



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.11

JANUARY 16, 2026

## EFFECTIVE DATE

(02-02-2026)

## PURPOSE

- (1) This transmits revised IRM 2.3.11, IDRS Terminal Responses, Command Codes TXMOD and SUMRY.

## MATERIAL CHANGES

- (1) Updated the CIO from Rajiv Uppal to Kaschit Pandya
- (2) Exhibit 2.3.11-2, WR-998764, Added new values to BOD-CD, Exhibit 2.3.11-2
- (3) Exhibit 2.3.11-12, WR-1009385, Added new values for INPUT-SYS-SOURCE-CD. Exhibit 2.3.11-12
- (4) Exhibit 2.3.11-14, WR-1012231, Updated Graphic for **TXMOD-Posted Returns (General Format)** Exhibit 2.3.11-14
- (5) Exhibit 2.3.11-14, WR-1012231, Added 2 new fields and descriptions Exhibit 2.3.11-14
- (6) Exhibit 2.3.11-20, WR-1012446, Updated Graphic for **TXMOD—Posted Form 5329 Returns** Exhibit 2.3.11-20
- (7) Exhibit 2.3.11-20, WR-1012446, Added 5 new fields Exhibit 2.3.11-20
- (8) Exhibit 2.3.11-37, WR-1012231, Updated Graphic for **TXMOD - Posted Form 1041 Return** Exhibit 2.3.11-37
- (9) Exhibit 2.3.11-37, WR-1012231, Added 2 new fields and descriptions Exhibit 2.3.11-37
- (10) Exhibit 2.3.11-43, WR-1012446, Updated Graphic and Changed the Name for **TXMOD—Posted/Pending Energy Transactions** Exhibit 2.3.11-43
- (11) Exhibit 2.3.11-43, WR-1012446, change field name descriptions

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.11, dated January 03, 2025, is superseded.

## AUDIENCE

LMSB, SB/SE, TE/GE,TS.

Kaschit Pandyal  
Acting, Chief Information Officer



2.3.11

Command Codes TXMOD and SUMRY

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## 2.3.11.1

(01-03-2025)

**Program Scope and Objectives**

- (1) This section provides specific instructions for research on the IDRS (Integrated Data Retrieval System) for the following types of Tax Module Records:

- IMF – Individual Master File
- BMF – Business Master File
- IRAF – Individual Retirement Account
- EPMF – Employee Plans Master File
- NMF – Non Master File

It gives step-by-step procedures for the retrieval of tax module information for IDRS(Integrated Data Retrieval System). Command Codes **SUMRY** and **TXMOD** access accounts on the TIF(Taxpayer Information File).

- (2) **Purpose:** This transmits revised IRM 2.3.11, IDRS Terminal Responses, Command Codes TXMOD and SUMRY.
- (3) **Audience:** all IRS business units.
- (4) **Program Owner:** Customer Service.
- (5) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (6) **Program Goals:** This system manages data that was extracted from Corporate Account Data Stores (BMF, IMF, and EPMF) allowing IRS employees to take specific actions on taxpayer account issues and track status of an account.

## 2.3.11.1.1

(01-03-2023)

**Background**

- (1) This IRM and the contained subsections provide the user the necessary information on how to use Command Codes SUMRY and TXMOD.

## 2.3.11.1.2

(01-02-2024)

**Authority**

- (1) Command Codes SUMRY and TXMOD were developed to allow users to do research on the IDRS (Integrated Data Retrieval System).

## 2.3.11.1.3

(01-02-2024)

**Roles and Responsibilities**

- (1) The RCC(Research Command Code) Project Lead is responsible for reviewing and implementing the Work Requests that affect SUMRY and TXMOD and for updating the contents of this IRM.

## 2.3.11.1.4

(01-02-2024)

**Program Management and Review**

- (1) The Command Codes of SUMRY and TXMOD are managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections.

## 2.3.11.1.5

(01-02-2024)

**Program Controls**

- (1) Access to these programs is governed by SACS.

2.3.11.1.6  
(01-02-2024)

#### Terms and Acronyms

- (1) Acronyms Unique to IDRS

Acronym	Definition
IMF	Individual Masterfile
BMF	Business Masterfile
TIF	Taxpayer Information File
TC	Transactions Code
CC	Command Code

2.3.11.1.7  
(01-02-2024)

#### Related Resources

- (1) SERP job aid for TXMOD - "<http://serp.enterprise.irs.gov/job-aids/command-code/command-code.html>"

2.3.11.2  
(01-01-2000)

#### Command Code SUMRY

- (1) Command Code SUMRY should normally be used as a first contact with IDRS to determine if a tax module or Control Base exists in the TIF. The SUMRY display will show sufficient data to enable operators to close many cases and associate others in process without further research.
- (2) CC SUMRY is used to request for display, a summary of a taxpayer's account which includes all tax modules meeting IDRS selection criteria. The display shows entity data on lines 1 and 2. Tax Module Data, including tax period, various indicators, IDRS Status, Control Base information, Control DLN(Document Locator Number), IDRS Module Balance and Freeze Codes for a specific tax period begins on line 3 and ends on line 4. Other tax period data follows every two lines until all tax modules have been summarized.
- (3) COMMAND CODE SUMRY will not default to the REINF when no data is available on an IMF TIN and File Source.
- (4) COMMAND CODE SUMRY input with definer "R" and an IMF(Individual Master File) TIN(Taxpayer Identification Number) and File Source will be processed as a Command Code SUMRY input and will result in the display of appropriate SUMRY data or messages. If no data is found, it will be changed to REINF and be reprocessed as a Command Code REINF inquiry.
- (5) COMMAND CODE SUMRY should be used when information from the Refund Information File is not needed. Examples of such situations are when the terminal operator is checking for outstanding balances, freeze conditions, control bases, etc.
- (6) COMMAND CODE SUMRY with definer "R" should be used when information regarding any tax module data (if any) as well as information from the Refund Information File (RFIF) is needed. Command Code REINF can, of course, be input directly when it is known that only information from the Refund (RFIF) is available.
- (7) COMMAND CODE SUMRY with definer "A" will systemically default to CC AMDIS for search and display of AIMS data (if any is present) if the account is not found on the TIF. If the account is found, there is no effect on CC SUMRY.



- (8) CC SUMRY stores Command Code, TIN and File Source for use by subsequent command code entries.
- (9) COMMAND CODE SUMRY will display message "ENTITY ONLY — SEE IRM 2.3.15 –CC ENMOD" when there are no modules present on the account being researched.

## 2.3.11.3

(01-01-2000)

### Command Code TXMOD

- (1) Command Code TXMOD is used to request for display all tax module information for a specific tax period on the TIF. The display consists of Entity data, posted returns, posted transactions, pending transactions, and reject data if available on IDRS TIF. The display shows the latest control DLN of the return.
- (2) Command Code TXMOD stores the TIN, File Source, TIN Type, MFT, Tax Period, Case Control Indicator, Name Control and, for EPMF, Plan Number as required data elements for subsequent processing.
- (3) For TXMOD a command code definer is required. Definer "A" will display most tax module information present on the TIF. Selected portions of a tax module can be requested for display by using CC TXMOD with definer "C", "L", "N", "P", "S", or "X". This display will consist of the heading data, which is the first fifteen lines of a normal display, along with the definer information requested. If no data is found for the requested segments of the TXMOD display, appropriate messages will be displayed.
  - a. TXMOD with definer "C"—Control Base Data, History Data and Pending Transaction Data.
  - b. TXMOD with definer "L"—Pending Transactions. The display consists of Heading, Entity, Resequence Transactions, Pending Transactions and Reject Transactions. In addition, all DLNs are displayed on the line following each Pending Transaction and Reject Transaction code.
  - c. TXMOD with definer "N"—Notice Data.
  - d. TXMOD with definer "P"—Posted and Pending Transaction data.
  - e. TXMOD with definer "S"—SC and MF Status History Data.
  - f. TXMOD with definer "X"—Status History Data and Notice Data.

## 2.3.11.4

(01-01-2000)

### Command Codes TXMOD and SUMRY

- (1) If the requested data is not present at the local IDRS TIF then a search of the CFOL (CORPORATE FILES ON-LINE) database will be initiated. The search will tell whether the requested data is present in Master File.
  - a. If the requested data is at Master File then a MFREQ screen will be sent back to the user.
  - b. If the requested data is at Master File but the account is inactive, then, a xMFOL-M screen will be presented to the user.
  - c. If the requested data is not at Master File but other tax modules exist at Master File then a xMFOL-I, EMFOL-I or IRAOL-I screen will be sent back to the user.
  - d. If the requested data is not at Master File but other tax modules exist on the local IDRS TIF, then, a CC SUMRY screen will be generated. ( **x= I or B** )
- (2) If the requested data is not found anywhere a "NO DATA " message will be sent to the user.

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### Command Code SUMRY Input Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	SUNRY2	3						
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Item	Description and Validity
1	CC SUMRY
2	CC DEFINER. Definer “ R”, Definer “A”, or blank
3	TIN AND FILE SOURCE. TIN must meet standard validity criteria. Enter the File Source in the position immediately following the TIN. Required only if SUMRY does not immediately follow any command code that stores the TIN and File Source.

**Exhibit 2.3.11-1 (Cont. 1) (01-01-2004)**  
**Command Code SUMRY Input Display**

**Terminal Response**

1. Error Responses — These are displayed on line 24. Displayed on line 23 if line 24 already contains paging information.
  - a. *TIN INVALID*—Input TIN and/or File Source does not meet standard validity criteria. Correct and re-enter.
  - b. *NO DATA FOUND ON TIF*
  - c. *ENTITY ONLY—SEE ENMOD*—An entity module is the only information on the TIF.
  - d. *xTIF NOT AVAILABLE* —x = I (ITIF), B (BTIF), Z (ZTIF) file not available.
  - e. *CAF TIN INVALID FOR SUMRY*—The Centralized Authorization File is not re-searched with CC SUMRY.
  - f. *TIN INCONSISTENT WITH FILE SOURCE*—The entered TIN and File Source are not a valid combination. Correct and re-enter.
  - g. *INVAL COMMAND CODE ROUTED TO SUMRY*—Realtime system error. Notify RPA.
  - h. *NO DATA ON ITIF OR RFIF—VAL OR INVAL*—There is no information in the TIF for input TIN or the Refund TIF for input TIN and File Source.
  - i. *DEFINER R VALID FOR IMF ONLY*—Command Code SUMRY with definer “R” was input with other than IMF TIN.
  - j. *DEFINER INVALID* —The definer field was input with other than a “R” with Command Code SUMRY.
  - k. *NO DATA—REVERSE VALIDITY ONxTIF*—No information for the requested SSN validity. Data present for the opposite validity for this SSN. (x=I,B,Z).
  - l. *IMF ACCESS RESTRICTED* —Terminal operator is prohibited from accessing IMF accounts.
  - m. *BMF ACCESS RESTRICTED* —Terminal operator is prohibited from accessing BMF accounts.

**Exhibit 2.3.11-2 (01-01-2018)****Command Code SUMRY Standard Heading Data**

If there is a matching account on IDRS, the terminal displays a summary of all TIF modules for the input TIN and File Source. The display consists of two lines of heading data followed by the module summaries. Module summaries for the lowest MFT present are displayed first, followed by the next lowest, and so forth to the highest MFT present. Within each MFT, module information for the earliest tax period present is displayed first, followed by the next earliest, and so forth to the latest tax period present. If only one tax module is present, the response will be a TXMOD display for that tax module, with a definer value of A. See Command Code TXMOD — Heading Data. Items 1 through 4 below will be displayed on Line 1 of subsequent pages.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	SUMRY1	2				NM-CTRL>	3	4 *PDT *
2	1		CAF>2	TC130-SC>	3	ENT-INTL-CD>	4	TC148-CD>5
3	1		DUMMY ENTITY	ENTITY CONTROL		ENT PN TRANS	5	
4	TERMINATED-IA>	1	**IRS-EMP-CD>	**	BOD-CD>	3	CLIENT-CD>	4 BFS-CD> 5
24								
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-2 (Cont. 1) (01-01-2018)****Command Code SUMRY Standard Heading Data**

Line	Item	Description
1	1	CC DEFINER
	2	TIN AND FILE SOURCE CODE
		Blank if BMF EIN
		“V” if BMF is valid SSN
		“W” if BMF invalid SSN
		Blank if IMF valid
		“N” if NMF
		“*” if invalid IMF
		“P” if EMPF or valid IRAF
		“X” if invalid IRAF
	3	NAME CONTROL—Check digit may display if name control is not yet present.
	4	DAILY-PROCESSING-INDICATOR— “DAILY” will be displayed when account qualifies for daily processing. It is for Individual Masterfile Processing(IMF) only.
	5	PDT/KITA/CAU/HSTG CODE—
		“*PDT*” will be displayed for tax accounts identified as Potentially Dangerous Taxpayer.
		“KITA” will be displayed for tax accounts identified as belonging to individuals killed in a Terrorist Action.
		“HSTG” will be displayed for tax accounts identified as belonging to individuals taken Hostage in some form of Terrorist Action.
		“*CAU*” will be displayed to inform IRS employees to exercise caution when talking to a taxpayer. Effective July 2001
2	1	EMPLOYMENT CODE (BMF only)
	1	INVALID SSN RELEASE INDICATOR. “1”, “2” “4” if present or “-”if freeze is on.
		1= Account on valid segment and no freeze or invalid SSN freeze release calendar year only by posting TC 29X or 30X.
		2= Account on invalid segment and invalid SSN freeze released by TC 51X. Freeze remains released until the end of the next succeeding calendar year after TC 51X posts.
		4= Account on invalid segment and invalid SSN freeze released by a transaction which was posted.

Exhibit 2.3.11-2 (Cont. 2) (01-01-2018)

Command Code SUMRY Standard Heading Data

Line	Item	Description
	2	CAF INDICATOR—The Centralized Authorization File Indicator (“C”) will be displayed , if present.
	3	TC 130 INDICATOR. If present will be Service Center Code. Otherwise, two zeros.
	4	
	5	TC148-CD.
3	1	LARGE COMPLEX CORPORATION CODE—Shows SC code for responsible Service Center.
	1	REVERSE-VALIDITY-ON-TIF—Displayed if opposite SSN validity account is present on TIF. For IMF, BMF or IRAF SSN accounts Only.
	2	DUMMY MESSAGE—If the account is a dummy.
	3	ENTITY-CONTROL—Displayed if the Entity module contains any open Case Control.
	4	ENTITY-PN-TRANS—displayed if there are any Entity pending transactions.
4	1	IRS EMPLOYEE CODE
	2	BOD-CD (BUSINESS OPERATIONAL DIVISION)
		TS = Taxpayer Services
		SM = Small Business, Self-employed, Supplemental Income
		LM = Large and Mid-size Business
		TE = Tax Exempt
	3	BOD-CLIENT-CD
	4	BFS-CD

#  
#  
#  
#

### Command Code SUMRY Other Heading Data—IMF

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
5	IRA-CD>1	SCSSN	COMBAT_ZONE				PRIMARY-LOC>4	
6	YR-OF-LATEST-RET>1	FILING-COND-CD>2			SBAO>__		COLLECT-LOC>4	OIC
7	FILE-LOCATION-CD>1	CYCLE-POSTED>2					COLL-ASGMT>3	
8	MTH-ERR>1	EST TX DISCREPANCY					TDI>3	TDI-CYC>4
24								
	123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80



**Exhibit 2.3.11-3 (Cont. 1) (01-01-2006)**

**Command Code SUMRY Other Heading Data—IMF**

Line	Item	Description
5	1	IRA Indicator. " 1" thru "7" or blank.
	2	SCRAMBLED SSN INDICATOR. "SCSSN" or blank.
	3	MILITARY OPERATION INDICATOR
	4	PRIMARY LOCATION CODES. District and Area Office.
6	1	LATEST RETURN YEAR
	2	FILING CONDITION CODE.
	3	SMALL BUSINESS AREA OFFICE
	4	COLLECTION LOCATION CODE
	5	OIC ACCEPTANCE YR (OFFER IN COMPROMISE)
7	1	FILE LOCATION CODE of Return
	2	CYCLE POSTED (Latest Return)
	3	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER.
8	1	MATH ERROR CODE(S)
	2	ESTIMATED TAX DISCREPANCY INDICATOR
	3	TDI CODE, if present, 1, 2, 4, 5, 6, 7, 8, 9, T or X.
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		7 = Fourth TDI Notice
		8 = Closed TDI Notice
		T = Transferred Out of Service Center Jurisdiction
		9 = TIN Change Suspense
		X = Delinquency Action Pending
	4	IDRS TDI CYCLE

**Exhibit 2.3.11-4 (01-01-2006)****Command Code SUMRY Other Heading Data—BMF**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
5	FILING REQUIREMENTS						PRIMARY-LOC> 2	
6	1	1	1	1	1	SBAO>__	COLLECT-LOC>3	OIC
7	1	1	1	1	1		COLL-ASGMT> 2	
8	1	1	1	1	1		TDI>2	TDI-CYC> 3
9	1	1	1	1	1			
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-4 (Cont. 1) (01-01-2006)**

**Command Code SUMRY Other Heading Data—BMF**

Line	Item	Description
5	1	FILING REQUIREMENTS—literal
	2	PRIMARY LOCATION CODES. District and Area Office.
6	1	FILING REQUIREMENTS—if present. Exhibit 2.3.11-12, Command Code TXMOD Valid Response
	2	SMALL BUSINESS AREA OFFICE
	3	COLLECTION LOCATION CODE.
	4	OIC-ACCEPTANCE-YR
7	1	FILING REQUIREMENTS—if present, Exhibit 2.3.11-12, Command Code TXMOD Valid Response
	2	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER.
8	1	FILING REQUIREMENTS—if present. Exhibit 2.3.11-12, Command Code TXMOD Valid Response
	2	TDI CODE, if present, 1, 2, 4, 5, 6, 7, 8, 9, T or X.
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		7 = Fourth TDI Notice
		8 = Closed TDI Notice
		T = Transferred Out of Service Center Jurisdiction
		9 = TIN Change Suspense
		X = Delinquency Action Pending
	3	IDRS TDI CYCLE
9	1	FILING REQUIREMENTS—if present. Exhibit 2.3.11-12, Command Code TXMOD Valid Response

**Exhibit 2.3.11-5 (01-01-2002)****Command Code SUMRY Other Heading Data—IRAF**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
5		SCSSN	COMBAT ZONE				PRIMARY-LOC>__	
6							COLLECT-LOC>__	OIC
7							COLL-ASGMT>__	
8							TDI>__	TDI-CYC>__
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
5	1	SCRAMBLED SSN INDICATOR. "SCSSN" or blank.
	2	MILITARY OPERATION INDICATOR.
	3	PRIMARY LOCATION CODES. District and Area Office.
6	1	COLLECTION LOCATION CODE
	2	OIC LITERAL OFFER IN COMPROMISE
7	1	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER.
8	1	TDI CODE, if present, 1, 2, 4, 5, 6, 7, 8, 9, T or X.
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		7 = Fourth TDI Notice
		8 = Closed TDI Notice
		T = Transferred Out of Service Center Jurisdiction
		9 = TIN Change Suspense
		X = Delinquency Action Pending
	2	IDRS TDI CYCLE

## Exhibit 2.3.11-6 (01-01-2002)

### Command Code SUMRY Other Heading Data—EPMF/NMF

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
5	INACTIVE ACCOUNT						PRIMARY-LOC> 2	
6							SBAO>__	COLLECT-LOC>3 OIC
7							COLL-ASGMT> 2	
8							TDI>2 TDI-CYC> 3	
9								
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
5	1	Literal "INACTIVE ACCOUNT" or blank.
	2	PRIMARY LOCATION CODES. District and Area Office.
6	1	SMALL BUSINESS AREA OFFICE.
	2	TDA/TDI LOCATION CODE.
	3	OIC LITERAL OFFER IN COMPROMISE
7	1	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER.
8	1	TDI CODE, if present, 1, 2, 4, 5, 6, 7, 8, 9, T or X.
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		7 = Fourth TDI Notice
		8 = Closed TDI Notice
		T = Transferred Out of Service Center Jurisdiction
		9 = TIN Change Suspense
		X = Delinquency Action Pending
	2	IDRS TDI CYCLE

**Exhibit 2.3.11-7 (01-01-2000)****Command Code SUMRY—Entity Merge/Resequence/Removal Information**

Displayed for IDRS accounts which underwent merge or resequence activity while the account has been on the TIF or for which the Entity has been removed from the Master File but account data is still on the TIF.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1a	ACCOUNT MERGED/RESEQUENCED TO: TIN= 2				NM-CTRL= 3			
1b	ACCOUNT MERGED/RESEQUENCED FROM: TIN= 2				NM-CTRL= 3			
1c	ENTITY REMOVED FROM MASTER FILE							
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1a	1	ACCOUNT MERGED/RESEQUENCE TO — Displayed on old (FROM) account. (See IRM 2.3.15 –CC ENMOD) for Pending TC 003 or 026.
	2	NEW (TO) ACCOUNT TIN.
	3	NEW (TO) ACCOUNT NAME CONTROL.
1b	1	ACCOUNT MERGED/RESEQUENCED FROM — Displayed on new (TO) account. (See IRM 2.3.15 –CC ENMOD) for pending TC 004 or 008.
	2	OLD (FROM) ACCOUNT TIN.
	3	OLD (FROM) ACCOUNT NAME CONTROL.
1c	1	ENTITY REMOVED FROM MASTER FILE—(See IRM 2.3.15 –CC ENMOD for TC903).

**Exhibit 2.3.11-8 (07-01-2018)****Command Code SUMRY Tax Module Summary Data**

These lines will display for each tax module present in the account. The display below shows the location of items when all are present. If the account is real but module is a dummy, "DUMMY MODULE" will be displayed in the IDRS MODULE BALANCE field. When the module is a memo, the literal "MEMO MODULE" will be displayed.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	-----TAX MODULE SUMMARY-----							
2	MFT	PRD	RPN	DLN	STS	CYC	SC-MOD-BAL	FRZ-CDS
3	1	2	3	4	5	6	7	8 - 9
4	CS	ED>	1	CRIM-INVST-CD>	2	MF-CAF-CD>	3	4
5							TDI>	5
24							LIEN>	6
							STS>	7
							CTRL-ASGMT>	1
	123456789	123456789	123456789	123456789	123456789	123456789	123456789	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-8 (Cont. 1) (07-01-2018)****Command Code SUMRY Tax Module Summary Data**

Line	Item	Description
1	1	Heading - TAX MODULE SUMMARY
2	1	Heading - MFT
	2	Heading - PRD
	3	Heading - RPN
	4	Heading - DLN
	5 -6	Heading - STS-CYC
	7	Heading - SC-MOD-BAL
	8 - 9	Heading - FRZ-CDS
3	1	MFT
	2	TAX PERIOD
	3	IMF—FILING STATUS CODE
		IRAF—SPOUSE INDICATOR
		EPMF—PLAN NUMBER
		BMF—PLAN NUMBER (MFT 76 ONLY) (MFT and 68 ONLY)
		BMF—REPORT NUMBER
	4	MODULE CONTROL DLN
	5	SC STATUS
	6	STATUS CYCLE
	7	IDRS MODULE BALANCE (Amount). Hyphen (-) indicates a credit balance.
	8	FREEZE CODES, left position.
	9	FREEZE CODES, right position. Displayed if present, otherwise blank.
4	1	CSED
	2	
	3	TAX MODULE CAF CODE.
	4	UNPOSTABLE INDICATOR “U”. Otherwise blank. “U” indicates that an unpostable transaction is in the tax module.
		PENDING TRANSACTION INDICATOR “P” Otherwise, blank “P” indicates that a pending transaction is in the tax module.
	5	TDI INDICATOR

#  
#  
#  
#



## Exhibit 2.3.11-8 (Cont. 2) (07-01-2018)

## Command Code SUMRY Tax Module Summary Data

Line	Item	Description
1	1	Heading - TAX MODULE SUMMARY
2	1	Heading - MFT
	2	Heading - PRD
	3	Heading - RPN
	4	Heading - DLN
	5 -6	Heading - STS-CYC
	7	Heading - SC-MOD-BAL
	8 - 9	Heading - FRZ-CDS
	6	LIEN INDICATOR
	7	SERVICE CENTER STATUS CODE = 48 (Will display as STS>48D)
5	1	EMPLOYEE ASSIGNMENT NUMBER. The Employee number is displayed if there is one open control base <b>MULTIPLE</b> is displayed if there is one more than one. <b>CLOSED</b> is displayed if all control bases are closed. <b>NONE</b> is Displayed if there are no control bases.

#  
#  
#  
#

## Exhibit 2.3.11-10 (01-01-2023)

### Command Code TXMOD Input Display

When TXMOD follows any other command code where a TIF match was found for MFT/Plan Number, Tax Period, and TIN, only the CC and Entry Code need be entered.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	TXMOD1 2							
2a	1	2	3					
2b	1	3						
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-10 (Cont. 1) (01-01-2023)****Command Code TXMOD Input Display**

Line	Item	Description
1	1	<p>CC DEFINER—A, C, L, N, P, S, or X</p> <p>Format for entering a TXMOD request</p> <p>TXMOD followed by the CC Definer followed by Either an EIN or SSN</p> <p>On the next line you would enter the MFT followed by a SPACE and then the Tax Period. IF a Plan Number is required then the format is MFT followed by a SPACE followed by PLAN NUMBER followed by SPACE and then TAX Period.</p> <p>EXAMPLE LINE 1: TXMODAxx-xxxxxxx</p> <p>EXAMPLE LINE 2: 01 201212 If a plan number is required then it is entered in the following format (01 001 201212)</p>
	2	TIN AND FILE SOURCE—Must be entered when CC TXMOD immediately follows any CC that does not store TIN and File Source/TIN Type. Must meet standard validity criteria. File Source “*” is used for invalid IMF, “N” is used for NMF, “P” is used for EPMF or valid IRAF, “X” is used for invalid IRAF, “V” is used for valid BMF SSN, “W” is used for invalid BMF SSN and, blank is used for valid IMF and for BMF EIN.
2	1	MFT—Must be entered when CC TXMOD immediately follows any CC that does not store MFT. Must meet standard validity criteria.
	2	PLAN NUMBER—Must be entered for EPMF accounts (EIN with file source “P”), if not stored by previous CC.
	2	PLAN NUMBER—Must be entered for BMF accounts with a MFT of 76 only.
	2	REPORT NUMBER—Must be entered for BMF accounts with an MFT of 46.
	3	TAX PERIOD—Enter in format YYYYMM. Must be entered when CC TXMOD immediately follows any CC that does not store Tax Period.
2a		Line used for EPMF accounts or BMF accounts with an MFT of 46 only or BMF account with MFT 76.
2b		Other

Exhibit 2.3.11-11 (01-01-2004)

Command Code TXMOD Error Response

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	TXMODA000-00-1234_							
2a	76	123	1988	12				
2b	30	1987	12					
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-11 (Cont. 1) (01-01-2004)**  
**Command Code TXMOD Error Response**

Line	Item	Description
24		<p>ERROR MESSAGE—When an invalid condition is detected, an appropriate message is displayed in the terminal response to alert the Terminal Operator. The error message will appear on line 24 in inverse video. Error messages are as follows:</p> <ol style="list-style-type: none"> <li>1. CAF TIN INVALID FOR TXMOD—The Centralized Authorization File is not accessible through CC TXMOD.</li> <li>2. TIN INVALID—TIN does meet standard validity criteria. Correct and re-enter.</li> <li>3. TIN INCONSISTENT WITH FILE SOURCE—TIN not consistent with File source. Correct and re-enter.</li> <li>4. MFT INVALID—MFT is invalid. Correct and re-enter.</li> <li>5. MFT INCONSISTENT WITH TIN. Correct and re-enter.</li> <li>6. TAX PERIOD INVALID—Tax Period not within range of valid values. Correct and re-enter.</li> <li>7. TAX PERIOD INCONSISTENT WITH MFT—Tax Period not valid for MFT. Correct and re-enter.</li> <li>8. DEFINER INVALID—CC TXMOD input with CC Definer other than A, C, L, N, P, S or X,</li> <li>9. PLAN NUMBER INVALID OR MISSING—EIN with File Source of “P” entered either with no Plan Number or invalid Plan Number.</li> <li>10. PLN/RPT NUMBER INVALID OR MISSING—EIN with MFT 46 entered either with no report number or invalid report number. Also for Plan Number missing on EIN with MFT 76 or EPMF accounts.</li> <li>11. CONT BASE/HIST/PEND DATA NOT PRESENT—CC TXMOD with Definer “C” was input and no control Base, History or pending Transaction data are present.</li> </ol>

**Exhibit 2.3.11-11 (Cont. 2) (01-01-2004)**  
**Command Code TXMOD Error Response**

Line	Item	Description
12.		STATUS HISTORY NOT PRESENT—CC TXMOD with CC Definer “S” was input and no Status History data are present.
13.		POSTED/PENDING DATA NOT PRESENT—CC TXMOD WITH CC Definer “P” was input and No Posted or Pending data are present.
14.		STATUS/NOTICE HIST DATA NOT PRESENT—CC TXMOD with Definer “X” was input and no status History or notice data are present.
15.		NOTICE DATA NOT PRESENT—CC TXMOD with CC Definer “N” was input and no Notice Data are present.
16.		PENDING TRANSACTIONS NOT PRESENT—CC TXMOD with CC Definer “L” was input and no Pending data are present.
17.		NO DATA FOUND ON TIF
18.		NO DATA—REVERSE VALIDITY ON xTIF—No information on TIF for the SSN validity input. Reinput the same SSN with File source of opposite validity. (x=I, B or Z).
19.		BAD FORMAT CODE IN TIF-60—Bad Posted return data on file.
20.		INVAL COMMAND CODE ROUTED TO TXMOD—Real time system error. Notify RPA.
21.		SYSTEM ERROR ON ACCESS/UPDATE—Unusual condition occurred on I/O. Notify RPA.
22.		xTIFn-AREA NOT AVAILABLE—File temporarily not available. Re-enter. (x=I, B, or Z)(n=0–9)
23.		xTIFn-AREA NOT AVAILABLE—File index temporarily not available. Re-enter. (x=I, B, or Z)(n=0–9)

**Exhibit 2.3.11-11 (Cont. 3) (01-01-2004)****Command Code TXMOD Error Response**

Line	Item	Description
	24.	FOR REJECT TRANSACTIONS NOT DISPLAYED—SEE IRM 2.3.15—Reject transaction(s) were found for module(s) other than the one input on CC TXMOD request.
	25.	IMF ACCESS RESTRICTED—Terminal operator is prohibited from accessing IMF accounts.
	26.	BMF ACCESS RESTRICTED—Terminal operator is prohibited from accessing BMF accounts.



**Exhibit 2.3.11-12 (01-02-2024)****Command Code TXMOD Valid Response**

The response is a display of tax module information and selected entity information. Unless arrayed in columns under Heading Literals individual data fields are identified by a Literal ending with pointer character. In some cases, especially for indicators, the data is displayed as a word or phrase and will not be preceded by a literal.

As a general rule a data field (and its associated literal) will not be displayed unless significant (*i.e.*, contains other than blanks or zeroes). Exceptions are made for a few fields where the absence of a significant value is considered significant (a zero amount for a module balance) or appropriate to the display format (transaction money amount).

On the CC TXMOD screen exhibits the data fields, as opposed to literals and banners, are underlined to avoid any confusion. It also identifies those data fields without literals, whose word or phrase value is generally shown on the screen exhibit instead of an element number.

A CC TXMOD response begins with Heading Data on Page 1 followed by other data in the order given below if the Definer Code "A" was used. Other Definer Codes may specify a different order. See IRM 2.3.11.3, Command Code TXMOD

**Exhibit 2.3.11-12 (Cont. 1) (01-02-2024)**  
**Command Code TXMOD Valid Response**

- a. Heading Data—basic tax account information (such as Primary Location Code, Filing Requirements, Collection TDA/TDI Assignment Code, etc.) and tax module information (Module Control DLN, Status and Balances, Freeze Codes, etc.). Indicators or selected data fields for most other types of data are included in Heading Data to assist in determining whether to view subsequent pages or use another Definer Code.
- b. Account Merge/Resequence/Removal Data—literal indicators, and cross-reference information if applicable, to show that this account has had data merged in from another account, or has had all or part of its data moved to another account, or has been dropped from the Master File.
- c. Posted Return Data—Contains standard data, variable data depending on type of return, and information about any payment actually posted with the return or (F1040 , U.S. Individual Tax return or F1041, U.S. Income Tax Return for Estates and Trusts) about tax withholding credit claimed on the return.
- d. Posted Transaction Data—Contains a standard data line for each transaction and may contain additional lines for some transactions containing variable data depending on the particular transaction type.
- e. Pending Return Data—Contains data for Pending Tax Return (TC 150) transactions.
- f. Pending Transaction Data—See Posted Transaction Data.
- g. Reject Transaction Data—Contains transactions selected from GMF Reject file, ERS Suspense, and ERS Inventory. The only TC's selected from ERS Inventory are Form 1040 returns whose Return Due Date is at least 150 days old. Form 1040 return transactions with a Reject Sequence Code of "C" are IDRS historical records of returns previously in ERS Suspense, retained on IDRS for six weeks after the transaction was removed from ERS Suspense. As of January, 1986 ERS contains only Form 1040 and Form 941( Employer's Quarterly Federal Tax Return) tax return records. Additional information on ERS records with Reject Sequence Code of zero or "S" may be available with CC ERINV.
- h. Notice History Data—Contains data regarding those notices issued for the account.

## Exhibit 2.3.11-12 (Cont. 2) (01-02-2024) Command Code TXMOD Valid Response

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	TXMOD2	3	MFT> 4	TX-PRD> 5	PLN-NUM> 6	NM-CTRL> 7	8	*PDT*
2	1	>DLN	FRGN TRANS	LRG-CORP> 3	OOB CAWR	BOD-CD> 5	CLIENT-CD> 6	
3	**IRS-EMP-CD>1** REVERSE VALIDITY ON TIF DUMMY MODULE ENT-CTRL SADA TC148-CD> 6							
4	INVLD SSN REL	SCSSN	MOP/UN	COMBAT ZONE	MF-XTRCT-CYC> 5	6	SC-REASON-CD> 7	
5	SC-STES>1	2	MOD-BAL> 3	CYC> 4	5	NXT> 6	MX-NUM-CYC-DLY> 7+8	
6	MF-STES> 1	MOD-BAL> 2	CYC> 3	4	TODAYS-DT> 5	ICS>6		
7	PENDING TRANS	LAST-NOTICE> 2	ARDI-CD>3	PRIMARY-LOC> 4	NYPTA> 5	ACS>6		
8	-----AICS-CD>1 SBA0> 2 CL-LOC> 3 SFR>4 SRC> 5 PDC-IND> 6							
9	ASED> 1	FRZ> 2	- 3	AGREE-IND>4	AIMS-CD>5	CL-ASGMT> 6	ISSC-CD> 7	
10	CSED> 1	INTL>2-3	CAF>4	BFS-CD>5	6020B-IND>6	LIEN>7	MOD-YLD-SCR> 8	
11	RSED> 1	PSSED> 2	NAICS-CD> 3	OIC	TDI>5	TDI-CYC> 6	C-CORP>7	
12	-----ELEC-DEP-YR> 1 EFT>2 DEFER-ACT-IND>3 GATT							
13	TERM-IA> 1	DELQ-FR> 2	TFRP-CD>3	DESG-CKBX>4	DPIN> 5	PHONE> 6		
14	PD-PREP-EIN> 1	TPDP-IND> 2	TPPDC-IND>3	FRIV>4	F990-EO>5	EO-STAT-25>6		
15	FR> 1	REP-CD>2	2%-INT> 3	2%-OFF>4	EMP-CD>5			
15a	MEF-BAL-DUE-IND>1	EPE-CD>2	IRA-CD>3	BWI>4	BWNC>5			
16	LEVY-971-IND>1	FTF-MIP-MPNTHS> 2	ADVCTC-UNENROLL>3					
17	CS-CTRL-INFO> 1	2	CLSD-CTRL-CYC> 3	LST-CS-CTRL-ACTY> 4				
18	C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT	ASSIGN-TO	CAT ORG F S
19	-							
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-12 (Cont. 3) (01-02-2024)**  
**Command Code TXMOD Valid Response**

Line	Item	Description
1	1	Command Code Name—TXMOD
	2	CC Definer—A, C, L, N, P, S, or X (as entered)
	3	TIN AND DISPLAY FILE SOURCE
	4	MFT
	5	TAX PERIOD
	6	PLAN NUMBER—Present for all EPMF accounts and (BMF accounts with MFT 68 or 76 only. REPORT NUMBER— Present for BMF accounts with an MFT 46 only.
	7	NAME CONTROL—Check digit displays instead of name control on some “Dummy” accounts.
	8	DAILY-PROCESSING-INDICATOR— “DAILY” will be displayed when account qualifies for daily processing. It is for Individual Masterfile Processing(IMF) only.
	9	PDT/KITA/HSTG CODE— “*PDT*” will be displayed for tax accounts identified as Potentially Dangerous Taxpayer IF PDT-IND=1 “*CAU*” will be displayed for tax accounts identified as CAUTION IF PDT-IND = 2 (July 2001) “KITA” will be displayed for tax accounts identified as belonging to individuals killed in a Terrorist Action (IMF only). IF KITA-IND=1 “HSTG” will be displayed for tax accounts identified as belonging to individuals taken Hostage. IF KITA-IND=2
2	1	MODULE CONTROL DLN.
	2	FOREIGN TRANSACTION—IMF indicator means the individual has a Foreign Bank Account. BMF indicator means the company is doing business in a foreign country.
	3	LARGE COMPLEX CORPORATION CODE—Shows SC code for responsible Service Center.
	4	OUT OF BALANCE CAWR—Literal displayed when ODB-CAWR-INDICATOR is '1'.
	5	BOD-CD (BUSINESS OPERATIONAL DIVISION) TS = Taxpayer Services SB = Small Business, Self-employed, Supplemental Income LM = Large and Mid-size Business TE = Tax Exempt

**Exhibit 2.3.11-12 (Cont. 4) (01-02-2024)**  
**Command Code TXMOD Valid Response**

Line	Item	Description
	6	BOD-CLIENT-CD
3	1	IRS EMPLOYEE CODE 1=Primary taxpayer is an IRS employee 2=Secondary taxpayer is an IRS employee 3=Both taxpayers are IRS employees
	2	REVERSE-VALIDITY-ON-TIF—Displayed if opposite SSN validity account is present on TIF. For IMF, BMF or IRAF SSN accounts only.
	3	DUMMY/MEMO MESSAGE—If the account is a dummy, the message “DUMMY ACCOUNT” will appear. If the account is real but the tax module is a dummy, the message “DUMMY MODULE” will appear. If the module has been resequenced, the message “MEMO MODULE” will appear.
	4	ENTITY-CONTROL—Displayed if the Entity module contains any open Case Control.
	5	SADA—Displayed if SPOUSE AT DIFFERENT ADDRESS indicator (971-CD = 55) is present.
	6	TC148-CD
4	1	INV-SSN-REL—Indicator is displayed if the invalid SSN Refund freeze is “OFF”.
	2	SCSSN—displayed if Scrambled SSN Indicator is “ON” for this account.
	3	MOP/UN—Participant in a Military Operation or United Nations Peacekeeping Force Indicator.
	4	MILITARY OPERATION INDICATOR.
	5	LAST MF EXTRACT CYCLE—cycle of last update for this module from the Master File.
	6	LAST MF EXTRACT DAY OF WEEK CODE
	7	SC REASON CODE—Reason code for retaining tax module on data base. Used by Computer Branch Staff.
5	1	CURRENT SC STATUS CODE.
	2	DECISION POINT STAUP CODE  D = Decision point analysis uploaded notice request from IDS or the module was downloaded to IDS. Valid for status 48 or 50 only.  T = TDA analysis transfer. Valid for status 50 only.
	3	SC MODULE BALANCE—A total of the amounts contained in the pending transactions (type AP, TP, PN, RS, UNNN, CU, NU) plus the MF module balance. TC667 is excluded. A hyphen (-) in position 36 indicates a credit balance.

**Exhibit 2.3.11-12 (Cont. 5) (01-02-2024)**  
**Command Code TXMOD Valid Response**

Line	Item	Description
	4	SC STATUS CYCLE.
	5	SC STATUS CYCLE DAY OF WEEK CODE
	6	NEXT IDRS NOTICE—displayed for SC Status Code “48” and “50”.
	7	MINIMUM NUMBER OF CYCLES DELAY—displayed for SC Status Code “48”.
	8	BALANCE OF CYCLES DELAY—displayed for SC Status Code BALANCE OF CYCLES DELAY—displayed for SC Status Code “48”.
6	1	CURRENT MASTER FILE STATUS CODE.
	2	MASTER FILE MODULE BALANCE—A total of the amounts contained in the transactions posted to MF. A hyphen (-) in position 36 indicates a credit balance.
	3	MF STATUS CYCLE.
	4	MF STATUS CYCLE DAY OF WEEK CODE
	5	CURRENT DATE
	6	ICS ACCOUNT CODE (INTEGRATED COLLECTION SYSTEM).
7	1	PENDING-TRANS—displayed if there are any tax module pending transactions.
	2	LAST NOTICE—if a Notice History Section is present the Notice Number of the last notice entry is displayed.
	3	ARDI CODE (ACCOUNTS RECEIVABLE DOLLAR INVENTORY).
	4	PRIMARY LOCATION CODE.
	5	ACS ACCOUNT CODE.
8	1	AICS CODE (AUTOMATED INVENTORY CONTROL SYSTEM).
	2	SMALL BUSINESS AREA CODE
	3	COLLECTION LOCATION CODE.
	4	SFR IND.
	5	SECURED RETURN CODE—from Tax Return.
	6	PDC-MOD-CD
9	1	ASED—Assessment Statute Expiration Date.
	2	LEFT POSITION FREEZE CODES.
	3	RIGHT POSITION FREEZE CODES
	4	AGREEMENT INDICATOR

**Exhibit 2.3.11-12 (Cont. 6) (01-02-2024)**  
**Command Code TXMOD Valid Response**

Line	Item	Description
	5	<p>AIMS CODE—will show the presence of an examination of a taxpayer's return as follows:</p> <p>0 = No examination of a taxpayer's module is on this account</p> <p>1 = Examination data is present on one or more modules</p> <p>3 = Examination data is present on this large case related temporary TIN for 1 or more tax modules.</p> <p>5 = Examination data is present on one or more tax modules for this temporary TIN which is not large case related.</p>
	6	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER.
	7	<p>INPUT SYSTEM SOURCE CODE - NOTE: Only the values of "C", "E" and "L" will be displayed.</p> <p>A = ISRP/DED</p> <p>C = SCRIPS - display as SCR</p> <p>D = ETD</p> <p>E = ELF/EFS - display as ELF</p> <p>F = XML</p> <p>G = FEDTAX II</p> <p>H = Scanned Paper Returns</p> <p>I = IDRS</p> <p>L = MEF (IMF Forms) - display as MEF</p> <p>M = MAG TAPE</p> <p>O = OLF</p> <p>P = PAC</p> <p>R = RPS</p> <p>S = IRP OCR</p> <p>T = Telefile (Defunct)</p> <p>W = WIRS (CAWR) (Defunct)</p> <p>U = Unpostables</p> <p>Z = Default</p>
10	1	COLLECTION STATUTE EXPIRATION DATE (CSED) - identifies the earliest CSED located on the tax module. Additional CSEDs for the tax module may be located on CC IMFOLT or CC BMFOLT.

**Exhibit 2.3.11-12 (Cont. 7) (01-02-2024)**  
**Command Code TXMOD Valid Response**

Line	Item	Description	
	2		#
			#
			#
	3		#
			#
	4	MF CAF CODE—The Centralized Authorization File Code on the tax module (1–8) will be displayed, if present. Indicates that the taxpayer has authorized representatives for this tax period.	
	5	BFS-CD	
	6	6020B-MOD-IND	
	7	LIEN INDICATOR—If present.  blank = No Lien Data.  1 = Lien Data on IDRS only.  4 = Lien Data on MF only.  5 = Lien Data on IDRS and MF.	
	8	MOD YIELD SCORE—TDA Module yield score if significant, otherwise TDI module yield score if significant. Value over 99,999 displayed as 99999.	
11	1	REFUND STATUTE EXPIRATION DATE (RSED)	
	2	PARTNER ASSESSMENT EXPIRATION DATE (PSED)	
	3	NAICS-CD	
	4	OFFER IN COMPROMISE OIC—Acceptance-YR	
	5	TDI MOD STATUS CD—Displayed if significant.  1 = Open TDI.  2 = Closed TDI.  4 = First TDI Notice.  5 = Second TDI Notice.  6 =Third TDI Notice.  7 = Fourth TDI Notice.  8 = Closed TDI Notice.  9 =TIN Change-Suspense.	
	6	TDI CYCLE.	
	7	C CORPORATION INDICATOR.	



**Exhibit 2.3.11-12 (Cont. 8) (01-02-2024)**  
**Command Code TXMOD Valid Response**

Line	Item	Description
12	1	ELECTRONIC DEPOSIT CODE—The year in which a taxpayer if required to start making deposits by electronic funds transfer.
	2	ELECTRONIC FUNDS TRANSFER INDICATOR
	3	DEFERRED ACTION INDICATOR
	4	GENERAL AGREEMENT ON TRADE AND TARIFF
13	1	INSTALLMENT AGREEMENT DEFAULT NUMBER
	2	FILING REQUIREMENT OF MODULE IF DELINQUENT.
	3	TFRP-CD
	4	PREPARER DESIGNEE CHECK BOX INDICATOR
	5	PREPARER DESIGNEE ID NUMBER
	6	PREPARER DESIGNEE PHONE NUMBER
14	1	PAID-PREPARER-EIN
	2	THIRD-PARTY-DESIGNEE-PIN
	3	THIRD-PARTY-DESIGNEE-CHECKBOX
	4	FRIVOLOUS-FILER-IND
	5	LATEST F990( Return of Organization Exempt from Income Tax) EO ORG CODE
	6	EO STATUS 25 INDICATOR — BMF MFT 44 only
15	1	BMF FILING REQUIREMENTS — If any present. See Table below:

Position	1&2	3&4	5	6	7	8	9	10
BMF FR	941	1120	720	1041	1065	1066	8804	CT1
Position	11	12	13	14	15	16	17	18
BMF FR	940	943	1042	8752	945	990C	990T	5227
Position	19	20	21	22	23	24-25	26	27
BMF FR	3520A	990PF	2290	11C	730	990	3520	706GST
Position	28							
BMF FR	706GSD							

**Exhibit 2.3.11-12 (Cont. 9) (01-02-2024)****Command Code TXMOD Valid Response**

Line	Item	Description
		For EPMF and NMF accounts the literal "INACTIVE ACCOUNT" is displayed if the FR Code is "8" otherwise field is blank.
	2	TDI F990 REPEATER CODE
	3	TWO PERCENT INTEREST DATE.
	4	TWO PERCENT DATE TURNED OFF INDICATOR—" 1" = TWO PERCENT INTEREST DATE has been set back to zeroes via an adjustment.
	5	EMPLOYMENT CODE—BMF only.
15a	1	MEF-BAL-DUE-IND.( IMF only) VALUES = 0 - NA 1 - MEF balance due return posted on tax module
	2	EPE Indicator -- Values are 0 - Default 2 - Timely filed Return with allowed credits 3 - Timely filed Return with allowed EPE credits + Refund freeze (freeze will be released until RDD) 4 - Late filed Return with disallowed EPE credits
	3	EPE Indicator -- Values are 0 - Default 2 - Timely filed Return with allowed credits 3 - Timely filed Return with allowed EPE credits + Refund freeze (freeze will be released until RDD) 4 - Late filed Return with disallowed EPE credits
	4	IRA CODE—" 1" thru "7" or blank. This is an entity indicator and pertains to the last return filed as indicated on the IRM 2.3.15, Command Code ENMOD display. It does not necessarily apply to the tax module on the screen display. See IRM 2.3.27.68, ADP Systems Code Handbook. (IMF only).
	5	BACKUP WITHHOLDING INDICATOR.
	6	BACKUP WITHHOLDING NOTICE COUNT.
16	1	LEVY-971-IND
	2	FTF-MIP-MONTHS - Number of months and Missing Information Penalty computed on 1065 and 1120_S returns
	3	ADVCTC-UNENROLL-IND

**Exhibit 2.3.11-12 (Cont. 10) (01-02-2024)****Command Code TXMOD Valid Response**

Line	Item	Description
17	1	MODULE CASE CONTROL INDICATOR—Always displayed. “NO CASE CONTROLS”, “ALL CASE CONTROLS CLOSED” or “MULTIPLE OPEN CASE CONTROLS” or “ONE OPEN CASE” will be shown as appropriate. If there is only one open case this field will be blank and Lines 15 and 16 will be displayed.
	2	OPEN CONTROL BASE COUNT
	3	CLOSED CONTROL BASE CYCLE
	4	LATEST CASE CONTROL ACTIVITY—action date of most recent update to module case controls (maybe later than Line 16 action date).
18-19		Displayed only if Line 17 is displayed.
19		LAST OPEN CASE UPDATE—if the module has one open case control the latest information group for that case is displayed. See Exhibit 2.3.11-62, Command Code TXMOD - Posted/Pending TC 924 Transactions, for explanation of Lines 15 and 16 elements.

**Exhibit 2.3.11-13 (01-01-2000)****Command Code TXMOD—Entity Merge/Resequence/Removal Information**

Displayed for IDRS accounts which underwent merge or resequence activity while the account has been on the TIF or which the Entity has been removed from the Master File but account data is still on the TIF.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1a	ACCOUNT MERGED/RESEQUENCED TO: TIN= 2 NM-CTRL= 3							
1b	ACCOUNT MERGED/RESEQUENCED FROM: TIN= 2 NM-CTRL= 3							
1c	ENTITY REMOVED FROM MASTER FILE							
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1a	1	ACCOUNT MERGED/RESEQUENCED TO:—Displayed on old (FROM) account. See IRM 2.3.15, Command Code ENMOD, for Pending TC 003 or 026.
	2	NEW (TO) ACCOUNT TIN.
	3	NEW (TO) ACCOUNT NAME CONTROL.
1b	1	ACCOUNT MERGED/RESEQUENCED FROM:—Displayed on new (TO) account. See IRM 2.3.15 –Command Code ENMOD for Pending TC 004 or 008.
	2	OLD (FROM) ACCOUNT TIN.
	3	OLD (FROM) ACCOUNT NAME CONTROL.
1c	1	ENTITY REMOVED FROM MASTER FILE—See IRM 2.3.15 –CC ENMOD, for TC903.

**Exhibit 2.3.11-14 (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

Most return information will be displayed in this format. TC 150's containing variable data will be displayed as shown on subsequent exhibits. Reversed EPMF TC 150's will be displayed as shown on exhibit 55 (Posted/Pending Standard Transactions).

**Exhibit 2.3.11-14 (Cont. 1) (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2			RCC> 1		MATH-STS-CD> 2			
3	RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3		TX/TPR> 4	
4	ENVIRONMENTAL-TAX> 1				NET-CR-CLMD> 2			
5	NET-TXBL-INCOME> 1				UNAPPLD-CR-ELECT> 2			
6	CR-ELECT-TXPYR> 1				DDRC> 2		PR-EST-TX-BASE> 3	
7	TXBL-INC-AMT> 1				NUM-PTR> 2		F5471-ATT> 3	
8	TOT-GROSS-RCPTS> 1				CORRESP-CD> 2		IRI-CD> 3	
9	EOY-ASSET> 1						ISSUE-CD> 4	
10	TYP-COOP-CD> 1		LST-YR-1120> 2				NET-TAXABLE-INCOME> 2	
11	GROSS-INC-AMT> 1				1120S-NO-OF-SHLD> 3		F5471> 4	
12	TP-BGN-DT> 1		F5472-ATTACHED> 2		FORMS-CNT-TX-YR> 2		EFILE-MANDATE-IND> 3	
13			LOW-INC-UNIT> 1		CORP-REFUND-CR-AMT> 3			
14	OPERATOR-PROJ> 1				QPP-BGN-DT> 2		SGN-CD> 3	
15	OWNER-PROJ> 1				BLDG-ID> 2			
16	BLDG-STREET-ADDR> 1						NON-SCHED-K1-CNT> 2	
17	BLDG-CITY/STATE/ZIP> 1				2	3	PARTNER-CD> 2	
18	SML-EMPLYR-HLTH-INS-CR-AMT> 1							
19	TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT> 2			
20	CAMT> 1		PYMTC> 2					
21	ADV-MAN-PROD> 1				ADV-ENR-PROJ> 2			
22	ELECT-PROD> 1				CL-HYDROGEN> 2			
23	ADV-MAN-INV> 1				CLN-FUEL-PROD> 2			
24	ALT-REFUEL> 1				ZERO-EM-NUC> 2			
25	CL-ELEC-INV> 1				CARB-OX-SEQ> 2			
26	COM-CL-VEHIC> 1				CL-ELECT-PROD> 2			
27	CLEAN-ENERGY> 1				FORM-7207-IRN-920> 2			
28	FORM-3468-IRN-921> 1				FORM-7210-IRN-922> 2			
29	FORM-3468-IRN-923> 1				FORM-7218-IRN-924> 2			
30	FORM-7213-IRN-925> 1				FORM-3468-IRN-926> 2			
31	FORM-8936-IRN-927> 1				FORM-7211-IRN-928> 2			
32	FORM-3468-IRN-929> 1				FORM-8835-IRN-930> 2			
33	FORM-8933-IRN-931> 1				FORM-8911-IRN-932> 2			
34	FORM-7207-IRN-933> 1				FORM-3468-IRN-934> 2			
35	FORM-7210-IRN-935> 1				FORM-3468-IRN-936> 2			
36	FORM-7218-IRN-937> 1				FORM-7213-IRN-938> 2			
37	FORM-3468-IRN-939> 1				FORM-8936-IRN-940> 2			
38	FORM-7211-IRN-941> 1				FORM-3468-IRN-942> 2			
39	FORM-8835-IRN-943> 1				FORM-8933-IRN-944> 2			
40	FORM-8911-IRN-945> 1							
41	NET-TX-LIAB-PT-AMT> 1				NET-TX-LIAB-FL-AMT> 2			
42	F1120-ADT-CD> 1				F1065-ADT-CD> 2			
/								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-14 (Cont. 2) (01-01-2026)**
**Command Code TXMOD—Posted Returns (General format)**

Line	Item	Description
2	1	RETURN CONDITION CODES
	2	MATH STATUS CODE—
		2=Math Error within tolerance 3=Math Error Excess tolerance
3	1	RETURN RECEIVED DATE
	2	MONTHS DELINQUENT CODE—Number of months delinquent (00–05).
	3	CORRESPONDENCE RECEIVED DATE
	4	TAX PER TAXPAYER—displayed if significant for any MFT.
4	1	ENVIRONMENTAL TAX—only for F1120(U.S. Corporation Income tax return), F990C, F990T
	2	NET CREDITS CLAIMED—only for F1120, F1041, F990C, F990PF, F990T
5	1	NET TAXABLE INCOME AMOUNT
	2	DIRECT DEPOSIT REJECT REASON CODE
	3	UNAPPLIED CREDIT ELECT AMOUNT
6	1	CREDIT ELECT PER TAXPAYER AMOUNT—only for F1120, F1041, F990C, F990T
	2	PRIOR YEAR ESTIMATED TAX BASE AMOUNT.
7	1	ORDINARY INCOME AMOUNT
	2	NUMBER OF PARTNERS—F1065(U.S. Return of Partnership Income)
	3	ADT CD
	4	F5471(Information Return of U.S. Persons with Respect to Certain Foreign Corporations) ATTACHED TO F1065 NUM
8	1	TOTAL GROSS RECEIPTS—F990
	2	CORRESPONDENCE CODE
	3	INDIVIDUAL INCOMPLETE RETURN ITEMS
	4	ISSUE CODE
9	1	TOTAL ASSETS EOY AMT
	2	NET TAXABLE INCOME (990T)
10	1	TYPE-COOP-CD – F1120
	2	LAST-YEAR-1120C-IND – F1120
	3	AUDIT CODE GROUP – F1120
	4	1120S SHAREHOLDER NUMBER– F1120

**Exhibit 2.3.11-14 (Cont. 3) (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

Line	Item	Description
	5	FORM 5471 COUNT – F1120
11	1	GROSS INCOME AMOUNT—F990
	2	FORMS COUNT TAX YEAR—F990
	3	E-FILE MANDATE INDICATOR—F990
12	1	TAX PERIOD BEGIN DATE—F1065, F1120
	2	F5472-ATTACHED – the number of Forms 5472(Information Return of a Foreign Owned Corporation) attached to Form 1120.
	3	CORPORATE REFUNDABLE CREDIT AMOUNT
13	1	TOTAL LOW INCOME UNITS—F8703(Annual Certification of a Residential Rental Project
	2	QUALIFIED PROJECT PERIOD BEGIN DATE—F8703
	3	SIGNATURE CODE—F8703
14	1	OPERATOR OF PROJECT
	2	BUILDING ID
15	1	OWNER OF PROJECT
	2	NON-SCHED-K1-COUNT - F1065
16	1	BUILDING PROJECT STREET ADDRESS
	2	PARTNER-CD - F1065
17	1	BUILDING PROJECT CITY
	2	BUILDING PROJECT STATE
	3	BUILDING PROJECT ZIP CODE
18	1	SMALL EMPLOYER HEALTH INSURANCE CREDIT AMOUNT
19	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
20	1	CAMT-AMT - Corp ALT Minimum tax amount
	2	PYMTC-AMT -- F8827 Prior Year Minimum Tax Credit Amount
21	1	ADV-MAN-PROD-NR-CMPTR-AMT
	2	ADV-ENR-PROJ-NR-CMPTR-AMT
22	1	ELECT-PROD-RNW-NR-CMPTR-AMT
	2	CL-HYDROGEN-NR-CMPTR-AMT



**Exhibit 2.3.11-14 (Cont. 4) (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

Line	Item	Description
23	1	ADV-MAN-INV-NR-CMPTR-AMT
	2	CLN-FUEL-PROD-NR-CMPTR-AMT
24	1	ALT-REFUEL-PROP-NR-CMPTR-AMT
	2	ZERO-EM-NUC-PWR-NR-CMPTR-AMT
25	1	CL-ELEC-INV-NR-CMPTR-AMT
	2	CARB-OX-SEQ-NR-CMPTR-AMT
26	1	COM-CL-VEHICLE-NR-CMPTR-AMT
	2	CL-ELECT-PROD-NR-CMPTR-AMT
27	1	CLEAN-ENERGY-NR-CMPTR-AMT
	2	F7207-RECAP-NT-EPE-AMT -- Form 7207 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
28	1	F3468-PT-III-RECAP-NT-EPE-AMT -- Form 3468 Part III Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
28	2	F7210-RECAP-NT-EPE-AMT -- Form 7210 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
29	1	F3468-PT-IV-RECAP-NT-EPE-AMT -- Form 3468 Part IV Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
29	2	F7218-RECAP-NT-EPE-AMT -- Form 7218 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
30	1	F7213-RECAP-NT-EPE-AMT -- Form 7213 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
30	2	F3468-PT-V-RECAP-NT-EPE-AMT -- Form 3468 Part V Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
31	1	F8936-PT-V-RECAP-NT-EPE-AMT -- Form 8936 Part V Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
31	2	F7211-RECAP-NT-EPE-AMT -- Form 7211 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.

**Exhibit 2.3.11-14 (Cont. 5) (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

<b>Line</b>	<b>Item</b>	<b>Description</b>
32	1	F3468-PT-VI-RECAP-NT-EPE-AMT -- Form 3468 Part VI Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
32	2	F8835-RECAP-NT-EPE-AMT -- Form 8835 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
33	1	F8933-RECAP-NT-EPE-AMT -- Form 8933 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
33	2	F8911-RECAP-NT-EPE-AMT -- Form 8911 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
34	1	F7207-EXCESS-PAY-AMT -- Form 7207 Excessive Payment Amount and is extracted by BMF.
34	2	F3468-PT-III-EXCESS-PAY-AMT -- Form 3468 Part III Excessive Payment Amount and is extracted by BMF.
35	1	F7210-EXCESS-PAY-AMT -- Form 7210 Excessive Payment Amount and is extracted by BMF.
35	2	F3468-PT-IV-EXCESS-PAY-AMT -- Form 3468 Part IV Excessive Payment Amount and is extracted by BMF.
36	1	F7218-EXCESS-PAY-AMT -- Form 7218 Excessive Payment Amount and is extracted by BMF.
36	2	F7213-EXCESS-PAY-AMT -- Form 7213 Excessive Payment Amount and is extracted by BMF.
37	1	F3468-PT-V-EXCESS-PAY-AMT -- Form 3468 Part V Excessive Payment Amount and is extracted by BMF.
37	2	F8936-PT-V-EXCESS-PAY-AMT -- Form 8936 Part V Excessive Payment Amount and is extracted by BMF.
38	1	F7211-EXCESS-PAY-AMT -- Form 7211 Excessive Payment Amount and is extracted by BMF.
38	2	F3468-PT-VI-EXCESS-PAY-AMT -- Form 3468 Part VI Excessive Payment Amount and is extracted by BMF.
39	1	F8835-EXCESS-PAY-AMT -- Form 8835 Excessive Payment Amount and is extracted by BMF.
39	2	F8933-EXCESS-PAY-AMT -- Form 8933 Excessive Payment Amount and is extracted by BMF.
40	1	F8911-EXCESS-PAY-AMT -- Form 8911 Excessive Payment Amount and is extracted by BMF.

**Exhibit 2.3.11-14 (Cont. 6) (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

Line	Item	Description
41	1	F1062-NET-TX-LIAB-PART-AMT - From 1062 Net Tax Liability Partial Amount and is extracted by BMF.
41	2	F1062-NET-TX-LIAB-FULL-AMT - From 1062 Net Tax Liability Full Amount and is extracted by BMF.
42	1	AUDIT-CD-GROUP -- Form 1120 Audit Codes Values are as follows: b = n/a 1 = Disclosure 2 = International 3 = Non-cash charitable contributions 4 = Invalid 'S' election 5 = Reserved (for Form 1120) = Large loss – other income (for Form 1120S) 6 = Form 3115 7 = International 8 = Form M-3 9 = Reserved (for Form 1120) = First year 'S' election (for Form 1120S)
42	2	AUDIT-CD-GROUP -- Form 1065 Audit Codes Values are as follows: b = n/a 1 = Disclosure 2 = International 3 = Distributions 4 = Unrecaptured IRC 1250 gain 5 = Non-cash charitable contributions 6 = Form 3115 7 = International 8 = Form M-3 9 = M-2 property distributions
45	1	RETURN TRANSACTION CODE—TC 150
	2	REVERSED TRANSACTION INDICATOR— "R" if TC reversed
	3	ASSESSMENT DATE—for returns this is the assessment (23C) date.
	4	TOTAL TAX LIABILITY—total tax assessed amount for this return.
	5	CYCLE RETURN POSTED TO MASTER FILE
	6	DAY OF WEEK—For Forms 5329(Additional Taxes on qualified Plans and Other Tax Favored Accounts), 1040 & 1040-H(Household Employment Taxes) only. Identifies the day of week the return was posted. For 2011 and prior the values are 01 thru 07 signify that the update was made by CADE Monday thru Sunday respectively. 08 signify that the update was made by Master File for a non-CADE return. For 2012 and subsequent the values are 01-05 signifying the update was as a result of DAILY processing Friday (01) thru Thursday (05) respectively. WEEKLY (Non-DAILY) processing will be included with Thursday DAILY and have a value of 05.

**Exhibit 2.3.11-14 (Cont. 7) (01-01-2026)****Command Code TXMOD—Posted Returns (General format)**

Line	Item	Description
	7	RETURN DLN
	8	SUBSTITUTE FOR RETURN— “6020B” for BMF and “FR” for IMF accounts.
46		“Dummy” (generate) TC 610. Shows payment posted to Master File as part of Return record instead of as a separate transaction (increasingly rare since implementation of Remittance Processing System-RPS).
	1	RETURN RECEIVED DATE—effective date for remittance.
	2	REMITTANCE AMOUNT
	3	CYCLE RETURN POSTED
	4	PAYMENT POSTED WITH RETURN—identifies this as a dummy transaction

## Exhibit 2.3.11-15 (01-03-2022)

## Command Code TXMOD—Posted Form 941-944 Returns

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1234567890123456789012345678901234567890123456789012345678901234567890								
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	STATE> 1 BASE-PD>2 SCH-IND-CD>3 4 FTD-CR-CLMD> 5							
5	TOTAL-COMP> 1 HOSP-INS-BNFT/WG> 2							
6	TXBL-FICA-WG-PD> 1 TIPS-DEEMED-WG> 2							
7	TXBL-FICA-TIPS> 1 ADJ-TO-WTHLD> 2							
8	ADJ-INCM-TX-WTHLD> 1 ADJ-TO-FICA-AMT> 2							
9	ADJ-FICA-TX-WTHLD> 1 BACKUP-WTHLD> 2							
10	CUR-QTR-FRAC-CT-AMT> 1 CUR-QTR-SK-PY-AMT> 2							
11	CUR-QTR-TPS-GRP-INS> 1 CUR-YR-TX-WTH-AMT> 2							
12	PR-QT-SS-MED-TX-AMT> 1 FED-TX-SP-ADD-AMT> 2							
13	SS-MED-TX-SP-AD-AMT> 1 TOTAL-ADJUSTM-AMT> 2							
14	TOT-SS-MED-TAX-AMT> 1 TTL-INC-TX-WTHLD> 2							
15	CURR-YR-ADJ-AMT> 1 PRIOR-YR-ADJ-AMT> 2							
16	3RD-PARTY-ID> 1 3RD-PARTY-PH-#> 2 RET-CD> 3 SRI>4 PRIOR-QTR-IND>5							
17	COBRA-PREM-ASST-NUM> 1 COBRA-PREM-ASST-AMT> 2							
18	TOTAL-PYMT-TXPYR-AMT> 1 TOTAL-PYMT-CMPTR-AMT> 2							
19	EMP-1ST-PAID> 1 MAR-EMP-PAID> 2 TOT-EMP-PAID> 3							
20	X-WAGES-PD> 1 CURR-TX-HOL> 2							
21	CURR-TX-HOL-CMPTR> 1 TOT-TX-BFR-ADJ> 2							
22	MAR-X-WAGES-PD> 1 MAR-TX-HOL> 2							
23	MAR-TX-HOL-CMPTR> 1 IRC-3121Q> 2							
24	ADDL-MED-WAGE> 1 F8974-CRED-AMT> 2							
25	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
26	S-COV-SIC-LV> 1 S-COV-FAM-LV> 2							
27	CR-QLFY-SIC-FAM> 1 CR-EMP-RTN> 2							
28	F7200-ADV-PMT> 1 HLTH-PLN-EXP-AI> 2							
29	HLTH-PLN-EXP-AII> 1 WGS-EMP-RTN-COV> 2							
30	HLTH-PLN-EXP-RPT> 1 QTR-CR-F5884C> 2							
31	EMP-MARCH-WG-PD> 1 HLTH-PLN-MARCH> 2							
32	CVD-SFTY-NONREF-CR> 1 CVD-QTR-NONREF-CR> 2							
33	ARP-COV-SIC-FAM> 1 ARP-COB-NONREF-CR> 2							
34	ARP-HLTHPLN-EXP-AI> 1 ARP-HLTHPLN-EX-AII> 2							
35	ARP-QLFY-SIC-WAGES> 1 ARP-QLFY-FAM-WAGES> 2							
36	ARP-COBRA-REC-NUM> 1 CBA-QLFY-SIC-WAGES> 2							
37	CBA-QLFY-FAM-WAGES> 1							
38	*****PERIODIC LIABILITY*****							
39	1 1 1							
40	1 2 1 2 1 2							
41	-----RETURN TRANSACTION-----							
42	T/C POSTED TRANS-AMOUNT CYC T DLN							
43	1 2 3 4 5 6 7 6020B							
44	610 1 2 3 PAYMENT POSTED WITH RETURN							
45								
1234567890123456789012345678901234567890123456789012345678901234567890								
1-9 11-19 21-29 31-39 41-49 51-59 61-69 71-80								

**Exhibit 2.3.11-15 (Cont. 1) (01-03-2022)****Command Code TXMOD—Posted Form 941-944 Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14.
	1	STATE CODE
	2	BASE PERIOD CODE—values 0-4
	3	SCHEDULE INDICATOR CODE—values 0-4
	4	THREE DAY INDICATOR—"3-Day" will display
	5	5 FTD CREDIT AMOUNT CLAIMED
5	1	TOTAL COMPENSATION AMOUNT
	2	HOSPITAL INSURANCE BENEFIT WAGES
6	1	TAXABLE FICA WAGES
	2	TIPS DEEMED WAGES
7	1	TAXABLE FICA WAGES
	2	ADJUSTMENT TO WITHHOLDING AMOUNT
8	1	ADJUSTED INCOME TAX WITHHELD
	2	ADJUSTMENT TO FICA AMOUNT
9	1	ADJUSTED FICA TAX WITHHELD
	2	BACKUP WITHHOLDING
10	1	CUR QTR FRAC CT AMT
	2	CUR-QTR-SICK-PAY-AMT
11	1	CURR-QTR-TIPS-GRP-LIFE-INS-AMT
	2	CURR-YR-INC-TAX-WTHLDNG-AMT
12	1	PRIOR-QTR-SS-MEDICARE-AMT
	2	FED-INC-TAX-SPCL-ADDTNS-AMT
13	1	SS-MED-TAX-SPCL-ADDTNS-AMT
	2	TOTAL-ADJ-AMT
14	1	TOT-SS-MEDCR-TAX-AMT
	2	TOT-INC-TAX-WTHLD
15	1	CURR-YR-ADJ-AMT is the total adjustments to reported FICA and medicare taxes for the current year. (Form 944 ,Employer's Annual Federal Tax Return, only)
	2	PRIOR-YR-ADJ-AMT is the adjustment to a prior year income tax withholdings to correct an administrative error. (Form 944 only)
16	1	THIRD PARTY ID NUM

**Exhibit 2.3.11-15 (Cont. 2) (01-03-2022)**
**Command Code TXMOD—Posted Form 941-944 Returns**

Line	Item	Description
	2	THIRD PARTY PHONE NUM
	3	RETURN-CD
	4	SCHEDULE-R-IND
	5	PRIOR-QUARTER-IND
17	1	COBRA PREMIUM ASSISTANCE NUMBER
	2	COBRA PREMIUM ASSISTANCE AMOUNT
18	1	TOTAL PAYMENT TAXPAYER AMOUNT
	2	TOTAL PAYMENT COMPUTER AMOUNT
19	1	EMPLOYEES PAID EXEMPT WAGES THIS QUARTER
	2	MARCH EMPLOYEES PAID EXEMPT WAGES
	3	TOTAL EMPLOYEES PAID EXEMPT WAGES
20	1	EXEMPT WAGES PAID AMOUNT
	2	CURRENT QUARTER TAX HOLIDAY CREDIT AMOUNT
21	1	CURRENT QUARTER TAX HOLIDAY CMPTR CREDIT AMOUNT
	2	TOTAL TAXES BEFORE ADJUSTMENTS AMOUNT
22	1	MARCH EXEMPT WAGES PAID AMOUNT
	2	MARCH TAX HOLIDAY REFUNDABLE CREDIT AMOUNT
23	1	MARCH TAX HOLIDAY REFUNDABLE CMPTR CREDIT AMT
	2	IRC 3121Q AMOUNT — F941
24	1	ADDITIONAL MEDICARE WAGE AMOUNT. Amount of additional Medicare tax on employee wages that exceeds \$200,000 per year starting in 2013.
	2	F8974-RESEARCH-CREDIT-AMT -- A business credit for increasing research activities entered on Form 8974(Qualified Small Business Payroll Tax Credit for Increasing Research Activitiesand filed quarterly with F941
25	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
26	1	SSW-COVID-SICK-LEAVE-CMPTR-AMT -- Sick Leave wages
	2	SSW-COVID-FAM-LEAVE-CMPTR-AMT -- Family leave wages
27	1	CREDIT-QLFY-COVID-SICK-FAM-AMT -- Nonrefundable portion of the credit for qualified sick and family leave wages

**Exhibit 2.3.11-15 (Cont. 3) (01-03-2022)****Command Code TXMOD—Posted Form 941-944 Returns**

Line	Item	Description
	2	CREDIT-COVID-EMPL-RTNTN-AMT -- Nonrefundable portion of employee retention credit
28	1	F7200-ADVANCE-PAYMENTS-AMT -- To report the total advance payments received from All Forms 7200(Advance Payment of Employer Credits due to COVID-19) line 8 filed for the year
	2	QLFY-HLTH-PLN-EXPNS-AI-AMT
29	1	QLFY-HLTH-PLN-EXPNS-AII-AMT
	2	QLFY-WGS-EMPL-RTNTN-COVID-AMT
30	1	QLFY-HLTH-PLN-EXPNS-RPT-AMT
	2	QTR-CREDIT-F5884C-AMT
31	1	QLFY-EMPL-MARCH-WG-PD-AMT
	2	QLFY-HLTH-PLN-MARCH-AMT
32	1	CVD-SAFETY-NONREF-CR-AMT
	2	CVD-STFY-PR-QTR-NONREF-CR-AMT
33	1	ARP-CR-QLFY-COVID-SICK-FAM-AMT --- Nonrefundable portion of credit for qualified sick and family leave wages for leave wages taken after March 31, 2021
	2	ARP-COBRA-NONREF-CR-AMT --- Nonrefundable portion of COBRA premium assistance credit
34	1	ARP-QLFY-HLTHPLN-EXPNS-AI-AMT --- Qualified health plan expenses allowable to qualified sick leave wages reported on line 22
	2	ARP-QLFY-HLTHPLN-EXPNS-AII-AMT --- Qualified health plan expenses allowable to qualified family leave wages reported on line 25
35	1	ARP-QLFY-SICK-WAGES-AMT --- Qualified sick leave wages for leave taken after March 31, 2021
	2	ARP-QLFY-FAM-WAGES-AMT --- Qualified family leave wages for leave taken after March 31, 2021
36	1	ARP-COBRA-RECIPIENT-NUM --- Number of individuals provided COBRA assistance
	2	CBA-QLFY-SICK-WAGES-AMT --- Amounts under certain collectively bargained agreements allowable to qualified sick leave wages reported on line 22
37	1	CBA-QLFY-FAM-WAGES-AMT --- Amounts under certain collectively bargained agreements allowable to qualified family leave wages reported on line 25
*****New Format for Tax Periods after 199212*****		



**Exhibit 2.3.11-15 (Cont. 4) (01-03-2022)****Command Code TXMOD—Posted Form 941-944 Returns**

Line	Item	Description
39	1	PERIODIC LIABILITY AMOUNT—can occur up to 92 times and may be zeros or blank for monthly payments.
		*****Format for Tax Periods 199212 and earlier*****
40	1	If the Form 941 return contained at least one significant (non-zero) Periodic Liability Amount, then all the periodic Amounts will be displayed. If present, occurs 24 times
	2	Literals “A” thru “X” relate the Periodic Liability Amount to the corresponding amount on Form 941.
42		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

## Command Code TXMOD—Posted Form 720(Quarterly Federal Excise Tax return) Returns

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	SPECIAL-ABSTRACT> 1 FTD-CR-CLMD> 2							
5	MED-DEVICE-SALES> 1							
6	SHIP> 1 SHIP-LIVES> 2							
7	ASIHP> 1 ASIHP-LIVES> 2							
8	SHIP-OCT-AMT> 1 SHIP-LIVES-OCT-CNT> 2							
9	ASIHP-OCT-AMT> 1 ASIHP-LIVES-OCT-CNT> 2							
10	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
11	ABST-NUM ABST-AMT							
12	1 2							
13	-----RETURN TRANSACTION-----							
14	T/C POSTED TRANS-AMOUNT CYC T DLN							
15	1 2 3 4 5 6 7 6020B							
16	610 1 2 3 PAYMENT POSTED WITH RETURN							
24								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							

**Exhibit 2.3.11-16 (Cont. 1) (01-01-2016)****Command Code TXMOD—Posted Form 720(Quarterly Federal Excise Tax return) Returns**

Line	Item	Description
2-3		Standard— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	SPECIAL ABSTRACT NUMBER
	2	FTD CREDIT AMOUNT CLAIMED
5	1	MEDICAL DEVICE SALES AMOUNT — Taxable Medical Device Sales Price
6	1	SHIP AMOUNT — Specified Health Insurance Policies Tax Amount
	2	SHIP LIVES COUNT — Specified Health Insurance Policies Lives Covered
7	1	ASIHP AMOUNT — Applicable Self-Insured Health Plans Tax Amount
	2	ASIHP LIVES COUNT — Applicable Self-Insured Health Plans Lives Covered
6	1	SHIP AMOUNT — Specified Health Insurance Policies Tax Amount
	2	SHIP LIVES COUNT — Specified Health Insurance Policies Lives Covered
7	1	ASIHP AMOUNT — Applicable Self-Insured Health Plans Tax Amount
	2	ASIHP LIVES COUNT — Applicable Self-Insured Health Plans Lives Covered
8	1	SHIP OCT AMOUNT — Specified Health Insurance Policies Tax Amount (after October 1st)
	2	SHIP LIVES OCT COUNT — Specified Health Insurance Policies Lives Covered (after October 1st)
9	1	ASIHP OCT AMOUNT — Applicable Self-Insured Health Plans Tax Amount (after October 1st)
	2	ASIHP LIVES OCT COUNT — Applicable Self-Insured Health Plans Lives Covered (after October 1st)
10	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
12		This Line displayed up to 36 times
	1	ABSTRACT NUMBER
	2	ABSTRACT AMOUNT
15-16		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Command Code TXMOD—Posted Form CT-1(Employer's Annual Railroad Retirement Tax Return) or Form 940(Employer's Annual Federal Unemployment(FUTA) Tax Return) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1				MATH-STS-CD>2			
3	RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3		TX/TPR> 4	
4					SRI>1		FTD-CR-CLMD> 2	
5	TXBL-WAGES> 1				1ST-QTR-LIAB> 2			
6	ADJ-RR-RETIRMNT> 1				2ND-QTR-LIAB> 2			
7	ADJ-RR-UNEMPLMNT> 1				3RD-QTR-LIAB> 2			
8	FTD-PNLTY-AMT> 1				4TH-QTR-LIAB> 2			
9	TOT-CP-TX-AMT> 1				TOT-COMP-TX-ADJ-AMT> 2			
10	T1-EMYR-TX-WG-AMT> 1				T1-EMYR-MD-WG-AMT> 2			
11	T2-EMYR-TX-WG-AMT> 1				T1-EMEE-TX-WG-AMT> 2			
12	T1-EMEE-MD-WG-AMT> 1				T2-EMEE-TX-WG-AMT> 2			
13	T1-EMYR-TX-SK-AMT> 1				T1-EMYR-MD-SK-AMT> 2			
14	T1-EMEE-TX-SK-AMT> 1				T1-EMEE-MD-SK-AMT> 2			
15	TOT-RR-RET-DEP-TX-AMT> 1				TOT-YR-RR-RET-AMT> 2			
16	FUTA-TX-BEF-ADJ-AMT> 1				TOT-FUTA-WG-EX-AMT> 2			
17	PART-FUTA-WSS-EX-AMT> 1				FUTA-ST-CD> 2		FUTA-MULTI-STATE-IND>3	
18	EMP-PD-X-COMP> 1							
19	X-COMP-PD> 1				X-SICK-PD> 2			
20	TX-HOL-COMP-CR> 1				TX-HOL-COMP-CR-CPR> 2			
21	TX-HOL-SICK-CR> 1				TX-HOL-SICK-CR-CPR> 2			
22	MAR-EMP-PD-X-COMP> 1				MAR-X-COMP-PD> 2			
23	MAR-TX-HOL-RFND> 1				MAR-TX-HOL-RFD-CPR> 2			
24	EMPLR-TX-COMP-CPR> 1				EMPLR-TX-SICK-CPR> 2			
25	TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT> 2			
26	CR-QLFY-SIC-FAM> 1				CR-EMP-RTN> 2			
27	F7200-ADV-PMT> 1				QLFY-COV-SIC-LV> 2			
28	QLFY-COV-FAM-LV> 1				HLTH-PLN-EXP-AI> 2			
29	HLTH-PLN-EXP-AII> 1				WGS-EMP-RTN-COV> 2			
30	HLTH-PLN-EXP-RPT> 1				CVD-SFTY-NONREF-CR> 2			
31	ARP-COV-SIC-FAM> 1				ARP-COB-NONREF-CR> 2			
32	ARP-HLTHPLN-EXP-AI> 1				ARP-HLTHPLN-EX-AII> 2			
33	ARP-QLFY-SIC-WAGES> 1				ARP-QLFY-FAM-WAGES> 2			
34	ARP-COBRA-REC-NUM> 1				CBA-QLFY-SIC-WAGES> 2			
35	CBA-QLFY-FAM-WAGES> 1							
36	STATE> 1		CR-REDUCT> 2		STATE> 3		CR-REDUCT> 4	
37	-----RETURN TRANSACTION-----							
38	T/C		POSTED		TRANS-AMOUNT		CYC T DLN	
39	1 2		3		4		5 6 7 6020B	
40	610		1		2		3 PAYMENT POSTED WITH RETURN	
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-17 (Cont. 1) (01-03-2022)**

**Command Code TXMOD—Posted Form CT-1(Employer's Annual Railroad Retirement Tax Return) or Form 940(Employer's Annual Federal Unemployment(FUTA) Tax Return) Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	SCHEDULE R INDICATOR
	2	FTD-CR-CLAIMED-AMT
5	1	TAXABLE WAGES
	2	FIRST QUARTER LIABILITY AMOUNT
6	1	ADJUSTED TOTAL RAILROAD RETIREMENT TAX AMOUNT
	2	SECOND QUARTER LIABILITY AMOUNT
7	1	ADJUSTED TOTAL RAILROAD UNEMPLOYMENT TAX AMOUNT THIRD QUARTER LIABILITY AMOUNT
	2	THIRD QUARTER LIABILITY AMOUNT
8	1	FTD PENALTY AMOUNT
	2	FOURTH QUARTER LIABILITY AMOUNT
9	1	TOTAL COMP TAX AMT
	2	TOT COMP TAX ADJUSTMENT AMT
10	1	TIER1 EMPLOYER TAX WAGE AMT
	2	TIER1 EMPLOYER MED WAGES AMT
11	1	TIER2 EMPLOYER TAX WAGE AMT
	2	TIER1 EMPLOYEE TAX WAGES AMT
12	1	TIER1 EMPLOYEE MED WAGES AMT
	2	TIER2 EMPLOYEE MED WAGES AMT
13	1	TIER1 EMPLOYER TAX SICK AMT
	2	TIER1 EMPLOYER MD SICK AMT
14	1	TIER1 EMPLOYEE TX SICK AMT
	2	TIER1 EMPLOYEE MED SICK AMT
15	1	TOTAL RAILROAD RETIREMENT AMT
	2	TOTAL YR RAILROAD RETIREMENT AMT
16	1	FUTA TAX BEFORE ADJ AMT
	2	TOT-FUTA-WAGE-EXCLUSION-AMT
17	1	PARTIAL-FUTA-WAGE-EXCLUSION-AMT
	2	FUTA-STATE-CD

**Exhibit 2.3.11-17 (Cont. 2) (01-03-2022)**

**Command Code TXMOD—Posted Form CT-1(Employer's Annual Railroad Retirement Tax Return) or Form 940(Employer's Annual Federal Unemployment(FUTA) Tax Return) Returns**

Line	Item	Description
	3	FUTA-MULTI-STATE-IND
18	1	EMPLOYEES PAID EXEMPT COMPSICK
19	1	EXEMPT COMP PAID AMOUNT
	2	EXEMPT SICK PAID AMOUNT
20	1	TAX HOLIDAY COMP CR AMOUNT
	2	TAX HOLIDAY COMP CR CMPTR AMOUNT
21	1	TAX HOLIDAY SICK CR AMOUNT
	2	TAX HOLIDAY SICK CR CMPTR AMOUNT
22	1	MARCH EMPLOYEES PAID EXEMPT COMPSICK
	2	MARCH EXEMPT COMP PAID AMOUNT
23	1	MARCH TAX HOLIDAY REFUND AMOUNT
	2	MARCH TAX HOLIDAY REFUND CMPTR AMOUNT
24	1	EMPLOYER TAX COMP CMPTR AMOUNT
	2	EMPLOYER TAX SICK CMPTR AMOUNT
25	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
26	1	CREDIT-QLFY-COVID-SICK-FAM-AMT -- The nonrefundable portion of the credit for qualified sick and family leave compensation
	2	CREDIT-COVID-EMPL-RTNTN-AMT -- The nonrefundable portion of the employee retention credit
27	1	F7200-ADVANCE-PAYMENTS-AMT -- total advances received from Form 7200
	2	QLFY-COVID-SICK-LEAVE-AMT -- Qualified sick leave
28	1	QLFY-COVID-FAMILY-LEAVE-AMT -- Qualified family leave compensation
	2	QLFY-HLTH-PLN-EXPNS-AI-AMT -- Qualified health plan expenses allocable to compensation reported on line 29 of the CT-1
29	1	QLFY-HLTH-PLN-EXPNS-AII-AMT-- Qualified health plan expenses allocable to compensation reported on line 31 of the CT-1
	2	QLFY-WGS-EMPL-RTNTN-COVID-AMT -- Qualified compensation for the employee retention credit

**Exhibit 2.3.11-17 (Cont. 3) (01-03-2022)**

**Command Code TXMOD—Posted Form CT-1(Employer's Annual Railroad Retirement Tax Return) or Form 940(Employer's Annual Federal Unemployment(FUTA) Tax Return) Returns**

Line	Item	Description
30	1	QLFY-HLTH-PLN-EXPNS-RPT-AMT -- Qualified health plan expenses allocable to compensation reported on line 33 of the CT-1
	2	CVD-SAFETY-NONREF-CR-AMT
31	1	ARP-CR-QLFY-COVID-SICK-FAM-AMT --- Nonrefundable portion of credit for qualified sick and family leave wages for leave wages taken after March 31, 2021
	2	ARP-COBRA-NONREF-CR-AMT --- Nonrefundable portion of COBRA premium assistance credit
32	1	ARP-QLFY-HLTHPLN-EXPNS-AI-AMT --- Qualified health plan expenses allowable to qualified sick leave wages reported on line 22
	2	ARP-QLFY-HLTHPLN-EXPNS-AII-AMT --- Qualified health plan expenses allowable to qualified family leave wages reported on line 25
33	1	ARP-QLFY-SICK-WAGES-AMT --- Qualified sick leave wages for leave taken after March 31, 2021
	2	ARP-QLFY-FAM-WAGES-AMT --- Qualified family leave wages for leave taken after March 31, 2021
34	1	ARP-COBRA-RECIPIENT-NUM --- Number of individuals provided COBRA assistance
	2	CBA-QLFY-SICK-WAGES-AMT --- Amounts under certain collectively bargained agreements allowable to qualified sick leave wages reported on line 22
35	1	CBA-QLFY-FAM-WAGES-AMT --- Amounts under certain collectively bargained agreements allowable to qualified family leave wages reported on line 25
36		This line repeated up to 53 times until all credit reduction amounts present are displayed.
	1	STATE CODE
	2	CREDIT REDUCTION AMOUNT
	3	STATE CODE
	4	CREDIT REDUCTION AMOUNT
39-40	1	STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-18 (01-01-2016)**

**Command Code TXMOD—Posted Form 942(Employer's Quarterly Tax Return For Agricultural Employees) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	TXBL-FICA-WG-PD> 1							
5	ADJ-INCM-TX-WTHLD> 1							
6	ADJ-FICA-TX-WTHLD> 1							
7	TOT-MED-WAGES-AMT> 1 MED-TAX-GNRTED-AMT>							
8	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
9	-----RETURN TRANSACTION-----							
10	T/C	POSTED	TRANS-AMOUNT	CYC	T	DLN		
11	1 2	3	4	5	6	7		6020B
12	610	1	2	3				PAYMENT POSTED WITH RETURN
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	TAXABLE FICA WAGES PAID
5	1	ADJUSTED INCOME TAX WITHHELD
6	1	ADJUSTED FICA TAX WITHHELD
7	1	TOTAL MEDICARE WAGES AMOUNT
	2	MEDICARE TAX GENERATED AMOUNT
8	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
10-11		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)



## Exhibit 2.3.11-19 (01-03-2022)

## Command Code TXMOD—Posted Form 943(Employer's Annual Tax Return for Agricultural Employees) Returns

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ>2 CRD> 3 TX/TPR> 4							
4	TXBL-FICA-WG-PD> 1 FTD-CR-CLMD> 2							
5	ADJ-INCM-TX-WTHLD> 1 ADDL-MED-WG-AMT> 2							
6	ADJ-FICA-TX-WTHLD> 1 ADJ-TO-FICA-AMT> 2							
7	TOT-MED-WAGES-AMT> 1 MED-TAX-GNRTED-AMT> 2							
6	ADJ-FICA-TX-WTHLD> 1 ADJ-TO-FICA-AMT> 2							
7	TOT-MED-WAGES-AMT> 1 MED-TAX-GNRTED-AMT> 2							
8	COBRA-PREM-ASST-NUM> 1 COBRA-PREM-ASST-AMT> 2							
9	TOTAL-PYMT-TXPYR-AMT> 1 TOTAL-PYMT-CMPTR-AMT> 2							
10	EMP-1ST-PAID> 1 MAR-EMP-PAID> 2 TOT-EMP-PAID> 3							
11	X-WAGES-PD> 1 CURR-TX-HOL> 2							
12	CURR-TX-HOL-CMPTR> 1 TOT-TX-BFR-ADJ> 2							
13	MAR-X-WAGES-PD> 1 MAR-TX-HOL> 2							
14	MAR-TX-HOL-CMPTR> 1 F8974-CRED-AMT> 2							
15	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
16	QLFY-SIC-WG> 1 QLFY-FAM-WG> 2							
16	S-COV-SIC-LV> 1 S-COV-FAM-LV> 2							
17	CR-QLFY-SIC-FAM> 1 CR-EMP-RTN> 2							
18	F7200-ADV-PMT> 1 HLTH-PLN-EXP-AI> 2							
19	HLTH-PLN-EXP-AII> 1 WGS-EMP-RTN-COV> 2							
20	HLTH-PLN-EXP-RPT> 1 QTR-CR-F5884C> 2							
21	CVD-SFTY-NONREF-CR> 1							
22	ARP-COV-SIC-FAM> 1 ARP-COB-NONREF-CR> 2							
23	ARP-HLTHPLN-EXP-AI> 1 ARP-HLTHPLN-EX-AII> 2							
24	ARP-QLFY-SIC-WAGES> 1 ARP-QLFY-FAM-WAGES> 2							
25	ARP-COBRA-REC-NUM> 1 CBA-QLFY-SIC-WAGES> 2							
26	CBA-QLFY-FAM-WAGES> 1							
27	*****PERIODIC LIABILITY*****							
28	1 1 1							
29	-----RETURN TRANSACTION-----							
30	T/C POSTED TRANS-AMOUNT CYC T DLN							
31	1 2 3 4 5 6 7 6020B							
32	610 1 2 3 PAYMENT POSTED WITH RETURN							
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-19 (Cont. 1) (01-03-2022)****Command Code TXMOD—Posted Form 943(Employer's Annual Tax Return for Agricultural Employees) Returns**

Line	Item	Description
2-3		STANDARD— Exhibit 2.3.11-14
4	1	TAXABLE FICA WAGES PAID
	2	FTD CREDIT AMOUNT CLAIMED
5	1	ADJUSTED INCOME TAX WITHHELD
	2	ADDL MED WG AMT
6	1	ADJUSTED FICA TAX WITHHELD
	2	ADJUSTMENT TO FICA AMOUNT
7	1	TOTAL MEDICARE WAGES AMOUNT
	2	MEDICARE TAX GENERATED AMOUNT
8	1	COBRA PREMIUM ASSISTANCE NUMBER
	2	COBRA PREMIUM ASSISTANCE AMOUNT
9	1	TOTAL PAYMENT TAXPAYER AMOUNT
	2	TOTAL PAYMENT COMPUTER AMOUNT
10	1	EMPLOYEES PAID EXEMPT WAGES THIS QUARTER
	2	MARCH EMPLOYEES PAID EXEMPT WAGES
	3	TOTAL EMPLOYEES PAID EXEMPT WAGES
11	1	EXEMPT WAGES PAID AMOUNT
	2	CURRENT QUARTER TAX HOLIDAY CREDIT AMOUNT
12	1	CURRENT QUARTER TAX HOLIDAY CMPTR CREDIT AMOUNT
	2	TOTAL TAXES BEFORE ADJUSTMENTS AMOUNT
13	1	MARCH EXEMPT WAGES PAID AMOUNT
	2	MARCH TAX HOLIDAY REFUNDABLE CREDIT AMOUNT
14	1	MARCH TAX HOLIDAY REFUNDABLE CMPTR CREDIT AMT
	2	F8974-RESEARCH-CREDIT-AMT -- is a business credit for increasing research activities entered on Form 8974 and filed with F943. Displayed as F8974-CRED-AMT>
15	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
16	1	SSW-COVID-SICK-LEAVE-AMT -- Sick Leave wages

**Exhibit 2.3.11-19 (Cont. 2) (01-03-2022)****Command Code TXMOD—Posted Form 943(Employer's Annual Tax Return for Agricultural Employees) Returns**

Line	Item	Description
	2	SSW-COVID-FAMILY-LEAVE-AMT -- Family Leave wages
17	1	CREDIT-QLFY-COVID-SICK-FAM-AMT -- nonrefundable portion of the credit for qualified sick and family leave wages
	2	CREDIT-COVID-EMPL-RTNTN-AMT -- Nonrefundable portion of the employee retention credit
18	1	F7200-ADVANCE-PAYMENTS-AMT -- total advanced payments received from Form 7200 filed for the year
	2	QLFY-HLTH-PLN-EXPNS-AI-AMT
19	1	QLFY-HLTH-PLN-EXPNS-AII-AMT
	2	QLFY-WGS-EMPL-RTNTN-COVID-AMT
20	1	QLFY-HLTH-PLN-EXPNS-RPT-AMT
	2	QTR-CREDIT-F5884C-AMT
21	1	CVD-SAFETY-NONREF-CR-AMT
22	1	ARP-CR-QLFY-COVID-SICK-FAM-AMT --- Nonrefundable portion of credit for qualified sick and family leave wages for leave wages taken after March 31, 2021
	2	ARP-COBRA-NONREF-CR-AMT --- Nonrefundable portion of COBRA premium assistance credit
23	1	ARP-QLFY-HLTHPLN-EXPNS-AI-AMT --- Qualified health plan expenses allowable to qualified sick leave wages reported on line 22
	2	ARP-QLFY-HLTHPLN-EXPNS-AII-AMT --- Qualified health plan expenses allowable to qualified family leave wages reported on line 25
24	1	ARP-QLFY-SICK-WAGES-AMT --- Qualified sick leave wages for leave taken after March 31, 2021
	2	ARP-QLFY-FAM-WAGES-AMT --- Qualified family leave wages for leave taken after March 31, 2021
25	1	ARP-COBRA-RECIPIENT-NUM --- Number of individuals provided COBRA assistance
	2	CBA-QLFY-SICK-WAGES-AMT --- Amounts under certain collectively bargained agreements allowable to qualified sick leave wages reported on line 22
26	1	CBA-QLFY-FAM-WAGES-AMT --- Amounts under certain collectively bargained agreements allowable to qualified family leave wages reported on line 25
28	1	PERIODIC LIABILITY AMOUNT—can occur up to 92 times and will be zeros for only one occurrence.

**Exhibit 2.3.11-19 (Cont. 3) (01-03-2022)****Command Code TXMOD—Posted Form 943(Employer’s Annual Tax Return for Agricultural Employees) Returns**

Line	Item	Description
31-32		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-20 (01-01-2026)****Command Code TXMOD—Posted Form 5329 Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	-----POSTED RETURN INFORMATION-----							
2			RCC> 1	MATH-STS-CD>2				
3	RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3	TX/TPR> 4		
4	TOT-AMT-PD> 1				EX-CONTRIB-TX-AMT>		2	
5	SPOUSE-IRA-CD>1				INSUFF-DISTRIB-TX-AMT>		2	
6	XCS-HAS-AMT> 1				EX-REGLR-DISTRIB-TX-AMT>		2	
7	MSA-DIST-AMT> 1				EX-LUMP-SUM-DISTRIB-TX-AMT>		2	
8	XCS-ROTH-IRA-TX-AMT> 1				XCS-ED-IRA-TX-AMT>		2	
9	XCS-ABLE-CONTRIB-TX-AMT> 1				HSA-DIST-TX-AMT>		2	
10	XCS-HSA-CONT-TX-AMT> 1				XCS-HSA-CONT-LT-MAX-TX-AMT>		2	
11	EARLY-DIST-EX-TX-NUM> 1		EARLY-DIST-INC-TX-AMT>		2			
12	TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT>		2	
13	-----RETURN TRANSACTION-----							
14	T/C POSTED		TRANS-AMOUNT		CYC T		DLN	
15	1 2 3		4		5 6 7		8 6020B	
16	610 1		2		3 4		PAYMENT POSTED WITH RETURN	
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9 11-19 21-29 31-39 41-49 51-59 61-69 71-80							

**Exhibit 2.3.11-20 (Cont. 1) (01-01-2026)****Command Code TXMOD—Posted Form 5329 Returns**

<b>Line</b>	<b>Item</b>	<b>Description</b>
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	TOTAL IRA AMOUNT PAID—this is the total amount paid into an individual's retirement account.
	2	EXCESS CONTRIBUTIONS TAX AMOUNT
5	1	SPOUSE IRA CODE—if joint F1040 was filed
	2	INSUFFICIENT DISTRIBUTIONS TAX AMOUNT
6	2	EXCESS REGULAR DISTRIBUTIONS TAX AMOUNT
7	1	MEDICAL-SAVING-ACCOUNT- DISTRIBUTIONS AMOUNT
	2	EXCESS LUMP-SUM DISTRIBUTIONS TAX AMOUNT
8	1	XCS-ROTH-IRA-TAX-AMT
	2	XCS-ED-IRA-TAX-AMT
9	1	XCS-ABLE-CONTRIBUTION-TAX-AMT - is the penalty on excess contributions to A Better Life Experience (ABLE) account. Valid for tax period 201512 and subsequent.
9	2	HSA-DISTRBTN-TAX-AMT
10	1	XCS-HSA-CONTRIB-TAX-AMT
	2	XCS-HSA-CONTRIB-LT-MAX-TAX-AMT
11	1	EARLY-DIST-EXCEPTION-TAX-NUM
	2	EARLY-DIST-INC-TAX-AMT
12	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
15-16		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

## Exhibit 2.3.11-21 (01-01-2021)

## Command Code TXMOD—Posted Form 1040 Returns

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	8901234567890
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	MTH-ERR> 1 MULT MATH ERRORS 30DAYNOT-CD>3 EST TX DISCREPANCY HIGH-INCOME>5							
5	FS>1 NUM-EXEMPT> 2 XREF-TIN> 3 MF-P>4 F8615 PTIN>							
6	AGI> 1 AEIC> 2 EST-TX-BASE> 3 SPC-Q>4							
7	TXI> 1 PRIM-SE-INCM> 2 EST-CR-CLMD> 3							
8	SET> 1 SECND-SE-INCM> 2 UNAPPLD-CR-ELECT> 3							
9	PRI-UNREPTD-TIP-INC> 1 DDRR-CD>2 FTHBCR-RCAP> 3 CBX>4							
10	SEC-UNREPTD-TIP-INC> 1 F8888-IND>2 EST-TX-FRGVNS-%> 3 USVI-IND>4							
11	PRIM-F8919-SSA-WG-AMT> 1 SND-F8919-WG-AMT> 2							
12	PRIM-TOT-F8919-WG-AMT> 1 SND-TOTL-WG-AMT> 2							
13	SSA-ADL-MED-TX-AMT> 1 RRB-ADDL-MED-TX-AMT> 2							
14	NET-INV-INC-AMT> 1 NET-INV-INC-TX-AMT> 2							
15	ADV-PTC-AMT> 1 PTC-AMT> 2 COVERAGE-IND>3							
16	PTC-LIAB-AMT> 1 PTC-LIMITATION-AMT> 2							
17	PTC-EXP-AMT> 1 SML-EMPLYR-HLTH-INS-CR-AMT> 2							
18	NON-COMPUTE-IND>1 MAXDEFER-CMPTR-AMT> 2							
19	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
20	PMEI> 1 PMTI> 2 SMEI> 1 SMTI> 2							
21	-----RETURN TRANSACTION-----							
22	T/C	POSTED	TRANS-AMOUNT	CYC	T	DLN		
23	1 2	3	4	5 6	7	8	6020B	
24	610	1	2	3 4	PAYMENT POSTED WITH RETURN			
25	806	1	2	3 4	WTHLD TX CR POSTED W/RETURN			
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	8901234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-21 (Cont. 1) (01-01-2021)****Command Code TXMOD—Posted Form 1040 Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	MATH ERROR CODE—the first of any Math Error Codes posted on return is displayed.
	2	MULT-MATH-ERRORS—indicates multiple math errors posted on return.
	3	30-DAY-NOTICE-CD—values are 0= No Code 1=Timely Filed non-compute return. 2=OIO return. 4=IRS prepared or reviewed return with a type A math error code that was timely filed and resulted in an increase in tax and interest less than \$5. 6=Combination of 2 and 4 above.
	4	EST-TX-DISCREPANCY—indicates posted ES payments/credits disagreed with amount claimed on return.
	5	HIGH-INCOME INDICATOR
5	1	FILING STATUS
	2	NUMBER OF EXEMPTIONS
	3	CROSS-REFERENCE TIN—from a Schedule C or D.
	4	MASTER FILE “ P” CODE
	5	MINOR INDICATOR—“F8615” displays if this schedule filed on return.
	6	PREPARER-TIN
6	1	ADJUSTED GROSS INCOME AMOUNT
	2	ADVANCED EARNED INCOME CREDIT AMOUNT
	3	ESTIMATED TAX BASE AMOUNT
	4	MF-Q-IND
7	1	TAXABLE INCOME
	2	PRIMARY TAXPAYER’S SELF—EMPLOYMENT INCOME
	3	ESTIMATED TAX PAYMENT AMOUNT
8	1	SELF-EMPLOYMENT TAX—total on return
	2	SECONDARY TAXPAYER SELF-EMPLOYMENT INCOME
	3	UNAPPLIED CREDIT ELECT AMOUNT
9	1	PRIMARY UNREPORTED TIP INCOME AMOUNT



## Exhibit 2.3.11-21 (Cont. 2) (01-01-2021)

## Command Code TXMOD—Posted Form 1040 Returns

Line	Item	Description
	2	DIRECT DEPOSIT REJECT REASON CODE
	3	FTHBCR-RECAP
	4	CHECKBOX-IND
10	1	SECONDARY UNREPORTED TIP INCOME AMOUNT
	2	F8888-IND
	3	ESTIMATED TAX FORGIVENESS PERCENT
	4	USVI-IND
11	1	PRIMARY F8919 SSA WAGE AMOUNT
	2	SECONDARY F8919 WAGE AMOUNT
12	1	PRIMARY TOT F8919 WAGE AMOUNT
	2	SECONDARY TOT WAGE AMOUNT
13	1	SSA ADDITIONAL MED TAX AMOUNT
	2	RRB ADDITIONAL MED TAX AMOUNT
14	1	NET INVESTMENT INCOME AMOUNT
	2	NET INVESTMENT INCOME TAX AMOUNT
15	1	ADVANCE PREMIUM TAX CREDIT AMOUNT
	2	PREMIUM TAX CREDIT AMOUNT
	3	COVERAGE INDICATOR - values are 0 and 1 0 = no coverage or partial year coverage 1 = full year coverage per IRM 21.6.3.4.2.16.8.3
16	1	PTC LIABILITY AMOUNT
	2	PTC LIMITATION AMOUNT
17	1	PTC EXPOSURE AMOUNT
	2	SMALL EMPLOYER HEALTH INSURANCE CREDIT AMOUNT
18	1	NON COMPUTE INDICATOR--values are 0 = Conditional NOT PRESENT 1 = DELINQUENT FILED NON-COMPUTE RETURN POSTED
	2	MAX-DEFERRED-TX-CMPTR-AMT -- Total Maximum deferral amount calculated by adding line 8b of Sch H(primary and secondary) and line 26 of Sch SE(primary and secondary)

**Exhibit 2.3.11-21 (Cont. 3) (01-01-2021)****Command Code TXMOD—Posted Form 1040 Returns**

<b>Line</b>	<b>Item</b>	<b>Description</b>
19	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
20	1	PRIMARY MEDICARE INCOME AMOUNT
	2	PRIMARY MEDICARE TIP INCOME AMOUNT
	3	SECONDARY MEDICARE INCOME AMOUNT
	4	SECONDARY MEDICARE TIP INCOME AMOUNT
22-24		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
25		“Dummy” (generated) TC 806. Shows WITHHELD AND EXCESS FICA, posted to the Master File as part of the Tax Return record, as a separate transaction. Will be generated for the display only if the amount is not zero.
	1	RETURN RECEIVED DATE
	2	WITHHELD AND EXCESS FICA—combined total amount of credit for income tax withheld plus any claimed credit for Excess FICA tax withheld.
	3	CYCLE RETURN POSTED
	4	WITHHOLDING TAX CREDIT POSTED WITH RETURN—indicates this is the “Dummy” transaction generated to display the withholding amount posted in the return record.

## Exhibit 2.3.11-22 (01-01-2016)

**Command Code TXMOD—Posted Form 4720(Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC) and NMF Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1		MATH-STS-CD>2					
3	RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3		TX/TPR> 4	
4	TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT> 2			
5	ABST-NUM		ABST-AMT					
6	1		2					
7	-----RETURN TRANSACTION-----							
8	T/C	POSTED	TRANS-AMOUNT		CYC	T	DLN	
9	1 2	3	4		5	6	7	6020B
10	610	1	2		3	PAYMENT POSTED WITH RETURN		
24								

Line	Item	Description
	3	ESTIMATED TAX CREDIT AMOUNT CLAIMED
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
6		This line will be repeated for each Abstract Group, up to a maximum of 8 times.
	1	ABSTRACT NUMBER
	2	ABSTRACT AMOUNT
9-10		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-23 (01-01-2018)****Command Code TXMOD—Posted Form 709(U.S. Gift Tax return) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	TOT-GFTS-CUR-PRD-AMT> 1 TX-GFTS-CUR-PRD-AMT> 2							
5	TX-GFTS-PRIOR-PRD-AMT> 1 GFT-TX-AMT> 2							
6	GNRTION-SKPNG-TRFR-TX-AMT> 1							
7	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
8	RESTORED-EXCL-AMT> 1							
9	-----RETURN TRANSACTION-----							
10	T/C	POSTED	TRANS-AMOUNT	CYC	T	DLN		
11	1 2	3	4	5	6	7	6020B	
12	610	1	2	3	PAYMENT POSTED WITH RETURN			
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	TOTAL GIFTS CURRENT PERIOD
	2	TAXABLE GIFTS CURRENT PERIOD
5	1	TAXABLE GIFTS PRIOR PERIOD
	2	GIFT TAX
6	1	GENERATION SKIPPING TRANSFER TAX
7	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
8	1	RESTORED EXCLUSION AMOUNT - is the amount a taxpayer's applicable exclusion amount was reduced due to a gift or bequest to a same-sex spouse that is now eligible for the marital deduction.
11-12		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-24 (01-01-2025)****Command Code TXMOD—Posted Form 706(U.S. Estate Tax Return>Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	GROSS-ESTATE-CD>1 PYMT-IND>2 ESTATE-TX-AMT> 3							
5	SEC-4981A-TX-AMT> 1 GNRTION-SKPNG-TRSFR-TX-AMT> 2							
6	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
7	RESTORED-EXCL-AMT> 1							
8	-----RETURN TRANSACTION-----							
9	T/C POSTED TRANS-AMOUNT CYC T DLN							
10	1 2 3 4 5 6 7 6020B							
11	610 1 2 3 PAYMENT POSTED WITH RETURN							
24								
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-24 (Cont. 1) (01-01-2025)****Command Code TXMOD—Posted Form 706(U.S. Estate Tax Return>Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	GROSS ESTATE CODE -- Indicates dollar range of total Estate value. If set to: Then GROSS-ESTATE-AMT is (in millions of dollars) 1 Less than \$1.5 (TC150 = 0) 2 Less than \$1.5 (TC 150 not = 0) 3 From \$1.5 to < \$5 (TC150 = 0) 4 From \$1.5 to < \$5 (TC150 not = 0) 5 Obsolete 1/2010 6 Obsolete 1/2010 7 From \$5 to < \$10 (TC150 = 0) 8 From \$5 to < \$10 (TC150 not = 0) 9 From \$10 to < \$20 (TC150 = 0) 10 From \$10 to < \$20 (TC150 not = 0) 11 \$20 and over (TC150 = 0) 12 \$20 and over (TC150 not = 0)
	2	PAYMENT INDICATOR
	3	ESTATE TAX
5	1	SECTION 4981A TAX
	2	GENERATION SKIPPING TRANSFER TAX
6	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
7	1	RESTORED EXCLUSION AMOUNT - is the amount a taxpayer's applicable exclusion amount was reduced due to a gift or bequest to a same-sex spouse that is now eligible for the marital deduction.
10-11		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Command Code TXMOD—Posted Form 1042(Annual Withholding Tax Return for U.S. Source Income of Foreign Persons) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	-----POSTED RETURN INFORMATION-----								
2			RCC>	1		MATH-STC-CD>	2		
3	RET-RCVD-DT>	1	MO-DELQ>	2	CRD>	3	TX/TPR>	4	
4	GROSS-INCOME-PD>	1				FTD-CR-CLMD>	2		
5	1042S-ELECT>	1	1042S-PAPER>	2		EXCISE-TAX-AMT>	3		
6	OVERPYMT-US-INC-FOREIGN-AMT>	1							
7	OVERPYMT-EXCISE-TAX-AMT>	1							
8	TX-SHOWN-RTN-AMT>	1			TAX-ASSESSED-AMT>	2			
9	-----RETURN TRANSACTION-----								
10	T/C	POSTED	TRANS-AMOUNT		CYC	T	DLN		
11	1 2 3		4		5	6	7	6020B	
12	610	1	2		3	PAYMENT POSTED WITH RETURN			
13									
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	GROSS INCOME PAID
	2	FTD CREDIT AMOUNT CLAIMED
5	1	NUMBER OF 1042S DOCUMENTS (TAPE FILED)
	2	NUMBER OF 1042S DOCUMENTS (PAPER FILED)
	3	EXCISE TAX AMOUNT
6	1	OVERPAYMENT US INCOME FOREIGN AMOUNT
7	1	OVERPAYMENT EXCISE TAX AMOUNT
8	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
11-12		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-26 (01-01-2016)****Command Code TXMOD—Posted Form 11(Special Tax Return and Application for Registry) Returns**

1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1234567890123456789012345678901234567890123456789012345678901234567890							
-----POSTED RETURN INFORMATION-----							
RCC> 1		MATH-STS-CD>2					
RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3		TX/TPR> 4	
TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT> 2			
IRS-NUM		IRS-AMT					
1		2					
-----RETURN TRANSACTION-----							
T/C	POSTED	TRANS-AMOUNT		CYC	T	DLN	
1 2	3	4		5	6	7	
610	1	2		3	PAYMENT POSTED WITH RETURN		
6020B							
1234567890123456789012345678901234567890123456789012345678901234567890							
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
2-3		STANDARD— Exhibit 2.3.11-14
4	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
6		This line will be repeated for each Form 11 return Abstract Group, up to 12 times.
	1	IRS NUMBER
	2	IRS AMOUNT
9-10		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)



**Exhibit 2.3.11-27 (01-01-2016)****Command Code TXMOD—Posted Form 8752(Required Payments or Refund under Section 7519) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1		MATH-STS-CD>2					
3	RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3		TX/TPR> 4	
4	PENALTY-INT-CD>1				NET-REQUIRED-PAYMENT> 2			
5	PARTNERSHIP-S-CORP>1				REQ-DUE/RFND-PRIOR-YR> 2			
6	TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT> 2			
7	-----RETURN TRANSACTION-----							
8	T/C	POSTED	TRANS-AMOUNT		CYC	T	DLN	
9	1 2	3	4		5	6	7	6020B
10	610	1	2		3	PAYMENT POSTED WITH RETURN		
24								
	123456789	123456789	123456789	123456789	123456789	123456789	123456789	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	PENALTY INT CODE
	2	NET REQUIRED PAYMENT
5	1	PARTNERSHIPS CORPORATE INDICATOR
	2	REQUIRED PAYMENT DUE OR REFUND OF NET PRIOR YEAR PAYMENTS AMOUNT
6	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
9-10		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Command Code TXMOD—Posted Form 945(Annual Return of Withheld Federal Income Tax) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2			RCC>	1	MATH-STC-CD>	2		
3	RET-RCVD-DT>	1	MO-DELQ>	2	CRD>	3	TX/TPR>	4
4	STATE>	1	BASE-PD>	2	SCH-IND-CD>	3	FTD-CR-CLMD>	4
5	ADJ-INCM-TX-WTHLD>		1		BACKUP-WTHLD>		2	
6					UNKNOWN-RECIPIENT-CKBOX>	1		
7	TX-SHOWN-RTN-AMT>			1	TAX-ASSESSED-AMT>			2
8			*****PERIODIC LIABILITY*****					
9		1		1			1	
10	-----RETURN TRANSACTION-----							
11	T/C	POSTED	TRANS-AMOUNT		CYC	T	DLN	
12	1 2	3	4		5	6	7	6020B
13	610	1	2		3		PAYMENT POSTED WITH RETURN	
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-1, Command Code TXMOD—Posted Returns (General format).
4	1	STATE CODE
	2	BASE PERIOD CODE—values 0-4
	3	SCHEDULE INDICATOR CODE—values 0-7
	4	FTD CREDIT AMOUNT CLAIMED
5	1	ADJUSTED INCOME TAX WITHHELD
	2	BACKUP WITHHOLDING
6	1	UNKNOWN RECIPIENT CHECKBOX INDICATOR
7	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
9	1	PERIODIC LIABILITY AMOUNT—can occur up to 12 times and will be zeros for only one occurrence.
11-12		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

## Exhibit 2.3.11-29 (01-01-2024)

## Command Code TXMOD—Posted Form 1040—Schedule-H Returns

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ>2 CRD> 3 TX/TPR> 4							
4	MTH-ERR> 1 MULT MATH ERRORS 30DAYNOT-CD>3 EST TX DISCREPANCY HIGH-INCOME>5							
5	FS>1 NUM-EXEMPT> 2 XREF-TIN> 3 MF-P>4 F8615 PTIN> CKBOX-IND>							
6	AGI> 1 AEIC> 2 EST-TX-BASE> 3 SPC-Q>							
7	TXI> 1 PRIM-SE-INCM> 2 EST-CR-CLMD> 3							
8	SET> 1 SECND-SE-INCM> 2 UNAPPLD-CR-ELECT> 3							
9	PRIM-UNREPRTD-TIP-INC> 1 PRIM-EIN> 2 SCNDRY-EIN> 3							
10	SECND-UNREPRTD-TIP-INC> 1 EST-TX-FRGVNS-%> 2 DIR-DEP-REJ-RSN-CD> 3							
11	FTHBCR-RECAPTURE-AMT> F8888-IND>1 USVI-IND>2							
12	PMEI> 1 PMTI> 2 SMEI> 1 SMTI> 2							
13	PR-FICA-PD> 1 PR-TOT-FICA> 2							
14	PR-MED-TX> 1 P-TOT-MED> 2							
15	P-CMB-FICA-MED-TX> 1 P-FD-INC-TX-WTHLD> 2							
16	P-FUTA-TXBL> 1 P-FUTA-TOT> 2							
17	P-F8919-SSA-WGS-CMP> 1 P-TOT-F8919-WGS> 2							
18	SE-FICA-PD> 1 SE-TOT-FICA> 2							
19	SE-MED-TX> 1 S-TOT-MED> 2							
20	S-CMB-FICA-MED-TX> 1 S-FD-INC-TX-WTHLD> 2							
21	S-FUTA-TXBL> 1 S-FUTA-TOT> 2							
22	S-F8919-SSA-WGS-CMP> 1 S-F8919-TOT-WGS> 2							
23	PR-ADDL-MED-TX-AMT> 1 SCD-ADDL-MED-TX-AMT> 2							
24	SSA-ADL-MED-TX-AMT> 1 RRB-ADDL-MED-TX-AMT> 2							
25	NET-INV-INCOME-AMT> 1 NET-INV-INC-TX-AMT> 2							
26	ADV-PTC-AMT> 1 PTC-AMT> 2 COVERAGE-IND>3							
27	PTC-LIAB-AMT> 1 PTC-LIMITATION-AMT> 2							
28	PTC-EXP-AMT> 1 SML-EXPLYR-HLTH-INS-CR-AMT> 2							
29	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
30	STATE> 1 CR-REDUCT> 2 STATE> 3 CR-REDUCT> 4							
31	-----RETURN TRANSACTION-----							
32	T/C POSTED TRANS-AMOUNT CYC T DLN							
33	1 2 3 4 5 6 7 8 6020B							
34	610 1 2 3 PAYMENT POSTED WITH RETURN							
35	806 1 2 3 WTHLD TX CR POSTED W/RETURN							
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9 11-19 21-29 31-39 41-49 51-59 61-69 71-80							

**Exhibit 2.3.11-29 (Cont. 1) (01-01-2024)****Command Code TXMOD—Posted Form 1040—Schedule—H Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	MATH ERROR CODE—the first of any Math Error Codes posted on return is displayed.
	2	MULT-MATH-ERRORS—indicates multiple math errors posted on return.
	3	30 DAY-NOTICE-CD—values are 0 = No Code 1 = Timely filed non-compute return. 2 = OIO return. 4 = IRS prepared or reviewed return with type A math error code that was timely filed and resulted in an increase in tax and interest less than \$5. 6 = Combination of 2 and 4 above.
	4	EST-TX-DISCREPANCY—indicates posted ES payments/credits disagreed with amount claimed on return.
	5	HIGH INCOME INDICATOR
5	1	FILING STATUS
	2	NUMBER OF EXEMPTIONS
	3	CROSS REFERENCE TIN—from a Schedule C or D.
	4	MASTER FILE “ P” CODE
	5	MINOR INDICATOR—“E78615” displays if this schedule filed on return.
	6	PREPARER-TIN
	7	CHECKBOX-IND
6	1	ADJUSTED GROSS INCOME AMOUNT
	2	ADVANCED EARNED INCOME CREDIT AMOUNT
	3	ESTIMATED TAX BASE AMOUNT
	4	MF-Q-IND
7	1	TAXABLE INCOME
	2	PRIMARY TAXPAYER’S SELF-EMPLOYMENT INCOME
	3	ESTIMATED TAX PAYMENT AMOUNT
8	1	SELF-EMPLOYMENT TAX—total on return
	2	SECONDARY TAXPAYER’S SELF-EMPLOYMENT INCOME
	3	UNAPPLIED CREDIT ELECT AMOUNT

**Exhibit 2.3.11-29 (Cont. 2) (01-01-2024)****Command Code TXMOD—Posted Form 1040—Schedule—H Returns**

Line	Item	Description
9	1	PRIMARY UNREPORTED TIP INCOME AMOUNT
	2	PRIMARY EMPLOYER IDENTIFICATION NUMBER
	3	SECONDARY EMPLOYER IDENTIFICATION NUMBER
10	1	SECONDARY UNREPORTED TIP INCOME AMOUNT
	2	ESTIMATED TAX FORGIVENESS PERCENT
	3	DIRECT-DEPOSIT REJECT REASON CODE
11	1	FTHBCR-RECAPTURE-AMT
	2	F8888-IND
	3	USVI-IND
	4	NON-COMPUTE INDICATOR--values are 0 = Condition not present 1 = Delinquent filed non-compute return posted.
12	1	PRIMARY MEDICARE INCOME AMOUNT
	2	PRIMARY MEDICARE TIP INCOME AMOUNT
	3	SECONDARY MEDICARE INCOME AMOUNT
	4	SECONDARY MEDICARE TIP INCOME AMOUNT
13	1	PRIMARY TAX FICA WAGES PAID AMOUNT
	2	PRIMARY TOTAL FICA TAX AMOUNT
14	1	PRIMARY MEDICARE TAX AMOUNT
	2	PRIMARY MEDICARE WAGES AMOUNT TOTAL
15	1	PRIMARY COMBINED FICA MEDICARE TAX AMOUNT
	2	PRIMARY FEDERAL INCOME TAX WITHHELD AMOUNT
16	1	PRIMARY FUTA TAXABLE WAGES AMOUNT
	2	PRIMARY FUTA TOTAL TAX AMOUNT
17	1	PRIMARY F8919 SSA WAGES CMPTR AMT
	2	PRIMARY TOT F8919 WAGES AMT
18	1	SECONDARY TAX FICA WAGES PAID AMOUNT
	2	SECONDARY TOTAL FICA TAX AMOUNT
19	1	SECONDARY TOTAL MEDICARE WAGES AMOUNT
	2	SECONDARY MEDICARE TAX AMOUNT
20	1	SECONDARY COMBINED FICA MEDICARE TAX AMOUNT

**Exhibit 2.3.11-29 (Cont. 3) (01-01-2024)****Command Code TXMOD—Posted Form 1040—Schedule—H Returns**

Line	Item	Description
	2	SECONDARY FEDERAL INCOME TAX WITHHELD AMOUNT
21	1	SECONDARY FUTA TAXABLE WAGES AMOUNT
	2	SECONDARY FUTA TOTAL TAX AMOUNT
22	1	SECPNDARY F8919 WAGES CMPTR AMT
	2	SECONDARY F8919 WAGES TOT AMT
23	1	PRIMARY ADDL MDCR TX AMT
	2	SCNDRY ADDL MDCR TX AMT
24	1	SSA ADL MED TAX AMT
	2	RRB ADDL MED TAX AMT
25	1	NET INVESTMENT INCOME AMT
	2	NET INVESTMENT INCOME TAX AMT
26	1	ADVANCE PTC AMOUNT
	2	PTC AMOUNT
	3	COVERAGE INDICATOR - values are 0 and 1 0 = no coverage or partial year coverage 1 = full year coverage per IRM 21.6.3.4.2.16.8.3
27	1	PTC LIABILITY AMOUNT
	2	PTC LIMITATION AMOUNT
28	1	PTC EXPOSURE AMOUNT
	2	SMALL EMPLOYER HEALTH INSURANCE CREDIT AMOUNT
29	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
30		This line repeated 5 times until all credit reduction amounts present are displayed
	1	STATE CODE
	2	CREDIT REDUCTION AMOUNT
31-34		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-29 (Cont. 4) (01-01-2024)****Command Code TXMOD—Posted Form 1040—Schedule—H Returns**

<b>Line</b>	<b>Item</b>	<b>Description</b>
35		“Dummy” (generated TC 806. Shows WITHHELD AND EXCESS FICA, posted to the Master File as part of the Tax Return record, as a separate transaction. Will be generated for the display only if the amount is not zero.
	1	RETURN RECEIVED DATE
	2	WITHHELD AND EXCESS FICA—combined total amount of credit for income tax withheld plus any claimed credit for Excess FICA tax withheld.
	3	CYCLE RETURN POSTED
	4	WITHHOLDING TAX CREDIT POSTED WITH RETURN—indicates this is the “dummy” transaction generated to display the withholding amount posted in the return record.

**Command Code TXMOD- Posted Form 5330(Return of Excise Taxes Related to Employee Benefit Plans) Returns**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80							
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	8901234567890							
1	-----POSTED RETURN INFORMATION-----														
2			RCC>	1	MATH-STS-CD>		2								
3	RET-RCVD-DT>		1	MO-DELQ>		2	CRD>	3	TX/TPR>	4					
4	CPTI>		1	SPLAN-YR>			REVERSION-DT>			EX-FRG-PD-YR>		RDD>			
5	XRDD>			CSED>			ASED>								
6	TOT-BAL-DUE-OVPYMT-AMT>			1											
7	TX-SHOWN-RTN-AMT>			1		TAX-ASSESSED-AMT>			2						
8	T/C			ABST-NUM			ABST-AMT								
9	1			2			3								
10	-----RETURN TRANSACTION-----														
11	T/C			POSTED			TRANS-AMOUNT			CYC			T	DLN	
12	1		2	3			4			5			6	7	6020B
13	610			1			2			3			PAYMENT POSTED WITH RETURN		
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	8901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80							

Cat. No. 28124F (01-16-2026)  
Any line marked with a #  
is for **Official Use Only**



**Exhibit 2.3.11-30 (Cont. 1) (01-01-2016)****Command Code TXMOD- Posted Form 5330(Return of Excise Taxes Related to Employee Benefit Plans) Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	CORRECTED PROHIBITED TC INDICATOR
	2	SPONSORS PLAN END YEAR
	3	REVERSION DATE
	4	EXCESS FRINGE PD YEAR
	5	RDD
5	1	XRDD
	2	CSED
	3	ASED
6	1	TOTAL BALANCE DUE OVERPYMT AMOUNT
7	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
8		This line will be repeated for each Form 5330 return Abstract Group.
9	1	ABSTRACT NUMBER
	2	ABSTRACT AMOUNT
10-12		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
13		“Dummy” (generate) TC 610. Shows payment posted to Master File as part of Return record instead of as a separate transaction (increasingly rare since implementation of Remittance Processing System-RPS).
	1	RETURN RECEIVED DATE
	2	REMITTANCE-AMT.
	3	CYCLE RETURN POSTED
	4	Literal “PAYMENT POSTED WITH RETURN”.

**Exhibit 2.3.11-31 (01-01-2016)****Command Code TXMOD—Posted Form 3520(Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts) Returns**

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	8901234567890
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	INT-FREEZE-IND> _ PENALTY/INT-CD> _ FTP-PENALTY-ST-DT> _							
5	PTIN> _							
6	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
7	-----RETURN TRANSACTION-----							
8	T/C	POSTED	TRANS-AMOUNT	CYC	T	DLN		
9	1 2 3		4	5	6	7	6020B	
10	610	1	2	3	PAYMENT POSTED WITH RETURN			
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	8901234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description:

**Exhibit 2.3.11-31 (Cont. 1) (01-01-2016)**

**Command Code TXMOD—Posted Form 3520(Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts) Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	INTEREST FREEZE INDICATOR
	2	PENALTY AND INTEREST CODE
	3	FTP PENALTY START DATE
5	1	PREPARER TIN
6	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
7-9		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
10		“Dummy” (generate) TC 610. Shows payment posted to Master File as part of Return record instead of as a separate transaction (increasingly rare since implementation of Remittance Processing System-RPS).
	1	RETURN RECEIVED DATE
	2	WITHHELD AND EXCESS FICA—combined total amount of credit for income tax withheld plus any claimed credit for Excess FICA tax withheld.
	3	CYCLE RETURN POSTED
	4	REMITTANCE-AMT.

**Exhibit 2.3.11-32 (01-01-2016)****Command Code TXMOD—Posted Form 3520A(Annual Return of Foreign Trust With a U.S. Owner)  
Returns**

Screen Display:

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|-----|
| 1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |
| 1234567890123456789012345678901234567890123456789012345678901234567890 |
| 1 |-----POSTED RETURN INFORMATION-----|
| 2 |          RCC> 1          MATH-STS-CD>2          |
| 3 |RET-RCVD-DT> 1          MO-DELQ> 2          CRD> 3          TX/TPR> 4          |
| 4 |INT-FREEZE-IND>1          PENALTY/INT-CD>2          FRGN-TR-OWN-CD>3          TRF-PROP-ENT-CD>4          |
| 5 |OWNER-NAME> 1          FTP-PEN-ST-DT> 2          |
| 6 |US-OWN-NME> 1          ADT-CD> 2          |
| 7 |BENEF-NAME> 1          |
| 8 |US-BEN-NME> 1          |
| 9 |TRUST-NAME> 1          T-TIN> 2          T-TYPE>3          |
|10 |TRUST-VALUE-US-OWNER-AMT> 1          TOTAL-INC-AMT> 2          |
|11 |TX-SHOWN-RTN-AMT> 1          TAX-ASSESSED-AMT> 2          |
|12 |-----RETURN TRANSACTION-----|
|13 |T/C  POSTED  TRANS-AMOUNT  CYC  T  DLN  |
|14 | 1 2  3  4  5  6  7  6020B |
|15 | 610  1  2  3  PAYMENT POSTED WITH RETURN |
|-----|
| 1234567890123456789012345678901234567890123456789012345678901234567890 |
| 1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |

```

Record Element Description:

**Exhibit 2.3.11-32 (Cont. 1) (01-01-2016)****Command Code TXMOD—Posted Form 3520A(Annual Return of Foreign Trust With a U.S. Owner) Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	INTEREST FREEZE INDICATOR
	2	PENALTY AND INTEREST CODE
	3	FOREIGN TRUST OWNER CODE
	4	TRANSFER PROP ENT CD
	5	AUDIT CODE
5	1	OWNER NAME
	2	FTP PENALTY START DATE
6	1	U.S OWNER NAME.
7	1	BENEFICIARY NAME
8	1	U.S BENEFICIARY NAME
9	1	TRUSTEE NAME
	2	TRUSTEE TIN
	3	TRUSTEE TIN TYPE
10	1	TRUST VALUE US OWNER AMOUNT
11	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
	2	TOTAL-EXPENSE-AMT
12-14		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
15		“Dummy” (generate) TC 610. Shows payment posted to Master File as part of Return record instead of as a separate transaction (increasingly rare since implementation of Remittance Processing System-RPS).
	1	RETURN RECEIVED DATE
	2	WITHHELD AND EXCESS FICA—combined total amount of credit for income tax withheld plus any claimed credit for Excess FICA tax withheld.
	3	CYCLE RETURN POSTED
	4	REMITTANCE-AMT.

**Exhibit 2.3.11-33 (01-01-2022)****Command Code TXMOD—Posted Form 8038(Information Return for Tax-Exempt Private Activity Bond Issues) Returns**

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	INT-FRZ>1 PNLTY/INT>2 PEN-REB>3 FIN-8038-CD>4 LEASE/INST>5 REPT-NUM> 6							
5	CP-PT2-ISSR-NAME> 1 CP-PT2-ISS-EIN> 2							
6	CP-PT2-STRT-ADDR> 1 CP-FNL-INT-PYMT-CKBX-IND>2							
7	CP-PT2-CITY> 1 CP-PT2-STATE> 2 CP-PT2-ZIP> 3							
8	CP-BND-ISS-AMT> 1 CP-INT-PYMT-DT> 2 CP-AMT> 3							
9	CP-INT-PAY-AMT> 1 CP-BLD-AMER-AMT> 2 CP-DSG-PY-CKBX>3							
10	CP-RCVRY-ZNE-AMT> 1 CP-COMP-CRDT-PYMT-AMT> 2							
11	CP-NET-INCR-AMT> 1 CP-NET-DECR-AMT> 2 DDRR-CD> 3							
12	CP-COMP-BLD-AMER-AMT> 1 CP-COMP-RCVRY-ZNE-AMT> 2							
13	CP-FIXED-VAR-INT-CKBX>1 SIGN-CD>2 TYP-CRDT-BND-CD>3 BND-CUSIP-NUM> 4							
14	BND-ISS-DT> 1 BND-MATY-DT> 2 BND-ISS-PRC-AMT> 3							
15	REBATE-AMT> 1 PREV-PD-REB-AMT> 2							
16	REB-FTP-PNLTY-AMT> 1 INT-UNDPYMT-AMT> 2							
17	PNLTY-INT-REB-AMT> 1 PNLTY-FTP-T-AMT> 2							
18	TOTAL-VOL-CAP-AMT> 1 UND-VOL-CAP-AMT> 2							
19	CUR-RF-PRI-ISS-AMT> 1 ADV-PRI-ISS-AMT> 2							
20	TX-EX-OBL-LOA-AMT> 1 PRO-BND-ISS-AMT> 2							
21	IRRV-ELECT>1 1ST-INT-DT> 2 INT-FREQ>3 INT-RATE-BOND> 4							
22	VAR-RATE-ISSUE>1 TYP-ISSUE>2 APP-CREDIT-RATE> 3							
23	TP-INT-PY-CRDT-RT> 1 CLEAN-RENEW-ENRGY> 2							
24	QUAL-ENERGY-CNSRV> 1 QUAL-ZONE-ACADEMY> 2							
25	QUAL-SCHOOL-CONST> 1 ADJ-CLN-RENEW-ENR> 2							
26	ADJ-QUAL-ENR-CONST> 1 ADJ-QUAL-ZN-ACDMY> 2							
27	ADJ-QUAL-SCHL-CNST> 1							
28	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
29	CHG-DEBT-SVC-SCHED-CHKBX-IND>1 INT-PYMNT-CURRENT-CHKBX-IND>1							
30	TCP-EIN> 1 BND-TYPE> 2 NET-INC-EXP-CD> 3 CHG-DEBT-EXP-CD> 4							
31	CURR-INT-EXP-CD> 1							
32	-----RETURN TRANSACTION-----							
33	T/C POSTED TRANS-AMOUNT CYC T DLN							
34	1 2 3 4 5 7 8 6020B							
35	610 1 2 3 PAYMENT POSTED WITH RETURN							
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description:

**Exhibit 2.3.11-33 (Cont. 1) (01-01-2022)**
**Command Code TXMOD—Posted Form 8038(Information Return for Tax-Exempt Private Activity Bond Issues) Returns**

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	INTEREST FREEZE INDICATOR
	2	PENALTY AND INTEREST CD
	3	PENALTY REBATE INDICATOR
	4	FINAL 8038 CODE
	5	LEASE OR INSTALL INDICATOR
	6	REPORT NUMBER
5	1	CP-PT2-ISSUER-NAME
	2	CP-PT2-ISSUER-EIN
6	1	CP-PT2-STREET-ADDR
	2	CP-FINAL-INT-PYMNT-CHKBX-IND
7	1	CP-PT2-CITY
	2	CP-PT2-STATE
	3	CP-PT2-ZIP
8	1	CP-BOND-ISSUE-AMT
	2	CP-INTEREST-PAYMENT-DATE
	3	CP-AMT
9	1	CP-INTEREST-PAYABLE-AMT
	2	CP-BUILD-AMERICA-AMT
	3	CP-DESIGNATED-PAYEE-CHKBX-IND
10	1	CP-RECOVERY-ZONE-AMT
	2	CP-COMPUTER-CREDIT-PYMT-AMT
11	1	CP-NET-INCREASE-AMT
	2	CP-NET-DECREASE-AMT
	3	DIR-DEPST-REJ-REASON-CD
12	1	CP-COMPUTER-BUILD-AMERICA-AMT
	2	CP-COMPUTER-RECOVERY-ZONE-AMT
13	1	CP-FIXED-VAR-INT-CHKBX-IND
	2	SIGNATURE-CD

**Exhibit 2.3.11-33 (Cont. 2) (01-01-2022)**

**Command Code TXMOD—Posted Form 8038(Information Return for Tax-Exempt Private Activity Bond Issues) Returns**

Line	Item	Description
	3	TYPE-OF-CREDIT-BOND-CD
	4	BOND-CUSIP-NUMBER
14	1	BOND ISSUE DATE
	2	BOND-MATURITY DATE
	3	BOND ISSUE PRICE AMOUNT
15	1	REBATE AMOUNT
	2	PREVIOUSLY PD REBATE AMOUNT
16	1	REBATE FTP PENALTY AMOUNT
	2	INTEREST UNDERPAYMENT REBATE AMOUNT
17	1	PENALTY IN LIEU REBATE AMOUNT
	2	PENALTY FTP TIMELY AMOUNT
18	1	TOTAL VOLUME CAP AMOUNT
	2	UNUSED VOLUME CAP AMOUNT
19	1	CUR RFND PRIOR ISSUE COST AMOUNT
	2	ADV RFND PRIOR ISSUE AMOUNT
20	1	TAX EXEMPT OBLIG LOAN AMOUNT
	2	PROCEEDS BOND ISSUE COST AMOUNT
21	1	IRREVOCABLE ELECTION INDICATOR
	2	FIRST INTEREST PAYMENT DATE
	3	INTEREST PAYMENT DATE FREQUENCY CODE
	4	INTEREST RATE ON BOND
22	1	VARIABLE RATE ISSUE INDICATOR
	2	TYPE OF ISSUE
	3	APPLICABLE CREDIT RATE
23	1	TP INTEREST PAYABLE CREDIT RATE AMOUNT
	2	CLEAN RENEW ENERGY BONDS AMOUNT
24	1	QUALIFIED ENERGY CONVSERVATION BONDS AMOUNT
	2	QUALIFIED ZONE ACADEMY BONDS AMOUNT
25	1	QUALIFIED SCHOOL CONST BONDS AMOUNT
	2	ADJ CLEAN RENEW ENERGY BOND CLAIM AMOUNT



**Exhibit 2.3.11-33 (Cont. 3) (01-01-2022)****Command Code TXMOD—Posted Form 8038(Information Return for Tax-Exempt Private Activity Bond Issues) Returns**

Line	Item	Description
26	1	ADJ QUALIFIED ENERGY CONST BOND CLAIM AMOUNT
	2	ADJ QUALIFIED ZONE ACADEMY BOND CLAIM AMOUNT
27	1	ADJ QUALIFIED SCHOOL CONST BOND CLAIM AMOUNT
28	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
29	1	CHG-DEBT-SVC-SCHED-CHKBX-IND -- Checkbox for the Debt Service Schedule
		Values 1 - YES, 2 - NO, or BLANK
	2	INT-PYMNT-CURRENT-CHKBX-IND -- Checkbox current interest payments
		Values 1 - YES, 2 - NO, or BLANK
30	1	TCP-EIN
	2	BOND-TYPE-CD
		Values: 0, 102 -105, 109, and 110
	3	NET-INC-DEC-EXPLANATION-CD
		Values: 0, 211 - 219
	4	CHG-DEBT-SCHED-EXPLANATION-CD
		Values: 0, 231-239
31	1	CURR-INT-PYMT-EXPLANATION-CD
		Values: 0, 241-249
32-34		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
35		“Dummy” (generate) TC 610. Shows payment posted to Master File as part of Return record instead of as a separate transaction (increasingly rare since implementation of Remittance Processing System-RPS).
	1	RETURN RECEIVED DATE
	2	REMITTANCE-AMT.
	3	CYCLE RETURN POSTED
	4	LITERAL “PAYMENT POSTED WITH RETURN”.

**Exhibit 2.3.11-34 (01-01-2017)**

**Command Code TXMOD—Posted Form 8804(Annual Return for Partnership Withholding Tax(Section 1446)) Return**

Screen Display:

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|-----|
| 1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |
| 1234567890123456789012345678901234567890123456789012345678901234567890 |
| 1 |-----POSTED RETURN INFORMATION-----|
| 2 |          RCC> 1          MATH-STS-CD>2          |
| 3 |RET-RCVD-DT> 1          MO-DELQ> 2          CRD> 3          TX/TPR> 4          |
| 4 |INT-FREEZE-IND>1          PENALTY/INT-CD>2          FTP-PENALTY-ST-DT>          |
| 5 |NR-BOOKS-IND>1          NUM-FOREIGN-PTRS>2          CSED> 3          TP-BGN-DT> 4          |
| 6 |TOT-ECI-FRN-PRTNR-AMT> 1          F8805-1042-TX-AMT> 2          |
| 7 |F1042S-8288A-WH-TX-AMT> 1          BAL-DUE-OVPYT-AMT> 2          |
| 8 |CR-EL-PER-TXPR-AMT> 1          NCFP-28-NET-GN-AMT> 2          |
| 9 |NCFP-1231-NET-GAIN-AMT> 1          |
|10 |1042S-WH-1446-AMT> 1          1042S-WH-1445-AMT> 2          |
|11 |TX-SHOWN-RTN-AMT> 1          TAX-ASSESSED-AMT> 2          |
|12 |-----RETURN TRANSACTION-----|
|13 |T/C POSTED TRANS-AMOUNT CYC T DLN |
|14 | 1 2 3 4 5 6 7 6020B |
|15 | 610 1 2 3 PAYMENT POSTED WITH RETURN |
| 1234567890123456789012345678901234567890123456789012345678901234567890 |
| 1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |

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## Record Element Description

Line	Item	Description
2-3		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)
4	1	INTEREST FREEZE INDICATOR
	2	PENALTY AND INTEREST CODE
	3	FTP-PENALTY-START-DATE
5	1	NR BOOKS INDICATOR
	2	NUMBERS OF FOREIGN PARTNERS
	3	COLLECTION STATURE EXPIRATION DATE
	4	TAX-PAYER-BEGIN-DATE
6	1	TOTAL EFFECTIVE CONNECTED INCOME FOREIGN PARTNER AMOUNT
	2	F8805-1042S-WH-TX-AMOUNT
7	1	F1042S-8288A-WH-TX-AMOUNT

**Exhibit 2.3.11-34 (Cont. 1) (01-01-2017)****Command Code TXMOD—Posted Form 8804(Annual Return for Partnership Withholding Tax(Section 1446))  
Return**

Line	Item	Description
	2	BALANCE DUE OVERPAYMENT AMOUNT
8	1	CREDIT ELECT PER TAXPAYER AMOUNT
	2	NCFP-28-NET-GAINS-ADJ-AMT is the ordinary income gain of a non-corporate foreign partner that is taxed at a 28% rate.
9	1	NCFP-1231-NET-GAINS-ADJ-AMT is the long term capital gains or losses of a non-corporate foreign partner from disposition of property or conversion of capital assets that is taxed at the 15% rate.
10	1	1042S WITHHOLDING 1446 AMOUNT -- Publicly Traded Partnership Withholding Tax.
	2	1042S WITHHOLDING 1445 AMOUNT-- Publicly Traded Trust Withholding Tax.
11	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
14-15		STANDARD— See Exhibit 2.3.11-14, Command Code TXMOD—Posted Returns (General format)

**Exhibit 2.3.11-35 (01-02-2023)****Command Code TXMOD - Posted Form 8288(U.S. Withholding n for Certain Dispositions by Foreign Persons) Return**

## Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	-----POSTED RETURN INFORMATION-----							
2	RCC> 1 MATH-STS-CD>2							
3	RET-RCVD-DT> 1 MO-DELQ> 2 CRD> 3 TX/TPR> 4							
4	INT-FREEZE-IND>1 PENALTY/INT-CD>2 FTP-PENALTY-ST-DT>							
5	DT-OF-TRFR> F8288A-FILED-NUM> CSED> 3 LRG-TR-EL-IND> RW-CD>							
6	REALIZED-ON-TRNSFR-AMT> 1							
7	TX-SHOWN-RTN-AMT> 1 TAX-ASSESSED-AMT> 2							
8	WTHLDNG-CERT-DT> 1 WTHLDNG-TOT-AMT> 2							
9	-----RETURN TRANSACTION-----							
10	T/C	POSTED	TRANS-AMOUNT	CYC	T	DLN		
11	1 2	3	4	5	6	7	6020B	
12	610	1	2	3	PAYMENT POSTED WITH RETURN			
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Record Element Description

2-3		STANDARD— See Exhibit 2.3.11-14.
4	1	INTEREST FREEZE INDICATOR
	2	PENALTY AND INTEREST CODE
	3	FTP-PENALTY-START-DATE
5	1	DATE-OF-TRANSFER
	2	F8288A-FILED-NUMBER
	3	CSED
	4	LARGE-TRUST-ELECTION-INDICATOR
	5	REDUCED-WITHHOLDING-CD
6	1	REALIZED-ON-TRANSFER-AMT

**Exhibit 2.3.11-35 (Cont. 1) (01-02-2023)**

**Command Code TXMOD - Posted Form 8288(U.S. Withholding n for Certain Dispositions by Foreign Persons) Return**

7	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.
8	1	WTHLDNG-CERT-DT - is the date of the withholding certificate letter which is used to calculate the due date of the return.
	2	WTHLD-TOT-AMT - is the total money amount withheld.

**Exhibit 2.3.11-36 (01-01-2016)**

**Command Code TXMOD - Posted-Form 8871(Political Organization Notice of Section 527 Status)  
-8872(Political Organization Report of Contributions and Expenditures) Return**

## Screen Display

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|-----|
| 1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |
| 1234567890123456789012345678901234567890123456789012345678901234567890 |
| 1 |-----POSTED RETURN INFORMATION-----|
| 2 |          RCC> 1          MATH-STS-CD>2          |
| 3 |RET-RCVD-DT> 1          MO-DELQ> 2          CRD> 3          TX/TPR> 4          |
| 4 |INT-FREEZE-IND>1          PENALTY/INT-CD>2          FTP-PENALTY-ST-DT> 3          |
| 5 |TYPE-OF-REPT>1          F990-FILE-EXM-CD>2          CSED> 3          F8871-FILE-EXM-CD>4          |
| 6 |TOT-RPT-CONTR-AMT> 1          TOT-RPT-EX-AMT> 2          |
| 7 |TX-SHOWN-RTN-AMT> 1          TAX-ASSESSED-AMT> 2          |
| 8 |-----RETURN TRANSACTION-----|
| 9 |          T/C  POSTED          TRANS-AMOUNT          CYC          T          DLN          |
|10 |          1 2  3          4          5          6          7          6020B          |
|11 |          610  1          2          3          PAYMENT POSTED WITH RETURN          |
| 1234567890123456789012345678901234567890123456789012345678901234567890 |
| 1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-80 |

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## Record Element Description

2-3		STANDARD— See Exhibit 2.3.11-14.
4	1	INTEREST FREEZE INDICATOR
	2	PENALTY AND INTEREST CODE
	3	FTP-PENALTY-START-DATE
5	1	TYPE OF REPORT
	2	F990 FILING EXEMPTION CD
	3	COLLECTION STATURE EXPIRATION DATE
6	1	TOT REPORTED CONTRIBUTIONS AMT
	2	TOT REPORTED EXPENDITURES AMOUNT
7	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.

**Exhibit 2.3.11-36 (Cont. 1) (01-01-2016)**

**Command Code TXMOD - Posted-Form 8871(Political Organization Notice of Section 527 Status)  
-8872(Political Organization Report of Contributions and Expenditures) Return**

	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.

**Exhibit 2.3.11-37 (01-01-2026)****Command Code TXMOD - Posted Form 1041 Return****Screen Display**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED RETURN INFORMATION-----							
2			RCC> 1		MATH-STS-CD>2			
3	RET-RCVD-DT> 1		MO-DELQ> 2		CRD> 3		TX/TPR> 4	
4	QFT-TRUST-CNT> 1		QFT-COMP-RTN-IND>2				EST-TX-BASE> 3	
5	PRIM-TX-FICA-WGS-PD> 1						PRIM-TOT-FICA-TX> 2	
6	PRIM-TOT-MDCR-WGS> 1						PRIM-MDCR-TX> 2	
7	PRIM-CMB-FICA-MDCR-TX> 1						PRIM-FD-INC-TX-WTHLD> 2	
8	PRIM-FUTA-TXBL-WGS> 1						PRIM-FUTA-TOT-TX> 2	
9	NET-TAX-INCOME-AMOUNT> 1						EST-TAX-BASE-AMOUNT> 2	
10	NET-CRED-CLAIMED-AMTS> 1						PRIOR-YR-EST-TX-AMT> 2	
11	NET-INV-INC-AMT> 1				NET-INV-INC-TX-AMT> 2			
12	ADDL-MED-WG-AMT> 1				SCH-H-MAX-DEFER> 2			
13	UNAPPLD-CRED-ELECT-AMT> 1				CR-ELECT-PER-TXPR-AMT> 2			
14	SML-EMPLYR-HLTH-INS-CR-AMT> 1							
15	TX-SHOWN-RTN-AMT> 1				TAX-ASSESSED-AMT> 2			
16	S-COV-SIC-FAM-LV> 1				CR-QLFY-SIC-FAM> 2			
17	CVD-SFTY-NONREF-CR> 1				ARP-CR-SICFAM-AMT> 2			
18	ADV-MAN-PROD> 1				ADV-ENR-PROJ> 2			
19	ELECT-PROD> 1				CL-HYDROGEN> 2			
20	ADV-MAN-INV> 1				CLN-FUEL-PROD> 2			
21	ALT-REFUEL> 1				ZERO-EM-NUC> 2			
22	CL-ELEC-INV> 1				CARB-OX-SEQ> 2			
23	COM-CL-VEHIC> 1				CL-ELECT-PROD> 2			
24	CLEAN-ENERGY> 1				FORM-7207-IRN-920> 2			
25	FORM-3468-IRN-921> 1				FORM-7210-IRN-922> 2			
26	FORM-3468-IRN-923> 1				FORM-7218-IRN-924> 2			
27	FORM-7213-IRN-925> 1				FORM-3468-IRN-926> 2			
28	FORM-8936-IRN-927> 1				FORM-7211-IRN-928> 2			
29	FORM-3468-IRN-929> 1				FORM-8835-IRN-930> 2			
30	FORM-8933-IRN-931> 1				FORM-8911-IRN-932> 2			
31	FORM-7207-IRN-933> 1				FORM-3468-IRN-934> 2			
32	FORM-7210-IRN-935> 1				FORM-3468-IRN-936> 2			
33	FORM-7218-IRN-937> 1				FORM-7213-IRN-938> 2			
34	FORM-3468-IRN-939> 1				FORM-8936-IRN-940> 2			
35	FORM-7211-IRN-941> 1				FORM-3468-IRN-942> 2			
36	FORM-8835-IRN-943> 1				FORM-8933-IRN-944> 2			
37	FORM-8911-IRN-945> 1							
38	NET-TX-LIAB-PT-AMT> 1				NET-TX-LIAB-FL-AMT> 2			
39	STATE> 1		CR-REDUCT> 2		STATE> 3		CR-REDUCT> 4	
40	-----RETURN TRANSACTION-----							
41	T/C	POSTED	TRANS-AMOUNT		CYC	T	DLN	
42	1 2	3	4		5	6	7	6020B
43	610	1	2		3			PAYMENT POSTED WITH RETURN
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80



**Exhibit 2.3.11-37 (Cont. 1) (01-01-2026)****Command Code TXMOD - Posted Form 1041 Return**

## Record Element Description

2-3		STANDARD— See Exhibit 2.3.11-14.
4	1	QFT TRUST COUNT
	2	QFT COMP RTN IND
	3	ESTIMATED TX BASE AMT
5	1	PRIMARY TX FICA WGS PD AMT
	2	PRIMARY TOTL FICA TX AMT
6	1	PRIMARY TOTL MDCR WGS PD AMT
	2	PRIMARY MDCR TX AMT
7	1	PRIMARY CMB FICA MDCR TX AMT
	2	PRIMARY FD INC TX WTHLD AMT
8	1	PRIMARY FUTA TXBL WGS AMT
	2	PRIMARY FUTA TOTL TX AMT
9	1	NET TAXABLE INCOME AMOUNT
	2	ESTIMATED TX BASE AMOUNT
10	1	NET CREDITS CLAIMED AMT
	2	PRIOR YR EST TX AMT
11	1	NET INVESTMENT INCOME AMT
	2	NET INVESTMENT INCOME TX AMT
12	1	ADDL MED WAGE AMT
	2	SCH-H-MAX-DEFER-SECT-2302-AMT -- deferral amount used to calculate the first and second installment payment
13	1	UNAPPLIED CREDIT ELECT AMT
	2	CREDIT ELECT PER TAXPAYER AMT
14	1	SMALL EMPLOYER HEALTH INSURANCE CREDIT AMOUNT
15	1	TAX SHOWN ON RETURN AMOUNT -- will be the net of total tax per taxpayer plus claimed refundable tax credits on the return. Element is used for penalty & interest computations.
	2	TAX ASSESSED ON RETURN AMOUNT -- is computed by master file, extracted to IDRS, and used for penalty & interest computations.

**Exhibit 2.3.11-37 (Cont. 2) (01-01-2026)****Command Code TXMOD - Posted Form 1041 Return**

16	1	SSW-COVID-SICK-FAM-LEAVE-AMT -- Qualified Sick and family wages
	2	CREDIT-QLFY-COVID-SICK-FAM-AMT -- Nonrefundable portion of credit for qualified sick and family leave wages
17	1	CVD-SAFETY-NONREF-CR-AMT
18	1	ADV-MAN-PROD-NR-CMPTR-AMT
	2	ADV-ENR-PROJ-NR-CMPTR-AMT
19	1	ELECT-PROD-RNW--NR-CMPTR-AMT
	2	CL-HYDROGEN-NR-CMPTR-AMT
20	1	ADV-MAN-INV-NR-CMPTR-AMT
	2	CLN-FUEL-PROD-NR-CMPTR-AMT
21	1	ALT-REFUEL-PROP-NR-CMPTR-AMT
	2	ZERO-EM-NUC-PWR-NR-CMPTR-AMT
22	1	CL-ELEC-INV-NR-CMPTR-AMT
	2	CARB-OX-SEQ-NR-CMPTR-AMT
23	1	COM-CL-VEHICLE-NR-CMPTR-AMT
	2	CL-ELECT-PROD-NR-CMPTR-AMT
24	1	CLEAN-ENERGY-NR-CMPTR-AMT
	2	F7207-RECAP-NT-EPE-AMT -- Form 7207 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
25	1	F3468-PT-III-RECAP-NT-EPE-AMT --Form 3468 Part III Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF
25	2	F7210-RECAP-NT-EPE-AMT -- Form 7210 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
26	1	F3468-PT-IV-RECAP-NT-EPE-AMT -- Form 3468 Part IV Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.

**Exhibit 2.3.11-37 (Cont. 3) (01-01-2026)****Command Code TXMOD - Posted Form 1041 Return**

26	2	F7218-RECAP-NT-EPE-AMT -- 7218 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
27	1	F7213-RECAP-NT-EPE-AMT -- Form 7213 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
27	2	F3468-PT-V-RECAP-NT-EPE-AMT -- Form 3468 Part V Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
28	1	F8936-PT-V-RECAP-NT-EPE-AMT -- Form 8936 Part V Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
28	2	F7211-RECAP-NT-EPE-AMT -- Form 7211 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
29	1	F3468-PT-VI-RECAP-NT-EPE-AMT -- Form 3468 Part VI Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
29	2	F8835-RECAP-NT-EPE-AMT -- Form 8835 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
30	1	F8933-RECAP-NT-EPE-AMT -- Form 8933 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
30	2	F8911-RECAP-NT-EPE-AMT -- Form 8911 Recapture Net EPE Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by BMF.
31	1	F7207-EXCESS-PAY-AMT -- Form 7207 Excessive Payment Amount and is extracted by BMF.
31	2	F3468-PT-III-EXCESS-PAY-AMT -- Form 3468 Part III Excessive Payment Amount and is extracted by BMF.
32	1	F7210-EXCESS-PAY-AMT -- Form 7210 Excessive Payment Amount and is extracted by BMF.

**Exhibit 2.3.11-37 (Cont. 4) (01-01-2026)****Command Code TXMOD - Posted Form 1041 Return**

32	2	F3468-PT-IV-EXCESS-PAY-AMT -- Form 3468 Part IV Excessive Payment Amount and is extracted by BMF.
33	1	F7218-EXCESS-PAY-AMT - Form 7218 Excessive Payment Amount and is extracted by BMF.
33	2	F7213-EXCESS-PAY-AMT -- Form 7213 Excessive Payment Amount and is extracted by BMF.
34	1	F3468-PT-V-EXCESS-PAY-AMT -- Form 3468 Part V Excessive Payment Amount and is extracted by BMF.
34	2	F8936-PT-V-EXCESS-PAY-AMT -- Form 8936 Part V Excessive Payment Amount and is extracted by BMF.
35	1	F7211-EXCESS-PAY-AMT -- Form 7211 Excessive Payment Amount and is extracted by BMF.
35	2	F3468-PT-VI-EXCESS-PAY-AMT -- Form 3468 Part VI Excessive Payment Amount and is extracted by BMF.
36	1	F8835-EXCESS-PAY-AMT -- Form 8835 Excessive Payment Amount and is extracted by BMF.
36	2	F8933-EXCESS-PAY-AMT -- Form 8933 Excessive Payment Amount and is extracted by BMF.
37	1	F8911-EXCESS-PAY-AMT -- Form 8911 Excessive Payment Amount and is extracted by BMF.
38	1	F1062-NET-TX-LIAB-PART-AMT - From 1062 Net Tax Liability Partial Amount
38	2	F1062-NET-TX-LIAB-FULL-AMT - From 1062 Net Tax Liability Full Amount
39		This line repeated 3 times until all credit reduction amounts present are displayed
	1	STATE CODE
	2	CREDIT REDUCTION AMOUNT
	3	STATE CODE
	4	CREDIT REDUCTION AMOUNT
40-43		STANDARD— See Exhibit 2.3.11-14.

**Exhibit 2.3.11-38 (01-01-2003)****Command Code TXMOD—Pending Return Transactions**

The following standard format will be used to display the information available for pending Tax Return (TC 150) transactions. If present pending return transactions are displayed following, posted return transactions.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	-----PENDING RETURN SECTION-----							
2	1	2	3	4	5	6	7	8
3								RCC> 1
4		610	1	2	3			PAYMENT POSTED WITH RETURN
5		806	1	2	3			WTHLDNG TAX CR POSTED W/RETURN
6				FICA-TX-AMT>	1		FICA-WG-AMT>	2
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-38 (Cont. 1) (01-01-2003)****Command Code TXMOD—Pending Return Transactions**

Line	Item	Description
2	1	PENDING TRANSACTION ID CODE
	2	UNPOSTABLE REASON CODE
	3	TRANSACTION CODE—always 150
	4	TRANSACTION DATE
	5	TOTAL TAX LIABILITY AMOUNT
	6	TRANSACTION CYCLE
		DAY OF WEEK IND (DISPLAYED IMMEDIATELY AFTER TRANS CYCLE) FORMAT IS YYYYWWDD - DD VALUE 01-08
	7	TRANS-INFORMATION CODE
	8	EDITED DLN
3	1	RETURN CONDITION CODES
4		A generated “ TC 610” will be displayed if a remittance amount is being processed in the tax return record.
	1	TRANSACTION DATE—this is the Return Received Date
	2	REMITTANCE AMOUNT
	3	TRANSACTION CYCLE
	4	Statement identifies this as a “dummy” TC 610
5		This line will be displayed only if the WITHHELD AND EXCESS FICA amount in the return is not zero
	1	TRANSACTION DATE
	2	WITHHELD AND EXCESS FICA AMOUNT
	3	TRANSACTION CYCLE
	4	Statement identifies this as a “dummy” TC 806.
6	1	FICA TAX—from Withholding tax returns such as F941.
	2	TAXABLE FICA WAGES PAID AMOUNT—see FICA TAX above.

**Exhibit 2.3.11-39 (01-01-2013)****Command Code TXMOD—Posted/Pending Standard Transactions**

Most Transactions will be displayed in this format. Those containing variable data will be displayed as shown on subsequent exhibits. Posted (non-return) transactions if present, will be displayed in Master File posting sequence followed by pending (non-return) transactions, if present. These will be in the order they were appended to the module.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	-----POSTED TRANSACTIONS SECTION-----							
2		T/C POSTED	TRANS-AMOUNT	CYC-DAY	T	DLN		
3	1	2 3 4	5	6	7	8	MLT-SPLT-RMT>	9
4						DESG-PYMT-CD>	1	PNLTY-RSN-CD>
5	TRACE-ID>	1				EST-PNLTY-WVD-AMT>	2	
6					EFTPS ELEC DPST		CASH BOND PAYMENT	
7					INPUT-CSED>	1	CSED>	2
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-39 (Cont. 1) (01-01-2013)****Command Code TXMOD—Posted/Pending Standard Transactions**

Line	Item	Description
3	1	PENDING TRANSACTION ID—blank for Posted Transactions UNPOSTABLE REASON CODE- blank if posted
	2	TRANSACTION CODE
	3	REVERSED TC INDICATOR—"R" if the transaction has been reversed.
	4	TRANSACTION DATE—See IRM 36(66)0 for explanation of transaction dates. Format is "MMDDYY ". For EMPF reversed TC 150's, this will be the date the return was received.
	5	TRANSACTION AMOUNT
	6	TRANSACTION CYCLE = YYYYWW DAY OF WEEK IND - Displayed immediately following the TRANS CYCLE, format is DD which valid value is 01-08.
	7	TRANSACTION INFORMATION CODE—"G" means Amended Return, "X" means Refile DLN, etc.)
	8	TRANSACTION DLN
<b>Note:</b> the proceeding eight elements, except for the Transaction Information Code, are standard for all posted and pending transactions. For displays that never edit the Transaction Information Code, the Transaction DLN will be numbered as Element No. 7.		
	9	MULTIPLE/SPLIT REMITTANCE CODE—for TC 6XX
4	1	DESIGNATED PAYMENT CODE—for 6XX
	2	PENALTY REASON CODE—for some penalty transactions
5	1	TRACE-ID
	2	ESTIMATED TAX PENALTY AMOUNT WAIVED—for TC 17X
6	1	EFTPS-ELEC-DPST-IND-ELECTRONIC PAYMENT
	2	CASH BOND PAYMENT INDICATOR—identifies those TC 640 which are Cash Bond payments
7	1	INPUT COLLECTION STATUTE EXPIRATION DATE— Date input for TC-534 to identify the date associated with the write-off.
	2	COLLECTION STATUTE EXPIRATION DATE



## Exhibit 2.3.11-40 (01-01-2006)

### Command Code TXMOD—Posted/Pending Prior Liability Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	8	
4							PRIOR-LIAB-AMT>	1
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions.
2	1	PRIOR QUARTER 941 LIABILITY

**Exhibit 2.3.11-41 (01-01-2013)****Command Code TXMOD—Posted/Pending TC 592 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	CLS-CD>	8
4							XREF-TIN>	1
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	8	CLOSING CODE
2	1	CROSS REFERENCE TIN

### Command Code TXMOD—Posted/Pending Installment Privilege Transactions

Line	Item	Description
1	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
2	1	TRACE-ID
	2	TENTATIVE LIABILITY AMOUNT

Exhibit 2.3.11-43 (01-01-2026)  
Command Code TXMOD—Posted/Pending Appropriation Credit Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1 2	3 4	5	6	7 8	9	10	ACRN-NUM> 11
4							ACRN-CREDIT>	1
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1	1-10	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	11	CREDIT-REF-NUM
2	1	REFUND-MEMO-AMT

### Command Code TXMOD—Posted/Pending Offset Debit Credit Transactions

[illegible]

Line	Item	Description
1	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
3	9	ERR-REF-BAL-DUE LITERAL  For Document Code 58 with Blocking Series 949–960  For TC 700 only and prior cycle IND=1 and julian-date < 400
4	1	DESIGNATED PAYMENT CODE—for TC 6XX, TC 700 only.
	2	CREDIT FREEZE CODE—for Document Code 34 transactions only.
	3	BY-PASS INDICATOR
	4	SPOUSE IRA CODE—only for MFT 29 transaction codes 896 or 892.  0 Non-joint Account.  1 Primary Account.  2 Secondary Spouse Account.
5	1	CROSS REFERENCE TIN and FILE SOURCE—If present.
	2	CROSS REFERENCE MFT—If present.
	3	CROSS REFERENCE TAX PERIOD—If present and CROSS REFERENCE MFT for posted transaction is not 29.
	4	XREF SORT KEY.
6	1	INTEREST TO DATE—display only for TC 826
	2	EXCESS-COLLEC-WRITE-OFF-IND
	3	EFTPS-ELEC-DPST-IND
7	1	TRACE-ID
	2	INTENDED POSTING DATE

## Command Code TXMOD—Posted/Pending Federal Tax Deposit Transactions

[illegible]

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	MISSING INFORMATION INDICATOR
4	1	F8109B INDICATOR
4	1	If TRANSACTION INFORMATION CODE is “C”, this field will contain the literal “ CONSOLDTD CT-” followed by the number of 65X/66X transactions consolidated. Otherwise the literal “MICRO SER NO-” followed by the MICROFILM SERIAL NUMBER (formerly known as the TUS LOCATOR NUMBER) will be displayed.
	3	MULTIPLE SPLIT REMITTANCE INDICATOR
5	1	EFTPS-ELEC-DPST-IND
	2	ORIGINAL MFT
	3	ORIGINAL TAX PERIOD
6	1	TRACE-ID
	2	ORIGINAL SORT KEY

### Command Code TXMOD—Posted/Pending Refund Reversal Transactions

[illegible]

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
4	1	TRACE-ID
	2	REFUND INTEREST
	3	CHECK NUMBER—with TC 740 or TC 841
5	1	REQUESTOR SEID
	2	APPROVING OFFICIAL SEID
	3	BPI-CD
	4	REFUND REQUESTOR NUMBER
6	1	REFUND PAYMENT DATE
	2	DMF LIABILITY INDICATOR
	3	DIRECT DEPOSIT CODE
7	1	REFUND SCHEDULE NUMBER
	2	REFUND COLLECTION INDICATOR
	3	FMS COLLECTION DATE
8	1	CE TO REFUND DUE TO TOP IND
	2	SPLIT-REFUND-CD
	3	ELECTRONIC-FUNDS-TRANSFER-CD
	4	DIR-DEPST-REJ-REASON-CD

**Exhibit 2.3.11-47 (01-01-2011)****Command Code TXMOD—Posted/Pending Adjustment Transactions—TC 30x**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
3	1	2 3	4	5	6	7	8	HOLD-CD>9
4			870-DT>	1	CSED>	2	PRT-CD>3	APPL-CD> 4
5				DISP-CD>1	ASED>	2	CLM-REJ-DT>	3
6				ADJ-RSN-CD>	1- 1- 1- 1			
7				DATA-REF-NUM1>	1	REF-CHG-DTA1>	2	TECH-CD>_
8				DATA-REF-NUM2>	1	REF-CHG-DTA2>	2	
9				ABST-NUM	ABST-AMT	ABST-NUM	ABST-AMT	
10				1	2	1	2	
24								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	HOLD CODE
4	1	870 WAIVER DATE—Format is “MMDDYYYY”.
	2	For TC 300 and 301, this field will contain the literal “ASED” followed by the ASSESSMENT STATUTE EXPIRATION DATE. For other TCs the literal “INTD” followed by the INTEREST COMPUTATION DATE will be displayed.
	3	ADJUSTMENT PRIORITY CODE
5	1	DISPOSABLE CODE
	2	APPELLATE LOCATION CODE
	3	CLAIM REJECTION DATE
6	1	ADJUSTMENT REASON CODES 1-4
7	1	DATA-REF-NUM-1
	2	REF-CHANGE-DATA
	3	TECHNIQUE CODE
8	1	DATA-REF-NUM-2
	2	REF-CHANGE-DATA
10		This line will be repeated for each significant Abstract Group up to 12 times.
	1	ABSTRACT NUMBER
	2	ABSTRACT AMOUNT



## Exhibit 2.3.11-48 (01-01-2016)

### Command Code TXMOD—Posted/Pending Data Adjustment Transactions—TC 29x

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	8	RFC-DT> 9
4			INT-CMPTN-DT> 1		HOLD-CD> 2		PRT-CD> 3	CR-INT-DT> 4
5			ADJ-RSN-CD> 1- 1- 1- 1		AMD-CLMS-DT> 2		CORRESP-DT> 3	
6			DATA-REF-NUM1> 1		REF-CHG-DTA1> 2		OTN-CD> 1	
7			DATA-REF-NUM2> 1		REF-CHG-DTA2> 2		DT-OF-TRNS>	
8			BND-CUSIP-NUM>		SIGN-CD> _		TYPE-OF-CRDT-BND-CD> _	
9			CIS-IND> _					
10			CSED>		REVERSION-DT>		PYE-DT>	
11				ABST-NUM	ABST-AMT	ABST-NUM	ABST-AMT	
12				1	2	1	2	
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-48 (Cont. 1) (01-01-2016)****Command Code TXMOD—Posted/Pending Data Adjustment Transactions—TC 29x**

Line	Item	Description
3	1–8	STANDARD— See Exhibit 2.3.11-28, Command Code TXMOD—Pending Return Transactions
	9	REFUND STATUS CONTROL DATE
4	1	INTEREST COMPUTATION DATE
	2	ADJUSTMENT HOLD CODE
	3	ADJUSTMENT PRIORITY CODE
	4	CREDIT INTEREST DATE
5	1	ADJUSTMENT REASON CODES—1st, 2nd, 3rd and 4th positions displayed if at least one is significant.
	2	IRS RECEIVED DATE
	3	TAXPAYER CORRESPONDENCE DATE
6	1	DATA REFERENCE NUMBER
	2	REFERENCE CHANGE DATA
	3	OFFSET TRACE NUMBER
7	1	DATA-REFERENCE-NUMBER-2
	2	REFERENCE-CHANGE-DATA2
	3	DATE-OF-TRANSFER
8	1	BOND-CUSIP-NUM
	2	SIGNATURE-CD
	3	TYPE-OF-CREDIT-BOND-CD
9	1	CIS MF INDICATOR
	2	NET RATE BEG OVERLAP DT
	3	NET RATE END OVERLAP DT
10	1	COLLECTION STATUTE EXPIRATION DATE
	2	REVERSION DATE
	3	PLAN YEAR END TAX PERIOD
		This line will be repeated for each significant Abstract/Reference Group up to 12 times.
11	1	ABSTRACT/REFERENCE NUMBER—This field contains a literal followed by a 3 digit ABSTRACT/REFERENCE NUMBER. Exception: MFT 10, this field will contain an alphabetic FUTU STATE CODE (“T”—for tax change or “W”—for wage change followed by a 2 character STATE CODE).

## Exhibit 2.3.11-48 (Cont. 2) (01-01-2016)

## Command Code TXMOD—Posted/Pending Data Adjustment Transactions—TC 29x

Line	Item	Description
		<b>Note:</b> for all IMF and in many instances for BMF the ABSTRACT/REFERENCE NUMBERS and their amounts appearing on the pending adjustment transactions are not retained on ECC-MTB posted adjustment transactions.
		For MFT 03,29,50 61 ABSTRACT NUMBER will be displayed. For all other MFT's REFERENCE NUMBERS
	2	ABSTRACT/REFERENCE AMOUNT
12	1	ABSTRACT NUMBER OR REFERENCE NUMBER
	2	ABSTRACT AMOUNT



### Command Code TXMOD—Posted/Pending TC 421 Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	8	DISP-CD> 9
4							SOURCE-CD> 1	
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
	9	DISPOSABLE CODE
4	1	AIMS SOURCE CODE—(EMPF only).

**Exhibit 2.3.11-51 (01-01-2013)****Command Code TXMOD—Posted/Pending DAR Transactions**

	1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-80			
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	90123456789	01234567890	123456789	234567890	345678901	456789012	567890123	678901234		
3	1	2 3	4	5			6	7										
3a	1	2 3	4	5			6	7			ASED> 8							
3b	1	2 3	4	5			6	7			MF-CAF-CD>8							
4											MEMO-MONEY-AMT>			1				
5														EXT-DT> 1				
5a	TC550-DEFINER-CD> 1				COLL-EXT-DT> 2				CYC-CNT> 3			CSED-EXT-IND>4						
5b											COLL-CLS-CD> 1			CYC-CNT> 2				
5c											TC-480-SC-CD> 1			JURIS-CD>2			CSED-EXT-IND>3	
24																		
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	90123456789	0123456789	123456789	234567890	345678901	456789012	567890123	678901234		
	1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-80			

Line	Item	Description
3, 3a, 3b	1–7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
3a	8	NEW ASSESSMENT STATUTE EXPIRATION DATE—for TC 560 or 564 only
3b	8	CAF CODE—for TC 96X only
4	1	MEMO-MONEY-AMT is the amount of money transferred from a tax module with refund freeze to tax module(s) with a balance due.
5	1	EXTENSION DATE-TC460 ONLY
5a	1	TC550 DEFINER CODE—TC 550 ONLY
	2	COLLECTION STATUTE EXTENSION DATE—TC 550 only
	3	CYCLE COUNT—TC 550
	4	CSED EXTENSION INDICATOR—TC 550
5b	1	COLLECTION CLOSING CODE—TC 47X, 500, 524, 530 and 59X
	2	NUMBER OF CYCLES—TC 47X, 500, 524, 530
5c	1	TC480 SERVICE CENTER CODE
	2	JURISDICTION CODE—TC 480
	3	CSED EXTENSION INDICATOR—TC 480

**Exhibit 2.3.11-52 (01-01-2006)****Command Code TXMOD—Posted/Pending Litigation Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
3	1	2 3 4	5	6	7			COLL-CLS-CD>	8
4						CLAIM>1	PYMT>2	BKRPT-PROC>	3
5						BKRPT/LIT-LOC>	1	APPL-CD>	2
								CSED-EXT-IND>	3
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Line	Item	Description
3	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
	8	COLLECTION CLOSING CODE
4	1	BANKRUPTCY CLAIM TYPE
	2	INSTALLMENT PAYMENT INDICATOR
	3	BANKRUPTCY PROCEDURE TYPE
5	1	BANKRUPTCY/LITIGATION LOCATION CODE
	2	APPELLATE LOCATION CODE
	3	CSED EXTEND INDICATOR

## Command Code TXMOD—Posted/Pending TC 93X or TC 940 Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	3520-IND>8	
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	8	FORM 3520 INDICATOR—on TC's 930 and 932.



### Command Code TXMOD—Posted/Pending TC 922, TC 925 or TC 999 Transactions

[illegible]

Line	Item	Description
TC922 or TC925		
1	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
2	1	PROCESS CODE—up to 10 Process Codes in the TC 922 or TC 925 will be displayed, each separated by a hyphen from the preceding code.
TC999		
1	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	IMF CONTROL DLN TRANSACTION—Transaction code of IMF transaction that updated the IMF tax module causing generation of TC 999 to IRAF.

**Exhibit 2.3.11-55 (01-01-2015)****Command Code TXMOD—Posted/Pending TC 424 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	8	SOURCE-CD> 9
4						SPCL-PROJ> 1	RET-REQ> 2	ORG-CD> 3
5						PTR-PBC> 1	PTR-TIN> 2	
6						PTR-XREF-RPN> 1	PTR-MFT> 1	PTR-TX-PRD> 2
7						PBC> 1	SBC> 2	EGC> 3
8						TEGE-SPL-DEF-CD> 1	PUSH-CD> 4	
9						TRACKING-CD> 1		
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-28, Command Code TXMOD—Posted Form 945(Annual Return of Withheld Federal Income Tax) Returns
	9	AIMS SOURCE CODE Identifies the reason a return was selected for examination.
4	1	SPECIAL PROJECT CODE
	2	RETURN REQUEST INDICATOR
	3	AIMS ORGANIZATION CODE
5	1	918 A PRIMARY BUSINESS CODE
	2	PARTNERSHIP TIN and FILE SOURCE
6	1	PARTNERSHIP SORT KEY
	2	PARTNERSHIP MFT
	3	PARTNERSHIP TAX PERIOD
7	1-3	AIMS ASSIGNEE CODE
	4	TC-424-PUSH-CD
8	1	TEGE-SPECIAL-DEFINER-CD
9	1	TRACKING CODE - 4 digits

### Command Code TXMOD—Posted/Pending TC 582 or TC 583 Transactions

	1-9			11-19			21-29			31-39			41-49			51-59			61-69			71-80		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
3	1			2 3			4			5			6			7								
4													1			2			XREF-TIN>			3		
5																			TC-583-DEF-CD>			_		
24	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	1-9			11-19			21-29			31-39			41-49			51-59			61-69			71-80		

Line	Item	Description														
1	1–7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions														
2	1	SPECIAL VALUATION TYPE CODE—Depending on value, one of the following literals will be displayed: <table><tr><th>Value</th><th>Literal</th></tr><tr><td>0</td><td>“REGULAR LIEN ”</td></tr><tr><td>1</td><td>“2032A ELECTION ”</td></tr><tr><td>2</td><td>“CARRYOVER” (IMF)</td></tr><tr><td></td><td>“SPECIAL LIEN ” (BMF)</td></tr><tr><td>4</td><td>“BOND”</td></tr><tr><td>8</td><td>“COLLATERAL ”</td></tr></table>	Value	Literal	0	“REGULAR LIEN ”	1	“2032A ELECTION ”	2	“CARRYOVER” (IMF)		“SPECIAL LIEN ” (BMF)	4	“BOND”	8	“COLLATERAL ”
Value	Literal															
0	“REGULAR LIEN ”															
1	“2032A ELECTION ”															
2	“CARRYOVER” (IMF)															
	“SPECIAL LIEN ” (BMF)															
4	“BOND”															
8	“COLLATERAL ”															
	2	Literal “REFILED” (if Refiled Lien Code = 1)														
	3	CROSS REFERENCE EIN (IMF only).														
3	1	TC-583-DEFINER-CD														

Exhibit 2.3.11-57 (01-01-2006)  
Command Code TXMOD—Posted/Pending TC 154 Transaction

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	RCC>	8
4								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
3	8	RETURN CONDITION CODE

## Exhibit 2.3.11-58 (01-01-2006)

### Command Code TXMOD—Posted/Pending TC 240 Transactions

1	2	3	4	5	6	7	8	PNLTY-CD>	9
XREF-TIN>									1
RTN-PROCESS-DT>									CSED>
24									
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	PENALTY CODE
2	1	CROSS REFERENCE TIN
	2	PENALTY REASON CODE
3	1	RETURN PROCESS DT
	2	COLLECTION STATUTE EXPIRATION DATE

**Exhibit 2.3.11-59 (01-01-2006)****Command Code TXMOD—Posted Transaction Codes 186/196/197/336/337/**

These transactions are generated by NCC posting operations only. TC 186 is for FTD penalty assessments and may carry a Penalty Code. TC's 196, 197, 336, and 337 represent generated assessments (196, 336) and abatements (197, 337) of interest and may carry a significant Reference Amount.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
3	1	2 3	4	5	6	7	8	FTD-PNL-CD> 9
4								FTD-INCREASED-PNLTY-CD> 1
5								CSED>
3	1	2 3	4	5	6	7	8	
4								REFERENCE-AMT> 1
24								
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
FTD		
1	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	FTD PENALTY CODE
2	1	FTD INCREASED PENALTY CODE
3	1	COLLECTION STATUTE EXPIRATION DATE
INT		
1	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
2	1	REFERENCE AMOUNT

### Command Code TXMOD—Posted DMF OFFSET Transactions—TC896/897

	1-9			11-19			21-29			31-39			41-49			51-59			61-69			71-80		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
3	1			2 3			4			5			6			7			8			AG-CD> 9		
4											DEBTOR-TIN>			OFFST-AMT>			SUB-AG> _							
5											OTN-CD> _____			OFFST-REC-TYPE> _										
24																								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
	1-9			11-19			21-29			31-39			41-49			51-59			61-69			71-80		

Line	Item	Description
3	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	AGENCY CODE.
4	3	SUB-AGENCY CODE.
4	1	DEBTOR–TIN
	2	OFFSET AMOUNT
5	1	OFFSET TRACE NUMBER
	2	OFFSET REC TYPE

### Command Code TXMOD—Posted/Pending TC 81X Transactions

Line	Item	Description
1	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	8	RESPONSIBILITY UNIT CODE
2	1	CREDIT RELEASE MEMO AMOUNT



## Exhibit 2.3.11-62 (01-01-2010)

### Command Code TXMOD—Posted/Pending TC 924 Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
3	1	2 3	4	5	6	7		
4							CYCLE-MODULE-SATISFIED> 1	
5	NOTICE-CYCLES> 1							
6	REF-NUM> 1						REF-AMT> 2	
24								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
4	1	BUWD SATISFIED CYCLE
5	1	NOTICE ISSUANCE CYCLES
6	1	REFERENCE NUMBER
	2	REFERENCE AMOUNT

**Exhibit 2.3.11-63 (01-01-2022)****Command Code TXMOD—Posted/Pending TC 971 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3 4	5	6	7	971-CD>	8	
4	REIMBUR-LOW-INC-IND>	1	XREF-TIN>	2	XREF-MFT>	3	XREF-TX-PRD>	4
5			MISC>		XREF-RPN>	1	FTD-ALERT-CD>	2
6			SECONDARY-DT>	1	MEMO-MONEY-AMT>	1		
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	8	971 CODE
4	1	REIMBURSABLE LOW INCOME IA INDICATOR - indicates the Low income IA fee has been reimbursed and is ineligible for future use.
	2	CROSS REFERENCE TIN
	3	CROSS REFERENCE MFT
	4	CROSS REFERENCE TAX PERIOD
5	1	971 MISC
	2	CROSS REFERENCE SORT KEY
	3	FTD ALERT CODE
6	1	SECONDARY DATE
	2	MEMO MONEY AMOUNT



**Exhibit 2.3.11-65 (01-01-2006)****Command Code TXMOD—Posted/Pending TC 151 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
3	1	2 3	4	5	6	7	8	151-CD>	9
4				XREF-DLN>	1		XREF-TIN>	2	
5					XREF-TX-PRD>	1		XREF-PLAN-NUM>	2
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	971 CODE
4	1	CROSS REFERENCE DLN
	2	CROSS REFERENCE TIN
5	1	CROSS REFERENCE TAX PERIOD
	2	CROSS REFERENCE PLAN NUMBER

## Exhibit 2.3.11-66 (01-01-2010)

### Command Code TXMOD—Posted/Pending TC 844 Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7		
4					DEMAND-DT>	1	MEMO-AMT>	2
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
1	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
2	1	DEMAND DATA
	2	MEMO AMOUNT

### Command Code TXMOD—Posted/Pending TC EPMF Amend Transactions

	1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-80					
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
3	1	2	3	4	5		6		7	8		RCC>				9				
4											NAICS-CD>				1					
24																				
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
	1-9		11-19		1-29		31-39		41-49		51-59		61-69		71-80					

Line	Item	Description
3	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
	9	RETURN CONDITION CODE
4	1	NAICS—CD

#  
#  
#  
#


#  
#  
#  
#

**Exhibit 2.3.11-69 (01-01-2016)****Command Code TXMOD—Posted/Pending TC 766/767 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
3	1	2 3	4	5	6	7	8	CR-ID-NUM> 9
4						COBRA/TAX-HOL> 1	OTN-CD> 2	
5						AG-CD> 1	SUB-AG> 2	
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1-7	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
	8	CREDIT ID NUMBER
4	1	COBRA TAX HOLIDAY REVERSE EFFECTIVE DATE
	2	OFFSET TRACE NUMBER
5	1	AGENCY CODE
	2	SUB-AGENCY CODE



### Command Code TXMOD—Posted/Pending ADEPT-EFT TRANSACTIONS

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80			
	1234567890123456789012345678901234567890123456789012345678901234567890										
3	2	3	4	5	6	7	8	MULT-SPLT-RMT>9			
4	TC680-MEMO-AMT>			1	DESIG-PYMT-CD>		2	EFT-TRACE-NUM>3			
5	EFTPS ELEC DPST			XREF-TIN>		1	ORIG-MFT>	2	ORIG-TX-PRD>	3	
6	TRACE-ID>			1	INTENDED PYMT-DT>			2	ORIG-RPN>		3
24											
	1234567890123456789012345678901234567890123456789012345678901234567890										
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80			

Line	Item	Description
3	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
	9	MULTIPLE SPLIT REMITTANCE IND
4	1	TC-680-MEMO-AMT
	2	DESIGNATED PAYMENT CODE
	3	ELECTRONIC FUNDS TRANSFER TRACE NUMBER
5	1	EFTPS-ELEC-DPST-IND
	2	CROSS REFERENCE TIN
	3	ORIGINAL MFT
	4	ORIGINAL TAX PERIOD
6	1	TRACE ID NUMBER
	2	INTENDED POSTING DATE
	3	ORIGINAL SORT KEY

## Command Code TXMOD—Posted TC-71X TRANSACTIONS

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD— Pending Return Transactions
4	1	AVAILABILITY DATE

**Exhibit 2.3.11-72 (01-01-2006)****Command Code TXMOD—Posted/Pending TC 370 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED TRANSACTIONS SECTION-----							
2	T/C	POSTED	TRANS-AMOUNT	CYC-DAY	T	DLN		
3	2 3	4	5	6	7	8	MULT-SPLT-RMT>9	
4						DESG-PYMT-CD> 1	PNLTY-RSN-CD> 2	
5			ABST-NUM	ABST-AMT	ABST-NUM	ABST-AMT		
6			1	2	1	2		
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	MULTIPLE/SPLIT REMITTANCE CODE
4	1	DESIGNATED PAYMENT CODE
	2	PENALTY REASON CODE—for some penalty transactions
6		This line will be repeated for each significant Abstract Group up to 12 times.
	1	ABSTRACT NUMBER
	2	ABSTRACT AMOUNT

### Command Code TXMOD—Posted/Pending TC 973 Transactions

	1-9			11-19			21-29			31-39			41-49			51-59			61-69			71-80						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22						
3	<u>2 3</u>			<u>4</u>	<u>5</u>			<u>6</u>	<u>7</u>	<u>8</u>			RDD>			<u>9</u>												
4												XRDD> <u>1</u>			CSED> <u>2</u>			ASED> <u>3</u>										
5												SPLAN-YR> _____			REVERSION-DT> _____			CPTI> _										
6												TOT-BAL-DUE-OVPYMT-AMT> _____																
7												<u>ABST-NUM</u>			<u>ABST-AMT</u>			<u>ABST-NUM</u>			<u>ABST-AMT</u>							
8												_____			_____2			_____1			_____2							
24																												
	1-9			11-19			21-29			31-39			41-49			51-59			61-69			71-80						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22						

Line	Item	Description
3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	RDD — RETURN DUE DATE
4	1	XRDD
	2	CSED
	3	ASED
5	1	SPONSORS PLAN YEAR END
	2	REVERSION DATE
	3	CORRECTED PROHIBITED TC INDICATOR
6	1	TOTAL BALANCE DUE OVERPAYMENT AMOUNT
7		This line will be repeated for each significant Abstract Group up to 12 times.
	1	ABSTRACT 973 NUMBER
	2	ABSTRACT 973 AMOUNT

## Exhibit 2.3.11-74 (01-01-2006)

### Command Code TXMOD—Pending TC 904 Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----PENDING TRANSACTIONS SECTION-----							
2	1	2	3	4	5	6	7	8 TC-608-IND>9
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
2	1	PENDING TRANSACTION ID
	2	UNPOSTABLE REASON CODE
		Zero Amount (0.00)
	3	TRANSACTION DATE
	4	REMOVAL DISTRICT OFFICE CODE—If present.
	5	REMOVAL YEAR—If present.
	6	Zero Amount (0.00)
	7	TRANSACTION CYCLE—Cycle in which this transaction was posted to the Master File.
		DAY OF WEEK IND
	8	TRANSACTION DLN
	9	TC 608 INDICATOR

**Exhibit 2.3.11-75 (01-01-2025)****Command Code TXMOD—Posted TC 970 Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED TRANSACTIONS SECTION-----							
2		T/C	POSTED	TRANS-AMOUNT	CYC-DAY	T	DLN	
3	1	2 3	4	5	6	7	8	AC 9 RJ10 EFT0
4	QLFD-SICFAM-WGS-S44>			1			QLFD-SICFAM-WGS-S45>	2
5	NONRFND-SIC-WGS-S44>			1			NONRFND-SIC-WGS-S45>	2
6	RFNDBL-SIC-WGS-S44>			1			RFNDBL-SIC-WGS-S45>	2
7	NONRF-SICWGS-P-MAR31>			1			NONRF-SICWGS-P-MAR31>	2
8	RFND-SICWGS-P-MAR31>			1			RFND-SICWGS-P-MAR31>	2
9	EXCESS-ADVCTC-AMT>			1			ADVCTC-REPYMNT-AMT>	2
10	ADVCTC-LIMIT-AMT>			1				
11	F7207-ADV-MAN-AMT>				1		F7210-CL-HYDRO>	2
12	F3468-ADV-INV-AMT>				1		F8933-CARB-OX>	2
13	NEW-CVC-RECAP>				1		PRE-OWN-CVC-RECAP>	2
14	F4255-SCH-2-PT-I>			1			F4255-SCH-2-PT-II>	2
15				*****PERIODIC LIABILITY*****				
16	1		2	1		2	1	2
17								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

For TC970 transactions for COVID-19								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----POSTED TRANSACTIONS SECTION-----							
2		T/C	POSTED	TRANS-AMOUNT	CYC-DAY	T	DLN	
3	1	2 3	4	5	6	7	8	
4				*****PERIODIC LIABILITY*****				
5	1		2		3			
6								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-75 (Cont. 1) (01-01-2025)****Command Code TXMOD—Posted TC 970 Transactions**

Line	Item	Description
2-3	1–8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
	9	AC - TC970-CD which is the action code
	10	RJ - TC970-Reject -CD --- Applies on if Action Code = 001 Values: 00, 10 Valid EFT , Greater than 10 - rejected EFT
	0	EFT - EFT Indicator --- Applies on if Action Code = 001 Values: 0 - EFT Refund is honored, 1 - EFT Refund is not honored
4	1	QLFY-SICK-FAMILY-WAGES-S44-AMT -- Schedule H qualified sick and family wages amount from primary taxpayer
	2	QLFY-SICK-FAMILY-WAGES-S45-AMT -- Schedule H qualified sick and family wages amount from secondary taxpayer when joint filer
5	1	NONRFNDBL-SICK-WGS-S44-AMT -- Nonrefundable portion of sick and family leave amount primary taxpayer
	2	NONRFNDBL-SICK-WGS-S45-AMT -- Nonrefundable portion of sick and family leave amount secondary taxpayer when joint filer
6	1	RFNDBL-SICK-WAGES-S44-AMT -- Refundable portion of credit for qualified sick and family leave wages from Worksheet 3 primary taxpayer
	2	RFNDBL-SICK-WAGES-S45-AMT -- Refundable portion of credit for qualified sick and family leave wages from Worksheet 3 secondary taxpayer when joint filer.
7	1	NONRFNDBL-SICK-WGS-P-MAR31-AMT -- Nonrefundable portion of sick and family leave amount primary taxpayer after 3/31/2021
	2	NONRFNDBL-SICK-WGS-S-MAR31-AMT -- Nonrefundable portion of sick and family leave amount secondary taxpayer when joint filer After 3/31/2021
8	1	RFNDBL-SICK-WGS-P-MAR31-AMT -- Refundable portion of credit for qualified sick and family leave wages primary taxpayer after 3/31/2021
	2	RFNDBL-SICK-WGS-S-MAR31-AMT -- Refundable portion of credit for qualified sick and family leave wages secondary taxpayer when joint filer after 3/31/2021
9	1	EXCESS-ADVCTC-COMPUTER-AMT
	2	ADVCTC-REPAYMENT-AMT
10	1	ADVCTC-LIMITATION-AMT
11	1	F7207-ADV-MAN-PROD-NR-AMT -- Advanced Manufacturing reduction Credit. This is an Elective Payment Election (EPE) non-refundable credit amount for a renewable resource and is extracted by IMF.

**Exhibit 2.3.11-75 (Cont. 2) (01-01-2025)****Command Code TXMOD—Posted TC 970 Transactions**

Line	Item	Description
	2	F7210-CL-HYDROGEN-NR-AMT -- Clean Hydrogen Production Credit. This is an Elective Payment Election (EPE) non-refundable credit amount for a renewable resource and is extracted by IMF.
12	1	F3468-ADV-MAN-INV-NR-AMT -- Advanced Manufacturing Investment Credit. This is an Elective Payment Election (EPE) on-refundable credit amount for a renewable resource and is extracted by IMF.
	2	F8933-CARB-OX-SEQ-NR-AMT -- Carbon Oxide Sequestration Credit. This is an Elective Payment Election (EPE) non-refundable credit amount for a renewable resource and is extracted by IMF.
13	1	NEW-CVC-RECAP-AMT -- Clean Vehicle Credit (CVC) advanced/transferred to the dealer when purchasing a new qualifying vehicle during the tax year.
13	2	PRE-OWN-CVC-RECAP-AMT -- Clean Vehicle Credit (CVC) advanced/transferred to the dealer when purchasing a pre-owned qualifying vehicle during the tax year.
14	1	F4255-SCH-2-PT-I-RECAP-AMT -- Form 4255 Schedule 2 – Part I Recapture Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by IMF.
	2	F4255-SCH-2-PT-II-RECAP-AMT -- Form 4255 Schedule 2 -Part II Recapture Amount. This is an Elective Payment Election (EPE) recapture credit amount for a renewable resource and is extracted by IMF.
15	1	PERIODIC LIABILITY AMOUNT—can occur up to 92 times and will be zeros for only one occurrence.
16	1	RET-970-PERIODIC-LIAB-DT
	2	RET-970-PERIODIC-LIAB-AMT -- For cycles between 202126 until 202203, for NET-RATE-TAX-PRD=999998, the first 11 groups of the RET-970-PERIODIC-LIAB-GROUP will be used to store COVID amount elements. See TIF Glossary for the 11 groupings.

LINE	ITEM	Description for TC970 transactions with COVID liability amounts
2-3	1-8	STANDARD— See Exhibit 2.3.11-38, Command Code TXMOD—Pending Return Transactions
5	1	PERIODIC LIABILITY Date
	2	PERIODIC LIABILITY Amount - will occur 11 times.
	3	RECORD FIELD LITERAL
		RECORD #1, Literal = ARP-CR-QLFY-COVID-SICK-FAM-AMT
		RECORD #2, Literal = ARP-COBRA-NONREF-CR-AMT
		RECORD #3, Literal = ARP-RFDBL-COVID-SICK-FAM-AMT



**Exhibit 2.3.11-75 (Cont. 3) (01-01-2025)**
**Command Code TXMOD—Posted TC 970 Transactions**

		RECORD #4, Literal = ARP-COBRA-RFDBL-CR-AMT
		RECORD #5, Literal = ARP-QLFY-SICK-WAGES-AMT
		RECORD #6, Literal = ARP-QLFY-HLTHPLN-EXPNS-AI-AMT
		RECORD #7, Literal = CBA-QLFY-SICK-WAGES-AMT
		RECORD #8, Literal = ARP-QLFY-FAM-WAGES-AMT
		RECORD #9, Literal = ARP-QLFY-HLTHPLN-EXPNS-AII-AMT
		RECORD #10, Literal = CBA-QLFY-FAM-WAGES-AMT
		RECORD #11, Literal = ARP-COBRA-RECIPIENT-NUM

**Exhibit 2.3.11-76 (01-01-2006)****Command Code TXMOD—Entity Rejected Transactions**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	RJ	1	2	3	4	5	RJ-SEQ>6/	7
2							ERS-STS-CD>	1
3								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
		<b>These lines will be repeated for each Reject Transaction present with an MFT, tax period, and plan number (for EPMF accounts) equal to those input on the CC TXMOD request.</b>
1	1	TRANSACTION CODE
	2	TRANSACTION DATE
	3	TRANSACTION AMOUNT
	4	TRANSACTION CYCLE—Cycle in which transaction rejected
	5	TRANSACTION DLN
	6	REJECT SEQUENCE CODE
		0 =Transaction is on the GMF Reject file or in ERS Inventory.
		C = Transaction was previously in ERS Suspense and has been removed. This value is applicable only to IMF TC 150.
		S=Transactions is in ERS Suspense.
	7	REJECT SEQUENCE NUMBER—First four digits comprise a Control Day (year digit plus Julian date). If last six digits are all zeros, this is an ERS transaction; otherwise, these six digits are the sequence number of a GMF reject transaction.
2	1	ERS STATUS CODE.
3	1	ADDITIONAL REJECT TRANSACTIONS INDICATOR—displayed if there are no Reject transactions for this tax module but there are Reject transactions for the account, or there are Reject transactions for the account for other modules.

**Exhibit 2.3.11-77 (01-01-2012)**

**Command Code TXMOD—Notice History Data**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	-----NOTICE HISTORY SECTION-----							
2	NOTICE	AMOUNT	CYC	S	AO			
3	1	2	3	4	5	6	7	UNALLW-CD> 8
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.11-77 (Cont. 1) (01-01-2012)****Command Code TXMOD—Notice History Data**

Line	Item	Description
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This line will be repeated for each NOTICE GROUP present.

3	1	Literal "CP" + NOTICE NUMBER or NOTICE—TYPE (DAX)
	2	NOTICE AMOUNT (blanks for NOTICE-TYPE 587)
	3	NOTICE CYCLE
	4	NOTICE CYCLE DAY OF WEEK CODE
	5	NOTICE SOURCE CODE
	6	NOTICE AO CODE
	7	DISHONORED CHECK REASON CODE (if NOTICE—TYPE 587) or SECONDARY-TDA SELECTION-CODE (if non-numeric NOTICE-TYPE) else NOTICE-SUPPRESS-CODE

Notice-Suppress-Cd Values:

0 - Notice not selected or suppressed for review

1 - Notice systemically suppressed

2 - Notice selected for Review Register and, if CP504, mailed. Other than CP 504 notice may have been either mailed or destroyed.

4 - CP 504 Notice destroyed

SECONDARY-TDA-SELECTION-CD values:

5 - Multiple assessments present in module, earliest is within 6 months of CSED.

A - Another module in the account is in TDA status.

D - Dishonored check posted to a module not previously in TDA status.

G - Political Organization.

H - IR

I - Another module in this account is in TDI status.

Q - TC 148-1 indicator present in the entity.

W - TC 148-3 indicator present on the entity.

E - TC 148-4 indicator present in the entity.

T - TC 148-5 indicator present on the entity.

U - TC 148-6 indicator present in the entity.

N - TC 148-7 indicator present on the entity.

S - TC 148-8 indicator present in the entity.

L - TC 148-9 indicator present on the entity.

**Exhibit 2.3.11-77 (Cont. 2) (01-01-2012)**
**Command Code TXMOD—Notice History Data**

Line	Item	Description
		R - Entity had 1 or more TDAs closed within the prior 12 months.
		Z - Penalty and interest only TDA.
	8	Unallowable Code

**Exhibit 2.3.11-78 (01-01-2000)****Command Code TXMOD—Case Control Information**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	-----CONTROL BASE AND HISTORY INFORMATION-----								
2	C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT	ASSIGN-TO	CAT	ORG F S
3	1	2	3	4	5	6	7	8	9 10 11
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

**Exhibit 2.3.11-78 (Cont. 1) (01-01-2000)****Command Code TXMOD—Case Control Information**

Line	Item	Description
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These lines are repeated for each CASE CONTROL ENTRY present.

3	1	CONTROL SEQUENCE NUMBER—(Displayed only for the first Case Control Entry case.)
	2	CASE STATUS CODE A—Assigned S—Suspense M—Other or Audit C—Closed B—Background
	3	ACTION DATE—date CONTROL-HISTORY-GROUP added to TIF
	4	ACTION EMPLOYEE NUMBER
	5	ACTIVITY CODE
	6	IRS RECEIVED DATE
	7	ASSIGNEE EMPLOYEE NUMBER
	8	CONTROL CATEGORY
	9	ORIGINATOR CODE
	10	FOLLOW UP COUNT
	11	CONTROL BASE SOURCE CODE G—CC ACTON I—CC ADJ54 J—CC CHKCL K—CC RFUND L—CC CHK64 M—CC DRT24,DRT48 N—CC FRM 34 U—SPECIAL UTILITY RUN 1—Daily TIF Update 3—Weekend TDI Analysis 4—Weekend TIF Update W—CC NOREF X—CC STN90

**Exhibit 2.3.11-78 (Cont. 2) (01-01-2000)****Command Code TXMOD—Case Control Information**

Line	Item	Description
		Y—CC DOALL
		5—Post Weekend TIF update and analysis



## Exhibit 2.3.11-79 (01-01-2000)

## Command Code TXMOD—Action History Data

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	H	1	2	3				4
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
------	------	-------------

This line is repeated for each ACTION HISTORY ENTRY.

1	1	ACTION DATE—date Action History Entry added to TIF
	2	ACTION EMPLOYEE NUMBER
	3	ACTIVITY CODE
	4	ACTION HISTORY SOURCE CODE
		C—STAUP
		D—TDIAD
		G—ACTON
		N—NMFTM
		R—CC MFREQ/RECON REALTIME TIF UPDATE
		U—SPECIAL UTILITY RUN
		Y—CC DOALL
		5—Post Weekend TIF update and analysis
		P—PINEX
		S—CC CSEDR
		A—CC ASEDR

### Command Code TXMOD—SC Status History Data

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	-----SERVICE CENTER HISTORY SECTION-----							
2	SC-STs	DATE	STATUS-AMOUNT	CYC				
3a	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>			
3b	<u>1</u> <u>2</u>	<u>3</u>	NXT> <u>4</u>	<u>5</u>	<u>6</u>	MIN-NUM-DELAY> <u>7</u>	BALANCE-CYC-DELAY> <u>8</u>	
24								
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
This line is repeated for each STATUS HISTORY ENTRY		
3a	1	STATUS CODE
	2	STATUS DATE
	3	STATUS AMOUNT
	4	STATUS CYCLE
	5	STATUS CYCLE DAY OF WEEK CODE

If STATUS-CD is 48 or 50, the line will appear as follows

3b	1	STATUS CODE
	2	DECISION POINT STAUP INDICATOR
		D = Decision point analysis uploaded notice request from IDS or the module was downloaded to IDS. Valid for status 48 or 50 only.
		T = TDA analysis transfer. Valid for status 50 only.
	3	STATUS DATE
	4	NEXT NOTICE NUMBER
	5	STATUS CYCLE
	6	STATUS CYCLE DAY OF WEEK CODE
	7	MINIMUM NUMBER OF CYCLES DELAY
	8	BALANCE OF CYCLES DELAY

## Exhibit 2.3.11-81 (01-01-2012)

### Command Code TXMOD—MF Status History Data

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	-----MASTER FILE HISTORY SECTION-----								
2	MF-STs	DATE	STATUS-AMOUNT		CYC	CCNIP-SELECT-CD			
3a	<u>1</u>	<u>2</u>	<u>3</u>		<u>4</u> <u>5</u>	<u>6</u>			
3b	<u>1</u>	<u>2</u>	IND> <u>3</u>	NTC-AO> <u>4</u>	<u>5</u> <u>6</u>	<u>7</u>			
3c	<u>1</u>	<u>2</u>	EXT-DT> <u>3</u>		<u>4</u> <u>5</u>	<u>6</u>			
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

**Exhibit 2.3.11-81 (Cont. 1) (01-01-2012)****Command Code TXMOD—MF Status History Data****Line            Item            Description**

This line is repeated for each STATUS HISTORY ENTRY

If MF-STATUS-CD is not 02, 03 or 04, the line will appear as follows:

3a	1	MF STATUS CODE
	2	MF STATUS DATE
	3	MF STATUS AMOUNT
	4	MF STATUS CYCLE
	5	MF STATUS CYCLE DAY OF WEEK CODE
	6	MF SELECTION CODE

If MF-STATUS-CD is 02 or 03, the line will appear as follows:

3b	1	MF STATUS CODE
	2	MF STATUS DATE
	3	MF STATUS INDICATOR
	4	NOTICE-AO-CD
	5	MF STATUS CYCLE
	6	MF STATUS CYCLE DAY OF WEEK CODE
	7	MF SELECTION CODE

If MF-STATUS-CD is 04 the line will appear as follows:

3c	1	MF STATUS CODE
	2	MF STATUS DATE
	3	EXTENSION DATE
	4	MF STATUS CYCLE
	5	MF STATUS CYCLE DAY OF WEEK CODE
	6	MF SELECTION CODE

**Exhibit 2.3.11-82 (07-01-2021)**

**Command Code TXMOD—Single Member Owner (SMO) Data**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	SMO-TIN> 1		TC971-AC> 2		SPOUSE-LEP-CD> 3		SPOUSE-AMP-CD> 4	
2	SMO-NAME>		1					
3	SMO-SECONDARY-NAME>		1					
4	SMO-STREET-ADDR>		1					
5	SMO-CITY/STATE/ZIP>		1		2		3	
6							FC-CD> 4	
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Line	Item	Description
This line is repeated for each SMO ENTRY		
1	1	SMO TIN
	2	SMO TC 971 ACTION CODE
	3	SPOUSE-LEP-CD
	4	SPOUSE-AMP-CD
2	1	SMO NAME
3	1	SMO SECONDARY NAME
4	1	SMO STREET ADDRESS
5	1	SMO CITY NAME
	2	SMO STATE CODE
	3	SMO ZIP CODE
	4	SMO COUNTRY CODE

