EFFECTIVE DATE

(01-01-2023)

PURPOSE

(1)   This transmits revised IRM 3.24.106, ISRP System, Estate Tax Return.

MATERIAL CHANGES

(1)   Exhibit 3.24.106-2 Replaced the pound sign with the word Number in Element 2.

(2)   Exhibit 3.24.106-6 Replaced the pound sign with the word Number in Element 13.

(3)   Exhibit 3.24.106-12 Replaced the pound sign with the word Number in Element 2.

(4)   Exhibit 3.24.106-16 Replaced the pound sign with the word Number in Element 11.

(5)   Exhibit 3.24.106-17 Replaced the pound sign with the word Number in Element 2.

(6)   Exhibit 3.24.106-19 Replaced the pound sign with the word Number in Element 19.

(7)   Exhibit 3.24.106-20 Replaced the pound sign with the word number in Element 2.

(8)   Exhibit 3.24.106-22 Replaced the pound sign with the word number in Element 8.

(9)   IRM 3.24.106.3(1) Updated examples to ensure proper fictionalization.

(10)   Minor editorial changes have been made throughout this IRM (e.g., plain language, spelling, punctuation, etc.).

EFFECT ON OTHER DOCUMENTS

IRM 3.24.106, ISRP System, Estate Tax Return, dated October 27, 2021 (effective January 01, 2022), is superseded.

AUDIENCE

Data Conversion Operations

James L. Fish
Director, Submission Processing
Customer Account Services
Wage and Investment

3.24.106
Estate Tax Returns

Table of Contents

3.24.106.1 (01-01-2022) **Program Scope and Objectives**	(1) Purpose: This IRM section provides instructions for Wage and Investment Integrated Submission and Remittance Processing (ISRP) System to transcribe the returns below:

    a.   Form 706, U.S. Estate Tax Return

    b.   Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return

    c.   Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions

    d.   Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.

(2) Audience: 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.

(3) Policy Owner: Director, Submission Processing

(4) Program Owner: Paper Processing Branch, Mail Management/Paper Processing Section.

(5) 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)

3.24.106.1.1 (01-01-2020) **Background**	(1) Integrated Submission and Remittance Processing (ISRP) System transcribes and formats 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 Commercial Off-the-Shelf (software application) (COTS) product that is an integral part of ISRP. .ERS fields are populated by entries from transcription.

3.24.106.1.2 (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.   IRM 1.2.1, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities, contains all Policy Statements for Submission Processing.

- 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.

3.24.106.1.3
(01-01-2018)
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.

3.24.106.1.4
(01-01-2020)
Program Management and Review

(1) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.

(2) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are in IRM 3.24.202, ISRP System, Supervisory Operator's Manual,

(3) Program Effectiveness is measured using the following:

- Embedded Quality Submission Processing (EQSP)
- Balanced Measures
- Managerial reviews

(4) Annual Review: Federal Managers Financial Integrity Act (FMFIA)

3.24.106.1.5
(01-01-2018)
Program Controls

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

3.24.106.1.6
(01-01-2020)
Terms/Definitions/ Acronyms

(1) The following table lists commonly used acronyms.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
ABC	Alphanumeric Block Control
AM	Accounts Management
COTS	Commercial Off-the-Shelf (software application)
CTDWA	Control-D WebAccess
DLN	Document Locator Number
e.g.	For Example
EOP	Entry Operator

Acronyms and Abbreviations	Definition
EQSP	Embedded Quality Submission Processing
ERS	Error Resolution System
FMFIA	Federal Managers Financial Integrity Act
GMF	Generalized Mainline Framework
IRM	Internal Revenue Manual
IRC	Internal Revenue Code
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
LB&I	Large Business and International
RPS	Remittance Processing System
SBSE	Small Business Self-Employed
SOI	Statistics of Income
TAS	Taxpayer Advocate Service
TMS	Transaction Management System
USC	United States Code

3.24.106.1.7
(01-01-2021)
Related Resources

(1)   The following table lists related sources

Resource	Link/Title
Submission Processing Design Center	*https://program.ds.irsnet.gov/ sites/WILESPInstCrnr/InfoCntr/ SitePages/Home.aspx*
Servicewide Electronic Research Program (SERP)	*http://serp.enterprise.irs.gov/*
Integrated Automation Technologies (IAT)	*https://organization.ds.irsnet.gov/ sites/WiMttIat/home/default.aspx*
IRM 3.11.106	Estate & Gift Tax Returns - Forms 706 series and 709 (C&E)
IRM 3.12.106	Estate & Gift Tax Returns - Forms 706GS(D), and 706GS(T) (SCRS)
IRM 3.12.263	Estate & Gift Tax Returns Form series 706 and 709(ERS)

Resource	Link/Title
IRM 3.24.38	ISRP System, BMF General Instruction

3.24.106.2
(01-01-2020)
General Information

(1) This IRM section provides instructions for Integrated Submission and Remittance Processing (ISRP) System.

3.24.106.2.1
(01-01-2020)
IRM Deviation Procedures

(1) 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 proper channels for executive approval.

3.24.106.2.2
(01-01-2020)
Control Documents

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

    a.   Form 813, Document Register
    b.   Form 1332, Block and Selection Record
    c.   Form 3893, Re-entry Document Control Slip

3.24.106.2.3
(01-01-2020)
Form/Program Number/Tax Class and Document Code

(1) See the list of forms, program numbers, tax class, and document codes below.

FORM	PROGRAM NUMBER	TAX CLASS and DOCUMENT CODE
Form 706	12400	506
Form 706-NA	12402	505
Form 706-GS(D)	12403	559
Form 706-GS(T)	12404	529

3.24.106.3
(01-01-2022)
Decedent Name Line Entry

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

- 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 of Hispanic descent.
- 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.
- If a single name appears on the name line, enter a hyphen (-) in the first position followed by the caret and the name shown.

- 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 Balsas	MARY COLLIE<BALSAS
Mary Lea-Wren	MARY<LEA-WREN
Goliath	-<GOLIATH
Hugh J. Heron Sr.	HUGH J<HERON<SR
James C. Smelt Dec'd	JAMES C<SMELT<DECD

3.24.106.4
(01-01-2019)
**ISRP Transcription
Operation Sheets**

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

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Exhibit 3.24.106-1   (01-01-2016)
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	(auto)	The screen displays the Alpha Block Control (ABC) Number that was entered in the Entry Operator (EOP) Dialog Window. It cannot be changed.
(2)	Block Document Locator Number (DLN)	DLN	<Enter>	Enter the first 11-digits from: (a) Form 813 - the "Block DLN" box. (b) Form 1332 - the "Document Locator Number" box. (c) Form 3893 - box 2. The Key Verification (KV) EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter>	Enter the batch number from: (a) Form 813 and Form 1332 - the "Batch Control Number" box. (b) Form 3893 - box 3. If not present, enter the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter>	Enter the document count from: (a) Form 813 and Form 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.
(5)	Prejournalized Credit Amount	CR	<Enter>	Enter the amount: (a) Form 813 - labeled "CR" or "Credit". (b) Form 3893 - box 5. *Note:* If neither "CR" or "DR" is labeled, enter as "CR".
(6)	Prejournalized Debit Amount	DB	<Enter>	Enter the amount from: (a) Form 813 - labeled "DR" or "Debit". (b) Form 3893 - box 6.
(7)	Transaction Code	TRCODE	<Enter>	No entry required. Press <Enter>.

Exhibit 3.24.106-1 (Cont. 1) (01-01-2016)
Block Header Data Entry Form 813, Document Register, Form 1332, Block

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Transaction Date	TRDATE	<Enter>	No entry required. Press <Enter>.
(9)	Master File Tax (MFT) Code	MFT	<Enter>	Enter the 2-digit code from: (a) Form 813 - the "Date" box. (b) Form 3893 - box 9. **Note:** Valid MFT's are: 1 Business Master File (BMF)- 05, 06, 15. 2 Individual Retirement Account File (IRAF) - (with TC 0) 29.
(10)	Secondary Amount	SECAMT	<Enter>	Enter the bracketed amount from: (a) Form 813 - the "Total" box. (b) Form 3893 - box 10. **Note:** If zero, press <Enter>
(11)	Source Code	SOURCE	<Enter>	If the control document is 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. If none of the boxes is checked, consult your supervisor who will determine if a source code is required. If any other control document, press <Enter>.
(12)	Year Digit	YEAR	<Enter>	If the control document is Form 3893, enter the digit from box 12; otherwise, press <Enter>. **Note:** This is a "MUST ENTER" field if the Source Code is "R", "N", or "4".
(13)	Period Code	PRIOR YEAR	<Enter>	No entry required. Press <Enter>.

Exhibit 3.24.106-1   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-1 (Cont. 2) (01-01-2016)
Block Header Data Entry Form 813, Document Register, Form 1332, Block

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Remittance Processing System (RPS) Indicator	RPS	<Enter>	Enter a "2" if: (a) **"RPS"** is edited or stamped in the upper center margin of Form 813 or Form 1332 **or** Residual Remittance Processing System (RRPS), **"RRPS"** is in the header of Form 1332. (b) box 13 is checked on Form 3893.

Exhibit 3.24.106-2   (01-01-2023)
Section 01 Form 706 (Program 12400)

Elem. No.	Form 706 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number	<Enter>	Enter the last two digits of the 13-digit DLN from the upper part 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	<Enter>	Enter the Name Control characters as underlined or edited through a total of four from the "Decedents Name Line", line 1b.
(5)	Social Security Number (SSN)	SSN		Enter the SSN as shown from "Decedent's Social Security No." box.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key from Executor's address.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key from Executor's address.
(9)	Decedent Name	DEC NAME	<Enter>	Enter the name from the "Decedent Name Line", line 1, at the top of the return. See IRM 3.24.106.3 for instructions on entry. *Note:* **DO NOT** enter "Estate of" if shown. *Note:* If a "G" Condition Code is present, press <Enter>.
(10)	County	3A COUN	<Enter>	Enter the information from line 3a in the entity area exactly as shown. *Note:* If a "G" Condition Code is present, press <Enter>. *Note:* If the entry in Box 3a is a foreign country, enter the foreign country name in Prompt 3A COUN.

Exhibit 3.24.106-2   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-2 (Cont. 1) (01-01-2023)
Section 01 Form 706 (Program 12400)

Elem. No.	Form 706 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(11)	State Code	3A ST	<Enter>	Enter the standard state abbreviation from line 3a in the entity area. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(12)	ZIP Code	3A ZIP	<Enter>	Enter the ZIP Code from line 3a in the entity area. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(13)	Date of Birth	LN4	<Enter>	Enter the date in MMDDYYYY format from box 4. If the century digits are not present, enter "19" for the century digits. For example, "5/17/14" would be entered as "05171914". ***Note:*** All four digits of the year must be entered. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(14)	Date of Death	LN5	<Enter>	Enter the date from box 5. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(15)	Error Resolution System (ERS) Action Code	ACTCD	<Enter>	Enter the digits from the bottom left margin.

Exhibit 3.24.106-3   (01-01-2016)
Section 02 Form 706 (Program 12400)

Note: DO NOT ENTER THIS SECTION FOR **G** CODED RETURNS OR IF THE ACTION CODE IS IN THE **600** SERIES.

Elem. No.	Form 706 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)	Name of Executor	EX NAME	\<Enter\>	Enter the Name as shown or edited from line 6a with no caret or space in the first position.
(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 from line 6b. *Caution:* If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(6)	City	CITY	\<Enter\>	Enter the city from line 6b. *Caution:* If a foreign address, **ONLY** enter foreign country code.
(7)	State	ST	\<Enter\>	Enter the standard state abbreviation from line 6b. *Caution:* If a foreign address, enter a period (.) in this field.
(8)	ZIP Code	ZIP	\<Enter\>	Enter the ZIP Code as shown from line 6b. *Caution:* If a foreign address, press \<Enter\>.
(9)	Multiple Executors	BXLN6D	\<Enter\>	Enter "1" if the checkbox, line 6d, is checked.

Exhibit 3.24.106-3   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-3 (Cont. 1) (01-01-2016)
Section 02 Form 706 (Program 12400)

Elem. No.	Form 706 Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Asset Value Estimate Indicator	01AEI	<Enter>	Enter "1" if the checkbox, line 11, is checked.

Exhibit 3.24.106-4   (01-01-2016)
Section 03 Form 706 (Program 12400)

Elem. No.	Form 706 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. This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header.
(3)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(4)	Condition Code	CC	<Enter>	Enter the alpha codes edited in the upper left margin. *Note:* For "G" Coded returns, end the document after this element.
(5)	Penalty and Interest Code	P&I	<Enter>	Enter the digit edited in the upper right margin.

Exhibit 3.24.106-4   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-5   (01-01-2018)
Section 04 Form 706 (Program 12400)

Note: DO NOT ENTER THIS SECTION FOR **G** CODED RETURNS OR IF THE ACTION CODE IS IN THE **600** SERIES.

Elem. No.	Form 706 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "04".
(2)	Total Gross Estate	LN1	<Enter>	Enter the amount from line 1.
(3)	Total Allowable Deductions	LN2	<Enter>	Enter the amount from line 2.
(4)	Tentative Taxable Estate	L3A	<Enter> MINUS (–)	Enter the amount from line 3a.
(5)	State Death Tax Deduction	L3B	<Enter>	Enter the amount from line 3b.
(6)	Taxable Estate	L3C	<Enter>	Enter the amount from line 3c.
(7)	Adjusted Taxable Gifts	LN4	<Enter>	Enter the amount from line 4.
(8)	Taxable Estate Net	LN5	<Enter>	Enter the amount from line 5.
(9)	Tentative Tax-Table A	LN6	<Enter>	Enter the amount from line 6.
(10)	Total Gift Taxes	LN7	<Enter>	Enter the amount from line 7.
(11)	Gross Estate Tax	LN8	<Enter>	Enter the amount from line 8.
(12)	Maximum Unified Credit	LN9	<Enter>	Enter the amount from line 9. *Note:* Valid for returns with Date of Death 09/30/2012 and prior only.
(13)	Basic Exclusion	L9A	<Enter>	Enter the amount from line 9a. *Note:* Valid for returns with Date of Death 10/1/2012 and subsequent only.
(14)	Deceased Spousal Un-Used Exclusion	L9B	<Enter>	Enter the amount from line 9b.
(15)	Restored Exclusion Amount	L9C	<Enter>	Enter the amount from line 9c.
(16)	Applicable Exclusion Amount	L9D	<Enter>	Enter the amount from line 9d.
(17)	Applicable Credit Amount	L9E	<Enter>	Enter the amount from line 9e.

Exhibit 3.24.106-5 (Cont. 1) (01-01-2018)
Section 04 Form 706 (Program 12400)

Elem. No.	Form 706 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Adjustment to Applicable Credit	L10	<Enter>	Enter the amount from line 10.
(19)	Allowable Applicable Credit	L11	<Enter>	Enter the amount from line 11.
(20)	Gross Estate Tax minus Allowable Applicable Credit	L12	<Enter>	Enter the amount from line 12.

Exhibit 3.24.106-5   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-6   (01-01-2023)
Section 05 Form 706 (Program 12400)

Note: DO NOT ENTER THIS SECTION FOR **G** CODED RETURNS OR IF THE ACTION CODE IS IN THE **600** SERIES.

Elem. No.	Form 706 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)	Foreign Death Tax Credit	L13	<Enter>	Enter the amount from line 13.
(3)	Prior Transfer Credit	L14	<Enter>	Enter the amount from line 14.
(4)	Total Credits	L15	<Enter>	Enter the amount from line 15.
(5)	Net Estate Tax	L16	<Enter>	Enter the amount from line 16.
(6)	Generation-Skipping Transfer Tax	L17	<Enter>	Enter the amount from line 17.
(7)	Total Transfer Taxes	L18	<Enter>	Enter the amount from line 18.
(8)	Prior Payments	L19	<Enter>	Enter the amount from line 19.
(9)	Balance Due	L20	<Enter> MINUS (–)	Enter the amount from line 20.
(10)	Payment Indicator	20RT	<Enter> ★★★★★★	Enter the edited digit from the right margin of line 20.
(11)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's SSN or Preparer's Taxpayer Identification Number (PTIN).
(12)	Preparer's Employer Identification Number (EIN)	PEIN	<Enter>	Enter the Firm's EIN.
(13)	Preparer's Telephone Number	TEL Number	<Enter>	Enter the Preparer's telephone number.

Exhibit 3.24.106-7   (01-01-2016)
Section 06 Form 706 (Program 12400)

Elem. No.	Form 706 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)	Marital Status	06AMS	<Enter>	Enter "Marital Status" found on Page 2, Part 4, line 3a, as follows: a. Enter a "1" if Married box is checked. b. Enter a "2" if Widow/Widower box is checked. c. Enter a "3" if Single box is checked. d. Enter a "4" if Legally Separated box is checked. e. Enter a "5" if Divorced box is checked. *Note:* If two or more boxes are checked, or if no boxes are checked, leave field blank and press <Enter>.

Exhibit 3.24.106-7   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-8   (01-01-2016)
Section 07 Form 706 (Program 12400)

Elem. No.	Form 706 Section 07 Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "07".
(2)	Protective Claim for Refund Indicator	0706	<Enter>	Enter Protection Claim for Refund Indicator from Page 2, Part 4, line 6. a. Enter "1" if Yes checkbox is checked. b. Enter "2" if No checkbox is checked. c. If none or both boxes are checked, press <Enter>.
(3)	Gross Estate Estimated Value Assets	0710A	<Enter>	Enter Gross Estate Estimated Value Assets from Page 3, Part 5, line 10, Column 1.
(4)	Gross Estate Estimated Value Assets	0710B	<Enter<	Enter Gross Estate Estimated Value Assets from Page 3, Part 5, line 10, Column 2.
(5)	Deductions Estimated Value of Assets	0723	<Enter>	Enter Deductions Estimated Value of Assets from Page 3, Part 5, line 23.

Exhibit 3.24.106-9   (01-01-2021)
Section 08 Form 706 (Program 12400)

Note: Please see IRM 3.24.106.3 for detailed instructions about transcription of deceased spouse name.

Elem. No.	Form 706 Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Decline DSUE Indicator	08DDI	<Enter>	Enter Decline DSUE Indicator found in Part 6, Section A, as follows: a. If the checkbox is **NOT** checked, enter 1 - Yes. b. If the checkbox is checked, enter 2 - No.
(3)	Qualified Domestic Trust Indicator	08QDT	<Enter>	Enter Qualified Domestic Trust Indicator found in Part 6, Section B, checkbox as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. d. If both boxes are checked, press <Enter>.
(4)	DSUE Application Exclusion Amount	08C1	<Enter>	Enter the amount from Part 6, Section C, line 1.
(5)	DSUE Aggregate Gift Tax	08C2	<Enter>	Enter the amount from Part 6, Section C, line 2.
(6)	DSUE Value of cumulative lifetime gifts	08C3	<Enter>	Enter the amount from Part 6, Section C, line 3.
(7)	DSUE Applicable	08C4	<Enter>	Enter the amount from Part 6, Section C, line 4.
(8)	DSUE Adjusted Applicable Credit	08C5	<Enter>	Enter the amount from Part 6, Section C, line 5.
(9)	DSUE Adjusted Applicable Credit Percentage	08C6	<Enter>	Enter the amount from Part 6, Section C, line 6.
(10)	DSUE Gross Exclusion	08C7	<Enter>	Enter the amount from Part 6, Section C, line 7.
(11)	DSUE Net Taxable Estate	08C8	<Enter>	Enter the amount from Part 6, Section C, line 8.
(12)	DSUE Exclusion	08C9	<Enter>	Enter the amount from Part 6, Section C, line 9.
(13)	DSUE Amount Portable to Surviving Spouse	08C10	<Enter>	Enter the amount from Part 6, Section C, line 10.

Exhibit 3.24.106-9   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-9 (Cont. 1) (01-01-2021)
Section 08 Form 706 (Program 12400)

Elem. No.	Form 706 Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(14)	DSUE Deceased Spouse Name 1	08D1A	<Enter>	Enter the name of Last Deceased Spouse 1 from Part 6, Section D, Column A, line 1.
(15)	DSUE Date of Death 1	08D1B	<Enter>	Enter the Date of Death of Last Deceased Spouse 1 from Part 6, Section D, Column B, line 1.
(16)	DSUE Portability Election Indicator	08D1C	<Enter>	Enter the DSUE Portability Election Indicator 1 from Last Deceased Spouse from Part 6, Section D, Column C, line 1, as follows: a. Blank - Not Present. b. Enter 1 - Yes. c. Enter 2 - No. d. If both boxes are checked, press <Enter>.
(17)	DSUE Portable Amount 1	08D1D	<Enter>	Enter the Last Deceased Spouse DSUE Portability Amount from Part 6, Section D, Column D, line 1.
(18)	DSUE Donor Gift Amount 1	08D1E	<Enter>	Enter the Last Deceased Spouse DSUE Donor Gift Amount 1 from Part 6, Section D, Column E, line 1.
(19)	DSUE Date of Gift Amount 1	08D1F	<Enter>	Enter the Last Deceased Spouse DSUE Date of Gift Amount 1 from Part 6, Section D, Column F, line 1.
(20)	DSUE Remaining Amount 1	08D1G	<Enter>	Enter the Last Deceased Spouse DSUE Remaining Amount 1 from Part 6, Section D, Column G, line 1.

Exhibit 3.24.106-10   (01-01-2016)
Section 09 Form 706 (Program 12400)

Elem. No.	Form 706 Section 09 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter: if already present on the screen; otherwise enter "09".
(2)	DSUE Deceased Spouse Name 2	09D2A	<Enter>	Enter the DSUE Pre-Deceased Spouse Name 2 from Part 6, Section D, Column A, line 2.
(3)	DSUE Date of Death 2	09D2B	<Enter>	Enter the DSUE Date of Death 2 from Part 6, Section D, Column B, line 2.
(4)	DSUE Portability Election Indicator 2	09D2C	<Enter>	Enter the DSUE Portability Election Indicator 2 from Part 6, Section D, Column C, line 2, as follows: a. Blank - Not Present. b. 1 - Yes. c. 2 - No. d. If both boxes are checked, press <Enter>.
(5)	DSUE Portable Amount 2	09D2D	<Enter>	Enter the DSUE Portable Amount 2 from Part 6, Section D, Column D, line 2.
(6)	DSUE Donor Gift Amount 2	09D2E	<Enter>	Enter the DSUE Donor Gift Amount 2 from Part 6, Section D, Column E, line 2.
(7)	DSUE Date of Gift 2	09D2F	<Enter>	Enter the DSUE Date of Gift 2 from Part 6, Section D, Column F, line 2.
(8)	DSUE Deceased Spouse Name 3	09D3A	<Enter>	Enter the DSUE Pre-Deceased Spouse Name 3 from Part 6, Section D, Column A, line 3.
(9)	DSUE Date of Death 3	09D3B	<Enter>	Enter the DSUE Date of Death 3 from Part 6, Section D, Column B, line 3.
(10)	DSUE Portability Election Indicator 3	09D3C	<Enter>	Enter the DSUE Portability Election Indicator 3 from Part 6, Section D, Column C, line 3. a. Blank - Not Present. b. 1 - Yes. c. 2 - No. d. If both boxes are checked, press <Enter>.

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Exhibit 3.24.106-10 (Cont. 1) (01-01-2016)
Section 09 Form 706 (Program 12400)

Elem. No.	Form 706 Section 09 Data Element Name	Prompt	Fld. Term.	Instructions
(11)	DSUE Portable Amount 3	09D3D	<Enter>	Enter the DSUE Portable Amount 3 from Part 6, Section D, Column D, line 3.
(12)	DSUE Donor Gift Amount 3	09D3E	<Enter>	Enter the DSUE Donor Gift Amount 3 from Part 6, Section D, Column E, line 3.
(13)	DSUE Date of Gift 3	09D3F	<Enter>	Enter the DSUE Date of Gift 3 from Part 6, Section D, Column F, line 3.
(14)	DSUE Deceased Spouse Name 4	09D4A	<Enter>	Enter the DSUE Pre-Deceased Spouse Name 4 from Part 6, Section D, Column A, line 4.
(15)	DSUE Date of Death 4	09D4B	<Enter>	Enter the DSUE Date of Death 4 from Part 6, Section D, Column B, line 4.
(16)	DSUE Portability Election Indicator 4	09D4C	<Enter>	Enter the DSUE Portability Election Indicator 4 from Part 6, Section D, Column C, line 4, as follows: a. Blank - Not Present. b. 1 - Yes. c. 2 - No. d. If both boxes are checked, press <Enter>.
(17)	DSUE Portable Amount 4	09D4D	<Enter>	Enter the DSUE Portable Amount 4 from Part 6, Section D, Column D, line 4.
(18)	DSUE Donor Gift Amount 4	09D4E	<Enter>	Enter the DSUE Donor Gift Amount 4 from Part 6, Section D, Column E, line 4.
(19)	DSUE Date of Gift 4	09D4F	<Enter>	Enter the DSUE Date of Gift 4 from Part 6, Section D, Column F, line 4.

Exhibit 3.24.106-11   (01-01-2016)
Section 10 Form 706 (Program 12400)

Elem. No.	Form 706 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	DSUE Deceased Spouse Name 5	10D5A	<Enter>	Enter the DSUE Pre-Deceased Spouse Name from Part 6, Section D, Column A, line 5.
(3)	DSUE Date of Death 5	10D5B	<Enter>	Enter the DSUE Date of Death from Part 6, Section D, Column B, line 5.
(4)	DSUE Portability Election Indicator 5	10D5C	<Enter>	Enter the DSUE Portability Election Indicator from Part 6, Section D, Column C, line 5, as follows: a. Blank - Not Present. b. 1 - Yes. c. 2 - No. d. If both boxes are checked, press <Enter>.
(5)	DSUE Portable Amount 5	10D5D	<Enter>	Enter the DSUE Portable Amount from Part 6, Section D, Column D, line 5.
(6)	DSUE Donor Gift Amount 5	10D5E	<Enter>	Enter the DSUE Donor Gift Amount from Part 6, Section D, Column E, line 5.
(7)	DSUE Date of Gift 5	10D5F	<Enter>	Enter the DSUE Date of Gift from Part 6, Section D, Column F, line 5.
(8)	DSUE Deceased Spouse Name 6	10D6A	<Enter>	Enter the DSUE Pre-Deceased Spouse Name from Part 6, Section D, Column A, line 6.
(9)	DSUE Date of Death 6	10D6B	<Enter>	Enter the DSUE Date of Death from Part 6, Section D, Column B, line 6.

Exhibit 3.24.106-11   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-11 (Cont. 1) (01-01-2016)
Section 10 Form 706 (Program 12400)

Elem. No.	Form 706 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(10)	DSUE Portability Election Indicator 6	10D6C	<Enter>	Enter the DSUE Portability Election Indicator from Part 6, Section D, Column C, line 6. as follows: a. Blank - Not Present. b. 1 - Yes. c. 2 - No. d. If both boxes are checked, press <Enter>.
(11)	DSUE Portable Amount 6	10D6D	<Enter>	Enter the DSUE Portable Amount from Part 6, Section D, Column D, line 6.
(12)	DSUE Donor Gift Amount 6	10D6E	<Enter>	Enter the DSUE Donor Gift Amount from Part 6, Section D, Column E, line 6.
(13)	DSUE Date of Gift 6	10D6F	<Enter>	Enter the DSUE Date of Gift from Part 6, Section D, Column F, line 6.
(14)	DSUE Deceased Spouse Name 7	10D7A	<Enter>	Enter the DSUE Pre-Deceased Spouse Name 7 from Part 6, Section D, Column A, line 7.
(15)	DSUE Date of Death 7	10D7B	<Enter>	Enter the DSUE Date of Death 7 from Part 6, Section D, Column B, line 7.
(16)	DSUE Portability Election Indicator 7	10D7C	<Enter>	Enter the DSUE Portability Election Indicator from Part 6, Section D, Column C, line 7, as follows: a. Blank - Not Present. b. 1 - Yes. c. 2 - No. d. If both boxes are checked, press <Enter>.
(17)	DSUE Portable Amount 7	10D7D	<Enter>	Enter the DSUE Portable Amount from Part 6, Section D, Column D, line 7.
(18)	DSUE Donor Gift Amount 7	10D7E	<Enter>	Enter the DSUE Donor Gift Amount from Part 6, Section D, Column E, line 7.
(19)	DSUE Date of Gift 7	10D7F	<Enter>	Enter the DSUE Date of Gift from Part 6, Section D, Column F, line 7.

Exhibit 3.24.106-11 (Cont. 2) (01-01-2016)
Section 10 Form 706 (Program 12400)

Elem. No.	Form 706 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(20)	DSUE Amount	10DSU	<Enter>	Enter the DSUE Amount from Part 6, Section D, found at the bottom of Column E, following the dotted line.

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Exhibit 3.24.106-12   (01-01-2023)
Section 01 Form 706-NA (Program 12402)

Elem. No.	Form 706-NA Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number	<Enter>	Enter the last two digits of the 13-digit DLN from the upper part of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Name Control	NC	<Enter>	Enter the Name Control from the "Decedent's Last Name" found in Part 1, box 1b.
(4)	SSN	SSN		Enter the SSN as shown from "Decedent's Social Security No." box.
(5)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(6)	Street Key	STREET KEY	<Enter>	Enter the Street Key from Executor's address.
(7)	ZIP Key	ZIP KEY	<Enter>	Enter ZIP Key from Executor's address.
(8)	Decedent Name	DEC NAME	<Enter>	Enter the name from the "Decedent Name Line", line 1, at the top of the return. ***Note:*** **DO NOT** enter "Estate of" if shown. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(9)	Date of Birth	L7A	<Enter>	Enter the 8-digit date from box 7a in MMDDYYYY format. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(10)	Date of Death	LN6	<Enter>	Enter the date from box 6. ***Note:*** If a "G" Condition Code is present, press <Enter>.
(11)	ERS Action Code	ACTCD	<Enter>	Enter the digits from the bottom center margin.

Exhibit 3.24.106-13   (01-17-2020)
Section 02 Form 706-NA (Program 12402)

Note: DO NOT ENTER THIS SECTION FOR **G** CODED RETURNS OR IF THE ACTION CODE IS IN THE **600** SERIES.

Elem. No.	Form 706-NA 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)	Name of Executor	EX NAME	<Enter>	Enter the Name as shown or edited from line 9a or 11a (2013 form revision and prior), whichever is present. *Note:* If both are present (2013 form revision and prior), enter from line 9a. Do **not** enter any carets in this field, and do **not** enter a space in the first position.
(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 street address if shown on line 11b (2013 form revision and prior).
(5)	Street Address	ADDR	<Enter>	Enter the street address information from line 9b or line 11b (2013 form revision and prior). *Caution:* 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 line 9b or line 11b (2013 form revision and prior). *Caution:* If inputting a foreign address, **ONLY** enter the edited foreign country code.

Exhibit 3.24.106-13   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-13 (Cont. 1) (01-17-2020)
Section 02 Form 706-NA (Program 12402)

Elem. No.	Form 706-NA Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(7)	State	ST	<Enter>	Enter the standard state abbreviation from line 9b or 11b (2013 form revision and prior). *Caution:* If inputting a foreign address, enter a period (.) in this field.
(8)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from line 9b or line 11b (2013 form revision and prior). *Caution:* If inputting a foreign address, leave this field blank. Press <Enter> to continue.

Exhibit 3.24.106-14   (01-01-2016)
Section 03 Form 706-NA (Program 12402)

Elem. No.	Form 706-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>	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 Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.
(3)	Date Received	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(4)	Condition Code	CC	<Enter>	Enter the alpha codes edited in the upper left margin. For "G" Coded returns, end the document after this element.
(5)	Penalty and Interest Code	P&I	<Enter>	Enter the edited digit from the upper right margin.

Exhibit 3.24.106-14   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-15   (01-01-2016)
Section 04 Form 706-NA (Program 12402)

Note: DO NOT ENTER THIS SECTION FOR **G** CODED RETURNS OR IF THE ACTION CODE IS IN THE **600** SERIES.

Elem. No.	Form 706-NA Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "04".
(2)	Taxable Estate	LN1	<Enter>	Enter the amount from line 1.
(3)	Taxable Gifts Adjusted	LN2	<Enter>	Enter the amount from line 2.
(4)	Total Taxable Estate and Gifts	LN3	<Enter>	Enter the amount from line 3.
(5)	Tentative Tax on Total Taxable Estate and Gifts	LN4	<Enter>	Enter the amount from line 4.
(6)	Tentative Tax on Gifts	LN5	<Enter>	Enter the amount from line 5.
(7)	Gross Estate Tax	LN6	<Enter>	Enter the amount from line 6.
(8)	Unified Credit	LN7	<Enter>	Enter the amount from line 7.
(9)	Balance	LN8	<Enter>	Enter the amount from line 8.
(10)	Other Credits	LN9	<Enter>	Enter the amount from line 9.
(11)	Credit for Tax on Prior Transfers	L10	<Enter>	Enter the amount from line 10.
(12)	Total Credit for Federal and Prior Transfers	L11	<Enter>	Enter the amount from line 11.

Exhibit 3.24.106-16   (01-01-2023)
Section 05 Form 706-NA (Program 12402)

Note: DO NOT ENTER THIS SECTION FOR **G** CODED RETURNS OR IF THE ACTION CODE IS IN THE **600**
SERIES.

Elem. No.	Form 706-NA 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)	Net Estate Tax	L12	<Enter>	Enter the amount from line 12.
(3)	Generation-Skipping Transfer Tax	L13	<Enter>	Enter the amount from line 13.
(4)	Total Transfer Taxes	L14	<Enter>	Enter the amount from line 14.
(5)	Prior Payments	L15	<Enter>	Enter the amount from line 15.
(6)	Balance Due	L16	<Enter> MINUS (−)	Enter the amount from line 16.
(7)	Payment Indicator	16CD	<Enter>	Enter the edited digit from the right margin of line 16.
(8)	Expatriate Indicator	BOT LF	<Enter>	Enter the edited digit (preceded by "EXP") from the bottom left corner.
(9)	Preparer PTIN	PTIN	<Enter>	Enter the Preparer PTIN or SSN.
(10)	Preparer EIN	PEIN	<Enter>	Enter the Firm's EIN.
(11)	Preparer Telephone Number	TEL Number	<Enter>	Enter the Preparer Telephone Number.
(12)	Gross Estate in U.S.	SCHB 1	<Enter>	Enter the amount from line 1, Schedule B.
(13)	Gross Estate outside U.S.	LN2	<Enter>	Enter the amount from line 2, Schedule B.
(14)	State Death Tax Deduction	LN7	<Enter>	Enter the amount from line 7, Schedule B.

Exhibit 3.24.106-16   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-17   (01-01-2023)
Section 01 Form 706-GS(D) (Program 12403)

Elem. No.	Form 706-GS(D) Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number	<Enter>	Enter the last two digits of the 13-digit DLN from the upper part 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 of Distribu-tee	NC	<Enter>	Enter the Name Control from the "Distributee Name Line", line 1a.
(5)	Taxpayer Identification Number (TIN)	1B/1C		Enter the TIN as follows: (a) from line 1b or (b) from line 1c If both are present, enter from line 1b.
(6)	TIN Type	TYPE	<Enter>	Enter the edited zero (0) following the TIN, if present.
(7)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(8)	Street Key	STREET KEY	<Enter>	Enter the Street Key from line 2b.
(9)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key from line 2b.
(10)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the top of the return.
(11)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(12)	Condition Codes	CC	<Enter>	Enter the edited alpha codes from the upper left margin. If a "G" Condition Code is present and the return is **non-remittance**, end the document after this element. If a "G" Condition Code is present and the return is **remittance**, press <F6> after this element and continue to Section 03.

Exhibit 3.24.106-17 (Cont. 1) (01-01-2023)
Section 01 Form 706-GS(D) (Program 12403)

Elem. No.	Form 706-GS(D) Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Penalty & Interest Code	P&I	\<Enter\>	Enter the edited digit from the upper right margin.

Exhibit 3.24.106-17   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-18   (01-01-2016)
Section 02 Form 706-GS(D) (Program 12403)

Elem. No.	Form 706-GS(D) 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)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name from Line 2b if shown.
(3)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address as shown or edited if present.
(4)	Address of Person Filing	ADDR	<Enter>	Enter the street address information as shown or edited from Line 2b. *Caution:* If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(5)	City	CITY	<Enter>	Enter the city from Line 2b. *Caution:* If a foreign address, **ONLY** enter the foreign country code.
(6)	State	ST	<Enter>	Enter the standard state abbreviation from Line 2b. *Caution:* If a foreign address, enter a period (.) in this field.
(7)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from Line 2b. *Caution:* If a foreign address, leave this field blank. Press <Enter> to continue.

Exhibit 3.24.106-19   (01-01-2023)
Section 03 Form 706-GS(D) (Program 12403)

Elem. No.	Form 706-GS(D) 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. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header. *Note:* If document has been "G" coded, end after remittance amount has been entered.
(3)	Total Transfers	LN3	<Enter>	Enter the amount from line 3.
(4)	Adjusted Allowable Expenses	LN4	<Enter>	Enter the amount from line 4.
(5)	Taxable Amount	LN5	<Enter>	Enter the amount from line 5.
(6)	Generation Skipping Transfer (GST) Tax	LN7	<Enter>	Enter the amount from line 7.
(7)	Payment Made with 7004	LN8	<Enter>	Enter the amount from line 8.
(8)	Balance Due/ Overpayment	9/10	<Enter> MINUS (–)	Enter the amount from line 9 or line 10 as follows: (a) Enter the amount from line 9, if present, and press <Enter>. (b) If there is no entry on line 9, enter the amount from line 10 and press MINUS(-).
(9)	Preparer's SSN	PSSN	<Enter>	Enter the Preparer's SSN or PTIN.
(10)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN.
(11)	Preparer's Telephone Number	TEL Number	<Enter>	Enter the Preparer's telephone number.

Exhibit 3.24.106-19   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-20   (01-01-2023)
Section 01 Form 706-GS(T) (Program 12404)

Elem. No.	Form 706-GS(T) Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number	<Enter>	Enter the last two digits of the 13-digit DLN from the upper part 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	<Enter>	Enter the Name Control from the "Trust Name Line", line 1a.
(5)	EIN of Trust	EIN	<Enter>	Enter the EIN from line 1b.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key from line 2b.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key from line 2b.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the top of the return.
(10)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(11)	Condition Codes	CC	<Enter>	Enter the edited alpha codes from the upper left margin. (a) If a "G" Condition code is present and the return is **non-remittance**, end the document after this element. (b) If a "G" Condition code is present and the return is a **remit-tance**, press <F6> after this element and continue to Section 03.
(12)	Penalty & Interest Code	P&I	<Enter>	Enter the edited digit from the upper right margin.

Exhibit 3.24.106-21 (01-01-2016)
Section 02 Form 706-GS(T) (Program 12404)

Elem. No.	Form 706-GS(T) 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)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(3)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address as shown or edited when present.
(4)	Address	ADDR	<Enter>	Enter the street address information as shown or edited from Line 2b. *Caution:* If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(5)	City	CITY	<Enter>	Enter the city from Line 2b. *Caution:* If inputting a foreign address, **ONLY** enter the foreign country code.
(6)	State	ST	<Enter>	Enter the standard state abbreviation from Line 2b. *Caution:* If inputting a foreign address, enter a period (.) in this field.
(7)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from Line 2b. *Caution:* If inputting a foreign address, leave this field blank. Press <Enter> to continue.

Exhibit 3.24.106-21   Internal Revenue Manual   Cat. No. 34442M (11-18-2022)

Exhibit 3.24.106-22   (01-01-2023)
Section 03 Form 706-GS(T) (Program 12404)

Elem. No.	Form 706-GS(T) 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. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header. ***Note:*** If document has been "G" coded, end after remittance amount has been entered.
(3)	Net GST Tax	L10	<Enter>	Enter the amount from line 10.
(4)	Payment Made with 7004	L11	<Enter>	Enter the amount from line 11.
(5)	Balance Due/ Overpayment	12/13	<Enter> MINUS (–)	Enter the amount from line 12 or line 13 as follows: (a) Enter the amount from line 12, if present, and press <Enter>. (b) If there is no entry on line 12, enter the amount from line 13 and press MINUS(-).
(6)	Preparer's SSN	PSSN	<Enter>	Enter the Preparer's SSN or PTIN.
(7)	Preparer's EIN	PEIN	<Enter>	Enter the Firm's EIN.
(8)	Preparer's Telephone Number	TEL Number	<Enter>	Enter the Preparer's telephone number.