



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.213

SEPTEMBER 9, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.11.213, Returns and Documents Analysis, Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.

## MATERIAL CHANGES

- (1) IRM 3.11.213.1.5(1) - Added new terms and acronyms used throughout the IRM.
- (2) IRM 3.11.213.2(3) - Added "See Exhibit 3.11.213-2, Form 1066 - Return Due Dates."
- (3) IRM 3.11.213.2.4.1(2) - Corrected the Taxpayer Advocate Service (TAS) Service Level Agreements link per Consistency Template. (IPU 25U0025 issued 01-06-2025)
- (4) IRM 3.11.213.2.5 - Deleted subsection per feedback as it does not apply to Form 1066. (IPU 25U3537 issued 07-31-2025)
- (5) IRM 3.11.213.2.5 - Added new subsection for religious exemption per Notice 2024-18. (IPU 25U3456 issued 07-02-2025)
- (6) IRM 3.11.213.2.10(3) - Removed CCC "U" because it is not valid for Form 1066.
- (7) IRM 3.11.213.3.2(3) - Corrected the title of Figure 3.11.213-2, Example of Preparing Form 1066 for Correspondence. (IPU 25U0025 issued 01-06-2025)
- (8) IRM 3.11.213.3.2(6) - Updated Action Codes to clarify information. (IPU 25U0226 issued 02-18-2025)
- (9) IRM 3.11.213.3.2(8) - Updated Action Codes to clarify information. (IPU 25U0226 issued 02-18-2025)
- (10) IRM 3.11.213.3.3(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 25U0226 issued 02-18-2025)
- (11) IRM 3.11.213.3.3(1) - Removed CCC "U" and the Note for routing because it is not valid for Form 1066.
- (12) IRM 3.11.213.5(1)b, c - Removed c as contained the same information as the note in 1b and reworded note per feedback.
- (13) IRM 3.11.213.5(2) - Correct the title for Form 4797, Sales of Business Property, and added a reference to "see IRM 3.11.213.16.1, CCC B - Electing Out of Installment Sales Method, for more information" (IPU 25U0233 issued 02-19-2025)
- (14) IRM 3.11.213.5(2) - Form 14157 - Corrected the title for Form 14157, Return Preparer Complaint, per Consistency Template. (IPU 25U0025 issued 01-06-2025)
- (15) IRM 3.11.213.6.3(1) b - Added the title of Figure 3.11.213-4, Editing Name Control Without the Word "The". (IPU 25U0025 issued 01-06-2025)
- (16) IRM 3.11.213.6.3.1(2) - Clarified the Entity Perfection - "In-care-of" Name information. (IPU 25U0226 issued 02-18-2025)

- (17) IRM 3.11.213.7(1) - Corrected the current year Tax Period example to “202412” and added a cross reference to Figure 3.11.213-6, Example of Editing the Tax Period. (IPU 25U0025 issued 01-06-2025)
- (18) IRM 3.11.213.8(2) If/Then Table - Clarified the Private Delivery Service (PDS) information. (IPU 25U0226 issued 02-18-2025)
- (19) IRM 3.11.213.11(2) - Corrected the title for Figure 3.11.213-7.
- (20) IRM 3.11.213.11(3) d. - Added “see IRM 3.11.213.16.4” to clarify information and match the rest of the list.
- (21) IRM 3.11.213.13(3) - Updated Statute Returns from 2020 to 2021 per latest guidance. (IPU 25U0226 issued 02-18-2025)
- (22) IRM 3.11.213.16.1(1) - Corrected the title for Form 4797, Sales of Business Property. (IPU 25U0233 issued 02-19-2025)
- (23) IRM 3.11.213.20(1) - Added the title of Figure 3.11.214-9, Example of Editing the TEFRA Code. (IPU 25U0025 issued 01-06-2025)
- (24) IRM 3.11.213.21(2) - Corrected the title of Form 4797, Sales of Business Property. (IPU 25U0025 issued 01-06-2025)
- (25) IRM 3.11.213.23(2) - Added the title of Figure 3.11.213-10, Example of Editing the Installment Sale Indicator. (IPU 25U0025 issued 01-06-2025)
- (26) Exhibit 3.11.213-2 - Added new Exhibit - Form 1066 - Return Due Dates. Renumbered remaining exhibits Clarified filing year requirements.
- (27) Revised the Internal Revenue Manual (IRM) where necessary for the following types of editorial changes:
  - Plain language, simpler words
  - Spelling, grammar and formatting
  - IRM references, citations and links
  - Updated Forms, titles, lines, tax periods, year, etc.
  - Consistency items updated to agree with BMF Consistency templates and other IRMs
  - Updated all graphics including figures and exhibits.

## EFFECT ON OTHER DOCUMENTS

IRM 3.11.213, dated November 15, 2024 (effective January 1, 2025), is superseded. The following IRM Procedural Updates (IPUs) are in this IRM: 25U0025 issued January 06, 2025, 25U0226 issued February 18, 2025, 25U0233 issued February 19, 2025, 25U3456 issued July 2, 2025 and IPU 25U3537 issued 07-31-2025.

## AUDIENCE

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3.11.213

Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

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3.11.213.1  
(01-31-2024)

**Program Scope and  
Objectives**

- (1) This section contains instructions for perfecting Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, for processing throughout the Submission Processing pipeline.
- (2) **Purpose:** This section provides instructions for perfecting tax returns filed by taxpayers using Form 1066. These instructions apply to the Submission Processing Pipeline, Document Perfection Branch to Code and Edit (perfect) documents.
- (3) **Audience:**
  - Supervisory Tax Technician
  - Lead Tax Technician
  - Tax Examining Technician
  - Supervisory Clerk
  - Lead Clerk
  - Clerk
- (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)
  - Small Business/Self-Employed (SB/SE)
  - Large Business and International (LB&I)
  - Chief Financial Officer (CFO)
  - Taxpayer Advocate Service (TAS)
  - Statistics of Income (SOI)
  - Tax Exempt Government Entities (TEGE)
  - Compliance, Modernized E-File (MEF)
  - Submission Processing (SP)

3.11.213.1.1  
(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. 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) will perform these functions if the returns and other documents are coded and edited as prescribed in the applicable subsections of this section.

3.11.213.1.2  
(01-01-2021)

**Authority**

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury Regulations.
  - IRC 6201(a)
  - IRC 6213(b)

**Note:** The above list may not be all inclusive of the various updates to the IRC.

- (2) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.11.213.1.3  
(01-01-2018)

**Responsibilities**

- (1) The Campus Director is responsible for monitoring operational performance for the Submission Processing campus.
- (2) The Operation Manager is responsible for monitoring operational performance for their operation.
- (3) The team manager/lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible for following the instructions contained in this IRM and maintain updated IRM procedures.

3.11.213.1.4  
(01-01-2018)

**Program Management and Review**

- (1) **Program Goal:** Ensure documents are Code and Edit ready for transcription.
- (2) **Program Reports:** The Batch Block Tracking System (BBTS) captures and stores a vast amount of inventories used for processing.
- (3) **Program Effectiveness:**
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial Reviews
- (4) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration.

3.11.213.1.5  
(01-01-2026)

**Terms/Definitions/  
Acronyms**

- (1) The table lists commonly used acronyms and abbreviations and their definitions.

Acronyms and Abbreviations	Definition
AAR	Administrative Adjustment Request
ADP	Automated Data Processing
AM	Accounts Management
AMRH	Accounts Maintenance Research
APO	Army Post Office
BMF	Business Master File
c/o	Care of



Acronyms and Abbreviations	Definition
C&E	Code and Edit
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CDP	Collection Due Process
CFO	Chief Financial Officer
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
DLN	Document Locator Number
DPO	Diplomatic Post Office
EEFax	Enterprise Electronic Fax
e.g.	For Example
EIN	Employer Identification Number
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
Fax	Facsimile
FedEx	Federal Express Corporation
FPO	Fleet Post Office
FRP	Frivolous Return Program
GNMA	Government National Mortgage Association
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File
IPU	Interim Procedural Update
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LB&I	Large Business and International
MCC	Major City Code

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
MeF	Compliance, Modernized Electronic Filing
MFT	Master File Transaction
N/A	Not Applicable
OAR	Operations Assistance Request
OID	Original Issue Discount
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Center or Ogden Submission Processing Campus
P&A	Planning and Analysis
PTIN	Preparer Tax Identification Number
Rev. Proc.	Revenue Procedure
RIH	Residual Interest Holders
RO	Revenue Officer
RRA98	Restructuring and Reform Act of 1998
SBSE or SB/SE	Small Business and Self-Employed
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SPDC	Submission Processing Design Center
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TEFRA	Tax Equity & Fiscal Responsibility Act of 1982

Acronyms and Abbreviations	Definition
TEGE or TE/GE	Tax Exempt and Government Entities
TIN	Taxpayer Identification Number
TS	Taxpayer Services
U.S.	United States
UCC	Uniform Commercial Code
USPS	United States Postal Service
ZIP	Zone Improvement Plan

**Note:** The above list may not be all inclusive

3.11.213.1.6  
(01-01-2025)

**Related Resources**

- (1) The following resources may assist in performing the work as outlined in this IRM.

- Servicewide Electronic Research Program (SERP) *Servicewide Electronic Research Program (SERP)*
- Instructor's Corner for Submission Processing *Instructor's Corner for Submission Processing*

3.11.213.2  
(01-01-2026)

**General Information**

- (1) This IRM cannot address every possibility that occurs while coding and editing 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) This section provides instructions for general processing actions required to be taken on returns or other input documents as opposed to the specific line item instructions required in the subsequent section. The document to be processed by this Section is the Form 1066 U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, which is filed at Ogden Submission Processing Campus.
- (3) Form 1066 is used to report the income, deductions, gains and losses from the operation of a Real Estate Mortgage Investment Conduit (REMIC). See Exhibit 3.11.213-1, Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, for transcription information. In addition, the form is used to report and pay the taxes on net income from prohibited transactions, foreclosure property, and contributions after the startup day. For the 2016 tax year and thereafter, a REMIC must file Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, by the 15th day of the 3rd month following the close of the tax year. Additionally, see IRM 21.7.4.4.3.1, Business Tax Returns and Non-Master File for further information regarding Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) due dates, payments, and extensions. See Exhibit 3.11.213-2, Form 1066 - Return Due Dates. The MFT is 07, tax class 3 and document code 60. The program code is 12201.

- (4) Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, may be filed if additional time to file is needed.
- (5) The REMIC uses Schedule Q to notify Residual Interest Holders (RIH) of their quarterly share of the taxable income or net loss. A copy is sent to each RIH by the last day of the month following the end of the calendar quarter. The original Schedule Q (Copy A) for all quarters is filed with Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC).
- (6) Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC), can be amended. It will be G coded and sent to Accounts Management (AM) after processing.

3.11.213.2.1  
(01-31-2024)

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

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit 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. The text in **BOLD** print is form-specific and applies to this IRM only.

3.11.213.2.2  
(04-23-2024)

◆ **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.

3.11.213.2.3  
(01-01-2023)

**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, correspondence or face-to-face, with taxpayers or their personal representatives, on tax-related matters are required to provide (at minimum) the following information:
  - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
  - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number 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, 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 and should give 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.

3.11.213.2.4  
(01-01-2026)  
◆Taxpayer Advocate  
Service (TAS)◆

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, (Request for Taxpayer Advocate Service Assistance and Application for Taxpayer Assistance Order) is attached and steps cannot be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
  - The issue can be resolved within 24 hours.
  - The IRS takes steps within 24 hours to resolve the taxpayer's issue.

- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Services Criteria, for information on cases that TAS will no longer accept.

3.11.213.2.4.1  
(01-06-2025)

◆ **TAS Service Level Agreements (SLAs)** ◆

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

3.11.213.2.5  
(01-01-2024)

◆ **Business Master File (BMF) Identity (ID) Theft** ◆

- (1) BMF (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft", give the entire case to the senior/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.

3.11.213.2.6  
(01-01-2026)

**Incomplete Returns**

- (1) The following are procedures for ensuring the return is complete:

IF	THEN
Incomplete return	When the return serves only as a transmittal for statements, schedules and other attachments, or is otherwise incomplete, analyze the supporting documents and supply the missing entries on the form itself.
Data on the substitute schedules is in suitable format for transcription	It is not necessary to transfer the data to an IRS form.

- (2) A primary consideration is the proper presentation of income and deduction items for subsequent transcription and computer processing. Document Perfection is responsible for arranging the return in the following order:
  - Page 1
  - Page 2
  - Page 3
- (3) Enter only transcription items. Leave lines blank if the entry would be a zero amount. See Figure 3.11.213-1, Example of an incomplete Form 1066.

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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**DRAFT**

Form 1066 (2025) Page **2**

**Schedule J Tax Computation**

**DRAFT**

**Form 1066** **U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return** OMB No. 1545-0123

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

Department of the Treasury Internal Revenue Service **2025**

For calendar year 2025 or short tax year beginning , 20 , ending , 20

Name **Cardinal Real Estate Trust No. 132** A Employer identification number (EIN) **00-3245781**

Number and street (if a P.O. box, see instructions.) **6741 Pelican Place** B Date REMIC started **4-20-91**

City or town **San Antonio** State or province **TX** Country **78284** C Enter total assets at end of tax year \$ **2,436,792.00**

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Section I—Computation of Taxable Income or Net Loss**

10	Other interest	10	
11	Taxes	11	
12	Depreciation (see instructions)	12	
13	Other deductions (attach statement)	13	
14	<b>Total deductions.</b> Add lines 7 through 13	14	
15	<b>Taxable income (or net loss).</b> Subtract line 14 from line 6. Enter here and on page 3, Schedule M, column (c)	15	<b>1,787,026.00</b>

**Section II—Tax and Payments**

7	1 <b>Total tax</b> (Schedule J, line 12)	1	<b>6801.92</b>
8	2 Tax paid with Form 7004	2	
9	3 <b>Tax due.</b> If line 1 is more than line 2, subtract line 2 from line 1.	3	
9	4a <b>Overpayment.</b> If line 2 is more than line 1, subtract line 1 from line 2	4a	
10	Tax on net income from foreclosure property. Enter 21% (0.21) of line 9	10	

**Part III—Tax on Contributions After the Startup Day**  
(Don't complete this part if the startup day was before July 1, 1987. See instructions.)

11	Tax. Enter amount of taxable contributions received during the calendar year after the startup day. See instructions. Attach statement	11	
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**Part IV—Total Tax**

12	<b>Total tax.</b> Add lines 4, 10, and 11. Enter here and on page 1, Section II, line 1	12	<b>6,801.92</b>
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Form **1066** (2025)

Figure 3.11.213-1 Example of an Incomplete Form 1066



3.11.213.2.7  
(01-01-2018)  
**Prior Year Conversion**

(1) If the line items on a prior year form do not agree with line items on the current form, transfer the data to the appropriate line items on a current form. Fold back the entity area of the current form and attach below the entity area of the prior year form or renumber the prior year to comply with current year line items.

3.11.213.2.8  
(01-01-2018)  
**Foreign Currency**

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

3.11.213.2.9  
(01-01-2018)  
**◆Protective Claims◆**

(1) Remove returns marked as “Protective Claim”, “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.

3.11.213.2.10  
(01-01-2026)  
**◆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.

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Refund Claim	Ogden
	<ol style="list-style-type: none"> <li>1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.</li> <li>3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI).</li> <li>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.</li> <li>5. Edit Action Code 341. See IRM 3.11.213.3.3, Refund Returns (45 Day Jeopardy and High Dollar Refunds)</li> <li>6. Continue processing the return.</li> </ol>

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- (4) Because of the repetitive nature of the Code and Edit (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 of the return that appears suspicious.
  2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.
  3. Route the copy to: **Ogden Service Center, Mail Stop 9001, Criminal Investigation (CI)**.
  4. Edit an action trail Copy to CI, or CI Referral, or similar language in the lower left corner going vertically up the side of the return.
  5. Continue processing the return.
- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.11.213.2.11  
(01-01-2018)  
◆ **Examination (Exam)**  
“Funny Box” ◆

- (1) The primary goal in identifying tax returns for Examination (Exam) is to promote the highest degree of voluntary compliance. Exam 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 questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.11.213.3  
(01-01-2018)  
**General Editing Guidelines**

- (1) The Document Perfection tax examiner will identify a return that is unprocessable and requires correspondence, research or other action to make the return processable.
- (2) The tax examiner will determine the kind of action required and assign an Action Code to the return.

3.11.213.3.1  
(01-01-2024)  
◆ **Edit Marks** ◆

- (1) Edit marks are edited on the return for transcription to the Automatic 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 provide a legible edit trail for anyone who may work with the return later.
- (4) Do not re-edit 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 3.11.213.4.4.1, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.213.14, Re-Entry Document Procedures
- (6) For a description of specific edit marks, see the table below:

Edit Mark	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".
"/" (slash)	Indicates do not transcribe a form or schedule.
"//"	Identifies the beginning and ending of a foreign country code in the entity area. For example, "/EI/" is edited for "Ireland" or "/GM/" is edited for "Germany".
"c/o" or "%"	Indicates an "in-care-of" name for transcription.
Circle	Indicates do not transcribe an entry. Also, deletes entity data or a Received Date. <b>Note:</b> If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period, etc.).
Arrow	Indicates 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. <b>Note:</b> 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	Indicates that an entry was manually math verified and is correct.

Edit Mark	Description
Bracket/Parentheses	Indicates a negative numerical amount. <b>Note:</b> Code and Edit (C&E) is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly indicates 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.

3.11.213.3.2  
(01-01-2026)

◆ **Action Codes** ◆

- (1) Action Codes are used to indicate whether correspondence, research, or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory.
- (2) When necessary, assign a three-digit Action Code.
- (3) Edit the Action Code in the bottom left margin of Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return. See Figure 3.11.213-2, Example of Preparing Form 1066 for Correspondence, which provides an example of Editing the Action Code for Correspondence Request.

**DRAFT**

Form **1066** **U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information. **2025**

For calendar year 2025 or short tax year beginning , 20 , ending , 20

Name **GNMA Trust No. 647 647G** A Employer identification number (EIN) **00-3337777**

Number and street (If a P.O. box, see instructions.) **1426 Duck Lane** Apt. or suite no. B Date REMIC started **Jan 1988**

City or town **Minneapolis** State or province **MN** Country ZIP or foreign postal code **55401** C Enter total assets at end of tax year **\$ 493,214.11**

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Section I—Computation of Taxable Income or Net Loss**

**Income (excluding amounts from prohibited transactions)**

1	Taxable interest . . . . .	1	32,194.10
2	Accrued market discount under section 860C(b)(1)(B) . . . . .	2	
3	Reserved for future use . . . . .	3	
4	Ordinary gain or (loss) (attach Form 4797) . . . . .	4	4,000.00
5	Other income (attach statement—see instructions) . . . . .	5	
6	<b>Total income (loss).</b> Add lines 1 through 5 . . . . .	6	36,194.10

**Deductions (excluding amounts allocable to prohibited transactions)**

7	Salaries and wages . . . . .	7	
8	Rent . . . . .	8	
9	Amount accrued to regular interest holders in the REMIC that is deductible as interest . . . . .	9	
10	Other interest . . . . .	10	
11	Taxes . . . . .	11	
12	Depreciation (see instructions) . . . . .	12	
13	Other deductions (attach statement) . . . . .	13	
14	<b>Total deductions.</b> Add lines 7 through 13 . . . . .	14	
15	<b>Taxable income (or net loss).</b> Subtract line 14 from line 6. Enter here and on page 3, Schedule M, column (c) . . . . .	15	

**Section II—Tax and Payments**

1	<b>Total tax</b> (Schedule J, line 12) . . . . .	1	36,194.10
2	Tax paid with Form 7004 . . . . .	2	36,194.10
3	<b>Tax due.</b> If line 1 is more than line 2, subtract line 2 from line 1. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see the instructions . . . . .	3	
4a	<b>Overpayment.</b> If line 2 is more than line 1, subtract line 1 from line 2 . . . . .	4a	

b Routing number c Type: ☐ Checking ☐ 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature Date

**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. 64383U Form **1066** (2025)

**225**

Figure 3.11.213-2 Example of Preparing Form 1066 for Correspondence

(4) Assign Action Codes in the following priority:

1. Action Code 310 (Statute Control)
2. Action Code 320 (Entity Control)
3. Action Code 4XX

4. Action Code 6XX
5. Action Code 3XX
6. 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"> <li>1. Action Codes include 211, 215, 225 or 226 on the Form 1066.</li> <li>2. Edit Action Code 341 on the Form 4227 Intra-SC Reject or Routing Slip.</li> </ol>
Action Codes have the same priority,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the shorter suspense period on the Form 1066.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> <li>3. See IRM 3.11.213.3.2(8), Action Codes for suspense periods.</li> </ol>
Action Codes have different priorities,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the higher priority on the Form 1066. <b>Exception:</b> Use Action Code 211, 215, 225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>

(6) Edit the following Action Codes when a return cannot be perfected:

Action Code	Description
211 - First Correspondence (Missing Information, or Missing Information and Signature ) or 215 - First International Correspondence (Missing Information or Missing Information and Signature )	<ul style="list-style-type: none"> <li>Return is illegible, incomplete, or contradictory and therefore unprocessable.</li> <li>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.</li> </ul>
225 - Correspondence (Signature Only)	<ul style="list-style-type: none"> <li>Unsigned return (only issue for correspondence)</li> </ul>
226 - International Correspondence (Signature Only)	<ul style="list-style-type: none"> <li>Unsigned foreign return (only issue for correspondence)</li> </ul>
480 (Early Filed Suspense)	<ul style="list-style-type: none"> <li>Early filed return.</li> </ul>
610 (Renumbered Non-remittance) or 611 (Renumbered with remittance)	<ul style="list-style-type: none"> <li>Mis-batched return (e.g., Form 1065 found in a 1066 batch of work)</li> </ul>
640 (Void)	<ul style="list-style-type: none"> <li>To delete the assigned Document Locator Number (DLN) on the return (e.g., Re-entry Returns)</li> </ul>
650 (International)	<ul style="list-style-type: none"> <li>An International return processed in Ogden Submission Processing Center (OSPC).</li> </ul> <p><b>Note: An Army Post Office (APO) / Diplomatic Post Office (DPO) / Fleet Post Office (FPO) address is not considered foreign.</b></p>

(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 Correspondence (Missing Information or Missing Information and Signature)	40

Action Code	Description	Workday Suspense Period
212	Second Correspondence	25
215	First International Correspondence (Missing Information or Missing Information and Signature)	45
216	Second International Correspondence	45
225	Correspondence (Signature Only)	40
226	International Correspondence (Signature Only)	40
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Black Liquor	10
352	Name Research	3
360	Other-in-House Research	10
420	Management Suspense A	5
440	Manager's Suspense C	15
450	Management Suspense D	20
480	Early Filed Suspense	150
610	Renumber - Non-remit	0
611	Renumber - Remit	0
640	Void	0
650	International	0

- (9) 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.

3.11.213.3.3  
(01-01-2026)

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

- (1) Document Perfection is responsible for identifying refunds and for initiating requests for manual refunds.

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

IF	THEN
A refund return is batched in a non-refund batch,	<ol style="list-style-type: none"> <li>1. Pull the return from the non-refund batch and merge into a refund batch using local procedures.</li> <li>2. Code and Edit the return as completely as possible.</li> </ol> <p><b>Note:</b> Follow the instructions below when the processing date is more than 20 days after the Received Date or the return due date</p> <p><b>Note:</b> “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 <b>or</b> the Return Due Date (whichever is later) and the refund amount is</p> <p><b>Note:</b> “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"> <li>1. Pull the return from the batch.</li> <li>2. Code and edit the return as completely as possible.</li> <li>3. Edit Action Code 341.</li> <li>4. Give the return to the manager for expedite processing.</li> </ol> <p>Numbered Returns:</p> <ol style="list-style-type: none"> <li>1. Code and edit the return as completely as possible.</li> <li>2. Edit Action Code 341 and leave in batch.</li> </ol>

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IF	THEN
<p><b>Note:</b> "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"> <li>1. Pull the return from the batch.</li> <li>2. Code and edit the return as completely as possible.</li> <li>3. Edit Action Code 341.</li> <li>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 3.11.213.2.10, Criminal Investigation (CI) Referral.</li> <li>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.</li> <li>6. Expedite processing.</li> </ol> <p>Numbered Returns:</p> <ol style="list-style-type: none"> <li>1. Code and edit the return as completely as possible.</li> <li>2. Edit Action Code 341.</li> <li>3. Attach Form 4227, Intra-SC Reject or Routing Slip to the return, edit Action Code 341 on Form 4227, Intra-SC Reject or Routing Slip and leave in batch.</li> <li>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 3.11.213.2.10 Criminal Investigation (CI) Referral.</li> <li>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.</li> </ol>
<p><b>The Taxpayer Services Submission Processing TAS Liaison walks a return through Code and Edit,</b></p>	<p>In addition to normal editing, edit the following:</p> <ol style="list-style-type: none"> <li>1. Computer Condition Code (CCC) "O", to freeze the refund.</li> <li>2. CCC "Y", to send the return to Error Resolution (ERS).</li> </ol>

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3.11.213.4  
(01-01-2018)  
**Unprocessable  
Conditions**

- (1) The Document Perfection tax examiner will have the first opportunity to identify a return having a problem which requires correspondence, research or other action to make the return processable. An Action Code is edited to identify these unprocessable returns. See IRM 3.11.213.3.2, Action Codes.
- (2) The tax examiner will determine the kind of action required and assign an Action Code to the return which will force it to the Error Resolution System (ERS) (on-line correction system). The code will indicate whether correspondence, research or some other action is needed.
- (3) The following information pertains to multiple return information on one return:

IF	THEN
Liability for two or more Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, returns was reported on one unnumbered return and the information necessary for the preparation of the individual return is present,	<ol style="list-style-type: none"> <li>1. Adjust the line entries on the period return to reflect the liability for the earliest period.</li> <li>2. Prepare Dummy returns as necessary for additional periods.</li> <li>3. Retain all the unnumbered returns in batch.</li> </ol>
The original return is numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 360 and leave in the block.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip for Reject Correction. Notate Multiple Period.</li> </ol>
If there is not enough information to prepare additional period returns,	Correspond.

3.11.213.4.1  
(01-01-2026)

**Suppression of  
Delinquency Check**

- (1) The following information pertains to suppression of the delinquency check.

IF	THEN
An unnumbered, unprocessable return is withdrawn from processing,	Input Transaction Code (TC) 599, Closing Code 17 to suppress the normal delinquency check and edit in the top of the left margin. See Figure 3.11.213-3, Example of Form 1066 with TC 599, CC 17

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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**DRAFT**

Form **1066** **U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information. **2025**

For calendar year 2025 or short tax year beginning , 20 , ending , 20

Name **Cardinal, Heron, Quail** A Employer identification number (EIN) **00-4769847**

Number and street (If a P.O. box, see instructions.) **4121 Bunting** Apt. or suite no. **3-1-88**

City or town **Fargo** State or province **ND** Country **58102** C Enter total assets at end of tax year \$ **4,621,314.00**

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Section I—Computation of Taxable Income or Net Loss**

**Income (excluding amounts from prohibited transactions)**

1	Taxable interest	1
2	Accrued market discount under section 860C(b)(1)(B)	2
3	Reserved for future use	3
4	Ordinary gain or (loss) (attach Form 4797)	4
5	Other income (attach statement—see instructions)	5
6	<b>Total income (loss).</b> Add lines 1 through 5	6

**Deductions (excluding amounts allocable to prohibited transactions)**

7	Salaries and wages	7
8	Rent	8
9	Amount accrued to regular interest holders in the REMIC that is deductible as interest	9
10	Other interest	10
11	Taxes	11
12	Depreciation (see instructions)	12
13	Other deductions (attach statement)	13
14	<b>Total deductions.</b> Add lines 7 through 13	14
15	<b>Taxable income (or net loss).</b> Subtract line 14 from line 6. Enter here and on page 3, Schedule M, column (c)	15

**Section II—Tax and Payments**

1	<b>Total tax</b> (Schedule J, line 12)	1
2	Tax paid with Form 7004	2
3	<b>Tax due.</b> If line 1 is more than line 2, subtract line 2 from line 1. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see the instructions	3
4a	<b>Overpayment.</b> If line 2 is more than line 1, subtract line 1 from line 2	4a
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 taxpayer) is based on all information of which preparer has any knowledge.

Signature \_\_\_\_\_ 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 <input type="checkbox"/> 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. 64383U Form **1066** (2025)

Figure 3.11.213-3 Example of a Form 1066 with TC 599 CC 17

3.11.213.4.1.1  
(01-01-2019)

**TC 599 Closing Code 17**

- (1) The following information pertains to TC 599:

IF	THEN
Inputting TC 599 via Integrated Data Retrieval System (IDRS),	The following information is necessary: 1. Employer Identification Number (EIN) 2. Name Control 3. MFT 07 (for Form 1066) 4. Tax Period
The above information is present,	Flag the return for input of TC 599, Closing Code 17 via IDRS.
Using TC 599, Closing Code 17,	Use only with management approval per instructions in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.

3.11.213.4.2  
(01-01-2018)

**◆Correspondence◆**

- (1) There are two types of correspondence that Code and Edit may encounter:

- a. Correspondence received from taxpayers, and
- b. Correspondence issued to taxpayers.

3.11.213.4.3  
(01-01-2018)

**◆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, that provide more information or dispute a notice.
- c. A telephone call that results in a written referral or research (Form E-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, for example "Taxpayer (TP) requests penalties be waived", does not constitute correspondence from the taxpayer.

3.11.213.4.4  
(01-01-2023)

**◆Issuing Correspondence◆**

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

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

- (2) If the return is incomplete and appears to be a duplicate, give the return to the lead. The lead researches for a Transaction Code (TC) 150 and/or any other information necessary to determine if the return should continue processing. If research determines a duplicate return, see IRM 3.11.213.11, Amended Returns, and continue processing. A duplicate return could include any of the following:

- A one-page return, with or without a signature
- Incomplete return indicating "Payment Only".
- Incomplete returns indicating 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"> <li>1. Complete an <b>approved</b> Correspondence Action Sheet indicating the Letter number (e.g., 3463-C), Referring Taxpayer Inquiry/Forms to Another Office, Letter 854-C, (Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained, etc.), Master File Tax (MFT) code, and the appropriate paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as : tax period, form number, Document Locator Number (DLN), etc.</li> <li>2. Attach the <b>approved</b> Correspondence Action Sheet to the front of the return below the Entity area.</li> <li>3. Edit Action Code 211 (First Correspondence) or 215 (International Correspondence) on the return.</li> <li>4. Finish editing the return and leave in the batch.</li> </ol>

IF	AND	THEN
The return needs correspondence	<b>Does not</b> require a response,	<ol style="list-style-type: none"> <li>1. Complete an <b>approved</b> Correspondence Action Sheet indicating the Letter 86-C, Referring Taxpayer Inquiry/ Forms to Another Office, Letter 854-C, Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained, etc., MFT code, and the appropriate paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as tax period, form number, DLN, etc.</li> <li>2. Photocopy first page of return and attach the <b>approved</b> Correspondence Action Sheet below the Entity area on the front of the return copy. Be sure the name and address clearly show above the <b>approved</b> Correspondence Action Sheet.</li> <li>3. Forward the copy to the Correspondence Area.</li> <li>4. Edit an Action Trail (e.g., Letter 854-C sent), Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained, etc., in the lower left corner going vertically up the side of the return.</li> <li>5. Finish editing the return and leave in the batch.</li> </ol>

**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.

3.11.213.4.4.1  
(01-01-2024)

◆ **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.

**Note:** Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII)

- (2) “CII” returns are shown with “CII Image - Do not correspond for Signature” stamped below the signature line or “CII” annotated on the front of the return.
- (3) 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 correspondence instructions below for “CII” returns.

IF	AND	THEN
The “CII” return has a Form 13596, Re-processing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms),	<ul style="list-style-type: none"> <li>a. Do not correspond.</li> <li>b. Remove the return from the batch and route to AM.</li> <li>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. Indicate “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).</li> </ul>
The “CII” return has a Form 13596, Re-processing 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.

IF	AND	THEN
The CII return does not have a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms),	Follow normal correspondence procedures.

3.11.213.4.4.2  
(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) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
  - IRM 21.1.3.2.3, Required Taxpayer Authentication
  - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
  - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
  - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.11.213.5  
(01-01-2026)

**Routing Guide for Attachments**

- (1) Review all attachments to the return before the return can be considered processable.
  - a. 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

  - b. Edit Action Trail(s) (e.g., Form 2848, Power of Attorney and Declaration of Representative, DETACHED) in the lower left corner going vertically up the side of the return.

**Note:** When a document is detached and routed for processing, edit the name, address and EIN if not present. Also, edit the return received date (e.g., Rec'd MM/DD/YY), and edit a postmark date (e.g., Postmark MM/DD/YY) to the upper left margin if a postmark is present, onto the detached document before routing.

**Caution:** The Routing Guide for Attachments is included only for use in assisting in the identification of possible forms or conditions that require action or routing to other functions. The guide should not be used in place of the completed IRM section governing those conditions, since space limitations do not always allow for full instructions in the Attachment Guide.

- (2) Follow the general guidelines below for each attachment:



DOCUMENT	DETACH	ACTION
<p>CP 259, Master file Generated 1st TDI CP 959 (Spanish) 1st Return Delinquency Notice,</p> <p><b>Note: Do not route to Statute Control Unit for clearance.</b> See IRM 3.11.213.13, Statute Returns.</p>	No	<p><b>If Correspondence is attached or taxpayer's response indicates:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• Employer Identification Number (EIN) on notice does not match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) Code and Edit not trained to complete.</li> </ul> <p><b>Then</b> route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, 599 is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> 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, Master File Generated 1st TDI Notice,	No	Ogden Submission Processing Center, (OSPC) Mail Stop 6273.
CP 504/504B, Final Notice Balance Due,	No	<ol style="list-style-type: none"> <li>1. Pull CP 504, Final Notice Balance Due, to the front.</li> <li>2. Route notice and return to Accounts Management.</li> </ol>

DOCUMENT	DETACH	ACTION
CP 518, Final Notice-Return Delinquency,	No	<p><b>If Correspondence is attached or taxpayer's response indicates:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• EIN on notice does not match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) Code and Edit not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, 599 is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> 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>

DOCUMENT	DETACH	ACTION
Letter 112-C, Individual Return-Incomplete for Forms 1040, 1040A and 1040EZ Letter 282-C, Return not Received: Copy Requested/Received, Letter 2255-C, Delinquent Return (Forms 720,1041,1065 and 1120) or Letter 2284-C, Delinquent Return (Forms 940, 941, and 943),	No	<ol style="list-style-type: none"> <li>1. Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?).</li> <li>2. Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> <li>• Ogden - Mail Stop 6712</li> </ul> </li> <li>3. Route letters initiated by Collections as follows: <ol style="list-style-type: none"> <li>a. <b>If</b> correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• EIN on letter does not match EIN on return.</li> <li>• Return requested on letter not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then</b> route to Compliance Services Collection Operations (CSCO). Use return address on letter:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> </li> <li>b. <b>If</b> none of the above apply, correspondence or written response to the letter is not attached and/or, no 599 is notated:  <p><b>Then</b> move the letter to the back of the return and continue processing.</p> </li> </ol> </li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>

DOCUMENT	DETACH	ACTION
Includes tax liability for <b>Multiple</b> Tax Periods or Types of Tax,	No	<ul style="list-style-type: none"> <li>Numbered returns route to Rejects.</li> <li>Unnumbered returns, prepare a dummy return if possible; otherwise, <b>correspond</b>.</li> </ul>
Other Tax Returns (original signature),	Yes	<ol style="list-style-type: none"> <li>Edit received date to the detached return.</li> <li>Route to appropriate function unless specifically directed otherwise.</li> </ol> <p><b>Exception:</b> Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions,	Yes <b>Note:</b> 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, original or copy, with an original signature,	Yes	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile or no signature),	No	Leave attached.
Statement establishing "Reasonable Cause" for delinquent filing,	No	<ol style="list-style-type: none"> <li>Issue Letter 1382-C, Penalty Removal Request Incomplete.</li> <li>Continue editing the return.</li> </ol>
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"> <li>Photocopy any data necessary to process the return.</li> <li>Attach the photocopy to the return.</li> <li>Route original attachment to the proper office for necessary action.</li> </ol>
Requests for Installment Agreement,	Yes	Route as follows: Ogden - Route to Collections, Mail Stop 5500.
Request for adjustment to another document,	Yes	Route to appropriate function. Attachment must contain Name, Address, EIN and IRS Received Date. Edit if missing.

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DOCUMENT	DETACH	ACTION
Request for money transfer,	No/Yes	<p><b>No</b> - Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, notates transfer of money <b>TO</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> <li>a. Indicate in the Routing box Rejects.</li> <li>b. Notate See attached money transfer request in the Remarks Box.</li> </ol> </li> <li>2. Edit Action Code "450" to route the request to Rejects.</li> </ol> <p><b>Yes</b> - , Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, notates transfer of money <b>FROM</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Edit CCC "X" to freeze overpayment.</li> <li>2. Detach transfer request.</li> <li>3. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> <li>a. Indicate in the Routing box Adjustments.</li> <li>b. Notate the requested action in the Remarks Box.</li> </ol> </li> <li>4. Attach Form 3465, Adjustment Request, to the request and route to Accounts Management.</li> <li>5. Continue editing the return.</li> </ol>
Request for Forms or Schedules,	No	<p><b>If requesting current year forms:</b></p> <ol style="list-style-type: none"> <li>1. Prepare Form 4190, Order Form for Tax Form and Publications.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>If Requesting prior year forms:</b></p> <ol style="list-style-type: none"> <li>1. Prepare Form 6112, Prior Year Tax Products Order Form.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>Note:</b> Use the write-in sections of Form 4190, and Form 6112 for all BMF forms and schedule requests.</p>
Form 433-B, Collection Information Statement for Businesses,	Yes	Route as follows: Ogden - Route to Collections, Mail Stop 5500.
Form 433-D, Installment Agreement,	Yes	Route as follows: Ogden - Route to Collections, Mail Stop 5500.

DOCUMENT	DETACH	ACTION
Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation,	No	Edit Audit Code "2" preceded by "8-" in the left margin of the <b>Deductions Section</b> .
Form 1065-X, Amended Return or Administrative Adjustment Request (AAR),	No	Route Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return and Form 1065-X, Amended Return or Administrative Adjustment Request (AAR), to Accounts Management.
Form 2848, Power of Attorney and Declaration of Representative,	Yes	Route as follows: Ogden - route to Mail Stop 6737.
Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner,	Yes	Forward to Ogden Submission Processing Campus (OSPC) via Form 4227, Intra-SC Reject or Routing Slip.
Form 3753, Manual Refund Posting Voucher,	No	Edit Computer Condition Code 0 to the dotted portion of Section 1, Line 1.
Form 3949, Information Report Referral,	Yes	<ul style="list-style-type: none"> <li>Route Form 3949, Information Report Referral, according to page 2 of Form 3949, Information Report Referral, to CI, Exam, Disclosure, etc., following local procedures.</li> <li>Continue processing the return.</li> </ul>
Form 3949-A, Information Referral,	Yes	Route as follows: Ogden: <ul style="list-style-type: none"> <li>Route Form 3949-A to R&amp;C.</li> <li>Continue processing the return.</li> </ul> Kansas City: <ul style="list-style-type: none"> <li>Route Form 3949-A to Ogden Service Center.</li> <li>Continue processing the return.</li> </ul>
Form 4797, Sales of Business Property,	No	See IRM 3.11.213.16.1, CCC B - Electing Out of Installment Sales Method, for more information.
Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations,	No	Edit Audit Code "2" preceded by "8-" to the left margin of the <b>Deductions Section</b> .
Form 5713, International Boycott Report,	No	1. Leave <b>original or copies</b> attached and edit Audit Code "2" preceded by "8-" to the left margin of the <b>Deductions Section</b> if attached or there is a "yes" answer to the Foreign Trust Question I, Page 3, Additional Information. See IRM 3.11.213.22, Audit Codes.
Form 6252, Installment Sale Income,	No	Edit Installment Sale Indicator in the left margin of the <b>Deductions Section</b> preceded by "9-". See IRM 3.11.213.23, Installment Sale Indicator.

DOCUMENT	DETACH	ACTION
Form 7004, Application for Automatic Extension of Time To File Certain Business, Income Tax, Information, and Other Returns,	Yes/No	<b>Yes</b> - If Form 7004, Application for Automatic Extension of Time to File Certain Business, Income Tax, Information, and Other Returns, is for other than the tax return or Tax Period being filed, route to Receipt & Control. <b>No</b> - If Form 7004 is for the tax return it is attached to.
Request for Form 8109, Deposit Slips or Coupon Books,	No	No action required.
Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR),	No	Edit Audit Code "1" preceded by "8-" to the left margin of the <b>Deductions Section</b> .
Form 8271, Investor Reporting of Tax Shelter Registration Number,	No	No action required.
Form 8275, Disclosure Statement,	No	Edit Audit Code "1" preceded by "8-" to the left margin of the <b>Deductions Section</b> .
Letter 8275-R, Regulation Disclosure Statement,	No	Edit Audit Code "1" preceded by "8-" to the left margin of the <b>Deductions Section</b> .
Form 8821, Tax Information Authorization,	Yes	Route as follows: Ogden - Route to Mail Stop 6737
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business,	Yes/No	<b>Yes</b> - If the information is different from the return, route to Entity Control. See IRM 3.11.213.6.4, "Entity Perfection-Domestic Addresses". <b>No</b> - If the information is the same as on the return. Form 8822, Change of Address or Form 8822-B, Change of Address or Responsible Party - Business.
Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b),	No	Edit CCC "L" to the dotted portion of Section 1, Line 1.
Form 9465, Installment Agreement Request,	Yes	Route as follows: Ogden - Route to Collections, Mail Stop 5500.

DOCUMENT	DETACH	ACTION
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. If Ogden or Kansas City receives a Form SS-4, Application for an Employer Identification Number and Form 14039-B, route the returns to:</p> <p>Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201</p> <p>For the following returns:</p> <ul style="list-style-type: none"> <li>• Loose Form 14039-B</li> <li>• No correspondence attached (e.g., no IRS CP notice or IRS letter).</li> <li>• The envelope is not addressed to a specific function.</li> </ul> <p>Route to local Image Control Team (ICT): Ogden - Mail Stop 6552. Kansas City - Mail Stop 6525.</p>
Form 14157, Return Preparer Complaint,	Yes	<p>Route to:</p> <p>Attn.: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308</p>
Form SS-4, Application for Employer Identification Number,	Yes/No	<p><b>Yes</b> - If Entity Control has assigned an EIN to the Form SS-4, Application for Employer Identification Number, route to Entity Control, <b>No</b> - If Entity Control has not assigned an EIN to the Form SS-4, route the Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, and Form SS-4 to Entity Control for EIN assignment.</p>

3.11.213.6  
(01-01-2018)

◆ **Entity Perfection - General** ◆

- (1) The Entity area of Form 1066 identifies the taxpayer on the Business Master File. The Entity area of the return contains the following:

- Employer Identification Number (EIN)
- Name
- "In-care-of" name
- Address

3.11.213.6.1  
(01-01-2024)

◆ **Bankruptcy** ◆

- (1) If the Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Tax Return, indicates 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 Control.

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

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

3.11.213.6.2  
(01-01-2024)

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

- (1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the taxpayer.
- (2) The EIN is located in the upper right of the form (Employer Identification Number Box A).
- (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 Tax Identification Number (PTIN) or Individual Taxpayer Identification Number (ITIN),	Unnumbered,	1. Remove return from batch. 2. Route to Entity Control following local procedures using Form 13934 Entity Document/C&E Merge Transmittal for EIN assignments.
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. Circle out all illegible EINs, zeros, and/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.
Multiple EINS are present,	Numbered,	1. Edit Action Code 320. 2. Leave the return in the batch.

IF	AND	THEN
The EIN contains any of the following conditions and cannot be determined from attachments and/or schedules: <ul style="list-style-type: none"> <li>• Illegible;</li> <li>• Missing;</li> <li>• Other than 9 digits;</li> <li>• All zeros; or</li> <li>• All nines,</li> </ul>	Unnumbered,	<ol style="list-style-type: none"> <li>1. Circle out all illegible EINs, zeros, and/or nines.</li> <li>2. Research IDRS.</li> <li>3. If found, edit to the proper location.</li> <li>4. If not found, route to Entity Control following local procedures using, Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
The EIN contains any of the following conditions and cannot be determined from attachments and/or schedules: <ul style="list-style-type: none"> <li>• Illegible;</li> <li>• Missing;</li> <li>• Other than 9 digits;</li> <li>• All zeros; or</li> <li>• All nines,</li> </ul>	Numbered,	<ol style="list-style-type: none"> <li>1. Circle out all illegible EINs, zeros, and/or nines.</li> <li>2. Edit Action Code 320.</li> <li>3. Leave the return in the batch.</li> </ol>
“PENDING”, “APPLIED FOR”, etc., is indicated in the EIN area,	Unnumbered,	<ol style="list-style-type: none"> <li>1. Research IDRS.</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures. Using Form 13934, Entity Document/C&amp;E Merge Transmittal</li> </ol>
<b>PENDING, APPLIED FOR,</b> etc., is indicated in the EIN area,	Numbered	<ol style="list-style-type: none"> <li>1. Edit Action Code 320.</li> <li>2. Leave the return in the batch.</li> </ol>

## 3.11.213.6.3

(01-06-2026)

## ◆ 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 more than one word follows. See Figure 3.11.213-4, Editing Name Control Without the Word **The**. The Figure provides an example of editing the Name Control without using the word The.

**Note:** If an individual owner’s name 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

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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Name Control procedures for individuals, regardless of which line the individuals owner's name is listed.

- (2) If a "GNMA" pool number is present, use the first four digits of the pool number except do not include any leading zeros or trailing alphas. If there are fewer than four numbers, use the "GNMA" to complete the Name Control.
- (3) See Job Aid Document 7071A, Name Control Job Aid - For Use Outside the Entity Area, to determine the Name Control.

**DRAFT**

Form **1066** **U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return** OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

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

Name The Sparrow Development Trust A Employer identification number (EIN) 00-6704734

Number and street (or P.O. box, see instructions.) 793 Falcon Towers Apt. or suite no. B Date REMIC started June 6, 1989

City or town Salt Lake City State or province UT Country ZIP or foreign postal code 84100 C Enter total assets at end of tax year \$ 243,194.00

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Figure 3.11.213-4 Editing Name Control Without the Word "The"**

- (4) If box Name Change on Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, is checked, route the return to Entity Control following local procedures.
- (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"> <li>1. Research IDRS.</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures using Form 13934, <b>Entity Document/C&amp;E Merge Transmittal</b>.</li> </ol>
Unable to determine the Name Control,	Numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 352 (Name Research).</li> <li>2. Leave return in batch.</li> </ol>

3.11.213.6.3.1  
(02-18-2025)

**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 located in the proper location.

IF	THEN
The “in-care-of” name is located on the street address line preceding the street address,	Do not edit.
The “in-care-of” name is located 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 REMIC,	<ol style="list-style-type: none"> <li>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 located on an attachment.</li> <li>2. Underline the second street address.</li> <li>3. Notate “TC 014” in the upper left margin.</li> <li>4. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> 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>

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

- (3) A change in the in-care-of name can be determined by any of the following:
  - A check mark in the “Name change” box (**Page 1, Item D, Box 2**), or
  - A check mark in the “Address change” box (**Page 1, Item D, Box 3**), or
  - Taxpayer edits or added to the “in-care-of” name (e.g., original “in-care-of” name crossed out, new name added, etc.)

IF	THEN
An "in-care-of" name is changed but there is no indication of an address change,	1. Edit the "in-care-of" name as shown above. 2. Continue editing the return.
An "in-care-of" name is present and the "Address change" box <b>(Page 1, Item D, Box 3)</b> is checked (or there is an indication of an address change),	1. Edit the "in-care-of" name as shown above. 2. Correct the address. See IRM 3.11.213.6.4, Entity Perfection - Domestic Addresses. 3. Continue editing the return.

3.11.213.6.4  
(01-08-2026)

**Entity Perfection -  
Domestic Addresses**

- (1) Perfection of the address is necessary when the mailing address (street or P.O. Box) is not easily identified.

**Exception:** Do not perfect the address on amended returns (Computer Condition Code (CCC) "G").

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

- (3) The procedures for perfection of addresses are as follows:

IF	AND	THEN
An attachment shows the address was changed,		Edit the new address in the Entity section of the return.
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"> <li>• Mailing address information is the same, Form 8822 or Form 8822-B Line 7, does not list a location address,</li> <li>• No entry on Form 8822-B, Lines 8 or 9</li> </ul>	Take no action.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	Any applies: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Form 8822 or Form 8822-B Line 7, lists a location address Form 8288-B, Lines 8 or 9, have an entry,</li> </ul>	Detach Form 8822, or Form 8822-B, and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

IF	AND	THEN
Both a P.O. Box and a street address are shown,		<ol style="list-style-type: none"> <li>1. Notate "TC 014" in the upper left margin.</li> <li>2. Pull the return for research/input of "TC 014" by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A "TC 014" must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
Two street addresses are shown,		<ol style="list-style-type: none"> <li>1. Underline the second street address.</li> <li>2. Notate "TC 014" in the upper left margin.</li> <li>3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> 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 <b>Form 1066</b> changed the address to a P.O. Box,	<ol style="list-style-type: none"> <li>1. Notate "TC 014" in the upper left margin.</li> <li>2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> 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
The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the Entity section of the return.
The ZIP Code is missing or illegible,	Is not available from the return or attachments,	See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code. <b>Note:</b> Edit the three-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.
<b>The Form 1066</b> Address Change box 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 appropriate 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 contains 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 (&) and the percent symbol (%) when editing address information.



# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

page 43

- (4) The U.S. Postal Service established new address requirements for APO/DPO/FPO addresses. If the old address appears, convert it 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). See Figure 3.11.213-5, Form 1066 with APO Address. APO/DPO/FPO addresses are considered domestic addresses. Refer to APO/DPO/FPO Conversion Chart below:

Zip Code	State Code
34000	AA
090-098	AE
962-966	AP

**DRAFT**

Form **1066**

U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

OMB No. 1545-0123

20**25**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

For calendar year 2025 or short tax year beginning , 20 , ending , 20

Name  
**Pigeon Development Trust**

Number and street (if a P.O. box, see instructions.)  
**Army Comm. Station Unit 105 Box 830**

City or town  
**APO NEW YORK**

State or province  
**AE**

Country

ZIP or foreign postal code  
**09132**

Apt. or suite no.

A Employer identification number (EIN)  
**00-1234567**

B Date REMIC started  
**July 15, 1990**

C Enter total assets at end of tax year  
**\$ 257,684.00**

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Figure 3.11.213-5 Form 1066 With APO Address**

3.11.213.6.5  
(01-01-2023)

## ◆Entity Perfection - Foreign Addresses◆

- (1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.
- (2) Returns with APO, DPO or FPO addresses are considered domestic addresses. See IRM 3.11.213.6.4, Entity Perfection-Domestic Addresses.
- (3) Route returns with a foreign address to the Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86-C, Referring Taxpayer Inquiry/Form to Another Office, to inform the taxpayer 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

U. S. Possession/Territory	Abbreviation
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP code **must** be present for U.S. Possessions/Territories. Edit the appropriate ZIP Code if one is not provided. See Document 7475, State and Address Abbreviations, Major City Codes (MCC's), Zip Codes and Countries.

- (5) All other foreign addresses are edited the same as a domestic address with the following exceptions:
1. The foreign country must be the last entry in the address.
  2. Circle the foreign country and edit the country code preceded by a / and followed by a /\$ (e.g., /GM/\$ is edited for Germany). See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for official foreign country codes.
  3. A unique country code will be edited for returns filed with an address in Canada. See IRM 3.11.213.6.5.1, Country Code - Canada.

**Note:** Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) provides examples for editing foreign addresses.

4. If the foreign address is from Australia, Brazil, Cuba, Italy, Mexico or The Netherlands, check if the address includes 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 additional information.

See Exhibit 3.11.213-4, Province, State, and Territory Abbreviations.

IF	THEN
A province, state, or territory name is present,	<ol style="list-style-type: none"> <li>1. Circle the province, state, or territory name.</li> <li>2. Edit the appropriate abbreviation. See Exhibit 3.11.213-4, Province, State and Territory Abbreviations.</li> </ol>
A province, state, or territory name is not present,	Continue editing the return.
A province, state, or territory is shown in abbreviated format,	Continue editing the return.

- (6) 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.

3.11.213.6.5.1  
(01-01-2018)

**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/Territory.

IF	THEN
The foreign address contains a Canadian Province/Territory name, or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the appropriate country code for the province/territory preceded by a / and followed by a /\$ as the last entry in the address.</li> </ol>
The foreign address does not contain a Canadian Province/Territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the country code /CA/\$ as the last entry in the address.</li> </ol>

Canadian Province/Territory	Province Abbreviation	Country Code
Alberta	AB	XA
British Columbia	BC	XB
Manitoba	MB	XM
New Brunswick	NB	XN
Newfoundland and Labrador	NL	XL
Northwest Territories	NT	XT
Nova Scotia	NS	XS
Nunavut	NU	XV
Ontario	ON	XO
Prince Edward Island	PE	XP
Quebec	QC	XQ
Saskatchewan	SK	XW
Yukon	YT	XY

- (2) The rest of the foreign address is edited using procedures in IRM 3.11.213.6.5, Entity Perfection - Foreign Addresses.

- 3.11.213.7  
(01-01-2026)  
Tax Period
- (1) Edit the Tax Period to the right of the form title in YYMM format if the year ending is other than the current processing year (e.g., 202512). See Figure 3.11.213-6, Example of Editing the Tax Period.

DRAFT

Form **1066**

Department of the Treasury  
Internal Revenue Service

**U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return**

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

For calendar year 2025 or short tax year beginning **Jan 1**, 20 **24**, ending **Dec 31**, 20 **24**

OMB No. 1545-0123

**2412**

**2025**

**Oriole and Grouse**

Number and street (If a P.O. box, see instructions.)

**9242 Osprey**

City or town

**Louisville**

State or province

**KY**

Country

ZIP or foreign postal code

**40201**

Apt. or suite no.

Employer identification number (EIN)

**00-8914443**

Date REMIC started

**10-1-88**

Enter total assets at end of tax year

**\$ 29,703.00**

☐ Final return

☐ Name change

☐ Address change

2025

2412

Figure 3.11.213-6 Example of Editing the Tax Period

- (2) A REMIC return must always be a calendar year return with a Tax Period ending of December 31, **unless the Form 1066 is a final return.**

IF	THEN
The return is final,	Edit CCC “F” to the dotted portion of Section 1, Line 1 and edit the fiscal year notated on the final return.

- (3) If the taxpayer indicates the Tax Period ending date is other than 12 and it is not a final return, take the following action:

IF	THEN
Unnumbered,	<div><div>1. Send the return back to the taxpayer. Inform the taxpayer that all REMIC filers must file a calendar year return.</div><div>2. Send a photocopy of Page 1, via Form 4227, Intra-SC Reject or Routing Slip, to Entity Control to remove Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, filing requirements.</div></div>
Numbered,	<div><div>1. Correspond with taxpayer to inform them a REMIC must file a calendar year return.</div><div>2. Void the DLN, per local procedures.</div><div>3. Photocopy Page 1 of the return and send it to Entity Control to remove the filing requirements.</div></div>

3.11.213.8  
(02-18-2025)

**Received Date**

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date."
- (2) All Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Returns, require an IRS Received Date.

IF	THEN
	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
The IRS Received Date stamp legal or extended due date and the postmark or shipment date is on or before the legal or extended due date,	<p>Edit the Received Date to agree with the postmark or shipment date.</p> <p><b>Note:</b> The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"><li>• U.S. Postal Service,</li><li>• Private Delivery Services (PDS), e.g., Federal Express Corporation (FedEx) or United Parcel Services (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</li><li>• Returns with a foreign postmark.</li></ul> <p><b>Note: For certified mail only</b> - If a postmark is not present, look for a “USPS.com Track &amp; Confirm” record that has been attached to the return (should be before the envelope). Use the “Acceptance” date on the record to determine timeliness and follow normal editing procedures. See Exhibit 3.11.213-5, USPS Track and Confirm, If the “USPS.com Track &amp; Confirm” record is not attached, no action is required.</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 functional area within one of these sites (e.g., Compliance Service Collections Operation (CSCO), Exam, Information and Communication Technology (ICT), Collection Information System (CIS), 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 contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM), 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 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 Postmark (USPS) or foreign postmark date are as follows:

IF	THEN
An envelope is not attached,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that corresponds with the correct delivery of the return.
The postmark is missing and the envelope is <b>certified</b> ,	Look for the "USPS.com Track & Confirm" record that has been attached of the return (should be before the envelope). Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. See Exhibit 3.11.213-5, USPS Track and Confirm. If the USPS.com Track & Confirm record is not attached, no action is required.

IF	THEN
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 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"> <li>1. Use the earliest IRS Received Date stamped on the return.</li> <li>2. Circle all other dates.(hand-written or stamped) not needed for transcription.</li> </ol> <p><b>Note:</b> Received dates that have been circled out by another function should be treated as if they are not present.</p>
A Federal return is addressed to the IRS,	Use the postmark date as the Received Date.
Federal return is addressed to a State agency,	Use the IRS date stamp as the 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 Received Date according to instructions.

**Reminder:** If an envelope is attached to the return, check the envelope for remittance. If found, hand carry remittance to manager.



- (7) If a return is 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:** Do not use the EEFax date as the IRS Received Date.

3.11.213.9  
(01-01-2025)  
**Signature**

- (1) A signature and jurat are required on all returns **except** the following:

- Returns prepared under IRC Section 6020(b). These returns must be signed by a Compliance Function representative. See IRM 3.11.213.12.1, IRC Section 6020(b) Prepared by Collections.

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

- Returns prepared by Examination, for example Substitute for Return. "SFR" or "SUBSTITUTE RETURN". See IRM 3.11.213.12.3, Examination Prepared
- Dummy returns prepared by IRS
- Returns filed under IRC Section 501(d) (Religious or Apostolic Organization)
- Correspondence containing a signature and jurat is attached showing that the taxpayer is responding to an IRS letter **or notice** (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 (TRPRT) 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**.

- (2) Do not correspond for a signature on Correspondence Imaging Inventory (CII) returns that have Form 13596, Reprocessing Returns, attached. See IRM 3.11.213.4.4.1, Correspondence Imaging Inventory (CII) Returns, for processing instructions.

- (3) If a signature is missing, correspond.

**Note:** IRM 3.11.213.4.4 Issuing Correspondence for returns that are incomplete and appear to be duplicate filings.

IF	THEN
<ul style="list-style-type: none"> <li>The return is not signed on the line designated for the <b>Form 1066</b>, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, or</li> <li>The jurat is not present on the line designated for the <b>Form 1066</b>, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return (non-standard return), or</li> <li>Only the Entity information is present and there are no attachments containing tax data,</li> </ul>	<ol style="list-style-type: none"> <li>Edit Action Code 225 (Correspondence for Signature only) or 226 (International Correspondence for Signature only).</li> <li>Leave in batch and continue editing.</li> </ol>

- (4) If the jurat is altered or stricken (crossed out), see IRM 3.11.213.15, Frivolous Arguments, for frivolous return instructions.
- (5) Accept a signature declaration (e.g., a signature with a jurat obtained through IRS correspondence) if attached to the return.
  - a. If the signature declaration is altered or stricken (crossed out), see IRM 3.11.213.15, Frivolous Arguments, for frivolous return instructions.
  - b. If the Taxpayer responds with a self-prepared signature declaration, it must contain the same language as the jurat on the tax return: e.g., "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) The following types of signatures are not valid for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return,
  - Faxed signature
  - Electronic signature
  - DocuSign digital signature
  - Typed font

**Exception:** If Form 1066 is mailed on or after August 28, 2020, accept a digital signature.

- (7) Tax Examiners are not handwriting experts. 26 Code of Federal Regulations (CFR) 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 taxpayer signature.

- (8) Only one correspondence attempt is required for a signature.

3.11.213.10  
(01-01-2018)  
**Paid Preparer Section**

- (1) The Paid Preparer Section is located below the Signature area at the bottom of Page 1 of 4, Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.

3.11.213.10.1  
(01-01-2018)  
**Paid Preparer Checkbox Indicator**

- (1) The Paid Preparer Checkbox is located next to the taxpayer signature area. It indicates whether the taxpayer has elected to allow the Paid Preparer to answer questions about the return as it is processed.
- (2) No action is required on amended 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.
The No box is checked, neither box is checked, <b>or</b> both boxes are checked,	Circle the Paid Preparer's telephone number, if present. See IRM 3.11.213.10.2.

3.11.213.10.2  
(01-01-2018)  
**Paid Preparer's Phone Number**

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right-hand corner of Page 1 of 4, Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.

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.

3.11.213.10.3  
(01-01-2018)  
**Paid Preparer's Tax Identification Number (PTIN)**

- (1) The Paid Preparer's Social Security Number (SSN) (2009 and prior revisions) or Preparer's Taxpayer Identification Number (PTIN) is located to the right of the Preparer's signature in the PTIN Box (Preparer's SSN or PTIN box for 2009 and prior revisions) at the bottom right of Form 1066 on Page 1.
- (2) No action is required on amended returns.
- (3) The Preparer's SSN is a nine-digit number. Circle the SSN if all zeros or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX). Circle the PTIN if all zeros or all nines.

3.11.213.10.4  
(01-01-2018)  
**Firm's EIN**

- (1) The Firm's EIN (Paid Preparer's EIN - 2009 and prior revisions) is located below the Preparer's PTIN Box (Preparer's SSN or PTIN box for 2009 and prior revisions) at the bottom right-hand corner of Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, on Page 1.
- (2) No action is required on amended returns.
- (3) The Firm's EIN (Paid Preparer's EIN - 2009 and prior revisions) is a nine-digit number. Circle the EIN if all zeros or all nines.

3.11.213.11  
(01-01-2026)  
**Amended Returns**

- (1) A return is considered amended based on the following:
  - The Amended box is checked.  
**Note:** Beginning January 2012, Form 1065-X, Amended Return or Administrative Adjustment Request (AAR), will be used to file an amended Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return. The amended box will not be present on the 2011 and subsequent revision of Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
  - Words such as "Supplemental", "Corrected", or "Additional", are present.
  - Any indication from the taxpayer that a previous return was 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) Follow the instructions in the chart below when there is an indication the return is amended **and**:

IF	THEN
Form 1065-X, Amended Return or Administrative Adjustment Request (AAR), is attached,	Route Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, and Form 1065-X, Amended Return or Administrative Adjustment Request (AAR), to Accounts Management.
TC 59X or ICS was entered on the return by Compliance Services,	<b>Do not edit CCC "G"</b> Process the return as an original.
The return is stamped Delinquent Original Cleared for Processing by Statute,	<b>Do not edit CCC "G"</b> Process the return as an original.
Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, is attached,	<b>Do not edit CCC "G"</b> . See IRM 3.11.213.14.1 Form 3893 - Re-Entry Document Control and IRM 3.11.213.14.2, Form 13596 - Reprocessing Returns.

IF	THEN
None of the above are present,	<p><b>Edit CCC “G” to the dotted portion of Section 1, Line 1.</b> No other codes may be used with CCC “G”.</p> <p><b>Exception:</b> CCC “W”, and/or “3” or other Error Resolution System (ERS) Action codes may be indicated on G coded returns.</p> <p>See Figure 3.11.213-7, Example of Editing CCC “G”.</p>

Amended

Form **1066**

U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

OMB No. 1545-0123

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

2412

2024

Department of the Treasury Internal Revenue Service

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

Type or Print	Name	Seagull Land Development		A Employer identification number (EIN)	00-9675346
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	3345 Heron Road		B Date REMIC started	4-1-89
	City or town, state or province, country, ZIP or foreign postal code	New Orleans, LA 70113		C Enter total assets at end of tax year	\$ 2,621,324

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

Section I—Computation of Taxable Income or Net Loss

Income (excluding amounts from prohibited transactions)		
1	Taxable interest	214,113
2	Accrued market discount under section 170E(b)(1)	
3	Reserved for future use	
4	Ordinary gain or (loss) (attach Form 4797)	600,211
5	Other income (attach statements and instructions)	
6	Total income (loss). Add lines 1 through 5	814,324

Deductions (excluding amounts allocable to prohibited transactions)

3	Tax due. Enter excess of line 1 over line 2. See <i>Payment of Tax Due</i> in the instructions	3
4	Overpayment. Enter excess of line 2 over line 1	4

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 taxpayer) is based on all information of which preparer has any knowledge.

Robin Bunting

3/11/26

Signature

Date

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64383U

Form 1066 (2024)

Figure 3.11.213-7 Example of Editing CCC “G”

- (3) The following data must be edited on all amended returns:
- a. Name Control - see IRM 3.11.213.6.3.
  - b. EIN - see IRM 3.11.213.6.2.
  - c. Tax Period - see IRM 3.11.213.7.
  - d. CCC “G” - see IRM 3.11.213.16.4.
  - e. Received Date - see IRM 3.11.213.8.
  - f. Signature - see IRM 3.11.213.9.

**Note:** No further editing is required.

3.11.213.12  
(01-01-2018)

◆ **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.
  - a. Prepared tax returns are notated with 6020(b) or SFR (Substitute for Return).
  - b. Secured tax returns are notated with TC 59X or ICS (Integrated Collection System) or notated Process as Original with an attached Form 13133, Expedite Processing Cycle. The Delinquent Return box on Form 13133 should be checked.

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

3.11.213.12.1  
(01-01-2023)

◆ **IRC Section 6020(b) -  
Prepared by  
Collections** ◆

- (1) When the taxpayer fails to 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 located in the center bottom of Page 1 of the return.
  - a. Returns must have a Received Date. If missing, follow the normal procedures for editing the IRS Receive Date, see IRM 3.11.213.8, Received Date.
  - b. Returns must be signed by Compliance Function representatives. If not signed, route to Compliance, using Form 4227, Intra-SC Reject or Routing Slip.

**Note:** Starting July 1, 2013 the Revenue Officer’s (RO) electronic or typed signature will be accepted as a valid signature on the return.
  - c. Edit CCC “4” (See IRM 3.11.213.16.11, CCC “4” - (6020(b) Return).

**Note:** CCC “R” should not be used 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 prior.

**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 3.11.213.13, Statute Returns.

3.11.213.12.2  
(01-31-2024)

◆ **Collection Secured** ◆

- (1) These returns are identified by the notations: “TC 59X” or “ICS”.
  - a. **Do not** edit CCC “G” on these returns.
  - b. Use approved Correspondence Action Sheet to correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules, etc.).

**Exception:** A taxpayer's signature on a notice with a jurat is acceptable.

- c. Edit CCC "W" if the Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.213.13, Statute Returns.

**Reminder:** If there is an indication a penalty or penalties should be suppressed, edit the appropriate Computer Condition Code(s). Please refer to IRM 3.11.213.16 for more information.

3.11.213.12.3  
(01-01-2018)

◆ Examination  
Prepared ◆

- (1) These returns are identified by the notation "SFR" or "SUBSTITUTE FOR RETURN" on Page 1.
  - a. Return must have an IRS Received Date. If no IRS Received Date is present, follow the normal procedures for editing the IRS Received Date.
  - b. **Do not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC "3" and continue processing.
  - c. If the Form 13133, Expedite Processing Cycle, is attached, edit the Computer Condition Codes 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 prior, even if the CCC "D" box is checked on Form 13133, Expedite Processing Cycle

- d. Edit CCC "W" if the Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.213.13, Statute Returns.

3.11.213.12.4  
(01-01-2023)

Examination Secured

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

- a. **Do not** edit CCC "G" on these returns.
- b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules, etc.).
- c. Edit the Computer Condition Code(s) that are checked on Form 13133, Expedite Processing Cycle.
- d. Edit CCC "W" if the Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.213.13, Statute Returns.

**Reminder:** If Form 13133, Expedite Processing Cycle, (or something similar) indicates a penalty or penalties should be suppressed, edit the appropriate Computer Condition Code(s). Please refer to IRM 3.11.213.16 for additional information.

3.11.213.13  
(02-18-2025)

◆ Statute Returns ◆

- (1) Any return with a Received Date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Route statute returns to the Statute Control Unit daily or more often if needed.
- (3) 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 Section 6020(b) returns
  - Secured by Examination/Collections including TE/GE or TE/GE Employee Plan (EP) Exam.
  - Returns with TC 59X or ICS notated on the face of the return
  - Returns that are 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 ninety (90) days.
  - Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.
- (4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control Unit for clearance. Edit CCC "W" if the return needs processing.
- 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
- (5) If a return has Form 12412, Operations Assistance Request (OAR), from TAS and is a potential statute control return but is not stamped "Cleared by Statute" give it to the lead. The lead contacts the TAS employee listed in 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 they are cleared by Statute Control.

IF	THEN
The return is numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 310 <b>to the bottom left margin of</b> Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.</li> <li>2. Leave the return in the batch and continue processing.</li> </ol>
The return is unnumbered,	<ol style="list-style-type: none"> <li>1. Do not continue processing.</li> <li>2. Pull the return from the batch.</li> <li>3. Attach Form 4227, Intra-SC Reject or Routing Slip, and check the box for Statute Control Unit.</li> </ol>

- (7) Edit CCC "W" if the Statute Control Unit stamps or shows clearance on the front of the return.
- (8) 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 a similar statement indicating there is no statute issue,	Edit CCC "W"
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 a similar statement indicating there is no statute issue,	Do <b>not</b> edit CCC "W"

3.11.213.14  
(01-01-2018)

#### Re-Entry Document Procedures

- (1) Reprocess a return posted to the wrong account or module to post it to the correct module.
- (2) Each re-entry return must have a Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, attached.
  - Form 3893, Re-Entry Document Control, is used to re-input documents that have not posted to an account or module
  - Form 13596, Reprocessing Returns, is used to reprocess documents to the correct account or module that had previously posted to the wrong account or module
- (3) Always leave the Form 3893, Re-Entry Control Document, or Form 13596, Reprocessing Returns, on the front of the return. It must remain as a permanent part of the document.
- (4) Examine Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, to determine the action needed to make the return processable.

**Caution:** If the Receive Date is 2 years and 9 months or more after the Return Due Date, refer to Statute procedures before re-entering or reprocessing the return. See IRM 3.11.213.13, Statute Returns.

3.11.213.14.1  
(01-01-2018)

#### ◆ 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, Re-Entry Document Control, 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 1382-C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (6) If the return was 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 was edited according to current processing instructions, ensure that the information from Form 3893, Re-Entry Document Control, is edited on the return.

Form 3893, Re-Entry Document Control	Action Taken
Box 14 Remarks	Ensure that the information is edited to the return.
Box 15 (Process as)	<ol style="list-style-type: none"> <li>1. Circle any green rocker and edit marks that may indicate a receipt of remittance.</li> <li>2. Do not change any tax due amounts.</li> </ol>

- (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 appropriate area.
Taxpayer error,	Leave the entries as shown on the document.

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

IF	THEN
IRS Received Date is not present,	Edit a 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 appropriate action (e.g., correspondence, research, etc.).

- (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 batch.

3.11.213.14.2  
(01-01-2017)

◆ **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 1382-C, Penalty Removal Request Incomplete if a request for reasonable cause is attached.
- (5) If the return was 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.
- (6) If the return was edited according to current processing instructions, ensure that the information from Form 13596, Reprocessing Returns, is edited on the return.

Form 13596 Reprocessing Returns	Action Taken
TIN correction	Edit correct TIN on return.
Tax Period correction	Edit correct Tax Period ending on return.
Reasonable cause	Edit appropriate computer condition code. a. Edit CCC "R" if the Failure to File, (FTF) box is checked. b. Edit CCC "D" if the Failure to Pay, (FTP) 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 appropriate 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 indicate a receipt of remittance.

(10) When additional 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 appropriate action (e.g., correspondence, research, etc.).

3.11.213.15  
(01-01-2023)

◆ **Frivolous Arguments** ◆

(1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. Recognized frivolous arguments made by businesses include, but are not limited to, the examples shown in Exhibit 3.11.213-3, Potential Frivolous Argument for Examination Review. See IRM 25.25.10, Frivolous Return Program (FRP).

(2) Review the return to decide whether it appears to be a frivolous return.

***Frivolous Return Criteria***

IF	THEN
<p>The return meets any of the conditions shown as a frivolous return, (See Exhibit 3.11.213-3, Potential Frivolous Arguments for Examination Review).</p> <p><b>Exception:</b> If the return shows the Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks, "Refer to Exam, Frivolous Return Processing (FRP) for audit after processing", continue to next procedure.</p>	<p>Remove the return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.</p>

IF	THEN
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 Frivolous Return Processing (FRP)", for audit after processing, but sends the return for processing,	Continue processing the return using procedures in IRM 3.11.213. However, do <b>not</b> circle or void the Action Code showing a frivolous return.

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:

- Returns that have only zeros, blanks, or no entries.
- Returns showing "None", "Not Liable", etc.

3.11.213.16  
(01-01-2018)  
**Computer Condition Codes**

- (1) Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer. CCCs post to the Master File.
- (2) Computer Condition Codes are edited to the dotted portion of Section 1, Line 1, Form 1066.

3.11.213.16.1  
(02-19-2025)  
**CCC B - Electing Out of Installment Sales Method**

- (1) Edit CCC "B" when the taxpayer has made an entry in the margin of either Schedule D or Form 4797, Sales of Business Property, electing not to report property sales on the installment basis. Taxpayer's entry will be similar to I elect out of the installment method.

3.11.213.16.2  
(01-01-2018)  
**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 1382-C, Penalty Removal Request Incomplete, to inform the taxpayer of the proper procedure to follow to request penalty abatement, if, and when a penalty is assessed.
- (2) Edit CCC "D" if an internal use form or routing slip is attached and indicates 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.

3.11.213.16.3  
(01-01-2024)  
**CCC F - Final Returns**

- (1) Edit CCC "F" when the Final Return box is checked or there is another indication the taxpayer is not liable for filing future returns. Notations may include (but are not limited to):
- Final
  - Deceased
  - Out-of-Business
  - Liquidation
  - Exempt under IRC Section 501(c)(3)
  - Dissolved

3.11.213.16.4  
(01-01-2018)  
**CCC G - Amended  
Returns**

- (1) See IRM 3.11.213.11, Amended Returns.

3.11.213.16.5  
(01-01-2017)  
**CCC L - Treaty Based  
Positions**

- (1) Edit CCC "L" when the taxpayer has written Section 6114 on the top of the return, and
- (2) Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), is attached to the return.

3.11.213.16.6  
(01-01-2017)  
**CCC O - Module Freeze**

- (1) CCC "O" is entered when a Pre-settlement Manual Refund will be made and a Form 3753, Manual Refund Posting Voucher, Form 5792, Request for IDRS Generated Refund, or Form 12857, Refund Transfer Posting Voucher is attached. Verify that the Name Control, EIN, and Tax Period on the return is the same as the data on the form.
- (2) When issuing CCC "O", research to determine if TC 840 (Manual Refund Transaction) has posted.

IF	THEN
TC 840 has posted,	Enter CCC "O" and continue processing.
TC 840 has not posted,	Enter Action Code 341 to issue Manual Refund.

3.11.213.16.7  
(01-01-2018)  
**CCC R - Reasonable  
Cause for Failing to  
Timely File**

- (1) CCC "R" is no longer edited when a reason is given by the taxpayer for a delay in filing a return. Issue Letter 1382-C, Penalty Removal Request Incomplete, and continue editing the return.
- (2) Edit CCC "R" on the REMIC return when any of the following condition(s) are present:

- There is an indication such as DO NOT ASSESS FAILURE TO FILE PENALTY on a secured return annotated with TC 599.

**Note:** All CCC "R" coded returns must have a IRS Received Date. If one is not present, edit the IRS Received Date in the middle of the return.

**Note:** CCC "R" cannot be used with CCC "4".

3.11.213.16.8  
(01-01-2023)  
**CCC W - Cleared by  
Statute Control**

- (1) Edit CCC "W" when Statute Control cleared the return. See IRM 3.11.213.13, Statute Returns.

3.11.213.16.9

(01-01-2018)

**CCC X - Refund  
Settlement Freeze**

- (1) CCC "X" is a refund freeze code to be used as the need arises.

3.11.213.16.10

(01-01-2018)

**CCC 3 - No Reply to  
Correspondence**

- (1) Edit CCC "3" when the return is unprocessable and there is an indication that correspondence has been sent and no reply received.

3.11.213.16.11

(01-01-2018)

**CCC 4 - 6020(b) Return**

- (1) Edit CCC "4" when the IRS Compliance Branch prepared a return and the Revenue Officer entered IRC 6020(b) Provides a way to prepare returns and secure assessments.

**Note:** CCC "R" cannot be used with CCC "4".

3.11.213.17

(01-01-2018)

**Date REMIC Started**

- (1) No action required.

3.11.213.18

(01-01-2024)

**Total Assets at The End  
of Tax Year**

- (1) The Total Assets is found in the upper right-hand corner at the top of Page 1, Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, Box C (Enter total assets at end of tax year).

- (2) Edit Box C as follows:

IF	AND	THEN
Box C is blank, <b>Note:</b> Zero (0) is an acceptable entry beginning with Tax Period 202301.	Schedule L, Line 4, Column (b) has an amount,	Edit Schedule L, Line 4, Column (b) amount to Box C (dollars only).
Box C is blank, <b>Note:</b> Zero (0) is an acceptable entry beginning with 202301.	Schedule L, Line 4, Column (b) is blank,	Edit Schedule L, Line 4, Column (a) amount to Box C (dollars only).
Box C and Schedule L are blank,		No action necessary.



3.11.213.19

(01-01-2026)

**Number of Residual  
Interest Holders**

- (1) The number of Residual Interest Holders is found on Page 3, Additional Information, Question F, dotted area.
- (2) The number of Residual Interest Holders must always be edited.
  - a. Edit the number in the left margin of Page 1, Deductions Section preceded by 3-. See Figure 3.11.213-8, Example of the editing of the number of residual holders.
  - b. The entry must be all numeric, 1 through 999,999.
- (3) Determine the number of Residual Interest Holders as follows:

IF	AND	THEN
A number from 1 through 999,999 is present on Question F,		Edit the number from Question F.
A number is not present on Question F,	Schedules Q are attached,	Count the number of holders receiving the attached Schedule Q's and edit the total number of Residual Interest Holders.
A number is not present on Question F,	No Schedules Q are attached,	<ol style="list-style-type: none"><li>1. Edit 1 if the Trust or Corporation boxes are checked on Question E.</li><li>2. Edit 2 if the Partnership box is checked on Question E.</li></ol> <p><b>Note:</b> If no boxes are checked for Question E, edit 2 as the number of Residual Interest Holders.</p>
A number greater than 999,999 is present on Question F,		Edit "999999" (six nines).
No Page 3 is present,	No Schedules Q are attached,	Edit a "2" as the number of Residual Interest Holders.

DRAFT

Form 1066 (2025)

Page 3

Additional Information (see instructions)

E

What type of entity is this REMIC? Check box: ☐ Corporation ☒ Partnership ☐ Trust  
☐ Segregated Pool of Assets

If you checked "Segregated Pool of Assets," enter the name and type of entity that owns the assets:  
Name: \_\_\_\_\_ Type: \_\_\_\_\_

F

Number of residual interest holders in this REMIC: 9

G

Check this box if this REMIC had more than one residual interest holder at any time during the tax year and it is electing out of the centralized partnership audit regime under section 6221(b) ☐

If you check this box, you must attach Schedule B-2 (Form 1065).

If you had more than one residual interest holder at any time during the tax year and you didn't check this box,

Yes

No

DRAFT

Form **1066**

U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

OMB No. 1545-0123

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

2025

Department of the Treasury  
Internal Revenue Service

For calendar year 2025 or short tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Name  
Gull Partnership

Number and street (if a P.O. box, see instructions)  
1275 Swan St

City or town  
Detroit

State or province  
MI

Country

ZIP or foreign postal code  
48233

A Employer identification number (EIN)  
00-2185763

B Date REMIC started  
4-26-88

C Enter total assets at end of tax year  
\$ 675,245.00

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

Section I—Computation of Taxable Income or Net Loss

Income (excluding amounts from prohibited transactions)

1	Taxable interest	1	
2	Accrued market discount under section 860C(b)(1)(B)	2	
3	Reserved for future use	3	
4	Ordinary gain or (loss) (attach Form 4797)	4	
5	Other income (attach statement—see instructions)	5	
6	Total income (loss). Add lines 1 through 5	6	

Deductions (excluding amounts allocable to prohibited transactions)

7	Salaries and wages	7	
8	Rent	8	
9	Amount accrued to regular interest holders in the REMIC that is deductible as interest	9	
10	Other interest	10	
11	Taxes	11	
12	Depreciation (see instructions)	12	

3-9

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03132026  
OGDEN, UT  
IRSOSC

Figure 3.11.213-8 Example of Editing the Number of Residual Holders

- 3.11.213.20  
(01-01-2026)  
**Election Out of BBA  
2015 Centralized  
Partnership Regime**

(1) This code is based on the taxpayer's response to Question G, Page 3, Form 1066. If the taxpayer checks the box in Question G, edit "1" preceded by 4- to the left margin of the Deductions Section. See Figure 3.11.213-9, Example of Editing the TEFRA Code.

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

page 69

**DRAFT**

Form 1066 (2025) Page **3**

**Additional Information** (see instructions)

**E** What type of entity is this REMIC? Check box: ☐ Corporation ☐ Partnership ☒ Trust  
☐ Segregated Pool of Assets  
 If you checked "Segregated Pool of Assets," enter the name and type of entity that owns the assets:  
 Name: \_\_\_\_\_ Type: \_\_\_\_\_

**F** Number of residual interest holders in this REMIC: 4

**G** Check this box if this REMIC had more than one residual interest holder at any time during the tax year and it is electing out of the centralized partnership audit regime under section 6221(b) ☒  
 If you check this box, you must attach Schedule B-2 (Form 1065).  
 If you had more than one residual interest holder at any time during the tax year and you didn't check this box, complete the Designation of Partnership Representative on page 4.

**DRAFT**

**Form 1066** **U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return** OMB No. 1545-0123

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.

Department of the Treasury Internal Revenue Service **2025**

For calendar year 2025 or short tax year beginning , 20 , ending , 20

Name Eagle Family Trust **A** Employer identification number (EIN) 00-4586158

Number and street (if a P.O. box, see instructions.) 568 E Quail Ave. **B** Date REMIC started 06-12-99

City or town Anchorage State or province AK Country 99502 **C** Enter total assets at end of tax year \$ 675,245.00

**D** Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Section I—Computation of Taxable Income or Net Loss**

**Income (excluding amounts from prohibited transactions)**

1	Taxable interest	1
2	Accrued market discount under section 860C(b)(1)(B)	2
3	Reserved for future use	3
4	Ordinary gain or (loss) (attach Form 4797)	4
5	Other income (attach statement—see instructions)	5
6	<b>Total income (or loss).</b> Add lines 1 through 5	6

**Deductions (excluding amounts allocable to prohibited transactions)**

7	Salaries and wages	7
8	Rent	8
9	Amount accrued to regular interest holders in the REMIC that is deductible as interest	9
10	Other interest	10
11	Taxes	11
12	Depreciation (see instructions)	12
13	Other deductions (attach statement)	13
14	<b>Total deductions.</b> Add lines 7 through 13	14
15	<b>Taxable income (or net loss).</b> Subtract line 14 from line 6. Enter here and on page 3, column (c)	15

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03132026  
OGDEN, UT IRS-OSC

**3-4** **4-1**

Figure 3.11.213-9 Example of Editing the TEFRA Code

3.11.213.21  
(01-06-2025)

**Missing Schedule Codes**

- (1) The valid Missing Schedule Code is "35".
- (2) Edit Missing Schedule Code following instructions below.

IF	THEN
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, Page 1, Section I, Line 4, Ordinary gain or (loss), contains an entry, but Form 4797, Sales of Business Property, is not attached or is blank,	Edit code "35" preceded by "5-" to the left margin of the Deductions Section.

3.11.213.22  
(01-01-2020)

**Audit Code**

- (1) The following information pertains to the Audit Code.

IF	THEN
Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached; Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, is attached,	Edit Audit Code "1" preceded by "8-" to the left margin of the Deductions Section.
Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, is attached,	Edit Audit Code "2" preceded by "8-" to the left margin of the Deductions Section.
Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, is attached,	Edit Audit Code "2" preceded by "8-" to the left margin of the Deductions Section.
Form 5713, International Boycott Report, is attached; or there is a yes answer to the Foreign Trust Question I page 3, Additional Information,	Edit Audit Code "2" preceded by "8-" to the left margin of the Deductions Section.

**Note:** Although **Audit Codes 3, 4, 5 and 6** are also valid for this field, no uses for these codes were identified in Forms 1066 processing.

3.11.213.23  
(01-01-2026)  
**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 taxpayer's response to Question 3 on Form 6252, Installment Sale Income. See Figure 3.11.213-10, Example of Editing the Installment Sale Indicator.

- (3) Edit the Installment Sale Indicator code preceded by "9-" to the left margin of the Deductions Section.
- (4) Valid codes for the Installment Sale Indicator are as follows:

Code	One Form 6252	Multiple Forms 6252
<b>1</b>	"Yes" response to Question 3.	At least one form has a "Yes" response.
<b>2</b>	"No" response to Question 3.	All "No" responses, or a combination of No and/or blank responses. See Figure 3.11.213-10, Example of Editing the Installment Sale Indicator.
<b>3</b>	"Yes" and "No" are checked or Question 3 is blank.	Question 3 is blank on all forms.

**DRAFT**

Form **6252** **Installment Sale Income** OMB No. 1545-0228  
 Department of the Treasury Internal Revenue Service 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](http://www.irs.gov/Form6252) for the latest information.

2025 Attachment Sequence No. 67

Name(s) shown on return **Hawk Farms Joint Venture** Identifying number **00-4567908**

1 Description of property

2a Date acquired (mm/dd/yyyy) **6/19/13** b Date sold (mm/dd/yyyy) **4/30/25**

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

**Part I Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

---

**DRAFT**

Form **6252** **Installment Sale Income** OMB No. 1545-0228  
 Department of the Treasury Internal Revenue Service 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](http://www.irs.gov/Form6252) for the latest information.

2025 Attachment Sequence No. 67

Name(s) shown on return **Hawk Farms Joint Venture** Identifying number **00-4567908**

1 Description of property

2a Date acquired (mm/dd/yyyy) **10/23/01** b Date sold (mm/dd/yyyy) **5/2/25**

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

**Part I Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

---

**DRAFT**

Form **1066** **U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return** OMB No. 1545-0123  
 Department of the Treasury Internal Revenue Service Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information.  
 For calendar year 2025 or short tax year beginning , 20 , ending , 20

2025

Name **Hawk Farms Joint Venture** A Employer identification number (EIN) **00-4567908**

Number and street (if a P.O. box, see instructions) **5430 Robin Road** Apt. or suite no. **6-1-91**

City or town **Fargo** State or province **ND** Country **58102** C Enter total assets at end of tax year \$ **72,377.00**

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change

**Section I—Computation of Taxable Income or Net Loss**

**Income (excluding amounts from prohibited transactions)**

1	Taxable interest	1
2	Accrued market discount under section 860C(b)(1)(B)	2
3	Reserved for future use	3
4	Ordinary gain or (loss) (attach Form 4797)	4
5	Other income (attach statement—see instructions)	5
6	<b>Total income (loss).</b> Add lines 1 through 5	6

**Deductions (excluding amounts allocable to prohibited transactions)**

7	Salaries and wages	7
8	Rent	8
9	Amount accrued to regular interest holders in the REMIC that is deductible as interest	9
10	Other interest	10
11	Taxes	11
12	Depreciation (see instructions)	12
13	Other deductions (attach statement)	13
14	<b>Total deductions.</b> Add lines 7 through 13	14

**9-2**

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**03/30/2026**  
**OGDEN, UT**  
**IRS-OSC**

Figure 3.11.213-10 Example of Editing the Installment Sale Indicator

3.11.213.24  
(01-01-2018)

**Tax Data Perfection of  
Section 1 - Computation  
of Taxable Income or  
Net Loss**

- (1) **IMPORTANT:** Do not edit Section I. Accept taxpayer's entries.

3.11.213.25  
(01-01-2018)

**Tax Data Perfection of  
Section II - Tax and  
Payments**

- (1) This subsection provides instructions for the perfection of Section II, Tax and Payments, for Form 1066, U.S. Real Estate Mortgage Investment Conduit, (REMIC), Income Tax Return.

3.11.213.25.1  
(01-01-2018)

**Tax Data Perfection of  
Section II, Line 1 - Total  
Tax (Schedule J, Part IV,  
Line 12) Positive Only**

- (1) Perfect Form 1066, Section II, Line 1, Total Tax as follows:

IF	THEN
Section II, Line 1 is blank,	Edit amount from Schedule J, Part IV, Line 12.
Section II, Line 1 and Schedule J, Part IV, Line 12 are blank,	<p>Add entries from:</p> <ol style="list-style-type: none"> <li><b>Line 4</b> If blank compute as follows: <ul style="list-style-type: none"> <li>Add Lines 1a, 1b, 1c, 1d and subtract Line 3</li> <li>If sum is positive, add to the Section II, Line 1 computation</li> </ul> </li> <li><b>Line 10</b> <ul style="list-style-type: none"> <li>Add Lines 5 and 6, subtract Line 8, and multiply by 21 percent</li> <li>If sum is positive, add to the Section II, Line 1 computation</li> </ul> </li> <li><b>Line 11</b> If blank check for an attachment detailing the taxable contributions received after the Startup Date. If present, add to the Section II, Line 1 computation.</li> <li>Edit the sum of Lines 4, 10, and 11 to Schedule II, Line 1.</li> </ol>

- 3.11.213.25.2  
(01-01-2018)  
**Section II, Line 2 - Tax  
Paid with Extension  
Positive Only**
- (1) The Tax paid with Form 7004 (Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns), must be a **positive** amount.
- 3.11.213.25.3  
(01-01-2018)  
**Section II, Line 3 - Tax  
Due (also referred to as  
Balance Due) - Positive  
Only**
- (1) This should be the excess of Line 1 over Line 2. If blank, subtract Line 2 (Tax Paid with Form 7004) from Line 1 (Total Tax).
- 3.11.213.25.4  
(01-01-2025)  
**Section II, Line 4a -  
Overpayment (also  
referred to as Refund) -  
Negative only**
- (1) Line 4a (2024 Revision and prior: Line 4) should be the excess of Line 2 over Line 1. If blank, subtract Line 2 (Tax Paid with Form 7004) from Line 1 (Total Tax).
- 3.11.213.25.5  
(01-01-2026)  
**Section II, Line 4b -  
Routing Transit Number  
(RTN)**
- (1) No editing required.
- 3.11.213.25.6  
(01-01-2026)  
**Section II, Line 4c - Type  
of Depositor Account  
(TDA)**
- (1) No editing required.
- 3.11.213.25.7  
(01-01-2026)  
**Section II, Line 4d -  
Depositor Account  
Number (DAN)**
- (1) No editing required.



# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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Exhibit 3.11.213-1 (01-01-2026)

Form 1066 - U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

**DRAFT**

Form **1066** U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return **YYMM** OMB No. 1545-0123

Go to [www.irs.gov/Form1066](http://www.irs.gov/Form1066) for instructions and the latest information. **T**

For calendar year 2025 or short tax year beginning , 20 , ending , 20

Department of the Treasury Internal Revenue Service

Name **T NAME CONTROL** A Employer identification number (EIN) **T 9 DIGITS**

Number and street (If a P.O. box, see instructions.) Apt. or suite no. B Date REMIC started

City or town State or province Country **IF BLANK, EDIT FROM SCH L, LINE 4(b).**

D Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change **IF BOX IS CHECKED, ROUTE TO ENTITY.**

**Section I—Computation of Taxable Income or Net Loss**

**Income (excluding amounts from prohibited transactions)**

1	Taxable interest . . . . .	<b>T CCC</b>	1
2	Accrued market discount under section 860C(b)(1)(B) . . . . .		2
3	Reserved for future use . . . . .		3
4	Ordinary gain or (loss) (attach Form 4797) . . . . .		4
5	Other income (attach statement—see instructions) . . . . .		5
6	<b>Total income (loss).</b> Add lines 1 through 5 . . . . .		6

**Deductions (excluding amounts allocable to prohibited transactions)**

7	Salaries and wages . . . . .	7
8	Rent . . . . .	8
9	Interest holders in the REMIC that is deductible as interest . . . . .	9
10	. . . . .	10
11	. . . . .	11
12	. . . . .	12
13	. . . . .	13
14	. . . . .	14
15	. . . . .	15

**3-Number of Residual Holders**  
• Question F, Page 3

**4-TEFRA**  
• “1” (Question G, Page 3)

**5-Missing Schedule Code**  
• “35”

**8-Audit Code**  
• “1” and/or “2”

**9-Installment Sales Indicator**  
• “1”, “2”, or “3” (Question 3, Form 6252)

**RECEIVED DATE MMDDYY**

**IF BLANK, EDIT FROM SCH J, LINE 12.**

line 2, subtract line 2 from line 1. **T/C**

to [www.irs.gov/Payments](http://www.irs.gov/Payments) or see the instructions . . . . . **T/C**

more than line 1, subtract line 1 from line 2 . . . . . **4a**

b Routing number **T** c Type: ☐ Checking ☐ Savings

d Account number **T**

**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 taxpayer) is based on all information of which preparer has any knowledge.

**SIGNATURE REQUIRED** Signature Date

**Paid Preparer Use Only** Enter preparer's name Preparer's signature Date Check ☐ if ☐ PIN

Firm's name **CIRCLE IF INVALID.**

Firm's address Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64383U Form **1066** (2025)

**ERS ACTION CODE**

## Exhibit 3.11.213-1 (Cont. 1) (01-01-2026)

## Form 1066 - U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

**DRAFT**

Form 1066 (2025)

Page **2****Schedule J Tax Computation****Part I—Tax on Net Income From Prohibited Transactions**

<b>1</b>	Income (see instructions):	
<b>a</b>	Gain from certain dispositions of qualified mortgages . . . . .	<b>1a</b>
<b>b</b>	Income from nonpermitted assets . . . . .	<b>1b</b>
<b>c</b>	Compensation for services . . . . .	<b>1c</b>
<b>d</b>	Gain from the disposition of cash flow investments (except from a qualified liquidation) . . . . .	<b>1d</b>
<b>2</b>	<b>Total income.</b> Add lines 1a through 1d . . . . .	<b>2</b>
<b>3</b>	Deductions directly connected with the production of income shown on line 2 (excluding deductions attributable to prohibited transactions resulting in a loss) . . . . .	<b>3</b>
<b>4</b>	Tax on net income from prohibited transactions. Subtract line 3 from line 2 . . . . .	<b>4</b> <b>T</b>

**Part II—Tax on Net Income From Foreclosure Property** (as defined in section 860G(a)(8))  
(Caution: See instructions before completing this part.)

<b>5</b>	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement) . . . . .	<b>5</b>
<b>6</b>	Gross income from foreclosure property (attach statement) . . . . .	<b>6</b>
<b>7</b>	Total income from foreclosure property. Add lines 5 and 6 . . . . .	<b>7</b>
<b>8</b>	Deductions directly connected with the production of income shown on line 7 (attach statement) . . . . .	<b>8</b>
<b>9</b>	Net income from foreclosure property. Subtract line 8 from line 7 . . . . .	<b>9</b>
<b>10</b>	Tax on net income from foreclosure property. Enter 21% (0.21) of line 9 . . . . .	<b>10</b>

**Part III—Tax on Contributions After the Startup Day**  
(Don't complete this part if the startup day was before July 1, 1987. See instructions.)

<b>11</b>	Tax. Enter amount of taxable contributions received during the calendar year after the startup day. See instructions. Attach statement . . . . .	<b>11</b>
-----------	--	-----------

**Part IV—Total Tax**

<b>12</b>	<b>Total tax.</b> Add lines 4, 10, and 11. Enter here and on page 1, Section II, line 1 . . . . .	<b>12</b>
-----------	---	-----------

Form **1066** (2025)

**IF SECTION II, LINE 1 AND SCHEDULE J, PART IV, LINE 12 ARE BLANK AND SCHEDULE J HAS ENTRIES YOU WILL NEED TO CALCULATE TO EDIT THE SUM TO SECTION II, LINE 1.**

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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Exhibit 3.11.213-1 (Cont. 2) (01-01-2026)

Form 1066 - U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

**DRAFT**

Form 1066 (2025)

**IF # PRESENT, EDIT IN LEFT MARGIN  
OF DEDUCTIONS SECTION "3-#"**

Page **3**

**Additional Information** (see instructions)

**E** What type of entity is this REMIC? Check box: ☐ Corporation ☐ Partnership  
☐ Segregated Pool of Assets

If you checked "Segregated Pool of Assets," enter the name and type of entity:  
Name: \_\_\_\_\_ Type: \_\_\_\_\_

**F** Number of residual interest holders in this REMIC: \_\_\_\_\_

**G** Check this box if this REMIC had more than one residual interest holder at any time during the tax year and it is electing out of the centralized partnership audit regime under section 6221(b) ☐  
If you check this box, you must attach Schedule B-2 (Form 1065).  
If you had more than one residual interest holder at any time during the tax year and you didn't check this box, complete the Designation of Partnership Representative on page 4.

**H** At any time during calendar year 2025, did the REMIC have a financial interest or signature authority or other authority over any foreign financial account, including bank, securities, or other types of financial accounts in a foreign country? \_\_\_\_\_  
If "Yes," the REMIC may have to file FinCEN Form 114. See instructions.  
If "Yes," enter name of foreign country: \_\_\_\_\_

**I** During the tax year, did the REMIC receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the REMIC may have to file \_\_\_\_\_

**J** Enter the amount of tax-exempt interest accrued during the year: \_\_\_\_\_

**K** Check this box if the REMIC had more than one class of regular interests ☐  
If so, attach a statement identifying the classes and principal amounts outstanding for each at the end of the year.

**L** Enter the sum of the daily accruals determined under section 860E(c) for the calendar year: \_\_\_\_\_

**IF CHECKED, EDIT  
TEFRA CODE "4-1" IN LEFT  
MARGIN OF DEDUCTION SECTION**

**IF MARKED "YES" EDIT  
AUDIT CODE "8-2"**

<b>Schedule L Balance Sheets per Books</b>		(a) Beginning of year	(b) End of year
<b>Assets</b>			
<b>1</b>	Permitted investments (see instructions):		
<b>a</b>	Cash flow investments . . . . .		
<b>b</b>	Qualified reserve assets . . . . .		
<b>c</b>	Foreclosure property . . . . .		
<b>2</b>	Qualified mortgages . . . . .		
<b>3</b>	Other assets (attach statement) . . . . .		
<b>4</b>	<b>Total assets</b> . . . . .		
<b>Liabilities and Capital</b>			
<b>5</b>	Current liabilities (attach statement) . . . . .		
<b>6</b>	Other liabilities (attach statement) . . . . .		
<b>7</b>	Regular interests in REMIC . . . . .		
<b>8</b>	Residual interest holders' capital accounts . . . . .		
<b>9</b>	<b>Total liabilities and capital</b> . . . . .		

**Schedule M Reconciliation of Residual Interest Holders' Capital Accounts** (Show reconciliation of each residual interest holder's capital account quarterly on Schedule Q (Form 1066), item F.)

(a) Residual interest holders' capital accounts at beginning of year	(b) Capital contributed during year	(c) Taxable income (or net loss) from Section I, line 15	(d) Nontaxable income	(e) Unallowable deductions	(f) Withdrawals and distributions	(g) Residual interest holders' capital accounts at end of year (combine cols. (a) through (f))
				( )	( )	

Form **1066** (2025)

## Exhibit 3.11.213-1 (Cont. 3) (01-01-2026)

## Form 1066 - U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

<b>NO PERFECTION REQUIRED</b>						
<b>SCHEDULE Q</b> <b>(Form 1066)</b> <small>(Rev. September 2018)</small>  <small>Department of the Treasury Internal Revenue Service</small>		<b>Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation</b>  For calendar quarter ended _____, 20____  ▶ Go to <a href="http://www.irs.gov/Form1066">www.irs.gov/Form1066</a> for the latest information. ▶ See Instructions for Residual Interest Holder on page 2.			OMB No. 1545-0123	
Residual interest holder's identifying number		REMIC's identifying number				
Residual interest holder's name, address, and ZIP code		REMIC's name, address, and ZIP code				
<b>IF QUESTION F, PAGE 3 HAS NO NUMBER AND SCHEDULES Q ARE ATTACHED –</b> <ul style="list-style-type: none"><li><b>COUNT THE NUMBER OF SCHEDULES Q AND</b></li><li><b>EDIT THE NUMBER OF RESIDUAL INTEREST HOLDERS.</b></li></ul>						
<b>B</b> Enter residual interest holder's percentage of ownership of all residual interests: <b>1</b> Before change ▶ _____ % <b>2</b> End of quarter ▶ _____ %						
<b>C</b> Enter the percentage of the REMIC's assets for the quarter represented by each of the following: <b>1</b> Real estate assets under section 856(c)(5)(B) ▶ _____ % <b>2</b> Assets described in section 7701(a)(19)(C) (relating to the definition of a domestic building and loan association) ▶ _____ %						
<b>D</b> Internal Revenue Service Center where REMIC files return ▶ _____						
<b>E</b> Check applicable boxes: <b>(1)</b> <input type="checkbox"/> Final Schedule Q <b>(2)</b> <input type="checkbox"/> Amended Schedule Q						
<b>F</b> Reconciliation of residual interest holder's capital account						
<b>(a)</b> Capital account at beginning of quarter	<b>(b)</b> Capital contributed during quarter	<b>(c)</b> Taxable income (net loss) from line 1b below	<b>(d)</b> Nontaxable income	<b>(e)</b> Unallowable deductions	<b>(f)</b> Withdrawals and distributions	<b>(g)</b> Capital account at end of quarter (combine cols. (a) through (f))
				( )	( )	
<b>Caution:</b> See Instructions for Residual Interest Holder on page 2 before entering information from this schedule on your tax return.						
<b>1a</b> Taxable income (net loss) of the REMIC for the calendar quarter . . . . . <b>1a</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>b</b> Your share of the taxable income (net loss) for the calendar quarter . . . . . <b>1b</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>2a</b> Sum of the daily accruals under section 860E for all residual interests for the calendar quarter . . . . . <b>2a</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>b</b> Sum of the daily accruals under section 860E for your interest for the calendar quarter . . . . . <b>2b</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>c</b> Excess inclusion for the calendar quarter for your residual interest (subtract line 2b from line 1b, but don't enter less than zero) . . . . . <b>2c</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>3</b> Residual interest holders who are individuals or other pass-through interest holders (see the Instructions for Form 1066). <b>Not required to be completed for other entities.</b>						
<b>a</b> Section 212 expenses of the REMIC for the calendar quarter . . . . . <b>3a</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>b</b> Your share of section 212 expenses for the calendar quarter. If you're an individual, this amount must be included in gross income in addition to the amount shown on line 1b . . . . . <b>3b</b> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>						
<b>For Paperwork Reduction Act Notice, see the Instructions for Form 1066.</b> <span style="float: right;">Cat. No. 64167S <b>Schedule Q (Form 1066)</b> (Rev. 9-2018)</span>						

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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## Exhibit 3.11.213-2 (01-01-2026)

### Form 1066 - Return Due Dates

Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, is a calendar year return. Taxpayers must file the federal income tax returns for a REMIC on or before the 15th day of March following the close of the calendar year. Taxpayers filing such returns as its Final Return must file on or before the 15th day of the third month following the date the REMIC ceased to exist. If the due date falls on a Saturday, Sunday, or legal holiday, then the return due date is the next business day.

A six-month extension of time to file Form 1066 is granted if the taxpayer completes Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, properly and submits it by the due date of the Form 1066.

Period Ending	Return Due Date		#
December	3/15		#
January	4/15		#
February	5/15		#
March	6/15		#
April	7/15		#
May	8/15		#
June	9/15		#
July	10/15		#
August	11/15		#
September	12/15		#
October	1/15		#
November	2/15		#

**Exhibit 3.11.213-3 (01-01-2020)****Potential Frivolous Arguments for Examination Review**

<b>Potential Frivolous Argument</b>	<b>Description</b>
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 1-207	Return contains income and deductions but the jurat has been altered or stricken. May include reference to UCC 1-207 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, Claim for Refund and Request for Abatement, filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ol style="list-style-type: none"> <li>Files a return claiming various types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns.</li> <li>Files return containing the filers identifying information but does not request a refund, often lacking sufficient information to determine a tax liability.</li> <li>Files a return with various types of rambling dialogue and/or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law.</li> <li>Files a return that attempts to send some type of message or protest to the IRS, but fails to include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.</li> </ol>
Challenges to Authority/Due Process	Questions various 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.

**Exhibit 3.11.213-3 (Cont. 1) (01-01-2020)**

**Potential Frivolous Arguments for Examination Review**

Potential Frivolous Argument	Description
Collections Issues	Files frivolous documents contending that various collections issues are invalid (e.g. Offers in Compromise, Collection Due Process Requests, Installment Agreements, appeals Requests, etc.) because they are not filed and/or signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, disclaims the liability for the tax due, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual files a return reporting false amounts of income (generally Other or Miscellaneous income) and all of them claim a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID (Original Issue Discount) attached and some have Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID, Original Issue Discount, such as Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, promissory notes, bonds, sight drafts, etc.

**Exhibit 3.11.213-3 (Cont. 2) (01-01-2020)****Potential Frivolous Arguments for Examination Review**

Potential Frivolous Argument	Description
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation §1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax-paying public into a New World Order.
Not a Person	Argues that a taxpayer is not a person within the meaning of IRC Section 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 Men	Argues the government has created an entity separate and distinct from the taxpayer - a Straw Man and any tax obligations are exclusively those of the Straw Man.
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. v. Long	Submits a return with zero money amounts much the same as the Zero Return category and U.S. v. Long is referenced. See NOTE in Zero returns below.



Exhibit 3.11.213-3 (Cont. 3) (01-01-2020)

Potential Frivolous Arguments for Examination Review

Potential Frivolous Argument	Description
Unsigned Returns	The individual completes a return but fails to 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	<p>Submits a return with zero money amounts on all or most of the line items on the form (e.g., IRC 861, Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, Original Issue Date (OID) and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. The statement may also contain 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</p> <p><b>Note:</b> Returns having only zeros, no entries, are blank, or indicate None, Not Liable, etc., with no evidence of frivolous arguments are not to be considered as frivolous returns.</p>
Other	<p>All others including those listed in Notice 2010-33 or any subsequent superseding notice. See also <a href="http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction">http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction</a> on irs.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p><b>Note:</b> Frivolous arguments citing Collection Due Process (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for additional information.</p>

**Exhibit 3.11.213-4 (01-01-2018)****Province, State and Territory Abbreviations*****Australia State***

<b>Australia State</b>	<b>Abbreviation</b>
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***

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

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## Exhibit 3.11.213-4 (Cont. 1) (01-01-2018) Province, 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 de La Habana	CH

**Exhibit 3.11.213-4 (Cont. 2) (01-01-2018)**  
**Province, State and Territory Abbreviations**

<b>Cuba Province</b>	<b>Abbreviation</b>
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***

<b>Italy Province</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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## Exhibit 3.11.213-4 (Cont. 3) (01-01-2018) Province, 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	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC

**Exhibit 3.11.213-4 (Cont. 4) (01-01-2018)**  
**Province, State and Territory Abbreviations**

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

# Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return 3.11.213

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## Exhibit 3.11.213-4 (Cont. 5) (01-01-2018) Province, State and Territory Abbreviations

Italy Province	Abbreviation
Salerno	SA
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
Vincenza	VI
Viterbo	VT

### *Mexico State*

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM

**Exhibit 3.11.213-4 (Cont. 6) (01-01-2018)**  
**Province, State and Territory Abbreviations**

<b>Mexico State</b>	<b>Abbreviation</b>
Chiapas	CHIS
Chihuahua	CHIH
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




**Exhibit 3.11.213-4 (Cont. 7) (01-01-2018)**  
**Province, State and Territory Abbreviations**

*The Netherlands Province*

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.11.213-5 (01-01-2026)  
USPS Track and 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 18, 2026, 2:05 PM
		Arrival at Unit	March 13, 2026, 10:36 AM
		Acceptance	March 13, 2026, 12:48 PM

Check on Another Item

What's your label (or receipt) number?

Find

**A**

**Action Code**

211 .....	13
225 .....	13
480 .....	13
610 .....	13
640 .....	13
650 .....	13

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**Audit Code**

1 .....	70
2 .....	70

**B**

<b>Box C</b> .....	66
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