



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.143

OCTOBER 3, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.24.143, ISRP System, Gift Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.24.143.1.3, Roles and Responsibilities, updated name per IRM 1.11.2.2.4(4).
- (2) IRM 3.24.143.1.6, Terms and Acronyms, updated name per IRM 1.11.2.2.4(4).
- (3) Exhibit 3.24.143-2 Added note to element (18), field only valid for TY 2024 and subsequent. IPU 25U3463 issued 07-03-2025
- (4) Exhibit 3.24.143-2 Correction to previous update. Enter 0 if blank. IPU 25U3258 issued 05-07-2025.
- (5) Exhibit 3.24.143-2 Added element (18) to pick up Digital Assets from line 21, due to 2025 Form 709 changes. IPU 25U0443 issued 04-11-2025.
- (6) Exhibit 3.24.143-2 Updated element (17) to pick up DSUE from line 20, due to 2025 Form 709 changes. IPU 25U0076 issued 01-21-2025.
- (7) Exhibit 3.24.143-4, Section 03 Form 709 (Program 12410), updated prompt 19/20 in element (21) to 19/20A, added elements (22) - (25) to pick up Direct Deposit fields and renumbered subsequent elements.
- (8) Exhibit 3.24.143-11, Section 03 Form 709-NA (Programs 12412 and 12413), Updated prompt 14/15 in element (16) to 14/15A, added elements (17) - (20) to pick up Direct Deposit fields and renumbered subsequent elements.
- (9) Minor editorial changes have been made throughout this IRM (e.g., plain language, spelling, punctuation, etc.).

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.143, ISRP System, Gift Tax Returns, dated November 03, 2024 (effective January 1, 2025), is superseded. The following IRM Procedural Update (IPU) have been incorporated into this IRM: IPU 25U0076 issued 01-21-2025, IPU 25U0443 issued 04-11-2025, IPU 25U3258 issued 05-07-2025, and IPU 25U3463 issued 07-03-2025.

## AUDIENCE

Submission Processing, Data Conversion Operations

Scott Wallace  
Director, Submission Processing  
Customer Account Services  
Taxpayer Services



3.24.143  
Gift Tax Returns

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3.24.143.1  
(01-01-2025)  
**Program Scope and  
Objectives**

- (1) This IRM section provides instructions for Taxpayer Services Integrated Submission and Remittance Processing (ISRP) System is to transcribe the returns below:
  - a. Form 709, United States Gift (and Generation - Skipping Transfer) Tax Return.
  - b. Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
- (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/Data Conversion 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.

3.24.143.1.1  
(11-14-2017)  
**Background**

- (1) The 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.

3.24.143.1.2  
(01-01-2020)

**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 1.2.1.4, 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.

3.24.143.1.3  
(01-01-2026)

**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.

3.24.143.1.4  
(11-14-2017)

**Program Management  
and Reviews**

- (1) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) 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).

3.24.143.1.5  
(11-14-2017)

**Program Controls**

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

3.24.143.1.6  
(01-01-2026)

**Terms and Acronyms**

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

3.24.143.1.7  
(01-01-2025)

(1) The following table lists related sources.

**Related Resources**

Resource	Link/Title
Instructors Corner for Submission Processing	<i>Instructors Corner for SP</i>
Servicewide Electronic Research Program (SERP)	<i>SERP</i>
Integrated Automation Technologies (IAT)	<i>IAT</i>
IRM 3.11.106	Estate & Gift Tax Returns
IRM 3.12.106	Estate & Gift Tax Returns - Paper Correction Processing
IRM 3.12.263	Estate & Gift Tax Returns
IRM 3.24.38	ISRP System, BMF General Instruction

3.24.143.1.8  
(01-01-2016)

(1) Following are the control documents from which data may be transcribed:

**Control Documents**

- Form 813, Document Register
- Form 1332, Block and Selection Record
- Form 3893, Re-Entry Document Control

3.24.143.1.9  
(01-01-2025)

(1)

**Form/Program  
Number/Tax  
Class/Document Code**

FORM	PROGRAM NUMBER	TAX CLASS / DOCUMENT CODE
Form 709	12410	509
Form 709-NA Non-Refund	12412	508
Form 709-NA Refund	12413	508

3.24.143.2  
(01-01-2023)

(1) Enter the donor's name line exactly as shown. Enter a caret (<) to identify the last name.

**Donor's Name Line  
Entry**

- Do not space before or after the caret.
- If two last names are shown, enter the caret before the second last name unless both last names are Hispanic.
- If two Hispanic last names are shown, enter the caret before the first last name.
- If two last names are connected by a hyphen, enter the caret before the first last name.

- e. If a single name appears on the name line, enter a hyphen (-) in the first position followed by the caret and the name.
- f. If data follows the last name, enter a caret before entering the remaining data.

Example:	Enter As:
Henry A. Cherry	HENRY A<CHERRY
Janet C. Redbud Violet	JANET C REDBUD<VIOLET
Juan Garza Kumquat	JUAN<GARZA KUMQUAT
Mary Collie Balas	MARY COLLIE<BALAS
Mary Lea-Wren	MARY<LEA-WREN
Goliath	-<GOLIATH
Hugh J. Tulips Sr.	HUGH J<TULIPS<SR
James C. Smelt Dec'd	JAMES C<SMELT<DECD

3.24.143.3  
(01-01-2016)

**ISRP Transcription  
Operation Sheets**

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



**Exhibit 3.24.143-1 (01-01-2017)**

**Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(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	<Enter>	<ul style="list-style-type: none"> <li>Enter the first 11 digits from:               <ol style="list-style-type: none"> <li>Form 813 - the "Block DLN" box,</li> <li>Form 1332 - the "Document Locator Number" box, or</li> <li>Form 3893 - box 2</li> </ol> </li> <li>The Key Verification (KV) EOP will verify the DLN from the first document of the block.</li> </ul>
(3)	Batch Number	BATCH	<Enter>	<ul style="list-style-type: none"> <li>Enter the batch number from:               <ol style="list-style-type: none"> <li>Form 813 and Form 1332 - the "Batch Control Number" box or</li> <li>Form 3893 - box 3.</li> </ol> </li> <li>If not present, enter the number from the batch transmittal sheet.</li> </ul>
(4)	Document Count	COUNT	<Enter>	Enter the document count from: <ol style="list-style-type: none"> <li>Form 813 and Form 1332 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100.</li> <li>Form 3893 - box 4.</li> </ol>
(5)	Prejournalized Credit Amount	CR	<Enter>	Enter the amount from: <ol style="list-style-type: none"> <li>Form 813 - shown as the "Total" or "Adjusted Total", or</li> <li>Form 3893 - box 5.</li> <li><b>Enter dollars and cents.</b></li> </ol>
(6)	Debit Amount	DB	<Enter>	Press <Enter>.
(7)	Transaction Code	TRCODE	<Enter>	Enter as indicated in the "Trans Code" box on Form 1332. Do not enter hyphens.
(8)	Transaction Date	TR DATE	<Enter> ★★★★★	Enter date as indicated on Form 813 or Form 1332.
(9)	Master File Tax (MFT) Code	MFT	<Enter>	Enter MFT code from Form 1332.
(10)	Secondary Amount	SECAMT	<Enter>	Press <Enter>.

**Exhibit 3.24.143-1 (Cont. 1) (01-01-2017)**

**Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Source Code	SOURCE	<Enter>	<p>If the control document is Form 3893, enter from box 11 as follows:</p> <ul style="list-style-type: none"> <li>a. R = "Reprocessable" box checked.</li> <li>b. N = "Reinput of Unpostable" box checked.</li> <li>c. 4 = "SC Reinput" box checked. <ul style="list-style-type: none"> <li>• If none of the boxes are checked, consult your supervisor who will determine if a source code is required.</li> <li>• If any other control document, press &lt;Enter&gt;.</li> </ul> </li> </ul>
(12)	Year Digit	YEAR	<Enter>	<ul style="list-style-type: none"> <li>• If the control document is Form 3893, enter the digit from the box 12; otherwise, press &lt;Enter&gt;.</li> <li>• This is a "MUST ENTER" field if the Source Code is "R", "N", or "4".</li> </ul>
(13)	Period Code	PRIOR YEAR	<Enter>	Press <Enter>.
(14)	Remittance Processing System (RPS) Indicator	RPS	<Enter>	<p>Enter "2" if:</p> <ul style="list-style-type: none"> <li>a. <b>"RPS"</b> is edited or stamped in the upper center margin of Form 813 or Form 1332 <b>or</b> <b>"RRPS"</b> is in the header of Form 1332.</li> <li>b. box 13 is checked on Form 3893.</li> </ul>

## Exhibit 3.24.143-2 (07-03-2025)

## Section 01 Form 709 (Program 12410)

Elem. No.	Form 709 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number		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>	Press <Enter>.
(4)	Name Control (NC)	NC	<Enter>	Enter the name control from the "Donor's Last Name" box.
(5)	Primary Social Security Number (SSN)	SSN	<Enter>	Enter the SSN shown under the caption "Donor's Social Security Number" in the upper right corner.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(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 top of the return. <b>Note:</b> If "0000" has been edited, enter 4 zeros (0000).
(10)	Computer Condition Codes	CC	<Enter>	Enter the codes edited in the upper left margin of the return.

**Exhibit 3.24.143-2 (Cont. 1) (07-03-2025)**  
**Section 01 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(11)	Received Date	RDATE	<Enter>	<p>Enter the date as stamped or edited on the face of the return.</p> <ul style="list-style-type: none"> <li>If a "G" Condition Code is present and the return is a <b>non-remittance</b>, end the document after this element unless the Penalty &amp; Interest Code is present. If the Penalty &amp; Interest Code is present, move to the Penalty &amp; Interest Code field.</li> <li>If a "G" Condition Code is present and the return is a <b>re-mittance</b>, press &lt;F6&gt; and proceed to Section 03 unless the Penalty &amp; Interest Code is present.</li> <li>If the Penalty &amp; Interest Code is present, move to the Penalty &amp; Interest Code field, prompt <b>P&amp;I</b>.</li> </ul>
(12)	Citizenship Code	CIT	<Enter>	<ul style="list-style-type: none"> <li>Enter the edited numeric code from the "Citizenship" box.</li> <li>Do not enter a "0" if present</li> </ul>
(13)	If Donor Died During Year	L14CKBX	<Enter>	Enter "1" if edited to the left of the check box on line 14.
(14)	Date of Death	L14Date	<Enter>	Enter the date following the check box on line 14.
(15)	Total Number of Donees	L17	<Enter>	Enter the digit(s) from line 17.
(16)	Prior Filing Code	PRIOR CD	<Enter>	Enter the edited digit shown to the right of the "No" box.
(17)	DSUE Amount	01DSI	<Enter>	<p>Enter the DSUE Indicator located on Page 1, Part 1, line 20, as follows:</p> <ol style="list-style-type: none"> <li>Blank - Not Present.</li> <li>Enter 1 - Yes.</li> <li>Enter 2 - No.</li> </ol> <p><b>Note:</b> If both boxes are checked, press &lt;Enter&gt;.</p>

Exhibit 3.24.143-2 (Cont. 2) (07-03-2025)  
Section 01 Form 709 (Program 12410)

Elem. No.	Form 709 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Digital Assets	DA CKBX	<Enter>	<p><b>Note:</b> This field is only valid for TY 2024 and subsequent returns.</p> <p>Enter the Digital Assets Indicator located on Page 1, Part 1, line 21, as follows:</p> <ul style="list-style-type: none"> <li>a. Enter 0 - Blank.</li> <li>b. Enter 1 - Yes.</li> <li>c. Enter 2 - No.</li> <li>d. Enter 3 - Both.</li> </ul>
(19)	Penalty and Interest Code	P&I	<Enter>	<p>Enter the edited digit shown between Lines 2 and 3 (Tax Computation Section).</p> <ul style="list-style-type: none"> <li>• If a "G" Condition Code is present and the return is a <b>non-remittance</b>, end the document after this element.</li> <li>• If a "G" Condition Code is present and the return is a <b>re-mittance</b>, press &lt;F6&gt; and proceed to Section 03.</li> </ul>
(20)	Error Resolution System (ERS) Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.143-3 (01-01-2017)**  
**Section 02 Form 709 (Program 12410)**

Elem. No.	Form 709 Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "02".
(2)	Donor's Name Line	NAME1	<Enter>	Enter the Donor's name. IRM 3.24.143.2, Donor's Name Line Entry, for instructions on entry.
(3)	In Care of Name	C/O NAME	<Enter>	Enter the in care of name if shown.
(4)	Foreign Street Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(5)	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 or edited.
(6)	City	CITY	<Enter>	Enter the city from the entity area of the return.  <b>Caution:</b> If a foreign address, enter <b>ONLY</b> the foreign country code.
(7)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return.  <b>Caution:</b> If a foreign address, enter a period (.).
(8)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return.  <b>Caution:</b> If a foreign address, press <Enter>.

## Exhibit 3.24.143-4 (01-01-2026)

## Section 03 Form 709 (Program 12410)

Elem. No.	Form 709 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>	<p>Enter the green rockered amount from the balance due area of the return or an attached cash register receipt.</p> <ul style="list-style-type: none"> <li>If no amount is edited or the edited amount is illegible, check the control document for the correct amount.</li> <li>This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.</li> </ul> <p><b>Note:</b> If Computer Condition Code "G" is present or the ERS Action Code is in the "600" series, end the document after entering the remittance amount.</p>
(3)	Taxable Gifts Schedule A	L1 \$	<Enter>	Enter the amount from line 1.
(4)	Prior Taxable Gifts Schedule B	L2 \$	<Enter>	Enter the amount from line 2.
(5)	Total Taxable Gifts	L3 \$	<Enter>	Enter the amount from line 3.
(6)	Total Tax Computed	L4 \$	<Enter>	Enter the amount from line 4.
(7)	Total Prior Tax	L5 \$	<Enter>	Enter the amount from line 5.
(8)	Balance of Taxes	L6 \$	<Enter>	Enter the amount from line 6.
(9)	Maximum Appli- cable Credit Amount	L7	<Enter>	Enter the amount from line 7.
(10)	Applicable Credit	L8 \$	<Enter>	Enter the amount from line 8.
(11)	Balance After Ap- plicable Credit	L9 \$	<Enter>	Enter the amount from line 9.
(12)	20 percent Adjust- ment to Specific Exemption	10 \$	<Enter>	Enter the amount from line 10.

**Exhibit 3.24.143-4 (Cont. 1) (01-01-2026)**  
**Section 03 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(13)	Balance After 20 percent Adjust-ment	11 \$	<Enter>	Enter the amount from line 11.
(14)	Applicable Credit (TP)	12 \$	<Enter>	Enter the amount from line 12.
(15)	Foreign Gift Tax Credit	13 \$	<Enter>	Enter the amount from line 13.
(16)	Total Credits	14 \$	<Enter>	Enter the amount from line 14.
(17)	Balance (Net Gift Tax)	15 \$	<Enter>	Enter the amount from line 15.
(18)	Generation-Skipping Transfer Taxes	16 \$	<Enter>	Enter the amount from line 16.
(19)	Total Taxes	17	<Enter>	Enter the amount from line 17.
(20)	Taxes Prepaid with Extension	18	<Enter>	Enter the amount from line 18.
(21)	Balance Due/Refund	19/20A	<Enter> Minus (-)	Enter the amount from line 19 or line 20a as follows: a. Enter the amount from line 19, if present, and press <Enter>. b. If there is no entry on line 19, enter the amount from line 20a and press MINUS(-).



Exhibit 3.24.143-4 (Cont. 2) (01-01-2026)  
Section 03 Form 709 (Program 12410)

Elem. No.	Form 709 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(22)	Routing Transit Number (RTN)	20B	<Enter>	<p>Enter up to 9 digits of the RTN from line 20b.</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>• if both line 20b &amp; line 20d are blank.</li> <li>• an illegible character is present in either line 20b or line 20d</li> <li>• one or more numbers have been altered, white-out, or marked through in either line 20b or line 20d</li> <li>• one or more numbers have been written over to <b>CHANGE</b> an existing entry in either line 20b or line 20d.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(23)	Type of Depositor Account	20C	<Enter>	<p>Enter the “<b>S</b>” or “<b>C</b>” that represents the box marked for Savings or Checking from line 20c.</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 20c is marked and line 20b <b>AND</b> line 20d are blank press &lt;Enter&gt;.</p> <p><b>Note:</b> When &lt;Enter&gt; is pressed, the system generates a “<b>C</b>”.</p>

**Exhibit 3.24.143-4 (Cont. 3) (01-01-2026)**  
**Section 03 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(24)	Depositor Account Number (DAN)	20D	<Enter> ★★★★★ <b>This is a must enter field if “line 20b” and “line 20c” contain an entry.</b>	Enter the alpha/numeric Depositor Account Number from line 20d. a. Only alphas, numerics, and hyphens (-) are valid. b. <b>Enter hyphens (-)</b> 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 20d is not present and there is data in line 20b.</li> <li>one or more characters have been altered, white-out, or marked through either line 20b or line 20d.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either line 20b or line 20d.</li> </ul> e. If more than 17 characters, enter a pound sign (#) in the last position of line 20d.
(25)	DAN for Verification	20D	<Enter> ★★★★★ <b>This is a must enter field if “line 20d contains data.</b>	Enter line 20d <b>again</b> for verification. a. If entry does not match Element (24) a <b>DAN MIS-MATCH</b> error message will appear, and the first character of this field. b. <b>“DAN MIS-MATCH”</b> error message will be displayed until both line 20d (DAN) fields agree.
(26)	Preparer SSN	PSSN	<Enter>	Enter the Preparer’s SSN or PTIN.
(27)	Preparer’s EIN	PEIN	<Enter>	Enter the Preparer’s EIN.
(28)	Preparer’s Telephone Number	TEL Number	<Enter>	Enter the Preparer’s telephone number.
(29)	Spouse SSN	SSSN	<Enter>	Enter the Spouse SSN from Part III, Line 3.
(30)	Consent Code	CONSENT	<Enter>	Enter the edited digit from the left margin of Part III, Line 2.

**Exhibit 3.24.143-5 (01-01-2017)**
**Section 04 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 04 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 "04".
(2)	Donor's Adjusted Basis	ATOPMAR \$	<Enter>	Enter the edited amount from the top center margin of Schedule A.
(3)	Foreign Spouse Indicator	ALFMAR	<Enter>	Enter the edited "1" from the left margin of Schedule A, Part 1, if present.
(4)	Total Value of Gifts	PT4 L1 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 1.
(5)	Total Annual Exclusions	L2 \$	<Enter>	Enter the amount from line 2.
(6)	Total Included Amount of Gifts	L3 \$	<Enter>	Enter the amount from line 3.
(7)	Gifts of Interest	L4 \$	<Enter>	Enter the amount from line 4.
(8)	Exclusions At- tributable to Gifts	L5 \$	<Enter>	Enter the amount from line 5.
(9)	Marital Deduction	L6 \$	<Enter>	Enter the amount from line 6.
(10)	Charitable Deduction	L7 \$	<Enter>	Enter the amount from line 7.
(11)	Total Deduc- tions	L8 \$	<Enter>	Enter the amount from line 8.
(12)	Balance After Deductions	L9 \$	<Enter>	Enter the amount from line 9.
(13)	Generation Skipping Tax (GST) Taxes Payable	10 \$	<Enter>	Enter the amount from line 10.
(14)	Taxable Gifts Schedule A	11 \$	<Enter>	Enter the amount from line 11.

**Exhibit 3.24.143-6 (01-01-2017)****Section 05 Form 709 (Program 12410)**

Section 05 is valid for Form 709 tax periods 201210 and subsequent as follows:

- a. Elements (2), (8), and (14), are 35 characters, valid as alpha and numeric.
- b. Elements (3), (7), (9), (13), (15), and (19), are numeric and 8 characters.
- c. Elements (4), (10), and (16), are 1 character and values are Blank - Not Present, 1 - Yes, 2 - No.
- d. Elements (5), (6), (11), (12), (17), and (18), are 15 characters, numeric, dollars and cents, and positive only.

<b>Elem. No.</b>	<b>Form 709 Section 05 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 "05".
(2)	DSUE Deceased Spouse Name 1	05C1A	<Enter>	Enter Spouse Name 1 from Sch C, Part 1, Column A, line 1.
(3)	DSUE Date of Death 1	05C1B	<Enter>	Enter DSUE Date of Death 1 from Sch C, Part 1, Column B, line 1.
(4)	DSUE Portability Election Indicator 1	05C1C	<Enter>	Enter DSUE Portability Election Indicator 1 from Sch C, Part 1, Column C, line 1, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(5)	DSUE Portable Amount 1	05C1D	<Enter>	Enter DSUE Portable Amount 1 from Sch C, Part 1, Column D, line 1.
(6)	DSUE Donor Gift Amount 1	05C1E	<Enter>	Enter DSUE Donor Gift Amount 1 from Sch C, Part 1, Column E, line 1.
(7)	DSUE Date of Gift 1	05C1F	<Enter>	Enter DSUE Date of Gift 1 from Sch C, Part 1, Column F, line 1.
(8)	DSUE Deceased Spouse Name 2	05C2A	<Enter>	Enter DSUE Deceased Spouse 2 from Sch C, Part 2, Column A, line 2.
(9)	DSUE Date of Death 2	05C2B	<Enter>	Enter DSUE Date of Death 2 from Sch C, Part 2, Column B, line 2.

**Exhibit 3.24.143-6 (Cont. 1) (01-01-2017)**  
**Section 05 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 05 Data Element Name</b>	<b>PROMPT</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	DSUE Portability Election Indicator 2	05C2C	<Enter>	Enter DSUE Portability Election Indicator 2 from Sch C, Part 2, Column C, line 2, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(11)	DSUE Portable Amount 2	05C2D	<Enter>	Enter DSUE Portable Amount 2 from Sch C, Part 2, Column D, line 2.
(12)	DSUE Donor Gift Amount 2	05C2E	<Enter>	Enter DSUE Donor Gift Amount 2 from Sch C, Part 2, Column E, line 2.
(13)	DSUE Date of Gift 2	05C2F	<Enter>	Enter DSUE Date of Gift 2 from Sch C, Part 2, Column F, line 2.
(14)	DSUE Deceased Spouse Name 3	05C3A	<Enter>	Enter DSUE Deceased Spouse Name 3 from Sch C, Part 2, Column A, line 3.
(15)	DSUE Date of Death 3	05C3B	<Enter>	Enter DSUE Date of Death 3 from Sch C, Part 2, Column B, line 3.
(16)	DSUE Portability Election Indicator 3	05C3C	<Enter>	Enter DSUE Portability Election Indicator 3 from Sch C, Part 2, Column C, line 3, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(17)	DSUE Portable Amount 3	05C3D	<Enter>	Enter DSUE Portable Amount 3 from Sch C, Part 2, Column D, line 3.
(18)	DSUE Donor Gift Amount 3	05C3E	<Enter>	Enter DSUE Donor Gift Amount 3 from Sch C, Part 2, Column E, line 3.
(19)	DSUE Date of Gift 3	05C3F	<Enter>	Enter DSUE Date of Gift 3 from Sch C, Part 2, Column F, line 3.

**Exhibit 3.24.143-7 (01-01-2017)****Section 06 Form 709 (Program 12410)**

Section 06 is valid for Form 709 tax periods 201210 and subsequent as follows:

- a. Elements (2), (8), and (14), are 35 characters, valid as alpha and numeric.
- b. Elements (3), (7), (9), (13), (15), and (19), are numeric and 8 characters.
- c. Elements (4), (10), and (16), are 1 character and values are Blank - Not Present, 1 - Yes, 2 - No.
- d. Elements (5), (6), (11), (12), (17), and (18), are 15 characters, numeric, dollars and cents, and positive only.

<b>Elem. No.</b>	<b>Form 709 Section 06 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)	DSUE Deceased Spouse Name 4	06C4A	<Enter>	Enter Spouse Name 4 from Sch C, Part 2, Column A, line 4.
(3)	DSUE Date of Death 4	06C4B	<Enter>	Enter DSUE Date of Death 4 from Sch C, Part 2, Column B, line 4.
(4)	DSUE Portability Election Indicator 4	06C4C	<Enter>	Enter DSUE Portability Election Indicator 4 from Sch C, Part 2, Column C, line 4, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(5)	DSUE Portable Amount 4	06C4D	<Enter>	Enter DSUE Portable Amount 4 from Sch C, Part 2, Column D, line 4.
(6)	DSUE Donor Gift Amount 4	06C4E	<Enter>	Enter DSUE Donor Gift Amount 4 from Sch C, Part 2, Column E, line 4.
(7)	DSUE Date of Gift 4	06C4F	<Enter>	Enter DSUE Date of Gift 4 from Sch C, Part 2, Column F, line 4.
(8)	DSUE Deceased Spouse Name 5	06C5A	<Enter>	Enter DSUE Deceased Spouse 5 from Sch C, Part 2, Column A, line 5.
(9)	DSUE Date of Death 5	06C5B	<Enter>	Enter DSUE Date of Death 5 from Sch C, Part 2, Column B, line 5.

**Exhibit 3.24.143-7 (Cont. 1) (01-01-2017)**  
**Section 06 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 06 Data Element Name</b>	<b>PROMPT</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	DSUE Portability Election Indicator 5	06C5C	<Enter>	Enter DSUE Portability Election Indicator 5 from Sch C, Part 2, Column C, line 5, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(11)	DSUE Portable Amount 5	06C5D	<Enter>	Enter DSUE Portable Amount 5 from Sch C, Part 2, Column D, line 5.
(12)	DSUE Donor Gift Amount 5	06C5E	<Enter>	Enter DSUE Donor Gift Amount 5 from Sch C, Part 2, Column E, line 5.
(13)	DSUE Date of Gift 5	06C5F	<Enter>	Enter DSUE Date of Gift 5 from Sch C, Part 2, Column F, line 5.
(14)	DSUE Deceased Spouse Name 6	06C6A	<Enter>	Enter DSUE Deceased Spouse Name 6 from Sch C, Part 2, Column A, line 6.
(15)	DSUE Date of Death 6	06C6B	<Enter>	Enter DSUE Date of Death 6 from Sch C, Part 2, Column B, line 6.
(16)	DSUE Portability Election Indicator 6	06C6C	<Enter>	Enter DSUE Portability Election Indicator 6 from Sch C, Part 2, Column C, line 6, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(17)	DSUE Portability Election Amount 6	06C6D	<Enter>	Enter the DSUE Portable Amount 6 from Sch C, Part 2, Column D, line 6.
(18)	DSUE Donor Gift Amount 6	06C6E	<Enter>	Enter DSUE Donor Gift Amount 6 from Sch C, Part 2, Column E, line 6.
(19)	DSUE Date of Gift 6	06C6F	<Enter>	Enter DSUE Donor Gift Amount 6 from Sch C, Part 2, Column F, line 6.

**Exhibit 3.24.143-8 (01-01-2018)****Section 07 Form 709 (Program 12410)**

Section 07 is valid for Form 709 tax periods 201210 and subsequent as follows:

- a. Element (2) is 35 characters, valid as alpha and numeric.
- b. Elements (3) and (7) are numeric and 8 characters.
- c. Element (4) is 1 character and values are Blank - Not Present, 1 - Yes, 2 - No.
- d. Elements (5) and (6) and (8) through (18), are 15 characters, numeric, dollars and cents, and positive only.

<b>Elem. No.</b>	<b>Form 709 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)	DSUE Deceased Spouse Name 7	07C7A	<Enter>	Enter Spouse Name 7 from Sch C, Part 2, Column A, line 7.
(3)	DSUE Date of Death 7	07C7B	<Enter>	Enter DSUE Date of Death 7 from Sch C, Part 2, Column B, line 7.
(4)	DSUE Portability Election Indicator 7	07C7C	<Enter>	Enter DSUE Portability Election Indicator 7 from Sch C, Part 2, Column C, line 7, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. <b>Note:</b> If both boxes are checked, press <Enter>.
(5)	DSUE Portable Amount 7	07C7D	<Enter>	Enter DSUE Portable Amount 7 from Sch C, Part 2, Column D, line 7.
(6)	DSUE Donor Gift Amount 7	07C7E	<Enter>	Enter DSUE Donor Gift Amount 7 from Sch C, Part 2, Column E, line 7.
(7)	DSUE Date of Gift 7	07C7F	<Enter>	Enter DSUE Date of Gift 7 from Sch C, Part 2, Column F, line 7.
(8)	Total DSUE Amount	07DSU	<Enter>	Enter Total (for all DSUE amounts applied for Part 1 and Part 2) from Sch C.
(9)	Donor's Basic Exclusion Amount	0701	<Enter>	Enter the Donor's Basic Exclusion Amount from Sch C, line 1.
(10)	Total DSUE Amount	0702	<Enter>	Enter the Total DSUE Amount from Sch C, line 2.
(11)	Restored Exclusion Amount	0703	<Enter>	Enter the Restored Exclusion Amount from Sch C, line 3.



**Exhibit 3.24.143-8 (Cont. 1) (01-01-2018)**  
**Section 07 Form 709 (Program 12410)**

<b>Elem. No.</b>	<b>Form 709 Section 07 Data Element Name</b>	<b>PROMPT</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Add Lines 1 and 2	0704	<Enter>	Enter TOTAL Amount from Sch C, line 4.
(13)	Maximum Applicable Credit or amount on line 3	0705	<Enter>	Enter Maximum Applicable Credit on Amount on line 4 from Sch C, line 5.

**Exhibit 3.24.143-9 (01-01-2025)****Section 01 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number		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>	Press <Enter>
(4)	Name Control (NC)	NC	<Enter>	Enter the name control from the "Donor's Last Name" box.
(5)	Primary Social Security Number (SSN)	SSN	<Enter>	Enter the SSN shown under the caption "Donor's Social Security Number" in the upper right corner <b>if present</b> . <b>Caution:</b> If the Donor's U.S. taxpayer identification number is not present, press <Enter> only.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(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 top of the return. <b>Note:</b> If "0000" has been edited, enter 4 zeros (0000).

## Exhibit 3.24.143-9 (Cont. 1) (01-01-2025)

## Section 01 Form 709-NA (Programs 12412 and 12413)

Elem. No.	Form 709-NA Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Computer Condition Codes	CC	<Enter>	Enter the codes edited in the upper left margin of the return.
(11)	Received Date	RDATE	<Enter>	<p>Enter the date as stamped or edited on the face of the return.</p> <ul style="list-style-type: none"> <li>• If a "G" Condition Code is present and the return is a <b>non-remittance</b>, end the document after this element unless the Penalty &amp; Interest Code is present. If the Penalty &amp; Interest Code is present, move to the Penalty &amp; Interest Code field.</li> <li>• If a "G" Condition Code is present and the return is a <b>remittance</b>, press &lt;F6&gt; and proceed to Section 03 unless the Penalty &amp; Interest Code is present.</li> <li>• If the Penalty &amp; Interest Code is present, move to the Penalty &amp; Interest Code field.</li> </ul>
(12)	Citizenship Country Code Vali- dation	CIT CD	<Enter>	Enter the 2-digit country code from the Citizen-ship box
(13)	If Donor Died During Year	L18CKBX	<Enter>	Enter "1" if edited to the left of the check box on line 18.

**Exhibit 3.24.143-9 (Cont. 2) (01-01-2025)****Section 01 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Date of Death	L18DATE	<Enter>	Enter the date following the check box on line 18.
(15)	Total Number of Donees	L20	<Enter>	Enter the digit(s) from line 20.
(16)	Prior Filing Code	PRIOR CD	<Enter>	Enter the edited digit shown to the right of the "No" box.
(17)	Penalty and Interest Code	P&I	<Enter>	<p>Enter the edited digit shown between Lines 2 and 3 of Part II, Tax Computation Section).</p> <ul style="list-style-type: none"> <li>• If a "G" Condition Code is present and the return is a <b>non-remittance</b>, end the document after this element.</li> <li>• If a "G" Condition Code is present and the return is a <b>remittance</b>, press &lt;F6&gt; and proceed to Section 03.</li> </ul>
(18)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.143-10 (01-01-2025)****Section 02 Form 709-NA (Programs 12412 and 12413)**

<b>Elem. No.</b>	<b>Form 709-NA Section 02 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 "02".
(2)	Donor's Name Line	NAME1	<Enter>	Enter the Donor's name. IRM 3.24.143.2, Donor's Name Line Entry, for instructions on entry.
(3)	Legal Residence (Domicile)	RES CD	<Enter>	Enter the 2-digit country code from the Legal Residence (Domicile) box
(4)	In Care of Name	C/O NAME	<Enter>	Enter the in care of name if shown.
(5)	Foreign Street Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.

**Exhibit 3.24.143-10 (Cont. 1) (01-01-2025)**  
**Section 02 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Street Address	ADDR	<Enter>	<p>Enter the street address information as shown or edited in the entity area of the form.</p> <p><b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as shown or edited.</p>
(7)	City	CITY	<Enter>	<p>Enter the city from the entity area of the return.</p> <p><b>Caution:</b> If a foreign address, enter <b>ONLY</b> the foreign country code.</p>

## Exhibit 3.24.143-10 (Cont. 2) (01-01-2025)

## Section 02 Form 709-NA (Programs 12412 and 12413)

Elem. No.	Form 709-NA Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(8)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If a foreign address, enter a period (.).
(9)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If a foreign address, press <Enter>.

**Exhibit 3.24.143-11 (01-01-2026)****Section 03 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA 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>	<p>Enter the green rockered amount from the balance due area of the return or an attached cash register receipt.</p> <ul style="list-style-type: none"> <li>If no amount is edited or the edited amount is illegible, check the control document for the correct amount.</li> <li>This is a <b>MUST ENTER</b> field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.</li> </ul> <p><b>Note:</b> If Computer Condition Code "G" is present or the ERS Action Code is in the "600" series, end the document after entering the remittance amount.</p>
(3)	Taxable Gifts Schedule A	L1 \$	<Enter>	Enter the amount from line 1.
(4)	Prior Taxable Gifts Schedule B	L2 \$	<Enter>	Enter the amount from line 2.
(5)	Total Taxable Gifts	L3 \$	<Enter>	Enter the amount from line 3.
(6)	Total Tax Computed	L4 \$	<Enter>	Enter the amount from line 4.
(7)	Total Prior Tax	L5 \$	<Enter>	Enter the amount from line 5.



**Exhibit 3.24.143-11 (Cont. 1) (01-01-2026)****Section 03 Form 709-NA (Programs 12412 and 12413)**

<b>Elem. No.</b>	<b>Form 709-NA Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(8)	Balance of Taxes	L6 \$	<Enter>	Enter the amount from line 6.
(9)	Other Credit Amount	L7	<Enter>	Enter the amount from line 7.
(10)	Foreign Gift Tax Credit	L8\$	<Enter>	Enter the amount from line 8.
(11)	Total Credits	L9\$	<Enter>	Enter the amount from line 9.
(12)	Balance (Net Gift Tax)	10\$	<Enter>	Enter the amount from line 10.
(13)	Generation Skipping Transfer Taxes	11\$	<Enter>	Enter the amount from line 11.
(14)	Total Taxes	12	<Enter>	Enter the amount from line 12.
(15)	Taxes Prepaid with Extension	13	<Enter>	Enter the amount from line 13.
(16)	Balance Due/ Refund	14/15A	<Enter> Minus (-)	Enter the amount from line 14 or line 15a as follows: a. Enter the amount from line 14, if present, and press <Enter>. b. If there is no entry on line 14, enter the amount from line 15a and press MINUS(-).

**Exhibit 3.24.143-11 (Cont. 2) (01-01-2026)**  
**Section 03 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Routing Transit Number (RTN)	15B	<Enter>	<p>Enter up to 9 digits of the RTN from line 15b.</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>• if both line 15b &amp; line 15d are blank.</li> <li>• an illegible character is present in either line 15b or line 15d</li> <li>• one or more numbers have been altered, white-out, or marked through in either line 15b or line 15d</li> <li>• one or more numbers have been written over to <b>CHANGE</b> an existing entry in either line 15b or line 15d.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>

## Exhibit 3.24.143-11 (Cont. 3) (01-01-2026)

## Section 03 Form 709-NA (Programs 12412 and 12413)

Elem. No.	Form 709-NA Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Type of Depositor Account	15C	<Enter>	<p>Enter the “<b>S</b>” or “<b>C</b>” that represents the box marked for Savings or Checking from line 15c.</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 15c is marked and line 15b <b>AND</b> line 15d are blank press &lt;Enter&gt;.</p> <p><b>Note:</b> When &lt;Enter&gt; is pressed, the system generates a “<b>C</b>”.</p>

**Exhibit 3.24.143-11 (Cont. 4) (01-01-2026)**  
**Section 03 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Depositor Account Number (DAN)	15D	<Enter> ★★★★★ <b>This is a must enter field if “line 15b” and “line 15c ”contain an entry.</b>	<p>Enter the alpha/numeric Depositor Account Number from line 15d.</p> <ol style="list-style-type: none"> <li>Only alphas, numerics, and hyphens (-)are valid.</li> <li><b>Enter hyphens (-)</b> where shown.</li> <li>Ignore any blanks or other special charac- ters shown.</li> <li>Enter a single period and press&lt;Enter&gt; if: <ul style="list-style-type: none"> <li>line 15d is not present and there is data in line 15b.</li> <li>one or more characters have been altered, white- out, or marked through either line 15b or line 15d.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either line 15b or line 15d.</li> </ul> </li> <li>If more than 17 char- acters, enter a pound sign (#) in the last position of line 15d.</li> </ol>

## Exhibit 3.24.143-11 (Cont. 5) (01-01-2026)

## Section 03 Form 709-NA (Programs 12412 and 12413)

Elem. No.	Form 709-NA Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(20)	DAN for Verifica- tion	15D	<Enter> ★★★★★ <b>This is a must enter field if “line 15d” contains data.</b>	Enter line 15d <b>again</b> for verification. a. If entry does not match Element (19) a <b>DAN MIS-MATCH</b> error message will appear, and the first character of this field. b. <b>“DAN MIS-MATCH”</b> error message will be displayed until both line 15d (DAN) fields agree.
(21)	Preparer SSN	PSSN	<Enter>	Enter the Preparer's SSN or PTIN
(22)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN.
(23)	Preparer's Telephone Number	TEL Number	<Enter>	Enter the Preparer's telephone number.

**Exhibit 3.24.143-12 (01-01-2025)****Section 04 Form 709-NA (Programs 12412 and 12413)**

<b>Elem. No.</b>	<b>Form 709-NA Section 04 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 <b>04</b> .
(2)	Donor's Adjusted Basis	ATOPMAR \$	<Enter>	Enter the edited amount from the top center margin of Schedule A.
(3)	Foreign Spouse Indicator	ALFMAR	<Enter>	Enter the edited <b>1</b> from the left margin of Schedule A, Part 1, if present.
(4)	Total Value of Gifts	PT4 L1 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 1.
(5)	Total Annual Exclusions	L2 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 2.
(6)	Total Included Amount of Gifts	L3 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 3.
(7)	Gifts of Interest	L4 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 4.
(8)	Exclusions Attributable to Gifts	L5 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 5.
(9)	Marital Deduction	L6 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 6.
(10)	Charitable Deduction	L7 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 7.
(11)	Total Deductions	L8 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 8.

**Exhibit 3.24.143-12 (Cont. 1) (01-01-2025)**  
**Section 04 Form 709-NA (Programs 12412 and 12413)**

Elem. No.	Form 709-NA Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Balance After De- ductions	L9 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 9.
(13)	Generation Skipping Tax (GST) Taxes Payable	10 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 10.
(14)	Taxable Gifts Schedule A	11 \$	<Enter>	Enter the amount from Schedule A, Part 4, line 11.

