



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.15

NOVEMBER 5, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

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

MATERIAL CHANGES

- (1) IRM 3.11.15.1.7(1) - Updated the Related Resources information. (IPU 25U0069 issued 01-17-2025)
- (2) IRM 3.11.15.2.2 - Added Form 8283 into sequencing IRM.
- (3) IRM 3.11.15.2.5(8) - Updated the description for Action Codes 343, 420, 450, and 460. (IPU 25U0069 issued 01-17-2025)
- (4) IRM 3.11.15.2.5(8) - Updated the description for Action Codes 343, 420, 450, and 460. (IPU 25U0060 issued 01-16-2025)
- (5) IRM 3.11.15.2.8.1(2) - Updated the Taxpayer Advocate Service (TAS) Service Level Agreements link. (IPU 25U0060 issued 01-16-2025)
- (6) IRM 3.11.15.3.1.1(3) - Updated Action Codes to clarify information. (IPU 25U0322 issued 03-07-2025)
- (7) IRM 3.11.15.5.2(5) - Emphasis bold on “is not edited” to reiterate the importance.
- (8) IRM 3.11.15.5.6(1) - If/Then Table - Added “(whichever is later)” after “return due date” and added a Note defining refund, consistent with the rest of the table. (IPU 25U0168 issued 02-05-2025)
- (9) IRM 3.11.15.5.7(4) - Changed wording to include “Only edit the following data on amended returns”.

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- (18) IRM 3.11.15.6 - Added procedures for working Religious Exemption returns per feedback from the Office of Servicewide Penalties. (IPU 25U3414 issued 06-18-2025)

- (19) IRM 3.11.15.7(2) - If/Then Table - Clarified the Private Delivery Service information.(IPU 25U0168 issued 02-05-2025)
- (20) IRM 3.11.15.7(9) - Updated examples to current processing year.
- (21) IRM 3.11.15.8(3) - Updated Action Codes to clarify information.(IPU 25U0322 issued 03-07-2025)
- (22) IRM 3.11.15.9.2(1) - Added "Only" edit the Tax Period Beginning date on certain returns, added a note to not use the Date Business Started date.
- (23) IRM 3.11.15.10.4(2) - If/Then Table - Clarified the "In-Care-of" Name street address information. (IPU 25U0168 issued 02-05-2025)
- (24) IRM 3.11.15.16.4 - Added a reminder to delete the balance sheet when editing CCC "F".
- (27) IRM 3.11.15.17(3) - Updated tax years for current processing for Line I - Number of Schedules K-1.
- (28) IRM 3.11.15.17(4) - Corrected the Exception paragraph information and paragraph references below. (IPU 25U0168 issued 02-05-2025)
- (29) IRM 3.11.15.17(4) & (5) - Corrected Line 21 for Form 8825 to Line 23.
- (30) IRM 3.11.15.17(7) - Added new instruction for 501(d) to the If/Then table to include directions for only one partner with 100% interest. (IPU 25U3414 issued 06-18-2025)
- (31) IRM 3.11.15.17(6) & (7) - Added procedure to edit Action Code 211 when corresponding.
- (32) IRM 3.11.15.22.6 - If/And/Then table, updated Form 8825 Line 19 to 21.
- (33) IRM 3.11.15.24.5(1) - Added a procedure that if line 28 has an amount and lines 24-27 are blank.
- (36) IRM 3.11.15.25.6(1) - Reworded paragraph to make the procedure clear.
- (37) IRM 3.11.15.25.16(1) - Changed the Tax Year to 2022 for Form 8938, Statement of Specified Foreign Financial Assets. (IPU 25U0200 issued 02-10-2025)
- (38) IRM 3.11.15.25.16(2)(a) - Corrected Form 8825, line 18a to 20a and line 21 to 23.
- (39) IRM 3.11.15.25.16(2)(b) - Corrected the Form 8938 form revision to November 2021. (IPU 25U0200 issued 02-10-2025)
- (40) IRM 3.11.15.26.1(4) - Added procedure to edit Action Code 211 when corresponding and corrected Form 8825, line 18a to 20a and line 21 to 23.
- (41) IRM 3.11.15.26.7 - Corrected Form 8825, line 18a to 20a and line 21 to 23.
- (42) IRM 3.11.15.26.12(2) - Added procedure to edit Action Code 211 when corresponding.
- (43) IRM 3.11.15.26.13(2) - Added procedure to edit Action Code 211 when corresponding.
- (44) IRM 3.11.15.27(3) - Added procedure to edit Action Code 211 when corresponding.

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- (45) IRM 3.11.15.30 - Corrected Form 8825, line 18a to 20a and line 21 to 23.
- (46) IRM 3.11.15.32(3) - Form 4797 added table with line numbers and table with required revision years.
- (47) IRM 3.11.15.35(5) - Added "Requires" of a Salary and Wage Code condition.

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- (52) IRM 3.11.15.41 - Form 8283, Noncash Charitable Contributions, Added new subsection. Renumbered remaining subsections.
- (53) IRM 3.11.15.64.5(5) - Corrected Form 8825, line 20a through 22a, and line 21 to 23.
- (54) IRM 3.11.15.73(2) - Corrected Form 8825, line 18a to 20a.
- (55) IRM 3.11.15.77 - Removed Reserved for Future Use and renumbered remaining subsections.
- (56) IRM 3.11.15.77 - Removed the Prior Year Conversion Chart information and renamed the subsection to Reserved so the IRM is not renumbered. (IPU 25U0200 issued 02-10-2025)
- (57) IRM 3.11.15.78 - Added Prior Year Conversion Chart to update new lines for TY2025.
- (58) Exhibit 3.11.15-2 - Form 14157 - Corrected the title for Form 14157, Return Preparer Complaint. (IPU 25U0060 issued 01-16-2025)
- (59) Exhibit 3.11.15-2 - Updated to include sequencing procedures and added Form 4255 to the Routing Guide.
- (60) Exhibit 3.11.15-3 - Updated dates to current year processing.
- (61) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of plain language changes and editorial changes.
 - Used simpler words
 - Changed consistency sections per BMF Consistency template
 - Corrected spelling and grammatical errors
 - Corrected references, citations, and links
 - Updated graphics and alternative text
 - Updated line numbers do to form changes
 - Updated tax years and received dates

EFFECT ON OTHER DOCUMENTS

IRM 3.11.15, Returns and Documents Analysis - Return of Partnership Income, dated November 14, 2024 (effective January 1, 2025), is superseded. This IRM has the following IRM Procedural Updates (IPUs): 25U0024 issued January 6, 2025, 25U0060 issued January 16, 2025, 25U0069 issued January 17, 2025,

25U0168 issued February 5, 2025, 25U0200 issued February 10, 2025, 25U0248 issued February 20, 2025, 25U0322 issued March 7, 2025, 25U3414 issued June 18, 2025, 25U3458 issued July 02, 2025, 25U3517 issued July 23, 2025, 25U3547 issued August 7, 2025.

AUDIENCE

Taxpayer Services (TS) Code and Edit Tax Examiners

Scott Wallace
Director, Submission Processing
Taxpayer Services

3.11.15

Return of Partnership Income

Table of Contents

3.11.15.1 Program Scope and Objectives

3.11.15.1.1 Background

3.11.15.1.2 Authority

3.11.15.1.3 Responsibilities

3.11.15.1.4 Program Management and Reviews

3.11.15.1.5 Program Controls

3.11.15.1.6 Terms/Definitions/Acronyms

3.11.15.1.7 Related Resources

3.11.15.2 Form 1065, U.S. Return of Partnership Income (Program #12200)

3.11.15.2.1 General Editing Guidelines

3.11.15.2.2 Sequence of Return - Form 1065

3.11.15.2.3 ♦Business Master File (BMF) Consistency♦

3.11.15.2.4 ♦Edit Marks♦

3.11.15.2.5 ♦Action Codes♦

3.11.15.2.6 ♦IRS Employee Contacts♦

3.11.15.2.7 ♦IRM Deviation Procedures♦

3.11.15.2.8 ♦Taxpayer Advocate Service (TAS)♦

3.11.15.2.8.1 ♦TAS Service Level Agreements (SLAs)♦

3.11.15.2.9 ♦Foreign Currency♦

3.11.15.3 Perfecting Unprocessable Documents

3.11.15.3.1 ♦Definition of Correspondence from Taxpayers♦

3.11.15.3.1.1 ♦Issuing Correspondence♦

3.11.15.3.1.2 ♦Correspondence Imaging Inventory (CII) Returns♦

3.11.15.3.1.3 ♦Use of Fax for Taxpayer Submissions♦

3.11.15.3.2 Foreign Address Returns (International)

3.11.15.3.3 ♦Frivolous Arguments♦

3.11.15.3.4 ♦Criminal Investigation (CI) Referral♦

3.11.15.3.5 ♦Examination (Exam) “Funny Box”♦

3.11.15.3.6 ♦Protective Claims♦

3.11.15.3.7 ♦BMF Identity(ID) Theft♦

3.11.15.4 Examination of Attachments

3.11.15.5 Special Conditions

3.11.15.5.1 ♦Statute Returns♦

3.11.15.5.2 Section 965 Returns

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

- 3.11.15.5.4 ♦ Compliance Secured/Prepared Returns ♦
 - 3.11.15.5.4.1 ♦ IRC 6020(b) - Prepared by Collection ♦
 - 3.11.15.5.4.2 ♦ Collection Secured ♦
 - 3.11.15.5.4.3 ♦ Examination Prepared ♦
 - 3.11.15.5.4.4 ♦ Examination Secured ♦
- 3.11.15.5.5 ♦ Re-Entry Document Procedures ♦
 - 3.11.15.5.5.1 ♦ Form 3893 - Re-Entry Document Control ♦
 - 3.11.15.5.5.2 ♦ Form 13596 - Reprocessing Returns ♦
- 3.11.15.5.6 ♦ Refund Returns (45-Day Jeopardy and High Dollar Refunds) ♦
- 3.11.15.5.7 ♦ Amended Returns ♦
- 3.11.15.5.8 Short Record Returns - General Instructions (for All Short Records)
 - 3.11.15.5.8.1 IRC 761(a) Returns
 - 3.11.15.5.8.2 Common Trusts
 - 3.11.15.5.8.3 Nominee Returns
 - 3.11.15.5.8.4 Inactive Returns
- 3.11.15.6 ♦ Religious Exemption ♦
- 3.11.15.7 ♦ Received Date ♦
- 3.11.15.8 ♦ Signature ♦
 - 3.11.15.8.1 ♦ Paid Preparer Checkbox Indicator ♦
 - 3.11.15.8.2 ♦ Paid Preparer Section ♦
 - 3.11.15.8.2.1 ♦ Paid Preparer Tax Identification Number (PTIN) ♦
 - 3.11.15.8.2.2 ♦ Employer Identification Number (EIN) ♦
 - 3.11.15.8.2.3 ♦ Paid Preparer Phone Number ♦
- 3.11.15.9 Tax Period
 - 3.11.15.9.1 Tax Period Ending
 - 3.11.15.9.2 Tax Period Beginning - Initial, Final, or Short Period Form 1065 Return
 - 3.11.15.9.3 "Initial" Short Period Return
 - 3.11.15.9.4 "Final" Short Period Return
 - 3.11.15.9.5 Change in Accounting Period
 - 3.11.15.9.6 Early Filed Return
- 3.11.15.10 ♦ Entity Perfection - General ♦
 - 3.11.15.10.1 ♦ Bankruptcy ♦
 - 3.11.15.10.2 ♦ Entity Perfection - Employer Identification Number (EIN) ♦
 - 3.11.15.10.2.1 Disregarded Entity
 - 3.11.15.10.3 ♦ Entity Perfection - Name Control ♦
 - 3.11.15.10.4 ♦ Entity Perfection - "In-Care-of" Name ♦
 - 3.11.15.10.5 ♦ Entity Perfection - Domestic Addresses ♦
 - 3.11.15.10.6 ♦ Entity Perfection - Foreign Address ♦

#

- 3.11.15.10.6.1 ♦Country Code - Canada♦
- 3.11.15.11 North American Industry Classification System (NAICS) Code
- 3.11.15.12 Date Business Started
- 3.11.15.13 Total Assets
- 3.11.15.14 Initial Return Code
- 3.11.15.15 Technical Termination Code
- 3.11.15.16 Computer Condition Codes
 - 3.11.15.16.1 CCC "A" - Date Business Started
 - 3.11.15.16.2 CCC "B" - Schedule M-3
 - 3.11.15.16.3 ♦CCC D - Reasonable Cause for Failing to Pay Timely♦
 - 3.11.15.16.4 CCC "F" - Final Return
 - 3.11.15.16.5 ♦CCC "G" - Amended Return♦
 - 3.11.15.16.6 CCC "I" (i) - Tax Straddles and Future Contracts (Form 6781)
 - 3.11.15.16.7 CCC "J" - Section 965 Tax
 - 3.11.15.16.8 CCC "L" - Treaty Based Positions
 - 3.11.15.16.9 CCC "M" - Form 8949 (Sales and Other Dispositions of Capital Assets), Opportunity Zone
 - 3.11.15.16.10 CCC "P" - BMF Mail Indicator
 - 3.11.15.16.11 ♦CCC "R" - Reasonable Cause for Failing to File a Timely Return♦
 - 3.11.15.16.12 CCC "S" - Asset Allocation Statement under Section 338
 - 3.11.15.16.13 CCC "T" - Investor Reporting of Tax Shelter Registration
 - 3.11.15.16.14 ♦CCC "W" - Return Cleared by Statute Control♦
 - 3.11.15.16.15 CCC "X" - Refund/Settlement Freeze
 - 3.11.15.16.16 Reserved
 - 3.11.15.16.17 CCC "1" - Like-Kind Exchange
 - 3.11.15.16.18 CCC "2" - Statement of Foreign Financial Assets
 - 3.11.15.16.19 ♦CCC "3" - No Reply to Correspondence♦
 - 3.11.15.16.20 CCC "4" - IRC 6020(b) Return
 - 3.11.15.16.21 CCC "5" - Common Trust Return
 - 3.11.15.16.22 CCC "6" - Suppress the Failure to File on Correct Media Penalty
 - 3.11.15.16.23 CCC "8" - Section 761(a) Returns
 - 3.11.15.16.24 CCC "9" - Foreign Partnership (Ogden Only)
- 3.11.15.17 Line I - Number of Schedules K-1 (or Number of Partners)
- 3.11.15.18 Salary and Wage Code
- 3.11.15.19 EPMF Code
- 3.11.15.20 Additional Partnership Perfection
 - 3.11.15.20.1 Audit Codes
 - 3.11.15.20.2 Special Income Code
 - 3.11.15.20.3 ♦Installment Sale Indicator♦
 - 3.11.15.20.4 Nonrecourse Loan Code

-
- 3.11.15.20.5 Historic Structure Code
 - 3.11.15.20.6 Penalty and Interest Code
 - 3.11.15.20.7 Return Processing Code (RPC)
 - 3.11.15.21 Tax Data Perfection
 - 3.11.15.22 Form 1065, Income Section (Lines 1- 8)
 - 3.11.15.22.1 Line 1a - Gross Receipts or Sales
 - 3.11.15.22.2 Line 2 - Cost of Goods Sold (Form 1125-A)
 - 3.11.15.22.3 Line 3 - Gross Profit
 - 3.11.15.22.4 Line 4 - Ordinary Income (Loss) from Other Partnerships and Fiduciaries
 - 3.11.15.22.5 Line 5 - Net Farm Profit (Loss)
 - 3.11.15.22.6 Line 6 - Net Gain (Loss)
 - 3.11.15.22.7 Line 7 - Other Income (Loss)
 - 3.11.15.22.8 Line 8 - Total Income (Loss)
 - 3.11.15.23 Form 1065, Deductions Section (Lines 9-23)
 - 3.11.15.23.1 Line 9 - Salaries and Wages
 - 3.11.15.23.2 Line 10 - Guaranteed Payments to Partners
 - 3.11.15.23.3 Line 11 - Repairs and Maintenance
 - 3.11.15.23.4 Line 12 - Bad Debts
 - 3.11.15.23.5 Line 13 - Rent
 - 3.11.15.23.6 Line 14 - Taxes and Licenses
 - 3.11.15.23.7 Line 15 - Interest
 - 3.11.15.23.8 Line 16c - Depreciation
 - 3.11.15.23.9 Line 17 - Depletion
 - 3.11.15.23.10 Line 18 - Retirement Plans, etc.
 - 3.11.15.23.11 Line 19 - Employee Benefit Programs
 - 3.11.15.23.12 Line 20 - Energy Efficient Commercial Buildings Deduction (Form 7205) (202301 and later)
 - 3.11.15.23.13 Line 21 - Other Deductions
 - 3.11.15.23.14 Line 22 - Total Deductions
 - 3.11.15.23.15 Line 23 - Ordinary Business Income (Loss)
 - 3.11.15.23.16 Publicly Traded Partnership
 - 3.11.15.24 Form 1065, Total Payments Section (Lines 24-32)
 - 3.11.15.24.1 Line 24 - Interest due under the look-back method (attach Form 8697)
 - 3.11.15.24.2 Line 25 - Interest due under the look-back method (attach Form 8866)
 - 3.11.15.24.3 Line 26 - BBA AAR imputed underpayment
 - 3.11.15.24.4 Line 27 - Other taxes
 - 3.11.15.24.5 Line 28 - Total balance due
 - 3.11.15.24.6 Line 29 - Elective Payment Election
 - 3.11.15.24.7 Line 30 - Payment
 - 3.11.15.24.8 Lines 31 and 32a - Amount Owed/Overpayment

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- 3.11.15.25 Form 1065, Schedule B, Other Information
- 3.11.15.25.1 Type of Partnership Entity - (Question 1)
 - 3.11.15.25.2 Foreign or Domestic Corporate Ownership - (Question 2a)
 - 3.11.15.25.3 Foreign Individual or Estate Ownership - (Question 2b)
 - 3.11.15.25.4 Ownership of Foreign or Domestic Corporation Code - (Question 3a)
 - 3.11.15.25.5 Ownership of Foreign Partnership or Trust Code - (Question 3b)
 - 3.11.15.25.6 Balance and Reconciliation - (Question 4)
 - 3.11.15.25.7 Distribution From Foreign Trust - (Question 9)
 - 3.11.15.25.8 Partnership making a section 754 election - (Question 10a)
 - 3.11.15.25.9 Did partnership make an optional basis adjustment under section 743(b)? - (Question 10b)
 - 3.11.15.25.10 Did partnership make an optional basis adjustment under 734(b)? - (Question 10c)
 - 3.11.15.25.11 Is partnership required to adjust basis of partnership property? - (Question 10d)
 - 3.11.15.25.12 Number of Forms 8858 Attached - (Question 13)
 - 3.11.15.25.13 Number of Forms 8805 Attached - (Question 14)
 - 3.11.15.25.14 Number of Forms 8865 Attached - (Question 15)
 - 3.11.15.25.15 Number of Form 5471, Information Return of U. S. Persons With Respect to Certain Foreign Corporations, attached to this return (Question 17)
 - 3.11.15.25.16 Form 8938 - Statement of Specified Foreign Financial Assets (Question 20)
 - 3.11.15.25.17 Form 8996 - Qualified Opportunity Fund Checkbox (Question 25)
 - 3.11.15.25.18 Number of Foreign Partners that Disposed of an Interest or Received Distributions (Question 26)
 - 3.11.15.25.19 Checkbox for transfers between the partnership and its partners subject to disclosure requirements of Regulations section 1.707-8 (Question 27)
 - 3.11.15.25.20 Is the partnership required to file Form 7208 relating to excise tax - (Line 29a, Schedule B)
 - 3.11.15.25.21 Form 1065, Schedule B, Form 7208 under surrogate foreign corporation - (Line 29b)
 - 3.11.15.25.22 Form 1065, Schedule B, Did the partnership receive a digital asset - (Line 30)
 - 3.11.15.25.23 Centralized Partnership Audit Regime Election (Line 33)
- 3.11.15.26 Form 1065, Schedule K
- 3.11.15.26.1 Schedule K, Line 2
 - 3.11.15.26.2 Schedule K, Line 3a
 - 3.11.15.26.3 Schedule K, Line 3c
 - 3.11.15.26.4 Schedule K, Line 5
 - 3.11.15.26.5 Schedule K, Line 6a, Ordinary Dividends
 - 3.11.15.26.6 Schedule K, Line 6b, Qualified Dividends
 - 3.11.15.26.7 Schedule K, Line 7
 - 3.11.15.26.8 Schedule K, Line 9a
 - 3.11.15.26.9 Schedule K, Line 10
 - 3.11.15.26.10 Schedule K, Line 11
 - 3.11.15.26.11 Schedule K, Line 13e

- 3.11.15.26.12 Schedule K, Line 15a
- 3.11.15.26.13 Schedule K, Line 15b
- 3.11.15.26.14 Schedule K, Line 15c
- 3.11.15.26.15 Schedule K, Line 15f
- 3.11.15.26.16 Schedule K, Line 15f - Form 8936, Schedule A, Clean Vehicle Credit Amount
- 3.11.15.26.17 Schedule K, Line 16a - International Tax Reporting Checkbox
- 3.11.15.26.18 Schedule K, Lines 16d to 16q
- 3.11.15.26.19 Schedule K, Lines 19a and 19b
- 3.11.15.26.20 Schedule K, Line 21 (2021 and later)
- 3.11.15.27 Form 1065, Schedule L
- 3.11.15.28 Form 1065, Schedule M-2
- 3.11.15.29 Schedule F - Profit or Loss From Farming
- 3.11.15.30 Form 8825 - Rental Real Estate Income and Expenses of a Partnership or an S Corporation
- 3.11.15.31 Schedule D (Form 1065) - Capital Gains and Losses
- 3.11.15.32 Form 4797 - Sales of Business Property
- 3.11.15.33 Form 8949 - Sales and Other Dispositions of Capital Assets
- 3.11.15.34 Form 8996 - Qualified Opportunity Fund
- 3.11.15.35 Form 1125-A, Cost of Goods Sold (previously Form 1065, Schedule A)
- 3.11.15.36 Form 5884-B - New Hire Retention Credit
- 3.11.15.37 Form 8941 - Credit for Small Employer Health Insurance Premiums
- 3.11.15.38 Form 3800 - General Business Credit
- 3.11.15.39 Form 6252 - Installment Sale Income
- 3.11.15.40 Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
- 3.11.15.41 Form 8283, Noncash Charitable Contributions
- 3.11.15.42 Form 8936, Schedule A, Clean Vehicle Credit Amount
- 3.11.15.43 Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
- 3.11.15.44 Electronic Filed Partnership Returns
- 3.11.15.45 Form 1065-B, U.S. Return of Income for Electing Large Partnership - Ogden IRS Campus
- 3.11.15.46 ♦Business Master File (BMF) Consistency♦
- 3.11.15.47 General Editing Guidelines for Form 1065-B
 - 3.11.15.47.1 ♦Edit Marks♦
 - 3.11.15.47.2 ♦Action Codes♦
- 3.11.15.48 Perfecting Unprocessable Documents
 - 3.11.15.48.1 ♦Correspondence♦
 - 3.11.15.48.1.1 ♦Use of Fax for Taxpayer Submissions♦
 - 3.11.15.48.2 Foreign Address Returns (International)
 - 3.11.15.48.3 ♦Frivolous Returns and Claims♦
- 3.11.15.49 Examination of Attachments
 - 3.11.15.49.1 ♦Routing Guide for Attachments♦

- 3.11.15.50 Special Conditions
 - 3.11.15.50.1 ♦ Statute Returns ♦
 - 3.11.15.50.2 ♦ Compliance Secured/Prepared Returns ♦
 - 3.11.15.50.2.1 ♦ IRC 6020(b) – Prepared by Collection ♦
 - 3.11.15.50.2.2 ♦ Collection Secured ♦
 - 3.11.15.50.2.3 ♦ Examination Prepared Returns ♦
 - 3.11.15.50.2.4 ♦ Examination Secured ♦
 - 3.11.15.50.3 ♦ Re-Entry Document Procedures ♦
 - 3.11.15.50.4 Amended Returns
 - 3.11.15.50.5 Short Record Returns
 - 3.11.15.50.5.1 Nominee Returns
 - 3.11.15.50.5.2 Inactive Returns
- 3.11.15.51 ♦ Received Date ♦
- 3.11.15.52 ♦ Signature ♦
 - 3.11.15.52.1 Paid Preparer Checkbox Indicator
 - 3.11.15.52.2 ♦ Paid Preparer Section ♦
 - 3.11.15.52.2.1 ♦ Preparer PTIN ♦
 - 3.11.15.52.2.2 ♦ Preparer EIN ♦
 - 3.11.15.52.3 ♦ Preparer Phone Number ♦
- 3.11.15.53 Tax Period Ending
 - 3.11.15.53.1 Tax Period Beginning - Initial, Final, or Short Period Form 1065-B Return
 - 3.11.15.53.2 Converting Form 1065-B to Form 1065
 - 3.11.15.53.3 “Final” Return
 - 3.11.15.53.4 Change in Accounting Period
 - 3.11.15.53.5 Early Filed Return
- 3.11.15.54 ♦ Entity Perfection - General ♦
 - 3.11.15.54.1 ♦ Entity Perfection - Employer Identification Number (EIN) ♦
 - 3.11.15.54.2 ♦ Entity Perfection - Name Control ♦
 - 3.11.15.54.3 ♦ Entity Perfection - Domestic Addresses ♦
 - 3.11.15.54.4 ♦ Entity Perfection - Foreign Address ♦
- 3.11.15.55 ♦ North American Industry Classification System (NAICS) ♦
- 3.11.15.56 Date Business Started
- 3.11.15.57 Total Assets
- 3.11.15.58 ♦ Computer Condition Codes ♦
 - 3.11.15.58.1 CCC “A” - Date Business Started
 - 3.11.15.58.2 CCC “B” - Schedule M-3
 - 3.11.15.58.3 ♦ CCC “F” - Final Return ♦
 - 3.11.15.58.4 ♦ CCC “G” - Amended Return ♦
 - 3.11.15.58.5 ♦ CCC “I” - Tax Straddles and Future Contracts (Form 6781) ♦

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- 3.11.15.58.6 CCC "L" - Treaty Based Positions
 - 3.11.15.58.7 CCC "M" - Form 8949 (Sales and Other Dispositions of Capital Assets), Opportunity Zone
 - 3.11.15.58.8 CCC "P" - BMF Mail Indicator
 - 3.11.15.58.9 CCC "Q" - Return Filed Claiming TETR Only (Federal Telephone Excise Tax Credit Refund)
 - 3.11.15.58.10 ♦CCC "R" - Reasonable Cause for Failing to File a Timely Return♦
 - 3.11.15.58.11 CCC "T" - Investor Reporting of Tax Shelter Registration
 - 3.11.15.58.12 ♦CCC "W" - Return Cleared By Statute Control♦
 - 3.11.15.58.13 CCC "X" - Refund/Settlement Freeze
 - 3.11.15.58.14 CCC "1" - Like-Kind Exchange
 - 3.11.15.58.15 Reserved
 - 3.11.15.58.16 ♦CCC "3" - No Reply to Correspondence♦
 - 3.11.15.58.17 ♦CCC "4" - IRC 6020(b) Return♦
 - 3.11.15.58.18 CCC "6" - Suppress the Failure to File on Correct Media Penalty
 - 3.11.15.58.19 CCC "9" - Foreign Partnership (Ogden Only)
 - 3.11.15.59 Number of Schedules K-1
 - 3.11.15.60 Salary and Wage Code
 - 3.11.15.61 EPMF Code
 - 3.11.15.62 Additional Partnership Perfection
 - 3.11.15.62.1 Audit Codes
 - 3.11.15.62.2 Special Income Code
 - 3.11.15.62.3 Installment Sales Indicator
 - 3.11.15.62.4 Nonrecourse Loan Code
 - 3.11.15.62.5 Historic Structure Code
 - 3.11.15.63 Tax Data Perfection
 - 3.11.15.64 Form 1065-B, Income Section (Lines 1a through 11)
 - 3.11.15.64.1 Line 1a - Gross Receipts
 - 3.11.15.64.2 Line 1b - Returns and Allowances
 - 3.11.15.64.3 Line 2 - Cost of Goods Sold
 - 3.11.15.64.4 Line 3 - Gross Profit
 - 3.11.15.64.5 Line 4 - Net Income (Loss) From Rental Real Estate Activities
 - 3.11.15.64.6 Line 5 - Net Income (Loss) From Other Rental Activities
 - 3.11.15.64.7 Line 6 - Ordinary Income (Loss) From Other Partnerships, Estates and Trusts
 - 3.11.15.64.8 Line 7 - Net Farm Profit (Loss)
 - 3.11.15.64.9 Line 8 - Excess of Net Short-Term Capital Gain Over Net Long-Term Capital Loss
 - 3.11.15.64.10 Line 9 - Net Gain (Loss) From Form 4797
 - 3.11.15.64.11 Line 10 - Other Income (Loss)
 - 3.11.15.64.12 Line 11 - Total Income (Loss)
 - 3.11.15.65 Form 1065-B, Deductions Section (Lines 12 through 25)
 - 3.11.15.65.1 Line 12 - Salaries and Wages

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- 3.11.15.65.2 Line 13 - Guaranteed Payments to Partners
 - 3.11.15.65.3 Line 14 - Repairs and Maintenance
 - 3.11.15.65.4 Line 15 - Bad Debts
 - 3.11.15.65.5 Line 16 - Rent
 - 3.11.15.65.6 Line 17 - Taxes and Licenses
 - 3.11.15.65.7 Line 18 - Interest
 - 3.11.15.65.8 Line 19c - Depreciation
 - 3.11.15.65.9 Line 20 - Depletion
 - 3.11.15.65.10 Line 21 - Retirement Plans, etc.
 - 3.11.15.65.11 Line 22 - Employee Benefit Programs
 - 3.11.15.65.12 Line 23 - Other Deductions
 - 3.11.15.65.13 Line 24 - Total Deductions
 - 3.11.15.65.14 Line 25 - Taxable Income (Loss) From Passive Loss Limitation Activities
 - 3.11.15.66 Form 1065-B, Tax and Payments (Lines 26 through 29)
 - 3.11.15.66.1 Line 26 - Tax
 - 3.11.15.66.2 Credit for Federal Telephone Excise Tax Paid (TETR)
 - 3.11.15.66.3 Line 27 - Other Payments
 - 3.11.15.66.4 Line 28 - Amount Owed
 - 3.11.15.66.4.1 Green Rockered Money Amount on Line 28
 - 3.11.15.66.5 Line 29 - Overpayment
 - 3.11.15.67 Form 1065-B, Part II - Taxable Income or Loss From Other Activities
 - 3.11.15.67.1 Line 1 - Interest
 - 3.11.15.67.2 Line 2a - Total Ordinary Dividends
 - 3.11.15.67.3 Line 3 - Gross Royalties
 - 3.11.15.67.4 Line 4 - Excess of Net Short-Term Capital Gain Over Net Long-Term Capital Loss
 - 3.11.15.67.5 Line 5 - Other Income (Loss)
 - 3.11.15.67.6 Line 6 - Total Income (Loss)
 - 3.11.15.67.7 Line 7 - Interest Expense on Investment Debts
 - 3.11.15.67.8 Line 8 - State and Local Income Taxes
 - 3.11.15.67.9 Line 9 - Charitable Contributions
 - 3.11.15.67.10 Line 10a - Total Miscellaneous Itemized Deductions
 - 3.11.15.67.11 Line 10b - Deductible Amount
 - 3.11.15.67.12 Line 11 - Other Deductions
 - 3.11.15.67.13 Line 12 - Total Deductions
 - 3.11.15.67.14 Line 13 - Taxable Income (Loss) From Other Activities
 - 3.11.15.68 Form 1065-B, Schedule B, Other Information
 - 3.11.15.68.1 Type of Partner Code
 - 3.11.15.68.1.1 Dual Partner Code (Question 2)
 - 3.11.15.68.1.2 Multi Partner Code (Question 3)

- 3.11.15.68.2 Foreign Partner Code (Question 4)
- 3.11.15.68.3 Foreign Trust Indicator (Question 8)
- 3.11.15.68.4 Foreign Disregarded Entities (Question 9)
- 3.11.15.69 Form 1065-B, Schedule K
 - 3.11.15.69.1 Line 1b(1), Schedule K
 - 3.11.15.69.1.1 Line 1b(2), Schedule K
 - 3.11.15.69.1.2 Line 1b(3), Schedule K
 - 3.11.15.69.2 Line 1d, Schedule K
 - 3.11.15.69.3 Line 2, Schedule K
 - 3.11.15.69.4 Line 3, Schedule K
 - 3.11.15.69.5 Line 4a and 4b, Schedule K
 - 3.11.15.69.6 Line 5, Schedule K
 - 3.11.15.69.7 Line 6, Schedule K
 - 3.11.15.69.8 Line 7, Schedule K
 - 3.11.15.69.9 Line 8, Schedule K
 - 3.11.15.69.10 Line 9, Schedule K
 - 3.11.15.69.11 Line 10, Schedule K
 - 3.11.15.69.12 Line 11, Schedule K
 - 3.11.15.69.13 Line 12, Schedule K
 - 3.11.15.69.14 Lines 14d(1) through 14h, Schedule K
- 3.11.15.70 Form 1065-B, Schedule L
- 3.11.15.71 Form 1065-B, Schedule M-2
- 3.11.15.72 Schedule F - Profit or Loss From Farming
- 3.11.15.73 Form 8825 Rental Real Estate Income and Expenses of a Partner or an S Corporation
- 3.11.15.74 Form 1125-A, Cost of Goods Sold (previously Form 1065-B, Schedule A)
- 3.11.15.75 Form 5884-B, New Hire Retention Credit
- 3.11.15.76 Form 8941, Credit for Small Employer Health Insurance Premiums
- 3.11.15.77 Publicly Traded Partnerships
- 3.11.15.78 Form 1065 Prior Year Conversion Charts
- 3.11.15.79 Form 8996 Prior Year Conversion Chart
- 3.11.15.80 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)

3.11.15.1.3
(01-01-2018)
Responsibilities

- (2) All Policy Statements for Submission Processing are found in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.
- (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
(01-17-2025)
Related Resources

- (1) The following table lists related resources:

Related Resources

| Resource | Link/Title |
|------------------------------------------------|-------------------------------------------------------|
| Instructor's Corner for Submission Processing | <i>Instructor's Corner for Submission Processing</i> |
| Servicewide Electronic Research Program (SERP) | <i>Servicewide Electronic Research Program (SERP)</i> |
| Integrated Automation Technologies (IAT) | <i>Integrated Automation Technologies (IAT)</i> |
| IRM 3.12.15 | Error Resolution - Return of Partnership Income |
| IRM 3.24.15 | ISRP System - Partnership Return of Income |

| Resource | Link/Title |
|-------------|--------------------------|
| IRM 3.12.38 | BMF General Instructions |

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 3.11.15.23.16, 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
(01-01-2026)

**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 8283, Noncash Charitable Contributions
 - u. *Form 8936 Schedule A*, Clean Vehicle Credit Amount
 - v. Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
 - w. 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 (TY2025), two preceding years (TY2023 and TY2024) and future Schedules K-1. See IRM 3.0.101, for Schedule K-1 editing procedures.
 - x. 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 (2025) 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”. |

| Edit Marks | Description |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| "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. |
| 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
(01-17-2025)

◆ **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. |
| 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). |

| Action Code | Description |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 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). |
| 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 | Other Accounting Note: Action Code "343" is used to identify "Black Liquor" claims on Form 6478, Biofuel Producer Credit, for tax periods 200901 through 201011. 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 |

| Action Code | Description | Workday Suspense Period |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 450 | Management Suspense - D Note: Action Code "450" is used to send the return to ERS Rejects Area and/or LB&I review for processing of an Elective Payment Election (EPE) and Credit Transfers for processing under the Inflation Reduction Act (IRA) of 2022. | 20 |
| 460 | Management Suspense - E Note: Action Code "460" is used to send the return to ERS Rejects Area for processing of "Section 965" returns for tax periods 201712 through 202012. | 25 |
| 480 | Early Filed Suspense | 150 |
| 610 | Renumber Non-remit | 0 |
| 611 | Renumber Remit | 0 |
| 640 | Void | 0 |
| 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 Form 1065 for Tax Periods 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.

- d. Correspondence letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager,
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They must 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
(01-16-2025)
◆ **TAS Service Level
Agreements (SLAs)** ◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (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 asking both *TAS Service Level Agreements*.

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
(01-01-2026)
**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**:
 - a. Edit to extent possible.
 - b. Leave the document in the batch.
 - c. Edit the correct action code on the bottom left hand corner of the return.
- (4) When perfection is not possible on an **unnumbered document**:
 - a. Discontinue editing.
 - b. Withdraw the document from the batch.
 - c. 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:
 - a. Adjust line entries on the multiple period return to reflect liability for the earliest period and prepare additional period returns.
 - b. Retain all the **unnumbered** returns in the batch.
 - c. 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:
 - a. **Unnumbered** - Follow local research procedures to obtain a Name Control. See IRM 3.13.2, BMF Account Numbers.
 - b. **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:
 - a. **Unnumbered** - Follow local research procedures to obtain EIN.
 - b. **Numbered** - Edit Action Code 320 for later routing to Entity Control. See Figure 3.11.15-1 below.
- (8) Return is misbatched -
 - a. **Unnumbered** - Follow local procedures.
 - b. **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 6**

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

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **Sales** Name of partnership **Grouse & Quail** **D** Employer identification number **00-721346**

B Principal product or service **Books** Number and street **324 Finch St** Room or suite no. **Jan. 1, 1975**

C Business code number **451211** City or town **Dallas** State or province **TX** Country **75260** ZIP or foreign postal code **\$ 421,409**

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 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 |
| | 13 Rent | | | 13 12,000 |
| | 14 Taxes and licenses | | | 14 |
| | 15 Interest (see instructions) | | | 15 725 |
| | 16a Depreciation (if required, attach Form 4562) | | 16a | |
| | b Less depreciation reported on Form 1125-A and elsewhere on return | | 16b | |
| | 17 Depletion (Do not deduct oil and gas depletion) | | | 17 |
| | 18 Retirement plans, etc. | | | 18 |
| 19 Employee benefit programs | | | 19 | |
| 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 | |
| Tax and Payment | 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 |
| | 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 |
| 32a Overpayment. If the sum of line 29 and line 30 is larger than line 28, enter overpayment | | | 32a | |
| b Routing number | | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d Account number | | | | |

Sign Here **Steve Grouse** **2/2/2026**

Signature of partner or limited liability company member Date

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

Paid Preparer Use Only

Enter 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 separate instructions. Cat. No. 11390Z Form **1065** (2025)

320

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
(01-01-2026)
◆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 3.11.15.50.5.2

- (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 applicable Action Code on the return: 211 - First Correspondence (Missing Information and/or Signature (Refund Returns)) or 215 - First International Correspondence Missing Information and/or Signature (Refund Returns)) or 225 - Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns) or 226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns). 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
(01-01-2026)

**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 2025, or tax year beginning _____, 2025, ending _____, 2025. Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **MFG** Name of partnership **CROW & ASSOCIATES** **D** Employer identification number **00-4236710**

B Principal product or service **ELEC PARTS** Number and street **SCHEPPAU STRASSE 214** **E** Date business started **02-01-2008**

C Business code number **333992** City or town **FRANKFURT** State or province **GERMANY** Country **60324** ZIP or foreign postal code **23,411** **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 ☐

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

Edit Action Trail:
"86C prepared."

For separate instructions. Cat. No. 11390Z Form **1065** (2025)

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 2025, or tax year beginning _____, 2025, ending _____, 2025. Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **SALES** Name of partnership **OSPREY & SONS** **D** Employer identification number **00-6798464**

B Principal product or service **BOATS** Number and street **1167 PELICAN PLAZA** **E** Date business started **03-01-2016**

C Business code number **441222** City or town **CHARLOTTE** State or province **ST. THOMAS** Country **VI** ZIP or foreign postal code **\$ 47,134** **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 ☐

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

Edit Action Trail:
"86C prepared."

For separate instructions. Cat. No. 11390Z Form **1065** (2025)

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 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The return meets any of the conditions shown as a frivolous return. See Exhibit 3.11.15-4 Potential Frivolous Arguments for Examination Review.</p> <p>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,</p> | <p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</p> |
| <p>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,</p> | <p>Continue processing the return using procedures in IRM 3.11.15. However, do not circle or void the Action Code showing a frivolous return.</p> |

- (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 |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <ol style="list-style-type: none"> 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 to Ogden, Mail Stop 9001, Criminal Investigation (CI). 4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return. 5. Edit Action Code 341 or CCC "U" (whichever is applicable) on the return. 6. Continue processing the return. |

#

- (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

- (1) The following instructions reference special procedures.

3.11.15.5.1
(01-01-2026)
◆ Statute Returns ◆

- (1) Any return with a Received Date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Route Statute returns to the Statute Control Unit daily or more often if needed.
- (3) 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 2025, or tax year beginning _____, 2025, ending _____, 20 **2025¹⁴**

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 COLUMBIA SC 29201**

D Employer identification number **00-9123498**

E Date business started **6-2002**

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

Intra-SC Reject or Routing Slip Name-Unit **924** Date **6-3-26**

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

X Possible Statute

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

1c Balance **325,409**

2 **325,409**

3 **325,409**

4

5

6

7

8 **325,409**

9

10

11

12

13

14 **325,409**

15

16a

16b

16c

17

18

19

20

21

22

23 **325,409**

24

25

Figure 3.11.15-3 Statute Return (before clearance)

DRAFT

Form **1065** **U.S. Return of Partnership Income 2212** OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20**22**

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

Name of partnership
ROBIN, FINCH & GULL, PTRS.

Number, street, and room or suite no. If a P.O. box, see instructions.
6201 SPARROW COURT

City or town, state or province, country, and ZIP or foreign postal code
LOUISVILLE, KY 40201

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.

Income

1a Gross receipts or sales **325,409**

1b Returns and allowances

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

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

Statute Cleared 06/05/26

RECEIVED
05292026
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 3.11.15.16.7, 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 3.11.15.38, 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
(01-01-2026)

◆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 3.11.15.7, 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 3.11.15.16.20, 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 3.11.15.16.14, 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 3.11.15.17, 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 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

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

A Principal business activity Name of partnership **Heron & Hawk**

B Principal product or service Number and street **6091 Falcon Road** Room or suite no. _____

C Business code number City or town State or province Country ZIP or foreign postal code
336612 Anaheim CA 92803

D Employer identification number **00-4611321**

E Date business started **06/01/2001**

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: **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 4 | c Balance 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 |
| | 8 Total income (loss). Combine lines 2 through 7 | | 8 |
| Tax and Payment | 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—long-term contracts (attach Form 8697) | | 24 |
| | 25 Interest due under the look-back method—income forecasting 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 |
| | 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 |
| 32a Overpayment. If the sum of line 29 and line 30 is larger than line 28, enter overpayment | | 32a | |
| b Routing number | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d Account number | | | |

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 **4/17/26** Date

Signature of partner or limited liability company member

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

Paid Preparer Use Only

Enter preparer's name Preparer's signature Date

Firm's name Firm's EIN

Firm's address Phone no.

THIS RETURN WAS PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE.

For Paperwork Reduction Act Notice, see Instructions to Form 1065 (2025)

Figure 3.11.15-5 6020 (b) Return

3.11.15.5.4.2
(01-01-2026)

◆ 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 3.11.15.17, 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

Department of the Treasury Internal Revenue Service

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____.

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

OMB No. 1545-0123

2025

TC 599

A Principal business activity **Music Store**

B Principal product or service **Instruments**

C Business code number **451140**

Name of partnership **Finch and Warbler Musical Instruments**

Number and street **3214 S 2nd Avenue**

City or town **Miami**

State or province **FL**

Country

Room or suite no.

ZIP or foreign postal code **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): _____

I Attach Schedules K-1. Attach only if you were a partner at any time during the tax year.

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 3.11.15.16.22, 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 3.11.15.16, 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 3.11.15.17, Line I - Number of Schedule K-1 (or Number of Partners). |
| Number of partners is greater than 100 , | Edit CCC “6”. See IRM 3.11.15.16.22, 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 3.11.15.17, 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) | <ol style="list-style-type: none"> 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 3.11.15.17, 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.

3.11.15.5.5.2

(01-01-2026)

◆ 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 3.11.15.17, Line I - Number of Schedules K-1 (or Number of Partners).

3.11.15.5.6
(02-05-2025)
◆ **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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A refund return is batched in a non-refund batch,</p> | <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</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>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. |

#

#

| 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
(01-01-2026)

◆ 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 3.11.15.17, Do Not Perfect Line I - Number of Schedules K-1 (or Number of Partners).

- (4) Only edit the following data on all amended returns:

- Name Control - See IRM 3.11.15.10.3, Entity Perfection - Name Control
- EIN - See IRM 3.11.15.10.2, Entity Perfection - Employer Identification Number (EIN)
- Tax Period - See IRM 3.11.15.9.1, Tax Period Ending
- CCC "G"
- IRS Received Date - See IRM 3.11.15.7, Received Date
- Signature - See IRM 3.11.15.8, Signature

Note: No further editing is required.

- (5) **Detach Schedules K-1 for current year (TY2025), two preceding years (TY2023 and TY2024) 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 3.11.15.20.1, Audit Codes.
 - b. A nonrecourse loan code is edited, See IRM 3.11.15.20.4, 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
(01-01-2026)
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 3.11.15.20.1 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 3.11.15.16.23)
- Name Control (IRM 3.11.15.10.3)
- EIN (IRM 3.11.15.10.2)
- Tax Period Ending (IRM 3.11.15.9.1)
- Tax Period Beginning if CCC "F" is edited - See IRM 3.11.15.9.2
- Number of partners (IRM 3.11.15.17)

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

- Received Date See IRM 3.11.15.7, Received Date
- Address change, if present **IRM 3.11.15.10.5**

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

DRAFT

Form 1065

010125 U.S. Return of Partnership Income

OMB No. 1545-0123

For calendar year 2025, or tax year beginning Jan 1, 2025, ending Dec 31, 2025.

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

2025

Department of the Treasury
Internal Revenue Service

A Principal business activity Name of partnership Falcon Lottery Club

B Principal product or service Number and street 406 Lark Lane Room or suite no. _____

C Business code number City or town Anaheim State or province CA Country _____ ZIP or foreign postal code 92803

D Employer identification number 00-7641382

E Date business started _____

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

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

8F

761(a) Section Filer

ACCEPTED BY EXAM

03162026

OGDEN, UT

IRS-OSC

1c

2

3

4

5

6

7

8

9

10

11

- 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

(01-01-2026)

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 3.11.15.10.3**
- EIN - **IRM 3.11.15.10.2**
- Tax Period Ending - **IRM 3.11.15.9.1**
- Tax Period Beginning - **IRM 3.11.15.9.2**
- Received Date - **IRM 3.11.15.7**

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

Reminder: Always edit CCC “5 ”IRM 3.11.15.16.21.

#

- 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 3.11.15.10

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

- b. EIN - IRM 3.11.15.10.2
c. Tax Period - IRM 3.11.15.9
d. Received Date - IRM 3.11.15.7
e. Computer Condition Codes (CCC)
f. Number of partners - IRM 3.11.15.17

DRAFT

SR

Form 1065

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____.

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

OMB No. 1545-0123

2025

A Principal business activity

Common Trust

B Principal product or service

Dove Family Trust

C Business code number

525920

D Employer identification number

00-4113232

E Date business started

1-1-1984

F Total assets (see instructions)

\$ 61,114

Name of partnership

Dove Family Trust

Number and street

2515 Bunting Avenue

Room or suite no.

City or town

Detroit

State or province

MI

ZIP or foreign postal code

48233

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: 12

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

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

3 Gross profit. Subtract line 2 from line 1c

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

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

6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)

b Less returns and allowances

5

c Balance

1c

2

3

4

5

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.

3.11.15.5.8.3

Internal Revenue Manual

Cat. No. 33495P (11-05-2025)
Any line marked with a #
is for Official Use Only

33495045

(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 3.11.15.10.3
- EIN - See IRM 3.11.15.10.2
- Tax Period Ending - See IRM 3.11.15.9.1
- **Always** edit Tax Period Beginning if present - See IRM 3.11.15.9.2
- 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
(01-01-2026)
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 **the following forms have no money amounts present to be transcribed:**

Exception: If any of the following forms contain money amounts on a transcribed line, do not consider the return as inactive.

- **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 3.11.15.10.3**)

page 44

3.11 Returns and Documents Analysis

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- #

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3.11.15.6

(06-18-2025)

◆ **Religious Exemption** ◆

- (1) Counsel issued **Notice 2024-18** which established the procedures for taxpayers to notify the IRS of their religious exemption from electronic filing of information returns by filing a Form 8508, Application for Waiver from Electronic Filing of Information Returns. Filers of business tax returns must notate **Religious Exemption** at the top of the paper filed returns. Follow procedures below if **Religious Exemption** is notated at the top of page 1 of the tax return.

| If | Then |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Religious Exemption is notated, | <ol style="list-style-type: none"> 1. Notate "RE-TC016" in the upper left margin. 2. Pull the return for research/input of TC 016 by the Code and Edit Research Clerk. |

- (2) Follow procedures below for religious exemption research/input of TC 016 on IDRS

| If | Then |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CC ENMOD/BMFOLE/IMFOLE displays the religious exemption indicator "RLG-EX IND" as a value of "1", | Continue processing the return. No action is required. |
| CC ENMOD/BMFOLE/IMFOLE displays the religious exemption indicator "RLG-EX IND" as a value of blank, | Input a TC 016 to record a religious exemption on IDRS: CC ENMOD, followed by CC: ENREQ, which becomes CC: BNCHG/INCHG Input a "1" in the "RLG-EX" field. Continue processing the return. |

3.11.15.7

(01-01-2026)

◆ **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 Form 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 |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>postmark or shipment date is on or before the legal or extended due date,</p> | <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 (PDS), e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS and delivered via an acceptable type of service. See IRM 3.10.72, Receiving, Extracting and Sorting for a list of designated Private Delivery Services and types of 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 03-22-2026 and first rejection is 03-12-2026, change Received Date to 031226.</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 03-25-2026 and first rejection is 03-12-2026, 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 03-22-2026, the second rejection is 03-12-2026. The first rejection is 03-09-2026. 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 03-22-2026, the second rejection is 03-12-2026. The first rejection is 03-01-2026. Change the Received Date to 031226.</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, | <p>Leave the IRS Received Date as is.</p> <p>Example: If the postmark date is 03-25-2026, the second rejection is 03-12-2026. The first rejection is 03-01-2026. 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> |

DRAFT

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

Department of the Treasury Internal Revenue Service For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

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

A Principal business activity **Bookkeeping** Name of partnership **Heron and Seagull** **D** Employer identification number **00-1632787**

B Principal product or service **Service** Number and street **4109 Oriole** Room or suite no. **E** Date business started **June 2005**

C Business code number **541219** City or town **Buffalo** State or province **NY** Country **14240** ZIP or foreign postal code **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.

| | 1a | b | c | 1c |
|-------------------------------------------------------------------------------------------|--------------|---|---|--------------|
| 1 Gross receipts or sales | 46211 | | | 46211 |
| 2 Cost of goods sold (attach Form 1125-A) | | | | |
| 3 Gross profit. Subtract line 2 from line 1c | | | | 46211 |
| 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 Form 4797, Part II, line 17 (attach Form 4797) | | | | |
| 7 Other income (loss) (attach statement) | | | | |
| 8 Total income (loss). If line 8 is a loss, enter -0- | | | | 46211 |
| 9 Salaries and wages (other than to partners) (less employment credits) | | | | |
| 10 Guaranteed payments to partners | | | | 6214 |
| 11 Repairs and maintenance | | | | 7444 |
| 12 Bad debts | | | | |
| 13 Rent | | | | |
| 14 Taxes and licenses | | | | |
| 15 Interest (see instructions) | | | | |
| 16a Depreciation (if required, attach Form 4562) | | | | |
| b Less depreciation reported on Form 1125-A and elsewhere | | | | |
| 17 Depletion (Do not deduct oil and gas depletion.) | | | | |
| 18 Retirement plans, etc. | | | | |
| 19 Employee benefit programs | | | | |

RECEIVED
MAR 16 2026
INTERNAL REVENUE SERVICE
Received LB #49
MAR 04 2026
SPE Kansas City, MO

Figure 3.11.15-9 Multiple Received Dates

3.11.15.8
(01-01-2026)
◆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 3.11.15.17
- **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"> Edit applicable Action Code: 211 - First Correspondence (Missing Information and/or Signature (Refund Returns)) or 215 - First International Correspondence Missing Information and/or Signature (Refund Returns)) or 225 - Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns) or 226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns). 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.

3.11.15.8.1
(01-01-2026)
◆**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 | b Routing number | | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d Account number | | | | |
| | 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. Marvin Osprey 3/16/26 Signature of partner or limited liability company member Date | | | | |
| | May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |
| Paid Preparer Use Only | Enter preparer's name | | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN |
| | Ben Sparrow | | Ben Sparrow | 3/6/26 | P00000022 |
| | Firm's name Sparrow Tax Services | | Firm's EIN 00-1312659 | | Phone no. 304-555-0122 |
| Firm's address 753 Gull St. Charleston, WV 25301 | | | | | |
| For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form 1065 (2025) | | | | | |

b. Neither box is checked.

| | | | | | |
|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------|---------------|------------------------------------------------------|
| DRAFT | b Routing number | | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d Account number | | | | |
| | 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. Marvin Osprey 3/16/26 Signature of partner or limited liability company member Date | | | | |
| | May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
| Paid Preparer Use Only | Enter preparer's name | | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN |
| | Ben Sparrow | | Ben Sparrow | 3/6/26 | P00000022 |
| | Firm's name Sparrow Tax Services | | Firm's EIN 00-1312659 | | Phone no. 304-555-0122 |
| Firm's address 753 Gull St. Charleston, WV 25301 | | | | | |
| For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form 1065 (2025) | | | | | |

c. Both boxes are checked.

| | | | | | |
|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------|---------------|------------------------------------------------------|
| DRAFT | b Routing number | | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d Account number | | | | |
| | 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. Marvin Osprey 3/16/26 Signature of partner or limited liability company member Date | | | | |
| | May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |
| Paid Preparer Use Only | Enter preparer's name | | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN |
| | Ben Sparrow | | Ben Sparrow | 3/6/26 | P00000022 |
| | Firm's name Sparrow Tax Services | | Firm's EIN 00-1312659 | | Phone no. 304-555-0122 |
| Firm's address 753 Gull St. Charleston, WV 25301 | | | | | |
| For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form 1065 (2025) | | | | | |

Figure 3.11.15-10 Editing Paid Preparer Check Box Indicator

3.11.15.8.2
(01-01-2016)◆ Paid Preparer
Section ◆

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

3.11.15.8.2.1

(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.

3.11.15.8.2.2

(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.

3.11.15.8.2.3

(01-01-2026)

◆ **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

b Routing number
d Account number

c Type: ☐ Checking ☐ Savings

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.

Marvin Osprey
Signature of partner or limited liability company member

Date *03/16/26*

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

Paid Preparer Use Only
Enter preparer's name *Ben Sparrow* Preparer's signature *Ben Sparrow* Date *3/4/26* 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 (2025)

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

3.11.15.9

(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

3.11.15.9.1
(01-01-2026)

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., 202512).

| 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** **010123** **U.S. Return of Partnership Income** **2311** OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2025, or tax year beginning **1/1/23**, 2025, ending **11/30**, 20**23**.
Go to www.irs.gov/Form1065 for instructions and the latest information.

Men's Clothing **Cardinal Clothing**

B Principal product or service
Number and street **8456 Robin Blvd** Room or suite no.

C Business code number
City or town **SLC** State or province **UT** Country ZIP or foreign postal code **84100**

D Employer identification number **00-3481812**

E Date business started **Dec 1995**

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

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

DRAFT

Form **1065** **2406** **U.S. Return of Partnership Income** OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2025, or tax year beginning **7/1/23**, 2025, ending **6/30**, 20**24**.
Go to www.irs.gov/Form1065 for instructions and the latest information.

Oil & Gas **Finch Drilling**

B Principal product or service
Number and street **4360 Dove Parkway** Room or suite no.

C Business code number
City or town **Cheyenne** State or province **WY** Country ZIP or foreign postal code **82001**

D Employer identification number **00-8214309**

E Date business started **7/1/2004**

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):

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

Figure 3.11.15-12 Prior Year Returns on Current Year Forms

DRAFT

Form **1065**

010126 U.S. Return of Partnership Income **2603**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2025, or tax year beginning **01/01/26**, ending **06/30**, 20**26**.
Go to www.irs.gov/Form1065 for instructions and the latest information.

2025

A Principal business activity
Manufacturing

Name of partnership
Duck & Duck Shipwrights

D Employer identification number
00-6774432

B Principal product or service
Inflatable Boats

Number and street
4700 Grouse Dr.

Room or suite no.

E Date business started
June 2000

C Business code number
336612

City or town
Wilmington

State or province
DE

Country

ZIP or foreign postal code
19850

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 | |
| | 3 Gross profit. Subtract line 2 from line 1a | | | | 3 | 200,102 |
| | 4 Ordinary income (loss) from 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 7 (attach Form 4797) | | | | 6 | |
| | 7 Other income (loss) (attach statement) | | | | 7 | |
| | 8 Total income (loss). Combine lines 3 through 7 | | | | 8 | 200,102 |
| Deductions | 9 Salaries and wages (don't include employer's employment credits) | | | | 9 | |
| | 10 Guaranteed payments to partners | | | | 10 | |
| | 11 Repairs and maintenance | | | | 11 | |

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

- 3.11.15.9.2
(01-01-2026)
**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 ONLY on an Initial, Final, or Short Period return as follows: See Figure 3.11.15-14 below.
- Note:** Do not use the date in the “Date Business ”Started in box e.

| 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

Final Return

Form **1065** **010125** U.S. Return of Partnership Income **2506** OMB No. 1545-0123

For calendar year 2025, or tax year beginning Jan 1, 2025, ending Jun 7, 2025. **2025**

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity Name of partnership
Garbage Seagull Waste Management

B Principal product or service Number and street Room or suite no.
Pickup 1564 Pigeon Ave.

C Business code number City or town State or province Country ZIP or foreign postal code
562111 Portland OR 97208

D Employer identification number
00-3111514

E Date business started
Sept 1954

F Total assets (see instructions)
\$ 14500

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.

1a Gross receipts or sales **b** Less returns and allowances **c** Balance **1c**

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

3 Gross profit. Subtract line 2 from line 1c **3**

b. Short Period

DRAFT

Form **1065** **071925** U.S. Return of Partnership Income OMB No. 1545-0123

For calendar year 2025, or tax year beginning July 19, 2025, ending Dec 31, 2025. **2025**

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity Name of partnership
Sports Cardinal & Lark Boxing Equip.

B Principal product or service Number and street Room or suite no.
Equipment 27 Bunting Circle

C Business code number City or town State or province Country ZIP or foreign postal code
451110 Newark, NJ 07102

D Employer identification number
00-1065212

E Date business started
Jul 19, 2025

F Total assets (see instructions)
\$ 2064

2 **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

Figure 3.11.15-14 Editing Tax Period Beginning

3.11.15.9.3
(01-01-2026)
"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 3.11.15.9.2.
- (3) Edit initial Return Code **2** to the left of Line G. See IRM 3.11.15.14. See Figure 3.11.15-14.

3.11.15.9.4
(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 3.11.15.9.2.
- (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.

3.11.15.9.5
(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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A statement the Partnership is changing its tax year:</p> <ul style="list-style-type: none"> • National Office "Grant Letter" or, • Revenue Procedure 2006-46 or, • a copy of Form 1128 is attached. | <p>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.)</p> | <p>Continue Processing.</p> <p>Note: Do not edit CCC "Y".</p> |
| <p>A statement the Partnership is changing its tax year:</p> <ul style="list-style-type: none"> • National Office "Grant Letter" or, • Revenue Procedure 2006-46 or, • a copy of Form 1128 is attached. | <p>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.)</p> | <p>The return is unprocessable.</p> <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. |
| <p>A statement the Partnership is changing its tax year:</p> <ul style="list-style-type: none"> • National Office "Grant Letter" or, • Revenue Procedure 2006-46 or, • a copy of Form 1128 is attached. | <p>Research using Command Code BMFOLE does not show a TC 053, TC 054, or TC 059</p> | <p>Edit Action Code 211 or 215 and correspond with the taxpayer using Letter 319C.</p> |
| <p>Original Form 1128 is attached</p> | <p>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.)</p> | <p>Continue Processing.</p> <p>Note: Do not edit CCC "Y".</p> |
| <p>Original Form 1128 is attached</p> | <p>Research using Command Code BMFOLE shows a Transaction Code (TC) 059, (This is an indication that the Form 1128 has been denied).</p> | <p>The return is unprocessable.</p> <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. |
| <p>Original Form 1128 is attached</p> | <p>Research using Command Code BMFOLE does not show Transaction Codes (TC) 053, (TC) 054, or (TC) 059.</p> | <p>Route the Form 1065 and Form 1128 to Entity.</p> |

| 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. |

| If | And | Then |
|--------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No explanation for the Short Period can be found | | <p>The return is unprocessable.</p> <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. |

3.11.15.9.6
(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, | <p>Edit Action Code 480.</p> <p>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.</p> |
| The return is early-filed, | A "Final" return, | <ol style="list-style-type: none"> Edit CCC "F". 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> |

3.11.15.10
(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

3.11.15.10.1
(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.

3.11.15.10.2
(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, | 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, | 1. Edit Action Code 320. 2. Leave return in batch. |
| Multiple EINs are present, | Unnumbered, | 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, | 1. Edit Action Code 320. 2. Leave return in batch. |

| If | And | Then |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
| "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. |

3.11.15.10.2.1
(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 3.11.15.17, Line I - Number of Schedules K-1 (or Number of Partners).

3.11.15.10.3
(01-01-2026)

◆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. |

3.11.15.10.4
(01-01-2026)

◆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. |
| The street address for the “in-care-of” name is different from the street address of the partner-ship , | <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. Underline the second 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. |

| If | Then |
|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 3.11.15.10.5, Entity Perfection - Domestic Addresses. 3. Continue editing the return. |

3.11.15.10.5
(01-01-2026)

◆ **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.

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. |

| If | And | Then |
|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
| 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> |

| If | And | Then |
|--------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Two street addresses are shown, | | <ol style="list-style-type: none"> Underline the second street address. Notate "TC 014" in the upper left margin. 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> |
| One street address is shown, | The partnership changed the address to a P.O. Box, | <ol style="list-style-type: none"> Notate "TC 014" in the upper left margin. 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. |

| If | And | Then |
|----------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The ZIP Code is missing or illegible, | Is not available from the return or attachments, | See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code. Note: Edit the 3 digits followed by "01" of the first ZIP Code listed for the applicable state (e.g., "99501" for Alaska). |
| Only the first three digits of the ZIP Code can be determined, | | Edit "01" for the fourth and fifth digits. |
| 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 |

DRAFT

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

Department of the Treasury Internal Revenue Service For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

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

A Principal business activity **Radio** Name of partnership **Oriole Broadcasting**

B Principal product or service **Broadcasting** Number and street **4321 N. Pelican Dr.** **2113 HERON AVE** Room or suite no. _____

C Business code number **515111** City or town **SEATTLE** State or province **WA** Country **98109** **73125**

D Employer identification number **00-4624624**

E Date business started **5/1984**

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: **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.

1a Gross receipts or sales **2** Less returns and allowances **c** Balance **1c**

To Whom It May Concern:

Please note the following address change for Oriole Broadcasting, EIN 00-4624624:

Old Address: 4321 N. Pelican Dr.
Oklahoma City, OK 73125

New Address: 2113 Heron Ave.
Seattle, WA 98109

Sincerely,

Mark Oriole
General Partner

Figure 3.11.15-15 Correcting Address From Attachments

3.11.15.10.6
(08-31-2022)

◆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 3.11.15.10.5, 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 |
| 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 3.11.15.10.6.1, 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.**

3.11.15.10.6.1
(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 |

| Canadian Province/Territory | Province/Territory Abbreviation | Postal Code beginning | Country Code |
|-----------------------------|---------------------------------|-----------------------|--------------|
| 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 3.11.15.10.6, Entity Perfection - Foreign Address.

3.11.15.11
(01-01-2026)
**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 IRS 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** **U.S. Return of Partnership Income** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

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

A Principal business activity **Dairy** **Name of partnership** **Jeff Lark Milk Co.** **D** Employer identification number **00-1234821**

B Principal product or service **Milk** **Number and street** **P.O. Box 217** **E** Date business started **1/2/1999**

999999 **City or town** **Milwaukee** **State or province** **WI** **ZIP or foreign postal code** **53203** **F** Total assets (see instructions) **\$ 45821**

000000

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 filing: (1) ☐ Aggregated (2) ☐ Not aggregated (3) ☐ Other (specify): _____

Figure 3.11.15-16 Correcting NAICS Code

3.11.15.12

(01-01-2026)

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 partner-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 | | U.S. Return of Partnership Income | | OMB No. 1545-0123 |
| Form 1065 | For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____. | | | 2025 |
| Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1065 for instructions and the latest information. | | | | |
| A Principal business activity | Name of partnership Flooring Osprey Flooring | | | D Employer identification number 00-3214321 |
| B Principal product or service | Number and street Hardwood 3253 42nd St. SW | | | E Date business started 1983 01 |
| C Business code number | City or town | State or province | Country | ZIP or foreign postal code |

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

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------|---------|-------------------------------------------------------|
| DRAFT | | U.S. Return of Partnership Income | | OMB No. 1545-0123 |
| Form 1065 | For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____. | | | 2025 |
| Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1065 for instructions and the latest information. | | | | |
| A Principal business activity | Name of partnership Service Falcon Towing Co. | | | D Employer identification number 00-5738223 |
| B Principal product or service | Number and street Towing 2222 West 89th St. | | | E Date business started July 1950 |
| C Business code number | City or town | State or province | Country | ZIP or foreign postal code |

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

| | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------------------|
| DRAFT | | U.S. Return of Partnership Income | | OMB No. 1545-0123 |
| Form 1065 | For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____. | | | 2025 |
| Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1065 for instructions and the latest information. | | | | |
| A Principal business activity | Name of partnership Candy Making Sparrow and Dove Inc. | | | D Employer identification number 00-6890509 |
| B Principal product or service | Number and street 554 North Lark St. | | | E Date business started |
| C Business code number | City or town | State or province | Country | ZIP or foreign postal code |
| 311352 | Omaha | NE | | 68108 |
| 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 |
| 2 | Cost of goods sold (attach Form 1125-A) | | | 45,000 |
| 3 | Subtract line 2 from line 1a | | | |

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

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------|---------|-------------------------------------------------------|
| DRAFT | | U.S. Return of Partnership Income | | OMB No. 1545-0123 |
| Form 1065 | For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____. | | | 2025 |
| Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1065 for instructions and the latest information. | | | | |
| A Principal business activity | Name of partnership Sales Hawk's Pawn & Loan | | | D Employer identification number 00-5890208 |
| B Principal product or service | Number and street 45 N Quail Ave. | | | E Date business started 6/1/2000 |
| C Business code number | City or town | State or province | Country | ZIP or foreign postal code |

Figure 3.11.15-17 Editing Date Business Started

3.11.15.13
(01-01-2026)
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 3.11.15.9.4, "Final" Short Period Return and IRM 3.11.15.16.4, 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 3.11.15.27.

DRAFT

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

Department of the Treasury Internal Revenue Service For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

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

A Principal business activity **Repair** **Name of partnership** **Sparrow Shoe Shop** **D** Employer identification number **00-6493126**

B Principal product or service **Shoes** **Number and street** **4091 Crow Plaza** **E** Date business started **4/6/2004**

C Business code number **811430** **City or town** **Honolulu** **State or province** **HI** **Country** **ZIP or foreign postal code** **96820** **F** Total assets (see instructions) \$ _____

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

DRAFT

Form 1065 (2025) Page **2**

Schedule B Other Information

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 | | |

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 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.

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 2025, 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** (2025)

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

DRAFT

Form **1065**

U.S. Return of Partnership Income

OMB No. 1545-0123

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20**25**

Department of the Treasury
Internal Revenue Service

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

A Principal business activity
Advertising

B Principal product or service
Pelican & Warbler, Phil Pelican Ptr.

C Business code number
541810

D Employer identification number
00-9754652

E Date business started
6/17/1983

F Total assets (see instructions)
\$156,931

Number and street
6842 Bunting St.

Room or suite no.

City or town
Baltimore

State or province
MD

Country

ZIP or foreign postal code
21233

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

DRAFT

Form 1065 (2025)

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

2 Analysis by partner type:

a General partners

b Limited partners

(i) Corporate

(ii) Individual (active)

(iii) Individual (passive)

(iv) Partnership

(v) Exempt organization

(vi) Nominee/Other

Schedule L

Balance Sheets per Books

Beginning of tax year

End of tax year

(a)

(b)

(c)

(d)

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 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)

14 Total assets

22,102

13,711

49,327

49,327

53,100

53,100

50,918

122,347

156,931

DRAFT

Form 1065 (2025)

Page **2**

Schedule B

Other Information

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

2 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 or item L on Schedule K-1.

3 Is this partnership a publicly traded partnership, as defined in section 409(j)(2)?

4 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?

5 If the partnership is not required to file Form 8918, Material Adverse Change Statement, to provide to the partners, check this box.

Yes

No

Schedule B Line 4 is blank, or the NO box is checked.

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

3.11.15.14 (01-01-2026)

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.

3.11.15.14

Internal Revenue Manual

Cat. No. 33495P (11-05-2025)

Any line marked with a # is for **Official Use Only**

33495100

- 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 3.11.15.9.2, Tax Period Beginning - Initial, Final, or Short Period Form 1065 Return.

DRAFT

Form 1065

FIRST RETURN

U.S. Return of Partnership Income

OMB No. 1545-0122

For calendar year 2025, or tax year beginning on _____, 20____

Go to www.irs.gov/Form1065

Taxpayer Indication

2025

A Principal business activity Name of partnership **Finch's Fascinating Files**

B Principal product or service Number and street **1907 E. 1st Street**

C Business code number City or town **Louisville** State or province **KY** Country **USA** ZIP or foreign postal code **40201**

D Employer identification number **00-1765432**

E Date business started **4/1/2025**

F Total assets (see instructions) **\$16,151**

2 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 partner. _____

J Check if Schedules C and M-3 are attached. ☐ Yes ☐ No

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

Initial Return Box

Figure 3.11.15-20 Editing Initial Return Code

3.11.15.15
(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 1712
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 | Type or Print | Name of partnership Quail Curiosities | D Employer identification number 00-5218431 |
| B Principal product or service | | Number, street, and room or suite no. If a P.O. box, see the instructions. 468 Pigeon Ave | E Date business started 10-15-2004 |
| C Business code number 531112 | | City or town, state or province, country, and ZIP or foreign postal code Jackson, MS 39205 | 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)
method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____
Schedules K-1. Attach one for each partner if Schedules C and M-3 are attached.

Technical Termination Code

Technical Termination box (6) checked and boxes (3), (4) and (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 1712
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 | Type or Print | Name of partnership Quail Curiosities | D Employer identification number 00-5218431 |
| B Principal product or service | | Number, street, and room or suite no. If a P.O. box, see the instructions. 468 Pigeon Ave | E Date business started 10-15-2004 |
| C Business code number 531112 | | City or town, state or province, country, and ZIP or foreign postal code Jackson, MS 39205 | 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)
method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____
Schedules K-1. Attach one for each partner 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

- 3.11.15.16
(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 2025, or tax year beginning _____, 2025, ending _____, 20 **2025**

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

A Principal business activity **Attorney** **B** Principal product or service **Service** **C** Business code number **541110** **D** Employer identification number **00-6407924** **E** Date business started **5-1-1984** **F** Total assets (see instructions) **\$ 466,829**

Name of partnership **Osprey, Robin, and Swan LLC** Number and street **Patrick Osprey, Gen Partner / 511 Crow Plaza** Room or suite no. **15219** City or town **Pittsburgh** State or province **PA** ZIP or foreign postal code **15219**

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.

| | | | |
|------------------------------------------------------------------------------------------------------|----------------|--------------------------------------|--------------------------|
| 1a Gross receipts or sales | 241,134 | b Less returns and allowances | 1c 241,134 |
| 2 Cost of goods sold (attach Form 1125-A) | | | 2 |
| 3 Gross profit. Subtract line 2 from line 1c | | | 3 241,134 |
| 4 Ordinary income (loss) from other than partnerships, estates, and trusts (attach statement) | | | 4 |

Figure 3.11.15-22 Computer Condition Codes

3.11.15.16.1
(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.

3.11.15.16.2
(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 3.11.15.20.1, 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.

3.11.15.16.3
(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.

3.11.15.16.4
(01-01-2026)
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 3.11.15.9.2**, Tax Period Beginning - Initial, Final, or Short Period Form 1065 Return. Delete the balance sheet when editing CCC **F**. IRM 3.11.15.27

3.11.15.16.5
(01-01-2016)
♦CCC "G" - Amended Return♦

(1) See IRM 3.11.15.5.7, Amended Returns.

3.11.15.16.6
(01-01-2026)
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 "Igloo"), 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** **Gains and Losses From Section 1256 Contracts and Straddles** OMB No. 1545-0644
 Department of the Treasury Internal Revenue Service Attach to your tax return. **2025**
 Go to www.irs.gov/Form6781 for the latest information. Attachment Sequence No. **82**

Name(s) shown on tax return Identifying number

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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 2025, or tax year beginning _____, 2025, ending _____, 2025. **2025**
 Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity **Cotton** **B** Name of partnership **Joseph Pelican Heirs LP** **D** Employer identification number **00-8527419**
C Principal product or service **1485 4th Ave** **E** Date business started **7/1/1969**
C Business code number **111920** **Dallas** **TX** **75260** **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 | 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 |
| 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | | | | 4 |

Figure 3.11.15-23 Editing CCC "I"

3.11.15.16.7
 (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.

3.11.15.16.8
 (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.

3.11.15.16.9
(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).

3.11.15.16.10
(01-01-2016)
CCC “P” - BMF Mail
Indicator

(1) No editing required.

3.11.15.16.11
(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”.

3.11.15.16.12
(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.

- 3.11.15.16.13
(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.
- 3.11.15.16.14
(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**
- 3.11.15.16.15
(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 3.11.15.23.16, and IRM 3.11.15.77, 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.
- 3.11.15.16.16
(01-01-2016)
Reserved
- (1) This subsection is reserved.
- 3.11.15.16.17
(01-01-2016)
CCC "1" - Like-Kind Exchange
- (1) Edit CCC "1" if Form 8824, Like-Kind Exchange, is attached.
- 3.11.15.16.18
(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 3.11.15.25.16, Form 8938 - Statement of Specified Foreign Financial Assets (Question 20).
- 3.11.15.16.19
(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.
- 3.11.15.16.20
(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".

- 3.11.15.16.21
(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.
- 3.11.15.16.22
(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”.
- 3.11.15.16.23
(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.**
- 3.11.15.16.24
(01-01-2016)
CCC “9” - Foreign Partnership (Ogden Only)
- (1) Edit CCC “9” when the address on the partnership return is foreign.
- 3.11.15.17
(01-01-2026)
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 “Igloo”). 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 (TY2025), two preceding years (TY2024 and TY2023) and future Schedules K-1.

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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 2025, or tax year beginning , 2025, ending , 20 **2025**

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

A Principal business activity **Farming** **Name of partnership** **Falcon Farms**

B Principal product or service **Grain** **Number and street** **Rt. 2 Box 943**

C Business code number **111191** **City or town** **Fargo** **State or province** **ND** **County** **58102**

D Employer identification number **00-4961123**

E Date business started **6/30/1953**

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.

Receipts or sales **Cost of goods sold** **Other income** **Other deductions** **Partners' returns and allowances** **Balance**

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 paragraph (5) below are not met.

Note: Notate the letter sent in the lower left margin of Form 1065. Edit Action Code 211 when corresponding.

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 (4) 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 3.11.15.16.4, | Edit "2" on Line I. |
| Reinput/Re-entry document - See IRM 3.11.15.5.5, | Edit "2" on Line I. |

| If | Then |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Returns filed for TY2022 and before. Note: Correspond for current year (TY2025) and two preceding years (TY2024 and TY2023) | Edit "2" on Line I. |
| 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"> No action required. 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"> Edit the numeric equivalent on Line I. Circle the non-numeric characters. Continue editing the return. |

| If | Then |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line I is blank or zero and no Schedules K-1 (Form 1065) are attached and does not meet the correspondence exception in paragraph (5), 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 (7), below. |
| 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 as "1", or Line I is blank or zero, and only one K-1 is attached, follow the procedures below:

Note: Edit Action Code 211 when corresponding.

| If | Then |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The partnership shows any of the conditions shown in paragraph (5) above,</p> <p>Note: Unless this is a husband and wife.</p> | <ol style="list-style-type: none"> 1. Edit the return following the procedures in paragraph (5) 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 paragraph (5) above. 2. Notate the letter sent in the bottom left margin of Form 1065. 3. Continue editing the return. |
| There is one Schedule K-1 attached showing 100% interest and the return is for an IRC 501(d), Religious or Apostolic Organization Note: IRC 501(d) filers can be identified on IDRS (CC ENMOD/INOLES) with an EO Section in status 01 with subsection 40 and a Form 1065 filing requirement. | <ol style="list-style-type: none"> 1. Edit "2" on Line I. 2. Continue editing the return. <p>Caution: Do Not send correspondence.</p> |

- (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. |
| <p>A letter is attached requesting abatement of the failure to file on correct media (electronic) penalty,</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 (Form 1065) on Line I. 5. Continue editing the return. |
| <p>No indication on return or letter is attached,</p> | <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)

2025

OMB No. 1545-0123

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

DRAFT

Schedule K-1
(Form 1065)

2025

OMB No. 1545-0123

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

DRAFT

Schedule K-1
(Form 1065)

2025

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 2025, or tax year beginning , 2025, ending , 20

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

A Principal business activity Name of partnership
Oil & Gas Bunting Exploration

B Principal product or service Number and street Room or suite no.
Drilling 3212 Finch Blvd.

C Business code number City or town State or province Country ZIP or foreign postal code
213111 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

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

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

3.11.15.18
(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.

DRAFT

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
2025
Attachment Sequence No. **14**

Name of proprietor
Cardinal Cattle Co.

Social security number (SSN)

A Principal crop or activity

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 3 4 8 1 8 1 2

| | | | | | | |
|----|---------------------------------------|-----|-------------|---|-----|--------------|
| 19 | Gasoline, fuel, and oil | 19 | | a | 32a | 13995 |
| 20 | Insurance (other than health) | 20 | | b | 32b | |
| 21 | Interest (see instructions): | | | c | 32c | 2300 |
| a | Mortgage (paid to banks, etc.) | 21a | | d | 32d | |
| b | Other | 21b | | e | 32e | |
| 22 | Labor hired (less employment credits) | 22 | 1500 | f | 32f | |
| | | | | | 33 | 26423 |
| | | | | | 34 | 7630 |

line 32f is negative, see instructions

from line 9

where to report. If a loss, complete line 36.

ent in this activity and see instructions for where to report your loss:

☐ Some investment is not at risk.

Separate instructions. Cat. No. 11346H Schedule F (Form 1040) 2025

Edit Salary and Wage Code of "1" in the right margin of Line 9, Page 1 of Form 1065.

DRAFT

Form 1065

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____.

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

OMB No. 1545-0123
2025

A Principal business activity
Beef Cattle

Name of partnership
Cardinal Cattle Co.

B Principal product or service
5524 Quail Lane

Room or suite no.

C Business code number
112111

City or town
Louisville

State or province
KY

Country

ZIP or foreign postal code
40201

D Employer identification number
00-3481812

E Date business started
07/15/2002

F Total assets (see instructions)
\$

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

| | | | |
|-----|-----------------------------------------------------------------------|-----|-------------|
| 5 | Net farm profit (loss) (attach Schedule F (Form 1040)) | 5 | 7630 |
| 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 5 through 7 | 8 | 7630 |
| 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 | |
| 13 | Rent | 13 | |
| 14 | Taxes and licenses | 14 | |
| 15 | Interest (see instructions) | 15 | |
| 16a | Depreciation (if required, attach Form 4562) | 16a | |
| b | Less depreciation reported on Form 1125-A and elsewhere on return | 16b | |
| 16c | | 16c | |
| 17 | Depletion (Do not deduct oil and gas depletion.) | 17 | |

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

3.11.15.19
(03-23-2015)
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, 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.

3.11.15.20
(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 3.11.15.20.1 |
| Special Income Code, | Edit "2" followed by the Special Income Code "1" (i.e., "2 - 1"). See IRM 3.11.15.20.2 |
| Installment Sale Indicator, | Edit "3" followed by the proper Installment Sale Indicator. (i.e., "3 - 1"). See IRM 3.11.15.20.3 |
| Nonrecourse Loan Code, | Edit "4" followed by the Nonrecourse Loan Code "1" (i.e., "4 - 1"). See IRM 3.11.15.20.4 |
| Historic Structure Code, | Edit "6" followed by the Historic Structure Code "3" (i.e., "6 - 3"). See IRM 3.11.15.20.5 |
| Penalty and Interest Code | Edit 7 followed by the Penalty and Interest Code 1 (i.e., 7-1), See IRM 3.11.15.20.6. |

- (3) RPCs are edited in the right margin next to Line 1c of Form 1065. See IRM 3.11.15.20.7.

3.11.15.20.1
(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:
 - a. Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached.
 - b. Form 8275, Disclosure Statement, is attached or a statement referring specifically to IRC 6662 (Disclosure) or IRC 707 (Disguised Sale).
 - c. Form 8275-R, Regulation Disclosure Statement, is attached.
 - d. Form 8886, Reportable Transaction Disclosure Statement, is attached.
 - e. Section 761(a) election that is selected for examination.
 - f. 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:
 - a. 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.

3.11.15.20.2
(01-01-2016)

Special Income Code

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

3.11.15.20.3
(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 3.11.15.39, Form 6252 - Installment Sale Income for sequencing and transcription instructions.

DRAFT

Form **6252** **Installment Sale Income** OMB No. 1545-0228
 Attach to your tax return.
 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.

Department of the Treasury
Internal Revenue Service

2025
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) **02/04/2025**

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.
 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.

Department of the Treasury
Internal Revenue Service

2025
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) **03/03/2025**

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 2025, or tax year beginning , 2025, ending , 20
 Go to www.irs.gov/Form1065 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

2025

A Principal business activity Name of partnership **Rental Heron and Hawk** D Employer identification number **00-2122232**

B Principal product or service Number and name of property Room or suite no. E Code language checked

Instructions (see instructions for limitations)

5 Net farm profit

6 Net gain (loss)

7 Other income

8 **Total income**

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, attach Form 4562)

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

16c

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

18 Retirement plans, etc.

19 Employee benefit programs

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Figure 3.11.15-27 Coding for Multiple Forms 6252

3.11.15.20.4
(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

For calendar year 2025, or tax year beginning / / 2025 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 or on Schedule L, Line 18, Columns (b) or (d) or on an attachment.

DRAFT

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

U.S. Return of Partnership Income

For calendar year 2025, or tax year beginning / / 2025, ending / / 2025

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

A Principal business activity Name of partnership: **Salon Heron's Happy Hairstyles**

D Employer identification number **00-4782956**

4-1

| | | | |
|-----|-----------------------------------------------------------------------|-----|--|
| 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 employment credits) | 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 | |
| 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

3.11.15.20.5
(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.

3.11.15.20.6
(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

#

#

3.11.15.20.7
(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. |

3.11.15.21
(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 3.11.15.23.15.

- 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.

3.11.15.22
(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. |

3.11.15.22.1
(01-01-2026)
**Line 1a - Gross Receipts
or Sales**

- (1) **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 3.11.15.22.2, Line 2 - Cost of Goods Sold (Form 1125-A), paragraph (2).</p> |

3.11.15.22.2
(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 3.11.15.35, Form 1125-A, Cost of Goods Sold (previously Form 1065, Schedule A), for dummy return preparation procedures. |

3.11.15.22.3
(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. |

- 3.11.15.22.4 (01-01-2016) (1) Ordinary income or loss from other partnerships and fiduciaries is reported on Line 4 of Form 1065.

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

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- 3.11.15.22.5 (01-01-2016) (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.

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- (4) See IRM 3.11.15.29, Schedule F - Profit or Loss From Farming for Schedule F editing procedures.

- 3.11.15.22.6 (01-01-2026) (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.

Line 6 - Net Gain (Loss)

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), | <ol style="list-style-type: none"> 1. Adjust Line 17 to delete the Line 7 amount. 2. Edit the corrected amount from Line 17 to Line 6 of Form 1065. 3. Edit Line 7 of Form 4797 to Line 10 of Schedule K. 4. Continue editing the return. |
| There is an entry on Line 17 of Form 4797 and the amount is not reported on either: <ul style="list-style-type: none"> • Line 3c of Schedule K, or • Line 21 of Form 8825 or on an attachment to Form 8825, | <ol style="list-style-type: none"> 1. Edit Line 17 amount to blank Line 6 of Form 1065. 2. Continue editing the return. |

| 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 21 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 3.11.15.26.1, Line 2, Schedule K for more editing procedures.

3.11.15.22.7
(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. |

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- (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.**

3.11.15.22.8
(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. |

3.11.15.23
(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".

3.11.15.23.1
(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 3.11.15.18**, Salary and Wage Code.

3.11.15.23.2
(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.

3.11.15.23.3
(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.

3.11.15.23.4
(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.

3.11.15.23.5
(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.

3.11.15.23.6
(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.

3.11.15.23.7
(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.

3.11.15.23.8
(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. |

3.11.15.23.9
(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.

3.11.15.23.10
(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 3.11.15.19.
- Reminder:** Edit the **EPMF Code** "1" if an entry greater than zero (+/-) is present on Line 18. See IRM 3.11.15.19, EPMF Code.
- (2) Accept the partnership entry.

3.11.15.23.11
(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.

- 3.11.15.23.12
(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.
- 3.11.15.23.13
(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. |

- 3.11.15.23.14
(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. |

3.11.15.23.15
(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. |

3.11.15.23.16
(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 3.11.15.16.15, CCC "X" - Publicly Traded Partnerships.

3.11.15.24
(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.

3.11.15.24.1
(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.

3.11.15.24.2
(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.

- 3.11.15.24.3
(01-01-2024)
Line 26 - BBA AAR
imputed underpayment

(1)

This line is used for imputed underpayment.

(2)

Accept the partnership entry.
- 3.11.15.24.4
(01-01-2024)
Line 27 - Other taxes

(1)

Payments other than those listed above may be listed in Other taxes.

(2)

Accept the partnership entry.
- 3.11.15.24.5
(01-01-2026)
Line 28 - Total balance
due

(1)

Total balance due (total of lines 24 through 27) is reported on Line 28 of Form 1065.

| 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. |
| Line 28 has an amount | Lines 24 through 27 are blank | Edit the amount on Line 28 |

- 3.11.15.24.6
(01-01-2026)
Line 29 - Elective
Payment Election

(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 3.11.15.20.7, Return Processing Codes (RPC) for further information.

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 3.11.15.38, Form 3800 General Business Credit.

#

- 3.11.15.24.7
(01-01-2024)
Line 30 - Payment

(1)

Accept the partnership entry.

3.11.15.24.8
(01-01-2026)
**Lines 31 and 32a -
Amount Owed/
Overpayment**

- (1) Edit the proper entry to Line 31 or Line 32a (Line 32 for Form Revision 2025 and prior) if **both** lines are blank.
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 32a.

3.11.15.25
(01-01-2024)
**Form 1065, Schedule B,
Other Information**

- (1) This subsection gives instructions for editing Other Information on Form 1065, Schedule B, pages 2, 3, and 4.

3.11.15.25.1
(01-01-2016)
**Type of Partnership
Entity - (Question 1)**

- (1) The Type of Partnership Entity is based on the partnership response to Question 1, "What type of entity is filing this return?"
- (2) Edit Audit Code "2", in the left margin next to Line 9 of Form 1065, if Box 1(e) is checked.

3.11.15.25.2
(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, | <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) 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, | <ol style="list-style-type: none"> 1. Create a dummy Schedule B (page 2) and check the "Yes" box for Question 2a. <p>Note: Use current year revision of Form 1065, Schedule B (page 2).</p> <ol style="list-style-type: none"> 2. Continue editing the return. |

3.11.15.25.3

(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. |
| Schedule B is present and neither box is checked, | 1. No editing is required. 2. Continue editing the return. |

3.11.15.25.4

(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, | 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. |

3.11.15.25.5

(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, | 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. |

3.11.15.25.6
(01-01-2026)
Balance and Reconciliation - (Question 4)

- (1) If box 4d* on Schedule B is marked yes, the balance sheet should be deleted.
*(Prior year revision, Question 6).
- (2) See IRM 3.11.15.27, Schedule L, page 5 for editing procedures.

3.11.15.25.7
(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.

3.11.15.25.8
(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 3.11.15.20.1, 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 3.11.15.20.1, Audit Codes. 3. Continue editing the return. |

3.11.15.25.9
(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.

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 3.11.15.25.10 (01-01-2024) Did partnership make an optional basis adjustment under 734(b)? - (Question 10c) | <p>(1) Did the partnership make an optional basis adjustment under section 734(b)? Based on response to Question 10c, Schedule B, Form 1065.</p> <p>(2) No editing is required.</p> <p>(3) Continue editing the return.</p> | |
| 3.11.15.25.11 (01-01-2024) Is partnership required to adjust basis of partnership property? - (Question 10d) | <p>(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.</p> <p>(2) No editing is required.</p> <p>(3) Continue editing the return.</p> | |
| 3.11.15.25.12 (01-01-2019) Number of Forms 8858 Attached - (Question 13) | <p>(1) The Number of Forms 8858 is based on the partnership entry on Question 13*, Schedule B, Form 1065. *(Prior year revision, Question 15).</p> <p>(2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if there is an</p> <p>(3) Accept partnership entry.</p> | # |
| 3.11.15.25.13 (01-01-2019) Number of Forms 8805 Attached - (Question 14) | <p>(1) The Number of Forms 8805 attached is based on the partnership entry on Question 14*, Schedule B, Form 1065. *(Prior year revision, Question 16).</p> <p>(2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if the entry</p> <p>(3) Accept the partnership entry.</p> | # |
| 3.11.15.25.14 (01-01-2019) Number of Forms 8865 Attached - (Question 15) | <p>(1) The Number of Forms 8865 attached is based on the partnership entry on Question 15*, Schedule B, Form 1065. *(Prior year revision, Question 17).</p> <p>(2) Edit Audit Code "2" in the left margin next to Line 9 of Form 1065 if the entry</p> <p>(3) Accept the partnership entry.</p> | # |
| 3.11.15.25.15 (01-01-2023) Number of Form 5471, Information Return of U. S. Persons With Respect to Certain Foreign Corporations, attached to this return (Question 17) | <p>(1) This entry is based on the number of Form 5471 attached shown on Question 17*, Schedule B, Form 1065. *(Prior year revision, Question 19).</p> <p>Reminder: Edit RPC Code "G" if Form 5471, Schedule G-1, Cost Sharing Arrangement is attached. See IRM 3.11.15.20.7 , Return Processing Code (RPC).</p> <p>(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:</p> | |

| 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. |
| 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). |

3.11.15.25.16
(02-20-2025)

**Form 8938 - Statement
of Specified Foreign
Financial Assets
(Question 20)**

- (1) For Tax Year (TY) 2022 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 202301 or later and,
 - b. Form 8938 is a November 2021 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.

3.11.15.25.17
(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 3.11.15.20.7, Return Processing Code (RPC).
- (3) See IRM 3.11.15.34, Form 8996, Qualified Opportunity Fund, for more information.

3.11.15.25.18
(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.

3.11.15.25.19
(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. |

| If | Then |
|-------------------------|-----------------------------------------|
| Both boxes are checked, | Edit a "3" to the right of Question 27. |
| Neither box is checked, | No editing is required. |

3.11.15.25.20 (01-01-2024) (1) Is the partnership required to file Form 7208 relating to the excise tax on repurchase of corporate stock under the foreign corporation rules?

Is the partnership required to file Form 7208 relating to excise tax - (Line 29a, Schedule B) (2) No editing is required.

(3) Continue editing the return.

3.11.15.25.21 (01-01-2024) (1) Is the partnership required to file Form 7208 under the surrogate foreign corporation rules?

Form 1065, Schedule B, Form 7208 under surrogate foreign corporation - (Line 29b) (2) No editing is required.

(3) Continue editing the return.

3.11.15.25.22 (01-01-2024) (1) Did the partnership receive or dispose of a digital asset?

Form 1065, Schedule B, Did the partnership receive a digital asset - (Line 30) (2) No editing is required.

(3) Continue editing the return.

3.11.15.25.23 (01-01-2025) (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:

Centralized Partnership Audit Regime Election (Line 33)

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. |

| If | Then |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |

3.11.15.26
(01-01-2026)

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. Edit Action Code 211 when corresponding. |

3.11.15.26.1
(01-01-2026)

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 20a (Line 17 on 2006 or before) from all Forms 8825 and edit the resulting amount on Line 20a (Line 17 on 2006 or before) of the first Form 8825. 2. Combine Line 23 from all Forms 8825 and edit the resulting amount on Line 23 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 23 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 23 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 23 is greater than the amount on Schedule K, Line 2, | <ol style="list-style-type: none"> 1. Edit the amount from Form 8825, Line 23 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. Edit Action Code 211 when corresponding. 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. Edit Action Code 211 when corresponding. Exception: Do not correspond on a Final return. Edit Line 26, Schedule E to Line 2, Schedule K. |
| The amount on Line 23 of Form 8825 is | Line 2, Schedule K is blank, | <ol style="list-style-type: none"> Edit the amount from Form 8825, Line 23, to Schedule K, Line 2, See Figure 3.11.15-29 below. Continue editing the return. |

#

| If | And | Then |
|--------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The amount on Line 23 Form | The same income is shown in the Income Section on page 1, Form 1065. | 1. "X" amounts shown on page 1, Form 1065. 2. Edit Form 8825, Line 23, to Schedule K, Line 2. |
| Form 8825, Line 20a (Line 17 on 2006 or before) is negative, | | 1. "X" the negative amount. 2. Continue editing the return. |
| Form 8825, Line 20a (Line 17 on 2006 or before) is blank, | | 1. Compute Line 20a (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 20a (Line 17 on 2006 or before). |
| Form 8825, Line 23 is blank, | | 1. Compute Line 23 by combining Lines 20a (Line 17 on 2006 or before) through Line 22a. 2. Edit the computed Line 23 amount to Schedule K, Line 2. 3. Continue editing the return. |

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Form 1065 (2025) Page **5**

Schedule K Partners' Distributions

| | | | |
|-----------|---------------------------------------------------------|-----------|--------------|
| 1 | Ordinary business income (loss) (page 1, line 23) | 1 | 2,146 |
| 2 | Net rental real estate income (loss) (attach Form 8825) | 2 | 22800 |
| 3a | Other gross rental income (loss) | 3a | 13,218 |

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8825 **Rental Real Estate Income and Expenses of a Partnership or an S Corporation**

OMB No. 1545-0123

Go to www.irs.gov/Form8825 for instructions and the latest information.

Name **Quail & Finch Partnership** Employer identification number **00-5437824**

1 Enter the address and type of each rental real estate property. For each rental real estate property listed, report the number of days rented at fair rental value and number of days of personal use. Attach page 2 to list additional properties. See instructions.

| | (a) Physical address of each property (street, city, state, ZIP code) | (b) Type (Enter code 1-8; see page 2 for list.) | (c) Type (Enter code A-I; see page 2 for list.) | (d) Fair rental days | (e) Personal-use days |
|----------|--------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|-------------------------|--------------------------|
| A | House 4192 Lark St. Phoenix AZ 85026 | | | | |
| B | House 6215 Dove Dr. Phoenix AZ 85026 | | | | |
| C | | | | | |
| D | | | | | |

Rental Real Estate Income

| | A | B | C | D |
|----------------------------------------------------------------------------------|--------|--------|---|---|
| 2a Gross rents | 14,214 | 16,200 | | |
| 2b Other income related to rental real estate activity | | | | |
| 2c Total rental real estate income for each property. Add lines 2a and 2b | | | | |

Rental Real Estate Expenses

| | | | | |
|-------------------------------------------------------------------------------------------------|----|--------|--------|--|
| 3 Advertising | 3 | 225 | | |
| 4 Auto and travel | 4 | | | |
| 5 Cleaning and maintenance | 5 | 125 | | |
| 6 Commissions | 6 | | | |
| 7 Insurance | 7 | 200 | 310 | |
| 8 Interest (see instructions) | 8 | | | |
| 9 Legal and other professional fees | 9 | | | |
| 10 Real estate taxes | 10 | 1,105 | 2,014 | |
| 11 Repairs | 11 | | | |
| 12 Utilities | 12 | | | |
| 13 Wages and salaries | 13 | | | |
| 14 Depreciation (see instructions) | 14 | 1,235 | 2,400 | |
| 15 Reserved for future use | 15 | | | |
| 16 Reserved for future use | 16 | | | |
| 17 Other deductions (attach Schedule A (Form 8825)) | 17 | | | |
| 18 Total rental real estate expenses for each property. Add lines 3 through 17 | 18 | 2,890 | 4,724 | |
| 19 Income or (loss) from each rental real estate property. Subtract line 18 from line 2c | 19 | 11,324 | 11,476 | |

20a Total rental real estate income. Add total rental real estate income from line 2c. See instructions. **20a** 30,414

20b Total rental real estate expenses. Add total rental real estate expenses from line 18. See instructions. **20b** (7,614)

21 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities. **21**

22a 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). **22a**

23 Net rental real estate income (loss). Combine lines 20a through 22a. Enter the result here and on Schedule K, line 2, of Form 1065 or 1120-S. **23** 22,800

Form 8825 (Rev. 11-2025)

Figure 3.11.15-29 Edit Line 23, Form 8825 to Line 2, Schedule K

3.11.15.26.2
(01-01-2016)
Schedule K, Line 3a

- (1) The partnership reports other Gross Rental income or loss on Line 3a of Schedule K.

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.

3.11.15.26.3
(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.

3.11.15.26.4
(01-01-2016)
Schedule K, Line 5

- (1) The partnership reports Interest Income on Line 5 of Schedule K.
(2) Accept the partnership entry.

3.11.15.26.5
(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.

3.11.15.26.6
(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.

3.11.15.26.7
(01-01-2026)
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 20a (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 23, Form 8825 and edit to Line 2, Schedule K. See Figure 3.11.15-30 below.

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Form 1065 (2019) **Schedule K** Page 5

4. Adjust line 2 as follows:

| | |
|--------------------|---------|
| Corrected line 20a | 23,000 |
| Corrected line 20b | - 5,000 |
| Recomputed line 23 | 18,000 |

Edit the recomputed line 21, F8825 to line 2, Schedule K.

1. Edit oil and gas royalty income from line 2, F8825 to line 7, Schedule K.

2. Adjust line 20a as follows:

| | |
|--------------------|----------|
| Incorrect line 20a | 56,000 |
| Line 2 royalties | - 33,000 |
| Corrected line 20a | 23,000 |

3. Adjust line 20b as follows:

| | |
|--------------------------|---------|
| Incorrect line 20b | 6,000 |
| Line 16 royalty expenses | - 1,000 |
| Corrected line 20b | 5,000 |

Form 8825 Rental Real Estate Income and Expenses of a Partnership or an S Corporation

OMB No. 1545-0023

Go to www.irs.gov/Form8825 for instructions and the latest information.

Name **Lark Land Development LP** Employer identification number **00-5976281**

1 Enter the address and type of each rental real estate property. For each rental real estate property listed, report the number of days rented at fair rental value and number of days of personal use. Attach page 2 to list additional properties. See instructions.

| | (a) Physical address of each property (street, city, state, ZIP code) | (b) Type (Enter code 1-8; see page 2 for list.) | (c) Type (Enter code A-I; see page 2 for list.) | (d) Fair rental value |
|---|--------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|--------------------------|
| A | 2555 South 1st Ave. Riverside, CA 92502 | | | |
| B | Gas Lease | | | |
| C | Oil Lease | | | |
| D | Oil & Gas Royalties | | | |

Rental Real Estate Income

| | A | B | C | D |
|--------------------------------------------------------|--------|-------|-------|--------|
| 2a Gross rents | 10,000 | 6,000 | 7,000 | 33,000 |
| 2b Other income related to rental real estate activity | | | | |

15 Reserved for future use

16 Reserved for future use

17 Other deductions (attach Schedule A (Form 8825))

18 Total rental real estate expenses for each property. Add lines 3 through 17

19 Income or (loss) from each rental real estate property. Subtract line 18 from line 2c

| | A | B | C | D |
|----|-------|-------|-------|--------|
| 18 | 3,000 | 1,000 | 1,000 | 1,000 |
| 19 | 7,000 | 5,000 | 6,000 | 32,000 |

20a Total income from line 2c. See instructions

20b Total expenses from line 18. See instructions

21 Net rental real estate income (loss) from line 20a minus line 20b

22a Net rental real estate income (loss) from line 21

23 Net rental real estate income (loss) from line 22a

Form 8825 (Rev. 11-2025)

Figure 3.11.15-30 Correcting Form 8825 to Exclude Gas and Oil Royalty Income

3.11.15.26.8
(01-01-2019)

Schedule K, Line 9a

- (1) The partnership reports Net Long-Term Capital Gain or Loss on Line 9a of Schedule K.

- 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**

U.S. Return of Partnership Income

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20**25**
Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity
Investing

Name of partnership
Osprey Investments

D Employer identification number
00-2166045

B Principal product or service

Number and street
3714 Swan Avenue

Room or suite no.

E Date business started
Jan 2016

C Business code number
523110

City or town
Burlington

State or province
VT

Country

ZIP or foreign postal code
05401

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 | | | |
| 3 | Gross profit. Subtract line 2 from line 1c | | | | | 3 | 842,116 | | |
| 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 | | | |

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Form **8824**

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8824 for instructions and the latest information.

2025
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.

Like-kind property

Figure 3.11.15-31 Editing CCC “1”, Form 8824 Attached

- 3.11.15.26.9
(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 3.11.15.26.8, 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 (2025) 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 | 6a | |
| 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 | |

DRAFT

Form **4797** OMB No. 1545-0184

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4797 for instructions and the latest information.

Attach to your tax return.

20**25**
Attachment
Sequence No. **27**

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 2025 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)

| | (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) |
|----------|-------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|
| 2 | Truck | 01-03-09 | 02-03-25 | 13595 | 2276 | 15943 | (72) |
| | Furniture | 05-01-01 | 08-16-25 | 7500 | 500 | 5000 | 3000 |
| | Computer | 06-02-07 | 07-02-25 | 4959 | 1767 | 12380 | (5654) |
| 3 | Gain, if any, from Form 4684, line 39 | | | | | | |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | | | | | | |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | | | | | | |
| 6 | Gain, if any, from line 32, from other than casualty or theft | | | | | | |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows | | | | | | (2726) |

Figure 3.11.15-32 Edit Line 7, Form 4797 to Line 10, Schedule K

3.11.15.26.10
(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.

3.11.15.26.11
(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.

3.11.15.26.12
(01-01-2026)
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). Edit Action Code 211 when corresponding. 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). Edit Action Code 211 when corresponding. |

#

#

#

3.11.15.26.13
(01-01-2026)

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). Edit Action Code 211 when corresponding. 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). Edit Action Code 211 when corresponding. |

#

#

#

3.11.15.26.14
(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.

#

3.11.15.26.15
(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.**

3.11.15.26.16
(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.

#

3.11.15.26.17
(01-01-2026)

**Schedule K, Line 16a -
International Tax
Reporting Checkbox**

- (1) Line 16a - 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 16a) 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 16a 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 16a (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 16a changed from Foreign Transactions to International. Schedule K-2 has 18 pages and X Parts.

3.11.15.26.18
(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". | # |
| *(Prior year revision, Line 16l). | Edit Audit Code "7". | # # |

3.11.15.26.19
(01-01-2022)
**Schedule K, Lines 19a
and 19b**

#

3.11.15.26.20
(01-01-2025)
**Schedule K, Line 21
(2021 and later)**

3.11.15.20.1(5)

#

IRM 3.11.15.20.1(10).

#

3.11.15.27
(01-01-2026)
Form 1065, Schedule L

- (1) If there is an entry other than zero on Line 18(b) and/or 18(d), edit the Nonrecourse 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) Edit Action Code 211 and 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 (2025)

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

Assets

(a)

(b)

(c)

(d)

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, other than buildings

b

Less accumulated depreciation

11

Land

12a

Intangible assets

b

Less amortization

13

Other assets

14

Total assets

15

Accounts payable

16

Mortgages payable

17

Other liabilities

18

Accounts payable

19a

Loans payable

b

Mortgages payable

20

Other liabilities

21

Partners' capital accounts

22

Total liabilities

Schedule M-2

Analysis of Partners' Capital Accounts

1

Balance at beginning of year

2

Capital contributed: a Cash

b

Property

3

Net income (loss) (see instructions)

4

Other increases (itemize):

5

Add lines 1 through 4

6

Distributions: a Cash

b

Property

7

Other decreases (itemize):

8

Add lines 6 and 7

9

Balance at end of year. Subtract line 8 from line 5

Form 1065 (2025)

Delete Schedule L if any of the following apply:

a) Form 1065, page 2, Schedule B, Question 4d* is checked "Yes". (Prior year revision, Question 6).

b) Page 1, Box "F" is "0" (zero), "-", "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.

e) Final Return.

Figure 3.11.15-33

3.11.15.28
(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).

3.11.15.29
(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.

DRAFT

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
2025
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 2025? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2025 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 | | |
| 4a | Agricultural program payments (see instructions) | 4a | | |
| 5a | Commodity Credit Corporation (CCC) loans reported under election | 5a | | |
| b | CCC loans forfeited | 5b | | |
| 6 | Crop insurance proceeds and federal crop disaster payments (see instructions) | | | |
| a | Amount received in 2025 | 6a | | |
| c | If election to defer to 2026 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 | 42119 | |

Line 9 minus Line 1c equals dotted portion of Line 9.
11995

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): | 24a | |
| 12 | Conservation expenses (see instructions) | 12 | | a | Vehicles, machinery, equipment | 24b | |
| 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 | |
| 33 | Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions | 33 | 19035 | d | | 32d | |
| 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 | e | | 32e | |
| 35 | Reserved for future use. | | | f | | 32f | |
| 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) 2025

Figure 3.11.15-34 Schedule F

- 3.11.15.30 (01-01-2026)
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 20a, Total Gross Rents (Line 17 on 2006 and before), is edited and transcribed from Form 8825. Line 23 is reported on Schedule K, Line 2.
Note: For 2006 and before revisions of Form 8825, renumber Line 17 as 18a.
 - (3) See IRM 3.11.15.26.1, Line 2, Schedule K for Schedule K, Line 2 and Form 8825 editing procedures.

- 3.11.15.31 (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. |

3.11.15.32
(01-01-2026)

**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 3.11.15.26.9 and IRM 3.11.15.22.6.

| Line | Line Description | Year Revision |
|------|---------------------------------------------------------------------------|-----------------|
| 1a | Gross Proceeds from Sales or Exchanges from Form(s) 1099-B or 1099-S | 2025 and later. |
| 1b | Total Amount of Gain from Partial Dispositions of MACRS Assets | 2021 and later. |
| 1c | Total Amount of Loss from Partial Dispositions of MACRS Assets | 2021 and later. |
| 7 | Total Gain or Loss Amount | 2025 and later |
| 8 | Non-recaptured net Section 1231 Losses from Prior Years Amount | 2025 and later |
| 9 | Total Gain Less Non-recapture Sect 1231 Losses Amount | 2025 and later |
| 17 | Total Ordinary Gain or Loss Amount | 2025 and later |
| 18a | Form 4684 Part 3 Property Held Total Loss Amount | 2025 and later |
| 18b | Form 4797 Gain or Loss Minus F4684 Part 3 Property Held Total Loss Amount | 2025 and later |

3.11.15.33
(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". |

DRAFT

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

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.

OMB No. 1545-0074
2025
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, C, G, H, or I below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They 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 and Form(s) 1099-DA 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, C, G, H, or I 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 **was not** reported to the IRS

☒ (C) Short-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**

☐ (G) Short-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)

☐ (H) Short-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS

☐ (I) Short-term digital asset transactions not reported to you on **Form 1099-DA** or **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 <i>Column (e)</i> 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. | (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--------------------------------------------------------------|-----------------------------------------|----------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------|
| | <u>00-4129875</u> | <u>11/5/20</u> | <u>1/30/25</u> | | | | <u>Z</u> | <u>4000</u> | |
| | <u>00-2654758</u> | <u>9/23/21</u> | <u>7/2/25</u> | | | | <u>Z</u> | <u>7000</u> | |

DRAFT

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____
Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123
2025

A Principal business activity
Investing

Name of partnership
Sparrow Investments

B Principal product or service
1745 Warbler Way

Room or suite no.

C Business code number
525910

City or town
Indianapolis

State or province
IN

Country

ZIP or foreign postal code
46206

D Employer identification number
00-6275963

E Date business started
Oct. 1, 2017

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

Figure 3.11.15-35 Form 8949 - Sales and Other Dispositions of Capital Assets

3.11.15.34 (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:

3.11.15.34

Internal Revenue Manual

33495175

Cat. No. 33495P (11-05-2025)

Any line marked with a # is for Official Use Only

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 |
| 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 3.11.15.20.7, Return Processing Code (RPC), for more information.
- (12) See the following IRM reference: IRM 3.11.15.25.17, Schedule B, Line 25 (Form 8996 - Qualified Opportunity Fund).

- (13) See IRM 3.11.15.79 for Form 8996 prior year conversion chart.

3.11.15.35
(01-01-2026)

**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 **requires** a "Salary and Wage Code" condition. See IRM 3.11.15.18, 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:
- Add Lines 1 through 5 and edit the total to Line 6, or
 - Perfect from attachments if possible for a Line 6 total.
 - 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:
- An amount is present on Form 1065, page 1, Line 2 and Form 1125-A is missing.
 - 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 3.11.15.18, 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 3.11.15.18, Salary and Wage Code and edit the proper Salary and Wage Code.

3.11.15.36
(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.

3.11.15.37
(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.

3.11.15.38
(07-02-2025)
**Form 3800 - General
Business Credit**

- (1) Form 3800, General Business Credit, is valid for tax periods 202301 and later.
- (3) 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.
- (4) 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 |

| Form 3800, Part III, Line | Credit From | Form Title | Column(s) transcribed |
|------------------------------|-----------------------|-------------------------------------------------------------|--------------------------|
| 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 |
| 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 |

- (5) 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.
- (6) For prior year conversion instructions, see IRM 3.11.15.80, Form 3800, Prior Year Conversion Chart. Also, See Exhibit 3.11.15-8, Form 3800 - Prior Year Revisions Comparison Chart.

DRAFT

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. 1545-0895
2025
Attachment Sequence No. **22**

DRAFT

Form 3800 (2025) 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 5884 | | | | | | | | | | |
| c Form 6478 | | | | | | | | | | |
| d Form 8586 | | | | | | | | | | |
| e Form 8835, Part II | 1 | | | | 2,670 | 3,050 | 5,720 | 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 (2025) **1**

DRAFT

Form 3800 (2025) 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 | | | (d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit: | Not subject to the limit | |
|--------------------------------|---------------------------------------------------------------|--------------------------------------|------------------------------------|---------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------|
| | | (c)(1) Pass-through entity EIN | (c)(2) Transferor entity EIN | (d)(1) Credits other than credit transfer election credits | (d)(2) Credit transfer election credits sold | (d)(3) Credit transfer election credits purchased | | (e) Credits other than transfer election credits | (f)(1) Transfer election credits sold |
| 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.

3.11.15.39
(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 3.11.15.62.3 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 3.11.15.20.3 - Installment Sale Indicator for instructions to edit the Installment Sale Indicator.

3.11.15.40
(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 3.11.15.20.7, Return Processing Code (RPC), for more information.

3.11.15.41
(01-01-2026)

**Form 8283, Noncash
Charitable Contributions**

- (1) Form 8283, Noncash Charitable Contributions is valid for transcription for Tax Periods ending 202501 and later when data is present on any of the following lines.

Note: See IRM 3.11.15.2.2(1), Sequence of Return - Form 1065, for the sequence order of Form 8283.

| Line | Line Description |
|----------------------------------|--------------------------------------------------------|
| 2 | Information on Donated Property Type Check boxes |
| 3A(c) | Donated Property Appraised Fair Market Value |
| 3A(d) | Donated Property Date Acquired by Donor |
| 3A(f) | Donated Property Donor's Cost or Adjusted Basis |
| Part IV | Appraiser Signature Indicator |
| Part IV | Appraiser Identifying Number |
| Part V | Qualified Organization Property Received Date |
| Part V | Charitable Organization Employer Identification Number |
| Part V | Charitable Organization Authorized Signature Indicator |
| Part V, Lower right corner pg. 2 | Multiple Form 8283 Attached |

- (2) Form 8283, Noncash Charitable Contributions is required to be attached to the #
spond if Form 8283 is not attached. Edit Action Code 211 when corresponding.

- (3) If more than one Form 8283 is attached, edit a 1 on page 2, of Form 8283, Part V, lower right corner.

- (4) Edit Audit Code "C" if Form 8283 is attached and any of the following conditions are present:

- Box 2b is checked
- Box 2b(1) is checked
- Line 3, Column H has an entry

3.11.15.42
(01-01-2026)

**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.

3.11.15.43
(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 |

3.11.15.44
(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

3.11.15.45
(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 3.11.15.53.2 , **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 3.11.15.53.2 , **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

3.11.15.46
(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.

3.11.15.47
(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

3.11.15.47.1
(01-01-2016)

◆ **Edit Marks** ◆

- (1) See IRM 3.11.15.2.4, Edit Marks.

3.11.15.47.2
(01-01-2016)

◆ **Action Codes** ◆

- (1) See IRM 3.11.15.2.5, Action Codes.

- 3.11.15.48 (1) See IRM 3.11.15.3, Perfecting Unprocessable Documents.
(01-01-2016)
**Perfecting
Unprocessable
Documents**
- 3.11.15.48.1 (1) See IRM 3.11.15.3.1, Correspondence.
(01-01-2016)
◆Correspondence◆
- 3.11.15.48.1.1 (1) See IRM 3.11.15.3.1.3, Use of Fax for Taxpayer Submissions.
(01-01-2016)
**◆Use of Fax for
Taxpayer Submissions◆**
- 3.11.15.48.2 (1) See IRM 3.11.15.3.2, Foreign Address Returns (International).
(01-01-2016)
**Foreign Address
Returns (International)**
- 3.11.15.48.3 (1) See IRM 3.11.15.3.3, Frivolous Arguments.
(01-01-2016)
**◆Frivolous Returns and
Claims◆**
- 3.11.15.49 (1) See IRM 3.11.15.4, Examination of Attachments.
(01-01-2016)
**Examination of
Attachments**
- 3.11.15.49.1 (1) See Exhibit 3.11.15-2, Routing Guide for Attachments.
(01-01-2020)
**◆Routing Guide for
Attachments◆**
- 3.11.15.50 (1) The following instructions reference special procedures.
(01-01-2016)
Special Conditions
- 3.11.15.50.1 (1) See IRM 3.11.15.5.1, Statute Returns.
(01-01-2016)
◆Statute Returns◆
- 3.11.15.50.2 (1) See IRM 3.11.15.5.4, Compliance Secured/Prepared Returns.
(01-01-2016)
**◆Compliance
Secured/Prepared
Returns◆**
- 3.11.15.50.2.1 (1) See IRM 3.11.15.5.4.1, IRC 6020(b) – Prepared by Collection.
(01-01-2016)
**◆IRC 6020(b) – Prepared
by Collection◆**

- 3.11.15.50.2.2 (1) See IRM 3.11.15.5.4.2, Collection Secured.
(01-01-2016)
♦Collection Secured♦
- 3.11.15.50.2.3 (1) See IRM 3.11.15.5.4.3, Examination Prepared.
(01-01-2016)
♦Examination Prepared Returns♦
- 3.11.15.50.2.4 (1) See IRM 3.11.15.5.4.4, Examination Secured.
(01-01-2016)
♦Examination Secured♦
- 3.11.15.50.3 (1) See IRM 3.11.15.5.5, Re-Entry Document Procedures.
(01-01-2016)
♦Re-Entry Document Procedures♦
- 3.11.15.50.4 (1) See IRM 3.11.15.5.7, Amended Returns.
(01-01-2016)
Amended Returns
- 3.11.15.50.5 (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.
- 3.11.15.50.5.1 (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.
- 3.11.15.50.5.2 (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.
- 3.11.15.51 (1) See IRM 3.11.15.7, Received Date and Exhibit 3.11.15-3, Due Date Charts
(01-01-2016)
♦Received Date♦ when editing the Received Date on Form 1065-B.
- 3.11.15.52 (1) See IRM 3.11.15.8, Signature.
(01-01-2016)
♦Signature♦
- 3.11.15.52.1 (1) See IRM 3.11.15.8.1, Paid Preparer Checkbox Indicator.
(01-01-2016)
Paid Preparer Checkbox Indicator

- 3.11.15.52.2 (01-01-2016)
◆Paid Preparer Section◆
- (1) See IRM 3.11.15.8.2, Paid Preparer Section.
- 3.11.15.52.2.1 (01-01-2016)
◆Preparer PTIN◆
- (1) See IRM 3.11.15.8.2.1, Paid Preparer Tax Identification Number (PTIN).
- 3.11.15.52.2.2 (01-01-2016)
◆Preparer EIN◆
- (1) See IRM 3.11.15.8.2.2, Employer Identification Number (EIN).
- 3.11.15.52.3 (01-01-2016)
◆Preparer Phone Number◆
- (1) See IRM 3.11.15.8.2.3, Preparer Phone Number.
- 3.11.15.53 (01-01-2019)
Tax Period Ending
- (1) See IRM 3.11.15.9, Tax Period and IRM 3.11.15.9.1, Tax Period Ending.
- 3.11.15.53.1 (01-01-2017)
Tax Period Beginning - Initial, Final, or Short Period Form 1065-B Return
- (1) See IRM 3.11.15.9.2.
- 3.11.15.53.2 (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 3.11.15.14, Initial Return Code.
- (3) Edit the Tax Period Beginning on "Initial" return in MMDDYY format per IRM 3.11.15.9.2, 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 Department of the Treasury Internal Revenue Service | U.S. Return of Income for Electing Large Partnerships For calendar year 2017, or tax year beginning _____, 2017, and ending _____, 20____ ▶ Go to www.irs.gov/Form1065B for instructions and the latest information. | OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold;">2017</div> |
| A Principal business activity _____ Name of partnership _____ | | D Employer identification number _____ |
| B Principal product or service _____ Business started _____ | | E Assets (see instructions) _____ |
| C Business code no. (see instructions) _____ | | F Added return _____ |
| G Check applicable _____ H Check accounting _____ 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 Loss Activities | | | |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-----|
| Income | 1a | Gross receipts or sales | 1c |
| | 2 | Cost of goods sold (attach Form 1125-A) | 2 |
| | 3 | Gross profit. Subtract line 2 from line 1c | 3 |
| | 4 | Net rental real estate income (loss) (attach Form 8825) | 4 |
| | 5 | Net income (loss) from other rental activities (attach statement) | 5 |
| | 6 | Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | 6 |
| | 7 | Net farm profit (loss) (attach Schedule F (Form 1040)) | 7 |
| | 8 | Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 20) | 8 |
| | 9 | Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 9 |
| | 10 | Other income (loss) (see instructions) (attach statement) | 10 |
| | 11 | Total income (loss). Combine lines 3 through 10 | 11 |
| Deductions | 12 | Salaries and wages (other than to partners) (less employment credits) | 12 |
| | 13 | Guaranteed payments to partners | 13 |
| | 14 | Repairs and maintenance | 14 |
| | 15 | Bad debts | 15 |
| | 16 | Rent | 16 |
| | 17 | Taxes and licenses | 17 |
| | 18 | Interest | 18 |
| | 19a | Depreciation and section 179 expense deduction (see instructions) | 19a |
| | b | Less: depreciation reported on Form 1125-A and elsewhere on return | 19b |
| | 20 | Depletion | 20 |
| | 21 | Retirement plans, etc. | 21 |
| | 22 | Employee benefit programs | 22 |
| | 23 | Other deductions (attach statement) | 23 |
| | 24 | Total deductions. Add the amounts shown in the far right column for lines 12 through 23 | 24 |
| 25 | Taxable income (loss) from passive loss limitation activities. Subtract line 24 from line 11 | | 25 |
| Tax and Payments | 26 | Tax (see instructions). Check if from: a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 | 26 |
| | 27 | Other payments. Check if from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 | 27 |
| | 28 | Amount owed. Enter the excess of line 26 over line 27 | 28 |
| | 29 | Overpayment. Enter the excess of line 27 over line 26 | 29 |

Edit to a dummy Form 1065, Schedule K.

Line 2
Line 3c

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
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28
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 _____ Date _____

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

Cat. No. 26265H Form **1065-B** (2017)

Figure 3.11.15-38 Converting Form 1065-B (page 1) to Form 1065

Form 1065-B (2017) Page **2**

Part II Taxable Income or Loss From Other Activities

| | | | |
|-----|------------------------------------------------------------------------------------------|-----------------|----------------|
| 1 | Interest | | Line 5 |
| 2a | Total ordinary dividends | Line 6a | |
| b | Qualified dividends | | |
| c | Nonqualified dividends (subtract line 2b from 2a) | Line 7 | |
| 3 | Gross royalties | | Line 8 |
| 4 | Excess of net short-term capital gain over net long-term capital loss (See instructions) | | Line 11 |
| 5 | Other income (loss) (see instructions) (attach statement) | | |
| 6 | Total income (loss). Add lines 1, 2c, 3, 4, and 5 | | |
| 7 | Interest expense on investment debts (attach Form 4952) | | |
| 8 | State and local income taxes (see instructions) | | |
| 9 | Charitable contributions (see instructions for limitations and required attachment) | | |
| 10a | Total miscellaneous itemized deductions | Line 10a | |
| b | Deductible amount. Multiply line 10a by 30% (0.30) | Line 10b | |
| 11 | Other deductions (attach statement) | | |
| 12 | Total deductions. Add lines 7, 8, 9, 10b, and 11 | | |
| 13 | Taxable income (loss) from other activities. Subtract line 12 from line 6 | | |

Schedule B Other Information (see instructions)

| | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 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 | | |
| 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 7 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 8 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 9 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 |
| 4b | 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 |
| 13b | 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 to foreign source income: | |
| (1) | Passive category | 14e(1) |
| (2) | General category | 14e(2) |
| (3) | Other (attach statement) | 14e(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: | |
| a | General partners | |
| b | Limited partners | |

Form **1065-B** (2017)

Annotations:

- Edit to a dummy Form 1065, Schedule K.** (Points to lines 4a, 4b, 5, 6, 7, 8, 9, 10, 11, 12)
- Line 9a** (Points to line 9)
- Line 15a** (Points to line 15)
- Line 15c** (Points to line 15)
- Move Form 1065-B, Pg. 4 to the back of the return.** (Points to line 15)

Figure 3.11.15-40 Conversion of Form 1065-B (page 4) to Form 1065

3.11.15.53.3
(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 3.11.15.9.2.
- (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.

3.11.15.53.4
(01-01-2016)
**Change in Accounting
Period**

- (1) See IRM 3.11.15.9.5.

3.11.15.53.5
(01-01-2016)
Early Filed Return

- (1) See IRM 3.11.15.9.6.

3.11.15.54
(01-01-2016)
**◆Entity Perfection -
General◆**

- (1) See IRM 3.11.15.10.

3.11.15.54.1
(01-01-2016)
**◆Entity Perfection -
Employer Identification
Number (EIN)◆**

- (1) See IRM 3.11.15.10.2.

3.11.15.54.2
(01-01-2016)
**◆Entity Perfection -
Name Control◆**

- (1) See IRM 3.11.15.10.3.

Exception: The name change box on Form 1065-B is Line G, box (2).

- 3.11.15.54.3
(01-01-2016)
♦Entity Perfection - Domestic Addresses♦
- (1) See IRM 3.11.15.10.5.
- Exception:** The address change box on Form 1065-B is Line G, box (3).
- 3.11.15.54.4
(01-01-2016)
♦Entity Perfection - Foreign Address♦
- (1) See IRM 3.11.15.10.6.
- 3.11.15.55
(01-01-2016)
♦North American Industry Classification System (NAICS)♦
- (1) See IRM 3.11.15.11.
- 3.11.15.56
(01-01-2016)
Date Business Started
- (1) See IRM 3.11.15.12.
- 3.11.15.57
(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.
- 3.11.15.58
(01-01-2016)
♦Computer Condition Codes♦
- (1) See IRM 3.11.15.16.
- 3.11.15.58.1
(01-01-2016)
CCC “A” - Date Business Started
- (1) See IRM 3.11.15.16.1.
- 3.11.15.58.2
(01-01-2016)
CCC “B” - Schedule M-3
- (1) See IRM 3.11.15.16.2.
- 3.11.15.58.3
(01-01-2016)
♦CCC “F” - Final Return♦
- (1) See IRM 3.11.15.16.4.

3.11.15.58.4 (1) See IRM 3.11.15.5.7, Amended Returns.
(01-01-2016)
♦CCC “G” - Amended
Return♦

3.11.15.58.5 (1) See IRM 3.11.15.16.6.
(01-01-2016)
♦CCC “I” - Tax
Straddles and Future
Contracts (Form 6781)♦

3.11.15.58.6 (1) See IRM 3.11.15.16.8.
(01-01-2016)
CCC “L” - Treaty Based
Positions

3.11.15.58.7 (1) See IRM 3.11.15.16.9.
(01-01-2019)
CCC “M” - Form 8949
(Sales and Other
Dispositions of Capital
Assets), Opportunity
Zone

3.11.15.58.8 (1) No editing required.
(01-01-2016)
CCC “P” - BMF Mail
Indicator

3.11.15.58.9 (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)

3.11.15.58.10 (1) See IRM 3.11.15.16.11.
(01-01-2016)
♦CCC “R” - Reasonable
Cause for Failing to File
a Timely Return♦

3.11.15.58.11 (1) See IRM 3.11.15.16.13.
(01-01-2016)
CCC “T” - Investor
Reporting of Tax Shelter
Registration

| | |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.11.15.58.12 (01-01-2016) ♦CCC “W” - Return Cleared By Statute Control♦ | (1) See IRM 3.11.15.16.14. |
| 3.11.15.58.13 (01-01-2018) CCC “X” - Refund/Settlement Freeze | (1) See IRM 3.11.15.16.15. |
| 3.11.15.58.14 (01-01-2016) CCC “1” - Like-Kind Exchange | (1) See IRM 3.11.15.16.17. |
| 3.11.15.58.15 (01-01-2016) Reserved | (1) This Subsection is reserved. |
| 3.11.15.58.16 (01-01-2016) ♦CCC “3” - No Reply to Correspondence♦ | (1) See IRM 3.11.15.16.19. |
| 3.11.15.58.17 (01-01-2016) ♦CCC “4” - IRC 6020(b) Return♦ | (1) See IRM 3.11.15.16.20. |
| 3.11.15.58.18 (01-01-2016) CCC “6” - Suppress the Failure to File on Correct Media Penalty | (1) See IRM 3.11.15.16.22. |
| 3.11.15.58.19 (01-01-2016) CCC “9” - Foreign Partnership (Ogden Only) | (1) See IRM 3.11.15.16.24. |
| 3.11.15.59 (01-01-2016) Number of Schedules K-1 | (1) See IRM 3.11.15.17. 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. |

- 3.11.15.60
(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.
- 3.11.15.61
(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 (\pm) 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.
- 3.11.15.62
(01-01-2020)
Additional Partnership Perfection
- (1) This subsection gives instructions for editing additional Partnership perfection codes.
- 3.11.15.62.1
(01-01-2016)
Audit Codes
- (1) See IRM 3.11.15.20.1. 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).
- 3.11.15.62.2
(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 3.11.15.20.2.
- 3.11.15.62.3
(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 3.11.15.20.3. 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. |

3.11.15.62.4
(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.

3.11.15.62.5
(01-01-2016)

Historic Structure Code

- (1) See IRM 3.11.15.20.5. If present, edit “6 - 3” in the left margin next to Line 12 of Form 1065-B.

3.11.15.63
(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.

3.11.15.64
(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. |

3.11.15.64.1
(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. |

3.11.15.64.2
(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. |

| If | And | Then |
|-------------------|-----------------------------------------------|----------------------|
| Line 1b is blank, | Lines 1a and 1c have the same amounts, | Leave Line 1b blank. |

3.11.15.64.3
(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 3.11.15.74 , Form 1125-A, Cost of Goods Sold (previously Form 1065-B, Schedule A), for "dummy return" preparation procedures.

3.11.15.64.4
(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.

3.11.15.64.5
(01-01-2026)

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 23 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 23 is smaller than the amount on 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 23 is greater than the amount on Form 1065-B, Line 4, | 1. Edit the amount from Form 8825, Line 23 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 20a (Line 17 on 2006 or before) and edit to the first Form 8825. 2. Combine all Lines 23 and edit to the first Form 8825. 3. Edit the combined Line 23 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 23 to Form 1065-B, Line 4. | # # |
| Form 8825, Line 20a (Line 17 on 2006 or before) is negative, | | 1. "X" the negative amount. 2. Continue editing the return. | |
| Form 8825, Line 20a (Line 17 on 2006 or before) is blank, | | 1. Compute Line 20a (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 20a (Line 17 on 2006 or before). | |

| If | And | Then |
|------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 8825, Line 23 is blank, | | <ol style="list-style-type: none"> 1. Compute Line 23 by combining Lines 20a through Lines 22a. 2. Edit the computed Line 23 amount to Line 23 and Form 1065-B, Line 4. 3. Continue editing the return. |

3.11.15.64.6
(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.

3.11.15.64.7
(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.

3.11.15.64.8
(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 3.11.15.72 for Schedule F editing procedures.

3.11.15.64.9
(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.

3.11.15.64.10
(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. |

| If | Then |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.

3.11.15.64.11
(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.**

3.11.15.64.12
(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. |

3.11.15.65
(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. |

3.11.15.65.1
(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 3.11.15.60 , Salary and Wage Code.

3.11.15.65.2
(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.

3.11.15.65.3
(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.

3.11.15.65.4
(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.

3.11.15.65.5
(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.

3.11.15.65.6
(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.

3.11.15.65.7
(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.

3.11.15.65.8
(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. |

3.11.15.65.9
(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.

3.11.15.65.10
(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 3.11.15.61 , **EPMF Code**.

3.11.15.65.11
(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.

3.11.15.65.12
(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.

3.11.15.65.13
(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. |

3.11.15.65.14
(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. |

3.11.15.66
(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.

3.11.15.66.1
(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.

3.11.15.66.2
(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.

3.11.15.66.3
(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.

3.11.15.66.4
(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.

3.11.15.66.4.1
(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.

3.11.15.66.5
(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. |

- 3.11.15.67
(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.
- 3.11.15.67.1
(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.
- 3.11.15.67.2
(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.
- 3.11.15.67.3
(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.
- 3.11.15.67.4
(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.
- 3.11.15.67.5
(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.
- 3.11.15.67.6
(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.

- 3.11.15.67.7
(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.
- 3.11.15.67.8
(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.
- 3.11.15.67.9
(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.
- 3.11.15.67.10
(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.
- 3.11.15.67.11
(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.
- 3.11.15.67.12
(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.

3.11.15.67.13
(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. |

3.11.15.67.14
(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. |

3.11.15.68
(01-01-2016)
Form 1065-B, Schedule B, Other Information

- (1) This subsection gives instructions for editing Form 1065-B, Schedule B, page 2.

3.11.15.68.1
(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.

3.11.15.68.1.1
(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, | <ol style="list-style-type: none"> 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, | <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 required. 2. Continue editing the return. |

3.11.15.68.1.2
(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, | <ol style="list-style-type: none"> 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, | <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 required. 2. Continue editing the return. |

3.11.15.68.2
(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 3.11.15.20.1, **Audit Codes**.

3.11.15.68.3
(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 3.11.15.20.1, **Audit Codes**.

3.11.15.68.4
(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
3.11.15.20.1, **Audit Codes**.

#

3.11.15.69
(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. |

3.11.15.69.1
(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.

#

3.11.15.69.1.1
(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.

#

3.11.15.69.1.2
(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.

#

| | | |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 3.11.15.69.2 (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. | # |
| 3.11.15.69.3 (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. | # |
| 3.11.15.69.4 (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. | # |
| 3.11.15.69.5 (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> | |
| 3.11.15.69.6 (01-01-2016) Line 5, Schedule K | (1) The partnership reports Net Passive Alternative Minimum Tax Adjustment amount on Line 5, Schedule K. | # |
| 3.11.15.69.7 (01-01-2016) Line 6, Schedule K | (1) The partnership reports Net Other Alternative Minimum Tax Adjustment amount on Line 6, Schedule K. | # |
| 3.11.15.69.8 (01-01-2016) Line 7, Schedule K | (1) The partnership reports Guaranteed Payments amount on Line 7, Schedule K. | # |
| 3.11.15.69.9 (01-01-2016) Line 8, Schedule K | (1) The partnership reports Income From Discharge of Indebtedness on Line 8, Schedule K. | # |

| | | |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 3.11.15.69.10 (01-01-2016) Line 9, Schedule K | (1) The partnership reports Tax-Exempt Interest Income on Line 9, Schedule K. | # |
| 3.11.15.69.11 (01-01-2019) Line 10, Schedule K | (1) The partnership reports General Credits on Line 10 of Schedule K. | # |
| | (4) If Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit, 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. | |
| 3.11.15.69.12 (01-01-2020) Line 11, Schedule K | (1) The partnership reports the Low-Income Housing Credit on Line 11 of Schedule K. | |
| | (2) If there is an entry on Line 11, take the following actions: | |
| | b. Correspond for Form 8586, Low-Income Housing Credit, and Form | # |
| | not attached. | # |
| | c. For tax years 200512 and later, correspond for Form 8609-A, Annual Statement for Low-Income Housing Credit, if Form 8586, Line 3 (Line 3 | # |
| | d. For tax years 200412 and before, correspond for Form 8609, Low-Income Housing Credit Allocation and Certification, and Schedule A (Form 8609), Annual Statement, if Form 8586, Line 2, 3a, or 4 has an | # |
| 3.11.15.69.13 (01-01-2016) Line 12, Schedule K | (1) The partnership reports the Rehabilitation Credit on Line 12 of Schedule K. | # |
| 3.11.15.69.14 (01-01-2016) Lines 14d(1) through 14h, Schedule K | (1) The partnership reports foreign income, deductions and taxes on Lines 14d(1) through 14h of Schedule K. | # |
| 3.11.15.70 (01-01-2019) Form 1065-B, Schedule L | (1) 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. | |
| | (2) Edit a Nonrecourse Loan Code in the left margin of page 1 next to Line 12 in 4-1 format, if there is an entry on Line 18(b) and/or 18(d) on Schedule L. See IRM 3.11.15.62.4, Nonrecourse Loan Code . | |

#

- (4) Correspond for Schedule L unless the return meets **any** of the following conditions:
- Page 1, Box "F" is blank, "0" (zero), "-" (dash), "NONE", "N/A" or some similar entry.
 - Schedule L is crossed out or annotated "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 through 29 on Form 1065-B, page 1.
 - 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.

#

3.11.15.71 , **Schedule M-2, page 5.**

- Do not** edit Total Assets in Box "F".
- Do not** edit Nonrecourse Loan Code from Schedule L.
- If Box "F" is the only transcription line (T-line) with an entry, Short Record the return.

3.11.15.71
(01-01-2019)
Form 1065-B, Schedule M-2

next to Line 12 in **1-9** format.

#

- The partnership reports the balance of the Partners' Capital Accounts on Line 9 of Schedule M-2.
- If Line 9 on Schedule M-2, is blank, edit from Schedule L, Line 21, Column (d) (Total Liabilities and Capital).

#

3.11.15.72
(01-01-2016)
Schedule F - Profit or Loss From Farming

- See IRM 3.11.15.29, Schedule F - Profit or Loss From Farming.

3.11.15.73
(01-01-2026)
Form 8825 Rental Real Estate Income and Expenses of a Partner or an S Corporation

- Place Form 8825 immediately following Schedule F.
- Line 20a is edited and transcribed. Convert Line 17 to Line 20a on Form 8825 2006 and before revisions (renumber Line 17 as 20a). Convert line 18a to 20a on revisions 2007-2018.
- The amount shown on Line 23 of Form 8825 is reported on Line 4 of Form 1065-B (page 1). See IRM 3.11.15.64.5 , Line 4 - Net Income (Loss) From Rental Real Estate Activities, for more editing instructions.

3.11.15.74 (01-01-2019) **Form 1125-A, Cost of Goods Sold (previously Form 1065-B, Schedule A)**

(1) See IRM 3.11.15.35, Form 1125-A, Cost of Goods Sold (previously Form 1065, Schedule A).

3.11.15.75 (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 3.11.15.47 , General Editing Guidelines for Editing Form 1065-B, for sequence order instructions.

3.11.15.76 (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 3.11.15.47 for sequence order instructions for Form 1065-B and attachments.

(2) For further instructions, See IRM 3.11.15.37, Form 8941 , Credit for Small Employer Health Insurance Premiums.

3.11.15.77 (01-01-2026) **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 3.11.15.23.16**.

(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.

3.11.15.78 (01-01-2026) **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 2024

| Form/Schedule | Action |
|-----------------------|-------------------------|
| Form 1065 | • Change Line 32 to 32a |
| Form 1065, Schedule K | • Change Line 16 to 16a |

Prior Year Conversion 2023

| Form/Schedule | Action |
|-----------------------|----------------------------|
| Form 1065, Schedule B | • 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 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/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. |

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 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/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 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 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 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 |

3.11.15.79
(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 |

3.11.15.80
(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) |

| Form 3800, Part III | Action |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 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 (01-01-2026) **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) (01-01-2026)
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) (01-01-2026)
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) (01-01-2026)
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) (01-01-2026)
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. |

#

Exhibit 3.11.15-2 (Cont. 5) (01-01-2026)
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) (01-01-2026)**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 3.11.15.16.7, 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 3.11.15.8, 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) (01-01-2026)
Routing Guide for Attachments

| Form/Document | Detach | Action |
|------------------------------------------------------------------------------------------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 1125-A , Cost of Goods Sold | No | <ul style="list-style-type: none"> Place in sequence order. See IRM 3.11.15.35, 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 3.11.15.9.5, 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 3.11.15.20.1, 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 3.11.15.20.5, 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 3.11.15.38, 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) (01-01-2026)**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 4255, Certain Credit Recapture, Excessive Payments, and Penalties | No | <ul style="list-style-type: none"> • Place in sequence order. • No editing required. IRM 3.11.15.43 |
| Form 4797 , Sales of Business Property | No | <ul style="list-style-type: none"> • Place in sequence order. • See IRM 3.11.15.22.6, Line 6 - Net Gain (Loss) and IRM 3.11.15.64.10 , Line 9, Form 1065-B, Net Gain (Loss) from Form 4797. See IRM 3.11.15.32, 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 3.11.15.25.15, 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 3.11.15.20.7, Return Processing Code (RPC). |
| Form 5471, Schedule G-1 , Cost Sharing Arrangement | No | Edit RPC "G". See IRM 3.11.15.20.7, Return Processing Code (RPC). |
| Form 5471, Schedule H , Current Earnings and Profits | No | Edit RPC "B". See IRM 3.11.15.20.7, Return Processing Code (RPC). |
| Form 5471, Schedule I-1 , Information for Global Intangible Low-Taxed Income | No | Edit RPC "C". See IRM 3.11.15.20.7, 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 3.11.15.20.7, Return Processing Code (RPC). |

Exhibit 3.11.15-2 (Cont. 9) (01-01-2026)
Routing Guide for Attachments

| Form/Document | Detach | Action |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 3.11.15.20.1, Audit Codes. |
| 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 3.11.15.36, 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 3.11.15.20.3, Installment Sale Indicator. Note: Place in sequence order if significant entries are present. IRM 3.11.15.39 - 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 Igloo). 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) (01-01-2026)**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 3.11.15.20.7, 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 3.11.15.20.1, 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 3.11.15.20.1, 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 3.11.15.20.1, Audit Codes. |
| Form 8283 , Non-Cash Charitable Contributions | No | <ul style="list-style-type: none"> Place in sequence order. Edit Audit Code C in the left margin next to Line 9 in 1-C format if the conditions in IRM 3.11.15.20.1, 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 |

Exhibit 3.11.15-2 (Cont. 11) (01-01-2026)
Routing Guide for Attachments

| Form/Document | Detach | Action |
|---------------------------------------------------------------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 8586 , Low-Income Housing Credit | No | See IRM 3.11.15.26.12, Line 15a, Schedule K and IRM 3.11.15.26.13, Line 15b, Schedule K. |
| Form 8594 , Asset Acquisition Statement | No | Edit Audit Code “5” in the left margin next to Line 9 in “1-5” 3.11.15.20.1, Audit Codes. |
| Form 8609 , Low-Income Housing Credit Allocation Certification | No | See IRM 3.11.15.26.12, Line 15a, Schedule K and IRM 3.11.15.26.13, Line 15b, Schedule K. |
| Form 8609-A , Annual Statement for Low-Income Housing Credit | No | See IRM 3.11.15.26.12, Line 15a, Schedule K and IRM 3.11.15.26.13, 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 | <ol style="list-style-type: none"> Edit Audit Code “2” in the left margin next to Line 9 in Edit Audit Code “7” in the left margin next to Line 9 in <p>Note: If Form 8621 is a prior year revision (2011 or before) check Part IV, Lines 10a - 11f for entries.</p> |
| Form 8693 , Low-Income Housing Credit Disposition Bond | No | No Action. |

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Exhibit 3.11.15-2 (Cont. 12) (01-01-2026)

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 3.11.15.9.5 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 3.11.15.20.1, 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) (01-01-2026)
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 3.11.15.20.1, 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 3.11.15.20.1, 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 3.11.15.16.17, CCC "1" - Like Kind Exchange and IRM 3.11.15.26.8, Line 9a, Schedule K. |
| Form 8825 , Rental Real Estate Income and Expenses of a Partnership or an S Corporation | No | See IRM 3.11.15.26.1, Line 2, Schedule K and IRM 3.11.15.64.5, 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 3.11.15.20.1, Audit Codes. |

Exhibit 3.11.15-2 (Cont. 14) (01-01-2026)**Routing Guide for Attachments**

| Form/Document | Detach | Action |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 8833 , Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b) | No | 1. Edit Computer Condition Code "L". See IRM 3.11.15.16.8, CCC "L" - Treaty Based Positions. 2. Edit Audit Code "2" in the left margin next to Line 9 in "1-2" format. See IRM 3.11.15.20.1, 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 3.11.15.20.1, 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 3.11.15.20.1, Audit Codes. For other editing instructions, See IRM 3.11.15.25.2, Foreign or Domestic Corporate Ownership - (Question 2a) and IRM 3.11.15.25.14, 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 3.11.15.20.7, 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 3.11.15.20.7, Return Processing Code (RPC). |

Exhibit 3.11.15-2 (Cont. 15) (01-01-2026)
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 3.11.15.20.1, Audit Codes.</p> <p>Edit a CCC "S" when Form 8883 is attached to Form 1065 See IRM 3.11.15.16.12, 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 3.11.15.20.1, Audit Codes.</p> <p>Edit a CCC "T" for Tax Period 201301 and later. See IRM 3.11.15.16.13, 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) (01-01-2026)

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 | <ol style="list-style-type: none"> 1. This credit was valid for tax periods 200612 to 200711 and is now obsolete. 2. Place in sequence order. See IRM 3.11.15.66.2 Credit for Federal Telephone Excise Tax Paid (TETR). |
| <i>Form 8936 Schedule A</i> , Clean Vehicle Credit, Schedule A, Clean Vehicle Credit Amount | No | <ol style="list-style-type: none"> 1. Place in sequence order. 2. See IRM 3.11.15.26.16, Schedule K, Line 15f - Form 8936, Schedule A, Clean Vehicle Credit Amount, for more information. 3. See IRM 3.11.15.42, Form 8936, Schedule A, Clean Vehicle Credit Amount, for more information. |
| Form 8938 , Statement of Specified Foreign Financial Assets | No | <ul style="list-style-type: none"> • Pull form the return and sequence to the back of the last page of the parent return. IRM 3.11.15.2.2 • Edit CCC 2 if attached. See IRM 3.11.15.25.16, Form 8938 , Statement of Specified Foreign Financial Assets (Question 20). |
| Form 8941 , Credit for Small Employer Health Insurance Premiums | No | <ol style="list-style-type: none"> 1. Place in sequence order. See IRM 3.11.15.47 , General Editing Guidelines for Form 1065-B. 2. For further Instructions, See IRM 3.11.15.37 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 3.11.15.33 for further instruction. Note: See IRM 3.11.15.16.9, 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 3.11.15.20.7, Return Processing Code (RPC). |

Exhibit 3.11.15-2 (Cont. 17) (01-01-2026)**Routing Guide for Attachments**

| Form/Document | Detach | Action |
|---------------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 8992 , U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GLTI) | No | Edit RPC "2". See IRM 3.11.15.20.7, Return Processing Code (RPC). |
| Form 8994 , Employer Credit for Paid Family and Medical Leave | No | Edit RPC "4". See IRM 3.11.15.20.7, Return Processing Code (RPC). |
| Form 8996 , Qualified Opportunity Fund | No | Edit RPC "6". See IRM 3.11.15.20.7, Return Processing Code (RPC). Also See IRM 3.11.15.25.17, Form 8996 - Qualified Opportunity Fund (Question 25) Place in sequence order if significant entries are present. See IRM 3.11.15.34 for further instruction. |
| Form 8997 , Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached. | No | <ul style="list-style-type: none"> Place in sequence order. IRM 3.11.15.40 Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments. Edit RPC 9, IRM 3.11.15.20.7, 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. 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 |
| Form 14157 , Return Preparer Complaint | Yes | Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308 |

Exhibit 3.11.15-2 (Cont. 18) (01-01-2026)**Routing Guide for Attachments**

| Form/Document | Detach | Action |
|---------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Schedule D , Capital Gains and Losses | No | <ol style="list-style-type: none"> 1. Place in sequence order. 2. For further instructions, See IRM 3.11.15.26, Schedule K, Form 1065, IRM 3.11.15.26.8, Line 9a, Schedule K and IRM 3.11.15.31, Schedule D (Form 1065) - Capital Gains and Losses. |
| Schedule E , Supplemental Income and Loss | No | Schedule E should not be filed with Form 1065. If attached, See IRM 3.11.15.26.1, Line 2, Schedule K. |
| Schedule F (Form 1040) , Profit or Loss From Farming | No | <ul style="list-style-type: none"> • Place in Sequence order. • See IRM 3.11.15.29, Schedule F - Profit or Loss From Farming. |
| Schedule M-3 , Net Income (Loss) Reconciliation for Certain Partnerships | No | <p>All returns with a Schedule M-3 attached must be trans-shipped to Ogden for processing.</p> <ol style="list-style-type: none"> 1. Edit CCC "B". See IRM 3.11.15.16.2, CCC "B" - Schedule M-3 2. Edit Audit Code "8" in the left margin next to Line 9 in "1-8" format. See IRM 3.11.15.20.1, Audit Codes. |

Exhibit 3.11.15-3 (01-01-2026)**Due Date Chart*****Due Dates - Form 1065***

| Tax Period Ending | Return Due Date (Weekends and holidays considered) | | Extended Due Date - 6 months (Weekends and holidays considered) | # |
|--------------------------|-------------------------------------------------------------------|--|------------------------------------------------------------------------------------|----------|
| Oct. 2025 | 01-15-2026 | | 07-15-2026 | # |
| Nov. 2025 | 02-17-2026 | | 08-17-2026 | # |
| Dec. 2025 | 03-16-2026 | | 09-15-2026 | # |
| Jan. 2026 | 04-15-2026 | | 10-15-2026 | # |
| Feb. 2026 | 05-15-2026 | | 11-16-2026 | # |
| Mar. 2026 | 06-15-2026 | | 12-15-2026 | # |
| Apr. 2026 | 07-15-2026 | | 01-15-2027 | # |
| May 2026 | 08-17-2026 | | 02-16-2027 | # |
| Jun. 2026 | 09-15-2026 | | 03-15-2027 | # |
| Jul. 2026 | 10-15-2026 | | 04-15-2027 | # |
| Aug. 2026 | 11-16-2026 | | 05-17-2027 | # |
| Sep. 2026 | 12-15-2026 | | 06-15-2027 | # |
| Oct. 2026 | 01-15-2027 | | 07-15-2027 | # |
| Nov. 2026 | 02-05-2027 | | 08-16-2027 | # |
| Dec. 2026 | 03-15-2027 | | 09-15-2027 | # |

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 | <p>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.</p> <p>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.</p> |

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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 |
| Utua | 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 (01-01-2026)
USPS.com Track & Confirm

EnglishCustomer ServiceUSPS Mobile



Quick Tools

Ship a Package

Send Mail

Manage Your Mail

Track & Confirm

PRINT DETAILS

S

| YOUR LABEL NUMBER | SERVICE | STATUS OF YOUR ITEM | DATE & TIME |
|---------------------|------------------|---------------------|--------------------------|
| 0010309000163721544 | First-Class Mail | Delivered | March 21, 2026, 2:05 PM |
| | | Arrival at Unit | March 19, 2026, 10:36AM |
| | | Acceptance | March 18, 2026, 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 Organization88

6

6020(b) Return

Form 1065-B.....168

Form 106587

A**Action code 320**.....64**Action code 480**.....63**Action Codes**

Form 1065-B.....156

Address Change.....66**Amended Return**.....84

Form 1065-B158, 167

Form 106537

Amount Owed.....179**APO/FPO Address**.....68**APO**.....18**Attachments**.....22**Audit Code 1**.....39**Audit Code**

Form 1065-B.....169

Audit Codes

Audit Code 2.....136, 183, 184, 186

Audit Code 3.....136

Authority.....1**B****Background**.....1**Bad Debts**

Form 1065-B.....176

Form 1065110

Bankruptcy

form 106564

BMF Identification (ID) Theft.....22**C****CCC - D**.....83**CCC 1**.....87**CCC 3**.....87**CCC 4**.....29, 31, 87**CCC 5**.....41**CCC 6**.....32, 43, 88**CCC 8**.....39, 88**CCC 9**.....88**CCC B**.....83**CCC D**.....29**CCC F**.....39, 42, 63, 84**CCC G**.....37**CCC I**.....84**CCC P**.....86**CCC R**.....29, 43, 86**CCC T**.....87**CCC W**.....23, 29, 30, 32, 87**CCC X**.....87**Change in Accounting Period**

Form 1065-B.....165

Form 106560

Charitable Contributions

Form 1065-B, Part II.....181

Collection Prepared Return.....87**Collection Secured Return**

Form 1065-B.....158

Form 106530

Common Trust Return

Form 1065.....41, 88

Computer Condition Codes.....82

Form 1065-B.....166

Correspondence

Form 1065-B.....157

Form 106514

Cost of Goods Sold.....106

Form 1065-B.....172

Credit for Federal Telephone Excise Tax Paid..179**D****Date Business Started**

Form 1065-B.....166

Form 106576

Deductible Amount

Form 1065-B, Part II.....181

Deductions Section

Form 1065-B.....176

Form 1065110

Depletion

Form 1065-B.....177

Form 1065.....111

Depreciation

Form 1065-B.....177

Form 1065.....111

Discharge of Indebtedness.....185**Disregarded Entity**.....65**Dollars Only**.....105**Domestic Address**

Form 1065-B.....166

Form 1065

Form 8822, Change of Address.....68

APO/FPO Address68

Dual Partner Code

Form 1065-B, Schedule B.....183

| | |
|-------------------------------|----|
| Due Date | 45 |
| Duplicate Return | 37 |

E

| | |
|------------------------------------------------------------------------------|-----|
| Early Filed Return | |
| Form 1065-B..... | 165 |
| Form 1065 | 63 |
| Edit Marks | |
| Form 1065-B..... | 156 |
| Form 1065 | 5 |
| Electronic Filed Partnership Returns | 155 |
| Employee Benefit Programs | |
| Form 1065-B..... | 177 |
| Form 1065..... | 111 |
| Employer Identification Number (EIN) | 64 |
| Entity Perfection - EIN | |
| Applied for | 64 |
| Form 1065-B..... | 165 |
| Form 1065 | |
| Preaddressed Return | 64 |
| Non-preaddressed Return..... | 64 |
| Pending..... | 64 |
| Entity Perfection - General | |
| Form 1065-B..... | 165 |
| Form 1065 | 63 |
| Entity Perfection - Name control | |
| Form 1065-B..... | 165 |
| Examination Prepared | |
| Form 1065-B..... | 158 |
| Form 1065 | 31 |
| Examination Secured Return | |
| Form 1065-B..... | 158 |
| Form 1065 | 32 |
| Excess of Net Short-Term Capital Gain over Net Long-Term Capital Loss | |
| Form 1065-B, Part II..... | 180 |
| Form 1065-B..... | 174 |
| Exhibits | |
| Routing Guide for Attachments | 201 |

F

| | |
|-------------------------------------------------------|----------|
| Failure to File on Correct Media Penalty | 88 |
| Failure to File on correct media penalty | |
| Form 1065-B..... | 168 |
| Final Return | |
| Form 1065-B | 164, 166 |
| Form 1065 | 84 |
| First Return | 80 |
| Foreign Address - Canada Only | 74 |
| Foreign Address | |
| Form 1065-B | 157, 166 |
| Foreign address | |
| Form 1065 | 18 |

| | |
|--------------------------------------------------------------------------------------|----------|
| Foreign Address | |
| Form 1065 | 73 |
| Foreign Currency | 11 |
| Foreign Disregarded Entities | |
| Form 1065-B, Schedule B..... | 184 |
| Foreign Partner Code | |
| Form 1065-B, Schedule B..... | 183 |
| Foreign Partnership | |
| Form 1065-B..... | 168 |
| Form 1065 | 88 |
| Foreign Transactions | |
| Form 1065-B, Schedule K..... | 186 |
| Foreign Trust Indicator | |
| Form 1065-B, Schedule B..... | 184 |
| Form 1065, Schedule B | |
| Other Information..... | 115 |
| Form 1065, Schedule L | |
| Line 19 (Mortgages, Notes and Bonds payable in one year or more) | 136 |
| Form 1065-B, BMF Consistency | 156 |
| Form 1065-B, Part II | |
| Line 1 (Interest) | 180 |
| Line 10a (Total Miscellaneous Itemized Deductions) | 181 |
| Line 10b (Deductible Amount)..... | 181 |
| Line 11 (Other Deductions) | 181 |
| Line 12 (Total Deductions) | 182 |
| Line 13 (Taxable Income (loss) from Other Activities) | 182 |
| Line 2a (Total Ordinary Dividends)..... | 180 |
| Line 3 (Gross Royalties)..... | 180 |
| Line 4 (Excess of Net Short-Term Capital Gain over Net Long-Term Capital Loss) | 180 |
| Line 5 (Other Income (loss)) | 180 |
| Line 6 (Total Income (loss))..... | 180 |
| Line 7 (Interest Expense on Investment Debts) .. | 181 |
| Line 8 (State and Local Taxes) | 181 |
| Line 9 (Charitable Contributions) | 181 |
| Taxable Income or Loss From Other Activities | 180 |
| Form 1065-B, Schedule B | |
| Other Information..... | 182 |
| Question 2 (Dual Partner Code) | 182, 183 |
| Question 3 (Multi Partner Code) | 182, 183 |
| Question 4 (Foreign Partner Code)..... | 183 |
| Question 8 (Foreign Trust Indicator) | 184 |
| Form 1065-B, Schedule K | |
| Line 10 (General Credits)..... | 186 |
| Line 11 (Low-Income Housing Credit)..... | 186 |
| Line 12 (Rehabilitation Credit)..... | 186 |
| Line 1b(1) (Taxable Income or Loss from Trade or Business Activities)..... | 184 |
| Line 1b(2) (Taxable Income or Loss from Rental Real Estate Activities) | 184 |

| | | | |
|--------------------------------------------------------------------------------|-----|-------------------------------------------------------------------------------------|-----|
| Line 1b(3) (Taxable Income or Loss from Other Rental Activities)..... | 184 | Line 25 (Taxable Income (loss) from Passive Loss Limitation Activities)..... | 178 |
| Line 1d (Taxable Income or Loss from Passive Loss Activities)..... | 185 | Line 26 (Tax)..... | 178 |
| Line 2 (Taxable Income or Loss from Other Activities)..... | 185 | Line 27 (Other Payments)..... | 179 |
| Line 3 (Net Capital Gain or Loss from Passive Loss Limitation Activities)..... | 185 | Line 28 (Amount Owed)..... | 179 |
| Line 3 (Qualified Dividends)..... | 185 | Line 3 (Gross Profit)..... | 172 |
| Line 4 (Net Capital Gain or Loss from Other Activities)..... | 185 | Line 31 (Overpayment)..... | 179 |
| Line 5 (Net Passive Alternative Minimum Tax Adjustment)..... | 185 | Line 4 (Net Income (loss) from Rental Real Estate Activities)..... | 172 |
| Line 6 (Net Other Alternative Minimum Tax Adjustment)..... | 185 | Line 5 (Net Income (loss) from Other Rental Activities)..... | 174 |
| Line 7 (Guaranteed Payments)..... | 185 | Line 6 Other Income (loss) from Other Partnerships, Estates and Trusts..... | 174 |
| Line 8 (Income for Discharge of Indebtedness)... | 185 | Line 7 Net Farm Profit (loss)..... | 174 |
| Line 9 (Tax-Exempt Interest Income)..... | 186 | Line 8 (Excess of Net Short-Term Capital Gain over Net Long-Term Capital Loss)..... | 174 |
| Form 1065-B, Schedule L | | Line 9 Net Gain (loss) from Form 4797..... | 174 |
| Line 19b (Mortgages, Notes and Bonds payable in one year or more)..... | 186 | Nominee Return..... | 158 |
| Form 1065-B | | Overview..... | 155 |
| Amended Return..... | 158 | Paid Preparer Checkbox..... | 158 |
| Change in Accounting Period..... | 165 | Paid Preparer EIN..... | 159 |
| Collection Secured Return..... | 158 | Paid Preparer Phone Number..... | 159 |
| Deductions Section..... | 176 | Paid Preparer PTIN..... | 159 |
| Due Date..... | 155 | Paid Preparer SSN..... | 159 |
| Early Filed Return..... | 165 | Prepared Returns..... | 157 |
| Examination Prepared..... | 158 | Processing Cycles..... | 155 |
| Examination Secured Return..... | 158 | Received Date..... | 158 |
| Final Return..... | 164 | Re-Entry Document..... | 158 |
| General Editing..... | 156 | Reserved..... | 157 |
| Inactive Return..... | 158 | Schedule K..... | 184 |
| Initial Return..... | 159 | Secured Returns..... | 157 |
| IRC 6020(b) Return..... | 157 | Short Record Return..... | 158 |
| Line 10 Other Income (loss)..... | 175 | Signature..... | 158 |
| Line 11 Total Income (loss)..... | 175 | Tax Period..... | 159 |
| Line 12 (Salaries and Wages)..... | 176 | Form 1065 | |
| Line 13 (Guaranteed Payments to Partners)..... | 176 | BMF Consistency..... | 5 |
| Line 14 (Repairs and Maintenance)..... | 176 | Deductions Section..... | 110 |
| Line 15 (Bad Debts)..... | 176 | Due Date..... | 3 |
| Line 16 (Rent)..... | 177 | Edit Marks..... | 5 |
| Line 17 (Taxes and Licenses)..... | 177 | Income Section..... | 106 |
| Line 18 (Interest)..... | 177 | Line 10 (Guaranteed Payments to Partners)..... | 110 |
| Line 19c (Depreciation)..... | 177 | Line 11 (Repairs and Maintenance)..... | 110 |
| Line 1a (Gross Receipts)..... | 171 | Line 12 (Bad debts)..... | 110 |
| Line 1b (Returns and Allowances)..... | 171 | Line 13 (Rent)..... | 111 |
| Line 2 (Cost of Goods Sold)..... | 172 | Line 14 (Taxes and Licenses)..... | 111 |
| Line 20 (Depletion)..... | 177 | Line 15 (Interest)..... | 111 |
| Line 21 (Retirement Plans, etc.)..... | 177 | Line 16c (Depreciation)..... | 111 |
| Line 22 (Employee Benefit Programs)..... | 177 | Line 17 (Depletion)..... | 111 |
| Line 23 (Other Deductions)..... | 178 | Line 18 (Retirement Plans, etc.)..... | 111 |
| Line 24 (Total Deductions)..... | 178 | Line 19 (Employee Benefit Programs)..... | 111 |
| | | Line 2 (Cost of Goods Sold)..... | 106 |
| | | Line 21 (Other Deductions)..... | 112 |
| | | Line 22 (Total Deductions)..... | 112 |

| | |
|-----------------------------------------------------------------------------------------------------|----------------|
| Line 23 (Ordinary Business Income (loss))..... | 113 |
| Line 3 (Gross Profit (loss))..... | 107 |
| Line 4 (Ordinary Income (loss) from Other Partnerships and Fiduciaries) | 108 |
| Line 5 (Net Farm Profit (loss))..... | 108 |
| Line 6 (Net Gain (loss))..... | 108 |
| Line 7 (Other Income (loss)) | 109 |
| Line 8 (Total Income (loss))..... | 110 |
| Line 9 (Salaries and Wages)..... | 110 |
| Overview..... | 3 |
| Processing Cycles..... | 3 |
| Schedule K..... | 122 |
| Total Payments Section..... | 113 |
| Form 13133, Expedite Processing Cycle | 28, 31, 32, 86 |
| Form 13596, Reprocessing Returns | 32, 34 |
| Form 3468, Computation of Investment Credit | 103 |
| Form 3893, Re-Entry Document Control | 32, 33 |
| Form 4797, Sale of Business Property | 108 |
| Form 4835, Farm Rental Income | 110, 111 |
| Form 6252, Computation of Installment Sale Income | 99 |
| Form 6781, Gains and Losses Form Section 1256 Contracts and Straddles | 84 |
| Form 8271, Investor Reporting of Tax Shelter Registration Number | 87 |
| Form 8453-P, U.S. Partnership Declaration and Signature | 155 |
| Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return | 155 |
| Form 8586, Low-Income Housing Credit | 186 |
| Form 8609-A, Annual Statement for Low-Income Housing Credit | 186 |
| Form 8822, Change of Address | 68 |
| Form 8824, Like-Kind Exchanges | 87 |
| Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation | 110, 141, 187 |
| Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b) | 85 |
| Form 8883, Asset Allocation Statement under Section 338 | 86 |
| Form 8886, Reportable Transaction Disclosure Statement | 87 |
| Form 8906, Low-Income Housing Credit Allocation | 186 |
| Form 8913, Credit for Federal Telephone Excise Tax Paid | 179 |

| | |
|---------------------------------------------|------------|
| FPO | 18 |
| Frivolous Argument | 20 |
| <hr/> | |
| G | |
| General Credits | 186 |
| General Editing | |
| Dollars Only | 3 |
| Negative Amounts | 3 |
| Received Date | 3 |
| Green rocked money | 179 |
| Gross Profit | |
| Form 1065-B..... | 172 |
| Gross Receipts | |
| Form 1065-B..... | 171 |
| Gross Royalties | |
| Form 1065-B, Part II..... | 180 |
| Guaranteed Payments to Partners | |
| Form 1065-B..... | 176 |
| Form 1065 | 110 |
| Guaranteed Payments | |
| Form 1065-B, Schedule K..... | 185 |
| <hr/> | |
| H | |
| Historic Structure Code | 103 |
| Form 1065-B..... | 170 |
| <hr/> | |
| I | |
| Inactive Return | |
| Form 1065-B..... | 158 |
| Form 1065 | 43 |
| In-Care-of Name | |
| Form 1065-B..... | 166 |
| Form 1065 | 66 |
| Income Section | |
| Form 1065-B..... | 171 |
| Form 1065 | 106 |
| Initial Return Code | 59 |
| Form 1065 | 80 |
| Initial Return | |
| Form 1065-B..... | 159 |
| Form 1065 | 59 |
| Initial Short Period Return | |
| Form 1065 | 59 |
| Installment Sale Indicator | 99 |
| Form 1065-B..... | 169 |
| Interest Expense on Investment Debts | |
| Form 1065-B, Part II..... | 181 |
| Interest | |
| Form 1065-B, Part II..... | 180 |
| Form 1065-B..... | 177 |
| Form 1065 | 111 |
| IRC 6020(b) | 28, 29, 88 |

| | |
|-----------------------------|--------|
| IRC 6032 | 41, 88 |
| IRS Employee Contacts | 9 |

L

| | |
|------------------------------------|-----|
| Like-Kind Exchange | 87 |
| Form 1065-B..... | 168 |
| Line 2 (Cost of Goods Sold) | |
| Form 1065 | 106 |
| Low-Income Housing Credit | |
| Form 1065-B, Schedule K..... | 186 |

M

| | |
|-----------------------------------|-----|
| Mail Indicator | |
| Form 1065 | 86 |
| Mortgages, Notes and Bonds | |
| Form 1065, Schedule L..... | 136 |
| Form 1065-B, Schedule L | 186 |
| Multi Partner Code | |
| Form 1065-B, Schedule | 183 |

N

| | |
|-------------------------------------------------------------|-----|
| NAICS Code | |
| Form 1065-B..... | 166 |
| Form 1065 | 75 |
| Name Change | 66 |
| Name Control | |
| Form 1065 | |
| Preaddressed Return | 66 |
| Non-preaddressed Return..... | 66 |
| Net Farm Profit (loss) | 108 |
| Form 1065-B..... | 174 |
| Net Gain (loss) from Form 4797 | |
| Form 1065-B..... | 174 |
| Net Gain (Loss) | 108 |
| Net Income (loss) from Other Rental Activities | |
| Form 1065-B..... | 174 |
| Net Income (loss) from Rental Real Estate Activities | |
| Form 1065-B..... | 172 |
| New Partnership | 80 |
| No Reply | |
| Form 1065-B..... | 168 |
| Form 1065 | 87 |
| Nominee Return | |
| Form 1065-B..... | 158 |
| Form 1065 | 42 |
| Nonrecourse Loan Code | 101 |
| Form 1065-B..... | 170 |

O

| | |
|-------------------------|-----|
| Opportunity Zone | |
| Form 1065-B..... | 167 |

Ordinary Business Income (Loss)

| | |
|-----------------|-----|
| Form 1065 | 113 |
|-----------------|-----|

Ordinary Income (loss) from Other Partnerships, Estates and Trusts

| | |
|------------------|-----|
| Form 1065-B..... | 174 |
|------------------|-----|

Other Deductions

| | |
|---------------------------|-----|
| Form 1065-B, Part II..... | 181 |
| Form 1065-B..... | 178 |

| | |
|-----------------|-----|
| Form 1065 | 112 |
|-----------------|-----|

Other Income (loss).....109

| | |
|---------------------------|-----|
| Form 1065-B, Part II..... | 180 |
|---------------------------|-----|

| | |
|------------------|-----|
| Form 1065-B..... | 175 |
|------------------|-----|

Other Information

| | |
|----------------------------|-----|
| Form 1065, Schedule B..... | 115 |
|----------------------------|-----|

Other information

| | |
|------------------------------|-----|
| Form 1065-B, Schedule B..... | 182 |
|------------------------------|-----|

Other Payments

| | |
|------------------|-----|
| Form 1065-B..... | 179 |
|------------------|-----|

Overpayment.....179**P****Paid Preparer Checkbox**

| | |
|------------------|-----|
| Form 1065-B..... | 158 |
| Form 1065 | 53 |

Paid Preparer EIN

| | |
|------------------|-----|
| Form 1065-B..... | 159 |
| Form 1065 | 55 |

Paid Preparer Phone Number

| | |
|------------------|-----|
| Form 1065-B..... | 159 |
| Form 1065 | 55 |

Paid Preparer PTIN

| | |
|------------------|-----|
| Form 1065-B..... | 159 |
| Form 1065 | 55 |

Paid preparer Section

| | |
|------------------|-----|
| Form 1065-B..... | 159 |
|------------------|-----|

Paid Preparer Section

| | |
|-----------------|----|
| Form 1065 | 54 |
|-----------------|----|

Paid Preparer SSN

| | |
|------------------|-----|
| Form 1065-B..... | 159 |
| Form 1065 | 55 |

Postmark

Prepared by Collection

| | |
|------------------|-----|
| Form 1065-B..... | 157 |
|------------------|-----|

Prepared Returns

| | |
|------------------|-----|
| Form 1065-B..... | 157 |
| Form 1065 | 28 |

Principle Business Activity (PBA) Code

Profit or Loss From Farming.....139

Program Management and Reviews.....2

Cat. No. 33495P (11-05-2025)

Internal Revenue Manual

3.11.15 Index

Any line marked with a #
is for **Official Use Only**

| | |
|------------------------------------------|----------------|
| Program Scope | 1 |
| Publicly Traded Partnerships..... | 87, 188 |

Q

| | |
|-------------------------------------------------------|------------|
| Question 9 (Foreign Disregarded Entities)..... | 184 |
|-------------------------------------------------------|------------|

R

| | |
|-------------------------------------------------------------------|------------|
| Reasonable Cause for Failing to File a Timely Return | 86 |
| Reasonable Cause for failing to file a timely return | |
| Form 1065-B..... | 167 |
| Reasonable Cause for Failing to Pay Timely | 83 |
| Received Date | |
| Form 1065-B..... | 158 |
| Form 1065 | 45 |
| Re-Entry Document | 158 |
| Form 1065 | 32 |
| Rehabilitation Credit | 186 |
| Rental Real Estate | |
| Form 1065-B..... | 187 |
| Form 1065 | 141 |
| Rent | |
| Form 1065-B..... | 177 |
| Form 1065..... | 111 |
| Repairs and Maintenance | |
| Form 1065-B..... | 176 |
| Form 1065 | 110 |
| Responsibilities | 2 |
| Retirement Plans | |
| Form 1065-B..... | 177 |
| Form 1065..... | 111 |
| Return Prepared by Collection | |
| Form 1065 | 29 |
| Returns and Allowances | |
| Form 1065-B..... | 171 |
| Routing Guide for Attachments | |
| Form 1065-B..... | 157 |

S

| | |
|-----------------------------------------------------------------|-----------------|
| Salaries and Wages | |
| Form 1065-B..... | 176 |
| Form 1065 | 110 |
| Salary and Wage Code..... | 95 |
| Schedule F (Form 1040), Profit or Loss From Farming..... | 108 |
| Schedule F, Profit or Loss from Farming ... | 110, 111 |
| Schedule F, Profit or Loss From Farming..... | 139, 187 |
| Schedule K-1, Partners' Shares of Income, | |

Credits, Deductions, etc.

| | |
|------------------|-----|
| Form 1065-B..... | 168 |
|------------------|-----|

Schedule K-1, Partners' Shares of Income, Credits, Deductions, etc.

| | |
|------------------|-----|
| Form 1065-B..... | 101 |
| Form 1065 | 101 |

Schedule K

| | |
|------------------|-----|
| Form 1065-B..... | 184 |
| Form 1065 | 122 |

Schedule M-2, Analysis of Partners' Capital Accounts

| | |
|------------------|-----|
| Form 1065-B..... | 187 |
| Form 1065 | 138 |

Schedule M-3

| | |
|------------------|-----|
| Form 1065-B..... | 166 |
| Form 1065 | 83 |

Section 761(a) Return

| | |
|-----------------|--------|
| Form 1065 | 39, 88 |
|-----------------|--------|

Section 965 Returns

| | |
|----------------------------------------|----|
| 965 Tax..... | 27 |
| Form 965, Schedule A..... | 27 |
| Form 965, Schedule B | 27 |
| Form 965, Schedule C | 27 |
| Form 965, Schedule D | 27 |
| Form 965, Schedule E | 27 |
| Form 965, Schedule G | 27 |
| Form 965, Schedule H | 27 |
| Form 965 | 27 |
| IRC 965 Transition Tax Statement | 27 |
| Section 965..... | 27 |

Secured Returns

| | |
|------------------|-----|
| Form 1065-B..... | 157 |
| Form 1065 | 28 |

SFR.....**Short record Return****Short Record Return**

| | |
|-----------------------|-----|
| Form 1065-B..... | 158 |
| Form 1065 | 38 |
| Inactive Return | 43 |
| Nominee Return | 42 |

Signature

| | |
|------------------|-----|
| Form 1065-B..... | 158 |
| Form 1065 | 51 |

Special Income Code

| | |
|------------------|-----|
| Form 1065-B..... | 169 |
|------------------|-----|

State and Local Taxes

| | |
|---------------------------|-----|
| Form 1065-B, Part II..... | 181 |
|---------------------------|-----|

Statute Return.....

| | |
|------------------|-----|
| Form 1065-B..... | 168 |
| Form 1065 | 23 |

Substitute Return**Supplemental Return**

T

| | |
|----------------------------------------------------------------------|-----|
| TAS | 10 |
| Tax and Payments (Form 1065-B) | 178 |
| Tax Data Perfection | |
| Form 1065-B | 170 |
| Form 1065 | 105 |
| Tax Due | 179 |
| Tax Period Beginning | 58 |
| Tax Period | |
| Form 1065-B | 159 |
| Form 1065 | 55 |
| Tax Shelter Registration | 87 |
| Form 1065-B | 167 |
| Tax Straddles and Future Contracts | 84 |
| Form 1065-B | 167 |
| Taxable Income (loss) from Other Activities | |
| Form 1065-B, Part II | 182 |
| Taxable Income (loss) from Passive Loss Limitation Activities | |
| Form 1065-B | 178 |
| Taxable Income or Loss From Other Activities | 180 |
| Taxes and Licenses | |
| Form 1065-B | 177 |
| Form 1065 | 111 |
| Tax-Exempt Interest income | 186 |
| Tax | |
| Form 1065-B | 178 |
| Taxpayer Advocate Service | 10 |
| Technical Termination Code | 81 |

Total Assets

| | |
|-------------------|-----|
| Form 1065-B | 166 |
| Form 1065 | 78 |

Total Deductions

| | |
|----------------------------|-----|
| Form 1065-B, Part II | 182 |
| Form 1065-B | 178 |
| Form 1065 | 112 |

Total Income (Loss)**Total Income (loss)**

| | |
|----------------------------|-----|
| Form 1065-B, Part II | 180 |
| Form 1065-B | 175 |

Total Miscellaneous Itemized Deductions

| | |
|----------------------------|-----|
| Form 1065-B, Part II | 181 |
|----------------------------|-----|

Total Ordinary Dividends

| | |
|----------------------------|-----|
| Form 1065-B, Part II | 180 |
|----------------------------|-----|

Total Payments Section

| | |
|-----------------|-----|
| Form 1065 | 113 |
|-----------------|-----|

Trace ID Number**Transaction Sequence Number****Treaty-Based Position**

| | |
|-------------------|-----|
| Form 1065-B | 167 |
|-------------------|-----|

Type of Partner Code

| | |
|-------------------------------|-----|
| Form 1065-B, Schedule B | 182 |
|-------------------------------|-----|

U**Unprocessable Documents**

| | |
|-------------------|-----|
| Form 1065-B | 157 |
| Form 1065 | 11 |

U.S. Possessions/Territories**U.S. Possessions/Territories**

