC) 055, (This is an indication that the Form 8716 has been approved).	Continue Processing. Note: Do not edit CCC "Y".
Original Form 8716 is attached.	Research using Command Code BMFOLE shows a Transaction Code (TC) 058, (This is an indication that the Form 8716 has been denied).	The return is unprocessable. <ul style="list-style-type: none"> Edit Action Code 211 or 215 and correspond. In the correspondence instruct the taxpayer to file a return for the next full period due.
Original Form 8716 is attached.	Research using Command Code BMFOLE does not show Transaction Codes (TC) 054, (TC) 055, or (TC) 058.	Route the Form 1065 and Form 8716 to Entity.
No explanation for the Short Period can be found		The return is unprocessable. <ul style="list-style-type: none"> Edit Action Code 211 or 215 and correspond. In the correspondence instruct the taxpayer to file a return for the next full period due.

3.11.15.8.6
(01-01-2024)
Early Filed Return

- (1) An Early Filed Return is defined as a return whose Received Date is before its Tax Period Ending Date.
- (2) Never send back an Early-Filed return to the partnership. Correspond for any missing information before suspending the return:

If	And	Then
The return is early-filed,	Is not a "Final" return,	Edit Action Code 480. Note: When correspondence issues are present on an early-filed return, edit Action Code 211 to the return and edit Action Code 480 to Form 4227, Intra-SC Reject or Routing Slip.
The return is early-filed,	A "Final" return,	<ol style="list-style-type: none"> 1. Edit CCC "F". 2. Edit the Tax Period ending to be one month before the Received Date. <p>Example: If the Received Date is April 2025 and the Tax Period Ending Date is June 2025, change the Tax Period Ending Date to March 2025 (2503).</p> <p>See Figure 3.11.15-13.</p>

3.11.15.9
(01-01-2016)
◆Entity Perfection - General◆

- (1) The entity area of a tax return identifies the taxpayer on the Business Master File. The entity area of the return has the following:
 - a. Employer Identification Number (EIN)
 - b. Name
 - c. "In-care-of" name
 - d. Address

3.11.15.9.1
(01-01-2023)
◆Bankruptcy◆

- (1) If the Form 1065 shows bankruptcy (e.g., shows "RECEIVER", "TRUSTEE", or "DEBTOR IN POSSESSION") in the entity area or on an attachment, route to Entity Control. Follow local procedures using Form 13934, Entity Document/ C&E Merge Transmittal.

Exception: Do not route Amended returns to Entity.

- (2) Completely edit the return except the name control prior to routing to Entity Control.

Exception: Do not route to Entity if there is an indication Entity has already edited the return, usually orange/purple editing of the EIN and name control.

3.11.15.9.2
(01-01-2022)

◆ **Entity Perfection -
Employer Identification
Number (EIN)** ◆

- (1) The EIN is a nine digit number (XX-XXXXXXX) assigned to identify the **partnership**.
- (2) The EIN is found in the upper right of Form 1065 (Employer Identification Number, Box D).
- (3) Determine the EIN as follows:

If	And	Then
EIN is missing,	You can determine the correct EIN from the attachments and/or schedules,	Edit the EIN to the proper location.
The EIN is either a Preparer/Practitioner Tax Identification Number (PTIN), Social Security Number (SSN) or Individual Tax Identification Number (ITIN),	Unnumbered,	<ol style="list-style-type: none"> 1. Remove return from batch. 2. Forward to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal for EIN assignment.
The EIN is either a PTIN or ITIN,	Numbered,	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Leave return in batch.
Multiple EINs are present,	Unnumbered,	<ol style="list-style-type: none"> 1. Remove return from batch. 2. Forward to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal for EIN assignment.
Multiple EINs are present,	Numbered,	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Leave return in batch.
The EIN has any of the following conditions and can't be determined from attachments and/or schedules: <ul style="list-style-type: none"> • Illegible; • Missing; • Other than 9 digits; • All zeroes; or, • All nines, 	Unnumbered,	<ol style="list-style-type: none"> 1. Circle all illegible EINs, zeroes or nines. 2. Research IDRS. 3. If found, edit to the proper location. 4. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
The EIN has any of the following conditions and can't be determined from attachments and/or schedules: <ul style="list-style-type: none"> • Illegible; • Missing; • Other than 9 digits; • All zeroes; or, • All nines, 	Numbered,	<ol style="list-style-type: none"> 1. Circle all illegible EINs, zeroes or nines. 2. Edit Action code 320. 3. Leave return in batch.

If	And	Then
"PENDING", "APPLIED FOR", etc., is shown in the EIN area,	Unnumbered,	<ol style="list-style-type: none"> 1. Research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
"PENDING", "APPLIED FOR", etc., is shown in the EIN area,	Numbered,	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Leave return in batch.

3.11.15.9.2.1
(06-30-2015)

Disregarded Entity

- (1) An entity classified as a partnership, will become a **"disregarded entity"** when the entity's membership is reduced to one member.
- (2) If a Form 1065 has the notation, "disregarded entity", in the header or entity portion of the return (on page 1, Form 1065), process as follows:
 - a. Edit Audit Code "1" in the left margin of Form 1065 next to Line 9 in "1-1" format.
 - b. Check the attachments for a name, EIN, address and other information identifying the partnership.
 - c. If found, edit the entity information on page 1 of the return and continue processing.
 - d. If **NOT** found, correspond with the taxpayer for the legal name and the "doing business as" (dba) name(s) of the partnership, if the address information is present. See IRM 3.11.15.3.1.1, Issuing Correspondence.
 - e. If the number of Schedule K-1 is 1, See IRM 3.11.15.16, Line I - Number of Schedules K-1 (or Number of Partners).

3.11.15.9.3
(01-04-2024)

◆ Entity Perfection - Name Control ◆

- (1) The Name Control consists of four characters or less:
 - a. Valid characters are alpha, numeric, ampersand (&), hyphen (-) and blank. However, blanks are only valid in the last three positions.
 - b. Disregard the word "THE" in the Name Control only when followed by more than one word.

Note: If an individual and a trade name are present and it can be determined that the trade name is for a corporation or partnership, follow the Name Control procedures for corporations or partnerships. If other than a corporation or partnership, follow the Name Control procedures for individuals, regardless of which line the individual owner's name is listed.
- (2) See job aid Document 7071-A, Name Control Job Aid - For Use Outside the Entity Area, to determine the Name Control.
- (3) **Name Controls for EINs assigned by the Mod IEIN program are different. If the EIN prefix begins with 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92, or 93, then the Name Control will be the first four characters of the first name in the Primary Name Line.**

- (4) If **Line G, box (3)**, “Name Change”, is checked, route the return to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
- (5) Edit the Name Control as follows:

If	And	Then
Able to determine the Name Control,		Underline the Name Control
Unable to determine the Name Control,	Unnumbered,	<ol style="list-style-type: none"> 1. Research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
Unable to determine the Name Control,	Numbered,	<ol style="list-style-type: none"> 1. Edit Action Code 352 (Name Research). 2. Leave return in batch.

3.11.15.9.4
(01-04-2024)

◆Entity Perfection -
“In-Care-of” Name◆

- (1) An “in-care-of” name can be identified by the words “in care of” or the symbols “c/o” or “%” (percent).
- (2) Ensure the “in-care-of” name is found in the proper location.

Note: Always circle the “in-care-of” symbol (“%” or “c/o”) if it is present with only an address. **Do not** use the ampersand (&) or the percent sign (%) when editing address information.

If	Then
The “in-care-of” name is found on the street address line preceding the street address,	Do not edit.
The “in-care-of” name is found above the first name line or below the street address,	Arrow the “in-care-of” name so it appears below the first name line and above the street address.
The “in-care-of” name is shown on an attachment,	Edit the “in-care-of” name above the street address beginning with the “%” or “c/o” in the first position.

If	Then
The street address for the “in-care-of” name is different from the street address of the partnership ,	<ol style="list-style-type: none"> 1. Arrow the “in-care-of” street address below the “in-care-of” name or edit the “in-care-of” street address below the “in-care-of” name if found on an attachment. 2. Circle the partnership street address. 3. Notate “TC 014” in the upper left margin. 4. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as a mailing address.</p>

(3) Determine a change in the in-care-of name by any of the following:

- A check mark in the “Name Change” box **Line G, Box (3)**
- A check mark in the “Address Change” box **Line G, Box (4)**
- Taxpayer edits or added to the “in-care-of” name (e.g., original “in-care-of” crossed out, new name added, etc.)

If	Then
An “in-care-of” name is changed but there is no sign of an address change,	<ol style="list-style-type: none"> 1. Edit the “in-care-of” name as shown above. 2. Continue editing the return.
An “in-care-of” name is present and the “Address Change” box (Line G, Box (4)) is checked or there is a sign of an address change,	<ol style="list-style-type: none"> 1. Edit the “in-care-of” name as shown above. 2. Correct the address. See IRM 3.11.15.9.5, Entity Perfection - Domestic Addresses. 3. Continue editing the return.

3.11.15.9.5
(01-04-2024)

◆ **Entity Perfection - Domestic Addresses** ◆

(1) Perfect the address when the mailing address (Street or P.O. Box) is not easily identified.

Exception: Do not perfect the address on amended returns (CCC “G”).

(2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

3.11 Returns and Documents Analysis

Note: BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location and a mailing address.

(3) Perfect the address as follows:

If	And	Then
An attachment shows the address was changed,		Edit the new address in the entity section of the return. See Figure 3.11.15-15
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party- Business, is attached,	All apply: <ul style="list-style-type: none"> • Mailing address information is the same as the parent return, • Form 8822 or Form 8822-B, Line 7, does not list a location address, • No entry on Form 8822-B, Lines 8 or 9, 	Take no action.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party- Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different than the parent return, • Form 8822 or Form 8822-B, Line 7, lists a location address, • An entry is listed on Form 8822-B, Lines 8 or 9, have an entry, 	Detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

If	And	Then
Both a P.O. Box and a street address are shown,		<ol style="list-style-type: none">1. Notate "TC 014" in the upper left margin.2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
Two street addresses are shown,		<ol style="list-style-type: none">1. Underline the second street address.2. Notate "TC 014" in the upper left margin.3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

If	And	Then
One street address is shown,	The partnership changed the address to a P.O. Box,	<ol style="list-style-type: none"> 1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address</p>
The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the entity section of the return.
The ZIP Code is missing or illegible,	Is not available from the return or attachments,	<p>See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code.</p> <p>Note: Edit the 3 digits followed by "01" of the first ZIP Code listed for the applicable state (e.g., "99501" for Alaska).</p>
Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.

If	And	Then
The Address change Box G(4) is checked,	An "in-care-of" name is present,	1. Edit the "%" (percent sign) or "c/o" to the left of the "in-care-of" name (in the first position) followed by the correct name.
The National Change of Address (NCOA) label is present,		Underline the Name Control.
It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for current Address/Street Abbreviations.
The address has information other than a street address or P.O. Box,		Do not perfect. ISRP will enter the complete address.

Note: Always circle the "in care of" symbol ("c/o" or "%") if it is present with an address. **Do not** use the ampersand (&) or the percent symbol (%) when editing address information.

- (4) The U.S. Postal Service established new address requirements for Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses. If the old address appears, convert to the new State Code abbreviation based on the ZIP Code (e.g., APO New York, NY 091XX would be converted to APO AE 091XX). Consider APO/DPO/FPO addresses as domestic addresses. Refer to APO/DPO/FPO conversion chart below:

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

Figure 3.11.15-15 Correcting Address From Attachments

◆ Entity Perfection - Foreign Address ◆

- (1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.
- (2) Consider returns with Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses as domestic addresses. See IRM 3.11.15.9.5, Entity Perfection - Domestic Addresses.
- (3) Route returns with a foreign address to Ogden Submission Processing (OSPC) for processing. Prepare Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform the partnership IRS sent the return to Ogden.
- (4) Consider returns with addresses in the following U.S. Possessions/Territories as foreign for processing purposes. Edit the same way as domestic addresses.
 - a. Edit a two-character alpha code for the Possession/Territory name:

U.S. Possession/Territory	Abbreviation
American Samoa	AS

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

- b. A ZIP Code **must** be present on U.S. Possessions/Territories. Edit the correct ZIP Code if one is not given. See Exhibit 3.11.15-6, U.S. Possessions/Territories ZIP Codes.

- (5) All other foreign addresses are edited the same as a domestic address with the following exceptions:

1. Ensure the foreign country is the last entry in the address.
2. Circle the foreign country and edit the country code preceded by a "/" and followed by "\$" (e.g., edit Germany as "/GM/\$") See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for official foreign country codes.
3. Edit a unique country code for returns filed with an address in Canada. See IRM 3.11.15.9.6.1, Country Code - Canada.

Note: Submission Processing BMF Foreign Address Job Aid (Number 2324-002) gives examples for editing foreign addresses.

4. If the foreign address is from Australia, Brazil, Cuba, Italy, Mexico, or The Netherlands, check if the address has a province, state, or territory.

Note: There may be other countries with provinces, states, and territories not listed above, see Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for more information.

If	Then
A province, state or territory name is present,	<ol style="list-style-type: none"> 1. Circle province, state or territory name. 2. Edit correct abbreviation. See Exhibit 3.11.15-5, Province, Foreign State, and Territory Abbreviations.
A province, state or territory is shown in abbreviated format,	Continue editing the return.
A province, state, or territory name is not present,	Continue editing the return.

5. A ZIP Code or state is not required on a foreign address. Foreign addresses use a postal code that is entered before the city or foreign country and is part of the address.
6. **Edit CCC “9” when the address on the partnership return is foreign.**

3.11.15.9.6.1
(08-31-2022)

◆ **Country Code -
Canada** ◆

- (1) To assist Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique Country Code based on the province.

If	Then
The foreign address has a Canadian Province/Territory name or abbreviation listed in the table below,	<ol style="list-style-type: none"> 1. See table below to ensure the correct Canadian Province/Territory is present or edited to the return. 2. Edit the correct Country Code based on the province/territory preceded by a “/” and followed by a “/\$” as the last entry in the address.
The foreign address does not have a Canadian Province/Territory name or abbreviation listed in the table below,	<ol style="list-style-type: none"> 1. Circle the country name. 2. Edit the country code “/CA/\$” as the last entry in the address.

◆ **Canadian Province/Territory Abbreviations, Postal Codes and Foreign Country Code Tables** ◆

Canadian Province/Territory	Province/Territory Abbreviation	Postal Code beginning	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

- (2) The rest of the foreign address is edited using procedures in IRM 3.11.15.9.6, Entity Perfection - Foreign Address.

3.11.15.10
(01-01-2024)

**North American Industry
Classification System
(NAICS) Code**

- (1) The Principal Business Activity (PBA) Code is based on the North American Industry Classification System (NAICS). These Codes give critical data for Statistics of Income, Examination, Research and other Service organizations.
- (2) The NAICS Code is a four (prior year) or six-digit number found on page 1, Box C of Form 1065.
- (3) Only one NAICS Code can be used on the return. Edit the NAICS Code as follows:

If	Then
A legible four (prior year) or six-digit NAICS Code is shown in Box "C" , Note: The number is invalid if it is not within range of 000001-999999.	No editing is necessary.
The return is an Amended return (CCC "G"),	Do not edit a NAICS Code.
A NAICS Code is a. Not present, b. Illegible, c. Invalid (other than 4 or 6 digits and not with range of 000001-999999).	Edit NAICS Code 999999 in Box C. See Figure 3.11.15-16.
There is more than one NAICS Code,	Circle all but the first NAICS Code listed.

DRAFT

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.

Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2024

A Principal business activity

Dairy

B Principal product or service

Milk

C EIN or business number

9999999
00000

Type or Print

Name of partnership

Jeff Lark Milk Co.

Number, street, and room or suite no. If a P.O. box, see instructions.

P.O. Box 217

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

Milwaukee, WI 53203

D Employer identification number

00-1234821

E Date business started

1/2/1999

F Total assets (see instructions)

\$ 45821

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify):

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year:

2

J Check if Schedules C and M-3 are attached

☐

Figure 3.11.15-16 Correcting NAICS Code

- 3.11.15.11
(01-01-2019)
Date Business Started
- (1) The Date Business Started is shown in Box E on page 1 of Form 1065.

Note: It is not necessary to edit the Date Business Started on a Short Record return.
- (2) Edit the date business started in YYYYMM format to the right of the partnership entry when any of the following conditions are present:

If	Then
A partnership enters a future date (after the Tax Period ending shown on the return) as the date business started,	DO NOT EDIT.
Only year is shown,	Edit "01" for month. See Figure 3.11.15-17 below.
Only month is shown,	Edit "1950" for year. See Figure 3.11.15-17 below.
The date business started is illegible or indeterminable,	1. Circle the entry. 2. Edit date as "195001".
Box "E" is blank,	1. Leave blank. 2. Edit CCC "A". Note: Do not edit CCC "A" on Short Record returns.
The date only shows two digit year, not century, Example: 01/01/21	Edit century above year.

a. Edit "01" for the month when only the year is shown in box E.

DRAFT			
Form 1065	U.S. Return of Partnership Income		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024
Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity Flooring	Name of partnership Osprey Flooring	D Employer identification number 00-3214321	
B Principal product or service Hardwood	Number, street, and room or suite no. If a P.O. box, see instructions. 3253 42nd St. SW	E Date business started 198301	
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets	

b. Edit "1950" for the year when only the month is shown in box E.

DRAFT			
Form 1065	U.S. Return of Partnership Income		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024
Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity Service	Name of partnership Falcon Towing Co.	D Employer identification number 00-5738223	
B Principal product or service Towing	Number, street, and room or suite no. If a P.O. box, see instructions. 2222 West 89th St.	E Date business started July 1950	
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets	

c. Edit CCC "A" if box E is blank.

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Form 1065	U.S. Return of Partnership Income		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024
Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity Candy Making	Name of partnership Sparrow and Dove Inc.	D Employer identification number 00-6890509	
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions. 554 North Lark St.	E Date business started	
C Business code number 311352	City or town, state or province, country, and ZIP or foreign postal code Omaha, NE 68108	F Total assets (see instructions) \$ 15,000	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____			
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 2			
J Check if Schedules C and M-3 are attached <input type="checkbox"/>			
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			
Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.			
1a Gross receipts or sales 45,000	b Less returns and allowances	c Balance	1c 45,000
2 Cost of goods sold (attach Form 1125-A)			2

d. No editing required if month and year are present.

DRAFT			
Form 1065	U.S. Return of Partnership Income		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024
Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity Sales	Name of partnership Hawk's Pawn & Loan	D Employer identification number 00-5890208	
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions. 45 N Quail Ave.	E Date business started 6/1/2000	
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets	

Figure 3.11.15-17 Editing Date Business Started

3.11.15.12
(01-01-2020)
Total Assets

- (1) This subsection gives instructions for editing Total Assets At End of Year, Box "F", on Form 1065.
- (2) Box "F" must have an entry unless one of the following conditions is present:

If	Then
Schedule B, Question 4* is answered "Yes", *(Prior year revision, Question 6),	The partnership is not required to complete Box "F", Schedules L, M-1 and M-2. See Figure 3.11.15-18 below.
Schedule L is crossed out or annotated zero (0), "none" or not applicable (n/a),	Leave Box F blank.
There is an indication of single entry bookkeeping 1. Box "F" is blank, and 2. The "Cash" box on Line H is checked, and 3. there are no entries on Lines 1-22 on Form 1065, page 1,	Leave Box F blank.
The return is a "Final" return,	Edit the return as a Final return. See IRM 3.11.15.8.4, "Final" Short Period Return and IRM 3.11.15.15.4, CCC "F" - Final Return.
There is no transcription line (T-line) with an entry,	Edit the return as a Short Record. See IRM 3.11.15.5.8.4, Inactive Returns.

Reminder: Edit the return as a Short Record if Box "F" is the only transcription line (T-line) with an entry, See IRM 3.11.15.5.8.4, Inactive Returns.

- (3) If Box "F" information is required and the amount is missing, edit the amount shown on Line 14, Column (d), Schedule L, Form 1065. See Figure 3.11.15-19 below. If Schedule L, Line 14, Column (d) is blank and cannot be computed, use the amount on Schedule L, Line 22, Column (d)
- (4) If Box "F" information is required and Schedule L, Balance Sheet is missing or blank, correspond for Schedule L See IRM 3.11.15.26.

DRAFT

Form 1065		U.S. Return of Partnership Income		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service		For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024
Go to www.irs.gov/Form1065 for instructions and the latest information.				
A Principal business activity Repair	Type or Print	Name of partnership Sparrow Shoe Shop	D Employer identification number 00-6493126	
B Principal product or service Shoes		Number, street, and room or suite no. If a P.O. box, see instructions. 4091 Crow Plaza	E Date business started 4-6-2004	
C Business code number 811430		City or town, state or province, country, and ZIP or foreign postal code Honolulu, HI 96820	F Total assets (see instructions) \$ _____	

DRAFT

Form 1065 (2024) Page **2**

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:

a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership	Yes	No
c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership		

4 Does the partnership satisfy **all four** of the following conditions?

a The partnership's total receipts for the tax year were less than \$250,000.	Yes	No
b The partnership's total assets at the end of the tax year were less than \$1 million.		
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.	<input checked="" type="checkbox"/>	

5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?

6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?

7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

8 At any time during calendar year 2024, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country _____

9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions _____

10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election _____
See instructions for details regarding a section 754 election.

b For this tax year, did the partnership make an optional basis adjustment under section 743(c)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ (_____) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions _____

Form **1065** (2024)

Figure 3.11.15-18 Question 4, Schedule B, Determines Need for Box F

DRAFT

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.

Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2024

A Principal business activity
Advertising

B Principal product or service

C Business code number
541810

Name of partnership
Pelican & Warbler, Phil Pelican Ptr.

Number, street, and room or suite no. If a P.O. box, see instructions.
6842 Bunting St.

City or town, state or province, country, and ZIP or foreign postal code
Baltimore, MD 21233

D Employer identification number
00-9754652

E Date business started
6-17-1983

F Total assets
(see instructions)
156931

DRAFT

Form 1065 (2024) Page **6**

Analysis of Net Income (Loss) per Return

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21 **1**

2 Analysis by partner type:

(i) Corporate

(ii) Individual (active)

(iii) Individual (passive)

(iv) Partnership

(v) Exempt organization

(vi) Nominee/Other

a General partners

b Limited partners

Schedule L Balance Sheets per Books

Assets

Beginning of tax year (a) (b) End of tax year (c) (d)

1 Cash **22,102** **13,711**

2a Trade notes and accounts receivable

b Less allowance for bad debts

3 Inventories

4 U.S. Government obligations

5 Tax-exempt securities

6 Other current assets (attach statement)

7a Loans to partners (or persons related to partners)

b Mortgage and real estate loans

8 Other investments (attach statement)

9a Buildings and other depreciable assets **49,327** **53,100**

b Less accumulated depreciation **49,327** **53,100**

10a Depletable assets

b Less accumulated depletion

11 Land (net of any amortization)

12a Intangible assets (amortizable only)

b Less accumulated amortization

13 Other assets (attach statement) **50,918** **90,120**

14 Total assets **122,347** **156,931**

DRAFT

Form 1065 (2024) Page **2**

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:

☐ Domestic general partnership

☐ Domestic limited partnership

4 Does the partnership satisfy **all four** of the following conditions?

a The partnership's total receipts for the tax year were less than \$250,000.

b The partnership's total assets at the end of the tax year were less than \$1 million.

c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.

d The partnership is not filing and is not required to file Form 1065; If "Yes," the partnership is not required to complete Schedule K-1.

5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?

6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?

7 If the partnership is not filing Form 1065, is it required to file Form 8918, Material Adverse Change Statement, to provide information to the IRS?

Figure 3.11.15-19 Obtain Box F Data From Schedule L, Line 14 (d)

3.11.15.13
(01-01-2019)
Initial Return Code

(1) Edit an Initial Return Code "2" in the margin to the left of **Line G** if any of the following conditions are met:

a. "Initial Return" box, under the entity area, is checked.

3.11.15.13

Internal Revenue Manual

Cat. No. 33495P (11-14-2024)
Any line marked with a #
is for **Official Use Only**

- b. Entry in Box “E”, “Date Business Started”, has a date which is within 12 months from the Tax Period ending date.
- c. Partnership notation such as, “FIRST RETURN”, “NEW CORPORATION” “NEW PARTNERSHIP”, etc., See Figure 3.11.15-20 below.

Reminder: Edit Tax Period Beginning on “Initial” Form 1065 return per IRM 3.11.15.8.2, Tax Period Beginning - Initial, Final, or Short Period Form 1065 Return.

DRAFT		FIRST RETURN	
Form 1065		U.S. Return of Partnership Income	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0122	
For calendar year 2024, or tax year beginning on _____, 20____.		Taxpayer Indication	
Go to www.irs.gov/Form1065		20 24	
A Principal business activity Sales	Name of partnership Finch's Fascinating Files	D Employer identification number 00-1765432	
B Principal product or service Software	Number, street, and room or suite no. If a P.O. box, see instructions. 1907 E. 1st Street	E Date business started 4-1-2024	
C Business code number 443142	City or town, state or province, country, and ZIP or foreign postal code Louisville, KY 40201	F Total assets (see instructions) \$ 16,151	
<p>2 G Check applicable boxes: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return</p> <p>H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Other (specify): _____</p> <p>I Number of Schedules K-1. Attach one for each partner (specify): _____ during the tax year: 3</p> <p>J Check if Schedules C and M-3 are attached _____</p> <p>K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes</p>			

Figure 3.11.15-20 Editing Initial Return Code

3.11.15.14
(01-01-2019)
Technical Termination Code

- (1) Do **not** edit the Technical Termination Code on returns with a Tax Period Beginning date of 01-01-2018 or later.
- (2) For Tax Periods 201712 and before, if Line G box (6) is checked and box (3), (4), and (5) are not checked, then edit the Technical Termination Code “1” just left of box (6).

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2017, or tax year beginning _____, 2017, ending _____, 20_____.
▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123
2017

A Principal business activity
Real Estate

B Principal product or service

C Business code number
531112

Type or Print

Name of partnership
Quail Curiosities

Number, street, and room or suite no. If a P.O. box, see the instructions.
468 Pigeon Ave

City or town, state or province, country, and ZIP or foreign postal code
Jackson, MS 39205

D Employer identification number
00-5218431

E Date business started
10-15-2004

F Total assets (see the instructions)
\$ **42,680**

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
(6) ☒ Technical termination - also check (1) or (2)

1 Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

Number of Schedules K-1. Attach one for each partner. If Schedules C and M-3 are attached, check this box ☐

Technical Termination Code

Technical Termination box (6) checked and boxes (3), (4) or (5) not checked, and the Form is a 201712 or prior. Edit Technical Termination Code.

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2017, or tax year beginning _____, 2017, ending _____, 20_____.
▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123
2017

A Principal business activity
Real Estate

B Principal product or service

C Business code number
531112

Type or Print

Name of partnership
Quail Curiosities

Number, street, and room or suite no. If a P.O. box, see the instructions.
468 Pigeon Ave

City or town, state or province, country, and ZIP or foreign postal code
Jackson, MS 39205

D Employer identification number
00-5218431

E Date business started
10-15-2004

F Total assets (see the instructions)
\$ **42,680**

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☒ Address change (5) ☐ Amended return
(6) ☒ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

I Number of Schedules K-1. Attach _____

J Check if Schedules C and M-3 are attached ☐

Technical Termination box (6) and box (4) checked, DO NOT edit Technical Termination Code.

Figure 3.11.15-21 Editing Technical Termination Code

- 3.11.15.15
(01-01-2022)
Computer Condition Codes
- (1) Computer Condition Codes (CCC) identify special conditions or computations for the computer. CCCs post to the Master File.

(2) CCCs are edited to the center of the dotted portion on Line 2. “Cost of goods sold” Form 1065. See Figure 3.11.15-22 below.

DRAFT

Form 1065		U.S. Return of Partnership Income		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service		For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.		2024
Go to www.irs.gov/Form1065 for instructions and the latest information.				
A Principal business activity Attorney	Type or Print	Name of partnership Osprey, Robin, and Swan LLC	D Employer identification number 00-6407924	
B Principal product or service Service		Number, street, and room or suite no. If a P.O. box, see instructions. Patrick Osprey, Gen Partner / 511 Crow Plaza	E Date business started 5-1-1984	
C Business code number 541110		City or town, state or province, country, and ZIP or foreign postal code Pittsburgh, PA 15219	F Total assets (see instructions) \$ 466,829	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 3 J Check if Schedules C and M-3 are attached <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.				
1a Gross receipts or sales 241,134		b Less returns and allowances		c Balance 241,134
2 Cost of goods sold (attach Form 1125-A)				1c 2
3 Gross profit. Subtract line 2 from line 1c				2 3
				3 241,134

Figure 3.11.15-22 Computer Condition Codes

3.11.15.15.1
(01-01-2016)
**CCC "A" - Date
Business Started**

- (1) Edit CCC "A" when the "Date Business Started", Box E is blank.

Note: Do not edit CCC "A" on Short Record returns.

3.11.15.15.2
(01-01-2019)
CCC "B" - Schedule M-3

- (1) Edit CCC "B" when any of the following conditions are met:
- Schedule M-3 box (Line J on Form 1065 or Form 1065-B) is checked or
 - A Schedule M-3 is attached.
- (2) Edit Audit Code "8" if Schedule M-3 is attached to Form 1065 or Form 1065-B. See IRM 3.11.15.19.1, Audit Codes.

Caution: All returns with a Schedule M-3 attached or a check in the box for Schedule M-3 must be sent to Ogden for processing.

3.11.15.15.3
(01-01-2022)
**♦CCC D - Reasonable
Cause for Failing to Pay
Timely♦**

- (1) Do not edit CCC "D" if the taxpayer requests abatement for "Failing to Pay Timely" when the return is submitted. Send Letter 1382C, Penalty Removal Request Incomplete, to inform the taxpayer of the proper procedure to follow to request penalty abatement when a penalty is assessed.
- (2) **IMPORTANT:** Edit CCC "D" if an internal use form (i.e., Form 13133, Expedite Processing Cycle) or routing slip is attached and shows "DO NOT ASSESS FAILURE TO PAY PENALTY".

Note: Do not enter CCC "D" if the return was prepared by IRS under IRC 6020(b) and the return due date (without regard to extensions) is after July 30, 1996.

3.11.15.15.4
(06-13-2022)
CCC “F” - Final Return

- (1) Edit CCC “F” when the “Final Return Box” is checked or there is another indication the partnership is not liable for future returns. Notations may include (but are not limited to):

- Final
- Deceased
- Out of Business
- Liquidation
- Exempt under IRC 501(c)(3)
- Dissolved
- **Cites IRC 708(b)(1)(B)**(for taxable years ending on or before 12/31/2017).
- **Notates “Filed in accordance with Rev. Proc. 2003-84”.**
- **Return is a “Nominee” return.**
- **“761(a) election” notated and is accepted by Examination.**

Reminder: Edit Tax Period Beginning on Final Form 1065 per **IRM 3.11.15.8.2**, Tax Period Beginning - Initial, Final, or Short Period Form 1065 Return.

3.11.15.15.5
(01-01-2016)
♦CCC “G” - Amended Return♦

- (1) See IRM 3.11.15.5.7, Amended Returns.

3.11.15.15.6
(01-01-2019)
CCC “I” (i) - Tax Straddles and Future Contracts (Form 6781)

- (1) Edit CCC “I” (i) when Form 6781 (Gains and Losses From Section 1256 Contracts and Straddles) is attached. See Figure 3.11.15-23 below.

Note: Edit an upper case letter “I” (as in “Idaho”), with a line drawn on the top and on the bottom, to distinguish this letter from the number “1” (one) and to facilitate ISRP transcription.

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Form **6781**
Department of the Treasury
Internal Revenue Service
Name(s) shown on tax return

**Gains and Losses From Section 1256
Contracts and Straddles**
Attach to your tax return.
Go to www.irs.gov/Form6781 for the latest information.

OMB No. 1545-0644
2024
Attachment
Sequence No. **82**

DRAFT

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.
Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123
2024

A Principal business activity
Cotton

B Principal product or service
Type or Print

C Business code number
111920

D Employer identification number
00-8527419

E Date business started
7/1/1969

F Total assets (see instructions)
\$

Name of partnership
Joseph Pelican Heirs LP

Number, street, and room or suite no. If a P.O. box, see instructions.
1485 4th Ave

City or town, state or province, country, and ZIP or foreign postal code
Dallas, TX 75260

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

1a	Gross receipts or sales	100,000	b	Less returns and allowances	c	Balance	1c	100,000
2	Cost of goods sold (attach Form 1125-A)						2	
3	Gross profit. Subtract line 2 from line 1c						3	100,000

Figure 3.11.15-23 Editing CCC "I"

3.11.15.15.7
(01-01-2022)
**CCC "J" - Section 965
Tax**

- (1) CCC "J" is used to show a Section 965 return. See IRM 3.11.15.5.2, Section 965 Returns, for more information.
- (2) Edit CCC "J" when any of the following are present:
 - "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.
 - IRC 965 Transition Tax Statement (or similar statement) attached. Section 965 is applicable for tax years 201712 through 202012.
 - A significant entry is present on Line 11 or Line 13d of Schedule K, with the notation "Section 965" (or similar) statement.

Note: A significant entry is defined as any amount other than zero.

- (3) Also edit Action Code 460 when any of the above criteria is met. See IRM 3.11.15.2.5, Action Codes.

3.11.15.15.8
(03-02-2020)
**CCC "L" - Treaty Based
Positions**

- (1) Edit CCC "L" when taxpayer attaches Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), to the return.

3.11.15.15.9
(01-01-2020)
CCC “M” - Form 8949
(Sales and Other
Dispositions of Capital
Assets), Opportunity
Zone

(1) Edit CCC “M” when **both** of the following conditions are present:

- Tax Period is 201712 or later, **and**
- Form 8949, Sales and Other Dispositions of Capital Assets, has a code **Z** or **Y** in column (f).

Note: Tax Cuts and Jobs Act of 2017, P.L. 115-97 (H.R. 1), Section 13823, Opportunity Zones. Taxpayers who elect to defer gain on the sale of an asset by investing in an Opportunity Zone Fund will show that they are deferring the gain by entering code **Z** or **Y** in column (f).

3.11.15.15.10
(01-01-2016)
CCC “P” - BMF Mail
Indicator

(1) No editing required.

3.11.15.15.11
(01-01-2022)
♦CCC “R” - Reasonable
Cause for Failing to File
a Timely Return♦

(1) Do not edit CCC “R” when a reason is given by the partnership for a delay in filing a return. Issue Letter 1382C, Penalty Removal Request Incomplete and continue editing the return.

(2) Edit CCC “R” on the partnership return when any of the following conditions are present:

#

Reminder: All “R” coded returns must have an IRS Received Date. If one is not present, edit the IRS Received Date in the middle of the return.

Note: Do not use CCC “R” with CCC “4”.

3.11.15.15.12
(01-01-2016)
CCC “S” - Asset
Allocation Statement
under Section 338

(1) Edit CCC “S” when Form 8883, Asset Allocation Statement under Section 338, is attached.

- 3.11.15.15.13
(01-01-2020)
CCC “T” - Investor Reporting of Tax Shelter Registration
- (1) Edit CCC “T” when Form 8271, Investor Reporting of Tax Shelter Registration Number, is attached.
- Note:** For Tax Periods 200711 and before.
- (2) Edit CCC “T” when Form 8886, Reportable Transaction Disclosure Statement, is attached.
- Note:** For Tax Periods 201301 and later.
- 3.11.15.15.14
(03-03-2022)
◆CCC “W” - Return Cleared by Statute Control◆
- (1) Edit CCC “W” when Statute Control cleared the return. See IRM 3.11.15.5.1, **Statute Returns**
- 3.11.15.15.15
(01-01-2024)
CCC “X” - Refund/Settlement Freeze
- (1) Edit CCC “X” on partnership returns filed by Publicly Traded Partnerships that include a tax computation of 3.5% in the margin to the right of Line 23 (Form 1065) or an attachment. See IRM 3.11.15.22.16, and IRM 3.11.15.75, Publicly Traded Partnerships.
- (2) Edit CCC “X” on partnership returns if Form 8697, Interest Computation Under the Look-Back Method for Completing Long-Term Contracts or Form 8866, Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method is attached and a \$ amount (interest due) is written by the taxpayer in the bottom margin of Form 1065. See Exhibit 3.11.15-2, Routing Guide for Attachments, for instructions regarding Form 8697 and Form 8866.
- 3.11.15.15.16
(01-01-2016)
Reserved
- (1) This subsection is reserved.
- 3.11.15.15.17
(01-01-2016)
CCC “1” - Like-Kind Exchange
- (1) Edit CCC “1” if Form 8824, Like-Kind Exchange, is attached.
- 3.11.15.15.18
(01-01-2019)
CCC “2” - Statement of Foreign Financial Assets
- (1) Edit CCC “2” if Form 8938, Statement of Specified Foreign Financial Assets, is attached. See IRM 3.11.15.24.16, Form 8938 - Statement of Specified Foreign Financial Assets (Question 20).
- 3.11.15.15.19
(01-01-2022)
◆CCC “3” - No Reply to Correspondence◆
- (1) Edit CCC “3” when the partnership return is unprocessable, and there is a sign that correspondence was sent and no reply received.
- 3.11.15.15.20
(01-01-2022)
CCC “4” - IRC 6020(b) Return
- (1) Edit CCC “4” when the IRS Compliance Function prepared a return and the revenue officer entered “IRC 6020(b)”.
- Note:** Do not use CCC “R” with CCC “4”.

- 3.11.15.15.21
(01-01-2019)
CCC “5” - Common Trust Return
- (1) Edit CCC “5” when the partnership return is identified as a “Common Trust”. See IRM 3.11.15.5.8.2, Common Trusts.
- 3.11.15.15.22
(01-01-2016)
CCC “6” - Suppress the Failure to File on Correct Media Penalty
- (1) Edit CCC “6” when the return has **more than 100** partners and any of the following conditions are present:
- Inactive return
 - Nominee return
 - IRC 501(d) religious organization
 - Substitute for Return (SFR)
 - Re-entry/Re-input returns that have previously been e-filed.
- (2) CCC “6” **cannot be used with any other Computer Condition Code except** “F”, “R”, “W”, “4”, “5”, “8”, and “9”.
- 3.11.15.15.23
(01-01-2019)
CCC “8” - Section 761(a) Returns
- (1) Edit CCC “8” when a partnership return is identified as a Section 761(a), Return and/or Election and has been selected or accepted by Exam. See IRM 3.11.15.5.8.1, **IRC 761(a) Returns.**
- 3.11.15.15.24
(01-01-2016)
CCC “9” - Foreign Partnership (Ogden Only)
- (1) Edit CCC “9” when the address on the partnership return is foreign.
- 3.11.15.16
(01-01-2025)
Line I - Number of Schedules K-1 (or Number of Partners)
- (1) The number of Schedules K-1 (Form 1065) or number of partners is found on Form 1065, page 1, Line I (“I” as in “Idaho”). See Figure 3.11.15-24 below.
- Note:** If a return has been identified as a Section 965 Return, **do not** issue correspondence on the return. See IRM 3.11.15.5.2, *Section 965 Returns*, for more information.
- (2) A Schedule K-1 with the notation of “**Book/Tax**”, “**Book/Tax Partner**” or similar should be treated as a statement to the return, and should not be processed as a regular Form 1065, K-1.
- (3) Only a Schedule K-1 (Form 1065) or an attachment to Form 1065 that has the information required on Schedule K-1 is acceptable. Refer to IRM 3.0.101 for complete instructions to edit and process Schedules K-1.
- Note:** After editing Line I, detach current year (TY2024), two preceding years (TY2023 and TY2022) and future Schedules K-1.

DRAFT

Form **1065** **U.S. Return of Partnership Income** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20 **2024**

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity Farming	Type or Print	Name of partnership Falcon Farms	D Employer identification number 00-4961123
B Principal product or service Grain		Number, street, and room or suite no. if a P.O. box, see instructions Rt. 2 Box 943	E Date business started 6/30/1953
C Business code number 111191		City or town, state or province, country, and ZIP or foreign ZIP code Fargo, ND 58102	F Total assets (see instructions) \$ 391644

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **3**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Figure 3.11.15-24 Number of Partners

- (4) Correspond for missing Schedules K-1 (Form 1065) using Letter 1355C only if there are **No** Schedules K-1 (Form 1065) attached **and**:

#

or

- The exceptions in (3) below are not met.

Note: Notate the letter sent in the lower left margin of Form 1065.

Reminder: If correspondence is necessary, reattach all Schedules K-1 to the parent return. See IRM 3.0.101.5.2(2) for more information.

- (5) **Do not correspond** for missing, incomplete, or incorrect (See paragraph (3) above) Schedules K-1 (Form 1065) or number of partners (Line I) on the following types of return. Instead, edit Line I (i) as follows:

If	Then
Amended Return ("G" coded) - See IRM 3.11.15.5.7, Amended Returns,	Do not edit Line I.
Final Return - See IRM 3.11.15.15.4,	Edit "2" on Line I.
Reinput/Re-entry document - See IRM 3.11.15.5.5,	Edit "2" on Line I.
Returns filed for TY 2021 and before. Note: Correspond for current year (TY2024) and two preceding years (TY2023 and TY2022)	Edit "2" on Line I.

If	Then
Short Record Return: <ul style="list-style-type: none"> • 761(a) return - See IRM 3.11.15.5.8.1 • Common trust - See IRM 3.11.15.5.8.2 • Nominee return - See IRM 3.11.15.5.8.3 • Inactive return - See IRM 3.11.15.5.8.4 	Edit "2" on Line I.
Section 501(d) return (Religious and Apostolic Organizations),	Edit "2" on Line I.
Substitute for Return (SFR) - See IRM 3.11.15.5.4 and IRM 3.11.15.5.4.3,	Edit "2" on Line I.
IRC 6020(b) return - See IRM 3.11.15.5.4.1,	Edit "6" on Line I.
Treas. Regs. 1.736-1 (Payment to Retiring Partner),	Edit "2" on Line I.
	Edit "2" on Line I.
Payee is a foreign entity,	Edit "2" on Line I.

#

- (6) A valid entry on Line I must be all numeric "2" through "999,999".

If	Then
The partnership has entered a valid numeric on Line I,	<ol style="list-style-type: none"> 1. No action required. 2. Continue editing the return.
The partnership has written the number of Schedules K-1 (Form 1065) in a non-numeric fashion ("two" instead of "2"),	<ol style="list-style-type: none"> 1. Edit the numeric equivalent on Line I. 2. Circle the non-numeric characters. 3. Continue editing the return.
Line I is blank or zero and no Schedules K-1 (Form 1065) are attached and does not meet the correspondence exception in Paragraph (4), above,	<ol style="list-style-type: none"> 1. Correspond for Schedules K-1, Form 1065, using Letter 1355C. 2. Notate the letter sent in the bottom left margin of Form 1065. 3. Continue editing the return.
The partnership has entered "1" on Line I, for the number of partners or as the number of Schedule K-1 attached,	See Paragraph (6), below.

If	Then
The partnership has entered more than 100 on Line I,	See Paragraph (8), below.
The partnership has entered more than 999,999 on Line I,	Edit "999,999" on Line I.
Line I is blank and the attached Schedules K-1 (Form 1065) do not appear to exceed 20,	<ol style="list-style-type: none"> 1. Count the attached Schedules K-1 (Form 1065) and edit the total to Line I. See Figure 3.11.15-25 2. Continue editing the return.
Line I is blank and the attached Schedules K-1 (Form 1065) exceed 20,	<ol style="list-style-type: none"> 1. Correspond for the total number of Schedules K-1 (Form 1065) using Letter 1355C or other approved local correspondence procedures. 2. Notate the letter sent in the bottom left margin of Form 1065. 3. Continue editing the return.

- (7) If the partnership shows the number of Schedules K-1 is "1", or Line I is blank or zero, and only one K-1 is attached, follow the procedures below:

If	Then
The partnership shows any of the conditions shown in (4) above, Note: Unless this is a husband and wife.	<ol style="list-style-type: none"> 1. Edit the return following the procedures in (4) above. 2. Continue editing the return.

If	Then
<p>There is one Schedule K-1 attached showing 100% interest and the Partnership shows any of the following:</p> <ul style="list-style-type: none"> • Limited Partnership (LP), • Limited Liability Partnership (LLP), • Limited Liability Company (LLC), • Limited Liability Land Trust (LLLT), or • Unincorporated Business Organization (UBO) • Disregarded Entity <p>or</p> <p>Box b, c or d is checked on Schedule B, Question 1, or</p> <p>Either box is checked on Schedule K-1, Part II, Line G.</p>	<ol style="list-style-type: none"> 1. Edit CCC "F". <p>Reminder: Edit Tax Period Beginning Date on Final returns.</p> <ol style="list-style-type: none"> 2. Circle out the number "1". 3. Edit "2" on Line I. 4. Advise the partnership that we are deleting the partnership filing requirement with a non-suspense letter. Use Letter 3733C. <p>Exception: If the partnership has shown the return is a "Final" return, do not send Letter 3733C.</p> <ol style="list-style-type: none"> 5. Notate the letter sent in the lower left margin of Form 1065. 6. Continue editing the return.
<p>There is one Schedule K-1 attached showing 100% interest and the Partnership does not show any of the following:</p> <ul style="list-style-type: none"> • Limited Partnership (LP), • Limited Liability Partnership (LLP), • Limited Liability Company (LLC), • Limited Liability Land Trust (LLLT), or • Unincorporated Business Organization (UBO) • Disregarded Entity 	<ol style="list-style-type: none"> 1. Correspond using Letter 1355C or other approved local correspondence procedures, informing the partnership that they cannot have a 100% partner. Ask for an explanation. 2. Notate the letter sent in the bottom left margin of Form 1065. 3. Continue editing the return.
<p>Schedule K-1 (Form 1065) shows two names in the Partner's Name and Address Section,</p>	<ol style="list-style-type: none"> 1. Correspond requesting separate Schedules K-1 (Form 1065) using Letter 1355C or other approved local correspondence procedures. 2. Notate the letter sent in the bottom left margin of Form 1065. 3. Continue editing the return.

If	Then
There is only one Schedule K-1 (Form 1065) attached that does not show 100% interest or no Schedules K-1 attached,	<ol style="list-style-type: none"> 1. Correspond for the total number of Schedules K-1 (Form 1065) using Letter 1355C or other approved local correspondence procedures. Caution: Do not correspond for any return identified in (4) above. 2. Notate the letter sent in the bottom left margin of Form 1065. 3. Continue editing the return.

- (8) For partnership with more than 100 Schedules K-1 (Form 1065), check the return and attachments for any indication from the partnership requesting a waiver from filing electronically or a request for abatement of the failure to file on correct media penalty.

If	Then
<p>A letter is attached requesting a waiver or exemption from filing electronically,</p> <p>Note: A waiver request can be identified by a notation at the top of the request stating, in large letters, "WAIVER REQUEST; IRC 6011(E)(2)",</p>	<ol style="list-style-type: none"> 1. Detach the letter. 2. Fax the request to: Ogden IRS Campus E-File Team 203 (801) 620-7622 (ensure the name, address, EIN, Tax Period and mailing address of the partnership is on the request) 3. Show on the fax that the "WAIVER REQUEST WAS RECEIVED WITH THE ORIGINAL RETURN". 4. Edit the number of Schedules K-1. 5. Continue editing the return.

If	Then
A letter is attached requesting abatement of the failure to file on correct media (electronic) penalty,	<ol style="list-style-type: none"> 1. Detach the letter. 2. Fax the request to: Ogden IRS Campus E-File Team 203 (801) 620-7622 (ensure the name, address, EIN, Tax Period and mailing address of the partnership is on the request) 3. Show on the fax that the "WAIVER REQUEST WAS RECEIVED WITH THE ORIGINAL RETURN". 4. Edit the number of Schedules K-1 (Form 1065) on Line I. 5. Continue editing the return.
No indication on return or letter is attached,	<ol style="list-style-type: none"> 1. Edit the number of Schedules K-1 (Form 1065) to Line I. 2. Continue editing the return.

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Schedule K-1 (Form 1065) 2024

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

DRAFT

Schedule K-1 (Form 1065) 2024

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

DRAFT

Schedule K-1 (Form 1065) 2024

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

DRAFT

Form 1065 U.S. Return of Partnership Income

OMB No. 1545-0123

For calendar year 2024, or tax year beginning , 2024, ending , 20

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **Oil & Gas**

B Principal product or service **Drilling**

C Business code number **213111**

Name of partnership **Bunting Exploration**

Number, street, and room or suite no. (if a P.O. box, see instructions). **3212 Finch Blvd.**

City or town, state or province, country, and ZIP or foreign postal code **Newark, NJ 07102**

D Employer identification number **00-1492864**

E Date business started **8-1-1974**

F Total assets (see instructions) **\$ 746,521**

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify):

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **3**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Figure 3.11.15-25 Count K-1s to Determine Number of Partners

3.11.15.17
(01-01-2019)

Salary and Wage Code

- (1) Edit a "1" to the right of page 1, in the right margin next to Line 9 (on Form 1065) if an entry greater than zero is present on any of the following:
 - a. Form 1065, page 1, Line 9,
 - b. Schedule C (Form 1040), Line 26,
 - c. Schedule F (Form 1040), Line 22, (2010 and before revisions, Schedule F, Line 24) See Figure 3.11.15-26 below.
 - d. Form 8825, Line 13, Column A through H
 - e. Form 1125-A, Line 3,
 - f. Form 4835, Line 20, or
 - g. An attachment showing an amount for salaries, wages or labor.
- (2) DO NOT edit for the following:
 - a. Contract, outside, custom or miscellaneous labor,
 - b. Temporary help,
 - c. Management fees,
 - d. Janitorial service (or any other type of service),
 - e. Maintenance fees, or
 - f. Commissions.

Figure 3.11.15-26 Editing Salary and Wage Code From Schedule F

- (1) The Employee Plan Master File (EPMF) is a master file maintained at Enterprise Computing Center at Martinsburg (ECC-MTB). This file consists of various types of tax sheltered Pension/Profit Sharing Plans.
- (2) Edit a "1" to the right of page 1, in the right margin next to Line 18 on Form 1065 if an entry greater than zero (\pm) is present on any of the following:
 - a. Form 1065, page 1, Line 18,
 - b. Schedule C (Form 1040), Line 19,
 - c. Schedule F (Form 1040), Line 23,
 - d. Form 4835 (Form 1040), Line 21, or

- e. An attachment showing an amount for retirement plan, pension and/or profit sharing.

3.11.15.19
(01-01-2025)
**Additional Partnership
Perfection**

- (1) This subsection gives instructions for editing additional Partnership perfection codes.
- (2) Entries are edited in the left margin next to Line 9 of Form 1065.
- a. Edit entries in numeric order, such as, "1- 4", "4-1".

If	Then
Audit Code,	Edit "1" followed by proper Audit Code (i.e., "1- 4"). See IRM 3.11.15.19.1
Special Income Code,	Edit "2" followed by the Special Income Code "1" (i.e., "2 - 1"). See IRM 3.11.15.19.2
Installment Sale Indicator,	Edit "3" followed by the proper Installment Sale Indicator. (i.e., "3 - 1"). See IRM 3.11.15.19.3
Nonrecourse Loan Code,	Edit "4" followed by the Nonrecourse Loan Code "1" (i.e., "4 - 1"). See IRM 3.11.15.19.4
Historic Structure Code,	Edit "6" followed by the Historic Structure Code "3" (i.e., "6 - 3"). See IRM 3.11.15.19.5
Penalty and Interest Code	Edit 7 followed by the Penalty and Interest Code 1 (i.e., 7-1), See IRM 3.11.15.19.6.

- (3) RPCs are edited in the right margin next to Line 1c of Form 1065. See IRM 3.11.15.19.7.

3.11.15.19.1
(01-01-2025)
Audit Codes

- (1) No more than 15 audit codes may be used at one time.
- (2) Edit Audit Codes in the left margin next to Line 9 of Form 1065.
- (3) Edit as "1 -" followed by the correct code(s).
- (4) Edit **Audit Code "1"** if any of the following forms or conditions are present:
- Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached.
 - Form 8275, Disclosure Statement, is attached or a statement referring specifically to IRC 6662 (Disclosure) or IRC 707 (Disguised Sale).
 - Form 8275-R, Regulation Disclosure Statement, is attached.
 - Form 8886, Reportable Transaction Disclosure Statement, is attached.
 - Section 761(a) election that is selected for examination.
 - Form 1065 has the notation Disregarded Entity in the header or entity portion of the return (on page 1, Form 1065)
- (5) Edit **Audit Code "2"** if any of the following forms and/or conditions are present:
- Form 1065, page 2, Schedule B, Box 1(e), Foreign Partnership is checked.

3.11 Returns and Documents Analysis

- b. Form 1065, page 2, Schedule B, Question 9* (Foreign Trust) is answered "Yes". *(Prior year revision, Question 11).
 - c. Form 1065, page 3, Schedule B, Question 13* (Form 8858) has an entry #
 - d. Form 1065, page 3, Schedule B, Question 14* (Form 8805) has an entry #
 - e. Form 1065, page 3, Schedule B, Question 15* (Form 8805) has an entry #
 - f. Form 1065, page 5, Schedule K, Line 21* (Total Foreign Taxes) has an other *(2017 and prior year revisions, Line 16l). #
 - g. Form 1065-B, page 2, Schedule B, Question 1, Box (e) (Foreign Partnership) is checked.
 - h. Form 1065-B, page 2, Schedule B, Question 3 (Multiple Partners) is answered "Yes".
 - i. Form 1065-B, page 2, Schedule B, Question 4 (Foreign Partners) is answered "Yes".
 - j. Form 1065-B, page 2, Schedule B, Question 8 (Foreign Trust) is answered "Yes".
 - k. Form 1065-B, page 2, Schedule B, Question 9 (Foreign Disregarded Entity) has an entry greater than 0 (zero).
 - l. Form 5471, Information Return with Respect to Certain Foreign Corporations, is attached.
 - m. Form 5472, Information Return of a Foreign Owned Corporation, is attached.
 - n. Form 5713, International Boycott Report, is attached and **both** questions in 7(f) are answered "Yes".
 - o. Form 8621, Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund, is present **and** Part V Line 15a-16f has an check Part IV, Line 10a - 11f. #
 - p. Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), is attached.
 - q. Form 8805, Foreign Partners Information Statement of Section 1446 Withholding, is attached.
 - r. Form 8813, Partnership Withholding Tax Payment, is attached.
 - s. Form 8832, Entity Classification Election, is attached **and** box 6(d), 6(e) or 6(f) is checked.
 - t. Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), is attached.
 - u. Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), is attached.
 - v. Form 8865, Information Return of U.S. Persons With Respect to Certain Foreign Partnerships, is attached.
- (6) Edit **Audit Code "3"** if the following condition is present: #
- (7) Edit **Audit Code "4"** if the following condition is present: #

- b. Form 1065-B, Schedule B, Question 2 (Dual Partner Code) is present and the Yes box is checked (valid for Tax Period ending 201811 and before only).

- (8) Edit **Audit Code "5"** if any of the following forms and/or conditions are present:

- b. Form 8883, Asset Allocation Statement Under Section 338, is attached

- (9) Edit **Audit Code "6"** if Form 3115, Application for Change in Accounting Method, is attached.

- (10) Edit **Audit Code "7"** if any of the following forms and/or conditions are present:

- a. Form 1065, page 2, Schedule B, Question 10a* is answered "Yes". (Question 7 on Form 1065-B). *(Prior year revision, Question 12a).

*(Prior year revisions, Line 16l).

- c. Form 5713, International Boycott Report, is attached **and** either one or both questions in 7(f) are not answered "Yes."

- d. Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Electing Fund, is attached and Part V Line 15a-

and before) check Part IV, Line 10a - 11f.

- (11) Edit **Audit Code "8"** if Schedule M-3, Net Income (Loss) Reconciliation for Certain Partnerships, is attached.

Caution: All returns with a Schedule M-3 attached must be sent to Ogden for processing.

- (12) Edit **Audit Code "9"** if Form 1065, page 6, or Form 1065-B, page 5, Schedule

- (13) Edit **Audit Code "C"** if Form 8283, Noncash Charitable Contributions, is attached and any of the following conditions are present:

- a. Box 2b is checked.
b. Box 2b(1) is checked.
c. Line 3, column h has an entry.

3.11.15.19.2
(01-01-2016)

Special Income Code

- (2) If present, edit Code "2 - 1" in the left margin next to Line 9 of Form 1065.

3.11.15.19.3
(01-01-2020)

◆ Installment Sale Indicator ◆

- (1) Form 6252, Installment Sale Income, is used to report the sale of property on the installment plan.
(2) Codes are based solely on the **partnership** response to Question 3 on Form 6252. See Figure 3.11.15-27 below.

- (3) Edit the Installment Sale Indicator **in the left margin next to Line 9 of Form 1065.**
- (4) **Edit as “3 -” followed by the correct Installment Sale Indicator Code.**
- (5) Valid codes for Installment Sale Indicator are as follows:

Code	One Form 6252	Multiple Forms 6252
1	“Yes” response to Question 3,	At least one form has a “Yes” response.
2	“No” response to Question 3,	All “No” responses, or a combination of “No” and/or blank responses.
3	“Yes” and “No” are checked or Question 3 is blank,	Question 3 is blank on all forms.

Note: See IRM 3.11.15.38, Form 6252 - Installment Sale Income for sequencing and transcription instructions.

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Form **6252** **Installment Sale Income** OMB No. 1545-0228
 Attach to your tax return.
 Department of the Treasury Internal Revenue Service Use a separate form for each sale or other disposition of property on the installment method.
 Go to www.irs.gov/Form6252 for the latest information.

2024 Attachment Sequence No. 67

Name(s) shown on return **Heron and Hawk** Identifying number **00-2122232**

1 Description of property **House**
 2a Date acquired (mm/dd/yyyy) **01/20/1976** b Date sold (mm/dd/yyyy) **02/04/2024**
 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☒ Yes ☐ No
 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☐ Yes ☒ No

DRAFT

Form **6252** **Installment Sale Income** OMB No. 1545-0228
 Attach to your tax return.
 Department of the Treasury Internal Revenue Service Use a separate form for each sale or other disposition of property on the installment method.
 Go to www.irs.gov/Form6252 for the latest information.

2024 Attachment Sequence No. 67

Name(s) shown on return **Heron and Hawk** Identifying number **00-2122232**

1 Description of property **Apartment Building**
 2a Date acquired (mm/dd/yyyy) **06/10/1996** b Date sold (mm/dd/yyyy) **03/03/2024**
 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☐ Yes ☒ No
 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☐ Yes ☒ No

DRAFT

Form **1065** **U.S. Return of Partnership Income** OMB No. 1545-0123
 For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____
 Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **Rental** Name of partnership **Heron and Hawk** D Employer identification number **00-2122232**
 B Principal product or service _____ E Date business started _____

1 Ordinary income _____
 2 Net farm profit (loss) _____
 3 Net gain (loss) from disposition of property _____
 4 Other income (loss) _____
 5 Total income _____
 6 Salaries and wages (other than to partners) (less employment credits) _____
 7 Guaranteed payments to partners _____
 8 Repairs and maintenance _____
 9 Bad debts _____
 10 Rent _____
 11 Taxes and licenses _____
 12 Interest (see instructions) _____
 13 Depreciation (if required, attach Form 4562) _____
 14 Less depreciation reported on Form 1125-A and elsewhere on return _____
 15 Depletion (Do not deduct oil and gas depletion.) _____
 16 Retirement plans, etc. _____
 17 Employee benefit programs _____
 18 _____
 19 _____

Codes are based on the partnership response to Question 3 on Form 6252.

3-1

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03132025
OGDEN, UT
IRS-OSC

Figure 3.11.15-27 Coding for Multiple Forms 6252

3.11.15.19.4
(03-11-2024)**Nonrecourse Loan Code**

- (1) Edit a "4 - 1" in the left margin next to Line 9 of Form 1065 for the Nonrecourse Loan Code in the following instances:

- a. If there is an entry other than zero on Schedule L, Line 18, Columns (b) or (d) on Form 1065.

Note: Do not edit a "4-1" if a nonrecourse loan is shown on a Schedule L that has been deleted.

- b. If Schedule K-1 (Form 1065), Question K, Nonrecourse, Beginning and/or Ending, has an entry other than zero or shows a percent figure or gives

indication of any activity (all, half, prorated) rather than a dollar amount, treat the entry as if it is a dollar amount and code accordingly. (If the volume is greater than 20, sample at least 20 Schedules K-1). See Figure 3.11.15-28 below.

Caution: Do not edit the amount from the Qualified Nonrecourse Financing line.

- c. If Schedule K-1 is for a tax year before 2004, edit a "1" if there is an entry other than zero on the first line under Question f (Nonrecourse).
 - d. If an attachment shows a nonrecourse loan.
- (2) In all other instances, leave blank.

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Schedule K-1
(Form 1065)
Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year beginning / / 2024 ending / /

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$ 100
Qualified nonrecourse financing	\$	
Recourse	\$	

K2 Check this box if item K1 includes:

K3 Check if any of the above liabilities are secured by real property owned by the partner.

L Partner's capital account

	Beginning	Ending
Capital contributed during the year	\$	
Current year net income (loss)	\$	
Other increase (decrease) (attach explanation)	\$	
Withdrawals and distributions	\$	
Ending capital account	\$	

M Did the partner contribute property with a built-in gain (loss)?
☐ Yes ☐ No If "Yes," attach statement. See instructions.

A Nonrecourse entry can appear on Schedule K-1 of Form 1065, Line 18 of Schedule L, columns (b) or (d), or an attachment.

DRAFT

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning / / 2024, ending / / 2024

Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity: **Salon**

Name of partnership: **Heron's Happy Hairstyles**

D Employer identification number: **00-4782956**

4-1

4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4	
5	Net farm profit (loss) (attach Schedule F (Form 1040))	5	
6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7	Other income (loss) (attach statement)	7	
8	Total income (loss). Combine lines 3 through 7	8	
9	Salaries and wages (other than to partners) (less amount of credit)	9	
10	Guaranteed payments to partners	10	
11	Repairs and maintenance	11	
12	Bad debts	12	
13	Rent	13	
14	Taxes and licenses	14	
15	Interest (see instructions)	15	
16a	Depreciation (if required, attach Form 4562)	16a	
16b	Less depreciation reported on Form 1125-A and elsewhere on return	16b	
16c		16c	
17	Depletion (Do not deduct oil and gas depletion.)	17	
18	Retirement plans, etc.	18	
19	Employee benefit programs	19	

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Figure 3.11.15-28 Nonrecourse Loan Code

3.11.15.19.5
(01-01-2024)

Historic Structure Code

- (1) Edit a Code "6 - 3" in the left margin next to Line 9 of Form 1065 if the Tax Period is 8312 and later, Form 3468, Investment Credit, is attached, and there

following lines:

- a. **Tax Year 2023 and later** - Code "3" if an amount is present on Form 3468, Part VII, Line 1 (Rehabilitation Credit); specifically Lines h and i.

- b. **Tax Year 2016 to 2022** - Code “3” if an amount is present on Form 3468, Part III, Line 11 (Rehabilitation Credit); specifically Lines e and f.

3.11.15.19.6
(01-01-2025)

**Penalty and Interest
Code**

- (1) Edit the Penalty and Interest Code in the left margin next to Line 9 of Form 1065.
- (2) Edit as “7-1” if precomputed interest or delinquency penalty is shown on the

#

#

3.11.15.19.7
(04-24-2023)

**Return Processing Code
(RPC)**

- (1) A Return Processing Code (RPC) is an alpha or numeric character used to identify a specific condition for the computer.
- (2) RPCs are edited on page 1, in the right margin next to Line 1c of Form 1065.

Note: RPCs do **not** need to be edited in any specific order.

Reminder: RPC codes are not required on short record returns.

- (3) Refer to the table below for an explanation of when to edit each RPC.

RPC	Explanation
A	Form 5471, Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued, is attached.
B	Form 5471, Schedule H, Current Earnings and Profits, is attached.
C	Form 5471, Schedule I-1, Information for Global Intangible Low-Taxed Income, is attached.
D	Form 5471, Schedule P, Transfer of Property to a Foreign Corporation, is attached.
E	Form 8865, Schedule G, Statement of Application of the Gain Deferred Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
G	Form 5471, Schedule G-1, Cost Sharing Arrangement, is attached.
J	For tax periods 202201 - 202212, Taxpayer writes IRA22DPE on Form 1065, Line 29, or on an attachment. See IRM 3.11.15.5.3, Elective or Deemed Payment Elections and Credit Transfers.
K	For tax periods 202201 - 202212, Taxpayer writes IRA22TRE on Form 1065, or on an attachment. See IRM 3.11.15.5.3, Elective or Deemed Payment Elections and Credit Transfers.

RPC	Explanation
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
2	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GLTI), is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached.
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.
9	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached.

3.11.15.20
(01-01-2024)
Tax Data Perfection

- (1) The following information will enable you to perfect tax data.
- (2) Edit the following line items per these guidelines:
 - a. Edit all monetary amounts as dollars only.
Exception: The 3.5% tax on Form 1065 (edited - in the margin to the right of Line 23 (Ordinary Business Income (loss)) must be dollars and cents. - See IRM 3.11.15.22.15.
 - b. Do not edit a vertical line, 00, dash or decimal point in a dollars and cents field when the partnership has entered dollars only.
 - c. On monetary amounts with a decimal point present, do not edit unless otherwise specified.
 - d. If any of the transcribed tax data lines are missing, compute the correct entry from available figures on the return or attachments. If entry cannot be determined, leave blank.
 - e. Any misplaced entries must be moved to the correct line. The entry on the incorrect line must be deleted.
 - f. If the correct line for the misplaced entry cannot be determined, move to the "Other" line.

3.11.15.21
(01-01-2016)
Form 1065, Income Section (Lines 1- 8)

- (1) This subsection gives instructions for editing Lines 1a through 8 of Form 1065.
- (2) Do not bracket any entry, unless editing or computing a negative amount.
- (3) Perfect all illegible or misplaced entries (when possible).
- (4) Delete misplaced entries and edit to the correct lines.

If	Then
The partnership shows missing entries are supported by schedules or there are missing entries on Lines 1a through 8,	<ol style="list-style-type: none"> 1. Check the schedules and edit TOTAL figures to Lines 7 and 8 of Form 1065. 2. If no schedule(s) attached, leave corresponding entries blank.
Lines 1a through 8 are missing and can't be determined from an attachment,	Combine Lines 21 and 22 (if present) and edit the amount to Lines 7 and 8 of Form 1065.

3.11.15.21.1
(01-01-2020)

Line 1 - Gross Receipts or Sales

(1) **For TY2024** Form 1065 the amount for:

- “Gross Receipts or Sales” is claimed on Line 1a.
- “Returns and Allowances” is claimed on Line 1b.

(2) **Edit Lines 1a and 1b as follows:**

If	And	Then
Line 1a is blank,	Amount is present on Line 1b,	Edit the amount on Line 1a from the sum of Lines 1b and Line 1c.
Line 1a is blank,	Amount is not present on Line 1b,	Edit the amount from Line 1c on Line 1a.
Line 1b is blank,	Amount is present on Line 1a and the amount on Line 1c is less than Line 1a,	Edit the difference between Line 1a and Line 1c on Line 1b.
Line 1b is blank	Amount is present on Line 1a and no amount is present on Line 1c,	<p>If Line 3 is present, then compute and edit the amount on Line 1b (Line 3 plus Line 2 minus Line 1a).</p> <p>Note: If no amount is present on Line 2 See IRM 3.11.15.21.2, Line 2 - Cost of Goods Sold (Form 1125-A), paragraph (2).</p>

3.11.15.21.2
(01-01-2025)

Line 2 - Cost of Goods Sold (Form 1125-A)

(1) Cost of goods sold is reported on Line 2 of Form 1065.

(2) If Line 2 is blank, edit from Form 1125-A, Line 8 (**IMPORTANT:** 2010 and before revisions - this information was entered from Schedule A (Form 1065), Line 8). **Bracket if necessary**

If	And	Then
Line 2 is blank,	There is an entry on Line 8, Form 1125-A,	Edit amount from Line 8, Form 1125-A to Line 2 of Form 1065.
Line 2 is blank,	Line 8 (Form 1125-A) is also blank,	Subtract Line 7 from Line 6 on Form 1125-A and edit to Line 2 of Form 1065.
Line 2 is blank,	Lines 7 and 8 (Form 1125-A) are blank,	Edit the amount from Line 6 (Form 1125-A) to Line 2 of Form 1065.
If Line 2 is present	Form 1125-A is not attached,	Dummy Form 1125-A. Note: See IRM 3.11.15.34, Form 1125-A, Cost of Goods Sold (previously Form 1065, Schedule A), for dummy return preparation procedures.

3.11.15.21.3
(01-01-2016)

Line 3 - Gross Profit

- (1) Line 3, Gross Profit, will be the amount calculated by subtracting Line 2 from Line 1c.
- (2) Though Line 3 is not a T-line, it may be necessary to compute this line in the following instances:

If	Then
Line 3 is blank,	Compute only if needed to compute Line 8 (Total income) amount.
Line 3 has an entry,	Accept the partnership entry. Use the partnership entry, if needed, to compute Line 8 (Total income) amount.

- 3.11.15.21.4
(01-01-2016)
Line 4 - Ordinary Income (Loss) from Other Partnerships and Fiduciaries

(1) Ordinary income or loss from other partnerships and fiduciaries is reported on Line 4 of Form 1065.

#
- 3.11.15.21.5
(01-01-2016)
Line 5 - Net Farm Profit (Loss)

(1) The net profit or loss from farming is reported on Line 5 of Form 1065.

(2) This entry is supported by Schedule F (Form 1040), Profit or Loss From Farming, or an attached schedule.

a. If Line 5 is blank, edit the Net Farm Income or Loss from Schedule F (Form 1040), Line 34 or attached schedule.

#
- 3.11.15.21.6
(01-01-2025)
Line 6 - Net Gain (Loss)

(1) The net gain or loss on the sale of property used in a trade or business shown on Line 17 of Form 4797, Sale of Business Property is reported on Line 6 of Form 1065.

Reminder: If Form 4797, Line 1b and/or Line 1c is present and attached to Form 1065, place in sequence order to be transcribed. See IRM 3.11.15.2.2, Sequence of Return - Form 1065.

If	Then
Line 17 of Form 4797 includes the amount from Line 7 of Form 4797 (amount shown on Line 11 or 12 of Form 4797),	<div>1. Adjust Line 17 to delete the Line 7 amount.</div> <div>2. Edit the corrected amount from Line 17 to Line 6 of Form 1065.</div> <div>3. Edit Line 7 of Form 4797 to Line 10 of Schedule K.</div> <div>4. Continue editing the return.</div>
There is an entry on Line 17 of Form 4797 and the amount is not reported on either: <div><div>• Line 3c of Schedule K, or</div><div>• Line 19 of Form 8825 or on an attachment to Form 8825,</div></div>	<div>1. Edit Line 17 amount to blank Line 6 of Form 1065.</div> <div>2. Continue editing the return.</div>

If	Then
<p>There is an entry on Line 17 of Form 4797 and the amount is reported on either:</p> <ul style="list-style-type: none"> • Line 3c of Schedule K, or • Line 19 of Form 8825 or on an attachment to Form 8825, <p>Note: If shown on Form 8825 or attachment, the amount will be included on Line 2 of Schedule K.</p>	<ol style="list-style-type: none"> 1. Do not edit the amount to Line 6 of Form 1065. 2. Continue editing the return.

- (2) See IRM 3.11.15.25.1, Line 2, Schedule K for more editing procedures.

3.11.15.21.7
(01-01-2016)

**Line 7 - Other Income
(Loss)**

- (1) Other income or loss not shown on lines 1a through 6 is reported on Line 7 of Form 1065.
- (2) An amount on Line 7 may be supported by an attached statement.

If	Then
A statement is not attached,	
The attachment shows the type of income to be the same as that reported on any Line 1a through 6,	Decrease the Line 7 amount by that amount and increase the appropriate income line (Lines 1a through 6).
Line 7 is blank or illegible and "Other Income" is reported on an attachment to Form 1065,	Determine if the amount has been reported elsewhere on the return, if unable to determine, edit the amount to Line 7 of Form 1065.

#

- (3) Line 7 may include an amount from Form 6478 (Alcohol and Cellulosic Biofuel Fuels Credit). If Form 6478 is attached with a significant amount on *Line 5(c) or Line 8, edit Action Code 343.

Note: *Line 5(c) or Line 7 on 2009 Form 6478. Line 7(c) or Line 9 on 2008 Form 6478. **These instructions apply to Tax Year 2009 only, including fiscal year (200901 through 201011). Do not edit AC 343 for Tax Period 201012.**

3.11.15.21.8
(01-01-2016)

**Line 8 - Total Income
(Loss)**

- (1) The total income or loss (sum of Lines 3 through 7) is reported on Line 8 of Form 1065.

If	Then
There is an amount present for Total Income on Line 8 but the amount is not identified on Lines 1a through 7 and/or attachments,	Edit the Line 8 amount to Line 7 of Form 1065.
Line 8 is blank but there are significant entries on Lines 1a through 7,	Compute and edit Line 8 of Form 1065.

3.11.15.22
(03-11-2024)
**Form 1065, Deductions
Section (Lines 9-23)**

- (1) This subsection gives instructions for editing Line 9 through 23 on Form 1065.
- (2) Do not bracket any entry, unless editing or computing a negative amount.
- (3) Perfect all illegible or misplaced entries (when possible).
- (4) Delete misplaced entries and edit to the correct lines.
- (5) "X" any negative amount on Line 9, 10, 13, 14, or 15, and include in the calculation for Line 21, "Other Deductions".

3.11.15.22.1
(01-01-2016)
**Line 9 - Salaries and
Wages**

- (1) The salaries and wages paid during the year are reported on Line 9 of Form 1065.
- (2) Entry must be positive.

Reminder: Edit Salary and Wage Code "1" if an entry greater than zero is present on Line 9. **IRM 3.11.15.17**, Salary and Wage Code.

3.11.15.22.2
(01-01-2016)
**Line 10 - Guaranteed
Payments to Partners**

- (1) Payments made to partners for services or for the use of capital is reported on Line 10 of Form 1065.
- (2) Entry must be positive.
- (3) Accept the partnership entry.

3.11.15.22.3
(01-01-2016)
**Line 11 - Repairs and
Maintenance**

- (1) The cost of incidental repairs and maintenance that do not add to the value of the property or prolong its life is reported on Line 11 of Form 1065.
- (2) Accept the partnership entry.

3.11.15.22.4
(01-01-2016)
Line 12 - Bad Debts

- (1) Total debts that became worthless during the year is reported as bad debts on Line 12 of Form 1065.
- (2) Accept the partnership entry.

3.11.15.22.5
(01-01-2016)
Line 13 - Rent

- (1) The rent paid on business property used by the partnership is reported on Line 13 of Form 1065.
- (2) Entry must be positive.

(3) Accept the partnership entry.

3.11.15.22.6

(01-01-2016)

Line 14 - Taxes and Licenses

(1) Taxes and licenses paid by the partnership are reported on Line 14 of Form 1065.

(2) Entry must be positive.

(3) Accept the partnership entry.

3.11.15.22.7

(01-01-2016)

Line 15 - Interest

(1) Interest paid by the partnership is reported on Line 15 of Form 1065.

(2) Entry must be positive.

(3) Accept the partnership entry.

3.11.15.22.8

(01-01-2016)

Line 16c - Depreciation

(1) The depreciation claimed on the partnership assets is reported on Lines 16a through 16c.

If	And	Then
Lines 16a and 16c are blank,	There is an entry on Line 16b,	Arrow Line 16b to Line 16c.
Lines 16b and 16c are blank,	There is an entry on Line 16a,	Arrow Line 16a to Line 16c on Form 1065.
Line 16c is blank,	There are entries on Lines 16a and 16b,	Subtract Line 16b from Line 16a and edit the result to Line 16c of Form 1065.

3.11.15.22.9

(01-01-2016)

Line 17 - Depletion

(1) The partnership reports a deduction for depletion on Line 17 of Form 1065.

(2) Accept the partnership entry.

3.11.15.22.10

(01-01-2016)

Line 18 - Retirement Plans, etc.

(1) Partnership contributions to a qualified pension, profit-sharing, annuity or IRA plan is reported on Line 18 of Form 1065. See IRM 3.11.15.18.

Reminder: Edit the **EPMF Code** "1" if an entry greater than zero (+/-) is present on Line 18. See IRM 3.11.15.18, EPMF Code.

(2) Accept the partnership entry.

3.11.15.22.11

(01-01-2016)

Line 19 - Employee Benefit Programs

(1) Partnership contributions to employee benefit programs (e.g., insurance, health and welfare programs) is reported on Line 19 of Form 1065.

(2) Accept the partnership entry.

3.11.15.22.12

(01-01-2024)

Line 20 - Energy Efficient Commercial Buildings Deduction (Form 7205) (202301 and later)

(1) Energy Efficient Commercial Buildings Deduction from Form 7205.

(2) For tax periods 202301 and later, Accept the partnership entry.

(3) Edit RPC "M" if Form 7205 is attached.

3.11.15.22.13

(01-01-2024)

Line 21 - Other Deductions

(1) The total allowable deductions not deducted elsewhere on page 1 is reported on Line 21 of Form 1065.

Reminder: "X" any negative amount on Line 9, 10, 13, 14, or 15, and include in the calculation for Line 21, "Other Deductions".

(2) An entry on Line 21 may be supported by an attached statement.

If	And	Then
A statement is not attached,	There is an entry on Line 21,	Accept the partnership entry.
A statement is attached,	Lines 9 through 20 are blank,	Enter the deductions to the correct lines. Note: Coding and Editing Partnership Returns, Form 1065 Job Aid (Number 2505-002) gives examples for editing deductions from attachments.
A statement is attached,	There are entries on Line 9 through 20,	Accept the partnership entry on Line 21.
Line 21 is blank or illegible,	Other Deductions are reported on an attachment to Form 1065,	Determine and edit the Line 21 amount.

3.11.15.22.14

(01-01-2024)

Line 22 - Total Deductions

(1) The total deductions (sum of Line 9 through 21) is reported on Line 22 of Form 1065.

If	Then
There is an entry present for Total Deductions on Line 22 but the amount is not identified on Lines 9 through 21,	Edit the Line 22 amount to Line 21 of Form 1065.
Line 22 is blank but there are significant entries on Lines 9 through 21,	Compute and edit Line 22 of Form 1065.

3.11.15.22.15
(01-01-2024)

**Line 23 - Ordinary
Business Income (Loss)**

- (1) Ordinary business income or loss is derived by subtracting Line 22 (Total Deductions) from Line 8 (Total Income (loss)) and reported on Line 23 of Form 1065.

If	And	Then
Line 23 is present,	Lines 1 through 22 are blank and cannot be determined from attachments,	Edit the Line 23 amount to Line 7 (Other Income (loss)) and 8 (Total Income (loss)).
Line 23 is blank,	There are significant entries on Lines 8 and 22,	Subtract Line 22 from Line 8 and edit to Line 23 of Form 1065.
Lines 23 and 22 are blank,	There is a significant entry on Line 8,	Edit the Line 8 amount to Line 23 of Form 1065.
Lines 23 and 8 are blank,	There is a significant entry on Line 22 (Total Deductions),	Edit the Line 22 amount to Line 23 of Form 1065.

3.11.15.22.16
(01-01-2024)

**Publicly Traded
Partnership**

- (1) The right margin next to Line 23 is also used by several partnerships that have elected to retain their partnership status but must pay a 3.5% tax on all or part of their income See IRM 3.11.15.15.15, CCC "X" - Publicly Traded Partnerships.

3.11.15.23
(01-01-2024)

**Form 1065, Total
Payments Section (Lines
24-32)**

- (1) This subsection gives instructions for editing Lines 24-32 Form 1065.
(2) Do not bracket an entry unless editing or computing a negative amount.
(3) Perfect all illegible or misplaced entries (when possible).
(4) Delete misplaced entries and edit to the correct lines.

3.11.15.23.1
(04-24-2023)

**Line 24 - Interest due
under the look-back
method (attach Form
8697)**

- (1) Interest due under the look-back method - completed long-term contracts (attach Form 8697), Interest Computation Under the Look-Back Method for Completed Long-Term Contracts. If Form 8697 is attached, See Exhibit 3.11.15-2 for routing information.

3.11.15.23.2
(04-24-2023)

**Line 25 - Interest due
under the look-back
method (attach Form
8866)**

- (1) Interest due under the look-back method - income forecast method (attach Form 8866), Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method. If Form 8866 is attached, See Exhibit 3.11.15-2 for routing information.

3.11.15.23.3 (1) This line is used for imputed underpayment.

(01-01-2024)

**Line 26 - BBA AAR
imputed underpayment**

(2) Accept the partnership entry.

3.11.15.23.4 (1) Payments other than those listed above may be listed in Other taxes.

(01-01-2024)

Line 27 - Other taxes

(2) Accept the partnership entry.

3.11.15.23.5 (1) Total balance due (total of lines 24 through 27) is reported on Line 28 of Form 1065.

(01-01-2024)

**Line 28 - Total balance
due**

If	And	Then
Line 28 is blank	There are significant entries on lines 24 through 27	Compute lines 24 through 27 and edit amount on Line 28.

3.11.15.23.6 (1) For tax periods (202201 - 202212) - If a significant amount is present for an **Elective or Deemed Payment Election** edit RPC J or RPC K, for the **Credit Transfer Election**. See IRM 3.11.15.19.7, Return Processing Codes (RPC) for further information.

(01-01-2025)

**Line 29 - Elective
Payment Election**

#

Election Amount, then Form 3800 , General Business Credit, is required. If Form 3800 is not attached, correspond using Letter 1355C , Partnership Return Incomplete for Processing Form 1065, for tax periods 202301 and later.

(3) If the tax period is 202301 or later see IRM 3.11.15.37, Form 3800 General Business Credit.

3.11.15.23.7 (1) Accept the partnership entry.

(01-01-2024)

Line 30 - Payment

3.11.15.23.8 (1) Edit the proper entry to Line 31 or Line 32 if **both** lines are blank.

(01-01-2024)

**Lines 31 and 32 -
Amount Owed/
Overpayment**

1. If the sum of Line 29 and Line 30 is smaller than Line 28, edit the amount owed on Line 31.
2. If the sum of Line 29 and Line 30 is larger than Line 28, edit the amount of overpayment on Line 32.

3.11.15.24 (1) This subsection gives instructions for editing Other Information on Form 1065, Schedule B, pages 2, 3, and 4.

(01-01-2024)

**Form 1065, Schedule B,
Other Information**

3.11.15.24.1 (1) The Type of Partnership Entity is based on the partnership response to Question 1, "What type of entity is filing this return?"

(01-01-2016)

**Type of Partnership
Entity - (Question 1)**

- (2) Edit Audit Code "2", in the left margin next to Line 9 of Form 1065, if Box 1(e) is checked.

3.11.15.24.2
(01-01-2020)

**Foreign or Domestic
Corporate Ownership -
(Question 2a)**

- (1) The **Foreign or Domestic Corporate Ownership** is based on the partnership answer to the question on Line 2a*, Schedule B, Form 1065. *(Prior year revision, Question 3a).
- (2) The Foreign/Domestic Corporate Code is edited as follows:

If	Then
Schedule B is present and the "Yes" or "No" box is checked,	1. No editing required. 2. Continue editing the return.
Schedule B is present and both boxes are checked,	1. Edit "3" next to the checkbox. 2. Continue editing the return.
Schedule B is present and neither box is checked,	1. No editing is required. 2. Continue editing the return.

- (3) If Schedule B is **not** attached and the tax year is 1991 and later, examine the return and attachments for Form 8865, Information Return of U.S. Persons With Respect to Certain Foreign Partnerships:

If	Then
Form 8865 is attached,	1. Create a dummy Schedule B (page 2) and check the "Yes" box for Question 2a. Note: Use current year revision of Form 1065, Schedule B (page 2). 2. Continue editing the return.

3.11.15.24.3
(01-01-2019)

**Foreign Individual or
Estate Ownership -
(Question 2b)**

- (1) The **Foreign Individual or Estate Ownership** is based on the partnership answer to the question on Line 2b*, Schedule B, Form 1065. *(Prior year revision, Question 3b).
- (2) Edit the Foreign Individual or Estate Ownership Code as follows:

If	Then
Schedule B is present and the "Yes" or "No" box is checked,	1. No editing required. 2. Continue editing the return.
Schedule B is present and both boxes are checked,	1. Edit "3" next to the checkbox. 2. Continue editing the return.

If	Then
Schedule B is present and neither box is checked,	<ol style="list-style-type: none"> 1. No editing is required. 2. Continue editing the return.

3.11.15.24.4
(01-01-2019)

Ownership of Foreign or Domestic Corporation Code - (Question 3a)

- (1) The **Ownership of Foreign or Domestic Corporation** is based on the partnership answer to the question on Line 3a*, Schedule B, Form 1065. *(Prior year revision, Question 4a).
- (2) Edit the Stock Ownership Code as follows:

If	Then
Schedule B is present and the "Yes" or "No" box is checked,	<ol style="list-style-type: none"> 1. No editing required. 2. Continue editing the return.
Schedule B is present and both boxes are checked,	<ol style="list-style-type: none"> 1. Edit "3" next to the checkbox. 2. Continue editing the return.
Schedule B is present and neither box is checked,	<ol style="list-style-type: none"> 1. No editing is required. 2. Continue editing the return.

3.11.15.24.5
(01-01-2019)

Ownership of Foreign Partnership or Trust Code - (Question 3b)

- (1) The **Ownership of Foreign Partnership or Trust** is based on the partnership answer to Line 3b*, Schedule B, Form 1065. *(Prior year revision, Question 4b).
- (2) Edit the Ownership of Foreign Partnership or Trust Code as follows:

If	Then
Schedule B is present and the "Yes" or "No" box is checked,	<ol style="list-style-type: none"> 1. No editing required. 2. Continue editing the return.
Schedule B is present and both boxes are checked,	<ol style="list-style-type: none"> 1. Edit "3" next to the checkbox. 2. Continue editing the return.
Schedule B is present and neither box is checked,	<ol style="list-style-type: none"> 1. No editing is required. 2. Continue editing the return.

3.11.15.24.6
(01-01-2019)

Balance and Reconciliation - (Question 4)

- (1) The response to Question 4* on Schedule B ascertains the partnership requirement to complete and attach a balance sheet (Schedule L). *(Prior year revision, Question 6).
- (2) See IRM 3.11.15.26, Schedule L, page 5 for editing procedures.

3.11.15.24.7
(01-01-2019)

**Distribution From
Foreign Trust -
(Question 9)**

- (1) The distribution from foreign trust is based on the partnership response to Question 9*, Schedule B, Form 1065. *(Prior year revision, Question 11).
- (2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if the **"Yes"** box is checked.

3.11.15.24.8
(01-01-2024)

**Partnership making a
section 754 election -
(Question 10a)**

- (1) Is the partnership making a section 754 election? Based on response to Question 10a*, Schedule B, Form 1065. *(Prior year revision, Question 12a).

If	Then
Schedule B is present and the "Yes" box is checked,	<ol style="list-style-type: none"> 1. Edit Audit Code "7" in the left margin on page 1 next to Line 9. See IRM 3.11.15.19.1, Audit Codes. 2. Continue editing the return.
Schedule B is present and the No box or neither box is checked,	<ol style="list-style-type: none"> 1. No editing is required. 2. Continue editing the return.
Schedule B is present and both boxes are checked,	<ol style="list-style-type: none"> 1. Edit 3 next to the checkbox. 2. Edit Audit Code "7" in the left margin on page 1 next to Line 9. See IRM 3.11.15.19.1, Audit Codes. 3. Continue editing the return.

3.11.15.24.9
(01-01-2024)

**Did partnership make an
optional basis
adjustment under
section 743(b)? -
(Question 10b)**

- (1) Did the partnership make an optional basis adjustment under section 743(b)? Based on response to Question 10b, Schedule B, Form 1065.
- (2) No editing is required.
- (3) Continue editing the return.

3.11.15.24.10
(01-01-2024)

**Did partnership make an
optional basis
adjustment under
734(b)? - (Question 10c)**

- (1) Did the partnership make an optional basis adjustment under section 734(b)? Based on response to Question 10c, Schedule B, Form 1065.
- (2) No editing is required.
- (3) Continue editing the return.

3.11.15.24.11
(01-01-2024)

**Is partnership required
to adjust basis of
partnership property? -
(Question 10d)**

- (1) Is the partnership required to adjust basis of partnership property under section 743(b) or 734(b)? Based on response to Question 10d, Schedule B, Form 1065.
- (2) No editing is required.
- (3) Continue editing the return.

3.11.15.24.12 (1) The Number of Forms 8858 is based on the partnership entry on Question 13*,
(01-01-2019) Schedule B, Form 1065. *(Prior year revision, Question 15).

**Number of Forms 8858
Attached - (Question 13)**

- (2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if there is an
- (3) Accept partnership entry.

#

3.11.15.24.13 (1) The Number of Forms 8805 attached is based on the partnership entry on
(01-01-2019) Question 14*, Schedule B, Form 1065. *(Prior year revision, Question 16).

**Number of Forms 8805
Attached - (Question 14)**

- (2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if the entry
- (3) Accept the partnership entry.

#

3.11.15.24.14 (1) The Number of Forms 8865 attached is based on the partnership entry on
(01-01-2019) Question 15*, Schedule B, Form 1065. *(Prior year revision, Question 17).

**Number of Forms 8865
Attached - (Question 15)**

- (2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if the entry
- (3) Accept the partnership entry.

#

3.11.15.24.15 (1) This entry is based on the number of Form 5471 attached shown on Question
(01-01-2023) 17*, Schedule B, Form 1065. *(Prior year revision, Question 19).

**Number of Form 5471,
Information Return of U.
S. Persons With Respect
to Certain Foreign
Corporations, attached
to this return (Question
17)**

- Reminder:** Edit RPC Code "G" if Form 5471, Schedule G-1, Cost Sharing Arrangement is attached. See IRM 3.11.15.19.7 , Return Processing Code (RPC).
- (2) Edit the number of Form 5471, Information Return of U. S. Persons With Respect to Certain Foreign Corporations, attached to this return as follows:

If	And	Then
The number of Forms 5471 is incorrect,		Circle out the incorrect entry and edit the correct number of Forms 5471 attached on Line 17.
An entry greater than zero is present,	There are no Forms 5471 attached,	Circle out the entry.
Schedule B, Question 17 is blank,	Forms 5471 are attached,	Edit the number of Forms 5471 on Line 17.

If	And	Then
Schedule B, page 3 is not present,	Forms 5471 are attached,	Dummy Form 1065, Schedule B (page 3) and edit the number of Forms 5471 on Line 17. Note: Use current year revision of Form 1065, Schedule B (page 3).

3.11.15.24.16
(01-01-2025)

Form 8938 - Statement of Specified Foreign Financial Assets (Question 20)

- (1) For Tax Year (TY) 202201 and later, Form 8938, Statement of Specified Foreign Financial Assets, will be transcribed into the General Purpose Program (GPP) database.
- (2) Process Form 8938 with the following criteria:
 - a. The Tax Period Beginning on Form 1065 is 202201 or later and,
 - b. Form 8938 is a 2022, 2023, or 2024 revision and,
 - c. Form 8938 has significant entries. A significant entry is defined as any amount other than zero.
- (3) If Form 8938 is attached, but does not meet the above criteria, edit CCC "2" and continue normal processing of the Form 1065. Do not sequence the form to the back of the return, or place the form in a designated basket.
- (4) If Form 8938 is attached and meets the criteria in paragraph (2), process Form 8938 per the instructions below:
 - a. Completely edit Form 1065.
 - b. Edit CCC "2".
 - c. Detach Schedules K-1.
 - d. Pull the Form 8938 from the return and sequence to the back of the last page of Form 1065 (after schedules and attachment pages), attaching the Form 8938 so that it is back- to- back with the parent return. See IRM 3.11.15.2.2, Sequence of Return - Form 1065.
 - e. Place the Form 1065 in a designated basket.
 - f. Only one Form 8938, pages 1 and 2, can be processed. If multiple Forms 8938 are attached, select the form that has the highest account value in Part V, Line 23; or highest asset value in Part VI, Line 32 and delete the others.

Note: The Form 8938 can have multiple "Additional or Continuation Statements". Do not confuse the multiple additional or continuation statements with multiple Forms 8938.
- (5) Form 1065 with Form 8938 attached must be batched separately. The transcription of Form 8938 will occur under Program Code 43300 after the parent Form 1065 has been transcribed using normal procedures.

3.11.15.24.17

(01-01-2025)

Form 8996 - Qualified Opportunity Fund Checkbox (Question 25)

- (1) If Form 1065, Schedule B, Line 25 "Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund" is answered "Yes" and the amount line is blank, search attachments for Form 8996. If Form 8996 is attached with an amount on Line 15, then edit the amount to Schedule B, Line 25.

Note: For tax years 202012 and before, use Line 26.

Note: Edit this amount using dollars and cents.

- (2) If Form 8996, Qualified Opportunity Fund, is attached, edit Return Processing Code (RPC) "6". See IRM 3.11.15.19.7, Return Processing Code (RPC).
- (3) See IRM 3.11.15.33, Form 8996, Qualified Opportunity Fund, for more information.

3.11.15.24.18

(01-01-2025)

Number of Foreign Partners that Disposed of an Interest or Received Distributions (Question 26)

- (1) The number of Foreign Partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership entry on Line 26, Schedule B, Form 1065.

Note: For tax years 202012 and before, use Line 27, Schedule B, Form 1065.

- (2) If a valid number 00000 through 99999, accept the entry.
- (3) If other than 00000 through 99999, circle out entry.

3.11.15.24.19

(01-01-2025)

Checkbox for transfers between the partnership and its partners subject to disclosure requirements of Regulations section 1.707-8 (Question 27)

- (1) Were there any transfers during the tax year between the partnership and its partners subject to the disclosure requirement of Regulations section 1.707-8 from entry on Question 27, Schedule B, Form 1065.

Note: For tax years 202012 and before, use Line 28, Schedule B, Form 1065.

- (2) Use the following instructions to edit to the right of Question 27.

If	Then
"Yes" is marked,	Edit a "1" to the right of Question 27.
"No" is marked,	Edit a "2" to the right of Question 27.
Both boxes are checked,	Edit a "3" to the right of Question 27.
Neither box is checked,	No editing is required.

3.11.15.24.20
(01-01-2024)

Is the partnership required to file Form 7208 relating to excise tax - (Line 29a, Schedule B)

- (1) Is the partnership required to file Form 7208 relating to the excise tax on repurchase of corporate stock under the foreign corporation rules?
- (2) No editing is required.
- (3) Continue editing the return.

3.11.15.24.21
(01-01-2024)

Form 1065, Schedule B, Form 7208 under surrogate foreign corporation - (Line 29b)

- (1) Is the partnership required to file Form 7208 under the surrogate foreign corporation rules?
- (2) No editing is required.
- (3) Continue editing the return.

3.11.15.24.22
(01-01-2024)

Form 1065, Schedule B, Did the partnership receive a digital asset - (Line 30)

- (1) Did the partnership receive or dispose of a digital asset?
- (2) No editing is required.
- (3) Continue editing the return.

3.11.15.24.23
(01-01-2025)

Centralized Partnership Audit Regime Election (Line 33)

- (1) If Form 1065 Schedule B, Line 33 **Is the partnership electing out of the centralized partnership audit regime under section 6221(b)** is answered **Yes**, edit Schedule B, Line 33 as follows:

Note: The amount on Schedule B, Line 33 is carried over from Schedule B-2, **Election out of the Centralized Partnership Audit Regime** Part III, Line 3.

Note: For tax years 202012 and before, use Line 25, Schedule B, Form 1065. For tax years 202101 through 202112, use Line 29, Schedule B, Form 1065. For tax years 202201 through 202212, use Line 30.

If	Then
The amount on Line 33 is 100 or less,	No editing is required.
The amount on Line 33 is more than 100,	Delete the amount and edit 001.
No amount is present on Line 33,	Edit the amount from Schedule B-2, Part III, Line 3, if present. <ul style="list-style-type: none"> • If not present, no editing is required. • If more than 100, edit 001 to Line 31.

3.11.15.25
(01-01-2022)

Form 1065, Schedule K

- (1) Schedule K, Form 1065 reports the Partners' Distributive Share Items.

- (2) Use the following instructions for missing **Schedule K** for tax periods ending 198712 and later:

If	And	Then
Schedule K is missing or blank,	Schedule D, Form 4797, and/or Form 8825 are attached,	Perfect or dummy Schedule K by editing information from the attachment(s) to the correct Schedule K lines. Note: See IRM 3.11.15.2, Form 1065, U.S. Return of Partnership Income (Program #12200) for General Editing Procedures.
Schedule K is missing or incomplete,	The Schedule K-1 attached reports only Ordinary Income or no income,	Do not correspond.
Schedule K is missing or blank and cannot be perfected or dummied from attachments,	The return is not a Final or Short Record return, See IRM 3.11.15.5.8, Short Record Returns - General Instructions (for All Short Records).	Correspond using Letter 1355C when the partnership is required to complete and file Schedule K.

3.11.15.25.1
(01-01-2021)
Schedule K, Line 2

- (1) The partnership reports Net Rental Real Estate income or loss on Line 2 of Schedule K.
- (2) Form 8825 is used to report Rental Real Estate income on Line 2 of Schedule K.

#

8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation, **must** be attached.

Exception: Form 8825 is not required on a "Final" or Short Record return.

- (4) Edit Schedule K, Line 2 and Form 8825 as follows:

If	And	Then
Schedule K, Line 2 has an amount	Multiple Forms 8825 are attached,	<ol style="list-style-type: none"> 1. Combine Line 18a (Line 17 on 2006 or before) from all Forms 8825 and edit the resulting amount on Line 18a (Line 17 on 2006 or before) of the first Form 8825. 2. Combine Line 21 from all Forms 8825 and edit the resulting amount on Line 21 of the first Form 8825. 3. "X" remaining Forms 8825. 4. Continue editing per instructions below.
Schedule K, Line 2 has an amount	Form 8825, Line 21 agrees with Schedule K, Line 2,	<ol style="list-style-type: none"> 1. No action required. 2. Continue editing the return.
Schedule K, Line 2 has an amount	Form 8825, Line 21 is smaller than the amount on Schedule K, Line 2,	<ol style="list-style-type: none"> 1. No action required. 2. Continue editing the return.
Schedule K, Line 2 has an amount	Form 8825, Line 21 is greater than the amount on Schedule K, Line 2,	<ol style="list-style-type: none"> 1. Edit the amount from Form 8825, Line 21 to Schedule K, Line 2. 2. Continue editing the return.

#

If	And	Then
Schedule K, Line 2 has an amount	Form 8825 is not attached,	<ul style="list-style-type: none"> Correspond with the partnership to request Form 8825 using Letter 1355C or other approved local correspondence procedure. Note: Notate the letter sent in the bottom left margin of Form 1065. Also correspond for missing or incomplete Schedules K-1 and number of partners, if relevant. Exception: If the partnership attaches a statement in lieu of Form 8825, prepare Form 8825 and attach to the return.
Schedule K, Line 2 has an amount	Schedule E is attached,	<ol style="list-style-type: none"> Correspond with the partnership to request Form 8825 using Letter 1355C. Exception: Do not correspond on a Final return. Edit Line 26, Schedule E to Line 2, Schedule K.
The amount on Line 21 of Form 8825 is	Line 2, Schedule K is blank,	<ol style="list-style-type: none"> Edit the amount from Form 8825, Line 21, to Schedule K, Line 2, See Figure 3.11.15-29 below. Continue editing the return.

#

If	And	Then
The amount on Line 21 Form	The same income is shown in the Income Section on page 1, Form 1065.	<ol style="list-style-type: none"> 1. "X" amounts shown on page 1, Form 1065. 2. Edit Form 8825, Line 21, to Schedule K, Line 2.
Form 8825, Line 18a (Line 17 on 2006 or before) is negative,		<ol style="list-style-type: none"> 1. "X" the negative amount. 2. Continue editing the return.
Form 8825, Line 18a (Line 17 on 2006 or before) is blank,		<ol style="list-style-type: none"> 1. Compute Line 18a (Line 17 on 2006 or before) by adding gross rents, Line 2, Columns A through H. 2. Edit the combined total to Form 8825, Line 18a (Line 17 on 2006 or before).
Form 8825, Line 21 is blank,		<ol style="list-style-type: none"> 1. Compute Line 21 by combining Lines 18a (Line 17 on 2006 or before) through Line 20a. 2. Edit the computed Line 21 amount to Schedule K, Line 2. 3. Continue editing the return.

#

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Form 1065 (2024) **Schedule K Partners' Distributive Share Items** Page **5**

1	Ordinary business income (loss) (page 1, line 23)	1	2,146
2	Net rental real estate income (loss) (attach Form 8825)	2	22,800
3a	Other gross rental income (loss)	3a	13,218

Form 8825 Rental Real Estate Income and Expenses of a Partnership or an S Corporation
 Attach to Form 1065 or Form 1120S.
 OMB No. 1545-0123
 Go to www.irs.gov/Form8825 for the latest information.

Name: **Quail & Finch Partnership** Employer identification number: **00-5437824**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	House 4192 Lark St. Phoenix AZ 85026			
B	House 6215 Dove Dr. Phoenix AZ 85026			
C				
D				

		Properties			
		A	B	C	D
2	Gross rents	14,214	16,200		
Rental Real Estate Expenses					
3	Advertising	225			
4	Auto and travel				
5	Cleaning and maintenance	125			
6	Commissions				
7	Insurance	200	310		
8	Legal and other professional fees				
9	Interest (see instructions)				
10	Repairs				
11	Taxes	1,105	2,014		
12	Utilities				
13	Wages and salaries				
14	Depreciation (see instructions)	1,235	2,400		
15	Other (list) ▶				
16	Total expenses for each property. Add lines 3 through 15	2,890	4,724		
17	Income or (loss) from each property. Subtract line 16 from line 2	11,324	11,476		
18a	Total gross rents. Add gross rents from line 2, columns A through H	30,414			
18b	Total expenses. Add total expenses from line 16, columns A through H	7,614			
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities				
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)				
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.					
(1) Name		(2) Employer identification number			
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: Form 1065 or 1120S: Schedule K, line 2	22,800			

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10136Z Form **8825** (Rev. 11-2018)

Figure 3.11.15-29 Edit Line 21, Form 8825 to Line 2, Schedule K

3.11.15.25.2 (1) The partnership reports other Gross Rental income or loss on Line 3a of Schedule K, Line 3a

Caution: The partnership may report a gain or loss from the sale/exchange or involuntary conversion of an asset used in rental activity other than a Rental Real Estate activity from Line 17 of Form 4797 on Line 3c of Schedule K. If the amount from Line 17 of Form 4797 is included in Line 3c of Schedule K or Line 19 of Form 8825, **do not** edit the amount to Line 6 of Form 1065.

(2) Accept the partnership entry.

3.11.15.25.3
(01-01-2016)
Schedule K, Line 3c

(1) The partnership reports other Net Rental income on Line 3c of Schedule K.

(2) Accept the partnership entry.

3.11.15.25.4
(01-01-2016)
Schedule K, Line 5

(1) The partnership reports Interest Income on Line 5 of Schedule K.

(2) Accept the partnership entry.

3.11.15.25.5
(01-01-2016)
**Schedule K, Line 6a,
Ordinary Dividends**

(1) The partnership reports Ordinary Dividends on Line 6a of Schedule K.

(2) Accept the partnership entry.

3.11.15.25.6
(01-01-2016)
**Schedule K, Line 6b,
Qualified Dividends**

(1) The partnership reports Qualified Dividends on Line 6b of Schedule K.

(2) Accept the partnership entry.

3.11.15.25.7
(01-01-2019)
Schedule K, Line 7

(1) The partnership reports Royalties on Line 7 of Schedule K.

Caution: Oil or gas lease income is **not** the same as oil or gas royalties.

Note: Oil or gas **lease income** is considered Rental Real Estate and the amount is edited to Line 2, Schedule K.

(2) Oil or gas **royalties** are edited to Line 7, Schedule K.

(3) If Form 8825 includes oil or gas Royalty Income, edit Form 8825 to exclude the income.

- a. Edit Royalty Income from Line 2, Form 8825 to Line 7, Schedule K.
- b. Subtract Royalty Income (Line 2, Form 8825) from Line 18a (Line 17 on 2006 or before), Form 8825 and edit to the left of the entry.
- c. Subtract Royalty Expenses (Line 16, Form 8825) from Line 18b (Line 18 on 2006 or before), Form 8825.
- d. Recompute total on Line 21, Form 8825 and edit to Line 2, Schedule K. See Figure 3.11.15-30 below.

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Form 1065 (2018)

Schedule K

Page 5

4. Adjust line 2 as follows:

Corrected line 18a23,000

Corrected line 18b- 5,000

Recomputed line 2118,000

Edit the recomputed line 21, F8825 to line 2, Schedule K.

18000

50,000

33000

Form 8825

(Rev. November 2018)

Department of the Treasury

Internal Revenue Service

OMB No. 1545-0123

Go to www.irs.gov/Form8825 for the latest information.

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

Attach to Form 1065 or Form 1120S.

Name

Lark Land Development LP

Employer identification number

00-5976281

1 Show the type and address of each property. For each rental real estate property listed, report the net rental value and days with personal use. See instructions. See page 2 to list additional properties.

Physical address of each property—street, city, state, ZIP code

Type—Enter code 1–8; see page 2 for list

Fair Rental Days

A Duplex 2555 South 1st Ave. Riverside, CA 92502

B Gas Lease

C Oil Lease

D Oil & Gas Royalties

Rental Real Estate Income

Properties

2 Gross rents

2 10,000 6,000 7,000 33,000

16 Total expenses for each property. Add lines 3 through 15

16 3,000 1,000 1,000 1,000

17 Income or (loss) from each property. Subtract line 16 from line 2

17 7,000 5,000 6,000 32,000

18a Total net rental real estate income

18a 56,000

18b Royalties

18b 6,000

20a Net rental real estate income

20a 50,000

21 Net rental real estate income

21 50,000

2. Adjust line 18a as follows:

Incorrect line 18a56,000

Line 2 royalties- 33,000

Corrected line 18a23,000

23000

56,000

6,000

3. Adjust line 18b as follows:

Incorrect line 18b6,000

Line 16 royalty expenses- 1,000

Corrected line 18b5,000

5,000

Figure 3.11.15-30 Correcting Form 8825 to Exclude Gas and Oil Royalty Income

3.11.15.25.8
(01-01-2019)
Schedule K, Line 9a

(1) The partnership reports Net Long-Term Capital Gain or Loss on Line 9a of Schedule K.

3.11.15.25.8

Internal Revenue Manual

Cat. No. 33495P (11-14-2024)
Any line marked with a #
is for Official Use Only

- a. If Schedule D is attached and Line 9a of Schedule K is blank, edit the amount from Line 15, (Line 13 on Tax Year 2011; Line 11 on tax years 2008 and before) Schedule D to Line 9a of Schedule K.
- b. Check the top margin for statements such as; "LIKE-KIND EXCHANGE", "RELATED PARTY EXCHANGE" or "RELATED PARTY LIKE-KIND EXCHANGE".

#

If	Then
A statement is present on Schedule D,	Check the return for Form 8824.
Form 8824 is attached,	Edit CCC "1". See Figure 3.11.15-31
Form 8824 is not attached,	Correspond for Form 8824 using Form 3696 or other approved Correspondence Action Sheet. Edit Action Code 211 See IRM 3.11.15.2.5, Action Codes.

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Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____.

Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2024

A Principal business activity
Investing

B Principal product or service
Investing

C Business code number
523110

Type
or
Print

Osprey Investments
3714 Swan Avenue
Burlington, VT 05401

D Employer identification number
00-2166045

E Date business started
Jan 2016

F Total assets
(see instructions)
\$936,011

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **4**

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income	1a	Gross receipts or sales	842,116	b	Less returns and allowances		c	Balance	1c	842,116
	2	Cost of goods sold (attach Form 1125-A)	1				2		2	
	3	Gross profit. Subtract line 2 from line 1c					3	842,116	3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)					4		4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))					5		5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					6		6	

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Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2024

Attachment
Sequence No. **109**

Name(s) shown on tax return
Osprey Investments

Identifying number
00-2166045

Part I

Information on the Like-Kind Exchange

Note:

Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

Figure 3.11.15-31 Editing CCC “1”, Form 8824 Attached

- 3.11.15.25.9
(01-01-2019)
Schedule K, Line 10
- (1) The partnership reports the net Section 1231 gain or loss on Line 10 of Schedule K from Line 7 of Form 4797.

(2) Edit Line 10 of Schedule K as follows:

If	Then
There is an entry on Line 7 of Form 4797 and Line 10 of Schedule K is blank,	<ol style="list-style-type: none"> 1. Edit the Line 7 amount to Line 10 of Schedule K. See Figure 3.11.15-32. 2. Continue editing the return.
The entry on Line 7 of Form 4797 is reported on either: <ul style="list-style-type: none"> • Line 6 of Form 1065, or • Line 3c of Schedule K, 	<ol style="list-style-type: none"> 1. Edit the Line 7 amount to Line 10 of Schedule K. 2. "X" the amount on Line 6 of Form 1065 or Line 3c of Schedule K. 3. Continue editing the return.
Multiple Forms 4797 are attached,	<ol style="list-style-type: none"> 1. Add all the Line 7 amounts together. <p>Note: Disregard any Form 4797 annotated "ALT MIN TAX", "ALTERNATIVE MINIMUM TAX", or "AMT", etc.</p> <ol style="list-style-type: none"> 2. Edit the computed amount to Line 10 of Schedule K. 3. Continue editing the return.
Multiple Forms 4797 are attached and the partnership reported Line 7 on either: <ul style="list-style-type: none"> • Line 6 of Form 1065, or • Line 3c of Schedule K, 	<ol style="list-style-type: none"> 1. Add all the Line 7 amounts together. <p>Note: Disregard any Form 4797 annotated "ALT MIN TAX", "ALTERNATIVE MINIMUM TAX", or "AMT", etc.</p> <ol style="list-style-type: none"> 2. Edit the computed amount to Line 10 of Schedule K. 3. "X" the amount on Line 6 of Form 1065 or Line 3c of Schedule K. 4. Continue editing the return.
The top margin of Form 4797 has a statement, such as, "LIKE-KIND EXCHANGE", "RELATED PARTY EXCHANGE", or "RELATED PARTY LIKE-KIND EXCHANGE",	See IRM 3.11.15.25.8, Line 9a, Schedule K, for more information on Like-Kind Exchanges (including Form 8824, Like-Kind Exchanges).

Note: If the amount on Schedule D, Line 13 (Line 11 on tax year 2008 and before) and Form 4797, Line 7 are the same, then edit the amount from Schedule D, Line 15 to Schedule K, Line 9a, and also edit the amount from Form 4797, Line 7 to Schedule K, Line 10.

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Form 1065 (2024) Page **5**

Schedule K Partners' Distributive Share Items

		Total amount
1	Ordinary business income (loss) (page 1, line 23)	1 763211
2	Net rental real estate income (loss) (attach Form 8825)	2
3a	Other gross rental income (loss)	3a 32181
b	Expenses from other rental activities (attach statement)	3b
c	Other net rental income (loss). Subtract line 3b from line 3a	3c 32181
4	Guaranteed payments: a Services 4a b Capital 4b	4c
c	Total. Add lines 4a and 4b	4c
5	Interest income	5 14329
6	Dividends and dividend equivalents: a Ordinary dividends	6a
b	Qualified dividends 6b c Dividend equivalents 6c	
7	Royalties	7
8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
b	Collectibles (28%) gain (loss)	9b
c	Unrecaptured section 1250 gain (attach statement)	9c
10	Net section 1231 gain (loss) (attach Form 4797)	10 (2726)
11	Other income (loss) (see instructions) Type: _____	11

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Form **4797** Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184
2024
Attachment Sequence No. **27**

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return: **Warbler Office Supply** Identifying number: **00-6946945**

1a Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions

b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets

c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss). Subtract (f) from the sum of (d) and (e)
	Truck	01-03-09	02-03-22	13595	2276	15943	(72)
	Furniture	05-01-01	08-16-22	7500	500	5000	3000
	Computer	06-02-07	07-02-22	4959	1767	12380	(5654)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7 (2726)

Figure 3.11.15-32 Edit Line 7, Form 4797 to Line 10, Schedule K

- 3.11.15.25.10 (01-01-2019) **Schedule K, Line 11**
- (1) The partnership reports Ordinary Income or Loss on Line 11 of Schedule K.
 - (2) Accept the partnership entry.
 - (3) If a significant entry is present on Line 11 of Schedule K, with the notation "Section 965" (or similar), edit CCC "J" and Action Code 460 on the return and continue processing. See IRM 3.11.15.5.2, Section 965 Returns.

Note: A significant entry is defined as any amount other than zero.

3.11.15.25.11
(01-01-2024)
Schedule K, Line 13e

- (1) If a significant entry is present on Line 13e of Schedule K, with the notation "Section 965" (or similar), edit CCC "J" and Action Code 460 on the return and continue processing. See IRM 3.11.15.5.2, Section 965 Returns.

Note: A significant entry is defined as any amount other than zero.

Note: For 202212 and prior, use Line 13d.

3.11.15.25.12
(01-01-2022)
Schedule K, Line 15a

- (1) The partnership reports Low-Income Housing Credit (Section 42(j)(5)) on Line 15a of Schedule K. For tax years 200512 and later, partnerships are instructed to complete and attach:

- Form 8586, Low-Income Housing Credit
- Form 8609-A, Annual Statement for Low Income Housing Credit

For tax years 200412 and before, partnerships are instructed to complete and attach:

- Form 8586, Low-Income Housing Credit
- Form 8609, Low-Income Housing Credit Allocation Certification
- Schedule A (Form 8609), Annual Statement

- (2) Follow the procedures below for Line 15a, Schedule K, and Form 8586:

If	And	Then
Line 15a, Schedule K, entry is		"X" to the left of the entry.
Line 15a, Schedule K, entry is	Form 8586 is not attached,	Correspond for Form 8586 and Form 8609-A. (For tax years 200412 or before: Form 8586, Form 8609, and Schedule A (Form 8609). Exception: If Form 8825 is attached and Line 20a has a significant entry, then Form 8609-A does not have to be attached.
Line 15a, Schedule K, entry is	through 2021. Line 3 for 2005 or 2006. Lines 2, 3a, or 4 for 200412 or before)	Correspond for Form 8609-A if not attached. (For tax years 200412 or before: Form 8609 and Schedule A (Form 8609) if not attached).

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3.11.15.25.13
(01-01-2020)

Schedule K, Line 15b

- (1) The partnership reports other Low-Income Housing Credit on Line 15b of Schedule K. For tax years 200512 and later, partnerships are instructed to complete and attach:

- Form 8586, Low-Income Housing Credit
- Form 8609-A, Annual Statement for Low Income Housing Credit

For tax years 200412 and before, partnerships are instructed to complete and attach:

- Form 8586, Low-Income Housing Credit
- Form 8609, Low-Income Housing Credit Allocation Certification
- Schedule A (Form 8609), Annual Statement

- (2) Follow the procedures below for Line 15b, Schedule K, and Form 8586:

If	And	Then	
Line 15b, Schedule K, entry is		"X" to the left of the entry.	#
Line 15b, Schedule K, entry is	Form 8586 is not attached,	Correspond for Form 8586 and Form 8609-A, (For tax years 200412 or before: Form 8586, Form 8609, and Schedule A (Form 8609). Exception: If Form 8825 is attached and Line 20a has a significant entry, then Form 8609-A does not have to be attached.	#
Line 15b, Schedule K, entry is	2005 or 2006. Lines 2, 3a, or 4 for 200412 or before).	Correspond for Form 8609-A if not attached (For tax years 200412 or before: Form 8609 and Schedule A (Form 8609) if not attached).	#

3.11.15.25.14
(01-01-2016)

Schedule K, Line 15c

- (1) The partnership reports qualified rehabilitation expenditures for rental real estate on Line 15c of Schedule K.
- (2) Accept the partnership entry.

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3.11.15.25.15
(01-01-2020)

Schedule K, Line 15f

- (1) No editing is required for Line 15f.
- (2) **Form 6478** - Line 15f may have an amount from Form 6478 (Alcohol and Cellulosic Biofuel Fuels Credit). If Form 6478 is attached with a significant amount on *Line 5(c) or Line 8, edit Action Code 343.

Note: *Line 5(c) or Line 7 on 2009 Form 6478. Line 7(c) or Line 9 on 2008 Form 6478.

- (3) **IMPORTANT: Form 6478 has restrictions: these instructions apply to 2009 tax year only, including fiscal year filers (200901 through 201011). Do not edit AC 343 for Tax Period 201012 and later.**

3.11.15.25.16

(01-01-2025)

**Schedule K, Line 15f -
Form 8936, Schedule A,
Clean Vehicle Credit
Amount**

- (1) No editing is required for Line 15f.
- (2) *Form 8936, Schedule A*, Clean Vehicle Credit Amount, is valid for tax periods 202301 and later.

Schedule A, Clean Vehicle Credit Amount, then *Form 8936, Schedule A* is required. If *Form 8936 Schedule A*, Clean Vehicle Credit is not attached, correspond using Letter 1355-C, Partnership Return Incomplete for Processing Form 1065.

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3.11.15.25.17

(01-01-2022)

**Schedule K, Line 16 -
International Tax
Reporting Checkbox**

- (1) Line 16 - No editing necessary,

Note: For all tax years after 202012, IRS released the new Form 1065 Schedule K-2. The new Schedules K-2 is an extension of Schedule K (Line 16) and it will be used to report items of international tax relevance from the operation of a partnership.

- (2) Schedule K-2 (Form 1065) Partners' Distributive Share Items International extends Schedule K, Line 16 Foreign Transactions: Effective, January 1, 2021, the Form 1065 Schedule K-2 is now required in replace of Form 1065, Schedule K, lines 16(a) through 16(r). Accordingly, beginning in 2021, IRS modified the Form 1065, Schedule K, Line 16 (Foreign Transaction) and replaced lines 16a – 16r with the following statement: "Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance". In addition, the category for Line 16 changed from Foreign Transactions to International. Schedule K-2 has 18 pages and X Parts.

3.11.15.25.18

(01-01-2022)

**Schedule K, Lines 16d
to 16q**

- (1) The partnership reports Foreign Income, deductions and taxes on Lines 16d through 16q of Schedule K.

Note: Lines 16d to 16q, Schedule K, are only applicable to revisions 202012 and before.

- (2) Accept the partnership entry.

- (3) Edit Audit Code 2 or 7 if there is an entry on Line 16p edit as follows:

If	Then
*(Prior year revision, Line 16l).	Edit Audit Code "2".

#

If	Then
*(Prior year revision, Line 16l).	Edit Audit Code "7".

#

3.11.15.25.19
(01-01-2022)
**Schedule K, Lines 19a
and 19b**

#

3.11.15.25.20
(01-01-2025)
**Schedule K, Line 21
(2021 and later)**

3.11.15.19.1(5)

IRM 3.11.15.19.1(10).

#

3.11.15.26
(01-01-2024)
Form 1065, Schedule L

- (1)

If there is an entry other than zero on Line 18(b) and/or 18(d), edit the Nonre-course Loan Code of "4 - 1" in the left margin next to Line 9 of Form 1065.
- (2)

If Line 19b, Column (d), Mortgages, Notes and Bonds payable in one year or more, is blank, edit amount from Line 19b, Column (b) or from supporting documentation, if present.
- (3)

Correspond for Schedule L (if missing or blank) **and** the return does not meet **any** of the following conditions:

a.

Form 1065, page 2, Schedule B, Question 4d* is checked "Yes". *(Prior year revision, Question 6).

Note:

If both the "Yes" box and the "No" box are checked or neither box is checked and none of the conditions in this list are met, correspond.

b.

page 1, Box "F" is "0" (zero), "-" (dash), "NONE", "N/A" or some similar entry.

c.

Schedule L is crossed out or annotated "0" (zero), "NONE", "N/A" or some similar entry.

d.

There is an indication of single entry bookkeeping (Box "F" is blank, the cash box on Line H is checked **and** there are no entries on Lines 1-23 on Form 1065, page 1).

e.

Final Return.
- (4)

If any of the conditions in (3) above are met, Schedule L is not required. Delete by "X"ing or slashing through the schedule. If Schedules M-1 and M-2 are present, also delete by "X"ing or slashing through the schedules.

#

- a.

Do not edit Total Assets in Box "F".
- b.

Do not edit non-recourse loan from Schedule L.
- c.

If Box "F" is the only transcription line (T-line) with an entry, Short Record the return.

- (5) If the conditions in (3) above are not met, correspond for Schedule L using Letter 1355-C.

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Form 1065 (2024) Page **6**

Analysis of Net Income (Loss) per Return

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21 1

2 Analysis by partner type:

	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a General partners						
b Limited partners						

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. Government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depreciable assets, net				
b Less other liabilities				
11 Liabilities				
12a Intangible assets				
b Less other liabilities				
13 Other assets				
14 Total				
15 Assets				
16 Liabilities				
17 Other assets				
18 Total				
19a Liabilities				
b Less other liabilities				
20 Other assets				
21 Total				
22 Total				

Delete Schedule L if any of the following apply:

- Form 1065, page 2, Schedule B, Question 4d* is checked "Yes". (Prior year revision, Question 6).
- Page 1, Box "F" is "0" (zero), "-", "NONE", "N/A" or some similar entry.
- Schedule L is crossed out or annotated "0" (zero), "NONE", "N/A" or some similar entry.
- There is an indication of single entry bookkeeping. (Box "F" is blank, the cash box on Line H is checked and there are no entries on Lines 1-23 on Form 1065.
- Final Return.

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) (see instructions)		8 Add lines 6 and 7	
4 Other increases (itemize):		9 Income (loss) (Analysis of Net Income (Loss) per Return, line 1). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Form **1065** (2024)

Figure 3.11.15-33

3.11.15.27

(01-01-2016)

Form 1065, Schedule M-2

Line 9 on page 1 of Form 1065.

#

- (2) Line 9 on Schedule M-2, if blank, edit from Schedule L, Line 21, Column (d).

3.11.15.28

(01-01-2020)

Schedule F - Profit or Loss From Farming

- (1) If Schedule F or a substitute Schedule F is attached, edit (dollars only): Part I, Line 1c, "Sales of livestock and other resale items".

- (2) On the dotted portion to the left of Part I, Line 9, edit the amount you get by subtracting Line 1c from Line 9, Part I and bracket any negative amount. See Figure 3.11.15-34. Schedule F: For prior-year returns, convert, using the Job Aid and edit with current year instructions.

Caution: Do not edit "0" (zero).

If	Then
Line 1c is blank,	Subtract Line 1b from Line 1a, and subtract the result from Line 9.
Line 9 is blank,	<ol style="list-style-type: none"> 1. Compute Line 9 by adding Lines 1c through 8 (that is, 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8) 2. Subtract Line 1c from Line 9, and 3. Edit the amount to the left of Part 1, Line 9 (on the dotted portion). <p>Reminder: For accrual basis taxpayers, edit Line 50, Part III, page 2, Schedule F to the left of Part 1, Line 9, Schedule F.</p>
Lines 1a through 1c are blank and Lines 2 through 9 have entries,	Arrow the amount on Line 9 to the dotted portion of Line 9.

- (3) If multiple Schedules F are attached, combine transcription lines and edit on the first Schedule F. "X" the remaining Schedules F and move to the back of the return.

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SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **14**

Name of proprietor
Eagle Farms

Social security number (SSN)

A Principal crop or activity
Cattle

B Enter code from Part IV
1 1 2 1 1 1

C Accounting method:
☐ Cash ☐ Accrual

D Employer ID number (EIN) (see instr.)
0 0 1 1 4 6 1 4 9

E Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a	34124	
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b	4000	
c	Subtract line 1b from line 1a	1c		30124
2	Sales of livestock, produce, grains, and other products you raised	2		6121
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		
3b	Taxable amount	3b		
4a	Agricultural program payments (see instructions)	4a		
4b		4b		
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		
5b	CCC loans forfeited	5b		
6	Crop insurance proceeds and federal crop disaster payments (see instructions)	6		
a	Amount received in 2024	6a		4142
c	If election to defer to 2025 is attached, check here	6d		
7	Custom hire (machine work) income	7		1732
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions.	9	11995	42119

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10	2914	23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	3000	25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	6002
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	7119
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	19035				
34	Net farm profit or (loss). Subtract line 33 from line 9. If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	34	23084				
35	Reserved for future use.						
36	Check the box that describes your investment in this activity and see instructions for where to report your loss:						
a	<input type="checkbox"/> All investment is at risk.	b	<input type="checkbox"/> Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2024

Figure 3.11.15-34 Schedule F

- 3.11.15.29 (01-01-2019)
Form 8825 - Rental Real Estate Income and Expenses of a Partnership or an S Corporation
- (1) Place Form 8825 immediately following Schedule F.
 - (2) Only Line 18a, Total Gross Rents (Line 17 on 2006 and before), is edited and transcribed from Form 8825. Line 21 is reported on Schedule K, Line 2.
Note: For 2006 and before revisions of Form 8825, renumber Line 17 as 18a.
 - (3) See IRM 3.11.15.25.1, Line 2, Schedule K for Schedule K, Line 2 and Form 8825 editing procedures.

- 3.11.15.30 (01-01-2025)
Schedule D (Form 1065) - Capital Gains and Losses
- (1) Edit Schedule D as follows:

If	Then
<p>All of the following conditions apply:</p> <ol style="list-style-type: none"> a. Form 1065 is for 2012 Tax Period or later and b. The Schedule D is a 2012 or later revision and c. Significant entries are present on one or more of the transcription lines and/or any checkbox above Part I is marked. <ul style="list-style-type: none"> • Transcription lines for 2019 and later are: <ul style="list-style-type: none"> • Checkbox above Part I. • Part I, Line 1a, Columns d and e, Lines 1b - 3, Columns d, e, and g. • Part II, Lines 8a, Columns d and e, Lines 8b - 10, Columns d, e, and g. • Line 14. • Transcription lines for 2013 through 2018 are: <ul style="list-style-type: none"> • Part I, Line 1a, Columns d and e, Lines 8b - 10, Columns d, e, and g. • Line 14. • Transcription lines for 2012 are: <ul style="list-style-type: none"> • Part I, Lines 1-3, Column(s) d and e • Part II, Lines 8-10, Column(s) d and e • Line 14 	<ol style="list-style-type: none"> 1. Place Schedule D in sequence order. See IRM 3.11.15.2.2, Sequence of Return - Form 1065. 2. Edit Schedule D in dollars only. 3. For 2013 revisions and later: "X" any negative transcription entries, except Lines 1b(g), 2(g), 3(g), 8b(g), 9(g) and 10(g). These lines can be positive or negative. 4. For 2012 revisions: <ul style="list-style-type: none"> • "X" any negative transcription entries • Change Line 1 to Line 1b • Change Line 8 to Line 8b

If	Then
Criteria above is not met,	Cross out or slash the Schedule D and move out of sequence if necessary.

3.11.15.31
(01-01-2023)
**Form 4797 - Sales of
Business Property**

- (1) Line 1b has an entry.- No editing necessary.
- (2) Line 1c has an entry.- No editing necessary.
- (3) Form 4797 is valid for sequencing for tax periods 202101 and later. See IRM 3.11.15.25.9 and IRM 3.11.15.21.6 .

3.11.15.32
(01-01-2025)
**Form 8949 - Sales and
Other Dispositions of
Capital Assets**

- (1) Form 8949 is valid for tax periods ending 201712 and later. See Figure 3.11.15-35.
- (2) If the taxpayer entered a "Z" or "Y" in any of the rows in either Part I, Line 1, Column (f), or Part II, Line 1, Column (f) of Form 8949 do the following:
 - a. Place the form in sequence order. See IRM 3.11.15.2.2, Sequence of Return - Form 1065. If there are more than one Form 8949 attached, sequence the Form 8949 with the edited data.
 - b. Edit a CCC "M".
 - c. If the taxpayer entered a "Z" in any of the rows in either Part I, Line 1, Column (f), or Part II, Line 1, Column (f), of Form 8949, edit as follows:

If	Then
EIN is present in Column (a),	Underline the EIN.
No EIN is present in Column (a) or is illegible,	No action is needed.
A Date Acquired is present in Column (b) and the day, month, and year are present,	Underline the Date Acquired.
A Date Acquired is present in Column (b) and the day, month, or year are not present, or no date is present,	No action is needed.
A dollar amount is present in Column (g),	Underline the dollar amount.
No dollar amount is present in Column (g),	No action is needed.
If more than one row has a "Z" in Column (f),	Edit "Z-1" to the right margin of Part I, Line 1, Row 1.

- d. If the taxpayer entered a "Y" in any of the rows in either Part 1, Line 1, Column (f), or Part II, Line 1, Column (f), of Form 8949, edit as follows:

If	Then
EIN is present in Column (a),	Underline the EIN.
No EIN is present in Column (a) or is illegible,	No action is needed.
Date Sold or Disposed of is present in Column (c) and the day, month, and year are present,	Underline the Date Sold or Disposed of.
Date Sold or Disposed of is present in Column (c) and the day, month, or year are not present, or no date is present,	No action is needed.
A dollar amount is present in Column (g),	Underline the dollar amount.
No dollar amount is present in Column (g),	No action is needed.
If more than one row has a "Y" in Column (f),	Edit "Y-1" to the right margin of Part I, Line 1, Row 1.
If "Z-1" is already edited,	Edit "Y-1" under "Z-1".

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Form **8949** **Sales and Other Dispositions of Capital Assets** OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D. Go to www.irs.gov/Form8949 for instructions and the latest information. **2024** Attachment Sequence No. **12A**

Name(s) shown on return **Sparrow Investments** Social security number or taxpayer identification number **00-6275963**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.
Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<u>00-4129875</u>	<u>11/5/19</u>	<u>1/30/24</u>			Z	<u>4000</u>	
	<u>00-2654758</u>	<u>9/23/20</u>	<u>7/2/24</u>			Z	<u>7000</u>	

DRAFT

Form **1065** **U.S. Return of Partnership Income** OMB No. 1545-0123
 Department of the Treasury Internal Revenue Service For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____. **2024** Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **Investing** Name of partnership **Sparrow Investments** D Employer identification number **00-6275963**
 B Principal product or service **1745 Warbler Way** E Date business started **Oct. 1, 2017**
 C Business code number **525910** City or town, state or province, country, and ZIP or foreign postal code **Indianapolis, IN 46206** F Total assets (see instructions) **\$ 6520**

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
 H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): _____
 I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **2**
 J Check if Schedules C and M-3 are attached ☐
 K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes
Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

1a	Gross receipts or sales	6498	b	Less returns and allowances	c	Balance	1c	6498
2	Cost of goods sold (attach Form 1125-A)				2			
3	Gross profit. Subtract line 2 from line 1c				3	6498		

Figure 3.11.15-35 Form 8949 - Sales and Other Dispositions of Capital Assets

3.11.15.33
(01-01-2025)Form 8996 - Qualified
Opportunity Fund

(1) Form 8996 is valid for tax periods ending 201712 and later. See the table below for Form 8996 line numbers based on the tax year of the return:

Form 8996 Tax Years

2022 and later	2020	2019	2018 and 2017
Line 5	Line 5	Line 5	N/A
Line 6	N/A	N/A	N/A

2022 and later	2020	2019	2018 and 2017
Line 7	Line 7	Line 6	Line 5
Line 8	Line 8	Line 7	Line 6
Line 10	Line 10	Line 9	Line 8
Line 11	Line 11	Line 10	Line 9
Line 14	Line 14	Line 13	Line 12
Line 15	Line 15	Line 14	Line 13

- (2) Place Form 8996 in sequence order. See IRM 3.11.15.2.2, Sequence of Return - Form 1065, if entries are present on any of the lines in paragraphs (3) through (9) below:

Note: Only Part III, Lines 14 and 15 require editing.

- (3) Part I, Line 5 - checkbox is checked - no editing required.
- (4) Part I, Line 6 - Reserved for future use.
- (5) Part II, Line 7 - Total qualified opportunity zone property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year.
- (6) Part II, Line 8 - Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year.
- (7) Part II, Line 10 - Total qualified opportunity zone property held by the taxpayer on the last day of the taxpayer's tax year.
- (8) Part II, Line 11 - Total assets held by the taxpayer on the last day of the taxpayer's tax year.
- (9) Part III, Line 14 - Perfect Line 14 as follows:
- Edit the percent on Line 14 in 0.00 format. For example, edit 50 percent as 0.50.
 - If the percent is greater than 1.00, "X" the percentage amount on Line 14. For example, the percentage is 1.23 or 1.23 percent.
- (10) Part III, Line 15 - Perfect Line 15 as follows:
- If Form 8996, Part III, Line 15 is blank and Part IV, Line 8 has an amount, edit Part IV, Line 8 to Part III, Line 15 in dollars and cents.
- (11) If Form 8996, Qualified Opportunity Fund, is attached, edit Return Processing Code (RPC) "6". See IRM 3.11.15.19.7, Return Processing Code (RPC), for more information.
- (12) See the following IRM reference: IRM 3.11.15.24.17 , Schedule B, Line 25 (Form 8996 - Qualified Opportunity Fund).
- (13) See IRM 3.11.15.78 for Form 8996 prior year conversion chart.

3.11.15.34
(01-01-2025)

**Form 1125-A, Cost of
Goods Sold (previously
Form 1065, Schedule A)**

- (1) Place Form 1125-A in sequence order if entries are present on Lines 1, 2, 6, or 7. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order..

Note: The line descriptions of the former Schedule A (Cost of Goods Sold) and the current Form 1125-A are basically identical. Tax Forms and Publications removed the Schedule A from page 2 of the Form 1065 for Tax Year 2011 and issued it as the new, separate, Form 1125-A, (Cost of Goods Sold).

- (2) Edit Form 1125-A in dollars only. "X" any negative transcription entries.
- (3) Line 1 is "Inventory at Beginning of Year". Accept partnership entry.
- (4) Line 2 is "Purchases". Accept partnership entry.
- (5) Line 3 is "Cost of labor". No specific editing is necessary, but an entry on this line is indicative of a "Salary and Wage Code" condition. See IRM 3.11.15.17, Salary and Wage Code for editing instructions.

Note: For Tax Year 2010 and before revisions, this information is found on Form 1065, page 2, Schedule A, Line 3.

- (6) Line 6 is "Total Cost of Goods". If Line 6 is blank, do one of the following:
- a. Add Lines 1 through 5 and edit the total to Line 6, or
 - b. Perfect from attachments if possible for a Line 6 total.
 - c. Edit Line 6 from page 1, Line 2 of Form 1065, if a positive amount.
- (7) Line 7 is "Inventory at End of Year". Accept partnership entry.
- (8) Form 1125-A must be dummied if:
- a. An amount is present on Form 1065, page 1, Line 2 and Form 1125-A is missing.
 - b. Form 1125-A is missing and Lines 1, 2, 6, and/or 7 can be edited from attachments.
- (9) Use instructions in (2) - (7) above to edit lines.
- Note:** See IRM 3.11.15.17, Salary and Wage Code and edit the proper Salary and Wage Code.

- (10) For 2010 and before revisions with entries on Schedule A, Lines 1, 2, 6, and/or 7, edit amounts to correct Form 1125-A, Lines 1, 2, 6, and/or 7.

Note: See IRM 3.11.15.17, Salary and Wage Code and edit the proper Salary and Wage Code.

3.11.15.35
(01-01-2025)

**Form 5884-B - New Hire
Retention Credit**

- (1) For tax years 2012 and later, line through or "X" Form 5884-B, New Hire Retention Credit. For tax years 2010 and 2011, place Form 5884-B in sequence order if a significant entry is present on line 10 and/or line 11.

Note: A significant entry is defined as any amount other than zero.

- (2) See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.

3.11.15.36
(01-01-2025)

**Form 8941 - Credit for
Small Employer Health
Insurance Premiums**

- (1) Place Form 8941 in sequence order if significant entries are present. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.
- (2) Make sure the taxpayer entries on **Lines 1, 2, 13, and/or 14** are whole numbers (i.e., 1, 2, 3, 4, etc.). If Lines 1, 2, 13, and/or 14 all have whole numbers, do nothing.
- (3) If **Lines 1, 2, 13, and/or 14** have decimals or were entered as other than whole numbers, do as follows:
 - a. Mark an "X" to the left of the taxpayer's entry.
 - b. Round the taxpayer's entry to the next lowest whole number.
 - c. Edit the rounded result to the left of the "X".
 - d. If the result is less than one (1), round up to "1".
- (4) For 2012 and 2013 - If a significant entry is present:
 - a. Change Line 1a to Line 1
 - b. Change Line 1b to Line B
- (5) For 2011 - No change is necessary.
- (6) For 2010 - If significant entries are present on Lines 16, 18, 21, or 23, do the following:
 - a. Delete line numbers 16 and 18.
 - b. Change Line 21 to 16.
 - c. Change Line 23 to 18.

3.11.15.37
(01-01-2025)

**Form 3800 - General
Business Credit**

- (1) Form 3800, General Business Credit, is valid for tax periods 202301 and later.
- (2) Place Form 3800 in sequence order if significant entries are present. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.
- (3) The following lines are transcribed from Form 3800 for tax periods 202401 & later.

Form 3800, Part III, Line	Credit From	Form Title	Column(s) transcribed
1b	Form 7207	Advanced Manufacturing Production Credit	b, f, g, h, j
1d	Form 3468, Part III	Investment Credit	b, f, g
1f	Form 8835, Part II	Renewable Electricity Pro- duction Credit	b, f, g
1g	Form 7210	Clean Hydrogen Pro- duction Credit	b, f, g, h, j

Form 3800, Part III, Line	Credit From	Form Title	Column(s) transcribed
1o	Form 3468, Part IV	Investment Credit	b, g, h, j
1q	Form 7218, Part II	Clean Fuel Pro- duction Credit	b, f, g
1s	Form 8911, Part I	Alternative Fuel Vehicle Refueling Property Credit	b, f, g
1u	Form 7213, Part II	Nuclear Power Production Credit	b, f, g,
1v	Form 3468, Part V	Investment Credit	b, f, g
1x	Form 8933	Carbon Oxide Sequestration Credit	b, f, g, h, j
1aa	Form 8936, Part V	Clean Vehicle Credits	b, g
1gg	Form 7211, Part II	Clean Electric- ity Production Credit	b, f, g
4a	Form 3468, Part VI	Investment Credit	b, f, g
4e	Form 8835, Part II	Renewable Electricity Pro- duction Credit	b, f, g

- (4) Edit a "1" in the bottom right-hand margin of Form 3800, Page 4, when Part V, Column b (Elective Payment or Transfer Registration Number) has significant data. See Figure 3.11.15-36, Example of Editing Form 3800, General Business Credit, Part V, Indicator below.
- (5) For prior year conversion instructions, see IRM 3.11.15.79, Form 3800, Prior Year Conversion Chart. Also, See Exhibit 3.11.15-8, Form 3800 - Prior Year Revisions Comparison Chart.

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Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0095
2024
Attachment
Sequence No. **22**

DRAFT

Form 3800 (2024)

Page **4**

Part III

Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. (continued)

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
3 Form 8844										
4 Specified credits:										
a Form 3468, Part VI										
b Form 5894										
c Form 5478										
d Form 8586										
e Form 8835, Part II	1				2,670	3,050	5720	5,584	1,036	687
f Form 8846										
g Form 8900										
h Form 8941										
i Form 6765 (ESB)										
j Form 8994										
k Form 3468, Part VII										
l Reserved										
m Reserved										
n Other specified credits										
5 Add lines 4a-4z										
6 Add lines 2, 3, and 5										

Form 3800 (2024)

1

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Form 3800 (2024)

Page **8**

Part V

Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit			Not subject to the limit	
		(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	Before applying the limit			(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
				(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased		
1 4e	087654321			2,670	(475)	900	1,295	1,036 (3,675)
2								
3								
4								
5								
6								
7								

Figure 3.11.15-36 Example of Editing Form 3800, General Business Credit, Part V, Indicator

#

Election Amount, then Form 3800, General Business Credit, is required. If Form 3800 is not attached, correspond using Letter 1355C, Partnership Return Incomplete for Processing Form 1065, for tax periods 202301 and later.

3.11.15.38
(01-01-2025)
Form 6252 - Installment Sale Income

- (1) Form 6252 is valid for tax periods ending in 201712 and later.
- (2) Place Form 6252 in sequence order if significant entries are present on any of Lines 1, 2a, 2b, 7, 19, 21 or 23. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.

Note: Part II, Line 19 is the only line that requires editing, however, an Installment Sale Indicator must be determined from Line 3, See IRM 3.11.15.60.3 Installment Sale Indicator (Form 6252).

- (3) Only one Form 6252 can be processed. If multiple forms are attached, process the first one with significant transcription entries and delete the others.

Caution: Multiple Forms 6252 must be used to determine the Installment Sale Indicator.

- (4) Line 1 - Description of Property - Taxpayer may enter a code and a description of installment sale property as described below. (No editing necessary).

Code	Description of property
1	Sale property is timeshares or residential lot
2	Sale by an individual of personal use property (within the meaning of section 1275(b)(3))
3	Sale of any property used or produced in the trade or business of farming (within the meaning of section 2032A(e)(4) or (5))
4	All other installment sales not listed

- (5) Line 2a - Date acquired.

- (6) Line 2b - Date sold.

- (7) Line 3 - Information is used to determine the Installment Sale Indicator - Edit "3-" followed by the proper Installment Sale Indicator code in the left margin of Form 1065, Page 1, next to Line 9 when Form 6252 is present (e.g., "3-1").

- a. Valid Installment Sale Indicator codes are as follows:

Code	One Form 6252	More Than One Form 6252
1	"Yes" response to Question 3	At least one form has a "Yes" response.
2	"No" response to Question 3	All "No" responses, or a combination of "No" and/or blank responses.
3	"Yes" and "No" are checked or Question 3 is blank	Question 3 is blank on all forms.

- (8) Part I, Line 7 - Subtract Line 6 from Line 5.

- (9) Part II, Line 19 - Edit gross profit percentage as follows:

- a. Edit the percentage on Line 19 in 0.0000 format. For example, edit 50 percent as 0.5000.

Note: If the percentage is in the correct format e.g., 0.0000, but has more than four digits after the decimal e.g., 0.123456, no editing is needed.

- b. If the percent is greater than 1.00, "X" the percentage amount on Line 19. For example, the percentage is 1.2300 or 1.23 percent.

- (10) Part II, Line 21 - Payments received during year.
- (11) Part II, Line 23 - Payments received in prior years.
- (12) See IRM 3.11.15.19.3 - Installment Sale Indicator for instructions to edit the Installment Sale Indicator.

3.11.15.39
(01-01-2025)

Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

- (1) Form 8997 is valid for tax periods ending 201901 and later.
- (2) Place Form 8997 in sequence order if the form is attached and significant entries are present in any of Parts I, II, III, or IV. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.
- (3) No editing is required except for the indicator in Parts I, II, III, or IV. Transcription is from Row 1 of each part.
- (4) Part I - Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year (Row 1)
 - a. Column a - EIN
 - b. Column b - Date
 - c. Column d - Special Gain Code
 - d. Column e - Amount of short-term deferred gain remaining in QOF
 - e. Column f - Amount of long-term deferred gain remaining in QOF
 - f. Part I Indicator - If more than 1 row of tax data is present in Part I, edit a "1" in the right margin of Part I, Row 1.
 - g. Line 2, Column e - total amount
 - h. Line 2, Column f - total amount
- (5) Part II - Current Tax Year Capital Gains Deferred by Investing in QOF (Row 1)
 - a. Column a - EIN
 - b. Column b - Date
 - c. Column d - Special Gain Code
 - d. Column e - Amount of short-term deferred gain remaining in QOF
 - e. Column f - Amount of long-term deferred gain remaining in QOF
 - f. Part II Indicator - If more than 1 row of tax data is present in Part II, edit a "1" in the right margin of Part II, Row 1.
 - g. Line 2, Column e total amount
 - h. Line 2, Column f total amount
- (6) Part III - Inclusion Events and Certain Other Transfers During the Current Tax Year (Row 1)
 - a. Column a - EIN
 - b. Column b - Date
 - c. Column d - Special Gain Code
 - d. Column e - Amount of previously deferred short-term gain now included in taxable income
 - e. Column f - Amount of previously deferred long-term gain now included in taxable income
 - f. Part III Indicator - If more than 1 row of tax data is present in Part III, edit a "1" in the right margin of Part III, Row 1.
 - g. Line 2, Column e total amount

h. Line 2, Column f total amount

(7) Part IV - Total QOF Investments Due to Deferrals at Year End (Row 1)

- a. Column a - EIN
- b. Column b - Date
- c. Column d - Special Gain Code
- d. Column e - Amount of short-term deferred gain invested in QOF
- e. Column f - Amount of long-term deferred gain invested in QOF
- f. Part IV Indicator - If more than 1 row of tax data is present in Part IV, edit a "1" in the right margin of Part IV, Row 1.
- g. Line 2, Column e total amount
- h. Line 2, Column f total amount

(8) If Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached, edit Return Processing Code (RPC) "9", See IRM 3.11.15.19.7, Return Processing Code (RPC), for more information.

3.11.15.40
(01-01-2025)
**Form 8936, Schedule A,
Clean Vehicle Credit
Amount**

- (1) *Form 8936 Schedule A*, Clean Vehicle Credit is valid for tax periods 202301 and later.
- (2) Sequence up to two *Form 8936 Schedule A*, Clean Vehicle Credit. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.
- (3) The following lines will be transcribed for the first two *Form 8936 Schedule A*, Clean Vehicle Credit attached.
 - a. Part I, Line 2, Vehicle identification number (VIN)
 - b. Part I, Line 3, Placed in service date
 - c. Part II, Line 9, Tentative credit amount
 - d. Part II, Line 11, Credit amount for business use of new clean vehicle
 - e. Part IV, Line 17, Smaller of line 15 or line 16
 - f. Part V, Line 26, Smaller of line 24 or line 25
- (4) If more than two *Form 8936 Schedule A*, Clean Vehicle Credit are attached, edit an indicator of "1" on page 3 of the second Form 8936, Schedule A, to the bottom right-hand margin. See Figure 3.11.15-37, Example of Form 8936 Schedule A Indicator.

Figure 3.11.15-37 Example of Form 8936 Schedule A Indicator

Schedule A, Clean Vehicle Credit Amount, then Form 8936 Schedule A, Clean Vehicle Credit is required. If Form 8936 Schedule A, Clean Vehicle Credit is not attached, correspond using Letter 1355C, Partnership Return Incomplete for Processing Form 1065, for tax periods 202301 and later.

3.11.15.41
(01-01-2025)
**Form 4255, Certain
Credit Recapture,
Excessive Payments,
and Penalties**

- (1) Form 4255, is valid for tax periods 202401 and later.
- (2) Place Form 4255 in sequence order if the form is attached and significant entries are present in Part I, columns (s) or (t), row 1a, 1c, 1d or 2a. See IRM 3.11.15.2.2, Sequence of Return - Form 1065 for sequence order instructions.
- (3) No editing is required. The following lines will be transcribed from Form 4255:

Form 4255, Part I	Credit From	Column(s) transcribed
Line 1a	Form 7207	s, t
Line 1c	Form 7210	s, t
Line 1d	Form 3468, Part IV	s, t
Line 2a	Form 8933	s, t

3.11.15.42
(01-01-2018)
**Electronic Filed
Partnership Returns**

- (1) The option to file electronic returns was made available on March 15, 2000. However, effective with tax periods ending on or after 12-31-2000, partnerships with more than 100 partners must file their partnership return electronically at Ogden IRS Campus.
- (2) Forward Form 8453-B and/or Form 8453-PE to:
Ogden IRS Campus
ELF Processing Support Section
OSC M/S 6052
ARKA Monterey Park Bldg.
1973 N. Rulon White Blvd.
Ogden, UT 84404-5402

3.11.15.43
(01-01-2020)
**Form 1065-B, U.S.
Return of Income for
Electing Large
Partnership - Ogden IRS
Campus**

- (1) Form 1065-B, U.S. Return of Income for Electing Large Partnerships, was created as a result of the Tax Reform Act (TRA) of 1997 to reduce the burden for the partners and increase the IRS' ability to match income and deduction amounts reported to individual partners on their individual income tax returns. The Bipartisan Budget Act of 2015, P.L. 114-74, section 1101(b), repealed the electing large partnership rules for tax years beginning after 2017.
- (2) For Tax Periods **201811 and before**, a partnership may elect to file Form 1065-B if the partnership has 100 or more partners during the preceding tax year.
- (3) For Tax Periods **201812 and later**, if a partnership files Form 1065-B, the return must be converted to Form 1065. See IRM 3.11.15.51.2 , **Converting Form 1065-B to Form 1065**.
- (4) A partnership **cannot** make the election to file Form 1065-B for its **first tax year**, even if it is for a full period, based on IRC 775(a)(1)(A). If a partnership files Form 1065-B, the return must be converted to Form 1065. See IRM 3.11.15.51.2 , **Converting Form 1065-B to Form 1065**.

(5) Due date for Form 1065-B is the 15th day of the 3rd month following the close of the taxable year. March 15 is the due date for calendar year returns.

(6) Processing Cycles:

- 16-day (normal)
- 6-day, 11-day during peak (prior year, delinquent current year, reinput, reproducible)
- 6-day (reclassification)
- Maximum 25 work days

3.11.15.44
(01-26-2024)

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

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code and Edit (C&E) processing IRMs.
- (2) Topics for the BMF Consistency have been identified and developed as a coordinated effort between Kansas City, Ogden, and Return Processing Branch BMF C&E/Error Resolution System (ERS).
- (3) BMF Consistency subsections are identified by a ◆ (diamond) before and after the title.
- (4) Text in normal print is the common processes for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.11.15.45
(01-01-2019)

General Editing Guidelines for Form 1065-B

- (1) See IRM 3.11.15.2, Form 1065, U.S. Return of Partnership Income (Program #12200) for general information that can be used when editing Form 1065-B returns.
- (2) The proper presentation of income and deduction items for input into the Integrated Submission and Remittance Processing (*ISRP*) System is essential. Document Perfection is responsible for arranging the return in the following order:
 - a. Form 1065-B, page 1
 - b. Form 1065-B, page 2
 - c. Form 1065-B, page 3 (Schedule D)
 - d. Form 1065-B, page 4
 - e. Form 1065-B, page 5
 - f. Schedule F
 - g. Form 8825
 - h. Form 1125-A
 - i. Form 8913
 - j. Form 8941
 - k. Form 5884-B

3.11.15.45.1
(01-01-2016)

◆ **Edit Marks** ◆

- (1) See IRM 3.11.15.2.4, Edit Marks.

3.11.15.45.2
(01-01-2016)

◆ **Action Codes** ◆

- (1) See IRM 3.11.15.2.5, Action Codes.

- 3.11.15.46 (1) See IRM 3.11.15.3, Perfecting Unprocessable Documents.
(01-01-2016)
**Perfecting
Unprocessable
Documents**
- 3.11.15.46.1 (1) See IRM 3.11.15.3.1, Correspondence.
(01-01-2016)
◆Correspondence◆
- 3.11.15.46.1.1 (1) See IRM 3.11.15.3.1.3, Use of Fax for Taxpayer Submissions.
(01-01-2016)
**◆Use of Fax for
Taxpayer Submissions◆**
- 3.11.15.46.2 (1) See IRM 3.11.15.3.2, Foreign Address Returns (International).
(01-01-2016)
**Foreign Address
Returns (International)**
- 3.11.15.46.3 (1) See IRM 3.11.15.3.3, Frivolous Arguments.
(01-01-2016)
**◆Frivolous Returns and
Claims◆**
- 3.11.15.47 (1) See IRM 3.11.15.4, Examination of Attachments.
(01-01-2016)
**Examination of
Attachments**
- 3.11.15.47.1 (1) See Exhibit 3.11.15-2, Routing Guide for Attachments.
(01-01-2020)
**◆Routing Guide for
Attachments◆**
- 3.11.15.48 (1) The following instructions reference special procedures.
(01-01-2016)
Special Conditions
- 3.11.15.48.1 (1) See IRM 3.11.15.5.1, Statute Returns.
(01-01-2016)
◆Statute Returns◆
- 3.11.15.48.2 (1) See IRM 3.11.15.5.4, Compliance Secured/Prepared Returns.
(01-01-2016)
**◆Compliance
Secured/Prepared
Returns◆**
- 3.11.15.48.2.1 (1) See IRM 3.11.15.5.4.1, IRC 6020(b) – Prepared by Collection.
(01-01-2016)
**◆IRC 6020(b) – Prepared
by Collection◆**

- 3.11.15.48.2.2 (1) See IRM 3.11.15.5.4.2, Collection Secured.
(01-01-2016)
♦Collection Secured♦
- 3.11.15.48.2.3 (1) See IRM 3.11.15.5.4.3, Examination Prepared.
(01-01-2016)
♦Examination Prepared Returns♦
- 3.11.15.48.2.4 (1) See IRM 3.11.15.5.4.4, Examination Secured.
(01-01-2016)
♦Examination Secured♦
- 3.11.15.48.3 (1) See IRM 3.11.15.5.5, Re-Entry Document Procedures.
(01-01-2016)
♦Re-Entry Document Procedures♦
- 3.11.15.48.4 (1) See IRM 3.11.15.5.7, Amended Returns.
(01-01-2016)
Amended Returns
- 3.11.15.48.5 (1) This subsection gives instruction for editing Short Record returns.
(01-01-2016)
Short Record Returns (2) Short Record returns **must** be edited correctly to prevent erroneous assessment of any penalties.
(3) See IRM 3.11.15.5.8, Short Record Returns - General Instructions (for All Short Records) for more information regarding Short Record returns.
- 3.11.15.48.5.1 (1) For Form 1065-B, edit “SR” in the top margin above the form number “1065-B”.
(01-01-2016)
Nominee Returns (2) See IRM 3.11.15.5.8.3, Nominee Returns.
- 3.11.15.48.5.2 (1) For Form 1065-B, edit “SR” in the top margin above the form number “1065-B”.
(01-01-2016)
Inactive Returns (2) See IRM 3.11.15.5.8.4, Inactive Returns.
- 3.11.15.49 (1) See IRM 3.11.15.6, Received Date and Exhibit 3.11.15-3, Due Date Charts
(01-01-2016) when editing the Received Date on Form 1065-B.
♦Received Date♦
- 3.11.15.50 (1) See IRM 3.11.15.7, Signature.
(01-01-2016)
♦Signature♦
- 3.11.15.50.1 (1) See IRM 3.11.15.7.1, Paid Preparer Checkbox Indicator.
(01-01-2016)
Paid Preparer Checkbox Indicator

- 3.11.15.50.2
(01-01-2016)
◆Paid Preparer
Section◆
- (1) See IRM 3.11.15.7.2, Paid Preparer Section.
- 3.11.15.50.2.1
(01-01-2016)
◆Preparer PTIN◆
- (1) See IRM 3.11.15.7.2.1, Paid Preparer Tax Identification Number (PTIN).
- 3.11.15.50.2.2
(01-01-2016)
◆Preparer EIN◆
- (1) See IRM 3.11.15.7.2.2, Employer Identification Number (EIN).
- 3.11.15.50.3
(01-01-2016)
◆Preparer Phone
Number◆
- (1) See IRM 3.11.15.7.2.3, Preparer Phone Number.
- 3.11.15.51
(01-01-2019)
Tax Period Ending
- (1) See IRM 3.11.15.8, Tax Period and IRM 3.11.15.8.1, Tax Period Ending.
- 3.11.15.51.1
(01-01-2017)
Tax Period Beginning -
Initial, Final, or Short
Period Form 1065-B
Return
- (1) See IRM 3.11.15.8.2.
- 3.11.15.51.2
(01-01-2024)
Converting Form 1065-B
to Form 1065
- (1) A partnership **can't** use Form 1065-B to file an **initial** return or to file for 201812 and later Tax Periods. Complete all editing, and follow the instructions below to convert returns filed on Form 1065-B to Form 1065.
- Note:** Correspond with taxpayer. Inform taxpayer that all Initial returns must be Form 1065, not Form 1065-B. Also request all other missing information, including Schedules K-1.
- (2) If the return is an **initial** return, edit Initial Return Code "2" to the left of Line G, page 1. See IRM 3.11.15.13, Initial Return Code.
- (3) Edit the Tax Period Beginning on "Initial" return in MMDDYY format per IRM 3.11.15.8.2, Tax Period Beginning - Initial, final, or Short Period Form 1065 Return.
- (4) Circle "B" in the form number.
- (5) **Income and Deductions** - Edit the income and deduction sections of Form 1065-B to the applicable lines on Form 1065.
- a. Dummy Form 1065 Schedule K and edit as follows:

Edit From Form 1065-B	Edit Amount To Form 1065
Line through line number 4 (Net income (loss) from rental real estate).	Schedule K, Line 2.
Line through line number 5 (Net income (loss) from other rental activities).	Schedule K, Line 3c.

- b. Line through Form 1065-B line numbers 6 - 29 and renumber as follows. See Figure 3.11.15-40, Conversion of Form 1065-B (page 4) to Form 1065.

Form 1065-B	Convert to Form 1065
Line 6	Line 4
Line 7	Line 5
Line 9	Line 6
Line 10	Line 7
Line 11	Line 8
Line 12	Line 9
Line 13	Line 10
Line 14	Line 11
Line 15	Line 12
Line 16	Line 13
Line 17	Line 14
Line 18	Line 15
Line 19c	Line 16c
Line 20	Line 17
Line 21	Line 18
Line 22	Line 19
Line 23	Line 21
Line 24	Line 22
Line 25	Line 23
Line 26	Line 27
Line 27	Line 30
Line 28	Line 31
Line 29	Line 32

- (6) **Part II, Taxable Income or Loss From Other Activities** - "X" out Part II on page 2 and edit the income amounts from Part II of Form 1065-B to the following lines on the dummy Form 1065, Schedule K, See Figure 3.11.15-39, Converting Form 1065-B (page 2) to Form 1065:

Edit from Form 1065-B, Part II	Edit to Form 1065, Schedule K
Line 1 (Interest)	Line 5
Line 2a (Ordinary dividends)	Line 6a
Line 3 (Gross royalties)	Line 7
Line 4 (Excess of net short-term capital gain over net long-term capital loss)	Line 8
Line 5 (Other income loss)	Line 11

- (7) **Schedule B, Other Information** - Line through Form 1065-B, Schedule B line numbers 2, 3 and 4, and 6 through 9, and renumber as follows, See Figure 3.11.15-39, Converting Form 1065-B (page 2) to Form 1065:

Form 1065-B, Schedule B	Convert to Form 1065, Schedule B
Line 4	Line 14
Line 6	Line 7
Line 7	Line 8
Line 8	Line 9
Line 9	Line 15

- (8) **Schedule K, Partners' Shares of Income, Credits, Deductions, etc.,** - Edit amounts on Form 1065-B, Schedule K to the following lines on the dummy Form 1065, Schedule K, See Figure 3.11.15-40, Conversion of Form 1065-B (page 4) to Form 1065:

Edit from Form 1065-B, Schedule K	Edit to Form 1065, Schedule K
Line 4b	Line 9a
Line 11	Line 15a
Line 12	Line 15c

- (9) Sequence the dummy Form 1065 Schedule K after page 3 and before page 5.
- (10) "X" and sequence Form 1065-B page 4 to the back of the return.

Form **1065-B**

**U.S. Return of Income for
Electing Large Partnerships**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2017, or tax year beginning _____, 2017, and ending _____, 2017.
Go to www.irs.gov/Form10653 for instructions and the latest information.

2017

A Principal business activity

Name of partnership

D Employer identification number

B Principal product or service

Business started

C Business code no.
(see instructions)

Assets (see instructions)

G Check applicable

H Check accounting method

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year

J Check if Schedule M-3 (Form 1065) is attached

Convert 1065-B when it is an initial return or
has been filed for Tax Periods 201812 or later.
Edit initial return code "2" and Tax Period
Beginning on initial returns, when present.

Part I Taxable Income or Loss From Passive Income

Income

1a Gross receipts or sales

2 Cost of goods sold (attach Form 1125-A)

3 Gross profit. Subtract line 2 from line 1c

4 Net rental real estate income (loss) (attach Form 8825)

5 Net income (loss) from other rental activities (attach statement)

6 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)

7 Net farm profit (loss) (attach Schedule F (Form 1040))

8 Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 20)

9 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)

10 Other income (loss) (see instructions) (attach statement)

11 Total income (loss). Combine lines 3 through 10

Deductions

12 Salaries and wages (other than to partners) (less employment credits)

13 Guaranteed payments to partners

14 Repairs and maintenance

15 Bad debts

16 Rent

17 Taxes and licenses

18 Interest

19a Depreciation and section 179 expense deduction (see instructions)

19b Less: depreciation reported on Form 1125-A and elsewhere on return

20 Depletion

21 Retirement plans, etc.

22 Employee benefit programs

23 Other deductions (attach statement)

24 Total deductions. Add the amounts shown in the far right column for lines 12 through 23

25 Taxable income (loss) from passive loss limitation activities. Subtract line 24 from line 11

Tax and Payments

26 Tax (see instructions). Check if from: a ☐ Form 4255 b ☐ Form 8611

27 Other payments. Check if from: a ☐ Form 2439 b ☐ Form 4136

28 Amount owed. Enter the excess of line 26 over line 27

29 Overpayment. Enter the excess of line 27 over line 26

Sign Here

Signature of partner or limited liability company member

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Line 2

Line 3c

Edit to a dummy
Form 1065,
Schedule K.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 26265H

Form **1065-B** (2017)

Figure 3.11.15-38 Converting Form 1065-B (page 1) to Form 1065

3.11.15.51.2

Internal Revenue Manual

Cat. No. 33495P (11-14-2024)
Any line marked with a #
is for **Official Use Only**

Form 1065-B (2017) Page **2**

Part II Taxable Income or Loss From Other Activities

1	Interest		1	Line 5
2a	Total ordinary dividends	2a	Line 6a	
b	Qualified dividends		2c	
c	Nonqualified dividends (subtract line 2b from 2a)		3	Line 7
3	Gross royalties		4	Line 8
4	Excess of net short-term capital gain over net long-term capital loss (S		5	Line 11
5	Other income (loss) (see instructions) (attach statement)		6	
6	Total income (loss). Add lines 1, 2c, 3, 4, and 5		7	
7	Interest expense on investment debts (attach Form 4952)		8	
8	State and local income taxes (see instructions)		9	
9	Charitable contributions (see instructions for limitations and required attachment)		10a	
10a	Total miscellaneous itemized deductions	10a	10b	
b	Deductible amount. Multiply line 10a by 30% (0.30)		11	
11	Other deductions (attach statement)		12	
12	Total deductions. Add lines 7, 8, 9, 10b, and 11		13	
13	Taxable income (loss) from other activities. Subtract line 12 from line 6			

Schedule B Other Information (see instructions)

1	What type of entity is filing this return? Check the applicable box:	Yes	No
a	<input type="checkbox"/> Domestic general partnership		
b	<input type="checkbox"/> Domestic limited partnership		
c	<input type="checkbox"/> Domestic limited liability company		
d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership		
f	<input type="checkbox"/> Other ▶		
2	Are any partners in this partnership also partnerships?		
3	During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," see instructions for required attachment		
14 4	Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805, and 8813. (See instructions.)		
5	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
7 6	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
8	At any time during calendar year 2017, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶		
9	During the tax year, did the partnership receive a distribution from, or was it the grantor to, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520		
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
10	During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		

Form **1065-B** (2017)

Figure 3.11.15-39 Converting Form 1065-B (page 2) to Form 1065

Form 1065-B (2017) Page **4**

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

(a) Distributive share items		(b) Total amount
1a	Taxable income (loss) from passive loss limitation activities (Part I, line 25)	1a
b	Amount on line 1a allocated to general partners as:	
(1)	Taxable income (loss) from trade or business activities	1b(1)
(2)	Taxable income (loss) from rental real estate activities	1b(2)
(3)	Taxable income (loss) from other rental activities	1b(3)
c	Total amount on line 1a allocated to general partners. Combine lines 1b(1) through 1b(3)	1c
d	Taxable income (loss) from passive loss limitation activities allocated to limited partners. Subtract line 1c from line 1a (report on Schedules K-1, box 1)	1d
2	Taxable income (loss) from other activities (Part II, line 13)	2
3	Qualified dividends from other activities (Part II, line 2b)	3
4a	Net capital gain (loss) from passive loss limitation activities (Schedule D, line 22)	4a
b	Net capital gain (loss) from other activities (Schedule D, line 24)	4b
5	Net passive alternative minimum tax adjustment	5
6	Net other alternative minimum tax adjustment	6
7	Guaranteed payments	7
8	Income from discharge of indebtedness	8
9	Tax-exempt interest income	9
10	General credits (see instructions)	10
11	Low-income housing credit (see instructions)	11
12	Rehabilitation credit from rental real estate activities (attach Form 3468, if applicable)	12
13a	Net earnings (loss) from self-employment	13a
b	Gross nonfarm income	13b
14a	Name of foreign country or U.S. possession	
b	Gross income from all sources	14b
c	Gross income sourced at partner level (attach statement)	14c
d	Foreign gross income sourced at partnership level:	
(1)		14d(1)
(2)		14d(2)
(3)		14d(3)
e	Deductions allocated and apportioned at partnership level:	
(1)		14e(1)
(2)		14e(2)
f	Deductions allocated and apportioned at partnership level to foreign source income:	
(1)	Passive category	14f(1)
(2)	General category	14f(2)
(3)	Other (attach statement)	14f(3)
g	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14g
h	Reduction in taxes available for credit (attach statement)	14h
15	Other items and amounts required to be reported separately to partners (attach statement)	
Analysis of Net Income (Loss)		
1	Net income (loss). In column (b), add lines 1c through 4b, 7, and 8. From the result, subtract line 14g	1
2	Analysis by partner type:	
	(i) Corporate	(ii) Individual (active)
	(iii) Individual (passive)	(iv) Partnership
	(v) Exempt organization	(vi) Nominee/Other
a	General partners	
b	Limited partners	

Form **1065-B** (2017)

Figure 3.11.15-40 Conversion of Form 1065-B (page 4) to Form 1065

3.11.15.51.3

(01-01-2017)

"Final" Return

(1) Identify a "Final" return by any of the following:

a. The "Final return box" is checked.

- b. The return or attachments show “FINAL”, “OUT OF BUSINESS”, “NO LONGER LIABLE”, etc.
 - c. **Partnership cites IRC 708(b)(1)(B)(for taxable years ending on or before 12/31/2017).**
- (2) A “Final” Short Period return ends on the date the partnership went out of business. This may be any day of the month. Use the numeric designation of the calendar month in which it ended. If the partnership does not show the month the business ended, edit the Tax Period ending as one month before the return Received Date.
- (3) Edit CCC “F” to the center of Lines 1 and 2 of the return.
- (4) Edit the Tax Period Beginning in MMDDYY format per IRM 3.11.15.8.2.
- (5) If partnership files both an “Initial” and “Final” Short Period return using one EIN and together covers no more than one 12 month or 52-53 week period and both returns are received together for editing, do the following:
- Combine both returns into one return.
 - Combine money amounts from transcription lines.
 - If conflicting information is present (i.e., Number of Partners, Business Code etc.), use the information from the Final or latest return.
 - Process the combined return.

Reminder: Partnership cannot file an Initial Form 1065-B. Form must be converted to Form 1065.

3.11.15.51.4
(01-01-2016)
**Change in Accounting
Period**

- (1) See IRM 3.11.15.8.5.

3.11.15.51.5
(01-01-2016)
Early Filed Return

- (1) See IRM 3.11.15.8.6.

3.11.15.52
(01-01-2016)
**◆Entity Perfection -
General◆**

- (1) See IRM 3.11.15.9.

3.11.15.52.1
(01-01-2016)
**◆Entity Perfection -
Employer Identification
Number (EIN)◆**

- (1) See IRM 3.11.15.9.2.

3.11.15.52.2
(01-01-2016)
**◆Entity Perfection -
Name Control◆**

- (1) See IRM 3.11.15.9.3.

Exception: The name change box on Form 1065-B is Line G, box (2).

- 3.11.15.52.3
(01-01-2016)
♦Entity Perfection - Domestic Addresses♦
- (1) See IRM 3.11.15.9.5.
- Exception:** The address change box on Form 1065-B is Line G, box (3).
- 3.11.15.52.4
(01-01-2016)
♦Entity Perfection - Foreign Address♦
- (1) See IRM 3.11.15.9.6.
- 3.11.15.53
(01-01-2016)
♦North American Industry Classification System (NAICS)♦
- (1) See IRM 3.11.15.10.
- 3.11.15.54
(01-01-2016)
Date Business Started
- (1) See IRM 3.11.15.11.
- 3.11.15.55
(01-01-2016)
Total Assets
- (1) This subsection gives instructions for editing Total Assets at End of Year, Box “F”, on Form 1065-B.
- (2) If Box “F” is the only transcription line (T-line) with an entry, Short Record the return. See IRM 3.11.15.5.8.4 for Inactive Return instructions.
- (3) If Box “F” information is required and the amount is missing, edit the amount shown on Form 1065-B, page 5, Line 14, Column (d), Schedule L. See Figure 3.11.15-19
- (4) If Line 14, Column (d) is blank and cannot be computed, use the amount on Line 22, Column (d).
- (5) If Box “F” is required and Schedule L, Balance Sheet, is missing or blank, correspond for Schedule L.
- 3.11.15.56
(01-01-2016)
♦Computer Condition Codes♦
- (1) See IRM 3.11.15.15.
- 3.11.15.56.1
(01-01-2016)
CCC “A” - Date Business Started
- (1) See IRM 3.11.15.15.1.
- 3.11.15.56.2
(01-01-2016)
CCC “B” - Schedule M-3
- (1) See IRM 3.11.15.15.2.
- 3.11.15.56.3
(01-01-2016)
♦CCC “F” - Final Return♦
- (1) See IRM 3.11.15.15.4.

3.11.15.56.4 (1) See IRM 3.11.15.5.7, Amended Returns.
(01-01-2016)
♦CCC “G” - Amended
Return♦

3.11.15.56.5 (1) See IRM 3.11.15.15.6.
(01-01-2016)
♦CCC “I” - Tax
Straddles and Future
Contracts (Form 6781)♦

3.11.15.56.6 (1) See IRM 3.11.15.15.8.
(01-01-2016)
CCC “L” - Treaty Based
Positions

3.11.15.56.7 (1) See IRM 3.11.15.15.9.
(01-01-2019)
CCC “M” - Form 8949
(Sales and Other
Dispositions of Capital
Assets), Opportunity
Zone

3.11.15.56.8 (1) No editing required.
(01-01-2016)
CCC “P” - BMF Mail
Indicator

3.11.15.56.9 (1) No editing required.
(01-01-2022)
CCC “Q” - Return Filed **Note:** This credit was used for tax periods 200612 to 200711 when claiming credit
Claiming TETR Only on Form 8913, Credit for Federal Excise Tax Paid.
(Federal Telephone
Excise Tax Credit
Refund)

3.11.15.56.10 (1) See IRM 3.11.15.15.11.
(01-01-2016)
♦CCC “R” - Reasonable
Cause for Failing to File
a Timely Return♦

3.11.15.56.11 (1) See IRM 3.11.15.15.13.
(01-01-2016)
CCC “T” - Investor
Reporting of Tax Shelter
Registration

3.11.15.56.12 (01-01-2016) ♦CCC “W” - Return Cleared By Statute Control♦	(1) See IRM 3.11.15.15.14.
3.11.15.56.13 (01-01-2018) CCC “X” - Refund/Settlement Freeze	(1) See IRM 3.11.15.15.15.
3.11.15.56.14 (01-01-2016) CCC “1” - Like-Kind Exchange	(1) See IRM 3.11.15.15.17.
3.11.15.56.15 (01-01-2016) Reserved	(1) This Subsection is reserved.
3.11.15.56.16 (01-01-2016) ♦CCC “3” - No Reply to Correspondence♦	(1) See IRM 3.11.15.15.19.
3.11.15.56.17 (01-01-2016) ♦CCC “4” - IRC 6020(b) Return♦	(1) See IRM 3.11.15.15.20.
3.11.15.56.18 (01-01-2016) CCC “6” - Suppress the Failure to File on Correct Media Penalty	(1) See IRM 3.11.15.15.22.
3.11.15.56.19 (01-01-2016) CCC “9” - Foreign Partnership (Ogden Only)	(1) See IRM 3.11.15.15.24.
3.11.15.57 (01-01-2016) Number of Schedules K-1	(1) See IRM 3.11.15.16. Note: Form 1065-B, Schedules K-1 are not processed. Do not detach Form 1065-B, Schedules K-1, or Schedules K-1 attached to Form 1065-B.
3.11.15.58 (01-01-2019) Salary and Wage Code	(1) Edit a 1 to the right of page 1, Line 12 on Form 1065-B if an entry greater than zero is present on any of the following:

- a. Form 1065-B, page 1, Line 12,
- b. Schedule F, Line 22,
- c. Schedule C, Line 26,
- d. Form 8825, Line 13, Column A through H
- e. Form 1125-A, Line 3,
- f. Form 4835, Line 20, or
- g. An attachment showing an amount for salaries, wages or labor.

(2) DO NOT edit for the following:

- a. Contract, outside, custom or miscellaneous labor,
- b. Temporary help,
- c. Management fees,
- d. Janitorial service (or any other type of service),
- e. Maintenance fees, or
- f. Commissions.

3.11.15.59
(01-01-2019)
EPMF Code

- (1) The Employee Plan Master File (EPMF) is a master file maintained at Enterprise Computing Center at Martinsburg (ECC-MTB). This file consists of various types of tax sheltered Pension/Profit Sharing Plans.

(2) Edit a "1" to the right of page 1, Line 21 on Form 1065-B if an entry greater than zero (±) is present on any of the following:

- a. Form 1065-B, page 1, Line 21
- b. Schedule C, Line 19,
- c. Schedule F, Line 23,
- d. Form 4835, Line 21,
- e. An attachment showing an amount for retirement plan, pension and/or profit sharing.

3.11.15.60
(01-01-2020)
**Additional Partnership
Perfection**

- (1) This subsection gives instructions for editing additional Partnership perfection codes.

3.11.15.60.1
(01-01-2016)
Audit Codes

- (1) See IRM 3.11.15.19.1. If present, edit "1 -" followed by the proper audit code in the left margin next to Line 12 of Form 1065-B, page 1 (in the "**Deductions**" Section).

3.11.15.60.2
(01-01-2016)
Special Income Code

- (2) If present, edit Code "2 - 1" in the left margin next to Line 12 of Form 1065-B. See IRM 3.11.15.19.2.

3.11.15.60.3
(01-01-2021)
**Installment Sales
Indicator**

- (1) Form 6252, Installment Sale Income, is used to report the sale of property on the installment plan.
- (2) Codes are based solely on the **partnership** response to Question 3 on Form 6252.
- (3) See IRM 3.11.15.19.3. If present, edit "3 -" followed by the proper installment sale indicator in the left margin next to Line 12 of Form 1065-B.

(4) Valid codes for Installment Sales Indicator are as follows:

Code	One Form 6252	Multiple Form 6252
1	"Yes" response to Question 3,	At least one form has a "Yes" response.
2	"No" response to Question 3,	All "No" responses or a combination of "No" and/or blank responses.
3	"Yes" and "No" are checked or Question 3 is blank,	Question 3 is blank on all forms.

3.11.15.60.4
(01-01-2019)

Nonrecourse Loan Code

- (1) Edit "4 - 1" as the Nonrecourse Loan Code in the left margin next to Line 12 of Form 1065-B in the following instances:
 - a. If there is an entry other than zero on Schedule L, Line 18, Columns (b) or (d) on Form 1065-B.
 - b. If Schedule K-1 (Form 1065-B) has an entry other than zero on Line a in the Partner's Share of Liabilities section in the lower left side of Schedule K-1. See Figure 3.11.15-28.
 - c. If an attachment shows a nonrecourse loan.
- (2) In all other instances, leave blank.

3.11.15.60.5
(01-01-2016)

Historic Structure Code

- (1) See IRM 3.11.15.19.5. If present, edit "6 - 3" in the left margin next to Line 12 of Form 1065-B.

3.11.15.61
(01-01-2016)

Tax Data Perfection

- (1) The following information will enable you to perfect tax data.
- (2) Edit the following line items per these guidelines:
 - a. Edit all monetary amounts as dollars only.
Exception: Tax amounts on Form 1065-B (Lines 26, 27, 28 and 29) are dollars and cents.
 - b. If the partnership has entered dollars and cents, and has not entered a decimal point, edit a decimal point or ruled line immediately after the units position of the dollar amount when no solid line is found on the return.
 - c. On monetary amounts with a decimal point present, do not edit unless otherwise specified.
 - d. If any of the transcribed tax data lines are missing, compute the correct entry from available figures on the return or attachments. If entry cannot be determined, leave blank.
 - e. Any misplaced entries must be moved to the correct line. The entry on the incorrect line must be "X"ed out.
 - f. If the correct line for the misplaced entry cannot be determined, move to the "Other" line.

3.11.15.62
(01-01-2016)
**Form 1065-B, Income
Section (Lines 1a
through 11)**

- (1) This subsection gives instructions for editing Lines 1 through 11 on Form 1065-B.
- (2) Do not bracket any entry, unless editing or computing a negative amount.
- (3) Perfect all illegible or misplaced entries (when possible).
- (4) Delete misplaced entries and edit to correct lines.

If	Then
The partnership shows missing entries are supported by schedules or there are missing entries on Lines 1a through 11,	<ol style="list-style-type: none"> 1. Check attached schedules and edit TOTAL figures to Lines 10 and 11 of Form 1065-B. 2. If no schedule(s) present, leave corresponding entries blank.
Lines 1a through 11 are missing and cannot be determined from an attachment,	Combine Lines 24 and 25 (if present) and edit to Lines 10 and 11 of Form 1065-B.

3.11.15.62.1
(01-01-2016)
Line 1a - Gross Receipts

- (1) Total gross receipts are reported on Line 1a of Form 1065-B.

If	And	Then
Line 1a is blank,	There are entries in Lines 1b and 1c,	Add Lines 1b and 1c together and edit result to Line 1a of Form 1065-B.
Lines 1a and 1b are blank,	There is an entry on Line 1c,	Edit the entry from Line 1c to Line 1a of Form 1065-B.
Lines 1a, 1b and 1c are blank,	There is an entry on Line 3,	Add Line 2 to Line 3 and edit the total to Line 1a of Form 1065-B.

3.11.15.62.2
(01-01-2016)
Line 1b - Returns and Allowances

- (1) Returns and allowances is reported on Line 1b of Form 1065-B.

If	And	Then
Line 1b is blank,	Lines 1a and 1c have different amounts,	Subtract Line 1c from Line 1a and edit result in Line 1b of Form 1065-B.
Line 1b is blank,	Lines 1a and 1c have the same amounts,	Leave Line 1b blank.

3.11.15.62.3
(01-01-2018)
Line 2 - Cost of Goods Sold

- (1) Cost of Goods Sold is reported on Line 2 of Form 1065-B.
- (2) The entry is from Form 1125-A, Line 8.

If	And	Then
Line 2 is blank	There is an entry on Line 8, Form 1125-A,	Edit amount from, Line 8, Form 1125-A.
Line 2 is blank	Line 8, Form 1125-A is blank,	Subtract Lines 7 from Line 6 on Form 1125-A, and edit result to Line 2 of Form 1065-B.
Line 2 is blank	Lines 7 and 8 on Form 1125-A are blank,	Edit amount from Line 6 on Form 1125-A to Line 2 of Form 1065-B.
If Line 2 is present	Form 1125-A is not attached,	Dummy Form 1125-A.

- (3) See IRM 3.11.15.72 , Form 1125-A, Cost of Goods Sold (previously Form 1065-B, Schedule A), for "dummy return" preparation procedures.

3.11.15.62.4
(01-01-2019)
Line 3 - Gross Profit

- (1) Gross profit is computed by subtracting Line 2 from Line 1c on Form 1065-B.
- (2) Line 3 is not a T-line. If Line 3 is blank, compute only if needed to compute Line 11 of Form 1065-B.

3.11.15.62.5
(01-01-2019)
Line 4 - Net Income (Loss) From Rental Real Estate Activities

- (1) The partnership reports Net Rental Real Estate Income or Loss on Line 4 of Form 1065-B.
- (2) Form 8825 is used to report Rental Real Estate Income on Line 4 of Form 1065-B.

#

8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation **must** be attached.

Exception: Form 8825 is not required on "Final" and Short Record returns.

- (4) Edit Form 1065-B, Line 4 and Form 8825 as follows:

If	And	Then
Form 1065-B, Line 4 has an amount	Form 8825, Line 21 agrees with Form 1065-B, Line 4,	1. No action required. 2. Continue editing the return.
Form 1065-B, Line 4 has an amount	Form 8825, Line 21 is smaller than the amount on Form 1065-B, Line 4,	1. No action required. 2. Continue editing the return.

#

#

If	And	Then	
Form 1065-B, Line 4 has an amount	Form 8825, Line 21 is greater than the amount on Form 1065-B, Line 4,	1. Edit the amount from Form 8825, Line 21 to Form 1065-B, Line 4. 2. Continue editing the return.	# #
Form 1065-B, Line 4 has an amount	Multiple Forms 8825 are attached,	1. Combine all Lines 18a (Line 17 on 2006 or before) and edit to the first Form 8825. 2. Combine all Lines 21 and edit to the first Form 8825. 3. Edit the combined Line 21 amount to Form 1065-B, Line 4. 4. "X" remaining Forms 8825.	# #
Form 1065-B, Line 4 has an amount	Form 8825 is not attached,	1. Correspond with the partnership to request Form 8825 using Letter 1355C or other approved local correspondence procedure. Exception: If the partnership attaches a statement in lieu of Form 8825, prepare Form 8825 and attach to the return.	# #
Form 1065-B, Line 4 has an amount	Schedule E is attached,	1. Correspond with the partnership to request Form 8825 using Letter 1355C or other approved Correspondence Action Sheet. 2. Notate on the Letter 1355C or other approved Correspondence Action Sheet, "SCHEDULE E CANNOT BE FILED WITH Form 1065-B." Exception: Do not correspond on a "Final" return.	# #
The amount on Line	Line 4 of Form 1065-B is blank,	1. Edit the amount from Form 8825, Line 21 to Form 1065-B, Line 4.	# #
Form 8825, Line 18a (Line 17 on 2006 or before) is negative,		1. "X" the negative amount. 2. Continue editing the return.	
Form 8825, Line 18a (Line 17 on 2006 or before) is blank,		1. Compute Line 18a (Line 17 on 2006 or before) by adding gross rents, Line 2, Columns A through H. 2. Edit the combined total to Form 8825, Line 18a (Line 17 on 2006 or before).	
Form 8825, Line 21 is blank,		1. Compute Line 21 by combining Lines 18a through Lines 20a. 2. Edit the computed Line 21 amount to Line 21 and Form 1065-B, Line 4. 3. Continue editing the return.	

- 3.11.15.62.6
(01-01-2016)
Line 5 - Net Income (Loss) From Other Rental Activities
- (1) The Net Income or Loss from Rental Activities Other than Rental Real Estate is reported on Line 5 of Form 1065-B.
 - (2) Accept the partnership entry.
- 3.11.15.62.7
(01-01-2016)
Line 6 - Ordinary Income (Loss) From Other Partnerships, Estates and Trusts
- (1) The ordinary income or loss from Other Partnerships, Estates and Trusts is reported on Line 6 of Form 1065-B.
 - (2) Accept the partnership entry.
- 3.11.15.62.8
(01-01-2016)
Line 7 - Net Farm Profit (Loss)
- (1) The net profit or loss from farming is reported on Line 7 of Form 1065-B.
 - (2) This entry is supported by Schedule F, Profit or Loss From Farming, or an attached schedule.
 - a. If Line 7 is blank, edit the Net Farm Income or Loss from Schedule F or attached schedule.
 - (3) See IRM 3.11.15.70 for Schedule F editing procedures.
- 3.11.15.62.9
(01-01-2016)
Line 8 - Excess of Net Short-Term Capital Gain Over Net Long-Term Capital Loss
- (1) The excess of the Net Short-Term Capital Gain over the Net Long-Term Capital Loss is reported on Line 8 of Form 1065-B.
 - (2) This entry is supported by Schedule D, Capital Gains and Losses, on page 3 of Form 1065-B.
 - (3) Accept the partnership entry.
- 3.11.15.62.10
(01-01-2016)
Line 9 - Net Gain (Loss) From Form 4797
- (1) The ordinary gains or losses from the sale, exchange or involuntary conversion of assets used by the partnership is reported on Line 9 of Form 1065-B.
 - (2) This entry is supported by Form 4797, Sales of Business Property.
- | If | Then |
|---|--|
| Form 4797 is attached and there is an entry on Line 17, | Edit the amount to Line 9 of Form 1065-B. |
| Line 17 of Form 4797 includes amounts from Line 7 of Form 4797, | <ol style="list-style-type: none"> 1. Adjust Line 17 to reflect the correct amount. 2. Edit corrected amount from Line 17 of Form 4797 to Line 9 of Form 1065-B. |
- (3) Accept the partnership entry.
- 3.11.15.62.11
(01-01-2016)
Line 10 - Other Income (Loss)
- (1) Other income or loss not shown on Lines 1a through 9 is reported on Line 10 of Form 1065-B.
 - (2) An entry on Line 10 should be supported by an attached schedule.

If	Then
A statement is not attached,	
The attachment shows the type of income to be the same as that reported on any Lines 1a through 9,	Decrease the Line 10 amount by that amount and increase the correct income Line (Lines 1a through 9) on Form 1065-B.
Line 10 is blank or illegible and "Other Income" is reported on an attachment to Form 1065-B,	Determine and edit the other income amount to Line 10 of Form 1065-B.

#

- (3) Line 10 may include an amount from Form 6478 (Alcohol and Cellulosic Biofuel Fuels Credit). If Form 6478 is attached with a significant amount on *Line 5(c) or Line 8, edit Action Code 343.

Note: *Line 5(c) or Line 7 on 2009 Form 6478. Line 7(c) or Line 9 on 2008 Form 6478. **These instructions apply to Tax Year 2009 only, including fiscal year (200901 through 201011). Do not edit AC 343 for Tax Period 201012.**

3.11.15.62.12

(01-01-2016)

**Line 11 - Total Income
(Loss)**

- (1) The total income or loss (sum of Lines 1c through 10) is reported on Line 11 of Form 1065-B.

If	Then
There is an entry present for total income on Line 11 but the amount is not identified on Lines 1a through 10 and/or attachments,	Edit the Line 11 amount to Line 10 of Form 1065-B.
Line 11 is blank but there are entries on Lines 1a through 10,	Compute and edit Line 11 of Form 1065-B.

3.11.15.63

(01-01-2016)

**Form 1065-B,
Deductions Section
(Lines 12 through 25)**

- (1) This subsection gives instructions for editing Lines 12 through 25 on Form 1065-B.
- (2) Do not bracket any entry, unless editing or computing a negative amount.
- (3) Perfect all illegible or misplaced entries (when possible).
- (4) Delete misplaced entries and edit to the correct lines.

If	Then
The partnership shows missing entries are supported by schedules or there are missing entries on Lines 12 through 25,	<ol style="list-style-type: none"> 1. Check the schedules/attachment and edit TOTAL figure to Lines 24 and 25 of Form 1065-B. 2. If no schedule(s) present, leave corresponding entries blank.
Lines 12, 13, 16, 17, or 18 have negative amounts,	"X" the negative amounts and include in the calculation for Line 23, "Other Deductions".
Lines 12 to 24 are missing and cannot be determined from an attachment,	Edit Line 25 amount (if present) to Lines 10 and 11 of Form 1065-B.

3.11.15.63.1
(01-01-2019)

Line 12 - Salaries and Wages

- (1) The salaries and wages paid during the year is reported on Line 12 of Form 1065-B.
- (2) Entry must be positive.

Reminder: Edit Salary and Wage Code "1" if an entry greater than zero is present on Line 12. See IRM 3.11.15.58 , Salary and Wage Code.

3.11.15.63.2
(01-01-2016)

Line 13 - Guaranteed Payments to Partners

- (1) Payments made to partners for services or for the use of capital is reported on Line 13 of Form 1065-B.
- (2) Entry must be positive.
- (3) Accept the partnership entry.

3.11.15.63.3
(01-01-2016)

Line 14 - Repairs and Maintenance

- (1) The costs of incidental repairs and maintenance that do not add to the value of the property or prolong its life is reported on Line 14 of Form 1065-B.
- (2) Accept the partnership entry.

3.11.15.63.4
(01-01-2016)

Line 15 - Bad Debts

- (1) Total debts that became worthless during the year is reported as bad debts on Line 15 of Form 1065-B.
- (2) Accept the partnership entry.

3.11.15.63.5
(01-01-2016)

Line 16 - Rent

- (1) The rent paid on business property used by the partnership is reported on Line 16 of Form 1065-B.
- (2) Entry must be positive.
- (3) Accept the partnership entry.

3.11.15.63.6
(01-01-2016)
**Line 17 - Taxes and
Licenses**

- (1) Taxes and Licenses paid by the partnership is reported on Line 17 of Form 1065-B.
- (2) Entry must be positive.
- (3) Accept the partnership entry.

3.11.15.63.7
(01-01-2016)
Line 18 - Interest

- (1) Interest paid by the partnership is reported on Line 18 of Form 1065-B.
- (2) Entry must be positive.
- (3) Accept the partnership entry.

3.11.15.63.8
(01-01-2016)
Line 19c - Depreciation

- (1) The depreciation (including the Section 179 expense deduction) claimed on partnership assets is reported on Line 19a through 19c of Form 1065-B.

If	And	Then
Lines 19a and 19c are blank,	There is an entry on Line 19b,	Arrow Line 19b to Line 19c.
Lines 19b and 19c are blank,	There is an entry on Line 19a,	Arrow Line 19a to Line 19c of Form 1065-B.
Line 19c is blank,	There are entries on Lines 19a and 19b,	Subtract Line 19b from Line 19a and edit the amount to Line 19c on Form 1065-B.

3.11.15.63.9
(01-01-2016)
Line 20 - Depletion

- (1) The partnership reports a deduction for depletion on Line 20 of Form 1065-B.
- (2) Accept the partnership entry.

3.11.15.63.10
(01-01-2019)
**Line 21 - Retirement
Plans, etc.**

- (1) Partnership contributions to a qualified pension, profit-sharing, annuity or IRA plan is reported on Line 21 of Form 1065-B.
- (2) Accept the partnership entry.

Reminder: Edit the EPMF code of "1" if an entry greater than zero is present on line 21. See IRM 3.11.15.59 , **EPMF Code**.

3.11.15.63.11
(01-01-2016)
**Line 22 - Employee
Benefit Programs**

- (1) Partnership contributions to Employee Benefit Programs (e.g., insurance, health and welfare programs) is reported on Line 22 of Form 1065-B.
- (2) Accept the partnership entry.

3.11.15.63.12
(01-01-2016)
**Line 23 - Other
Deductions**

- (1) The total allowable deductions not deducted elsewhere on page 1 is reported on Line 23 of Form 1065-B.
- (2) An entry on Line 23 may be supported by an attached schedule.

3.11.15.63.13
(01-01-2016)
Line 24 - Total Deductions

- (1) The total deductions (sum of Lines 12 through 23) is reported on Line 24 of Form 1065-B.

If	Then
There is an entry present for Total Deductions on Line 24 but the amount is not identified on Lines 12 through 23,	Edit Line 24 amount to Line 23 of Form 1065-B.
Line 24 is blank but there are entries in Lines 12 through 23,	Compute and edit Line 24 of Form 1065-B.

3.11.15.63.14
(01-01-2016)
Line 25 - Taxable Income (Loss) From Passive Loss Limitation Activities

- (1) Taxable income or loss is derived by subtracting Line 24 from Line 11 on Form 1065-B.

if	And	Then
Line 25 is blank,	There are entries on Lines 11 and 24,	Subtract Line 24 from Line 11 and edit to Line 25 of Form 1065-B.
Lines 25 and 24 are blank,	There is an entry on Line 11,	Edit the Line 11 amount to Line 25 of Form 1065-B.
Lines 25 and 11 are blank,	There is an entry on Line 24,	Edit the Line 24 amount to Line 25 of Form 1065-B.

3.11.15.64
(01-01-2016)
Form 1065-B, Tax and Payments (Lines 26 through 29)

- (1) This subsection gives instructions for editing Lines 26 through 29 on Form 1065-B.
- (2) All entries must be positive.
- (3) All entries are edited as dollars and cents.

3.11.15.64.1
(01-01-2016)
Line 26 - Tax

- (1) The tax computed from the recapture of the Investment Credit and Low-Income Housing Credit is reported on Line 26 of Form 1065-B.
- (2) Entry may be supported by Form 4255 (Certain credit Recapture, Excessive Payments, and Penalties), Form 8611 (Recapture of Low-Income Housing Credit) or other attachment.
- (3) Accept the partnership entry.

3.11.15.64.2

(01-01-2022)

Credit for Federal Telephone Excise Tax Paid (TETR)

- (1) This credit was used for tax periods 200612 to 200711 when claiming credit on Form 8913, Credit for Federal Telephone Excise Tax Paid.
- (2) Sequence Form 8913 after Form 1125-A.

3.11.15.64.3

(01-01-2016)

Line 27 - Other Payments

- (1) Other payments made by the partnership are reported on Line 27 of Form 1065-B.
- (2) Entry may be supported by Form 2439 Notice to Shareholders of Undistributed Long-Term Capital Gains, Form 4136 (Credit for Federal Tax Paid on Fuels, Form 7004 Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, or other attachment.
- (3) Accept the partnership entry.

3.11.15.64.4

(01-01-2016)

Line 28 - Amount Owed

- (1) The balance of tax due (Line 27 subtracted from Line 26) is reported on Line 28 of Form 1065-B.
- (2) Entry must be present if Line 27 is **smaller** than Line 26.

If	And	Then
Line 28 is present,	Lines 26 and 27 are blank,	Edit amount in Line 28 to Line 26 of Form 1065-B.
Line 28 is blank,	There are entries in Lines 26 and 27,	Subtract Line 27 from Line 26 and edit to Line 28 of Form 1065-B.
Lines 28 and 27 are blank,	There is an entry on Line 26,	Edit amount in Line 26 to Line 28 of Form 1065-B.

- (3) If pre-computed interest or delinquency penalty or additional charge is evident, ensure that it has not been included in Line 26 or 27, nor reduced Line 28.

3.11.15.64.4.1

(01-01-2016)

Green Rockered Money Amount on Line 28

- (1) Form 1065-B will no longer have the payment amount green rockered on it.

3.11.15.64.5

(01-01-2016)

Line 29 - Overpayment

- (1) Excess payment (Line 27) exceeding the tax shown on Line 26 is a refund and reported on Line 29 of Form 1065-B.
- (2) Entry must be present if Line 27 is **larger** than Line 26.

If	And	Then
Line 29 is blank,	There is an entry on Line 28,	Take no action.

If	And	Then
Line 29 is blank,	There is no entry on Line 28,	Subtract Line 26 from Line 27 and edit to Line 29 of Form 1065-B.
Lines 29, 28 and 26 are blank,	There is an entry on Line 27 (or 26 and/or 27),	Edit Line 27 amount to Line 29 of Form 1065-B.

- 3.11.15.65
(01-01-2016)
Form 1065-B, Part II - Taxable Income or Loss From Other Activities
- (1) This subsection gives instructions for editing Taxable Income or Loss From Other Activities (Lines 1 through 13) on page 2, Part II of Form 1065-B.
- (2) Do not bracket any entry.
- 3.11.15.65.1
(01-01-2016)
Line 1 - Interest
- (1) Taxable interest from activities other than passive loss limitation activities is reported on Line 1 in Part II.
- (2) Accept the partnership entry.
- 3.11.15.65.2
(01-01-2016)
Line 2a - Total Ordinary Dividends
- (1) Taxable Ordinary Dividends are reported on Line 2a in Part II of Form 1065-B.
- (2) Accept the partnership entry.
- 3.11.15.65.3
(01-01-2016)
Line 3 - Gross Royalties
- (1) Gross Royalties are reported on Line 3 in Part II of Form 1065-B.
- (2) Accept the partnership entry.
- 3.11.15.65.4
(01-01-2016)
Line 4 - Excess of Net Short-Term Capital Gain Over Net Long-Term Capital Loss
- (1) The Excess of Net Short-Term Capital Gain over the Net Long-Term Capital Loss is reported on Line 4 in Part II of Form 1065-B.
- (2) Entry may be supported by Schedule D.
- (3) Accept the partnership entry.
- 3.11.15.65.5
(01-01-2016)
Line 5 - Other Income (Loss)
- (1) Other income or loss not reported elsewhere on the return is reported on Line 5 in Part II of Form 1065-B.
- (2) Entry may be supported by an attached schedule.
- (3) Accept the partnership entry.
- 3.11.15.65.6
(01-01-2016)
Line 6 - Total Income (Loss)
- (1) Total income or loss (sum of Lines 1, 2c, 3, 4 and 5) is reported on Line 6 in Part II of Form 1065-B.
- (2) Accept the partnership entry.

- 3.11.15.65.7
(01-01-2016)
Line 7 - Interest Expense on Investment Debts
- (1) Interest paid on a debt allowable to property held for investment is reported on Line 7 in Part II of Form 1065-B.
 - (2) Entry is supported by Form 4952, Investment Interest Expense Deduction.
 - (3) Entry must be positive.
 - (4) Accept the partnership entry.
- 3.11.15.65.8
(01-01-2016)
Line 8 - State and Local Income Taxes
- (1) State and local income taxes paid by the partnership that would be allowed as itemized deductions on any partners' income tax return if they were paid directly by the partner are reported on Line 8 in Part II of Form 1065-B.
 - (2) Entry must be positive.
 - (3) Accept the partnership entry.
- 3.11.15.65.9
(01-01-2016)
Line 9 - Charitable Contributions
- (1) Contributions or gifts to a charitable organization are reported on Line 9 in Part II of Form 1065-B.
 - (2) Entry may be supported by Form 8283, Noncash Charitable Contributions or an attached statement.
 - (3) Entry must be positive.
 - (4) Accept the partnership entry.
- 3.11.15.65.10
(01-01-2016)
Line 10a - Total Miscellaneous Itemized Deductions
- (1) Miscellaneous Itemized Deductions such as, investment advisory fees, subscriptions to investment advisory publications and the cost of safe deposit boxes are reported on Line 10a in Part II of Form 1065-B.
 - (2) Entry must be positive.
 - (3) Accept the partnership entry.
- 3.11.15.65.11
(01-01-2016)
Line 10b - Deductible Amount
- (1) The deductible amount of the miscellaneous itemized deductions (30% of Line 10a) is reported on Line 10b in Part II of Form 1065-B.
 - (2) Entry must be positive.
 - (3) Accept the partnership entry.
- 3.11.15.65.12
(01-01-2016)
Line 11 - Other Deductions
- (1) Other allowable deductions, such as, real estate taxes and personal property taxes on investment property, casualty and theft losses on income-producing property, penalty on early withdrawal of savings, etc., are reported on Line 11 in Part II of Form 1065-B.
 - (2) Entry must be positive.
 - (3) Accept the partnership entry.

3.11.15.65.13
(01-01-2016)
Line 12 - Total Deductions

- (1) The Total Deductions (sum of Lines 7 through 11) are reported on Line 12 in Part II of Form 1065-B.
- (2) Entry must be positive.

If	Then
There is an entry present in Total Deductions on Line 12 but the amount is not identified in Lines 7 through 11,	Edit the Line 12 amount to Line 11 in Part II of Form 1065-B.
Line 12 is blank but there are entries on Lines 7 through 11,	Compute and edit Line 12 in Part II of Form 1065-B.

3.11.15.65.14
(01-01-2016)
Line 13 - Taxable Income (Loss) From Other Activities

- (1) Taxable income or loss from other activities is derived by subtracting Line 12 from Line 6 and is reported on Line 13 in Part II of Form 1065-B.

If	And	Then
Line 13 is blank,	There are entries in Lines 6 and 12,	Subtract Line 12 from Line 6 and edit to Line 13 in Part II of Form 1065-B.
Line 13 and 12 are blank,	There is an entry on Line 6,	Edit the Line 6 amount to Line 13 in Part II of Form 1065-B.
Lines 13 and 6 are blank,	There is an entry on Line 12,	1. Edit the Line 12 amount to Line 13 in Part II of Form 1065-B.

3.11.15.66
(01-01-2016)
Form 1065-B, Schedule B, Other Information

- (1) This subsection gives instructions for editing Form 1065-B, Schedule B, page 2.

3.11.15.66.1
(01-01-2016)
Type of Partner Code

- (1) There are two types of Partner Codes, the Dual Partner Code and the Multi Partner Code. Both are based on the partnership answers to questions 2 and 3 found on Schedule B.

3.11.15.66.1.1
(01-01-2019)
Dual Partner Code (Question 2)

- (1) The Dual Partner Code is based on the partnership response to the question on Form 1065-B, Schedule B, Line 2.
- (2) The Dual Partner Code is edited as follows:

If	Then
Schedule B is present and the "Yes" box is checked,	1. Edit Audit Code "4" in the left margin of page 1 next to line 12 in 1-4 format. 2. Continue editing the return.
Schedule B is present and the "No" box is checked,	1. No editing required. 2. Continue editing the return.
Schedule B is present and "both" boxes are checked,	1. Edit "3" next to the checkbox. 2. Continue editing the return.
Schedule B is present and "neither" box is checked,	1. No editing required. 2. Continue editing the return.

3.11.15.66.1.2
(01-01-2016)
**Multi Partner Code
(Question 3)**

- (1) The Multi Partner Code is based on the partnership answer to the question on Line 3, Schedule B of Form 1065-B.
- (2) The Multi Partner Code is edited as follows:

If	Then
Schedule B is present and the "Yes" box is checked,	1. Edit Audit Code "2" in the left margin on page 1 next to Line 12 in "1-2" format. 2. Continue editing the return.
Schedule B is present and the "No" box is checked,	1. No editing required. 2. Continue editing the return.
Schedule B is present and "both" boxes are checked,	1. Edit "3" next to the checkbox. 2. Continue editing the return.
Schedule B is present and "neither" box is checked,	1. No editing required. 2. Continue editing the return.

3.11.15.66.2
(01-01-2019)
**Foreign Partner Code
(Question 4)**

- (1) The Foreign Partner Code is based on the partnership response to Question 4, Schedule B of Form 1065-B.
- (2) Edit Audit Code "2" in format 1 - 2 in the left margin on page 1 next to Line 12 if "Yes" is checked. See IRM 3.11.15.19.1, **Audit Codes**.

3.11.15.66.3
(01-01-2019)
**Foreign Trust Indicator
(Question 8)**

- (1) The Foreign Trust Indicator is based on the partnership response to Question 8, Schedule B of Form 1065-B.
- (2) Edit Audit Code "2" in format 1 - 2 in the left margin on page 1 next to Line 12 if "Yes" is checked. See IRM 3.11.15.19.1, **Audit Codes**.

3.11.15.66.4
(01-01-2019)

**Foreign Disregarded
Entities (Question 9)**

- (1) Edit Audit Code "2" in format 1 - 2 in the left margin on page 1 next to Line 12

#

3.11.15.19.1, **Audit Codes.**

3.11.15.67
(01-01-2019)

**Form 1065-B, Schedule
K**

- (1) Use the following instructions for missing Schedule K:

- a. Correspond with the partnership when Schedule K is not attached to the return, or a blank Schedule K is attached to the return, and it is not a Short Record return.
- b. If Schedule D is attached, prepare a "dummy" Schedule K by editing information from the correct line(s) to the corresponding line(s) of Schedule K.

If	And	Then
Schedule K is missing (or blank),	Schedule D, and/or Form 8825 are attached,	Perfect or dummy Schedule K by editing information from the attachment(s) to the correct line(s) on Schedule K.
Schedule K is missing or blank and cannot be perfected or dummied from attachments,	The return is not a Short Record return, See IRM 3.11.15.5.8, Short Record Returns - General Instructions.	1. Correspond when the partnership is required to complete and file a Schedule K.

3.11.15.67.1
(01-01-2016)

Line 1b(1), Schedule K

- (1) The partnership reports the taxable income or loss from trade or business activities on Line 1b(1) of Schedule K.

#

3.11.15.67.1.1
(01-01-2016)

Line 1b(2), Schedule K

- (1) The partnership reports the Taxable Income or Loss from Rental Real Estate activities allocated to general partners.

#

3.11.15.67.1.2
(01-01-2016)

Line 1b(3), Schedule K

- (1) The partnership reports the Taxable Income or Loss from Other Rental Activities allocated to general partners.

#

3.11.15.67.2
(01-01-2016)

Line 1d, Schedule K

- (1) The partnership reports the Taxable Income or Loss from Passive Loss limitation activities allocated to limited partners on Line 1d of Schedule K.

#

3.11.15.67.3 (01-01-2016) Line 2, Schedule K	(1) The partnership reports the Taxable Income or Loss from Other Activities (shown on Line 13, Part II of Form 1065-B) on Line 2 of Schedule K.	#
3.11.15.67.4 (01-01-2016) Line 3, Schedule K	(1) The partnership reports Qualified Dividends (shown on Line 3, Part II of Form 1065-B) and reported on Part II Line 2b.	#
3.11.15.67.5 (01-01-2016) Line 4a and 4b, Schedule K	<p>(1) The partnership reports Net Capital Gain or Loss from Passive Loss Limitation Activities on Line 4a of Schedule K. Net Capital Gain or Loss from Other Activities is reported on Line 4b of Schedule K.</p> <p>(2) If Schedule D is attached and Line 4a and/or 4b is blank, edit the amounts as follows:</p> <p>a. Edit the amount from Line 22, Schedule D to Line 4a, Schedule K.</p> <p>b. Edit the amount from Line 24, Schedule D to Line 4b, Schedule K.</p> <p>(3) Check the top margin for a statement, such as, "LIKE-KIND EXCHANGE", "RELATED PARTY EXCHANGE" or "RELATED PARTY LIKE-KIND EXCHANGE".</p> <p>a. If statement is present, search the return for Form 8824, Like-Kind Exchange.</p> <p>b. If Form 8824 is attached, edit CCC "1".</p> <p>(4) If Form 8824 is not attached, correspond using Form 3696 or other approved Correspondence Action Sheet.</p>	
3.11.15.67.6 (01-01-2016) Line 5, Schedule K	(1) The partnership reports Net Passive Alternative Minimum Tax Adjustment amount on Line 5, Schedule K.	#
3.11.15.67.7 (01-01-2016) Line 6, Schedule K	(1) The partnership reports Net Other Alternative Minimum Tax Adjustment amount on Line 6, Schedule K.	#
3.11.15.67.8 (01-01-2016) Line 7, Schedule K	(1) The partnership reports Guaranteed Payments amount on Line 7, Schedule K.	#
3.11.15.67.9 (01-01-2016) Line 8, Schedule K	(1) The partnership reports Income From Discharge of Indebtedness on Line 8, Schedule K.	#
3.11.15.67.10 (01-01-2016) Line 9, Schedule K	(1) The partnership reports Tax-Exempt Interest Income on Line 9, Schedule K.	#

- a. Page 1, Box "F" is blank, "0" (zero), "-" (dash), "NONE", "N/A" or some similar entry.
 - b. Schedule L is crossed out or annotated "ZERO", "NONE", "N/A" or some similar entry.
 - c. There is an indication of single entry bookkeeping (Box "F" is blank, the cash box on Line H is checked **and** there are no entries on Lines 1 through 29 on Form 1065-B, page 1.
 - d. Final Return.
- (5) If any of the conditions in (4) above are met, Schedule L is not required: Delete by "X"ing or slashing through the schedule. If Schedules M-1 and M-2 are present, also delete by "X"ing or slashing through the schedules.

#

3.11.15.69 , **Schedule M-2, page 5.**

- a. **Do not** edit Total Assets in Box "F".
- b. **Do not** edit Nonrecourse Loan Code from Schedule L.
- c. If Box "F" is the only transcription line (T-line) with an entry, Short Record the return.

3.11.15.69
(01-01-2019)
Form 1065-B, Schedule M-2

#

next to Line 12 in **1-9** format.

- (2) The partnership reports the balance of the Partners' Capital Accounts on Line 9 of Schedule M-2.
- (3) If Line 9 on Schedule M-2, is blank, edit from Schedule L, Line 21, Column (d) (Total Liabilities and Capital).

#

3.11.15.70
(01-01-2016)
Schedule F - Profit or Loss From Farming

- (1) See IRM 3.11.15.28, Schedule F - Profit or Loss From Farming.

3.11.15.71
(01-01-2019)
Form 8825 Rental Real Estate Income and Expenses of a Partner or an S Corporation

- (1) Place Form 8825 immediately following Schedule F.
- (2) Line 18a is edited and transcribed. Convert Line 17 to Line 18a on Form 8825 2006 and before revisions (renumber Line 17 as 18a).
- (3) The amount shown on Line 21 of Form 8825 is reported on Line 4 of Form 1065-B (page 1). See IRM 3.11.15.62.5 , Line 4 - Net Income (Loss) From Rental Real Estate Activities, for more editing instructions.

3.11.15.72
(01-01-2019)
Form 1125-A, Cost of Goods Sold (previously Form 1065-B, Schedule A)

- (1) See IRM 3.11.15.34, Form 1125-A, Cost of Goods Sold (previously Form 1065, Schedule A).

3.11.15.73
(01-01-2019)
**Form 5884-B, New Hire
Retention Credit**

- (1) Place Form 5884-B in sequence order if a significant entry is present on Line 10 or 11. See IRM 3.11.15.45 , General Editing Guidelines for Editing Form 1065-B, for sequence order instructions.

3.11.15.74
(01-01-2019)
**Form 8941, Credit for
Small Employer Health
Insurance Premiums**

- (1) Place Form 8941 in sequence order if significant entries are present. See IRM 3.11.15.45 for sequence order instructions for Form 1065-B and attachments.
- (2) For further instructions, See IRM 3.11.15.36, Form 8941 , Credit for Small Employer Health Insurance Premiums.

3.11.15.75
(01-01-2016)
**Publicly Traded
Partnerships**

- (1) Partnership returns identified as a “**PUBLICLY TRADED PARTNERSHIP**” will pay a tax on income derived from the active conduct of all trades and businesses of the partnership (per IRC 7704(g)(3)(A)).
- (2) These returns will have the annotation “**3.5% GROSS INCOME TAX**” on the return or attachment.
- (3) Publicly traded partnerships will be processed as a Form 1065. See IRM 3.11.15.2 through **IRM 3.11.15.22.16**.
- (4) The tax computed by the partnership is edited in the margin to the right of Line 23.

Caution: ALWAYS EDIT CCC “X” ON PUBLICLY TRADED PARTNERSHIPS.

3.11.15.76
(01-01-2025)
**Form 1065 Prior Year
Conversion Charts**

- (1) The following charts give information for converting Form 1065 (and other applicable forms and schedules) to the current processing format.

Prior Year Conversion 2023

Form/Schedule	Action
Form 1065, Schedule B	<ul style="list-style-type: none"> Change Question 31 to 33

Prior Year Conversion 2022

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> Change Line 20 to Line 21 Change Line 21 to Line 22 Change Line 22 to Line 23 Change Line 23 to Line 24 Change Line 24 to Line 25 Change Line 25 to Line 26 Change Line 26 to Line 27 Change Line 27 to Line 28 Change Line 28 to Line 30 Change Line 29 to Line 31 Change Line 30 to Line 32
Form 1065, Schedule B	<ul style="list-style-type: none"> Line out Question 10b and 10c Change Question 30 to Question 33

Prior Year Conversion 2021

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23 • Change Line 23 to Line 24 • Change Line 24 to Line 25 • Change Line 25 to Line 26 • Change Line 26 to Line 27 • Change Line 27 to Line 28 • Change Line 28 to Line 30 • Change Line 29 to Line 31 • Change Line 30 to Line 32
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question 10b and 10c • Change Question 29 to Question 33

Prior Year Conversion 2020 - 2018

Form/Schedule	Action
Form 1065 , Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23 • Change Line 23 to Line 24 • Change Line 24 to Line 25 • Change Line 25 to Line 26 • Change Line 26 to Line 27 • Change Line 27 to Line 28 • Change Line 28 to Line 30 • Change Line 29 to Line 31 • Change Line 30 to Line 32
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question 10b and 10c • Change Question 25 to Question 33 • Change Question 26 to Question 25 • Change Question 27 to Question 26 • Change Question 28 to Question 27 • Change Question 29 to Question 28

Form/Schedule	Action
Form 1065, Schedule K	Note: Lines 16a through 16r are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines.

Prior Year Conversion 2017 - 2014

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines.

Prior Year Conversion 2013

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17

Form/Schedule	Action
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines.
Form 8941	<ul style="list-style-type: none"> • Change Line 1a to Line 1 • Change Line 1b to Line B

Prior Year Conversion 2012

Form/Schedule	Action
Form 1065, Page 1	<ul style="list-style-type: none"> • Change Line 20 to Line 21 • Change Line 21 to Line 22 • Change Line 22 to Line 23
Form 1065, Schedule B	<ul style="list-style-type: none"> • Line out Question number 2 • Change Question 3 to Question 2 • Change Question 4 to Question 3 • Line out Question numbers 9 through 19 • Change Question 11 to Question 9 • Change Question 12a to Question 10a • Change Question 15 to Question 13 • Change Question 16 to Question 14 • Change Question 17 to Question 15 • Change Question 19 to Question 17
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines
Schedule D (Form 1065)	<ul style="list-style-type: none"> • Change Line 1 to Line 1b • Change Line 8 to Line 8b
Form 8941	<ul style="list-style-type: none"> • Change Line 1a to Line 1 • Change Line 1b to Line B

Prior Year Conversion 2011

Form/Schedule	Action
Form 1065, page 1	<ul style="list-style-type: none"> • Line out Line numbers 1a through 1e • Change Line 1c to Line 1a • Change Line 1d to Line 1b <p>Note: 2011 Revision Form 1065, Line 1e is the equivalent revision Line 1c; although it is not a transcription line, it may be necessary to use this line to compute Lines 1a or 1b.</p>

Form/Schedule	Action
Form 1065, Schedule B	<ul style="list-style-type: none"> Line out Question number 2 Change Question 3 to Question 2 Change Question 4 to Question 3 Line out Question numbers 9 through 19 Change Question 11 to Question 9 Change Question 12a to Question 10a Change Question 15 to Question 13 Change Question 16 to Question 14 Change Question 17 to Question 15 Change Question 19 to Question 17
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines
Schedule F, Form 1040	<ul style="list-style-type: none"> Line out Line number 1c Change Line 1e to Line 1c

Prior Year Conversion 2010

Form/Schedule	Action
Form 1065 for TY 2010 and before	<ul style="list-style-type: none"> "Gross Receipts or Sales" is claimed on Line 1a. "Returns and Allowances" is claimed on Line 1b as "Less Returns and Allowances". Take no action and continue editing the return.
Form 1065, page 2, Schedule A	<ul style="list-style-type: none"> If significant entries are present on Lines 1, 2, 6, and/or 7, prepare a dummy Form 1125-A by entering amounts onto applicable lines Place Form 1125-A in sequence order
Form 1065, Schedule B	<ul style="list-style-type: none"> Line out Question number 2 Change Question 3 to Question 2 Change Question 4 to Question 3 Line out Question numbers 9 through 17 Change Question 11 to Question 9 Change Question 12a to Question 10a Change Question 15 to Question 13 Change Question 16 to Question 14 Change Question 17 to Question 15
Form 1065, Schedule K	Note: Lines 16a through 16n are now Line 16. Taxpayer is instructed to attach Schedule K-2 for reporting. There is no conversion for these lines
Form 1065, Schedule L	<ul style="list-style-type: none"> Change Line 19 to Line 19b
Schedule F, Form 1040	<ul style="list-style-type: none"> Change Line 3 to Line 1c Change Line 11 to Line 9 and line through the original Line 9

Form/Schedule	Action
Form 8941	<ul style="list-style-type: none"> Line out Line numbers 16 and 18 Change Line 21 to Line 16 Change Line 23 to Line 18

3.11.15.77
(09-06-2022)
**Form 8938 Prior Year
Conversion Chart**

(1) The following chart gives information for converting Form 8938 to the current processing format.

- 2020 and 2019 tax periods

Part and Line #	Additional T-Lines per Line #
Part I	
Change Line 1 to Line 5	
Change Line 2 to Line 6	
Change Line 3 to Line 7	
Change Line 4 to Line 8	
Change Line 5 to Line 9	Checkboxes "Yes" "No"
Part II	
Change Line 1 to Line 10	
Change Line 2 to Line 11	
Change Line 3 to Line 12	Checkboxes "Yes" "No"
Part III	
Change Line 1 to Line 13	Rows a through g, Columns (c) through (e)
Change Line 2 to Line 14	Rows a through g, Columns (c) through (e)
Part IV	
Change Line 1 to Line 15	
Change Line 2 to Line 16	
Change Line 3 to Line 17	
Change Line 4 to Line 18	
Change Line 5 to Line 19	
Part V	
Change Line 1 to Line 20	Checkboxes a and b
Change Line 2 to Line 21	
Change Line 3 to Line 22	Checkboxes a through d

Part and Line #	Additional T-Lines per Line #
Change Line 4 to Line 23	
Change Line 5 to Line 24	Checkboxes "Yes" "No"
Change Line 6 to Line 25	Boxes (a) through (c)
Change Line 7 to Line 26	Columns (a) and (b)
Change Line 8 to Line 27	
Change Line 9 to Line 28	
Part VI	
Change Line 1 to Line 29	
Change Line 2 to Line 30	
Change Line 3 to Line 31	Lines a and b, checkboxes c and d
Change Line 4 to Line 32	Checkboxes a through d and Line e
Change Line 5 to Line 33	Checkboxes "Yes" "No"
Change Line 6 to Line 34	Boxes (a) through (c)
Change Line 7 to Line 35	Lines a through e including checkboxes
Change Line 8 to Line 36	Lines a through e including checkboxes

3.11.15.78
(01-01-2022)
**Form 8996 Prior Year
Conversion Chart**

- (1) The following charts give information for converting Form 8996 to the current processing format.

- 2020 and 2019 tax periods

Part II
Change Line 6 to Line 7
Change Line 7 to Line 8
Change Line 9 to Line 10
Change Line 10 to Line 11

Part III
Change Line 13 to Line 14
Change Line 14 to Line 15

- 2018 and 2017 tax periods

Part II
Change Line 5 to Line 7
Change Line 6 to Line 8
Change Line 8 to Line 10
Change Line 9 to Line 11

Part III
Change Line 12 to Line 14
Change Line 13 to Line 15

3.11.15.79
(01-01-2025)
**Form 3800 Prior Year
Conversion Chart**

- (1) The following chart gives information for converting Form 3800, General Business Credit to the current processing format.

- 2023 tax period

Form 3800, Part III	Action
Line 1b	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g) • change col (i) to (j)
Line 1d	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g)
Line 1f	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g)
Line 1g	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g) • change col (i) to (j)
Line 1o	<ul style="list-style-type: none"> • change col (j) to (g) • change col (i) to (j)
Line 1s	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g)
Line 1u	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g)
Line 1x	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g) • change col (i) to (j)
Line 1aa	<ul style="list-style-type: none"> • change col (j) to (g)
Line 4a	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g)
Line 4e	<ul style="list-style-type: none"> • change col (g) to (f) • change col (j) to (g)

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Exhibit 3.11.15-1 (05-10-2024)**Terms/Definitions/Acronyms**

For Terms, Definitions and acronyms see the following tables:

Interpretation Words

Word	Definition	Example
Fair	Accurate and professional service to all persons without regard to personal bias.	Taxpayers have the right to expect a fair and just tax system
Significant entry	Any entry other than zero or blank.	For example: If line 1 has a significant entry. Edit CCC A.
Usually	The exceptions when something is not required or what would create the unusual circumstance.	Nominee returns usually have only partnership entity information with a statement notating the partnership is a nominee and is not required to file.
Timely	The time frame to consider what is or is not timely.	Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AMRH	Accounts Maintenance Research
ADP	Automated Data Processing
AM	Accounts Management
APO	Army Post Office
AUR	Automated Underreporter
BMF	Business Master File
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
C/O	Care of
CP	Computer Paragraph

Exhibit 3.11.15-1 (Cont. 1) (05-10-2024)**Terms/Definitions/Acronyms**

Acronyms and Abbreviations	Definition
DBA	Doing Business As
DPE	Deemed Payment Election
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.	For Example
EIN	Employer Identification Number
EPE	Elective Payment Election
EPMF	Employee Plan Master File
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
FAX	Facsimile
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTF	Failure To File
GPP	General Purpose Program
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
ITIN	IRS Individual Taxpayer Identification Number
IMF	Individual Master File
IRC	Internal Revenue Code
IRS	Internal Revenue Service
KCSPC	Kansas City Submission Processing Center
LB&I	Large Business and International
LLC	Limited liability Company
LLLT	Limited liability Land Trust

Exhibit 3.11.15-1 (Cont. 2) (05-10-2024)**Terms/Definitions/Acronyms**

Acronyms and Abbreviations	Definition
LLP	Limited Liability Partner
MCC	Martinsburg Computing Center
MeF	Modernized Electronic Filing
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
NAICS	North American Industry Classification System
NDC	National Distribution Center
NMF	Non-Master File
N/A	Not Applicable
NDC	National Distribution Center
OC	Other Country
OID	Original Issue Discount
OSPC	Ogden Submission Processing Center
PBA	Principal Business Activity
PDS	Private Delivery Service
POA	Power of Attorney
PTIN	Preparer Tax Identification Number
P.O.	Post Office
QSSS	Qualified Subchapter S Subsidiary
PTP	Publicly Traded Partnership
R&C	Receipt and Control
Rec'd	Received
Rev. Proc.	Revenue Procedure
RO	Revenue Officer
RPC	Return Processing Code
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business and Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program (SERP)
SFR	Substitute for Return
SLA	Service Level Agreement

Exhibit 3.11.15-1 (Cont. 3) (05-10-2024)**Terms/Definitions/Acronyms**

Acronyms and Abbreviations	Definition
SOI	Statistics of Income
SP	Submission Processing
SR	Short Record
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCC	Tennessee Computing Center
TE	Tax Examiner
TEFRA	Tax Equity and Fiscal Responsibility Act
TE/GE	Tax Exempt and Government Entities
TETR	Telephone Excise Tax Refund
TIA	Tax Information Authorization
TPE	Tax Period Ending
TS	Taxpayer Services Note: April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
TY	Tax Year
UCC	Uniform Commercial Code
U.S.	United States
USPS	United States Postal Service
ZIP	Zone Improvement Plan

Exhibit 3.11.15-2 (01-01-2024) **Routing Guide for Attachments**

Review all attachments to the return before the return can be considered processable.

Only detach attachments when specifically instructed.

Note: Consider a return or document an “Original” if it has an original signature or was stamped “Process as Original”.

Edit Action Trail(s) (e.g., “2848 detached” or similar language) in the lower left margin going vertically up the side of the return.

Note: When documents, forms, attachments, and photocopies are detached and routed to the correct area/function, edit the name and EIN, if not present. Also, edit the return received date (e.g., “Rec’d MM/DD/YY”) in the lower left margin of the detached document before forwarding.

Follow the general guidelines written below for each attachment:

Exhibit 3.11.15-2 (Cont. 1) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Description/Action
CP 259/959 (Spanish version) Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.15.5.1, Statute Returns, for more information.	No	<p>Correspondence is attached or taxpayer's response shows:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on notice does not match EIN on return. • Return requested on notice is different from return submitted. • Taxpayer asking question(s) or requesting IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice;</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259 A through H	No	OSPC BMF Entity Mail Stop 6273
CP 504/504B	No	<ol style="list-style-type: none"> 1. Pull CP 504 to the front. 2. Route notice and return to Accounts Management.

Exhibit 3.11.15-2 (Cont. 2) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Description/Action
CP 518 Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.15.5.1, Statute Returns, for more information.	No	<p>Correspondence is attached or taxpayer's response shows:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on notice does not match EIN on return. • Return requested on notice is different from return submitted. • Taxpayer asking question(s) or requesting IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice;</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
IRA22DPE or IRA22TRE written on the return or attachments.	No	See IRM 3.11.15.5.3, Elective or Deemed Payment Election (DPE) and Credit Transfers.

Exhibit 3.11.15-2 (Cont. 3) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Description/Action
Letters 112C, 282C, 2255C or 2284C Note: Do not route to Statute Control Unit for clearance. See IRM 3.11.15.5.1, Statute Returns, for more information.	No	<ol style="list-style-type: none"> Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?). Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> Ogden - Mail Stop 6712 Kansas City - Mail Stop N2 6800 Route letters initiated by Collections as follows: <ol style="list-style-type: none"> If correspondence is attached or taxpayer's response shows any of the following: <ul style="list-style-type: none"> Taxpayer disagrees that they are required to file the return. Only page one of the return is attached. EIN on letter does not match EIN on return. Return requested on letter is different from the return submitted. Taxpayer asking question(s) or requesting IRS take action(s) on their account. Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on letter;</p> <ul style="list-style-type: none"> Brookhaven - Stop #662 Memphis - Stop #81 Philadelphia - 4-N31.142 If none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: Then, Move the letter to the back of the return and continue processing. <p>Note: If the return is unsigned, but the taxpayer signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Letter 2030	No	Attach letter in front of return and route both to BMF Automated Underreporter (AUR) in compliance.
Letter 2531	No	Attach letter in front of return and route both to BMF Automated Underreporter (AUR) in compliance.
Request for Account Adjustment	Yes	Route to correct function. Attachment must have Name, Address, EIN, and IRS Received Date. Edit if missing.

Exhibit 3.11.15-2 (Cont. 4) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Description/Action
Includes tax liability for Multiple Tax Periods or Types of Tax	No	<ul style="list-style-type: none"> Numbered returns route to Rejects. Unnumbered returns, prepare a dummy return if possible: otherwise correspond.
Other Tax Returns (original signature)	Yes	<ol style="list-style-type: none"> Edit Received Date to the detached return. Route to correct function unless specifically directed otherwise. <p>Exception: Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions	Yes Note: Do not edit an action trail when detaching a petition.	<p>Route to:</p> <p>IRS</p> <p>1111 Constitution Avenue, NW Washington, DC 20224</p>
State Tax Returns	Yes/No	<ul style="list-style-type: none"> Yes - If original or copy, with an original signature, route to Receipt and Control. No - If photocopy, facsimile or no signature, leave attached.
Statement establishing Reasonable Cause for delinquent filing	No	<ol style="list-style-type: none"> Issue Letter 1382C, Penalty Removal Request Incomplete, notate letter sent on bottom left-hand margin of the return, <p>Note: See IRM 3.11.15.3.1.1 for photocopy instructions.</p> <ol style="list-style-type: none"> Continue editing the return.
Remittance found	No	Immediately hand-carry return and remittance to supervisor.
Request for Acknowledgement	No	No action required.
Request for information or inquiries	Yes	<ol style="list-style-type: none"> Photocopy any data necessary to process the return. Attach the photocopy to the return. Route original attachment to the proper office for necessary action.
Requests for Installment Agreements	Yes	<ul style="list-style-type: none"> Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Request for Adjustment to another document	Yes	Route to correct function. Attachment must have Name, Address, EIN and Received Date. Edit if missing.

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Exhibit 3.11.15-2 (Cont. 5) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Description/Action
Request for money transfer	Yes/No	<p>No - Partnership notates transfer of money TO the return you are processing:</p> <ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> a. Indicate "Rejects" in the Routing box. b. Notate "See attached money transfer request" in the Remarks box. 2. Edit Action Code 450 to route the request to Rejects. <p>Yes - Partnership notates transfer of money FROM the return you are processing:</p> <ol style="list-style-type: none"> 1. Edit CCC "X" to freeze overpayment. 2. Detach transfer request. 3. Prepare Form 3465 and: <ol style="list-style-type: none"> a. Indicate "Adjustments" in the Routing box. b. Notate the requested action in the "Remarks box". 4. Attach Form 3465 to the request and route to Accounts Management. 5. Continue editing the return.
Request for Form 8109, Deposit Slips or Coupon Books	No	No action required.
Request for Forms or Schedules	No	<p>If requesting current year forms:</p> <ol style="list-style-type: none"> 1. Prepare Form 4190, Order Form for Tax Forms and Publications. 2. Forward to National Distribution Center (NDC) for processing. <p>If requesting prior year forms:</p> <ol style="list-style-type: none"> 1. Prepare Form 6112, Prior Year Tax Products Order Form. 2. Forward to National Distribution Center (NDC) for processing. <p>Note: Use the write-in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>

The table below has routing instructions for specific forms and documents to Form 1065 and Form 1065-B.

Exhibit 3.11.15-2 (Cont. 6) (01-01-2024)**Routing Guide for Attachments**

Form/Document	Detach	Action
IRC 965 Transition Tax Statement (or similar language)	No	<ol style="list-style-type: none"> 1. Edit CCC "J". See IRM 3.11.15.15.7, CCC "J" - Section 965 Tax. 2. Edit Action Code 460. See IRM 3.11.15.2.5, Action Codes. 3. Continue processing the return. See IRM 3.11.15.5.2, Section 965 Returns. <p>Note: Section 965 is applicable for tax years 201712 through 202012.</p>
Form SS-4 , Application for Employer Identification Number	Yes/No	Yes (Original) Route to Entity Control. No (Copy) No action required.
Form T-Timber , Forest Activities Schedules	No	No Action.
Form W-2 , Wage and Tax Statement	Yes	Route to Receipt and Control.
Form W-2G , Certain Gambling Winnings	No	No Action.
Form W-7 , Application-IRS Individual Taxpayer Identification number for Non-U.S. individual	Yes	Complete Form 13538 Route to IRS-AUSPC 3651 South Interregional Hwy. 35 Austin, Texas 78741-7855 ITIN Extraction Stop 6052.
Form 433-B , Collection Information Statement for Businesses	Yes	<ul style="list-style-type: none"> • Ogden - Route to Collections Mail Stop 5500. • Kansas City - Route to Mail Stop P4 5000.
Form 433-D , Installment Agreement	Yes	<ul style="list-style-type: none"> • Ogden - Route to Collections Mail Stop 5500. • Kansas City - Route to Mail Stop P4 5000.
Form 1042 , Annual Withholding Tax Return for U.S. Sourced Income of Foreign Persons	Yes	Edit Received Date on the detached form and route for processing: KCSPC - Route to OSPC. OSPC - Route to Receipt and Control.
Form 1065X Amended Return or Administrative Adjustment Request (AAR)	No	See IRM 3.11.15.5.7, Amended Returns and IRM 3.11.15.7, Signature.
Form 1096 , Annual Summary of U.S. Information Returns.	Yes	Route to Receipt and Control.
Form 1099 , (All series) Information Return of Income and Payments (Copy A only)	Yes	Route to Receipt and Control.

Exhibit 3.11.15-2 (Cont. 7) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 1125-A , Cost of Goods Sold	No	See IRM 3.11.15.34, Form 1125-A, Cost of Goods Sold (previously Form 1065, Schedule A).
Form 1128 , Application to Adopt, Change or Retain a Tax Year	No	See IRM 3.11.15.8.5, Change in Accounting Period.
Form 2848 , Power of Attorney and Declaration of Representative (POA)	Yes	<p>Ogden - Route to Mail Stop 6737 Kansas City - Route to; Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118</p> <p>Edit as follows:</p> <ol style="list-style-type: none"> Edit partnership name and EIN on Form 2848, if missing. Edit Received Date on Form 2848. Edit action trail on tax return.
Form 3115 , Application for Change in Accounting Method	No	Edit Audit Code "6" in the left margin next to Line 9 in "1-6" format. See IRM 3.11.15.19.1, Audit Codes.
Form 3468 , Computation of Investment Credit	No	Edit Historic Structure Code "3" in the left margin next to Line 9 of Form 1065 if tax period ending is 8312 or later in "6-3" format and the conditions in IRM 3.11.15.19.5, Historic Structure Code, are met.
Form 3520 , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Yes/No	<p>Yes - If Form 3520 has an original signature.</p> <ol style="list-style-type: none"> Forward to OSPC via Form 4227 Issue Letter 86C if transferring from a service center other than Ogden. Notate letter sent on Form 1065. <p>No - Leave Form 3520 attached if the Form 3520 does not have an original signature.</p>
Form 3520-A , Annual Return of Foreign Trust With U.S. Beneficiaries	Yes/No	<p>Yes - If Form 3520-A has an original signature.</p> <ol style="list-style-type: none"> Forward to OSPC via Form 4227 Issue Letter 86C if transferring from a service center other than Ogden. Notate letter sent on Form 1065. <p>No - Leave Form 3520-A attached if the Form 3520-A does not have an original signature.</p>
Form 3800 , General Business Credit	No	Place in sequence order. See IRM 3.11.15.37, General Business Credit.
Form 3949 , Information Report Referral	Yes	<ul style="list-style-type: none"> Route Form 3949 according to page 2 of Form 3949 to CI, Exam, Disclosure, etc., following local procedures. Continue processing the return.

Exhibit 3.11.15-2 (Cont. 8) (01-01-2024)**Routing Guide for Attachments**

Form/Document	Detach	Action
Form 3949-A , Information Referral	Yes	Ogden - <ul style="list-style-type: none"> Route Form 3949-A to Receipt & Control: Continue processing the return. Kansas City - <ul style="list-style-type: none"> Route Form 3949-A to Ogden Service Center. Continue processing the return.
Form 4797 , Sales of Business Property	No	See IRM 3.11.15.21.6, Line 6 - Net Gain (Loss) and IRM 3.11.15.62.10 , Line 9, Form 1065-B, Net Gain (Loss) from Form 4797. See IRM 3.11.15.31, Form 4797 Sales of Business Property.
Form 4835 , Farm Rental Income and Expenses	No	Edit the Salary and Wage Code, (entry on Line 20) to the right of Line 9 on Form 1065, and/or the EPMF Code, (entry on Line 21) to the right of Line 18 on Form 1065.
Form 5471 , Information Return of U.S. Persons with Respect to Certain Foreign Corporations	No	Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.24.15, Number of Form 5471, Information Return of US. Persons With Respect to Certain Foreign Corporations, attached to this return (Question 17). for Schedule B, Question 17 editing procedures.
Form 5471, Schedule E , Income, War Profits, and Excess Profits Taxes Paid or Accrued	No	Edit RPC "A". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 5471, Schedule G-1 , Cost Sharing Arrangement	No	Edit RPC "G". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 5471, Schedule H , Current Earnings and Profits	No	Edit RPC "B". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 5471, Schedule I-1 , Information for Global Intangible Low-Taxed Income	No	Edit RPC "C". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 5471, Schedule P , Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations	No	Edit RPC "D". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 5472 , Information Return of a Foreign Owned Corporation	No	Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes.

Exhibit 3.11.15-2 (Cont. 9) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 5713 , International Boycott Report	No	If Original or Copy 1. Edit Audit Code “2” in the left margin next to Line 9 in “1-2” format when both questions in 7(f) are answered “Yes”. 2. Edit Audit Code “7” in the left margin next to Line 9 in “1-7” format if either one or both questions in 7(f) are not answered “Yes”.
Form 5884-A , Credits for Affected Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)	No	No Action.
Form 5884-B , New Hire Retention Credit	No	Place in sequence order. See IRM 3.11.15.35, Form 5884-B , New Hire Retention Credit.
Form 6252 , Computation of Installment sale Income	No	Edit Installment Sale Indicator Code in the left margin next to Line 9 in “3-1, 3-2, or 3-3” format based on the response to Form 6252, Question 3. See IRM 3.11.15.19.3, Installment Sale Indicator. Note: Place in sequence order if significant entries are present. IRM 3.11.15.38 - Form 6252 - Installment Sale Income.
Form 6478 , Alcohol and Cellulosic Biofuel Credit	No	These instructions apply to 2009 tax year only, including fiscal year filers (200901 through 201011). Edit Action Code 343 if Form 6478 has a significant amount on *Line 5(c) or Line 8. *Line 5(c) or Line 7 on 2009 Form 6478. Line 7(c) or Line 9 on 2008 Form 6478. Not applicable for other prior year revisions. Reminder: Do not edit AC 343 for Tax Period 201012.
Form 6765 , Credit for Increasing Research Activities	No	No Action.
Form 6781 , Gains and Losses From Section 1256 Contracts and Straddles	No	Edit Computer Condition Code “I” (as in “Idaho”). Note: Edit an upper case letter “I”, with a line drawn at the top and at the bottom, to facilitate ISRP transcription and to distinguish this letter from the number “1” (one).

Exhibit 3.11.15-2 (Cont. 10) (01-01-2024)**Routing Guide for Attachments**

Form/Document	Detach	Action
Form 7004 , Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns	Yes/No	Yes - If Form 7004 is for a tax return other than the one being edited, edit Received Date and route to Receipt and Control. No - If Form 7004 is for the tax return being edited no action.
Form 7205 , Energy Efficient Commercial Buildings Deduction	No	Edit RPC "M". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 8082 , Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	No	Edit Audit Code "1" in the left margin next to Line 9 in "1-1" format. See IRM 3.11.15.19.1, Audit Codes.
Form 8271 , Investor Reporting of Tax Shelter Registration Number	No	Edit Computer Condition Code "T". Note: Valid for Tax Periods 200711 and before only.
Form 8275 , Disclosure Statement	No	Edit Audit Code "1" in the left margin next to Line 9 in "1-1" format. See IRM 3.11.15.19.1, Audit Codes.
Form 8275-R , Regulation Disclosure Statement	No	Edit Audit Code "1" in the left margin next to Line 9 in "1-1" format. See IRM 3.11.15.19.1, Audit Codes.
Form 8283 , Non-Cash Charitable Contributions	No	Edit Audit Code "C" in the left margin next to Line 9 in "1-C" format if the conditions in IRM 3.11.15.19.1, Audit Codes are met.
Form 8308 , Report on the Sale or Exchange of Certain Partnership Interest	No	No Action.
Form 8453-B , U.S. Electing Large Partnership Declaration for an IRS e-file Return	Yes (If signature present)	Transship form to OSPC Electronic Filing Unit: ARKA Monterey Park Bldg. OSPC ELF Processing Support Section OSC M/S 6052 1973 North Rulon White Blvd. Ogden, UT 84404-5402
Form 8453-PE , U.S. Partnership Declaration for an IRS e-file Return	Yes (If signature present)	Transship form to OSPC Electronic Filing Unit. ARKA Monterey Park Bldg. OSPC ELF Processing Support Section OSC M/S 6052 1973 North Rulon White Blvd. Ogden, UT 84404-5402
Form 8586 , Low-Income Housing Credit	No	See IRM 3.11.15.25.12, Line 15a, Schedule K and IRM 3.11.15.25.13, Line 15b, Schedule K.

Exhibit 3.11.15-2 (Cont. 11) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 8594 , Asset Acquisition Statement	No	Edit Audit Code “5” in the left margin next to Line 9 in “1-5” 3.11.15.19.1, Audit Codes.
Form 8609 , Low-Income Housing Credit Allocation Certification	No	See IRM 3.11.15.25.12, Line 15a, Schedule K and IRM 3.11.15.25.13, Line 15b, Schedule K.
Form 8609-A , Annual Statement for Low-Income Housing Credit	No	See IRM 3.11.15.25.12, Line 15a, Schedule K and IRM 3.11.15.25.13, Line 15b, Schedule K.
Form 8611 , Recapture of Low-Income Housing Credit	No	No Action.
Form 8621 , Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	No	1. Edit Audit Code “2” in the left margin next to Line 9 in 2. Edit Audit Code “7” in the left margin next to Line 9 in Note: If Form 8621 is a prior year revision (2011 or before) check Part IV, Lines 10a - 11f for entries.
Form 8693 , Low-Income Housing Credit Disposition Bond	No	No Action.

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Exhibit 3.11.15-2 (Cont. 12) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 8697 , Interest Computation Under the Look-Back Method for Completing Long-Term Contracts	Yes/No	<p>Yes:</p> <ol style="list-style-type: none"> If Form 1065 has a \$ amount (interest due) written by the taxpayer in the bottom margin (i.e., from Form 8697) or Form 8697 has a \$ amount present on part I, line 10 or part II, line 11, then: <ol style="list-style-type: none"> Edit CCC "X" Photocopy Form 1065, page 1 Route Form 8697 with Form 1065, page 1 copy, to: Accounts Management NMF unit (CAMC) Mail Stop 6111G If Form 8697, part I, line 9 or part II, line 10 shows a "Refund", then: <ol style="list-style-type: none"> Edit tax period and EIN on Form 8697. Detach and route to: Accounts Management NMF unit (CAMC) Mail Stop 6111G <p>No:</p> <ol style="list-style-type: none"> If none of the conditions above are present, do not detach Form 8697.
Form 8716 , Election to Have a Tax Year Other than a Required Tax Year (original Form 8716)	No	See IRM 3.11.15.8.5 Change in Accounting Period.
Form 8752 , Required Payment of Refund Under Section 7519	Yes	<ol style="list-style-type: none"> Make sure the Partnership Name, Received Date, Tax Period and EIN are included on the form. If any of these items are missing, edit the information from the Form 1065 return to the correct areas of the Form 8752. Route to Receipt and Control Unit.
Form 8804 , Annual Return for Partnership Withholding Tax (Section 1446)	Yes	<ol style="list-style-type: none"> Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes. Forward to OSPC. <p>Caution: Do not detach and forward if the form is unsigned or clearly identified as a "copy".</p>

Exhibit 3.11.15-2 (Cont. 13) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 8805 , Foreign Partners Information Statement of Section 1446 Withholding Tax	Yes, (if Form 8804 attached). Otherwise, No	<ol style="list-style-type: none"> Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes. Forward to OSPC. <p>Caution: Do not detach and forward if the form is clearly identified as a "copy".</p> <p>Note: Only detach if Form 8804 is attached AND signed.</p>
Form 8813 , Partnership Withholding Tax Payment Voucher (Section 1446)	No	Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes.
Form 8821 , Tax Information Authority (TIA)	Yes	<p>Ogden - Route to Mail Stop 6737 Kansas City - Route to; Internal Revenue Service 5333 Getwell Road Mail Stop 8423 Memphis, TN 38118</p> <p>Edit as follows:</p> <ol style="list-style-type: none"> Edit partnership name and EIN on Form 8821. Edit Received Date on Form 8821. Edit action trail on tax return.
Form 8822 , Change of Address, or Form 8822-B , Change of Address or Responsible Party - Business:	Yes/No	<p>Yes -Route Form 8822 or Form 8822-B to Entity if any of the following applies:</p> <ul style="list-style-type: none"> Mailing address information is different, Location address is listed on Form 8822 or Form 8822-B, Line 7, An entry is listed on Form 8822-B, Lines 8 or 9, <p>No - No action is needed if all of the following applies:</p> <ul style="list-style-type: none"> Mailing address information is the same, No location address is listed on Form 8822 or Form 8822-B, Line 7, No entry on Form 8822-B, Lines 8 or 9,
Form 8824 , Like Kind Exchanges	No	Edit Computer Condition Code "1". See IRM 3.11.15.15.17, CCC "1" - Like Kind Exchange and IRM 3.11.15.25.8, Line 9a, Schedule K.
Form 8825 , Rental Real Estate Income and Expenses of a Partnership or an S Corporation	No	See IRM 3.11.15.25.1, Line 2, Schedule K and IRM 3.11.15.62.5, Line 4, Form 1065-B - Net Income (Loss) From Rental Real Estate Activities.
Form 8832 , Entity Classification Election	No	Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format if box 6(d), (e) or (f) is checked. See IRM 3.11.15.19.1, Audit Codes.

Exhibit 3.11.15-2 (Cont. 14) (01-01-2024)**Routing Guide for Attachments**

Form/Document	Detach	Action
Form 8833 , Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	No	<ol style="list-style-type: none"> Edit Computer Condition Code "L". See IRM 3.11.15.15.8, CCC "L" - Treaty Based Positions. Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes.
Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)	No	Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes.
Form 8865 , Information Return of U.S. Persons With Respect to Certain Foreign Partnerships	No	Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.19.1, Audit Codes. For other editing instructions, See IRM 3.11.15.24.2, Foreign or Domestic Corporate Ownership - (Question 2a) and IRM 3.11.15.24.14, Number of Forms 8865 Attached - (Question 15).
Form 8865, Schedule G , Statement of Application of the Gain Deferred Method Under Section 721(c)	No	Edit RPC "E". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 8865, Schedule H , Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)	No	Edit RPC "F". See IRM 3.11.15.19.7, Return Processing Code (RPC).

Exhibit 3.11.15-2 (Cont. 15) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 8866 , Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	Yes/No	<p>Yes - IF:</p> <ol style="list-style-type: none"> Form 1065 has a \$ amount (interest due) written by the taxpayer in the bottom margin (i.e., from Form 8866). <ul style="list-style-type: none"> Edit CCC "X" Photocopy page 1 of Form 1065 Detach Form 8866 and route with photocopy to Accounts Management NMF unit (CAMC) Mail Stop 6111G Line 9 (Form 8866) shows a Refund: <ul style="list-style-type: none"> Edit Tax Period and EIN on Form 8866. Detach and route to Accounts Management (AM). NMF unit (CAMC) Mail Stop 6111G <p>No - If Line 9 of the Form 8866 DOES NOT show a "Refund", no action.</p>
Form 8873 , Extraterritorial Income Exclusion	No	No Action.
Form 8879-B , IRS e-file Signature Authorization for Form 1065-B	No	No Action.
Form 8879-PE , IRS e-file Signature Authorization for Form 1065	No	No Action.
Form 8883 , Asset Allocation Statement Under Section 338	No	<p>Edit Audit Code "5" in the left margin next to Line 9 in "1-5"</p> <p>IRM 3.11.15.19.1, Audit Codes.</p> <p>Edit a CCC "S" when Form 8883 is attached to Form 1065 See IRM 3.11.15.15.12, CCC "S" - Asset Allocation Statement under Section 338.</p>
Form 8886 , Reportable Transaction Disclosure Statement	No	<p>Edit Audit Code "1" in the left margin next to Line 9 in "1-1" format. See IRM 3.11.15.19.1, Audit Codes.</p> <p>Edit a CCC "T" for Tax Period 201301 and later. See IRM 3.11.15.15.13, CCC "T" - Investor Reporting of Tax shelter Registration.</p>
Form 8893 , Election of Partnership Level Tax Treatment	No	No Action.

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Exhibit 3.11.15-2 (Cont. 16) (01-01-2024)

Routing Guide for Attachments

Form/Document	Detach	Action
Form 8894 , Request to Revoke Partnership Level Tax Treatment Election	Yes	Forward to: OIRSC TEFRA M/S 4510
Form 8902 , Alternative Tax on Qualifying Shipping Activities	No	No Action.
Form 8913 , Credit for Federal Telephone Excise Tax Paid	No	1. This credit was valid for tax periods 200612 to 200711 and is now obsolete. 2. Place in sequence order. See IRM 3.11.15.64.2 Credit for Federal Telephone Excise Tax Paid (TETR).
<i>Form 8936 Schedule A</i> , Clean Vehicle Credit, Schedule A, Clean Vehicle Credit Amount	No	1. Place in sequence order. 2. See IRM 3.11.15.25.16, Schedule K, Line 15f - Form 8936, Schedule A, Clean Vehicle Credit Amount, for more information. 3. See IRM 3.11.15.40, Form 8936, Schedule A, Clean Vehicle Credit Amount, for more information.
Form 8938 , Statement of Specified Foreign Financial Assets	No	Edit CCC "2" if attached. See IRM 3.11.15.24.16, Form 8938, Statement of Specified Foreign Financial Assets (Question 20).
Form 8941 , Credit for Small Employer Health Insurance Premiums	No	1. Place in sequence order. See IRM 3.11.15.45, General Editing Guidelines for Form 1065-B. 2. For further Instructions, See IRM 3.11.15.36 Form 8941, Credit for Small Employer Health Insurance Premiums.
Form 8949 , Sales and Other Dispositions of Capital Assets	No	Edit CCC "M" when both of the following conditions are present: <ul style="list-style-type: none"> • Tax Period is 201712 and later, and • Form 8949 has a code "Z" or "Y" in column (f). • Place in sequence order if significant entries are present. • See IRM 3.11.15.32 for further instruction. Note: See IRM 3.11.15.15.9, CCC "M" - Form 8949 (Sales and Other Dispositions of Capital Assets), Opportunity Zone.
Form 8990 , Limitation on Business Interest Expense IRC 163(j)	No	Edit RPC "7". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 8992 , U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GLTI)	No	Edit RPC "2". See IRM 3.11.15.19.7, Return Processing Code (RPC).

Exhibit 3.11.15-2 (Cont. 17) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Form 8994 , Employer Credit for Paid Family and Medical Leave	No	Edit RPC "4". See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 8996 , Qualified Opportunity Fund	No	Edit RPC "6". See IRM 3.11.15.19.7, Return Processing Code (RPC). Also See IRM 3.11.15.24.17, Form 8996 - Qualified Opportunity Fund (Question 25) Place in sequence order if significant entries are present. See IRM 3.11.15.33 for further instruction.
Form 8997 , Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached.	No	IRM 3.11.15.39 Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments. Edit RPC "9", See IRM 3.11.15.19.7, Return Processing Code (RPC).
Form 9465 , Installment Agreement Request	Yes	<ul style="list-style-type: none"> Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Form 14039-B , Business Identity Theft Affidavit	No	<p>If a specific function is indicated by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function.</p> <p>If Kansas City or Ogden receives a Form SS-4, Application for Employer Identification Number and Form 14039-B route the returns to: Ogden BMF Entity, Mail Stop 6273.</p> <p>For the following returns:</p> <ul style="list-style-type: none"> Loose Form 14039-B. No correspondence attached (e.g., no IRS CP notice or IRS letter). The envelope is not addressed to a specific function. <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT). Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525</p>
Form 14157 , Complaint: Tax Return Preparer	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308
Schedule D , Capital Gains and Losses	No	<ol style="list-style-type: none"> Place in sequence order. For further instructions, See IRM 3.11.15.25, Schedule K, Form 1065, IRM 3.11.15.25.8, Line 9a, Schedule K and IRM 3.11.15.30, Schedule D (Form 1065) - Capital Gains and Losses.

Exhibit 3.11.15-2 (Cont. 18) (01-01-2024)
Routing Guide for Attachments

Form/Document	Detach	Action
Schedule E , Supplemental Income and Loss	No	Schedule E should not be filed with Form 1065. If attached, See IRM 3.11.15.25.1, Line 2, Schedule K.
Schedule F (Form 1040) , Profit or Loss From Farming	No	See IRM 3.11.15.28, Schedule F - Profit or Loss From Farming.
Schedule M-3 , Net Income (Loss) Reconciliation for Certain Partnerships	No	All returns with a Schedule M-3 attached must be trans-shipped to Ogden for processing. 1. Edit CCC "B". See IRM 3.11.15.15.2, CCC "B" - Schedule M-3 2. Edit Audit Code "8" in the left margin next to Line 9 in "1-8" format. See IRM 3.11.15.19.1, Audit Codes.

Exhibit 3.11.15-3 (01-01-2025)**Due Date Chart*****Due Dates - Form 1065 and Form 1065-B***

Tax Period Ending	Return Due Date (Weekends and holidays considered)		Extended Due Date - 6 months (Weekends and holidays considered)	#
Oct. 2024	01-15-2025		07-15-2025	#
Nov. 2024	02-18-2025		08-15-2025	#
Dec. 2024	03-17-2025		09-15-2025	#
Jan. 2025	04-15-2025		10-15-2025	#
Feb. 2025	05-15-2025		11-17-2025	#
Mar. 2025	06-16-2025		12-15-2025	#
Apr. 2025	07-15-2025		01-15-2026	#
May 2025	08-15-2025		02-17-2026	#
Jun. 2025	09-15-2025		3-16-2026	#
Jul. 2025	10-15-2025		04-15-2026	#
Aug. 2025	11-17-2025		05-15-2026	#
Sep. 2025	12-15-2025		06-15-2026	#
Oct. 2025	01-15-2026		07-15-2026	#
Nov. 2025	02-17-2026		08-17-2026	#
Dec. 2025	03-16-2026		09-15-2026	#

Exhibit 3.11.15-4 (01-01-2022)**◆ Potential Frivolous Arguments for Examination Review ◆**

Potential Frivolous Arguments	Description
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) 1-207 or UCC 1-308	Return has income and deductions but the jurat was altered or stricken. May include reference to UCC 1-207/UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843, Claim for Refund and Request for Abatement	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	This frivolous position includes the following four categories: a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and, because of their outrageous character, qualify as frivolous returns. b. Files a return that has the filers identifying information but does not request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law. d. Files a return that attempts to send some type of message or protest to the IRS, but does not include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.
Collection Issues	Files frivolous documents contending that several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.), because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid Office of Management and Budget (OMB) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, "disclaims the liability for the tax due", making the liability on the return zero.

Exhibit 3.11.15-4 (Cont. 1) (01-01-2022)**◆ Potential Frivolous Arguments for Examination Review ◆**

Potential Frivolous Arguments	Description
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual or business files a return reporting false amounts of income (generally "Other" or "Miscellaneous" income) and claims a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached and some have Form 1096. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation Section 1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.
IRS is a Private Organization /Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order".
Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct for the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man".

Exhibit 3.11.15-4 (Cont. 2) (01-01-2022)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return, or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeroes inserted on the form the individual references “U.S. vs. Long”.
Unsigned Returns	The individual completes a return but does not sign. A statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
Zero Returns	Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, OID, and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also have arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and “not liable”.
Other	All others including those in Notice 2010-33 or any subsequent superseding notice. See also http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction on <i>IRS.gov</i> . This category includes non-filer accounts resulting from initial compliance check such as cross-reference Taxpayer Identification Numbers (TIN)s. Note: Frivolous arguments citing “Collection Due Process” (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, <i>Collection Appeal Rights</i> , for more information.

#

Exhibit 3.11.15-5 (01-01-2020)**♦ Province, Foreign State, and Territory Abbreviations ♦*****Australia State***

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

Brazil State

Brazil State	Abbreviation
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

Exhibit 3.11.15-5 (Cont. 1) (01-01-2020)**◆ Province, Foreign State, and Territory Abbreviations ◆**

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

Canada Province/Territory

Canada Province/Territory	Abbreviation
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Cuba Province

Cuba Province	Abbreviation
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad di La Habana	CH

Exhibit 3.11.15-5 (Cont. 2) (01-01-2020)**◆ Province, Foreign State, and Territory Abbreviations ◆**

Cuba Province	Abbreviation
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Province

Italy Province	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolozano Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

Exhibit 3.11.15-5 (Cont. 3) (01-01-2020)**◆ Province, Foreign State, and Territory Abbreviations ◆**

Italy Province	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

Exhibit 3.11.15-5 (Cont. 4) (01-01-2020)**◆ Province, Foreign State, and Territory Abbreviations ◆**

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

Exhibit 3.11.15-5 (Cont. 5) (01-01-2020)**◆ Province, Foreign State, and Territory Abbreviations ◆**

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

Mexico State

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

Exhibit 3.11.15-5 (Cont. 6) (01-01-2020)**♦ Province, Foreign State, and Territory Abbreviations ♦**

Mexico State	Abbreviation
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana ROO	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD

Exhibit 3.11.15-5 (Cont. 7) (01-01-2020)**◆ Province, Foreign State, and Territory Abbreviations ◆**

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

Exhibit 3.11.15-6 (01-01-2020)**◆ U.S. Possessions/Territories ZIP Codes ◆*****American Samoa (AS)***

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

Federated States of Micronesia (FM)

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

Guam (GU)

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

Marshall Islands (MH)

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

Northern Marianna Islands (MP)

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

Exhibit 3.11.15-6 (Cont. 1) (01-01-2020)

◆ U.S. Possessions/Territories ZIP Codes ◆

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

Palau (PW)

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

Puerto Rico (PR)

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

Exhibit 3.11.15-6 (Cont. 2) (01-01-2020)**◆ U.S. Possessions/Territories ZIP Codes ◆**

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

Exhibit 3.11.15-6 (Cont. 3) (01-01-2020)**◆ U.S. Possessions/Territories ZIP Codes ◆**

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

Exhibit 3.11.15-6 (Cont. 4) (01-01-2020)**◆ U.S. Possessions/Territories ZIP Codes ◆**

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

Exhibit 3.11.15-6 (Cont. 5) (01-01-2020)


◆ U.S. Possessions/Territories ZIP Codes ◆

Virgin Islands - U.S. (VI)

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

Exhibit 3.11.15-7 (01-01-2024)
USPS.com Track & Confirm

EnglishCustomer ServiceUSPS Mobile



Quick Tools

Ship a Package

Send Mail

Manage Your Mail

Track & Confirm

PRINT DETAILS

\$

YOUR LABEL NUMBER	SERVICE	STATUS OF YOUR ITEM	DATE & TIME
0010309000163721544	First-Class Mail	Delivered	March 21, 2025, 2:05 PM
		Arrival at Unit	March 19, 2025, 10:36AM
		Acceptance	March 18, 2025, 12:48 PM

Check on Another Item

What's your label (or receipt) number?

Find

Exhibit 3.11.15-8 (01-01-2025)**Form 3800 - Prior Year Revisions Comparison Chart**

See Form 3800, Part III, revision(s) below.

Form 3800, Part III Column Comparison for Tax Year 2023 to 2024

Form, Line Number	2023	2024
Form 7207, Line 1b	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (h) • Column (i) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (h) • Column (j) • Column (g)
Form 3468, Part III, Line 1d	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (g)
Form 8835, Part II, Line 1f	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (g)
Form 7210, Line 1g	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (h) • Column (i) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (h) • Column (j) • Column (g)
Form 3468, Part IV, Line 1o	<ul style="list-style-type: none"> • Column (b) • Column (h) • Column (i) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (h) • Column (j) • Column (g)
Form 7218, Part II, Line 1q	NEW in 2024	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (j) • Column (h) • Column (i)
Form 8911, Part I, Line 1s	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (g)
Form 7213, Part II, Line 1u	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (g)
Form 3468, Part V, Line 1v	New in 2024	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (g)
Form 8933, Line 1x	<ul style="list-style-type: none"> • Column (b) • Column (g) • Column (h) • Column (i) • Column (j) 	<ul style="list-style-type: none"> • Column (b) • Column (f) • Column (h) • Column (j) • Column (g)

Exhibit 3.11.15-8 (Cont. 1) (01-01-2025)**Form 3800 - Prior Year Revisions Comparison Chart**

Form, Line Number	2023	2024
Form 8936, Part V, Line 1aa	<ul style="list-style-type: none">• Column (b)• Column (j)	<ul style="list-style-type: none">• Column (b)• Column (g)
Form 7211, Part II, Line 1gg	New in 2024	<ul style="list-style-type: none">• Column (b)• Column (f)• Column (g)
Form 3468, Part VI, Line 4a	<ul style="list-style-type: none">• Column (b)• Column (g)• Column (j)	<ul style="list-style-type: none">• Column (b)• Column (f)• Column (g)
Form 8835, Part II, Line 4e	<ul style="list-style-type: none">• Column (b)• Column (g)• Column (j)	<ul style="list-style-type: none">• Column (b)• Column (f)• Column (g)

5

501d Religious Organization86

6

6020(b) Return

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Form 1065108

Bankruptcy

form 106561

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