



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.15

SEPTEMBER 30, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.24.15, ISRP System, Partnership Return of Income.

## MATERIAL CHANGES

- (1) Exhibit 3.24.15-5 Section 06 Updated field names for L13a, L33Y/N, and L33.... Some of these changes incorporate IPU 25U0324 dated 3/10/2025.
- (2) Exhibit 3.24.15-6 Section 07 Updated field names for 16a CKBX and 31/32a, added new direct deposit fields.
- (3) Exhibit 3.24.15-8 Section 10 Removed fields for entries from Form 4797 (moving to NEW Section 12) and added new field Form 8824 L5\$.
- (4) Exhibit 3.24.15-9 NEW Section 12 Form 4797.
- (5) Exhibit 3.24.15-13 Added fields 1L(b), 1L(f), and 1L(g).
- (6) Exhibit 3.24.15-17 NEW Section 27 Form 8283.
- (7) Several editorial changes were made throughout this IRM to correct spelling, grammatical, or punctuation errors and ensure Plain Writing standards are followed.

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.15 dated November 27, 2024, (effective date January 1, 2025), is superseded. This IRM incorporates IRM Procedural Update (IPU) 25U0324 issued 03-10-2025.

## AUDIENCE

Taxpayer Services, Submission Processing, Data Conversion Operations

Scott Wallace  
Director, Submission Processing  
Customer Account Services  
Taxpayer Services



3.24.15

Partnership Return of Income

## Table of Contents

3.24.15.1 Program Scope and Objectives

3.24.15.1.1 Background

3.24.15.1.2 Authority

3.24.15.1.3 Roles and Responsibilities

3.24.15.1.4 Program Management and Reviews

3.24.15.1.5 Program Controls

3.24.15.1.6 Terms and Acronyms

3.24.15.1.7 Related Resources

3.24.15.2 Control Documents

3.24.15.3 Form/Program Number/Tax Class and Document Code

3.24.15.4 Required Sections

3.24.15.5 Yes/No Check Boxes

3.24.15.6 Privacy Impact Assessment (PIA)/Northern American Industry Classification System (NAICS) Code

3.24.15.7 ISRP Transcription Operation Sheets

Exhibits

3.24.15-1 Block Header Data Entry Form 813, Document Register

3.24.15-2 Section 01 Form 1065 and Edit Sheet (Program 12200)

3.24.15-3 Section 03 Form 1065 (Program 12200)

3.24.15-4 Section 05 Form 1065 (Program 12200)

3.24.15-5 Section 06 Form 1065 (Schedule B) (Program 12200)

3.24.15-6 Section 07 Form 1065 (Schedule K, L, and M-2) (Program 12200)

3.24.15-7 Section 08 Form 1065 (Schedule F and Form 8825) (Program 12200)

3.24.15-8 Section 10 Form 1065 (Schedule D, Form 8824, Form 8949 and Form 8996) (Program 12200)

3.24.15-9 Section 12 Form 4797 (Program 12200)

3.24.15-10 Section 14 Form 1125-A (Program 12200)

3.24.15-11 Section 21 Form 8941 (Program 12200)

3.24.15-12 Section 22 Form 5884-B

3.24.15-13 Section 23 Form 3800 (Program 12200)

3.24.15-14 Section 24 Form 3800 (Program 12200)

3.24.15-15 Section 25 Form 3800 (Program 12200)

3.24.15-16 Section 26 Form 8997 (Program 12200)

3.24.15-17 Section 27 Form 8283 (Program 12200)

3.24.15-18 Section 29 Form 6252 (Program 12200)

3.24.15-19 Section 31 Form 8936 Schedule A (Program 12200)

---

3.24.15-20	Section 35 Form 4255 (Program 12200) 202401 and Subsequent years only.
3.24.15-21	Section 01 Form 1065-B and Edit Sheet (Program 12220)
3.24.15-22	Section 03 Form 1065-B (Program 12220)
3.24.15-23	Section 05 Form 1065-B (Program 12220)
3.24.15-24	Section 06 Form 1065-B (Program 12220)
3.24.15-25	Section 07 Form 1065-B (Schedule K, L and M-2) (Program 12220)
3.24.15-26	Section 08 Form 1065-B (Schedule F and Form 8825) (Program 12220)
3.24.15-27	Section 14 Form 1125-A (Program 12220)
3.24.15-28	Section 21 Form 8941 (Program 12220)
3.24.15-29	Section 22 Form 5884-B (Program 12220)

3.24.15.1  
(01-01-2025)  
**Program Scope and  
Objectives**

- (1) This IRM section provides instructions for transcription of the following forms into the Integrated Submission and Remittance Processing (ISRP) System:
  - a. Form 1065, U.S. Return of Partnership Income
  - b. Form 1065-B, U.S. Return of Income for Electing Large Partnerships - 2017 and prior years
  - c. Form 1125-A, Cost of Goods Sold
  - d. Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
  - e. Form 8913, Credit For Federal Telephone Excise Tax Paid
  - f. Form 5884-B, New Hire Retention Credit
  - g. Form 8941, Credit for Small Employer Health Insurance Premiums
- (2) Purpose: Integrated Submission and Remittance Processing (ISRP) System is to transcribe and format data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a COTS product that is an integral part of ISRP. The entries from transcription are transferred to ERS fields.
- (3) Audience: General Clerks perform key entry from image, original entry or supplemental data. Capture data from a wide variety of tax documents and forms from images, paper, and/or other sources.
- (4) Policy Owner: Director, Submission Processing.
- (5) Program Owner: Return Processing Branch, Mail Management/Return Processing Section.
- (6) Primary Stakeholders: Other areas that may be affected by these procedures include (but not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business Self-Employed (SBSE)
  - Statistics of Income (SOI)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)
  - Tax Exempt and Government Entities (TEGE)
- (7) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.
- (8) The instructions contained in this book are used when transcribing paper returns.
- (9) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for executive approval.

3.24.15.1.1  
(01-01-2018)  
**Background**

- (1) The purpose of the Integrated Submission and Remittance Processing (ISRP) System is to transcribe and format data from paper returns/documents/ vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a COTS product that is an integral part of ISRP. The entries from transcription are transferred to ERS fields.

3.24.15.1.2  
(01-01-2018)  
**Authority**

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms
  - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
  - b. All Policy Statements for Submission Processing are contained in IRM 1.2.12, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities:
    - Code sections which provide the IRS with the authority to issue levies.
    - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
    - Policy Statements that provide authority for the work being done.

3.24.15.1.3  
(01-01-2018)  
**Roles and Responsibilities**

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

3.24.15.1.4  
(01-01-2018)  
**Program Management and Reviews**

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

3.24.15.1.5  
(01-01-2018)  
**Program Controls**

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

- 3.24.15.1.6 (01-01-2018) (1) For Terms, Definitions, and Acronyms, visit IRM 3.24.38, ISRP System, BMF General Instructions.

**Terms and Acronyms**

- 3.24.15.1.7 (01-01-2025) (1) The following table lists related sources

**Related Resources**

Resource	Link/Title
Instructor's Corner for Submission Processing	<i>Instructor's Corner for Submission Processing - Home</i>
Servicewide Electronic Research Program (SERP)	<i>SERP</i>
Integrated Automation Technologies (IAT)	<i>Integrated Automation Technologies - Home</i>
IRM 3.11.15	Return of Partnership Income C&E Form 1065
IRM 3.12.15	Partnership Income Form 1065 (ERS)
IRM 3.12.38	BMF General Instructions (ERS)
IRM 3.24.38	ISRP System, BMF General Instruction

- 3.24.15.2 (01-01-2016) (1) The following are the control document(s) from which data may be transcribed:
- Form 813, Document Register
  - Form 1332-BBTS, Block and Selection Record
  - Form 3893, Re-Entry Document Control

**Control Documents**

- 3.24.15.3 (01-01-2016) (1)
- Form/Program  
Number/Tax Class and  
Document Code**

FORM	PROGRAM NUMBER	TAX CLASS and DOCUMENT CODE
Form 1065	12200	265, 267
Form 1065-B	12220	268

- 3.24.15.4 (01-01-2016) (1) Section 01 will be entered and verified in all cases. Section 03 will be verified if it fails to zero balance. Sections 05 through 08 will be Entered and verified if data is present.

**Required Sections**

3.24.15.5 (1) Input the “Yes”/“No” check boxes as follows unless otherwise instructed:  
(01-01-2022)

**Yes/No Check Boxes**

IF	THEN
the “Yes” box is checked,	enter “1”.
the “No” box is checked,	enter “2”.
<b>BOTH</b> boxes are checked,	enter “3”.
<b>NEITHER</b> box is checked,	press <Enter>.

3.24.15.6 (1) Enter the PIA/NAICS code exactly as shown except as follows.

(01-01-2016)

**Privacy Impact**

**Assessment**

**(PIA)/Northern American**

**Industry Classification**

**System (NAICS) Code**

(2) If more than one code is present, enter the first one.

(3) If the code is other than 4 or 6 digits, enter zero (0).

(4) If there are any illegible digits, enter zero (0).

3.24.15.7 (1) The following exhibits represent specific data entry procedures.

(01-01-2016)

**ISRP Transcription**

**Operation Sheets**



**Exhibit 3.24.15-1 (01-01-2016)****Block Header Data Entry Form 813, Document Register****Form 1332-BBTS, Block and Selection Record, OR****Form 3893, Re-Entry Document Control**

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

## Exhibit 3.24.15-1 (Cont. 1) (01-01-2016)

## Block Header Data Entry Form 813, Document Register

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Filling <Enter>s		<Enter> <Enter> <Enter> <Enter> <Enter>	Press <Enter> 5 times.
(7)	Source Code	SOURCE	<Enter>	If the control document is a Form 3893, enter from box 11 as follows: a. R = "Reprocessable" box checked. b. N = "Reinput of Unpostable" box checked. c. 4 = "SC Reinput" box checked. d. None of the boxes checked, consult your supervisor who will determine if a source code is required.
(8)	Year Digit	YEAR	<Enter>	If the control document is a Form 3893, enter the digit from box 12 (current or otherwise). <b>Reminder:</b> This is a MUST Enter field if the Source Code is "R", "N", or "4".
(9)	Filling <Enter>		<Enter>	Press <Enter>.
(10)	Remittance Processing System (RPS) Indicator	RPS	<Enter>	Enter a "2" if: a. Form 813, Form 1332 - "RPS" is edited or stamped in the upper center margin, or "RRPS" is in the block header of Form 1332 b. Form 3893 - box 13 is checked.

**Exhibit 3.24.15-2 (01-01-2025)****Section 01 Form 1065 and Edit Sheet (Program 12200)**

**Note:** Data for prompts **ES-1** through **ES-7** will no longer appear on an attached edit sheet. Instead, this data will be edited in the margin to the left of the Deductions Section. The data will be edited in **X-Y** format: where **X** represents the edit sheet line number and **Y** represents the data to be transcribed.

**Examples:****Edited Data ...Enter on Screen**

1-235 ... Enter 235 for prompt ES-1

6-1 ...Enter 1 for prompt ES-6

<b>Elem. No.</b>	<b>FORM 1065 Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	Employer Identification Number (EIN)	EIN		Enter the EIN from the preprinted label or from EIN, Box D.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate. <b>Note:</b> If "SR" is edited in the top left portion of the return between the form number and form title, enter an "N". Do "NOT" enter the address even if prompted.
(7)	Street Key	STREET KEY	<Enter>	Enter Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right corner of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.

## Exhibit 3.24.15-2 (Cont. 1) (01-01-2025)

## Section 01 Form 1065 and Edit Sheet (Program 12200)

Elem. No.	FORM 1065 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> Ogden Submission Processing Center (OSPC) only.
(12)	Street Address	ADDR	<Enter>	Enter the street address information as shown or edited in the entity area of the form. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as shown.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, <b>ONLY</b> enter the edited foreign country code.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.

## Exhibit 3.24.15-2 (Cont. 2) (01-01-2025)

## Section 01 Form 1065 and Edit Sheet (Program 12200)

Elem. No.	FORM 1065 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Condition Codes	CCC	<Enter>	Enter the edited codes from the dotted portion of Line 1a. If a "G" Condition Code is present, and the document is a <b>non-remittance</b> , end the document after this element. If a "G" Condition Code and the document is a <b>remittance</b> , press <F6> and proceed to Section 03.
(18)	Return Processing Code	01RPC	<Enter> ★★★★★	Enter the edited characters on Page 1, in the right margin next to line 1c. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present press <F7> to override.
(19)	Tax Period Beginning Date	YRBEGDT	<Enter>	Enter tax period beginning (in MMDDYY format) when edited to the left of Form 1065 title area at the top of the form.
(20)	Principal Industry/ NAICS Codes	BOXC	<Enter>	Enter the underlined code in the upper right corner of the label. If no code is underlined, enter from Box C. If "SR" is edited above "Form 1065" in the upper left portion of the return, press <Enter>.
(21)	Date Business Started	BOXE	<Enter>	Enter the date shown or edited from Box "E" in YYYYMM format. All six digits must be entered. If "SR" is edited above "Form 1065" in the upper left portion of the return, press <Enter>. <b>Note:</b> If Date Business Started is incomplete or missing, press <Enter>.

## Exhibit 3.24.15-2 (Cont. 3) (01-01-2025)

## Section 01 Form 1065 and Edit Sheet (Program 12200)

Elem. No.	FORM 1065 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(22)	Number of Schedules K-1	LNI	<Enter>	Enter from Line I. If "SR" is edited above "Form 1065" in the upper left portion of the return: a. and this is a <b>non-remittance</b> return, end the document after this element. b. and this is a <b>remittance</b> return, press <F6> after this element and continue to Section 03.
(23)	Schedule C and M-3 Checkbox	BOXJ	<Enter>	Enter a "1" if the box is checked on line J.
(24)	Salary and Wage Code	L9RT	<Enter>	Enter the edited "1" from the right of Line 9.
(25)	EPMF Code	19RT	<Enter>	Enter the edited digit from the right of Line 19.
(26)	Audit Codes	ES-1	<Enter>	Enter from the margin to the left of the Deductions section. <b>Note:</b> Up to nine (9) one-digit audit codes can be transcribed.
(27)	Special Income Code	ES-2	<Enter>	Enter from the margin to the left of the Deductions section.
(28)	Installment Sales Indicator	ES-3	<Enter>	Enter from the margin to the left of the Deductions section.
(29)	Non-Recourse Loan Code	ES-4	<Enter>	Enter from the margin to the left of the Deductions section.
(30)	Missing Information Code	ES-5	<Enter>	Enter from the margin to the left of the Deductions section.
(31)	Historic Structure Code	ES-6	<Enter>	Enter from the margin to the left of the Deductions section.
(32)	Penalty and Interest Code	ES-7	<Enter>	Enter the edited code from the margin to the left of the Deductions section.
(33)	ERS - Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

## Exhibit 3.24.15-3 (01-01-2019)

## Section 03 Form 1065 (Program 12200)

Elem. No.	FORM 1065 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, Enter "03".
(2)	Remittance	RMT	<Enter>	Enter the green rockered amount from the balance due area of the return or an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. (c) This is a MUST Enter field if a Prejournalized Credit Amount (prompt CR) was Entered in the Block Header. If "SR" is edited above "Form 1065" in the upper left portion of the return, end the document after this element.
(3)	Total Assets	BOXF \$	<Enter> MINUS (-)	Enter the amount from Box F.
(4)	Initial Return Code	BOXG1	<Enter>	Enter the edited "2" from the left of line G1.
(5)	Technical Termination 1/2	BOXG6	<Enter>	Enter the edited "1" located just to the left of box (6), if present. If "1" is not present, press <Enter>. <b>Note:</b> Only transcribe for TY 2017 or prior returns.
(6)	Accounting Method	BOXH	<Enter>	Enter "1", "2" or "3" representing the box checked on line H. <b>Note:</b> If more than one or no box is checked, press <Enter>.
(7)	Gross Receipts or Sales	L1A \$	<Enter> MINUS (-)	Enter the amount from Line 1a.
(8)	Returns and Allowances	L1B \$	<Enter> MINUS (-)	Enter the amount from Line 1b.
(9)	Cost of Goods Sold	L2 \$	<Enter> MINUS (-)	Enter the amount from Line 2.

**Exhibit 3.24.15-3 (Cont. 1) (01-01-2019)**  
**Section 03 Form 1065 (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1065 Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	Ordinary Income (Loss)	L4 \$	<Enter> MINUS (-)	Enter the amount from Line 4.
(11)	Net Farm Profit (Loss)	L5 \$	<Enter> MINUS (-)	Enter the amount from Line 5.
(12)	Net Ordinary Gain (Loss)	L6 \$	<Enter> MINUS (-)	Enter the amount from Line 6.
(13)	Other Income (Loss)	L7 \$	<Enter> MINUS (-)	Enter the amount from Line 7.
(14)	Total Income (Loss)	L8 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from Line 8. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. Correct any keying errors. If no keying errors, press <F7> to continue.



## Exhibit 3.24.15-4 (01-01-2024)

## Section 05 Form 1065 (Program 12200)

**Note:** Form 1065 Lines (24) - (32) transcription fields are located in Section 07 after element (24) Partners Capital Accounts End of Year.

Elem. No.	FORM 1065 Section 05 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, Enter "05".
(2)	Salary and Wages	LN9 \$	<Enter>	Enter the amount from Line 9.
(3)	Payments to Partners	L10 \$	<Enter>	Enter the amount from Line 10.
(4)	Repairs/Maintenance	L11 \$	<Enter> MINUS (-)	Enter the amount from Line 11.
(5)	Bad Debts	L12 \$	<Enter> MINUS (-)	Enter the amount from Line 12.
(6)	Rent	L13 \$	<Enter>	Enter the amount from Line 13.
(7)	Taxes	L14 \$	<Enter>	Enter the amount from Line 14.
(8)	Interest	L15 \$	<Enter>	Enter the amount from Line 15.
(9)	Depreciation Deduction	16C \$	<Enter> MINUS (-)	Enter the amount from Line 16c.
(10)	Depletion Deduction	L17 \$	<Enter> MINUS (-)	Enter the amount from Line 17.
(11)	Retirement Plans	L18 \$	<Enter> MINUS (-)	Enter the amount from Line 18.
(12)	Employment Benefit Program	L19 \$	<Enter> MINUS (-)	Enter the amount from Line 19.
(13)	Energy Efficient Deduction	L20 \$	<Enter> MINUS (-)	Enter the amount from Line 20.
(14)	Other Deductions	L21 \$	<Enter> MINUS (-)	Enter the amount from Line 21.
(15)	Total Deductions	L22 \$	<Enter> MINUS (-)	Enter the amount from Line 22. <b>Note:</b> If the message "DOES NOT ZERO BALANCE-CHECK MONEY FIELDS" appears, verify the highlighted entries on the screen. Correct any keying errors. If no errors, press <F7> and continue.

**Exhibit 3.24.15-4 (Cont. 1) (01-01-2024)**  
**Section 05 Form 1065 (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1065 Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(16)	Ordinary Income (Loss)	L23 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from Line 23.
(17)	3.5% Write-in Tax	23XTRA	<Enter>	Enter the amount edited in the right margin next to line 23.
				<b>Note: Form 1065 Lines (24) - (32) transcription fields are located in Section 07 after element (24) Partners Capital Accounts End of Year.</b>
(18)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(19)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(20)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(21)	Preparer's Telephone #	TEL#	<Enter>	Enter preparer's telephone number.

**Exhibit 3.24.15-5 (01-01-2026)****Section 06 Form 1065 (Schedule B) (Program 12200)**

**Note:** Transcribe elements (10), (12), and (27) for Tax Year 2023 and Subsequent.

Elem. No.	FORM 1065, Schedule B Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "06".
(2)	What Type of Partnership	SCHB1	<Enter> ★★★★★	Enter "1" thru "6" representing the box checked or "3" if edited next to any of the checkboxes. Enter "1" for a, and "2" for b, etc. <b>Note:</b> If more than one box is checked, enter the digit representing the first box checked. If there is no entry, press <F7> to override the "MUST Enter" message.
(3)	Any Partners, Partnerships?	LN2	<Enter>	Enter from the <b>Yes/No</b> check boxes, Schedule B, Line 2 as follows: a. Enter 1 - If <b>Yes</b> box is checked. b. Enter 2 - If <b>No</b> box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>. <b>Note:</b> Only transcribe for TY 2017 or prior returns.
(4)	Ownership Foreign Entity 50%	L2A	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 2a.
(5)	Ownership Individual Estate 50%	L2B	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 2b.
(6)	Ownership Foreign/ Domestic Corporation 50%	L3A	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 3a.
(7)	Ownership of Foreign Partnership / Trust	L3B	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 3b.

**Exhibit 3.24.15-5 (Cont. 1) (01-01-2026)**  
**Section 06 Form 1065 (Schedule B) (Program 12200)**

Elem. No.	FORM 1065, Schedule B Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Partnership Level Top Treatment Election	LN5	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 5. <b>Note:</b> Only transcribe for TY 201811 or prior returns
(9)	Distribution of Property Code	CKBX 10A	<Enter>	Enter from the Yes/No check boxes, Checkbox 10a as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>.
(10)	Partnership Make a Basis Adjustment Under Section 743(b)	CKBX 10B	<Enter>	Enter from the Yes/No check boxes, Checkbox 10b as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>. <b>Note:</b> Tax year 2023 and subsequent only.
(11)	Section 743(b) adjustment	L10B \$	<Enter>	Enter the amount from Schedule B, Line 10b, First Line, Net Positive Amount.
(12)	Basis Adjustment Under Section 734(b)	CKBX 10C	<Enter>	Enter from the Yes/No check boxes, Checkbox 10c as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>. <b>Note:</b> Tax year 2023 and subsequent only.
(13)	Section 734(b) Adjustment	L10C \$	<Enter>	Enter the amount from Schedule B, Line 10c, First Line, Net Positive Amount.

## Exhibit 3.24.15-5 (Cont. 2) (01-01-2026)

## Section 06 Form 1065 (Schedule B) (Program 12200)

Elem. No.	FORM 1065, Schedule B Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Partnership Required to Adjust the Basis	CKBX 10D	<Enter>	Enter from the Yes/No check boxes, Checkbox 10d as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>.
(15)	Number of Form 8858 Attached	L13a	<Enter>	Enter the number from Schedule B, line 13a.
(16)	Number of Form 8805 Attached	L14	<Enter>	Enter the number from Schedule B, line 14.
(17)	Does Partnership Have Foreign Partners	14Y/N	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 16. <b>Note:</b> Only transcribe for TY 2017 or prior returns.
(18)	Number of Form 8865 Attached	L15	<Enter>	Enter the number from Schedule B, line 15.
(19)	Number of Form 5471 Attached	L17	<Enter>	Enter the number from Schedule B, line 17.
(20)	Qualified Opportunity Fund Certification Checkbox	25Y/N	<Enter>	Enter from the Yes/No check boxes, Checkbox 25 as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>.
(21)	Qualified Opportunity Fund Amount	L25	<Enter>	Enter the amount from Schedule B, Line 25.
(22)	Number of Foreign Partners	L26	<Enter>	Enter the number from Schedule B, Line 26.

## Exhibit 3.24.15-5 (Cont. 3) (01-01-2026)

## Section 06 Form 1065 (Schedule B) (Program 12200)

Elem. No.	FORM 1065, Schedule B Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Any Transfers Between Partnerships and Partners	27Y/N	<Enter>	Enter from the Yes/No check boxes, Checkbox Line 27 as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>.
(24)	Partnership a Specified Affiliate	29A	<Enter>	Enter from the Yes/No check boxes, Checkbox Line 29a as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>.
(25)	Partnership an Expatriated Entity	29B	<Enter>	Enter from the Yes/No check boxes, Checkbox Line 29b as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>.
(26)	Partnership Receive, Sell, Exchange Digital Asset	CKBX30	<Enter>	Enter from the Yes/No check boxes, Checkbox Line 30 as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>. <b>Note:</b> Tax year 2023 and subsequent only.

## Exhibit 3.24.15-5 (Cont. 4) (01-01-2026)

## Section 06 Form 1065 (Schedule B) (Program 12200)

Elem. No.	FORM 1065, Schedule B Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(27)	Partnership Electing Out Under 6221(b)	L33Y/N	<Enter>	Enter from the Yes/No check boxes, Checkbox Line 33 as follows: a. Enter 1 - If Yes box is checked. b. Enter 2 - If No box is checked. c. Enter 3 - If both boxes are checked. d. If Blank, press <Enter>. <b>Note:</b> Tax Year 2023 and prior, enter from the edited line number.
(28)	Total From B-2 Part III Line 3	L33...	<Enter>	Enter the number from Schedule B, Line 33. <b>Note:</b> Tax Year 2023 and prior, enter from the edited line number.

**Exhibit 3.24.15-6 (01-01-2026)****Section 07 Form 1065 (Schedule K, L, and M-2) (Program 12200)**

**Note:** Elements (25) - (32) transcription fields are located on the first page of the Form 1065, Lines 24-32.

<b>Elem. No.</b>	<b>FORM 1065, Schedule K, L, and M-2 Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "07".
(2)	Net Income from Rental Real Estate Activity	SCH-K2 \$	<Enter> MINUS (-)	Enter the amount from Line 2, Schedule K.
(3)	Gross Income from Other Rental	L3A \$	<Enter> MINUS (-)	Enter the amount from Line 3a, Schedule K.
(4)	Balance Net Income	L3C \$	<Enter> MINUS (-)	Enter the amount from line 3c, Schedule K.
(5)	Interest Income	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5, Schedule K.
(6)	Dividend Income	L6A \$	<Enter> MINUS (-)	Enter the amount from line 6a, Schedule K.
(7)	Royalty Income	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7, Schedule K.
(8)	Net Long Term Capital Gain/Loss	L9A \$	<Enter> MINUS (-)	Enter the amount from line 9a, Schedule K.
(9)	Net Gain/Loss Section 1231	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10, Schedule K.
(10)	Other Income/Loss	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11, Schedule K.
(11)	LIH Credit Section 42(j)(5)	15A \$	<Enter> MINUS (-)	Enter the amount from line 15a, Schedule K.
(12)	Other LIH Credits	15B \$	<Enter> MINUS (-)	Enter the amount from line 15b, Schedule K.
(13)	Qualified Rehabilitation Expenditure	15C \$	<Enter> MINUS (-)	Enter the amount from line 15c, Schedule K.
(14)	International Tax Reporting Checkbox	16a CKBX	<Enter> ★★★★★	<b>Note:</b> This line is reserved on Schedule K. Enter a "0" or press F7.



## Exhibit 3.24.15-6 (Cont. 1) (01-01-2026)

## Section 07 Form 1065 (Schedule K, L, and M-2) (Program 12200)

Elem. No.	FORM 1065, Schedule K, L, and M-2 Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Foreign Gross Passive Income	16F \$	<Enter> MINUS (-)	Enter the amount from Line 16f, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(16)	Foreign Gross Income	16H \$	<Enter> MINUS (-)	Enter the amount from Line 16h, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(17)	Interest Expense	16I \$	<Enter> MINUS (-)	Enter the amount from Line 16i, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(18)	Deductions Other	16J \$	<Enter> MINUS (-)	Enter the amount from Line 16j, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(19)	Deductions Foreign Passive	16M \$	<Enter> MINUS (-)	Enter the amount from Line 16m, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(20)	Deductions Foreign Other	16O \$	<Enter> MINUS (-)	Enter the amount from Line 16o, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(21)	Total Foreign Taxes	16P \$	<Enter> MINUS (-)	Enter the amount from Line 16p, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.

**Exhibit 3.24.15-6 (Cont. 2) (01-01-2026)****Section 07 Form 1065 (Schedule K, L, and M-2) (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1065, Schedule K, L, and M-2 Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(22)	Reduction in Taxes	16Q \$	<Enter> MINUS (-)	Enter the amount from Line 16q, Schedule K. <b>Note:</b> For Tax Year 2020 and prior years only.
(23)	Mortgages, Notes, Bonds 1 Year or More	PG5-19B (D) \$	<Enter> MINUS (-)	Enter the amount from Line 19b, Col. D., Schedule L.
(24)	Partners Capital Accounts End of Year	M2-L9 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from Line 9, Schedule M2.
(25)	Completed Long-Term Contracts	L24 \$	<Enter>	Enter the amount from Line 24.
(26)	Income Forecast Method	L25 \$	<Enter>	Enter the amount from Line 25.
(27)	BBA AAR Imputed Un- derpayment	L26 \$	<Enter>	Enter the amount from Line 26.
(28)	Other Taxes	L27 \$	<Enter>	Enter the amount from Line 27.
(29)	Total balance due. Add lines 24 through 27.	L28 \$	<Enter>	Enter the amount from Line 28.
(30)	Elective Payment Election Amount from Form 3800	L29 \$	<Enter>	Enter the amount from Line 29.
(31)	Payment	L30 \$	<Enter>	Enter the amount from Line 30.
(32)	Tax Due/Overpayment	31/32a	<Enter> MINUS (-) ★★★★★	Enter the amount from line 31 or line 32 as follows: a. Enter the amount from line 31, if present, and press <Enter>. b. If there is no entry on line 31, enter the amount from line 32 and press MINUS(-).

## Exhibit 3.24.15-6 (Cont. 3) (01-01-2026)

## Section 07 Form 1065 (Schedule K, L, and M-2) (Program 12200)

Elem. No.	FORM 1065, Schedule K, L, and M-2 Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(33)	Routing Transit Number (RTN)	32b	<Enter>	<p>Enter up to 9 digits of the RTN from Line 32b.</p> <p>a. Ignore excess digits, alphas, blanks, or special characters shown.</p> <p>b. Press &lt;Enter&gt; if:</p> <ul style="list-style-type: none"> <li>• both Line 32b and Line 32d are blank.</li> <li>• an illegible character is present in either Line 32b or 32d.</li> <li>• one or more numbers have been altered, white-out, or marked through in either Line 32b or Line 32d.</li> <li>• one or more numbers have been written over to CHANGE an existing entry in either Line 32b or Line 32d.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(34)	Type of Depositor Account	32c	<Enter>	<p>Enter the "S" or "C" that represents the box marked for Savings or Checking from line 32c.</p> <p>a. If both boxes are marked, press &lt;Enter&gt;.</p> <p>b. If neither box is marked, press &lt;Enter&gt;.</p> <p>c. If Line 32c is marked and Line 32b AND Line 32d are blank, press &lt;Enter&gt;.</p> <p><b>Note:</b> When &lt;Enter&gt; is pressed, the system generates a "C".</p>

## Exhibit 3.24.15-6 (Cont. 4) (01-01-2026)

## Section 07 Form 1065 (Schedule K, L, and M-2) (Program 12200)

Elem. No.	FORM 1065, Schedule K, L, and M-2 Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(35)	Depositor Account Number (DAN)	32d	<Enter> ★★★★★ <b>This is a MUST ENTER field if "Line 32c" contains an entry.</b>	Enter the alpha/numeric Depositor Account Number from Line 32d. a. Only alphas, numerics, and hyphens (-) are valid. b. Enter hyphens (-) where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: <ul style="list-style-type: none"> <li>Line 32d is not present and there is data in Line 32b.</li> <li>an illegible character is present in either Line 32b or Line 32d.</li> <li>one or more characters have been altered, white-out, or marked through in either Line 32b or Line 32d.</li> <li>one or more characters have been written over to CHANGE an existing entry in either Line 32b or Line 32c.</li> </ul> e. If more than 17 characters, enter a pound sign (#) in the last position of Line 32d.
(36)	DAN for Verification	32d	<Enter> ★★★★★ <b>This is a MUST ENTER field if "Line 32c and Line 32d" contain data.</b>	Enter Line 32d AGAIN for verification. a. If entry does not match Element (35), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. "DAN MIS-MATCH" error message will be displayed until both Line 32d (DAN) fields agree.

**Exhibit 3.24.15-7 (01-01-2016)****Section 08 Form 1065 (Schedule F and Form 8825) (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1065, Schedule F, Form 8825 Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Gross Farm Income Cash	SCH-F1C \$	<Enter> MINUS (-)	Enter the amount from Line 1c, Schedule F.
(3)	Gross Other Farm Income Cash	9...\$	<Enter> MINUS (-)	Enter the edited amount from the dotted portion of Line 9, Schedule F.
(4)	Gross Rental Income	8825-18A \$	<Enter>	Enter the amount from line 18A, Form 8825.

**Exhibit 3.24.15-8 (01-01-2026)****Section 10 Form 1065 (Schedule D, Form 8824, Form 8949 and Form 8996) (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1065, Schedule D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	Dispose of Any Investments	CKBX	<Enter> ★★★★★	Enter from the <b>Yes/No</b> checkbox, above Part I.
(3)	Short Term 1a, Proceeds (Sales price)	L1A(D) \$	<Enter>	Enter the amount from Part I, line 1a, Column (d).
(4)	Short Term 1a, Cost or other basis	L1A(E) \$	<Enter>	Enter the amount from Part I, line 1a, Column (e).
(5)	Short Term 1b, Proceeds (Sales price)	L1B(D) \$	<Enter>	Enter the amount from Part I, line 1b, Column (d).
(6)	Short Term 1b, Cost or other basis	L1B(E) \$	<Enter>	Enter the amount from Part I, line 1b, Column (e).
(7)	Short Term 1b, Adjustments	L1B(G) \$	<Enter> MINUS (-)	Enter the amount from Part I, line 1b, Column (g).
(8)	Short Term 2, Proceeds (Sales price)	L2D \$	<Enter>	Enter the amount from Part I, line 2, Column (d).
(9)	Short Term 2, Cost or other basis	L2E \$	<Enter>	Enter the amount from Part I, line 2, Column (e).
(10)	Short Term 2, Adjustments	L2G \$	<Enter> MINUS (-)	Enter the amount from Part I, line 2, Column (g).
(11)	Short Term 3, Proceeds (Sales price)	L3D \$	<Enter>	Enter the amount from Part I, line 3, Column (d).
(12)	Short Term 3, Cost or other basis	L3E \$	<Enter>	Enter the amount from Part I, line 3, Column (e).
(13)	Short Term 3, Adjustments	L3G \$	<Enter> MINUS (-)	Enter the amount from Part I, line 3, Column (g).
(14)	Long Term 8a, Proceeds (Sales price)	L8A(D) \$	<Enter>	Enter the amount from Part II, line 8a, Column (d).
(15)	Long Term 8a, Cost or other basis	L8A(E) \$	<Enter>	Enter the amount from Part II, line 8a, Column (e).
(16)	Long Term 8b, Proceeds (Sales price)	L8B(D) \$	<Enter>	Enter the amount from Part II, line 8b, Column (d).
(17)	Long Term 8b, Cost or other basis	L8B(E) \$	<Enter>	Enter the amount from Part II, line 8b, Column (e).

## Exhibit 3.24.15-8 (Cont. 1) (01-01-2026)

## Section 10 Form 1065 (Schedule D, Form 8824, Form 8949 and Form 8996) (Program 12200)

Elem. No.	FORM 1065, Schedule D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Long Term 8b, Adjustments	L8B(G) \$	<Enter> MINUS (-)	Enter the amount from Part II, line 8b, Column (g).
(19)	Long Term 9, Proceeds (Sales price)	L9D \$	<Enter>	Enter the amount from Part II, line 9, Column (d).
(20)	Long Term 9, Cost or Other Basis	L9E \$	<Enter>	Enter the amount from Part II, line 9, Column (e).
(21)	Long Term 9, Adjustments	L9G \$	<Enter> MINUS (-)	Enter the amount from Part II, line 9, Column (g).
(22)	Long Term 10, Proceeds (Sales price)	10D \$	<Enter>	Enter the amount from Part II, line 10, Column (d).
(23)	Long Term 10, Cost or other basis	10E \$	<Enter>	Enter the amount from Part II, line 10, Column (e).
(24)	Long Term 10, Adjustments	10G \$	<Enter> MINUS (-)	Enter the amount from Part II, line 10, Column (g).
(25)	Capital Gains Distribution	L14 \$	<Enter>	Enter the amount from line 14.
(26)	Short-term Capital Gain or (Loss) Form 8824	L5\$	<Enter>	Enter the amount from Form 8824 Line 5.
(27)	Z Code EIN	ZPT1 1A	<Enter>	Enter the EIN from Form 8949 Part I line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(28)	Z Code Date Acquired	ZPT1 1B	<Enter>	Enter the date from Form 8949 Part I line 1 Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(29)	Z Code Amount of Adjustment	ZPT1 1G	<Enter>	Enter the amount from Form 8949 Part I line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).

**Exhibit 3.24.15-8 (Cont. 2) (01-01-2026)****Section 10 Form 1065 (Schedule D, Form 8824, Form 8949 and Form 8996) (Program 12200)**

Elem. No.	FORM 1065, Schedule D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(30)	Z Code Indicator Part I Form 8949	ZPT1 IND	<Enter> ★★★★★	Enter "1" if additional Z value is present in Column (f) Part I.
(31)	Y Code EIN	YPT1 1A	<Enter>	Enter the EIN from Form 8949 Part I Line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(32)	Y Code Date Sold or Disposed of	YPT1 1C	<Enter>	Enter the date from Form 8949 Part I Line 1 Column (c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f)
(33)	Y Code Recaptured Deferral Amount	YPT1 1G \$	<Enter>	Enter the amount from Form 8949 Part I Line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(34)	Y Code Indicator Part I Form 8949 Indicator	YPT1 IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part I.
(35)	Z Code EIN	ZPT2 1A	<Enter>	Enter the EIN from Form 8949 Part II line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f)
(36)	Z Code Date Acquired	ZPT2 1B	<Enter>	Enter the date from Form 8949 Part II line 1 Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).



## Exhibit 3.24.15-8 (Cont. 3) (01-01-2026)

## Section 10 Form 1065 (Schedule D, Form 8824, Form 8949 and Form 8996) (Program 12200)

Elem. No.	FORM 1065, Schedule D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(37)	Z Code Amount of Adjustment	ZPT2 1G	<Enter>	Enter the amount from Form 8949 Part II line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(38)	Z Code Part I Form 8949 Indicator	ZPT2 IND	<Enter> ★★★★★	Enter "1" if additional Z value is present in Column (f) Part II.
(39)	Y Code EIN	YPT2 1A	<Enter>	Enter the EIN from Form 8949 Part II Line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(40)	Y Code Date Sold or Disposed of	YPT2 1C	<Enter>	Enter the date from Form 8949 Part II Line 1 Column (c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(41)	Y Code Recaptured Deferral Amount	YPT2 1 G \$	<Enter>	Enter the amount from Form 8949 Part II Line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(42)	Y Code Part II Form 8949 Indicator	YPT2 IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part II.
(43)	Dispose of Any Investments Form 8996	INV CKBX	<Enter> ★★★★★	Enter the numeric digit from the Checkbox on Line 5 of Form 8996. a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If both boxes are checked. d. Enter "0" - If Blank.

**Exhibit 3.24.15-8 (Cont. 4) (01-01-2026)****Section 10 Form 1065 (Schedule D, Form 8824, Form 8949 and Form 8996) (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1065, Schedule D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(44)	Qualified Opportunity 6 Month	L7 \$	<Enter>	Enter the amount from Form 8996 Part II line 7. <b>Note:</b> TY2020 enter from the edited line number.
(45)	Total Assets	L8 \$	<Enter>	Enter the amount from Form 8996 Part II line 8. <b>Note:</b> TY2020 enter from the edited line number.
(46)	Qualified Opportunity Last Day of Tax Year	L10 \$	<Enter>	Enter the amount from Form 8996 Part II line 10. <b>Note:</b> TY2020 enter from the edited line number.
(47)	Total Assets Last Day of Tax Year	L11 \$	<Enter>	Enter the amount from Form 8996 Part II line 11. <b>Note:</b> TY2020 enter from the edited line number.
(48)	Divide Line by 2.0	L14	<Enter>	Enter the percentage from Form 8996 Part II line 14. <b>Note:</b> TY2020 enter from the edited line number.
(49)	Is Line Equal to or More than .90	L15	<Enter>	Enter the amount from Form 8996 Part III line 15. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.15-9 (01-01-2026)****Section 12 Form 4797 (Program 12200)**

<b>Elem. No.</b>	<b>Form 4797 Section 12 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press enter if already present on the screen; otherwise, enter "12".
(2)	Gross Proceeds	L1a \$	<Enter>	Enter the amount from Line 1a.
(3)	Total Amount Gain	L1b \$	<Enter>	Enter the amount from Line 1b.
(4)	Total Amount Loss	L1c \$	<Enter>	Enter the amount from Line 1c.
(5)	Total Gain or Loss	L7 \$	<Enter> MINUS (-)	Enter the amount from Line 7.
(6)	Non-recaptured net Sect 1231 Losses from PY	L8 \$	<Enter>	Enter the amount from Line 8.
(7)	Total Gain Less Non-Recapture Sect 1231 Losses	L9 \$	<Enter>	Enter the amount from Line 9.
(8)	Total Ordinary Gain or Loss	L17 \$	<Enter> MINUS (-)	Enter the amount from Line 17.
(9)	Form 4684 Part 3 Property Held Total Loss	L18a \$	<Enter>	Enter the amount from Line 18a.
(10)	Form 4797 Gain or Loss Minus F4684 Part 3 Property Held Total Loss	L18b \$	<Enter> MINUS (-)	Enter the amount from Line 18b.

**Exhibit 3.24.15-10 (01-01-2016)**  
**Section 14 Form 1125-A (Program 12200)**

<b>Elem. No.</b>	<b>FORM 1125-A Section 14 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	Sect:	<Enter>	Press enter if already present on the screen; otherwise, enter "14".
(2)	Beginning Inventory	L1 \$	<Enter> MINUS(-)	Enter the amount from Line 1.
(3)	Purchases	L2 \$	<Enter>	Enter the amount from Line 2.
(4)	Total	L6 \$	<Enter> MINUS(-)	Enter the amount from Line 6.
(5)	Ending Inventory	L7 \$	<Enter> MINUS(-)	Enter the amount from Line 7.

**Exhibit 3.24.15-11 (01-01-2017)****Section 21 Form 8941 (Program 12200)**

(1) Follow the procedures below when inputting Form 8941.

<b>Elem. No.</b>	<b>FORM 8941 Section 21 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen: otherwise, enter "21".
(2)	Health Care Checkbox	CKBX	<Enter>	Enter the numeric digit from line A, Small Business Health Options Program (SHOP) Checkbox, as follows: Enter "1"- If "Yes" box is checked. Enter "2"- If "No" box is checked. Enter "3"- If both boxes are checked. If Blank, press <Enter>
(3)	EIN	LNB	<Enter>	Enter the EIN from line B.
(4)	Previous Form 8941 Filed	LNC	<Enter>	Enter the numeric digit from Previous Filed Form 8941 Checkbox, as follows: Enter "1"- If <b>Yes</b> box is checked. Enter "2"- If <b>No</b> box is checked. Enter "3"- If both boxes are checked. If Blank, press <Enter>.
(5)	Number of individuals employed	LN1	<Enter>	Enter the number from Form 8941, Line 1. <b>Note:</b> If greater than 9999, Enter 9999.
(6)	Number of full time employees	LN2	<Enter>	Enter the number from Form 8941, Line 2. <b>Note:</b> Round to next lowest whole number, if not otherwise a whole number.
(7)	Average annual wages	LN3 \$	<Enter>	Enter the amount from Form 8941, Line 3.
(8)	Health insurance premiums paid	LN4 \$	<Enter>	Enter the amount from Form 8941, Line 4.
(9)	Premiums you would have paid	LN5 \$	<Enter>	Enter the amount from Form 8941, Line 5.

**Exhibit 3.24.15-11 (Cont. 1) (01-01-2017)**  
**Section 21 Form 8941 (Program 12200)**

Elem. No.	FORM 8941 Section 21 Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Premium Subsidies Paid	L10 \$	<Enter>	Enter the amount from Form 8941, Line 10.
(11)	Number of Employees With Premiums Paid Under Qualified Arrangement	L13	<Enter>	Enter the number from Form 8941, Line 13. <b>Note:</b> If more than 9999, Enter 9999.
(12)	Number of Full Time Employees With Premiums Paid Under Qualified Arrangement	L14	<Enter>	Enter the number from Form 8941, Line 14.
(13)	Credit for Small Employer	L15 \$	<Enter>	Enter the amount from Form 8941, Line 15.
(14)	Sum of 12 and 15	L16 \$	<Enter>	Enter the amount from Form 8941, Line 16.
(15)	Cooperatives, Estates, Trusts credit	L18\$	<Enter>	Enter the amount from Form 8941, Line 18.

**Exhibit 3.24.15-12 (01-01-2016)**  
**Section 22 Form 5884-B**

<b>Elem. No.</b>	<b>FORM 5884-B Section 22 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, Enter "22".
(2)	Total of line 9, Columns 9a - c	L10 \$	<Enter>	Enter the amount from line 10.
(3)	Number of Retained Workers	L11	<Enter>	Enter the number from line 11.

**Exhibit 3.24.15-13 (01-01-2026)**  
**Section 23 Form 3800 (Program 12200)**

Elem. No.	Form 3800 Section 23 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "23".
(2)	Form 7207 Registration Number	1B(B)	<Enter>	Enter the Registration number from Line 1b, Column (b).
(3)	Form 7207 Credit Transfer Election	1B(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1b, Column (f).
(4)	Form 7207 Credit Amount	1B(G) \$	<Enter>	Enter the amount from Line 1b, Column (g).
(5)	Form 7207 Gross Elective Payment	1B(H) \$	<Enter>	Enter the amount from Line 1b, Column (h).
(6)	Form 7207 Net Elective Payment	1B(I) \$	<Enter>	Enter the amount from Line 1b, Column (i).
(7)	Form 3468 Registration Number	1D(B)	<Enter>	Enter the Registration number from Line 1d, Column b
(8)	Form 3468 Credit Transfer Election	1D(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1d, Column (f).
(9)	Form 3468 Credit Amount	1D(G) \$	<Enter>	Enter the amount from Line 1d, Column (g).
(10)	Form 8835 Registration Number	1F(B)	<Enter>	Enter the Registration number from Line 1f, Column (b).
(11)	Form 8835 Credit Transfer Election	1F(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1f, Column (f).
(12)	Form 8835 Credit Amount	1F(G) \$	<Enter>	Enter the amount from Line 1f, Column (g).
(13)	Form 7210 Registration Number	1G(B)	<Enter>	Enter the Registration number from Line 1g, Column (b).
(14)	Form 7210 Credit Transfer Election	1G(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1g, Column (f).
(15)	Form 7210 Credit Amount	1G(G) \$	<Enter>	Enter the amount from Line 1g, Column (g).
(16)	Form 7210 Gross Elective Payment	1G(H) \$	<Enter>	Enter the amount from Line 1g, Column (h).
(17)	Form 7210 Net Elective Payment	1G(J) \$	<Enter>	Enter the amount from Line 1g, Column (j).



**Exhibit 3.24.15-13 (Cont. 1) (01-01-2026)****Section 23 Form 3800 (Program 12200)**

<b>Elem. No.</b>	<b>Form 3800 Section 23 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Form 8864 (diesel) Registration Number	1L(B)	<Enter>	Enter the Registration number from Line 1l, Column (b).
(19)	Form 8864 (diesel) Credit Transfer Election Amount	1L(F)	<Enter>	Enter the amount from Line 1l, Column (f).
(20)	Form 8864 (diesel) Credit Amount	1L(G)	<Enter>	Enter the amount from Line 1l, Column (g).

**Exhibit 3.24.15-14 (01-01-2025)**  
**Section 24 Form 3800 (Program 12200)**

Elem. No.	Form 3800 Section 24 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "24".
(5)	Form 3468 Registration Number	1O(B)	<Enter>	Enter the Registration number from Line 1o, Column (b).
(6)	Form 3468 Part IV Credit Amount	1O(G) \$	<Enter>	Enter the amount from Line 1o, Column (g).
(7)	Form 3468 Credit Gross Elective Payment	1O(H) \$	<Enter>	Enter the amount from Line 1o, Column (h).
(8)	Form 3468 Net Elective Payment	1O(J) \$	<Enter>	Enter the amount from Line 1o, Column (j).
(9)	Form 7218 Registration Number	1Q(B)	<Enter>	Enter the Registration number from Line 1q, Column (b).
(10)	Form 7218 Credit Transfer Election Amount	1Q(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1q, Column (f).
(11)	Form 7218 Credit Allowed After Passive Activity Limit	1Q(G) \$	<Enter>	Enter the amount from Line 1q, Column (g).
(12)	Form 8911 Registration Number	1S(B)	<Enter>	Enter the Registration number from Line 1s, Column (b).
(13)	Form 8911 Credit Transfer Election	1S(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1s, Column (f).
(14)	Form 8911 Credit Amount	1S(G) \$	<Enter>	Enter the amount from Line 1s, Column (g).
(15)	Form 7213 Registration Number	1U(B)	<Enter>	Enter the Registration number from Line 1u, Column (b).
(16)	Form 7213 Credit Transfer Election	1U(G) \$	<Enter> MINUS (-)	Enter the amount from Line 1u, Column (g).
(17)	Form 7213 Credit Amount	1U(G) \$	<Enter>	Enter the amount from Line 1u, Column (g).
(18)	Form 3468 Part V Registration Number	1V(B)	<Enter>	Enter the Registration number from Line 1v, Column (b).
(19)	Form 3468 Part V Credit Transfer Election Amount	1V(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1v, Column (f).

**Exhibit 3.24.15-14 (Cont. 1) (01-01-2025)**  
**Section 24 Form 3800 (Program 12200)**

<b>Elem. No.</b>	<b>Form 3800 Section 24 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(20)	Credit Allowed After Passive Activity Limit Move	1V(G) \$	<Enter>	Enter the amount from Line 1v, Column (g).
(21)	Form 8933 Registration Number	1X(B)	<Enter>	Enter the Registration number from Line 1x, Column b.
(22)	Form 8933 Credit Transfer Election	1X(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1x, Column (f).
(23)	Form 8933 Credit Amount	1X(G) \$	<Enter>	Enter the amount from Line 1x, Column (g).
(24)	Form 8933 Credit Gross Elective Payment	1X(H) \$	<Enter>	Enter the amount from Line 1x, Column (h).
(25)	Form 8933 Net Elective Payment	1X(I) \$	<Enter>	Enter the amount from Line 1x, Column (i).

**Exhibit 3.24.15-15 (01-01-2025)**  
**Section 25 Form 3800 (Program 12200)**

Elem. No.	Form 3800 Section 25 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "25".
(2)	Form 8936 Registration Number	1AA(B)	<Enter>	Enter the Registration number from Line 1aa, Column (b).
(3)	Form 8936 Credit Amount	1AA(G) \$	<Enter>	Enter the amount from Line 1aa, Column (g).
(4)	Form 7211 Part V Registration Number	1GG(B)	<Enter>	Enter the Registration number from Line 1gg, Column (b).
(5)	Form 7211 Credit Transfer Election Amount	1GG(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1gg, Column (f).
(6)	Form 7211 Credit Amount	1GG(G) \$	<Enter>	Enter the amount from Line 1gg, Column (g).
(7)	Form 3468 Registration Number	4A(B)	<Enter>	Enter the Registration number from Line 4a, Column (b).
(8)	Form 3468 Credit Transfer Election	4A(F) \$	<Enter> MINUS (-)	Enter the amount from Line 4a, Column (f).
(9)	Form 3468 Part VI Credit Amount	4A(G) \$	<Enter>	Enter the amount from Line 4a, Column (g).
(10)	Form 8835 Registration Number	4E(B)	<Enter>	Enter the Registration number from Line 4e, Column (b).
(11)	Form 8835 Credit Transfer Election	4E(G) \$	<Enter> MINUS (-)	Enter the amount from Line 4e, Column (g).
(12)	Form 8835 Part III Credit Amount	4E(G) \$	<Enter>	Enter the amount from Line 4e, Column (g).
(13)	Form 3800 Part V Indicator	IND	<Enter>	Enter the edited digit to right margin of Page 4, Part III, Line 6.

**Exhibit 3.24.15-16 (01-01-2022)****Section 26 Form 8997 (Program 12200)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	Sect:	<Enter>	Press <Enter> if already on the screen; otherwise, enter "26".
(2)	QOF EIN 1	PTI 1(A)	<Enter>	Enter the EIN from Form 8997 Part I Row 1 Column (a).
(3)	Date QOF Investment Acquired 1	PTI 1(B)	<Enter>	Enter the Date from Form 8997 Part I Row 1 Column (b).
(4)	Special Gain Code 1	PTI 1(D)	<Enter>	Enter the Alpha Code from Form 8997, Part I, Row 1 Column (d).
(5)	Short Term Deferred Gain QOF 1	PTI 1(E)	<Enter>	Enter the Amount from Form 8997, Part I, Row 1 Column (e).
(6)	Long Term Deferred Gain QOF 1	PTI 1(F)	<Enter>	Enter the Amount from Form 8997, Part I, Row 1 Column (f).
(7)	Part I Indicator	IND	<Enter>	Enter "1" if additional information is present in Part I.
(8)	Enter the Total from Column (e)	PTI L2(E)	<Enter>	Enter the amount from Form 8997, Part I, Line 2 Column (e) Short Term Deferred Gain QOF.
(9)	Enter the Total from Column (f)	PTI L2(F)	<Enter>	Enter the amount from Form 8997, Part I, Line 2 Column (f) Long Term Deferred Gain QOF.
(10)	QOF EIN 1	PTII 1(A)	<Enter>	Enter the EIN from Form 8997, Part II, Row 1 Column (a).
(11)	Date QOF Investment Acquired 1	PTII 1(B)	<Enter>	Enter the Date from Form 8997, Part II, Row 1, Column (b).
(12)	Special Gain Code	PTII 1(D)	<Enter>	Enter the Alpha Code from Form 8997, Part II, Row 1, Column (d).
(13)	Short Term Deferred Gain QOF 1	PTII 1(E)	<Enter>	Enter the Amount from Form 8997, Part II, Row 1, Column (e).
(14)	Long Term Deferred Gain QOF 1	PTII 1(F)	<Enter>	Enter the Amount from Form 8997, Part II, Row 1, Column (f).
(15)	Part II Indicator	IND	<Enter>	Enter "1" if additional information is present in Part II.
(16)	Enter the Total from Column (e)	PTII L2(E)	<Enter>	Enter the amount from Form 8997, Part II, Line 2, Column (e) Short Term Deferred Gain Remaining QOF.

**Exhibit 3.24.15-16 (Cont. 1) (01-01-2022)**  
**Section 26 Form 8997 (Program 12200)**

Elem. No.	Form 8997 Section 26 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Enter the Total from Column (f)	PTII L2(F)	<Enter>	Enter the amount from Form 8997, Part II, Line 2, Column (f) Long Term Deferred Gain Remaining QOF.
(18)	QOF EIN 1	PTIII 1(A)	<Enter>	Enter the EIN from Form 8997, Part III, Row 1, Column (a).
(19)	Date QOF Investment Acquired 1	PTIII 1(B)	<Enter>	Enter the Date of Event from Form 8997 Part III Row 1 Column (b).
(20)	Special Gain Code 1	PTIII 1(D)	<Enter>	Enter the Alpha Code from Form 8997, Part III, Row 1 Column (d).
(21)	Previously Deferred Short-Term Gain 1	PTIII 1(E)	<Enter>	Enter the amount from Form 8997, Part III, Row 1 Column (e).
(22)	Previously Deferred Long-Term Gain 1	PTII 1(F)	<Enter>	Enter the amount from Form 8997, Part III, Row 1 Column (f).
(23)	Part III Indicator	IND	<Enter>	Enter "1" if additional information is present in Part III.
(24)	Enter the Total from Column (e)	PTIII L2(E)	<Enter>	Enter the amount from Form 8997, Part III, Line 2 Column (e) Deferred Short Term Gain.
(25)	Enter the Total from Column (f)	PTIII L2(F)	<Enter>	Enter the amount from Form 8997, Part III, Line 2 Column (f) Deferred Long Term.
(26)	QOF EIN 1	PTIV 1(A)	<Enter>	Enter the EIN from Form 8997, Part IV, Row 1 Column (a).
(27)	Date QOF Investment Acquired 1	PTIV 1(B)	<Enter>	Enter the Date from Form 8997, Part IV, Row 1 Column (b).
(28)	Special Gain Code 1	PTIV 1(D)	<Enter>	Enter the Alpha Code from Form 8997 Part IV Row 1 Column (d).
(29)	Short-Term Deferred Gain Invested QOF 1	PTIV 1(E)	<Enter>	Enter the amount from Form 8997, Part IV, Row 1 Column (e).
(30)	Long-Term Deferred Gain Invested QOF 1	PTV 1(F)	<Enter>	Enter the amount from Form 8997, Part IV, Row 1 Column (f).
(31)	Part IV Indicator	IND	<Enter>	Enter "1" if additional information is present in Part IV.
(32)	Enter the Total from Column (e)	PTIV L2(E)	<Enter>	Enter the amount from Form 8997, Part IV, Line 2 Column (e) Short Term Deferred Gain Invested QOF.

**Exhibit 3.24.15-16 (Cont. 2) (01-01-2022)****Section 26 Form 8997 (Program 12200)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(33)	Enter the Total from Column (f)	PTIV L2(F)	<Enter>	Enter the amount from Form 8997, Part IV, Line 2 Column (f) Long Term Deferred Gain Invested QOF.

**Exhibit 3.24.15-17 (01-01-2026)**  
**Section 27 Form 8283 (Program 12200)**

Elem. No	Form 8283 Section 27 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on screen otherwise, enter "27".
(2)	Information on Donated Property Type Indicator	L2 Ind	<Enter>	Enter the letter associated with the box marked on Line 2. a. If multiple boxes are marked, leave blank. <b>Exception:</b> If box b(1) is marked, enter 1.
(3)	Donated Property Appraised Fair Market Value	L3A(c) \$	<Enter>	Enter the amount from Line 3A, column (c).
(4)	Donated Property Date Acquired by Donor	L3A(d)	<Enter>	Enter the date from Line 3A, column (d) in MMY format.
(5)	Donated Property Donor's Cost or Adjusted Basis	L3A(f) \$	<Enter>	Enter the amount from Line 3A, column (f).
(6)	Appraiser Signature Indicator	IV Sig Ind	<Enter>	Enter "1" if there is a signature present in the Part IV Appraiser signature area.
(7)	Appraiser Identifying Number	ID #	<Enter>	Enter nine digit Appraiser Identifying Number from Part IV.
(8)	Qualified Organization Property Received Date	Prop Date	<Enter>	Enter the date from Part V in MMDDYY format.
(9)	Charitable Organization Employer Identification Number	EIN	<Enter>	Enter the nine digit Employer Identification Number (EIN) from Part V.
(10)	Charitable Organization Authorized Signature Indicator	V Sig Ind	<Enter>	Enter "1" if there is a signature in the Part V Authorized signature area.
(11)	Multiple Form 8283 Attached	8283 Ind	<Enter>	Enter edited code, if present, from the bottom right margin.



## Exhibit 3.24.15-18 (01-01-2021)

## Section 29 Form 6252 (Program 12200)

Elem. No.	FORM 6252 Section 29 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter> ★★★★★	Press <Enter> if already present on screen otherwise, enter "29".
(2)	Description of Property	L1	<Enter> ★★★★★	Enter the numeric digit from Line 1. Valid entries are: a. "1" for Timeshares or residential lots b. "2" for Sale by an individual of personal use property (within the meaning of section 1275(b)(3)), c. "3" for Sale of any property used or produced in the trade or business of farming (within the meaning of section 2032A(e)(4) or (5)), d. "4" for Other or if there is no entry on the description of property line.
(3)	Date Acquired	L2A	<Enter> ★★★★★	Enter the date from line 2a, in MMDDYY format.
(4)	Date Sold	L2B	<Enter> ★★★★★	Enter the date from line 2b, in MMDDYY format.
(5)	Subtract line 6 from line 5	PTI 7	<Enter> ★★★★★	Enter the amount from Part I line 7.
(6)	Gross Profit Percentage	PTII 19	<Enter> ★★★★★	Enter the percent from Part II line 19. <b>Note:</b> pick up one digit before the decimal and up to 4 digits following the decimal.
(7)	Payments Received During the Year	PTII 21	<Enter> ★★★★★	Enter the amount from Part II line 21
(8)	Payments Received in Prior Years	PTII 23	<Enter> ★★★★★	Enter the amount from Part II line 23.

**Exhibit 3.24.15-19 (01-01-2025)****Section 31 Form 8936 Schedule A (Program 12200)**

<b>Elem. No.</b>	<b>Form 8936 Sch. A Section 31 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Press <Enter> if already present on the screen; otherwise enter "31" always.
(2)	First Vehicle Identification Number (VIN)	1A I2(A)	<Enter>	Enter up to 17 characters as shown from First Schedule A, Part I, Line 2, Column (a). <b>Note:</b> Enter a space for illegible characters. Do not enter two consecutive spaces.
(3)	First Placed in Service Date	1A 13	<Enter>	Enter the date from the First Schedule A, Part I, Line 3.
(4)	First Tentative Credit Amount	1A II9\$	<Enter>	Enter the amount from the First Schedule A, Part II, Line 9.
(5)	Business Use of New Clean Vehicle	1A II11\$	<Enter>	Enter the amount from the First Schedule A Part II, Line 11.
(6)	First Smaller of Line 15 or Line 16	1A IV17\$	<Enter>	Enter the amount from First Schedule A, Part IV, Line 17.
(7)	First Smaller of Line 24 or Line 25	1A V26\$	<Enter>	Enter the amount from the First Schedule A, Part V, Line 26.
(8)	VIN 1 Valid Indicator	VIN1 IND	<Enter>	If this indicator is "1", it will generate a new ERS error code for CVC. <b>Note:</b> Only transcribe for prior years.
(9)	Second Vehicle Identification Number (VIN)	2A I2(A)	<Enter>	Enter up to 17 characters as shown from Second Schedule A, Part I, Line 2, Column (a). <b>Note:</b> Enter a space for illegible characters. Do not enter two consecutive spaces.
(10)	Second Placed in Service Date	2A 13	<Enter>	Enter the date from the Second Schedule A, Part I, Line 3.
(11)	Second Tentative Credit Amount	2A II9\$	<Enter>	Enter the amount from the Second Schedule A, Part II, Line 9.

## Exhibit 3.24.15-19 (Cont. 1) (01-01-2025)

## Section 31 Form 8936 Schedule A (Program 12200)

Elem. No.	Form 8936 Sch. A Section 31 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Business Use of New Clean Vehicle	2A II11\$	<Enter>	Enter the amount from the Second Schedule A Part II, Line 11.
(13)	Second Smaller of Line 15 or Line 16	2A IV17\$	<Enter>	Enter the amount from the Second Schedule A, Part IV, Line 17.
(14)	Second Smaller of Line 24 or Line 25	2A V26\$	<Enter>	Enter the amount from the Second Schedule A, Part V, Line 26.
(15)	VIN 2 Valid Indicator	VIN2 IND	<Enter>	If this indicator is "1", it will generate a new ERS error code for CVC. <b>Note:</b> Only transcribe for prior years.
(16)	Form 8936 Sch. A Indicator	IND	<Enter>	Enter the edited digits from the bottom right margin of Page 3 of Form 8936 Sch A. a. 2 or Less Form(s) 8936 Sch. A attached, enter a "0". b. More Than 2 Forms 8936 Sch. A attached enter "1".

**Exhibit 3.24.15-20 (01-01-2025)****Section 35 Form 4255 (Program 12200) 202401 and Subsequent years only.**

<b>Elem. No.</b>	<b>Form 4255 Section 35 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Press <Enter> if already present on the screen; otherwise enter "35" always.
(2)	Form 7207 Recapture Net EPE Amount	1A(S) \$	<Enter>	Enter the amount from Line 1a, Column (s).
(3)	Form 7207 Excess Pay Amount	1A(T) \$	<Enter>	Enter the amount from Line 1a, Column (t).
(4)	Form 7210 Recapture Net EPE Amount	1C(S) \$	<Enter>	Enter the amount from Line 1c, Column (s).
(5)	Form 7210 Excess Pay Amount	1C(T) \$	<Enter>	Enter the amount from Line 1c, Column (t).
(6)	Form 3468 Part IV Recapture Net EPE Amount	1D(S) \$	<Enter>	Enter the amount from Line 1d, Column (s).
(7)	Form 3468 Part IV Excess Pay Amount	1D(T) \$	<Enter>	Enter the amount from Line 1d, Column (t).
(8)	Form 8933 Recapture Net EPE Amount	2A(S) \$	<Enter>	Enter the amount from Line 2a, Column (s).
(9)	Form 8933 Excess Pay Amount	2A(T) \$	<Enter>	Enter the amount from Line 2a, Column (t).

**Exhibit 3.24.15-21 (01-01-2019)****Section 01 Form 1065-B and Edit Sheet (Program 12220)**

**Reminder:** Only transcribe this section for TY 2017 or prior returns.

**Note:** Data for prompts **ES-1** through **ES-6** will no longer appear on an attached edit sheet. Instead, this data will be edited in the margin to the left of the Deductions Section. The data will be edited in **X-Y** format: where **X** represents the edit sheet line number and **Y** represents the data to be transcribed.

**Examples:****Edited Data ...Enter on Screen**

1-235 ... Enter 235 for prompt ES-1

6-1 ...Enter 1 for prompt ES-6

<b>Elem. No.</b>	<b>FORM 1065-B and Edit Sheet Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		Enter the last two digits of the 13-digit DLN from the upper portion of the form.
(3)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN	<Enter>	Enter the EIN from the preprinted label or from EIN, Box D.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate. <b>Note:</b> If "SR" is edited above "Form 1065-B" in the upper left portion of the return, enter an "N".
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right corner of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.

## Exhibit 3.24.15-21 (Cont. 1) (01-01-2019)

## Section 01 Form 1065-B and Edit Sheet (Program 12220)

Elem. No.	FORM 1065-B and Edit Sheet Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(12)	Street Address	ADDR	<Enter>	Enter the street address information as shown or edited in the entity area of the form. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting foreign address, <b>ONLY</b> enter the foreign country code.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.

## Exhibit 3.24.15-21 (Cont. 2) (01-01-2019)

## Section 01 Form 1065-B and Edit Sheet (Program 12220)

Elem. No.	FORM 1065-B and Edit Sheet Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Condition Codes	CCC	<Enter>	Enter the edited codes from the upper middle margin. a. If a "G" Condition Code is present, and the document is a <b>non-remittance</b> , end the document after this element. b. If a "G" Condition Code and the document is a <b>remittance</b> , press <F6> and continue to Section 03.
(18)	Tax Period Beginning	YRBEGDT	<Enter>	Enter tax period beginning in MMDDYYYY format, when edited to the left of Form title area at the top of the form.
(19)	Principal Industry/ NAICS Codes	BOXC	<Enter>	Enter the underlined code in the upper right corner of the label. If no code is underlined, enter from Box C. If "SR" is edited above "Form 1065-B" in the upper left portion of the return, press <Enter>.
(20)	Date Business Started	BOXE	<Enter>	Enter the date shown or edited from Box E in YYYYMM format. All 6 digits must be Entered. If "SR" is edited above "Form 1065-B" in the upper left portion of the return, press <Enter>. <b>Note:</b> If Date Business Started is incomplete or missing, press <Enter>.
(21)	Number of Schedules K-1	LNI	<Enter>	Enter the number from Line I. If "SR" is edited above "Form 1065-B" in the upper left portion of the return: a. and this is a <b>non-remittance</b> return, end the document after this element. b. and this is a <b>remittance</b> return, press <F6> after this element and continue to Section 03.

**Exhibit 3.24.15-21 (Cont. 3) (01-01-2019)****Section 01 Form 1065-B and Edit Sheet (Program 12220)**

<b>Elem. No.</b>	<b>FORM 1065-B and Edit Sheet Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(22)	Schedule M-3 Check box	BOXJ	<Enter>	Enter a "1" if the box is checked on line J.
(23)	Salary and Wage Code	L12RT	<Enter>	Enter the edited "1" to the right of Line 12.
(24)	EPMF Code	22RT	<Enter>	Enter the edited digit from the right of Line 22.
(25)	Audit Codes	ES-1	<Enter>	Enter from the margin to the left of the Deductions section.
(26)	Special Income Code	ES-2	<Enter>	Enter from the margin to the left of the Deductions section.
(27)	Installment Sales Indicator	ES-3	<Enter>	Enter from the margin to the left of the Deductions section.
(28)	Non-Recourse Loan Code	ES-4	<Enter>	Enter from the margin to the left of the Deductions section.
(29)	Missing Information Code	ES-5	<Enter>	Enter from the margin to the left of the Deductions section.
(30)	Historic Structure Code	ES-6	<Enter>	Enter from the margin to the left of the Deductions section.
(31)	ERS-Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.



## Exhibit 3.24.15-22 (01-01-2019)

## Section 03 Form 1065-B (Program 12220)

**Reminder:** Only transcribe this section for TY 2017 or prior returns.

Elem. No.	FORM 1065-B Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	<Enter> if already present on the screen; otherwise enter "03".
(2)	Remittance	RMT	<Enter>	Enter the green rockered amount from the balance due area of the return or an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST Enter field if a Pre-journalized Credit Amount (prompt CR) was Entered in the Block Header. If "SR" is edited above "Form 1065-B" in the upper left portion of the return, end document after this element.
(3)	Total Assets	BOXF \$	<Enter> MINUS (-)	Enter the amount from box F.
(4)	Accounting Method	BOXH	<Enter>)	Enter "1", "2", or "3" representing the box checked on line H. <b>Note:</b> If more than one box is checked, press <Enter>.
(5)	Gross Receipts	L1A \$	<Enter>	Enter the amount from line 1a.
(6)	Less Returns and Allowances	L1B \$	<Enter> MINUS (-)	Enter the amount from line 1b.
(7)	Cost of Goods Sold	L2 \$	<Enter> MINUS (-)	Enter the amount from line 2.
(8)	Net Income/Loss from Rental	L4 \$	<Enter> Minus (-)	Enter the amount from line 4.
(9)	Net Income/Loss from Other	L5 \$	<Enter> MINUS (-)	Enter the amount from line 5.
(10)	Ordinary Income (Loss)	L6 \$	<Enter> MINUS (-)	Enter the amount from line 6.

**Exhibit 3.24.15-22 (Cont. 1) (01-01-2019)**  
**Section 03 Form 1065-B (Program 12220)**

<b>Elem. No.</b>	<b>FORM 1065-B Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(11)	Net Farm Profit (Loss)	L7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(12)	Excess of Net Gain over Loss	L8 \$	<Enter> MINUS (-)	Enter the amount from line 8.
(13)	Net Gain (Loss) Form 4797	L9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(14)	Other Income (Loss)	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10.
(15)	Total Income (Loss)	L11 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 11. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. Correct any keying errors. If no errors, press <F7> and continue.

## Exhibit 3.24.15-23 (01-01-2019)

## Section 05 Form 1065-B (Program 12220)

**Reminder:** Only transcribe this section for TY 2017 or prior returns.

Elem. No.	FORM 1065-B Section 05 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "05".
(2)	Salary and Wages	L12 \$	<Enter>	Enter the amount from Line 12.
(3)	Payments to Partners	L13 \$	<Enter>	Enter the amount from Line 13.
(4)	Repairs/Maintenance	L14 \$	<Enter> MINUS (-)	Enter the amount from Line 14.
(5)	Bad Debts	L15 \$	<Enter> MINUS (-)	Enter the amount from Line 15.
(6)	Rent	L16 \$	<Enter>	Enter the amount from Line 16.
(7)	Taxes	L17 \$	<Enter>	Enter the amount from Line 17.
(8)	Interest	L18 \$	<Enter>	Enter the amount from Line 18.
(9)	Depreciation Deduction	19C \$	<Enter> MINUS (-)	Enter the amount from Line 19c.
(10)	Depletion Deduction	L20 \$	<Enter> MINUS (-)	Enter the amount from Line 20.
(11)	Retirement Plans	L21 \$	<Enter> MINUS (-)	Enter the amount from Line 21.
(12)	Employment Benefit Program	L22 \$	<Enter> MINUS (-)	Enter the amount from Line 22.
(13)	Other Deductions	L23 \$	<Enter> MINUS (-)	Enter the amount from Line 23.
(14)	Total Deductions	L24 \$	<Enter> MINUS (-)	Enter the amount from Line 24. <b>Note:</b> If the message "DOES NOT ZERO BALANCE-CHECK MONEY FIELDS" appears, verify the highlighted entries on the screen. Correct any keying errors. If no errors, press <F7> and continue.
(15)	Taxable Income (Loss)	L25 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from Line 25.

**Exhibit 3.24.15-23 (Cont. 1) (01-01-2019)**  
**Section 05 Form 1065-B (Program 12220)**

<b>Elem. No.</b>	<b>FORM 1065-B Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(16)	Tax	L26	<Enter> ★★★★★	Enter the amount from line 26.
(17)	Federal Telephone Excise Tax Paid	27...	<Enter>	For TY2006 returns, enter the amount from the dotted portion next to line 27; otherwise, press <Enter>.
(18)	Other Payments	L27	<Enter>	Enter the amount from line 27. Enter the amount from line 28 for 2006 returns.
(19)	Tax Due/Overpayment	28/29	<Enter> MINUS (-) ★★★★★	Enter the amount from line 28 or line 29 as follows (lines 30 and 31 for 2006 returns): a. Enter the amount from line 28 (line 30 for 2006 returns) and press <Enter>. b. If there is no entry on line 28 (line 30 for 2006 returns), enter the amount from line 29 (line 31 for 2006 returns) and press MINUS (-). <b>Note: Enter in dollars and cents.</b>
(20)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(21)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(22)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(23)	Preparer's Telephone #	TEL#	<Enter>	Enter preparer's telephone number.

**Exhibit 3.24.15-24 (01-01-2019)****Section 06 Form 1065-B (Program 12220)****Reminder:** Only transcribe this section for TY 2017 or prior returns.

<b>Elem. No.</b>	<b>FORM 1065-B, Schedule A, B Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "06".
(2)	Interest	PT2L1 \$	<Enter> MINUS (-)	Enter the amount from line 1, Part II.
(3)	Ordinary Dividends	L2A \$	<Enter> MINUS (-)	Enter the amount from line 2a.
(4)	Gross Royalties	LN3 \$	<Enter> MINUS (-)	Enter the amount from line 3.
(5)	Excess Net Short Long	LN4 \$	<Enter> MINUS (-)	Enter the amount from line 4.
(6)	Other Income/Loss	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5.
(7)	Total Income/Loss	LN6 \$	<Enter> MINUS (-)	Enter the amount from line 6.
(8)	Interest Expense	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(9)	State/Local Income Tax	LN8 \$	<Enter> MINUS (-)	Enter the amount from line 8.
(10)	Charitable Contributions	LN9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(11)	Total Miscellaneous Deductions	10A \$	<Enter> MINUS (-)	Enter the amount from line 10a.
(12)	Deductible Miscellaneous Deductions	10B \$	<Enter> MINUS (-)	Enter the amount from line 10b.
(13)	Other Deductions	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11.
(14)	Total Deductions	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(15)	Taxable Income/Loss	L13 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 13.

**Exhibit 3.24.15-24 (Cont. 1) (01-01-2019)**  
**Section 06 Form 1065-B (Program 12220)**

Elem. No.	FORM 1065-B, Schedule A, B Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	What Type of Partnership	SCHB1	<Enter>	Enter "1" thru "6" representing the box checked or the edited character from Schedule B, line 1. Enter "1" for a, "2" for b, etc.  <b>Note:</b> If more than one box is checked, enter the digit corresponding to the letter representing the first box checked.
(17)	Any Partners, Partnerships?	LN2	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 2. If both boxes are checked, enter "3."
(18)	Did Partnership Own Any Interest in Another Partnership or Foreign Entity?	LN3	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 3. If both boxes are checked, enter "3."
(19)	Does Partnership have any Foreign Partners?	LN4	<Enter>	Enter from the "Yes/No" check boxes, Schedule B, Line 4.
(20)	Number of 8865s Attached	LN9	<Enter>	Enter the number from Schedule B, line 9.

**Exhibit 3.24.15-25 (01-01-2019)****Section 07 Form 1065-B (Schedule K, L and M-2) (Program 12220)****Reminder:** Only transcribe this section for TY 2017 or prior returns.

<b>Elem. No.</b>	<b>FORM 1065-B, Schedule K, L, and M-2 Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Taxable Income/Loss from Trade	K 1B1 \$	<Enter> MINUS (-)	Enter the amount from line 1b(1), Schedule K.
(3)	Taxable Income/Loss from Rental	1B2 \$	<Enter> MINUS (-)	Enter the amount from line 1b(2), Schedule K.
(4)	Taxable Income/Loss from other Rental	1B3 \$	<Enter> MINUS (-)	Enter the amount from line 1b(3), Schedule K.
(5)	Taxable Income/Loss from Passive Loss	1D \$	<Enter> MINUS (-)	Enter the amount from line 1d, Schedule K.
(6)	Taxable Income/ Loss...Other Activities	LN2 \$	<Enter> MINUS (-)	Enter the amount from line 2, Schedule K.
(7)	Net Capital Gain/Loss from Passive Loss Limitation Activities	L4A \$	<Enter> MINUS (-)	Enter the amount from line 4a, Schedule K.
(8)	Net Capital Gain/Loss from Other Activities	L4B \$	<Enter> MINUS (-)	Enter the amount from line 4b, Schedule K.
(9)	Net Passive Alternative Minimum	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5, Schedule K.
(10)	Net Other Alternative Minimum	LN6 \$	<Enter> MINUS (-)	Enter the amount from line 6, Schedule K.
(11)	Guaranteed Payments	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7, Schedule K.
(12)	Income from Discharge of Indebtedness	LN8 \$	<Enter> MINUS (-)	Enter the amount from line 8, Schedule K.
(13)	Tax Exempt Interest	LN9 \$	<Enter> MINUS (-)	Enter the amount from line 9, Schedule K.
(14)	General Credits	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10, Schedule K.
(15)	Low Income Housing Credit	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11, Schedule K.
(16)	Rehabilitation Credit	L12 \$	<Enter> MINUS (-)	Enter the amount from Line 12, Schedule K.

**Exhibit 3.24.15-25 (Cont. 1) (01-01-2019)****Section 07 Form 1065-B (Schedule K, L and M-2) (Program 12220)**

<b>Elem. No.</b>	<b>FORM 1065-B, Schedule K, L, and M-2 Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Foreign Gross Income - Passive	14D(1) \$	<Enter> MINUS (-)	Enter the amount from Line 14d(1), Schedule K.
(18)	Foreign Gross Income - General Limitation	14D(3) \$	<Enter> MINUS (-)	Enter the amount from Line 14d(3), Schedule K.
(19)	Deductions Allocated - Interest Expense	14E(1) \$	<Enter> MINUS (-)	Enter the amount from Line 14e(1), Schedule K.
(20)	Deductions Allocated - Other	14E(2) \$	<Enter> MINUS (-)	Enter the amount from Line 14e(2), Schedule K.
(21)	Deductions Allocated - Passive	14F(1) \$	<Enter> MINUS (-)	Enter the amount from Line 14f(1), Schedule K.
(22)	Deductions Allocated - General Limitation	14F(3) \$	<Enter> MINUS (-)	Enter the amount from Line 14f(3), Schedule K.
(23)	Total Foreign Taxes	14G \$	<Enter> MINUS (-)	Enter the amount from Line 14g, Schedule K.
(24)	Reductions in Taxes	14H \$	<Enter> MINUS (-)	Enter the amount from Line 14h, Schedule K.
(25)	Mortgages, Notes, Bonds Payable	PG5-20D \$	<Enter> MINUS (-)	Enter the amount from line 20, Col. D, Schedule L.
(26)	Partner's Capital Accounts (EOY)	M2-L9 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 9, Schedule M2.



**Exhibit 3.24.15-26 (01-01-2019)****Section 08 Form 1065-B (Schedule F and Form 8825) (Program 12220)****Reminder:** Only transcribe this section for TY 2017 or prior returns.

<b>Elem. No.</b>	<b>FORM 1065-B, Schedule F and Form 8825 Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Gross Farm Income Cash	SCH-F1C \$	<Enter> MINUS (-)	Enter the amount from Line 1, Schedule F(c).
(3)	Gross Other Farm Income Cash	SCH-8B...\$	<Enter> MINUS (-)	Enter the edited amount from the dotted portion of Line 9, Schedule F.
(4)	Gross Rental Income	8825-18A \$	<Enter>	Enter the amount from Line 18A, Form 8825.

**Exhibit 3.24.15-27 (01-01-2016)**  
**Section 14 Form 1125-A (Program 12220)**

**Reminder:** Only transcribe this section for TY 2017 or prior returns.

<b>Elem. No.</b>	<b>FORM 1125-A Section 14 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press Enter if already present on the screen; otherwise, enter "14".
(2)	Beginning Inventory	L1\$	<Enter>	Enter the amount from Line 1.
(3)	Purchase	L2\$	<Enter>	Enter the amount from Line 2.
(4)	Total	L6\$	<Enter>	Enter the amount from Line 6.
(5)	Ending Inventory	L7\$	<Enter>	Enter the amount from Line 7.

**Exhibit 3.24.15-28 (01-01-2022)**

**Section 21 Form 8941 (Program 12220)**

***Reminder:* Only transcribe this section for TY 2017 or prior returns.**

(1) Exhibit 3.24.15-11.

**Exhibit 3.24.15-29 (01-01-2022)**  
**Section 22 Form 5884-B (Program 12220)**

**Reminder:** Only transcribe this section for TY 2017 or prior returns.

<b>Elem. No.</b>	<b>FORM 5884-B, Section 22 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press Enter if already present on the screen; otherwise, enter "22".
(2)	Total of Line 9, Columns 9a - c	L10\$	<Enter>	Enter the amount from Line 10.
(3)	Number of Retained Workers	L11	<Enter>	Enter the amount from Line 11.