



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.27

OCTOBER 20, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.24.27, *ISRP System - EPMF Return Processing Form 5500-EZ*.

## MATERIAL CHANGES

- (1) IRM 3.24.27.1(6) - Added IRM 3.24.37 as a reference.
- (2) IRM 3.24.27.1.1, IPU 25U3452 issued 07-01-2025 - Added Background.
- (3) IRM 3.24.27.1.2, IPU 25U3452 issued 07-01-2025 - Added Authority.
- (4) IRM 3.24.27.1.3, IPU 25U3452 issued 07-01-2025 - Added Roles and Responsibilities.
- (5) IRM 3.24.27.1.4, IPU 25U3452 issued 07-01-2025 - Added Program Management and Review.
- (6) IRM 3.24.27.1.5, IPU 25U3452 issued 07-01-2025 - Added Program Controls.
- (7) IRM 3.24.27.1.6, IPU 25U3452 issued 07-01-2025 - Added Terms and Acronyms.
- (8) IRM 3.24.27.1.7, IPU 25U3452 issued 07-01-2025 - Added Related Resources.
- (9) IRM 3.24.27.1.7 - Added IRM 3.24.37 to Related Resources.
- (10) Exhibit 3.24.27-2 - Updated Elem No 22 instructions.
- (11) Exhibit 3.24.27-6 - Revised Elem No 26 instructions.
- (12) Various grammatical, editorial, date and link corrections throughout.

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.27 dated December 13, 2024 is superseded. IRM 3.24.27 also incorporates the following IRM Procedural Updates (IPU) - 25U3452 issued July 1, 2025.

## AUDIENCE

ISRP Data Transcribers working Employee Plans Returns.  
Taxpayer Services

Peggy L. Combs  
Director, Business Systems Planning  
Government Entities and Shared Services  
Tax Exempt and Government Entities



3.24.27

EPMF Return Processing Form 5500-EZ

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## 3.24.27.1 (01-01-2026) Program Scope and Objectives

- (1) Purpose - Instructions for transcribing and verifying data from block control documents and returns for the Employee Plan Master File Processing of the Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) Audience - Exempt Organization Data Transcribers at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt and Government Entities (TE/GE), Business Systems Planning (BSP).
- (4) Program Owner - Submission Processing Programs and Oversight (SPP&O).
- (5) Primary Stakeholders - TE/GE Employee Plan Headquarters who rely on transcription of Employee Plan returns.
- (6) Transcription operators may also need to refer to IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions, for general procedures. If IRM 3.24.27 and IRM 3.24.38 conflict, IRM 3.24.27 takes precedence.

## 3.24.27.1.1 (07-01-2025) Background

- (1) This IRM includes instructions for using the Integrated Submission and Remittance Processing (ISRP) system for processing Employee Plans Master File returns.

## 3.24.27.1.2 (07-01-2025) Authority

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

## 3.24.27.1.3 (07-01-2025) Roles and Responsibilities

- (1) The Director, Tax Exempt/Government Entities, Business Systems Planning is the executive responsible for Employee Plan returns.
- (2) The Operation Manager is responsible for monitoring operational performance for their operation.
- (3) The Team Manager and Team 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 the IRM and maintain updated IRM procedures.

## 3.24.27.1.4 (07-01-2025) Program Management and Review

- (1) Program volumes and hours are located in Business Objects (BO). Management can access and organize Crystal reports, Web Intelligence documents and other objects. Information can be viewed in a web browser and exported to other business applications (such as Microsoft Excel or PDF. By using analytic tools the business can explore information in detail.
- (2) Embedded Quality Submission Processing (EQSP) program. Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

## 3.24.27.1.5 (07-01-2025) Program Controls

- (1) The block control documents below are sources of transcribed control data.
  - a. Form 813, Document Register

**Note:** Form 813 is obsolete. Ogden Service Processing Campus prints and uses locally.

- b. Form 1332, Block and Selection Record
- c. Form 3893, Re-entry Document Control

3.24.27.1.6  
(07-01-2025)

#### Terms and Acronyms

- (1) Common terms and acronyms are found throughout the IRM.

Terms	Acronyms
Business Systems Planning	BSP
Check Digit	CD
Enhanced-Entity Index File	E-EIF
Name Control	NC
Operations Assistance Requests	OAR
Submission Processing Programs and Oversight	SPP&O
Tax Exempt/Government Entities	TE/GE
Taxpayer Advocate Service	TAS
Taxpayer Services	TS

3.24.27.1.7  
(01-01-2026)

#### Related Resources

- (1) In addition to IRM 3.24.27, ISRP System - EPMF Return Processing Form 5500-EZ, EPMF tax examiners will refer to resources available to them, including but not limited to:
- IRM 3.24.37, ISRP System, General Instructions
  - IRM 3.24.38, ISRP System, BMF General Instructions
  - IRM 13.1, Taxpayer Advocate Case Procedures
  - IRM 25.30.7, Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service

3.24.27.2  
(01-01-2025)

#### TAS Service Level Agreements

- (1) The National Taxpayer Advocate (NTA) reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business & Self-Employed (SB/SE) Division, Tax Exempt & Government Entities (TE/GE) Division, Criminal Investigation (CI), Independent Office of Appeals and Large Business and International Division (LB&I) Divisions. This Service Level Agreement (SLA) outlines the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or the delegated authority to complete case transactions is outside TAS.
- (2) This SLA outlines the procedures and responsibilities for the processing of TAS casework when either the statutory or the delegated authority to complete case transactions is outside TAS.
- (3) The TAS SLA is located in IRM 25.30.7, Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service. TAS procedures are in IRM 13.1, Taxpayer Advocate Service.

3.24.27.2.1  
(01-01-2023)  
**TAS is an Independent  
Organization**

- (1) TAS is an independent organization within the IRS, led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems, they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.
  - Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3.24.27.2.2  
(01-01-2025)  
**Operations Assistance  
Requests (OAR)**

- (1) The TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process of referring a case to the TS Division, to affect their solution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (2) For cases requiring an OAR:
- a. TAS will complete Form 12412 and forward the case to the Operating Division Liaison using Form 3210, Document Transmittal.
  - b. The Operating Division Liaison will review the case, assign it to the appropriate area, and monitor the case through its conclusion.
- (3) Make every effort to acknowledge and resolve the requested OAR actions within the SLA time frames as listed on Form 12412.
- a. **EXPEDITE PROCESSING**
    - When TAS requests expedite processing, the Operating Division (OD) or Functional Liaison acknowledges receipt within one (1) day of receipt of the OAR involving any TAS case that has **EXPEDITE** notated under the Criteria Code in the Criteria Code box on the Form 12412 by using Form 3210, secure e-mail, facsimile, or telephone to acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case .
    - The OD/Functional Liaison will provide, within three workdays of acknowledging receipt of the OAR, a decision on whether or not they will provide the relief requested. The decision will be in writing and hand delivered or delivered by facsimile or secure email to the TAS Case Advocate.
  - b. **NON-EXPEDITE PROCESSING**

If TAS does not request expedite processing, the OD/Functional Liaison will both acknowledge receipt and provide the name and phone number

of the IRS employee assigned to work the case within three (3) workdays of receipt of a non-expedited TAS OAR by using Form 3210, secure email, facsimile, or by telephone.

- (4) If necessary, the assigned employee (employee assigned to work the OAR case)/manager may contact the TAS employee and negotiate the completion date for resolving the OAR actions.
  - a. Assigned employee: If you cannot resolve a taxpayer's case within the requested time frame or by a negotiated extension date, immediately notify your manager.
  - b. Assigned manager/employee: Work with the TAS contact listed on Form 12412 to agree on time frames based on the case's facts and circumstances.
  - c. Assigned manager/employee: Discuss the findings and final case disposition recommendation with the appropriate TAS contact. The TAS contact communicates the final decision on the case to the taxpayer. However, you may also notify the taxpayer of the decision.
  - d. Assigned employee/manager: If you and the TAS contact cannot agree on how to resolve the taxpayer's problem, elevate the disagreement to your manager. The TAS employee will also elevate this disagreement to their manager who will discuss it with the appropriate Operating Division manager.
  - e. Upon case resolution, the TEGE employee to whom the OAR was assigned completes section VI of Form 12412 and returns it to the TAS case advocate. The Form 12412 must be returned within three (3) workdays from the date that all actions are complete and transactions posted.
- (5) For more detailed information, refer to, IRM 13, Taxpayer Advocate Service.

3.24.27.3  
(01-01-2023)  
**Control Documents**

- (1) The following is a list of the control documents from which data may be transcribed. Block control documents are a source of transcribed data. Here is a sample:
  - a. Form 813, Document Register.
  - b. Form 1332, Block and Selection Record.
  - c. Form 3893, Re-Entry Document Control.

3.24.27.3.1  
(01-01-2023)  
**Source Documents**

- (1) You will be transcribing data from the Form 5500-EZ.

3.24.27.3.2  
(01-01-2023)  
**Forms/Program  
Numbers/Tax Class Doc.  
Codes**

- (1) Refer to the table below for the form, program, tax class, and document codes.

Form	Program Number	Tax Class Doc. Codes
5500-EZ	72840	0, 31



Form	Program Number	Tax Class Doc. Codes
5500-EZ	72841	0, 31

3.24.27.4 (1) This section provides specific instructions for entering data.

(01-01-2023)

#### Specific Instructions for Entry of Data

3.24.27.5 (1) Some fields require entry of data. These fields are MUST ENTER fields. We indicate these in the Transcription Operation sheets with stars (\*\*\*\*\*). See IRM 3.24.38, ISRP System - BMF General Instructions, for procedures related to MUST ENTER Fields.

(01-01-2023)

#### Must Enter Fields

3.24.27.6 (1) Enter the Name Control as follows:

(01-05-2024)

#### Name Control

- a. Enter the four-character Name Control indented, underlined, or edited in the Employer's Name Line area in the Name Control (NC) field. The name control is always the first four characters of the Employer's Name Line found in 2a. You do not need to press <ENTER> if four characters are entered.

**Note:** If Line 2a is blank, enter from Line 1a.

- b. If the Name Control is missing or illegible, leave blank, then press <ENTER>.
- c. If fewer than four characters, enter those shown and press <ENTER>.
- d. Disregard the word "The" in the Name Control only when more than one word follows.

**Example:** Name: The Orange Tree, Name Control: ORAN. See IRM 3.24.38, and view Name Line Entries, for more information.

- e. Include the word "The" when it is followed only by one word.

**Example:** Name: The Hawk, Name Control: THEH. See IRM 3.24.38.

3.24.27.7 (1) Input all Form 5500-EZ returns into the ISRP system as a long entity. Check "No" for the Entity Index File (EIF) indicator on the ISRP system. Bypass the EIF check until further notice.

(01-01-2023)

#### Enhanced-Entity Index File (E-EIF)

**Note:** For more information see IRM 3.24.38, and view E-EIF Check, for Enhanced-Entity Index File processing.

- (2) If we transcribe any part of the address (including the ZIP Code), enter the complete address. This applies to pre-printed labels or handwritten documents.
- (3) If two addresses are present, enter the address underlined as the Street Address, City, State and ZIP code.
- (4) Enter the Major City Code if the city is in the designated district. For Major City Codes, see IRM 3.24.38-3, Major City Codes (MCC) and IRM 3.24.38-4, Major City Codes (MCCs) for which City/State Generation Fails - Use MCC.

- (5) These procedures affect Form 5500-EZ.

3.24.27.8  
(01-01-2023)

**Name Control Check  
Against Enhanced-Entity  
Index File (E-EIF)**

- (1) If you enter a document with a Name Control rather than a Check Digit, the system accesses the E-EIF to determine if the account is already on the Master File. This procedure reduces the number of unpostables.
- The system accesses E-EIF. During this time, screen activity occurs. You cannot make entries into the terminal.
  - When the check completes, the next prompt appears and you may continue with data entry.
  - If it locates the account, it replaces the Name Control entered and the Check Digit appears in the Check Digit field on the screen. The EIN/Check Digit/Name Control fields bypass verification.
  - If it does not locate the account, the Name Control remains on the screen as entered.

3.24.27.9  
(01-01-2023)

**Instructions for Entering  
Address**

- (1) For standard rules and abbreviations for entering an address, see IRM 3.24.38.
- Note:** Always enter the address, even if the following are present: transaction codes (TC 013, 015, 016), CCC “G” and/or purple editing.
- (2) Instructions for entering US Possession addresses and state abbreviations (these are not considered as foreign). See Exhibit 3.24.27-10, US Possessions and Abbreviation, for a complete list.
- General rules for transcribing entity documents apply.
  - Ensure ZIP Code is entered.
  - State field must contain a valid state abbreviation.

***Example of Addresses Not Considered as Foreign***

City	State	ZIP Code
San Juan	PR	00901
Kingshill	VI	00850
Agana	GU	96910

3.24.27.9.1  
(01-01-2023)

**Foreign Address  
Procedures**

- (1) ISRP enters the address fields on a foreign address. For more information, see IRM 3.24.38, and view Foreign Address.

3.24.27.10  
(01-01-2023)

**Money/Numeric Fields**

- (1) All Fields are DOLLARS only, unless otherwise specified.
- (2) If multiple or illegible amounts appear in a field, leave blank and press <Enter>.

3.24.27.11  
(01-01-2023)

**Special Characters**

- (1) The ISRP system does not allow the input of certain “Special Characters”. Refer to IRM 3.24.38, and view Name Line Entries, for instructions on entering “Special Characters”.

3.24.27.12  
(01-01-2023)  
**Telephone Numbers**

- (1) Enter the 10-digit phone number shown. Refer to IRM 3.24.38, and view Telephone Numbers, for instruction on entering phone numbers. If fewer than 10 digits, press <Enter>.

3.24.27.13  
(01-01-2024)  
**Dates**

- (1) To enter all Dates, Follow IRM 3.24.38, and view Data Entry Information - Date, IRS Received Date, Tax Year and Tax Period Fields.

3.24.27.14  
(01-01-2023)  
**Yes/No Boxes**

- (1) Enter all Yes/No boxes as follows:
- a. "1" if checked yes.
  - b. "2" if checked no.
  - c. If both boxes are checked, blank or N/A, press <Enter> only.

3.24.27.15  
(01-01-2023)  
**ISRP Transcription  
Operation Sheets**

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

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**Exhibit 3.24.27-1 (01-01-2023)****Block Header Data Entry**

The source document or record for the following table is Form 813 or Form 1332 for original input documents or Form 3893 for reentry documents.

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	SC Block Control	ABC	(auto)	The screen displays the ABC entered in the EOP Dialog box, as described in IRM 3.24.38. You cannot change it.
(2)	Block DLN	DLN	<ENTER>	Enter the first 11 digits as shown: a. Form 813, Block DLN box. b. Form 1332, Document Locator Number box. c. Form 3893, box 2, Document locator number.
(3)	Batch Number	BATCH	<ENTER>	Enter the batch number as follows: a. Form 813, Batch Ctr. Number box. b. Form 1332, Batch control number box. c. Form 3893, box 3, Batch number. d. If not present, secure the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<ENTER>	Enter the document count as follows: a. Forms 813, 1332 the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893, box 4, Document Count.

**Exhibit 3.24.27-1 (Cont. 1) (01-01-2023)****Block Header Data Entry**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(5)	Pre-journalized Credit Amount	CR	<ENTER>	Enter the amount shown: a. Form 813 - shown as the Total Credit Amount or if adjusted, enter the adjusted total. b. Form 3893, box 5, Credit amount. c. ENTER DOLLARS.
(6)	Filling <ENTER>'s		<ENTER> <ENTER> <ENTER> <ENTER>	Press <ENTER> 5 times.
(7)	Source Code	SOURCE	<ENTER>	If the control document is a Form 3893, and box 11 is checked, enter as follows: a. R = "Reprocessable" box checked. b. N = "Reinput of Un-postable Document" box checked. c. 4 = "SC reinput" box checked. d. None of the boxes checked, consult your supervisor, who determines if you need a Source Code.
(8)	Year Digit	YEAR	<ENTER>	If the control document is a Form 3893, enter the digit from box 12 (current or otherwise). a. This is a MUST ENTER field if the Source Code is "R", "N", or "4".
(9)	Filling <ENTER>		<ENTER>	Press <ENTER> once.

**Exhibit 3.24.27-1 (Cont. 2) (01-01-2023)****Block Header Data Entry**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	RPS Indicator	RPS	<ENTER>	Enter a "2" if: a. Forms 813, 1332 - "RPS" is edited or stamped in the upper center margin, or "RPS" is in the header of the Form 1332. b. Form 3893 - box 13 is checked.

**Exhibit 3.24.27-2 (01-01-2026)**  
**Section 01 Form 5500-EZ**

The source document or record for the following table is Form 5500-EZ.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	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. a. If not present, press <ENTER>. b. See narrative portion of IRM 3.24.27.8, Name Control Check Against Enhanced-Entity Index File (E-EIF), for procedures.
(4)	Name Control	2ANC	<ENTER>	Enter the underlined or edited Name Control from Line 2a. a. If Line 2a is blank, enter from Line 1a. b. If missing or illegible, leave blank and press enter. <b>Note:</b> For additional information, see IRM 3.24.27.6 , Name Control.
(5)	Employer Identification Number (EIN)	2BEIN	<ENTER> ★★★★★	Enter the EIN from Line 2b. a. See standard rules in IRM 3.24.38. b. For error message INVALID CHECK DIGIT, see the narrative portion of IRM 3.24.27.



**Exhibit 3.24.27-2 (Cont. 1) (01-01-2026)**  
**Section 01 Form 5500-EZ**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Plan Number	1BPL#	<ENTER>	Enter the plan number from Line 1b. The plan number is a three-digit field. a. If the plan number is incomplete, more or fewer than three digits, press <Enter>. b. If there is more than one plan number present enter the first plan number.
(7)	Address Check	ADDRESS CHECK?	<ENTER>	Always Enter "N".
(8)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38, for procedures.
(9)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38, for procedures.
(10)	Tax Period Ending	TAXPR	<ENTER>	Enter the edited digits in YYYYMM format from the upper right above block A. a. For special instructions, see IRM 3.24.38. b. If not edited, enter current processing year.
(11)	Plan Year Beginning Date	BEGDATE	<ENTER>	Enter the plan year beginning date in MMDDYYYY format shown above Line A. If illegible, missing, or incomplete, press <Enter>.
(12)	Plan Year Ending Date	ENDDATE	<ENTER>	Enter the plan year ending date in MMDDYYYY format shown above Line A. If illegible, missing, or incomplete, press <Enter>.

**Exhibit 3.24.27-2 (Cont. 2) (01-01-2026)**  
**Section 01 Form 5500-EZ**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Received Date	RDATE	<ENTER> ★★★★★	Enter received date in MMDDYYYY format. a. Stamped on the face of the return. b. Edited on the face of the return. c. Printed via a cash register in the upper right corner. d. For special instructions, see IRM 3.24.38.
(14)	Computer Condition Code	CCC	<ENTER>	Enter the edited characters from the Part II box in the middle of the form. 1. If a CCC "G" is edited, enter the CCC "G" and enter Sections 01, 02, 03, 04 and 05. 2. If a CCC "1" is edited, enter the CCC "1" and enter the elements shown in Exhibit 3.24.27-7, CCC 1 Input Elements. 3. If CCC "G" and CCC "1" are present pick up both CCC's and follow the instructions for CCC "1". See Exhibit 3.24.27-7.
(15)	Line A (1), First Return Filed	LA(1)	<ENTER>	Enter a "1" if the box is checked for Line A(1).
(16)	Line A (2), Amended Return	LA(2)	<ENTER>	Enter a "1" if the box is checked for Line A(2).
(17)	Line A (3), Final Return Filed	LA(3)	<ENTER>	Enter a "1" if the box is checked for Line A(3).
(18)	Line A (4), Short Plan Year Return	LA(4)	<ENTER>	Enter a "1" if the box is checked for Line A(4).
(19)	Filing under Form 5558 Extension of Time	LB1	<ENTER>	Enter a 1 if the box is checked for Line B1, Form 5558.
(20)	Filing under Automatic Extension of Time	LB2	<ENTER>	Enter a 1 if the box is checked for Line B2, Automatic Extension.

## Exhibit 3.24.27-2 (Cont. 3) (01-01-2026)

## Section 01 Form 5500-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Filing under Special Extension of Time	LB3	<ENTER>	Enter a <b>1</b> if the box is checked for Line B3, Special Extension.
(22)	Foreign Plan Indicator	LNC	<ENTER> ★★★★★	Enter the edited number from the right of the box. a. 1 = if box is checked or if both the box is checked and the Plan Characteristic Code in Part IV 8 is 3A. b. 2 = if the box is not checked. c. 3 = if the Plan Characteristic code in Part IV 8 is 3A.
(23)	IRS Late Filer Penalty Relief Program	LD	<ENTER>	Enter a "1" if the box is checked for Line D.
(24)	Secure Act 201	LE	<ENTER>	Enter a <b>1</b> if the box is checked for Line E.
(25)	Date Plan First Became Effective	1CDATE	<ENTER>	Enter the date in MMDDYYYY format from Part II, Line 1c. If the date is incomplete, missing, or illegible leave blank, press enter and continue processing.
(26)	Employer's Telephone Number	L2C	<ENTER>	Enter the telephone number from Part II, Line 2c.
(27)	Business Code	L2D	<ENTER>	Enter the Business Code from Part II, Line 2d. A Business Code is a six-digit numeric field. a. If the Business Code is incomplete, more or fewer than six digits, press enter. b. If an alpha is present, press enter. c. If there is more than one business code present, enter the first business code.

**Exhibit 3.24.27-2 (Cont. 4) (01-01-2026)**  
**Section 01 Form 5500-EZ**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(28)	Action Code	ERS	<ENTER>	Enter the codes shown in the bottom left margin.
(29)	Audit Code	BOTMID	<ENTER>	Enter the codes shown in the bottom center margin.
(30)	Signature Indicator	SIGN	<ENTER>	Enter the edited number on the bottom right of the first page of the return. <ul style="list-style-type: none"><li>• “1” if the return is signed, printed or stamped.</li><li>• “2” if it is not signed.</li></ul>

**Exhibit 3.24.27-3 (01-01-2023)**  
**Section 02 Form 5500-EZ**

The source document or record for the following table is Form 5500-EZ.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> If already present on the screen; otherwise enter "02" always.
(2)	Name of Plan	1ANAME	<ENTER>	Enter the Plan Name from Part II, Line 1a. Input up to 35 characters. Abbreviate as needed. Input remaining name on the continuation line. <b>Note:</b> Do not include any address information.
(3)	Name of Plan Continued	1ACONT	<ENTER>	Enter the Plan Name from Part II, Line 1a. Input as much of the remainder of name as fits.
(4)	Employer's Name	2ANAME	<ENTER>	Enter the Employer's Name from Part II, Line 2a. See IRM 3.24.27.6.
(5)	Employer's Name Continued	2ANAMECONT	<ENTER>	Enter the Employer's Name from Part II, Line 2a continued.
(6)	Sort Name (Trade Name)	2ASRT	<ENTER>	Enter the Sort Name from Part II, Line 2a, Trade name of business.
(7)	Care of Name Line	2AC/O	<ENTER>	Enter the In care of name shown on Part II Line 2a. a. Do <u>not</u> enter Care-of-Sign (%) if shown.
(8)	Foreign Address	FGNADD	<ENTER>	Enter any foreign address. See IRM 3.24.38, for additional instructions.
(9)	Street Address	2AADDR	<ENTER>	Enter the Mailing address from Part II, Line 2a or as edited.
(10)	City	2ACITY	<ENTER>	Enter the city from Part II, Line 2a or as edited. a. Enter Major City Code, if appropriate.

**Exhibit 3.24.27-3 (Cont. 1) (01-01-2023)****Section 02 Form 5500-EZ**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(11)	State	2AST	<ENTER>	Enter the state code from Part II, Line 2a or as edited.
(12)	ZIP Code	2AZIP	<ENTER>	Enter the ZIP Code from Part II, Line 2a or as edited.

**Exhibit 3.24.27-4 (01-01-2023)**  
**Section 03 Form 5500-EZ**

The source document or record for the following table is Form 5500-EZ.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> If already present on the screen; otherwise enter "03" always.
(2)	Plan Administrator's Name	3ANAME	<ENTER>	Enter the name from Part II, Line 3a. Do not enter the word "Same" on the Plan Administrator's Name line, enter the Employer's name as shown on Part II, line 2a or as edited.
(3)	Plan Administrator's Name Continued	3ANAMECONT	<ENTER>	Enter the name from Part II, Line 3a continued.
(4)	Plan Administrator's Address	3AADDR	<ENTER>	Enter the address from Part II, Line 3a.
(5)	Plan Administrator's Foreign Address	3AFGNADD	<ENTER>	Enter the foreign address from Part II, Line 3a.
(6)	Plan Administrator's City	3ACITY	<ENTER>	Enter the City from Part II, Line 3a.
(7)	Plan Administrator's State	3AST	<ENTER>	Enter the State from Part II, Line 3a.
(8)	Plan Administrator's ZIP	3AZIP	<ENTER>	Enter the ZIP from Part II, Line 3a.
(9)	Plan Administrator's EIN	3BEIN	<ENTER>	Enter the EIN from Part II, Line 3b.

**Exhibit 3.24.27-5 (01-01-2024)**  
**Section 04 Form 5500-EZ**

The source document or record for the following table is Form 5500-EZ.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> If already present on the screen; otherwise enter "04" always.
(2)	Employer's Name Change Since Last Return	4ANAME	<ENTER>	Enter the Name from Part II, Line 4a.
(3)	EIN Changed Since Last Return	4BEIN	<ENTER>	Enter the EIN from Part II, Line 4b.
(4)	Plan Name	4CPNAME	<ENTER>	Enter the name from Part II, Line 4c.
(5)	Plan Number Changed	4DPN	<ENTER>	Enter the Plan Number from Part II, Line 4d. If the plan number is incomplete, more or less than three digits, press <Enter>.
(6)	Total Number of Participants Beginning of Year (BOY)	L5A(1)	<ENTER>	Enter the number from Part II, Line 5a(1).
(7)	Total Number of Active Participants BOY	L5A(2)	<ENTER>	Enter the number from Part II, Line 5a(2).
(8)	Total Number of Participants Ending of Year (EOY)	L5B(1)	<ENTER>	Enter the number from Part II, Line 5b(1).
(9)	Total Number of Active Participants EOY	L5B(2)	<ENTER>	Enter the number from Part II, Line 5b(2).
(10)	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	L5C	<ENTER>	Enter the number from Part II, Line 5c.
(11)	Total Plan Assets BOY	6A(1) \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 6a column (1).



**Exhibit 3.24.27-5 (Cont. 1) (01-01-2024)****Section 04 Form 5500-EZ**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Total Plan Assets EOY	6A(2) \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 6a column (2).
(13)	Total Plan Liabili- ties BOY	6B(1) \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 6b column (1).
(14)	Total Plan Liabili- ties EOY	6B(2) \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 6b column (2).
(15)	Net Plan Assets BOY	6C(1) \$	<ENTER> Minus (-) ★★★★★	Enter the amount from Part III, Line 6c column (1).
(16)	Net Plan Assets EOY	6C(2) \$	<ENTER> Minus (-) ★★★★★	Enter the amount from Part III, Line 6c column (2).

**Exhibit 3.24.27-6 (01-01-2026)**  
**Section 05 Form 5500-EZ**

The source document or record for the following table is Form 5500-EZ.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> If already present on the screen: otherwise enter "05" always.
(2)	Employers Contributions	L7A \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 7a.
(3)	Participants Contributions	L7B \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 7b.
(4)	Others Contributions	L7C \$	<ENTER> Minus (-)	Enter the amount from Part III, Line 7c.
(5)	Plan Characteristics 1	8BOX1	<ENTER>	Enter the codes from Part IV, Line 8 Box 1. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(6)	Plan Characteristics 2	8BOX2	<ENTER>	Enter the codes from Part IV, Line 8 Box 2. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(7)	Plan Characteristics 3	8BOX3	<ENTER>	Enter the codes from Part IV, Line 8 Box 3. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(8)	Plan Characteristics 4	8BOX4	<ENTER>	Enter the codes from Part IV, Line 8 Box 4. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.

## Exhibit 3.24.27-6 (Cont. 1) (01-01-2026)

## Section 05 Form 5500-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Plan Characteristics 5	8BOX5	<ENTER>	Enter the codes from Part IV, Line 8 Box 5. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(10)	Plan Characteristics 6	8BOX6	<ENTER>	Enter the codes from Part IV, Line 8 Box 6. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(11)	Plan Characteristics 7	8BOX7	<ENTER>	Enter the codes from Part IV, Line 8 Box 7. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(12)	Plan Characteristics 8	8BOX8	<ENTER>	Enter the codes from Part IV, Line 8 Box 8. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(13)	Plan Characteristics 9	8BOX9	<ENTER>	Enter the codes from Part IV, Line 8 Box 9. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.

**Exhibit 3.24.27-6 (Cont. 2) (01-01-2026)**  
**Section 05 Form 5500-EZ**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Plan Characteristics 10	8BOX10	<ENTER>	Enter the codes from Part IV, Line 8 Box 10. This is a two-character (numeric and alpha) field. a. If the Plan Characteristics Field is more or fewer than two characters, press enter.
(15)	During the Year Loans?	9Y/N	<ENTER>	Enter as follows: a. Enter a "1" if checked Yes. b. Enter a "2" if checked No.
(16)	Loans Amount	L9 \$	<ENTER> Minus (-)	Enter the amount from Part V, Line 9.
(17)	Benefit Plan Minimum Funding Requirement	10Y/N	<ENTER>	Enter as follows: a. Enter a "1" if checked Yes. b. Enter a "2" if checked No.
(18)	Unpaid Minimum Required Contributions for all years from Schedule SB, line 40	10A \$	<ENTER> Minus (-)	Enter the amount from Part V, Line 10a.
(19)	Requirements of Section 412	11Y/N	<ENTER>	Enter as follows: a. Enter a "1" if checked Yes. b. Enter a "2" if checked No.
(20)	Date of Ruling Letter	11ADATE	<ENTER>	Enter the date in MMDDYYYY format from Line 11a.
(21)	Minimum Required Contribution	11B \$	<ENTER> Minus (-)	Enter the amount from Part V, Line 11b.
(22)	Employer Amount	11C \$	<ENTER> Minus (-)	Enter the amount from Part V, Line 11c.
(23)	Subtract 11C from 11B	11D \$	<ENTER> Minus (-)	Enter the amount from Part V, Line 11d.

## Exhibit 3.24.27-6 (Cont. 3) (01-01-2026)

## Section 05 Form 5500-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Will Funding be met?	11EY/N	<ENTER>	Enter as follows: a. Enter a "1" if checked Yes. b. Enter a "2" if checked No. c. Press "Enter" if checked N/A. .
(25)	Opinion Letter Date	12ADATE	<ENTER>	Enter the date in MMDDYYYY format from Line 12a.
(26)	Opinion Letter Serial Number	12B#	<ENTER>	This is an alpha/numeric field. Enter up to 8 characters from Form 5500-EZ, Part V, line 12. If more than 8 characters, enter the first 8.
(27)	Preparer Name	PNAME	<ENTER>	Press <ENTER> always.
(28)	Preparer Firm Name	FNAME	<ENTER>	Press <ENTER> always.
(29)	Preparer Street Address	PADD	<ENTER>	Press <ENTER> always.
(30)	Preparer City Name	PCITY	<ENTER>	Press <ENTER> always.
(31)	Preparer State Code	PST	<ENTER>	Press <ENTER> always.
(32)	Preparer ZIP Code	PZIP	<ENTER>	Press <ENTER> always.
(33)	Preparation Code	PREP	<ENTER>	Press <ENTER> always.
(34)	Preparer TIN	PTIN	<ENTER>	Press <ENTER> always.
(35)	Preparer EIN	PEIN	<ENTER>	Press <ENTER> always.
(36)	Preparer Telephone #	PTEL#	<ENTER>	Press <ENTER> always.

**Exhibit 3.24.27-7 (01-01-2025)**  
**CCC 1 Input Elements**

***Section 01 CCC 1 Input Instructions***

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	ENTER	Section 01 always generates. No entry required.
(2)	Serial Number	SER#	ENTER	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. If not present press <ENTER>.
(4)	Name Control/Line 2A	2ANC	ENTER	Enter the underlined or edited name control from Line 2a. See narrative portion of IRM 3.24.27 for procedures. <b>Note:</b> If Line 2a is blank, enter from Line 1a.
(5)	EIN	2BEIN	ENTER ★★★★★	Enter the EIN from Line 2b.
(6)	Plan Number	1BPL#	ENTER	Enter the Plan Number from Line 1b.
(7)	Tax Period	TAXPR	ENTER	Enter the edited digits in YYYYMM format from the upper right above block A. a. For special instructions see IRM 3.24.38. b. If not edited, enter current processing year.

**Exhibit 3.24.27-7 (Cont. 1) (01-01-2025)**  
**CCC 1 Input Elements**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(8)	Plan Year Ending Date	ENDDATE	ENTER	Enter the plan year ending date in MMDDYYYY format shown above Line A.
(9)	Received Date	RDATE	ENTER ★★★★★★	Enter received date in MMDDYYYY format. a. Stamped on the face of the return. b. Edited on the face of the return. c. Printed via a cash register in the upper right corner.
(10)	Computer Condition Code	CCC	ENTER	Enter the edited characters from the Part II box in the middle of the form. CCC "1" for fact of filing.
(11)	Foreign Plan Indicator	LNC	ENTER ★★★★★★	Enter the edited number from the right of the box. a. 1 = if box is checked or if both the box is checked and the Plan Characteristic Code in Part IV 8 is 3A. b. 2 = if the box is not checked, c. 3 = if the Plan Characteristic code in Part IV 8 is 3A.

**Exhibit 3.24.27-7 (Cont. 2) (01-01-2025)**  
**CCC 1 Input Elements**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Audit Code	BOTMID	ENTER	Enter the codes shown in the bottom center margin.
(13)	Signature Indicator	SIGN	ENTER	<p>Edited on the bottom right of the first page of the return, enter the following:</p> <ul style="list-style-type: none"> <li>• Enter a 1, if the return is signed, printed, or stamped.</li> <li>• Enter a 2, if the return is not signed.</li> </ul> <p>After this element, proceed to section 02.</p>

***Section 02 CCC 1 Input Instructions***

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	ENTER	<ENTER> If already present on the screen: otherwise enter 02 always.
(2)	Name of Plan	1ANAME	ENTER	Enter the Plan Name from Line 1a as shown.
(3)	Name of Plan Continued	1ACONT	ENTER	Enter the Plan Name from Line 1a as shown.
(4)	Employer Name	2ANAME	ENTER	Enter the Employer Name from Line 2a as shown.
(5)	Employer Name Cont.	2ANAMECONT	ENTER	Enter the Employer Name from Line 2a continued.



## Exhibit 3.24.27-7 (Cont. 3) (01-01-2025)

## CCC 1 Input Elements

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Sort Name (Trade Name)	2ASRT	ENTER	Enter the Sort Name from Line 2a.
(7)	Care of Name Line	2AC/O	ENTER	Enter any Care-of-Name shown on Line 2a. a. Do not enter Care-of-Sign (%) if shown.
(8)	Foreign Address	FGNADD	ENTER	Enter any foreign address. See IRM 3.24.38, for additional instructions.
(9)	Street Address	2AADDR	ENTER	Enter the Mailing address from Part II, Line 2a or as edited.
(10)	City	2ACITY	ENTER	Enter the city from Line 2a or as edited. a. Enter Major City Code, if appropriate.
(11)	State	2AST	ENTER	Enter the state code from Line 2a or as edited.
(12)	ZIP Code	2AZIP	ENTER	Enter the ZIP Code from Line 2a or as edited. End the document after this element.

**Exhibit 3.24.27-8 (01-01-2023)****Section 01 Form 5500–EZ (Fact of Filing)**

The source document or record for this table is Form 5500-EZ for tax period 2008 and prior.

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	(auto)	Section <b>01</b> always generates. No entry required.
(2)	Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form.
(3)	Check Digit	CD	<ENTER>	No entry required.
(4)	Name Control	2ANC	<ENTER> ★★★★★	Enter the underlined or edited Name Control from Line 2a. See IRM 3.24.27.6, for procedures. <b>Note:</b> If Line 2a is blank, enter from Line 1a.
(5)	EIN	2BEIN	<ENTER> ★★★★★	Enter the EIN from Line 2b. a. See standard rules in IRM 3.24.38. b. For error message INVALID CHECK DIGIT, see the narrative portion of IRM 3.24.27.
(6)	Plan Number	1BPL#	<ENTER>	Enter the plan number from Line 1b. The plan number is a three-digit field. a. If the plan number is incomplete, more or fewer than three digits, press enter. b. If there is more than one plan number present, enter the first plan number.

**Exhibit 3.24.27-8 (Cont. 1) (01-01-2023)**  
**Section 01 Form 5500-EZ (Fact of Filing)**

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(7)	Address Check	ADDRESS CHECK?	<ENTER>	Always Enter "N".
(8)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38, for procedures.
(9)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38, for procedures.
(10)	Tax Period Ending	TAXPR	<ENTER>	Enter the edited digits in YYYYMM format from the upper right above block A. a. For special instructions, see IRM 3.24.38. b. If not edited, enter current processing year.
(11)	Plan Year Ending Date	ENDDATE	<ENTER>	Enter the plan year ending date in MMDDYYYY format shown above Line A. If illegible, missing, or incomplete, press <Enter>.
(12)	Received Date	RDATE	<ENTER> ★★★★★	Enter received date in MMDDYYYY format. a. Stamped on the face of the return. b. Edited on the face of the return. c. Printed via a cash register in the upper right corner. d. For special instructions, see IRM 3.24.38.

**Exhibit 3.24.27-8 (Cont. 2) (01-01-2023)****Section 01 Form 5500–EZ (Fact of Filing)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(13)	Computer Condition Code	CCC	<ENTER>	<p>Enter the edited characters from the Part II box in the middle of the form.</p> <ol style="list-style-type: none"> <li>1. If a CCC “G” is edited, enter the CCC “G” and enter Sections 01, 02, 03, 04 and 05.</li> <li>2. If a CCC “1” is edited, enter the CCC “1” and enter the elements shown in Exhibit 3.24.27-7.</li> <li>3. If CCC “G” and CCC “1” are present, pick up both CCC’s and follow the instructions for CCC “1”. See Exhibit 3.24.27-7.</li> </ol>
(14)	Foreign Plan Indicator	LNC	<ENTER> ★★★★★	Enter the edited number from the right of the box.
(15)	Audit Code	BOTMID	<ENTER>	Enter the codes shown in the bottom center margin.
(16)	Signature Indicator	SIGN	<ENTER>	<p>Enter the edited number on the bottom right of the first page of the return.</p> <ul style="list-style-type: none"> <li>• “1” if the return is signed, printed or stamped.</li> <li>• “2” if it is not signed.</li> <li>• End the document after this element.</li> </ul>

**Exhibit 3.24.27-9 (01-01-2023)****Section 02 Form 5500-EZ (Fact of Filing)**

The source document or record for this table is Form 5500-EZ for tax period 2008 and prior.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> If already present on the screen: otherwise enter <b>02</b> always.
(2)	Name of Plan	1ANAME	<ENTER>	Enter the Plan Name from Line 1a. Input up to 35 characters abbreviate as needed. Input remaining name on the continuation line.
(3)	Name of Plan Continued	1ACONT	<ENTER>	Enter the Plan Name from Line 1a. Input as much of the remainder of name as fits. Do not end in the middle of a word.
(4)	Employer Name	2ANAME	<ENTER>	Enter the Employer Name from Line 2a. See IRM 3.24.27.6.
(5)	Employer Name Continued	2ANAMECONT	<ENTER>	Enter the Employer Name from Line 2a continued.
(6)	Sort Name (Trade Name)	2ASRT	<ENTER>	Enter the Sort Name from Line 2a.
(7)	Care of Name Line	2AC/O	<ENTER>	Enter any Care-of-Name shown on Line 2a. a. Do <u>not</u> enter Care-of-Sign (%) if shown.
(8)	Foreign Address	FGNADD	<ENTER>	Enter any foreign address. See IRM 3.24.38, for additional instructions.

**Exhibit 3.24.27-9 (Cont. 1) (01-01-2023)**  
**Section 02 Form 5500–EZ (Fact of Filing)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(9)	Street Address	2AADDR	<ENTER>	Enter the Mailing address from Part II, Line 2a or as edited.
(10)	City	2ACITY	<ENTER>	Enter the city from Line 2a or as edited. a. Enter Major City Code, if appropriate.
(11)	State	2AST	<ENTER>	Enter the state code from Line 2a or as edited.
(12)	ZIP Code	2AZIP	<ENTER>	Enter the ZIP Code from Line 2a or as edited.

**Exhibit 3.24.27-10 (01-01-2023)**  
**US Possessions and Abbreviation**

<b>US Possessions</b>	<b>Abbreviation</b>
Guam	GU
Puerto Rico	PR
Virgin Islands	VI
Palau	PW
American Samoa	AS
Northern Mariana Islands	MP
Federated States Micronesia	FM
Marshall Islands	MH

