



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.47

DECEMBER 23, 2025

EFFECTIVE DATE

(01-02-2026)

PURPOSE

- (1) This transmits revised IRM 2.3.47, IDRS Terminal Responses, Command Codes INOLE, EOGEN, and SPARQ

MATERIAL CHANGES

- (1) IRM 2.3.47 To ensure there is no PII and/or FTI, or improper fictionalization of tax information in the IT IRMs, many of the screen display graphic exhibits and some descriptions have been revised in accordance with current IRS guidelines per IRM 2.3.47.3.
- (2) IRM 2.3.47 revised throughout to update organizational title Taxpayer Services.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.47, dated December 18, 2023 is superseded.

AUDIENCE

Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and any other IRS organization profiled with IDRS access.

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Chief Information Officer

2.3.47

Command Codes INOLE, EOGEN, and SPARQ

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2.3.47.1
(12-23-2024)
Program Scope and Objectives

- (1) **Overview:** This IRM provides information on CFOL Command Codes INOLE, EOGEN, and SPARQ. Details below.
- (2) **Purpose:** These sections provide instructions for accessing national entity information through the National Account Profile (NAP) in Martinsburg, WV.
- (3) **Audience:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and any other IRS organization profiled with IDRS access.
- (4) **Policy Owner:** Director, Corporate Data Domain
- (5) **Program Owner:** Tax Data On-line (TDOL), a branch within Corporate Data Domain
- (6) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE) and Enterprise Operations (EOPS).
- (7) **Program Goals:** These are the instructions for using INOLE, EOGEN, and SPARQ command codes.

2.3.47.1.1
(01-02-2025)
Background

- (1) ON LINE ENTITY (OLE) is the first phase of the Corporate Files On-line (CFOL) project. OLE makes available, to all IDRS users, national entity information through the National Account Profile (NAP) in Martinsburg, WV.
- (2) The NAP contains extensive Master File entity information for all taxpayers on the IMF, BMF (SSN and EIN), and EPMF. There are also Social Security (DM-1), ATIN/ITIN (also DM1), and cross-reference (XREF) data.
- (3) Command Code INOLE is used as a research tool to display the entity information found on the NAP.
- (4) Command Code EOGEN is used to display EIN and name line information for exempt organizations; both parents and subordinates using the Group Exempt Number (GEN). When the substitute for return is established on AIMS using Command Code AM424 Push Code 036 is used. Push Code 036 sends a TC 150 0 to the master file. The Push Code can be used for all returns with the exception of Form 8038s and 5330. If the agent secures the return after the SFR TC 150 is posted they must prepare a Form 3177 to input TC 971 AC 282 which updates the master file with a TC 976/977 provides the statute of limitations to be updated; will not set the duplicate return freeze and a AIMS Weekly Update will not be generated.
- (5) Command Code SPARQ is used as a research tool to display the address information for both the primary and secondary taxpayers on a jointly filed return.

2.3.47.1.2
(01-02-2026)
Authority

- (1) Unified Work Request (UWR) 999071

2.3.47.1.3
(01-02-2025)

Roles and Responsibilities

- (1) Applications Development (AD) is responsible for operations and maintenance of the command codes.
- (2) Director, Corporate Data Domain
- (3) Branch Chief, TDOL

2.3.47.1.4
(01-02-2025)

Program Management and Review

- (1) The data sources for INOLE are the National Account Profile VSAM files, and the DM1 files, maintained at the Martinsburg (MTB) Campus (MCC).

2.3.47.1.5
(01-02-2025)

Program Controls

- (1) None

2.3.47.1.6
(01-02-2025)

Terms and Acronyms

(1)	<table border="1"> <thead> <tr> <th>Acronym</th><th>Definition</th></tr> </thead> <tbody> <tr> <td>CFOL</td><td>Corporate Files Online</td></tr> <tr> <td>EOGEN</td><td>Exempt Organization Employment Number</td></tr> <tr> <td>IDRS</td><td>Integrated Data Retrieval System</td></tr> <tr> <td>IMF</td><td>Individual Master File</td></tr> <tr> <td>INOLE</td><td>Inquiry Online Entity</td></tr> <tr> <td>IPPIN</td><td>Identity Theft Protection Pin</td></tr> <tr> <td>IRS</td><td>Internal Revenue Service</td></tr> <tr> <td>ISPF</td><td>Interactive System Productivity Facility</td></tr> <tr> <td>IT</td><td>Information Technology</td></tr> <tr> <td>NAP</td><td>National Account Profile</td></tr> <tr> <td>SSN</td><td>Social Security Number</td></tr> <tr> <td>TDOL</td><td>Tax Data On-line Branch</td></tr> <tr> <td>TIN</td><td>Tax Identification Number</td></tr> </tbody> </table>	Acronym	Definition	CFOL	Corporate Files Online	EOGEN	Exempt Organization Employment Number	IDRS	Integrated Data Retrieval System	IMF	Individual Master File	INOLE	Inquiry Online Entity	IPPIN	Identity Theft Protection Pin	IRS	Internal Revenue Service	ISPF	Interactive System Productivity Facility	IT	Information Technology	NAP	National Account Profile	SSN	Social Security Number	TDOL	Tax Data On-line Branch	TIN	Tax Identification Number
Acronym	Definition																												
CFOL	Corporate Files Online																												
EOGEN	Exempt Organization Employment Number																												
IDRS	Integrated Data Retrieval System																												
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TIN	Tax Identification Number																												

2.3.47.1.7
(10-26-2023)

Related Resources

- (1) INOLE FSP number is 5.10.40.00

2.3.47.2
(01-01-2000)

Command Code INOLE

- (1) The intent of this Command Code is to negate the need for some MFTRA requests when entity information (less posted entity transactions) is needed for the user to perform their duties.
- (2) The display of NAP data will be restricted to one page of screen information. For items such as IMF Prior Namelines, it may be necessary to do a MFTRA to see all the occurrences of these fields.

2.3.47.3

(01-01-2018)

**Command Code INOLE
Input Format**

- (1) Command Code INOLE is designed to display Master File entity data (including SSA name controls, Cross Reference information, and Merge Transactions) for a specific Taxpayer Identification Number (TIN) residing on the NAP. The request type (via command code definer) determines the kind of data desired by the requestor. Requests are researched via the input TIN. If primary TIN is unknown, a request may be input with the spouse's TIN. There are five types of INOLE inquiries that can be requested.
- (2) Command Code INOLE input with the definer "G" — an unedited or edited TIN will be input. This command will be useful when the tin type is unknown. The returning screen will contain any nameline information available for any account attributable to that number, regardless of file if edited TIN is input. This request type involves multiple database accesses and should be used only when necessary.
 - a. Command Code INOLE input with the definer "T" — an edited TIN (either SSN or EIN) will be input. No "display source code" (a.k.a., file source) is necessary. This command will be useful when research is desired on all accounts with the same SSN or EIN. Nameline and street address information will be returned to the user for each matching account.
 - b. Command Code INOLE input with the definer "S" — an edited TIN and display source code will be input. This request type will be most useful when the specific account is already known. Name lines (current and prior), street addresses, tax year, Social Security name controls, cross reference and other information specific to the type of account being requested will be returned to the user.
 - c. Command Code INOLE input with the definer "X" — an edited TIN and display source code will be input. This request type will be most useful when researching TINs that have no Master File account. DM1 name controls, Cross reference and merge transaction information will be returned to the user. Information returned to the user will be specific to the file source input. On SSN requests, both tin types (valid and invalid) will be searched for data, regardless of file source input. If a file source of IMF valid is input, the resulting display will show data for both the valid and invalid accounts if such data exists.
 - d. Command Code INOLE input with the definer "P" — an edited EIN, display source code (P), and EPMF Plan number. This request type will be used to display EPMF Plan information. The EPMF SPECIFIC SCREEN is capable of displaying only five plan names. The screen display for the "P" definer is able to display up to ten plan names. The list of plan names displayed will begin with the plan number that is input, or the next highest number.

2.3.47.4

(10-01-2020)

**Command Code INOLE
Default Procedures**

- (1) After all research data is retrieved, the system will analyze for all significant fields. Depending on the information found on the NAP for a requested TIN, the screen may be defaulted in order to provide more information back to the terminal operator. This will be done in order to prevent subsequent requests. The terminal operator will be made aware that this has occurred. The defaults are as follows:
- (2) General Request (INOLEG)
 - a. Only information found pertains to multiple SSNs — default is TIN-type SSN — Exhibit 2.3.47-4.

- b. Only information found pertains to multiple EINs — default is TIN-type EIN — Exhibit 2.3.47-3.
- c. Only information found pertains to a single SSN — default is specific (IMF, BMF) — Exhibit 2.3.47-8. Exhibit 2.3.47-6.
- d. Only information found pertains to a single EIN — default is specific (BMF or EPMF) — Exhibit 2.3.47-5. Exhibit 2.3.47-7.

(3) TIN-type Request (INOLET)

- a. Only information found pertains to a single SSN — default is specific (IMF, BMF) — Exhibit 2.3.47-8. Exhibit 2.3.47-6.
- b. Only information found pertains to a single EIN — default is specific (BMF or EPMF) — Exhibit 2.3.47-5. Exhibit 2.3.47-7.

(4) General, TIN-type or Specific Request (INOLEG, T or S) — No Master File account is present but Cross Reference and/or transaction information is available — Exhibit 2.3.47-9. Exhibit 2.3.47-10.

2.3.47.5
(01-01-2009)

Command Code EOGEN

- (1) Command Code EOGEN is used to request the display of group ruling information for exempt organizations: both parents and subordinates using the Group Exempt Number (GEN). Name information will also be presented for each EIN shown. This command code will get its information at ECC-MTB.
- (2) EOGEN must be input with one of two Definer Codes: "P" if information about the parent organization is desired and "S" if a list of subordinate (to parent) organizations is desired. A successful Definer Code "P" causes a command code BMFOL Definer Code "0" screen to be displayed for the parent. EOGEN screens that contain subordinate EIN's, Definer Code "S" give the user the ability to enter his/her entry code at a specific subordinate EIN on the screen. By then hitting enter key XMIT or PG UP key) a command code BMFOL, Definer Code "0" is requested.
- (3) Error messages:
 - a. "INVALID STATE REQUEST" — Requested state field is invalid, valid ranges are state abbr, blanks if no state in request and "." if requesting foreign state
 - b. "INVALID REQUEST — VALID GEN NUMBERS ARE 0001 TO 9999" — .
 - c. "INVALID REQUEST — VALID DEFINER CODES ARE P OR S. "
 - d. "GEN NOT ON FILE" — Requested Group Exemption Number not found.
 - e. "NO SUBS FOR THIS GEN" — No subordinates associated with requested Group Exemption Number.
 - f. "NO SUBS FOR THIS REQUESTED STATE" — No subordinates associated with requested Group Exemption Number and requested state.
 - g. "***EOGEN PARENT FILE NOT AVAILABLE — TRY LATER**" — Unable to fulfill request because file was unable to be accessed, try later.
 - h. "***EOGEN SUBORDINATE FILE NOT AVAILABLE — TRY LATER**" — Unable to fulfill request because file was unable to be access, try later.

2.3.47.6
(01-01-2003)

Command Code SPARQ

- (1) Command Code SPARQ is designed to be used to research for a more current address of a former spouse. Only prior tax years can be researched for spouse address information. The entity and cross reference data on the NAP are used to find the most current address for both taxpayers of a jointly filed return. Requests are researched by primary and secondary TIN's and tax

period. This same feature has also been made available to notice programs to send a copy of a notice to the former spouse at a different address.

- (2) If the secondary TIN is unknown, command code INOLE or IMFOL can be used to locate the secondary TIN for the tax year in question or a request can be input with the primary TIN, zeroes in the secondary TIN, and tax period only. If the request is input without the secondary TIN, command code SPARQ uses the tax period year to locate the secondary SSN.
- (3) Command code SPARQ first checks to see if the most current name line year for the primary SSN still has the same secondary SSN. A check is then made to see if the secondary SSN is now filing as a primary taxpayer. A final check is made, using the cross reference data on the NAP to see if the secondary SSN is now filing jointly with another primary taxpayer. If more than one of the above is possible, the name line year is used to determine the most current address.
- (4) If SPARQ is unable to locate a more current address for the secondary SSN, only the address for the primary SSN will be displayed.

2.3.47.7

(01-01-2002)

**Command Code SPARQ
Terminal Response**

- (1) Messages will appear on line 24. Only one message will appear at a time. A message will be displayed showing which source had the most current address for the secondary SSN. Error message will be displayed in the order of validity checks performed.
- (2) Error messages:
 - a. "PRIMARY TIN IS INVALID, PLEASE CHECK INPUT" or "SECONDARY TIN IS INVALID, PLEASE CHECK INPUT" — SSN other than numeric or incorrectly formatted.
 - b. "TAX PERIOD IS INVALID, PLEASE CHECK INPUT" — Tax period invalid or not a prior tax year.
 - c. "PRIMARY TIN NOT ON MF" — The primary SSN input does not have account data on the NAP file.
 - d. "SECONDARY TIN NOT ASSOCIATED WITH PRIMARY" — Command code SPARQ was input without a secondary SSN and the primary taxpayer did not file a joint return for the tax year in question or no secondary SSN was found.
 - e. "NAP FILE NOT AVAILABLE" — There was a file or system effort during the attempt to access the NAP file, try again later.
 - f. "NO DM1 DATA AVAILABLE ON NAP FOR PRIMARY" — The primary input SSN cannot be found on the SSA file.
 - g. "NO DM1 DATA AVAILABLE ON NAP FOR SECONDARY" — The secondary input SSN cannot be found on the SSA file.
 - h. "SECONDARY TIN NOT ON MF" — The secondary input SSN does not have account data on the NAP file.
 - i. "SPOUSE ADDRESS UNDER SAME PRIMARY SSN-INPUT PRIMARY DECEASED" — The input primary and secondary SSNs were filing a joint return for input tax period, but the primary is now deceased.
 - j. "SPOUSE ADDRESS UNDER SAME PRIMARY SSN-INPUT SECONDARY DECEASED" — The input primary and secondary SSNs were filing a joint return for input tax period, but the secondary is now deceased.

- k. "SPOUSE ADDRESS UNDER SAME PRIMARY SSN-BOTH DECEASED" — The input primary and secondary SSNs were filing a joint return for the input tax period, both the primary and secondary taxpayers are now deceased.
- l. "NO SECONDARY ADDRESS DATA ON NAP" — There is no address data available on the NAP for input secondary SSN.
- m. "SPOUSE AS PRIMARY, BUT ADDRESS THE SAME — INPUT PRIMARY DECEASED" — The spouse is now filing as a primary taxpayer, the input primary is deceased.
- n. "SPOUSE AS PRIMARY, BUT ADDRESS THE SAME — INPUT SECONDARY DECEASED" — The spouse was filing as the primary for input tax period, but is now deceased.
- o. "SPOUSE AS PRIMARY, BUT ADDRESS THE SAME — BOTH PRIMARY AND SECONDARY DECEASED" — The spouse was filing as the primary for input tax period, but the input primary and secondary are both deceased.
- p. "SPOUSE FILING WITH NEW PRIMARY TAXPAYER — INPUT PRIMARY DECEASED" — The input secondary was filing with a new primary taxpayer, the input primary taxpayer is deceased.
- q. "SPOUSE FILING WITH NEW PRIMARY TAXPAYER — INPUT SECONDARY DECEASED" — The input secondary was filing with a new primary, but is now deceased.
- r. "SPOUSE FILING WITH NEW PRIMARY TAXPAYER — INPUT PRIMARY AND SECONDARY DECEASED" — The input secondary was filing with a new primary, but the input secondary and input primary are both deceased.
- s. "NO PRIMARY ADDRESS DATA ON NAP" — There is no address data available on the NAP for input primary SSN.

(3) Other messages:

- a. "SPOUSE FILING WITH SAME PRIMARY SSN" — The primary and secondary SSN's are still filing joint returns together.
- b. "SPOUSE NOW FILING AS PRIMARY TAXPAYER" — The former spouse is now filing as a primary taxpayer.
- c. "SPOUSE FILING WITH NEW PRIMARY SSN" — The most current cross reference data on the NAP file for the secondary SSN was for a different primary SSN.
- d. "LATEST SPOUSE ADDRESS INFORMATION QUESTIONABLE" — The latest address available for spouse appears not to be good now because a later return (without spouse) indicates spouse may not live there anymore.
- e. "FILING STATUS CODE CHANGE BUT ADDRESS IS THE SAME" — Both primary and spouse filed after requested year not jointly but they have the same address.

Exhibit 2.3.47-1 (10-01-2020)

Command Code INOLE INPUT SCREEN

Description:

Description: Input formats for Command Code INOLE.

	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890
1	[-E1-] [-----E2-----]
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
	1234567890123456789012345678901234567890123456789012345678901234567890
	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80

E1—	INOLEG	E2—	nnnnnnnnnn	— unedited TIN
			nnn-nn-nnnn	— edited TIN (SSN)
			nn-nnnnnnnn	— edited TIN (EIN)
	INOLET		nnn-nn-nnnn	— edited TIN (SSN)
			nn-nnnnnnnn	— edited TIN (EIN)
	INOLES		nnn-nn-nnnnv	— edited TIN (SSN) with Display Source Code
			nn-nnnnnnnv	— edited TIN (EIN) with Display Source Code
	INOLEX		nnn-nn-nnnnv	— edited TIN (SSN) with Display Source Code
			nn-nnnnnnnv	— edited TIN (EIN) with Display Source Code
	INOLEP		nn-nnnnnnnvnvnn	— edited TIN (EIN) with Display Source Code = “P”.
				Immediately followed by a 3-digit numeric PLAN-NUM.

Exhibit 2.3.47-2 (10-01-2020)**Command Code INOLE GENERAL SCREEN**

Description: Response screen layout used for "INOLEG" responses.

Note: "Display groups" having no significant data will not be displayed. Remaining "display groups" will shift upward accordingly.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLEG000XX1234 SSA N/C AAAA BBBB CCCC DDDD *MORE														
2															
3	000-XX-1234b LOC-CD ULAO-CLC XREF 000-XX-1234* LOC-CD ULAO-CLC XREF														
4	NAMELINE -----* NAMELINE -----*														
5	TAXYR YYYY FSC * SPSSN 000-XX-1234# TAXYR YYYY FSC * SPSSN 000-XX-1234#														
6															
7	000-XX-1234P LOC-CD ULAO-CLC XREF 000-XX-1234X LOC-CD ULAO-CLC XREF														
8	NAMELINE -----* NAMELINE-----*														
9															
10	000-XX-1234V LOC-CD ULAO-CLC XREF PRIOR N/C ****														
11	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
12															
13	000-XX-1234W LOC-CD ULAO-CLC XREF PRIOR N/C ****														
14	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
15															
16	00-0XX1234 LOC-CD ULAO-CLC XREF PRIOR N/C ****														
17	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
18															
19	00-0XX1234P LOC-CD ULAO-CLC XREF PRIOR N/C ****														
20	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
21															
22															
23															
24															
	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-2 (Cont. 1) (10-01-2020)

Command Code INOLE GENERAL SCREEN

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN
1.4	21	Literal
1.5	29	NAME-CONTROL-(SSA) — the literal “*MORE” will appear if there are more name controls than can be displayed.
3.1	1	TIN-(PRIMARY)
3.2	12	DISPLAY-SOURCE-CD-value = “[slashb]”
3.3	15	Literal
3.4	22	PRIMARY-LOCATION-CD
3.5	26	Literal
3.6	27	COLLECTION-LOCATION-CD
3.7	32	XREF Indicator — denotes the presence of Cross Reference information.
3.8	41	TIN-(PRIMARY)
3.9	52	DISPLAY-SOURCE-CD-value = “*”
3.10	55	Literal
3.11	62	PRIMARY-LOCATION-CD
3.12	66	Literal
3.13	67	COLLECTION-LOCATION-CD
3.14	72	XREF Indicator — denotes the presence of Cross Reference information.
4.1	1	TP-PRIMARY-NM
4.2	41	TP-PRIMARY-NM
5.1	1	Literal
5.2	7	TP-PRIMARY-NAME-YR
5.3	13	Literal
5.4	17	FILING-STATUS-CD
5.5	20	Literal
5.6	26	TIN-(SPOUSE)
5.7	37	DISPLAY-SOURCE-CD
5.8	41	Literal

Exhibit 2.3.47-2 (Cont. 2) (10-01-2020)**Command Code INOLE GENERAL SCREEN**

Line-Item	Position	Description
5.9	47	TP-PRIMARY-NAME-YR
5.10	53	Literal
5.11	57	FILING-STATUS-CD
5.12	60	Literal
5.13	66	TIN-(SPOUSE)
5.14	77	DISPLAY-SOURCE-CD
7.1	1	TIN-(PRIMARY)
7.2	12	DISPLAY-SOURCE-CD-value = "P"
7.3	15	Literal
7.4	22	PRIMARY-LOCATION-CD
7.5	26	Literal
7.6	27	COLLECTION-LOCATION-CD
7.7	32	XREF Indicator — denotes the presence of Cross Reference information.
7.8	41	TIN-(PRIMARY)
7.9	52	DISPLAY-SOURCE-CD-value = "X"
7.10	55	Literal
7.11	62	PRIMARY-LOCATION-CD
7.12	66	Literal
7.13	67	COLLECTION-LOCATION-CD
7.14	72	XREF Indicator — denotes the presence of Cross Reference information.
8.1	1	TP-PRIMARY-NM
8.2	41	TP-PRIMARY-NM
10.1	1	TIN-(PRIMARY)
10.2	12	DISPLAY-SOURCE-CD-value = "V"
10.3	15	Literal
10.4	22	PRIMARY-LOCATION-CD
10.5	26	Literal
10.6	27	COLLECTION-LOCATION-CD
10.7	32	XREF Indicator — denotes the presence of Cross Reference information.

Exhibit 2.3.47-2 (Cont. 3) (10-01-2020)**Command Code INOLE GENERAL SCREEN**

Line-Item	Position	Description
10.8	41	Literal
10.9	51	NAME-CONTROL-(PRIOR)
11.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
13.1	1	TIN-(PRIMARY)
13.2	12	DISPLAY-SOURCE-CD-value = "W"
13.3	15	Literal
13.4	22	PRIMARY-LOCATION-CD
13.5	26	Literal
13.6	27	SECONDARY-LOCATION-CD
13.7	32	XREF Indicator — denotes the presence of Cross Reference information.
13.8	41	Literal
13.9	51	NAME-CONTROL-(PRIOR)
14.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
16.1	1	TIN-(PRIMARY)
16.2	11	DISPLAY-SOURCE-CD-value = ":[slashb];"
16.3	15	Literal
16.4	22	PRIMARY-LOCATION-CD
16.5	26	Literal
16.6	27	COLLECTION-LOCATION-CD
16.7	32	XREF Indicator — denotes the presence of Cross Reference information.
16.8	41	Literal
16.9	51	NAME-CONTROL-(PRIOR)
17.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
19.1	1	TIN-(PRIMARY)
19.2	11	DISPLAY-SOURCE-CD-value = "P"
19.3	15	Literal
19.4	22	PRIMARY-LOCATION-CD
19.5	26	Literal
19.6	27	COLLECTION-LOCATION-CD

Exhibit 2.3.47-2 (Cont. 4) (10-01-2020)**Command Code INOLE GENERAL SCREEN**

Line-Item	Position	Description
19.7	32	XREF Indicator — denotes the presence of Cross Reference information.
19.8	41	Literal
19.9	51	NAME-CONTROL-(PRIOR)
20.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM

Exhibit 2.3.47-3 (10-01-2020)**Command Code INOLE TIN TYPE EIN SCREEN**

Description: Response screen layout used for displaying BMF EIN and EPMF data.

Note: "Display groups" having no significant data will not be displayed. Remaining "display groups" will shift upward accordingly.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLET00-XXXXXXX														
2															
3	00-XXXXXXX LOC-CD ULAO-CLC XREF														
4	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
5	FOREIGN ADDRESS (IF PRESENT) -----*														
6	MAILING ADDRESS -----*														
7	CITY -----* ST ZIP00-1234 567 941-NN 1120-NN 720-N 944-NN														
8	CURRENT N/C **** PRIOR N/C **** 1041-N 1065-N 1066-N CTI-N														
9	FISCAL YR MONTH MM 940-N 943-N 1042-N 8752-N														
10	EO DATA X 990T-N 1041A-N 5227-N														
11	990PF-N 4720-N 2290-N 11C-N														
12	730-N 990-NN 945-N														
13															
14	00-XXXXXXXP LOC-CD ULAO-CLC XREF														
15	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
16	FOREIGN ADDRESS (IF PRESENT) -----*														
17	MAILING ADDRESS -----*														
18	CITY -----* ST ZIP00-1234 567 PLAN END EFF														
19	CURRENT N/C **** PRIOR N/C **** 123 MM MMDDYYYY														
20	FISCAL YR MONTH MM 123 MM MMDDYYYY														
21	123 MM MMDDYYYY														
22	123 MM MMDDYYYY														
23	123 MM MMDDYYYY														
24	123 MM MMDDYYYY														
	123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-3 (Cont. 1) (10-01-2020)**Command Code INOLE TIN TYPE EIN SCREEN**

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN-(EIN)
3.1	1	TIN-(PRIMARY)
3.2	11	DISPLAY-SOURCE-CD — value = “[slashb]”
3.3	15	Literal
3.4	22	PRIMARY-LOCATION-CD
3.5	26	Literal
3.6	27	COLLECTION-LOCATION-CD
3.7	32	XREF Indicator — denotes the presence of Cross Reference information.
4.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
5.1	1	TP-FOREIGN-ADDR
6.1	1	TP-STREET-ADDR
6.2	1	CITY-NM
6.3	24	STATE-CD
6.4	27	ZIP-CD
6.5	50	Literal
7.1	1	CITY-NM
7.2	24	STATE-CD
7.3	27	ZIP-CD
7.4	45	Filing Requirements
8.1	1	literal
8.2	13	NAME-CONTROL-(CURRENT)
8.3	22	literal
8.4	32	NAME-CONTROL-(PRIOR)
8.5	45	Filing Requirements
9.1	1	literal
9.2	17	FISCAL-YEAR-MTH
9.3	45	Filing Requirements
10.1	1	literal

Exhibit 2.3.47-3 (Cont. 2) (10-01-2020)**Command Code INOLE TIN TYPE EIN SCREEN**

Line-Item	Position	Description
10.2	9	Exempt Organization Data Indicator Value "Y" — Account contains EO data
10.3	45	Filing Requirements
11.1	45	Filing Requirements
12.1	45	Filing Requirements
14.1	1	TIN-(PRIMARY)
14.2	11	DISPLAY-SOURCE-CD — value = "P"
14.3	15	literal
14.4	22	PRIMARY-LOCATION-CD
14.5	26	literal
14.6	27	COLLECTION-LOCATION-CD
14.7	32	XREF Indicator — denotes the presence of Cross Reference information.
15.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
16.1	1	TP-FOREIGN-ADDR.
17.1	1	TP-STREET-ADDR
17.2–4	47	literal
18.1	1	CITY-NM
18.2	24	STATE-CD
18.3	27	ZIP-CD
18.4–6	46	literal
19.1	1	literal
19.2	13	NAME-CONTROL-(CURRENT)
19.3	22	literal
19.4	32	NAME-CONTROL-(PRIOR)
19.5	47	PLAN-NUM
19.6	59	PLAN-YEAR-MTH
19.7	66	PLAN-EFFECTIVE-DT
20.1	1	literal
20.2	17	FISCAL-YEAR-MTH
20.3	47	PLAN-NUM

Exhibit 2.3.47-3 (Cont. 3) (10-01-2020)**Command Code INOLE TIN TYPE EIN SCREEN**

Line-Item	Position	Description
20.4	59	PLAN-YEAR-MTH
20.5	66	PLAN-EFFECTIVE-DT
21.1	47	PLAN-NUM
21.2	59	PLAN-YEAR-MTH
21.3	66	PLAN-EFFECTIVE-DT
22.1	47	PLAN-NUM
22.2	59	PLAN-YEAR-MTH
22.3	66	PLAN-EFFECTIVE-DT
23.1	47	PLAN-NUM
23.2	59	PLAN-YEAR-MTH
23.3	66	PLAN-EFFECTIVE-DT

Exhibit 2.3.47-4 (01-01-2020)**Command Code INOLE TIN TYPE SSN SCREEN**

Description: Response screen layout used for displaying multiple Master File account information related by SSN.

Note: "Display groups" having no significant data will not be displayed. Remaining "display groups" will shift upward accordingly.

	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890
1	INOLET000-XX-1234 SSA N/C AAAA BBBB CCCC DDDD *MORE
2	NEW SSA N/C AAAA
3	000-XX-1234 LOC-CD ULAO-CLC XREF 000-XX-1234* LOC-CD ULAO-CLC XREF
4	NAMELINE -----*
5	IMF N/C AAAA BBBB CCCC DDDD *MORE IMF N/C AAAA BBBB CCCC DDDD *MORE
6	STREET ADDRESS -----*
7	CITY -----* ST
8	ZIP00-1234 567 ZIP00-1234 567
9	TAXYR YYYY FSC * SPSSN 000-XX-1234* TAXYR YYYY FSC * SPSSN 000-XX-1234*
10	000-XX-1234P LOC-CD ULAO-CLC XREF 000-XX-1234* LOC-CD ULAO-CLC XREF
11	NAMELINE -----*
12	CURRENT N/C **** SECOND N/C **** CURRENT N/C **** SECOND N/C ****
13	STREET ADDRESS -----*
14	CITY -----* ST
15	ZIP00-1234 567 ZIP00-1234 567
16	
17	000-XX-1234V LOC-CD ULAO-CLC XREF PRIOR N/C ****
18	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*
19	STREET ADDRESS -----*
20	CITY -----* ST ZIP00-1234 567
21	000-XX-1234W LOC-CD ULAO-CLC XREF PRIOR N/C ****
22	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*
23	STREET ADDRESS -----*
24	CITY -----* ST ZIP00-1234 567
	1234567890123456789012345678901234567890123456789012345678901234567890
	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80

Exhibit 2.3.47-4 (Cont. 1) (01-01-2020)**Command Code INOLE TIN TYPE SSN SCREEN**

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN-(SSN)
1.4	23	literal
1.5	31	NAME-CONTROL-(SSA) — the literal “*MORE” will appear if there are more name controls than can be displayed.
2.1	23	literal
2.2	35	NAME-CONTROL-(SSA)
3.1	1	TIN-(PRIMARY)
3.2	12	DISPLAY-SOURCE-CD — value = “;[slashb];”
3.3	15	literal
3.4	22	PRIMARY-LOCATION-CD
3.5	26	literal
3.6	27	COLLECTION-LOCATION-CD
3.7	32	XREF Indicator — denotes the presence of Cross Reference information.
3.8	41	TIN-(PRIMARY)
3.9	52	DISPLAY-SOURCE-CD — value = “*”
3.10	55	literal
3.11	62	PRIMARY-LOCATION-CD
3.12	66	literal
3.13	67	COLLECTION-LOCATION-CD
3.14	72	XREF Indicator — denotes the presence of Cross Reference information.
4.1	1	TP-PRIMARY-NM
4.2	41	TP-PRIMARY-NM
5.1	1	literal
5.2	10	NAME-CONTROL-(IMF) — the literal “*MORE” will appear if there are more name controls than can be displayed. They will be displayed newest to oldest, left to right.
5.3	41	literal

Exhibit 2.3.47-4 (Cont. 2) (01-01-2020)**Command Code INOLE TIN TYPE SSN SCREEN**

Line-Item	Position	Description
5.4	49	NAME-CONTROL-(IMF) — the literal “*MORE” will appear if there are more name controls than can be displayed. They will be displayed newest to oldest, left to right.
6.1	1	TP-STREET-ADDR
6.2	41	TP-STREET-ADDR
7.1	1	CITY-NM
7.2	24	STATE-CD
7.3	41	CITY-NM
7.4	64	STATE-CD
8.1	1	ZIP-CD
8.2	41	ZIP-CD
9.1	1	literal
9.2	7	TP-PRIMARY-NAME-YR
9.3	13	literal
9.4	17	FILING-STATUS-CD
9.5	20	Literal
9.6	26	TIN-(SPOUSE)
9.7	37	DISPLAY-SOURCE-CD
9.8	41	Literal
9.9	47	TP-PRIMARY-NAME-YR
9.10	53	Literal
9.11	57	FILING-STATUS-CD
9.12	60	Literal
9.13	66	TIN-(SPOUSE)
9.14	77	DISPLAY-SOURCE-CD
10.1	1	TIN-(PRIMARY)
10.2	12	DISPLAY-SOURCE-CD — value = “P”
10.3	14	literal
10.4	21	PRIMARY-LOCATION-CD
10.5	25	literal
10.6	26	COLLECTION-LOCATION-CD

Exhibit 2.3.47-4 (Cont. 3) (01-01-2020)**Command Code INOLE TIN TYPE SSN SCREEN**

Line-Item	Position	Description
10.7	31	XREF Indicator — denotes the presence of Cross Reference information.
10.8	41	TIN-(PRIMARY)
10.9	52	DISPLAY-SOURCE-CD — value = "X"
10.10	55	literal
10.11	62	PRIMARY-LOCATION-CD
10.12	66	literal
10.13	67	COLLECTION-LOCATION-CD
10.14	72	XREF Indicator — denotes the presence of Cross Reference information.
11.1	1	TP-PRIMARY-NM
11.2	41	TP-PRIMARY-NM
12.1	1	literal
12.2	14	NAME-CONTROL-(CURRENT)
12.3	20	literal
12.4	32	NAME-CONTROL-(SECOND)
12.5	41	literal
12.6	54	NAME-CONTROL-(CURRENT)
12.7	60	literal
12.8	72	NAME-CONTROL-(SECOND)
13.1	1	TP-STREET-ADDR
13.2	41	TP-STREET-ADDR
14.1	1	CITY-NM
14.2	24	STATE-CD
14.3	41	CITY-NM
14.4	64	STATE-CD
15.1	1	ZIP-CD
15.2	41	ZIP-CD
17.1	1	TIN-(PRIMARY)
17.2	12	DISPLAY-SOURCE-CD — value "V"
17.3	15	literal

Exhibit 2.3.47-4 (Cont. 4) (01-01-2020)**Command Code INOLE TIN TYPE SSN SCREEN**

Line-Item	Position	Description
17.4	22	PRIMARY-LOCATION-CD
17.5	26	literal
17.6	27	COLLECTION-LOCATION-CD
17.7	32	XREF Indicator — denotes the presence of Cross Reference information.
17.8	41	literal
17.9	51	NAME-CONTROL-(PRIOR)
18.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
19.1	1	TP-STREET-ADDR
20.1	1	CITY-NM
20.2	24	STATE-CD
20.3	27	ZIP-CD
21.1	1	TIN-(PRIMARY)
21.2	12	DISPLAY-SOURCE-CD — value = "W"
21.3	15	literal
21.4	22	PRIMARY-LOCATION-CD
21.5	26	literal
21.6	27	COLLECTION-LOCATION-CD
21.7	32	XREF Indicator — denotes the presence of Cross Reference information.
21.8	41	literal
21.9	51	NAME-CONTROL-(PRIOR)
22.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
23.1	1	TP-STREET-ADDR
24.1	1	CITY-NM
24.2	24	STATE-CD
24.3	27	ZIP-CD

Exhibit 2.3.47-5 (10-01-2020)**Command Code INOLE BMF EIN SPECIFIC SCREEN**

Description: Response screen layout used for displaying BMF EIN data.

Note: Elements not significant will not be displayed. The screen will shift accordingly.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80	
0	12345678901234567890123456789012345678901234567890123456789012345678901234567890															
1	INOLES00-XXXXXXXXB				CURRENT BMF N/C ****				LOC CODE				ULAO-CLC		LUC YYYYCC	
2					PRIOR BMF N/C ****										UAA UD	
3	CURRENT BMF NAMELINE															
4	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*															
5	SORT NAMELINE (IF PRESENT)-----*															
6	CARE OF NAMELINE (IF PRESENT) ----*								LOCATION ADDRESS							
7	FOREIGN ADDRESS (IF PRESENT) -----*								LOCATION STREET ADDRESS -----*							
8	MAILING ADDRESS -----*								LOCATION CITY/STATE ADDRESS -----*							
9	CITY -----* ST ZIP00-1234 567															
10	FILING REQUIREMENTS															
11	FISCAL YEAR MONTH MM				941-NN				1120-NN				720-N		944-NN	
12	PRIOR FISCAL YEAR MONTH MM				1041-N				1065-N				1066-N		CTI-N	
13	EMPLOYMENT CODE X 527-POL-ORG-CD X				940-N				943-N				1042-N		8752-N	
14	ESTABLISHMENT YEAR/MONTH YYYYMM								990T-N				1041A-N		5227-N	
15	BOD CODE SB BOD CLIENT CODE AAA				990PF-N				4720-N				2290-N		11C-N	
16	EO SECTION:				HOSPITAL CD NN				730-N				990-NN 945-N			
17	GEN 1234				CLSF CD XXXX				XREF/TRANS INFO							
18	SUBSEC CD XX				ORG CD X				CODE				UCYC		TIN	
19	FNDTION CD NN				ADVNC RULNG DT YYYYMM				SP				YYYYMM 000-XX-1234#			
20	RUL DT YYYYMM				LOBBY ELECT YR YYYY				SB				YYYYMM 00-XXXXXXX#			
21	PR STATUS CD NN				ELECT LOBBY CD X				PR				YYYYMM 00-XXXXXXX#			
22	STS CD XX				ASSET CD X				MT				YYYYMM 00-XXXXXXX#			
23	STS CD DT YYYYMM				INCOME CD X				MF				YYYYMM 00-XXXXXXX#			
24	AFFLTN CD X				TEP CASE CD X				*MORE DATA, USE INOLEX*							
	12345678901234567890123456789012345678901234567890123456789012345678901234567890															
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80	

Exhibit 2.3.47-5 (Cont. 1) (10-01-2020)

Command Code INOLE BMF EIN SPECIFIC SCREEN

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN-(PRIMARY)
1.4	17	DISPLAY-SOURCE-CD-value “;[slashb];”
1.5	24	Literal
1.6	40	NAME-CONTROL-(CURRENT)
1.7	48	Literal
1.8	58	PRIMARY-LOCATION-CD
1.9	62	Literal
1.10	63	COLLECTION-LOCATION-CD
1.11	69	Literal
1.12	73	UPDATE-CYC
2.1	24	Literal
2.2	38	NAME-CONTROL-(PRIOR)
2.3	69	UNDELIVERABLE-IND UAA - Undeliverable As Addressed. The literal “UAA” will only display for those accounts which have been identified as having a bad address.
2.4	73	UNDELIVERED-BY-USPS-IND UD - Undelivered Mail. The literal “UD” will only display for those accounts which have been identified as having unsuccessful mail delivery to them by the USPS.
3.1	1	literal
4.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
5.1	1	TP-SORT-NM
6.1	1	TP-CARE-OF-NM
6.2	43	literal
7.1	1	TP-FOREIGN-ADDR
7.2	43	TP-LOCATION1-ADDR (Street Address)
8.1	1	TP-STREET-ADDR
8.2	43	TP-LOCATION2-ADDR (City/State)
9.1	1	CITY-NM

Exhibit 2.3.47-5 (Cont. 2) (10-01-2020)**Command Code INOLE BMF EIN SPECIFIC SCREEN**

Line-Item	Position	Description
9.2	27	STATE-CD
9.3	30	ZIP-CD
10.1	49	Literal
11.1	1	Literal
11.2	19	FISCAL-YEAR-MTH
11.3	45	Filing Requirements
12.1	1	Literal
12.2	25	PRIOR-FISCAL-YEAR-MTH
12.3	45	Filing Requirements
13.1	1	Literal
13.2	17	EMPLOYMENT-CD
13.3	20	Literal
13.4	35	527-POL-ORG-CD
		0 - Did not indicate that they are a 527 political organization on the Form SS-4
		1 - Did indicate they are a 527 political organization on the Form SS-4
		2 - 527 organization indicated they do not have to file a Form 8871
		3 - EO Examination determined the 527 political organization does not have to file a Form 8871
		4 - The 527 political organization should file a Form 8871 and Form 8872
		5 - The 527 political organization should file a Form 8871, but not a Form 8872
13.5	45	Filing Requirements
14.1	1	Literal
14.2	26	MF-ENTITY-CREATION-DT-YYYYMM
14.3	45	Filing Requirements
15.1	01	Literal
15.2	10	BUSINESS-OPERATIONAL-DIV
		LM — Large and Mid-size
		SB — Small Business and Self-Employed

Exhibit 2.3.47-5 (Cont. 3) (10-01-2020)

Command Code INOLE BMF EIN SPECIFIC SCREEN

Line-Item	Position	Description
		TE — Tax Exempt
		WI — Wage and Investment Income
15.3	16	Literal
15.4	32	BOD-CLIENT-CD
		000—ZZZ
15.5	45	Filing Requirements
16.1	1	Literal
16.2	23	Literal
16.3	35	EO-HOSPITAL-CD
		00 — non-hospital
		01 — 501 (c) (3) hospital subject to 501 (r) regulations
		02 — Foundation code 12 non-hospital
16.2	45	Filing Requirements
17.1	5	Literal
17.2	9	GROUP-EXEMPTION-NUM
17.3	23	Literal
17.4	31	EO-CLASSIFICATION-CD
17.5	56	Literal
18.1	5	Literal
18.2	15	EO-SUBSECTION-CD
18.3	23	Literal
18.4	30	EO-ORGANIZATION-TYPE-CD
18.5—7	50	literal
19.1	5	Literal
19.2	16	EO-FOUNDATION-CD
19.3	23	Literal
19.4	38	EO-ADVANCE-RULING-DT
19.5	50	XREF-CD
		SP — Sole Proprietor SSN
		SB — Subsidiary Company
		PR — Parent Company

Exhibit 2.3.47-5 (Cont. 4) (10-01-2020)**Command Code INOLE BMF EIN SPECIFIC SCREEN**

Line-Item	Position	Description
		MT — Merged To
		MF — Merged From
		PO — Prior Owner (Principal Officer, Owner or Trustee)
19.6	55	XREF-CYC — the cycle that the cross reference data posted to master file.
19.7	62	TIN and DISPLAY-SOURCE-CD
20.1	5	literal
20.2	12	EO-RULING-DT-YYYYMM
20.3	23	literal
20.4	38	EO-LOBBY-ELECTION-YR
20.5	50	XREF-CD
20.6	55	XREF-CYC
20.7	62	TIN and DISPLAY-SOURCE-CD
21.1	5	Literal
21.2	18	EO-PRIOR-STATUS-CD
21.3	23	Literal
21.4	38	EO-ELECTION-TO-LOBBY-IND
21.5	50	XREF-CD
21.6	55	XREF-CYC
21.7	62	TIN and DISPLAY-SOURCE-CD
22.1	5	literal
22.2	12	EO-STATUS-CD
22.3	23	literal
22.4	32	EO-ASSET-CD
22.5	50	XREF-CD
22.6	55	XREF-CYC
22.7	62	TIN and DISPLAY-SOURCE-CD
23.1	5	Literal
23.2	15	EO-STATUS-DT-YYYYMM
23.3	23	Literal
23.4	33	EO-INCOME-CD

Exhibit 2.3.47-5 (Cont. 5) (10-01-2020)**Command Code INOLE BMF EIN SPECIFIC SCREEN**

Line-Item	Position	Description
23.5	50	XREF-CD
23.6	55	XREF-CYC
23.7	62	TIN and DISPLAY-SOURCE-CD
24.1	5	literal
24.2	15	EO-AFFILIATION-CD
24.3	23	literal
24.4	35	EO-TEAM-EXAM-PRG-CASE-CD
		blank - not a TEP case
		1 - currently a TEP case
		2 - formerly a TEP case
24.5	49	literal

Exhibit 2.3.47-6 (10-01-2020)**Command Code INOLE BMF SSN SPECIFIC SCREEN**

Description: Response screen layout used for displaying BMF SSN (Valid or Invalid) data.

Note: Elements not significant will not be displayed. The screen will shift accordingly.

	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890
1	INOLES000-XX-1234B CURRENT BMF N/C **** LOC CODE ULAO-CLC LUC YYYYCC
2	PRIOR BMF N/C **** UAA UD
3	CURRENT BMF NAMELINE
4	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*
5	SORT NAMELINE (IF PRESENT)-----*
6	CARE OF NAMELINE (IF PRESENT) ----* LOCATION ADDRESS
7	FOREIGN ADDRESS (IF PRESENT) -----* LOCATION STREET ADDRESS -----*
8	MAILING ADDRESS -----* LOCATION CITY/STATE ADDRESS -----*
9	CITY -----* ST ZIP00-1234 567
10	
11	SSA N/C AAAA BBBB CCCC DDDD *MORE BOD CODE SB
12	SSA UPDT MMDDYYYY BOD CLIENT CODE AAA
13	DEBT IND N
14	XREF/TRANS INFO
15	CODE UCYC TIN
16	YYYY YYYYMM 000-XX-1234#
17	YYYY YYYYMM 000-XX-1234#
18	YYYY YYYYMM 000-XX-1234#
19	YYYY YYYYMM 000-XX-1234#
20	SP YYYYMM 00-XXXXXXX
21	MT YYYYMM 000-XX-1234#
22	MF YYYYMM 000-XX-1234#
23	*MORE DATA, USE INOLEX*
24	
	1234567890123456789012345678901234567890123456789012345678901234567890
	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80

Exhibit 2.3.47-6 (Cont. 1) (10-01-2020)

Command Code INOLE BMF SSN SPECIFIC SCREEN

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN-(PRIMARY)
1.4	18	DISPLAY-SOURCE-CD
		Values Meanings
		V BMF Valid SSN
		W BMF Invalid SSN
1.5	24	literal
1.6	40	NAME-CONTROL-(CURRENT)
1.7	48	Literal
1.8	58	PRIMARY-LOCATION-CD
1.9	62	Literal
1.10	63	COLLECTION-LOCATION-CD
1.11	69	literal
1.12	73	UPDATE-CYC
2.1	24	Literal
2.2	38	NAME-CONTROL-(PRIOR)
2.3	69	UNDELIVERABLE-IND
		UAA - Undeliverable As Addressed. The literal "UAA" will only display for those accounts which have been identified as having a bad address.
2.4	73	UNDELIVERED-BY-USPS-IND
		UD - Undelivered Mail. The literal "UD" will only display for those accounts which have been identified as having unsuccessful mail delivery to them by the USPS.
3.1	1	Literal
4.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
5.1	1	TP-SORT-NM
6.1	1	TP-CARE-OF-NM
6.2	43	Literal
7.1	1	TP-FOREIGN-ADDR
7.2	43	TP-LOCATION1-ADDR (Street Address)

Exhibit 2.3.47-6 (Cont. 2) (10-01-2020)**Command Code INOLE BMF SSN SPECIFIC SCREEN**

Line-Item	Position	Description
8.1	1	TP-STREET-ADDR
8.2	43	TP-LOCATION2-ADDR (City/State)
9.1	1	CITY-NM
9.2	24	STATE-CD
9.3	27	ZIP-CD
11.1	1	Literal
11.2	9	NAME-CONTROL-(SSA) — the literal “*MORE” will appear if there are more name controls than can be displayed.
11.3	43	Literal
11.4	52	BUSINESS-OPER-DIV LM — Large and Mid-Size SB — Small Business and Self-Employed TE — Tax Exempt WI — Wage and Investment Income
12.1	1	Literal
12.2	10	UPDATE-DT-MMDDYYYY
12.3	43	Literal
12.4	59	BOD-CLIENT-CD 000–ZZZ
13.1	43	literal
13.2	52	DEBT-IND blank - Debt Indicator File not available or other systemic error N - No record found on Debt Indicator File I - IRS debt or freeze F - BFS (formerly FMS) debt B - Both IRS and BFS (formerly FMS) debt
14.1	10	Literal
15.1–3	5	Literals
16.1	5	XREF-CD YYYY — Spouse Cross Reference Year

Exhibit 2.3.47-6 (Cont. 3) (10-01-2020)
Command Code INOLE BMF SSN SPECIFIC SCREEN

Line-Item	Position	Description
		SP — Sole Proprietor EIN
		MT — Merged To
		MF — Merged From
16.2	10	XREF-CYC — the cycle that the cross reference data posted to master file.
16.3	17	TIN and DISPLAY-SOURCE-CD
17.1	5	XREF-CD
17.2	10	XREF-CYC
17.3	17	TIN and DISPLAY-SOURCE-CD
18.1	5	XREF-CD
18.2	10	XREF-CYC
18.3	17	TIN and DISPLAY-SOURCE-CD
19.1	5	XREF-CD
19.2	10	XREF-CYC
19.3	17	TIN and DISPLAY-SOURCE-CD
20.1	5	XREF-CD
20.2	10	XREF-CYC
20.3	17	TIN and DISPLAY-SOURCE-CD
21.1	5	XREF-CD
21.2	10	XREF-CYC
21.3	17	TIN and DISPLAY-SOURCE-CD
22.1	5	XREF-CD
22.2	10	XREF-CYC
22.3	17	TIN and DISPLAY-SOURCE-CD
23.1	4	literal

Exhibit 2.3.47-7 (10-01-2020)**Command Code INOLE EPMF SPECIFIC SCREEN**

Description: Response screen layout used for displaying EPMF data.

Note: Elements not significant will not be displayed. The screen will shift accordingly.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLES00-XXXXXXXXB				CURRENT EPMF N/C ****				LOC CODE		ULAO-CLC		LUC YYYYCC		
2					PRIOR EPMF N/C ****				XREF-IND		X		UAA UD		
3	CURRENT EPMF NAMELINE														
4	PRIMARY NAMELINE (AND CONTINUATION NAMELINE IF PRESENT) -----*														
5	SORT NAMELINE (IF PRESENT)-----*														
6	CARE OF NAMELINE (IF PRESENT) ----*								LOCATION ADDRESS						
7	FOREIGN ADDRESS (IF PRESENT) -----*								LOCATION STREET ADDRESS -----*						
8	MAILING ADDRESS -----*								LOCATION CITY/STATE ADDRESS -----*						
9	CITY -----* ST ZIP00-1234 567														
10	FYM MM				ENTITY-EST-YR-MO YYYYMM				BOD CODE LM		BOD CLIENT CODEAAA				
11	PLAN SECTION														
12	END 1ST PRIOR 2ND PRIOR EFF FIL ST														
13	NUM	MTH	END MTH	END MTH	DATE	REQ	CD	PLAN NAMELINE							
14	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
15	ADM-EIN 00-XXXXXXX							-----*							
16	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
17	ADM-EIN 00-XXXXXXX							-----*							
18	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
19	ADM-EIN 00-XXXXXXX							-----*							
20	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
21	ADM-EIN 00-XXXXXXX							-----*							
22	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
23	ADM-EIN 00-XXXXXXX							-----*							
24	*MORE PLAN DATA AVAILABLE, USE INOLEP*														
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-7 (Cont. 1) (10-01-2020)

Command Code INOLE EPMF SPECIFIC SCREEN

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN-(PRIMARY)
1.4	17	DISPLAY-SOURCE-CD— value = “P”
1.5	24	literal
1.6	41	NAME-CONTROL-(CURRENT)
1.7	48	literal
1.8	58	PRIMARY-LOCATION-CD
1.9	62	literal
1.10	63	COLLECTION-LOCATION-CD
1.11	69	literal
1.12	73	UPDATE-CYC
2.1	24	literal
2.2	39	NAME-CONTROL-(PRIOR)
2.3	48	literal
2.4	58	XREF-IND
2.5	69	UNDELIVERABLE-IND
		UAA - Undeliverable As Addressed. The literal “UAA” will only display for those accounts which have been identified as having a bad address.
2.6	73	UNDELIVERED-BY-USPS-IND
		UD - Undelivered Mail. The literal “UD” will only display for those accounts which have been identified as having unsuccessful mail delivery to them by the USPS.
3.1	1	Literal
4.1	1	TP-PRIMARY-NM and TP-PRIMARY-CONTINUATION-NM
5.1	1	TP-SORT-NM
6.1	1	TP-CARE-OF-NM
6.2	43	literal
7.1	1	TP-FOREIGN-ADDR
7.2	43	TP-LOCATION1-ADDR (Street Address)
8.1	1	TP-STREET-ADDR

Exhibit 2.3.47-7 (Cont. 2) (10-01-2020)**Command Code INOLE EPMF SPECIFIC SCREEN**

Line-Item	Position	Description
8.2	43	TP-LOCATION2-ADDR (City/State)
9.1	1	CITY-NM
9.2	24	STATE-CD
9.3	27	ZIP-CD
10.1	1	Literal
10.2	5	FISCAL-YEAR-MTH
10.3	9	Literal
10.4	26	Master File Entity Creation Date
10.5	43	literal
10.6	52	BUSINESS-OPER-DIV
		LM — Large and Mid-Size
		SB — Small Business and Self-Employed
		TE — Tax Exempt
		WI — Wage and Investment Income
10.7	57	Literal
10.8	72	BOD-CLIENT-CD
		000–ZZZ
11.1	29	Literal
12.1	6	Literal
12.2	11	Literal
12.3	21	Literal
12.4	32	Literal
12.5	37	Literal
12.6	41	Literal
13.1	1	Literal
13.2	6	Literal
13.3	12	Literal
13.4	22	Literal
13.5	31	Literal
13.6	37	Literal
13.7	41	Literal

Exhibit 2.3.47-7 (Cont. 3) (10-01-2020)**Command Code INOLE EPMF SPECIFIC SCREEN**

Line-Item	Position	Description
13.8	56	Literal
14.1	1	PLAN-NUM
14.2	7	PLAN-YEAR-MTH
14.3	14	PLAN-FIRST-PRIOR-YEAR-MTH
14.4	24	PLAN-SECOND-PRIOR-YEAR-MTH
14.5	29	PLAN-EFFECTIVE-DT-MMDDYYYY
14.6	38	PLAN-FILING-REQUIREMENT-CD
14.7	42	PLAN-STATUS-CD
14.8	45	PLAN-FIRST-NM
15.1	3	literal
15.2	11	PLAN-ADMINISTRATOR-EIN
15.3	45	PLAN-SECOND-NM
If significant, lines 16–23 same as lines 14–15		
24.1	16	literal

Exhibit 2.3.47-8 (10-01-2020)**Command Code INOLE IMF SPECIFIC SCREEN**

Description: Response screen layout used for displaying IMF (Valid or Invalid) data.

NOTE: Elements not significant will not be displayed. The screen will shift accordingly.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLES000-XX-1234# CURRENT IMF N/C ****								LOC CD ULAO-CLC LUC YYYYCCDD *PDT*						
2	CURRENT IMF NAMELINE UAA UD								ADDRESS UPDATE CYC YYYYCCDD ERP AAA						
3	NAMELINE -----*								PRIOR IMF NAMELINES ITIN STATUS X						
4	SECOND NAMELINE (IF PRESENT)-----*								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
5	STREET ADDRESS -----*								NAMELINE -----*						
6	CITY -----* ST ZIP00-1234 567								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
7	TAXPR YYYY FSC * SPSSN 000-XX-1234#								NAMELINE -----*						
8	IRS VALID N/C AAAA BBBB CCCC *MORE								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
9	NEW SSA N/C AAAA NEW IRS VALID N/C AAAA								NAMELINE -----*						
10	IMF N/C AAAA BBBB CCCC DDDD *MORE								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
11	SSA N/C AAAA BBBB CCCC DDDD *MORE								NAMELINE -----*						
12	UPDT MMDDYYYY DOB MMDDYYYY DOD MMDDYYYY								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
13	SCRAMBLED SSN XX MFR 99 FYM XX DEBT IND N								NAMELINE -----*						
14	BOD CD WI BOD CLIENT CD AAA EITC IND 1								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
15	XREF/TRANS INFO TIN ASGNMT								NAMELINE -----*						
16	CODE UCYC		TIN		YYYYMMDD		TAXYR YYYY FSC * SPSSN 000-XX-1234#								
17	YYYY YYYYMM 000-XX-1234#								NAMELINE -----*						
18	YYYY YYYYMM 000-XX-1234#				ITIN DEACT				TAXYR YYYY FSC * SPSSN 000-XX-1234#						
19	YYYY YYYYMM 000-XX-1234#				YYYYMMDD				NAMELINE -----*						
20	YYYY YYYYMM 000-XX-1234#								TAXYR YYYY FSC * SPSSN 000-XX-1234#						
21	SP		YYYYMM 000-XX-1234#		ITIN REACT		NAMELINE -----*								
22	MT		YYYYMM 000-XX-1234#		YYYYMMDD		PRIM TXPR NAMLN								
23	MF		YYYYMM 00-XXXXXX		NAMELINE -----*										
24	*MORE DATA, USE INOLEX or Command Code IMFOL*														
	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-8 (Cont. 1) (10-01-2020)

Command Code INOLE IMF SPECIFIC SCREEN

Line-Item	Position	Description	
1.1	1	COMMAND-CD	
1.2	6	COMMAND-DEFINER-CD	
1.3	7	TIN-(PRIMARY)	
1.4	18	DISPLAY-SOURCE-CD	
		Values	Meanings
		[slashb]	IMF Valid SSN
		*	IMF Invalid SSN
1.5	21	literal	
1.6	37	NAME-CONTROL-(CURRENT)	
1.7	43	literal	
1.8	51	PRIMARY-LOCATION-CD	
1.9	55	literal	
1.10	56	COLLECTION-LOCATION-CD	
1.11	61	literal	
1.12	65	UPDATE-CYC	
1.13	74		#
			#
			#
			#
2.1	1	literal	
2.2	29	UNDELIVERABLE-IND	
		UAA - Undeliverable As Addressed. The literal "UAA" will only display for those accounts which have been identified as having a bad address.	
2.3	33	UNDELIVERED-BY-USPS-IND	
		UD-IND "UD" will only display for those accounts which have been identified as having unsuccessful mail delivery to them by the USPS.	
2.4	43	literal	
2.5	62	ADDRESS-UPDATE-CYCLE	
2.6	72	literal	
2.7	76	ERP-IND	
		NP — No payment	

Exhibit 2.3.47-8 (Cont. 2) (10-01-2020)**Command Code INOLE IMF SPECIFIC SCREEN**

Line-Item	Position	Description
		SSA — Social Security Administration
		SSI — Supplemental Security Income
		RRB— Railroad Retirement Board
		VA— Veterans Administration
3.1	1	TP-PRIMARY-NM
3.2	43	literal
3.3	64	literal
3.4	76	ITIN-STATUS-CD
		Blank – Default
		A – Active
		I — Inactive
		U - Unvalidated
4.1	1	TP-SECONDARY-NM
4.2	43	literal
4.3	49	TP-PRIMARY-NAME-YR
4.4	54	literal
4.5	58	FILING-STATUS-CD
4.6	60	literal
4.7	66	TIN-(SPOUSE)
4.8	77	DISPLAY-SOURCE-CD
5.1	1	TP-STREET-ADDR
5.2	43	TP-PRIMARY-NM
6.1	1	CITY-NM
6.2	24	STATE-CD
6.3	27	ZIP-CD
6.4	43	literal
6.5	49	TP-PRIMARY-NAME-YR
6.6	54	literal
6.7	58	FILING-STATUS-CD
6.8	60	literal
6.9	66	TIN-(SPOUSE)

Exhibit 2.3.47-8 (Cont. 3) (10-01-2020)**Command Code INOLE IMF SPECIFIC SCREEN**

Line-Item	Position	Description
6.10	77	DISPLAY-SOURCE-CD
7.1	1	literal
7.2	7	TP-PRIMARY-NAME-YR
7.3	13	literal
7.4	17	FILING-STATUS-CD
7.5	20	literal
7.6	26	TIN-(SPOUSE)
7.7	37	DISPLAY-SOURCE-CD
7.8	43	TP-PRIMARY-NM
8.1	1	literal
8.2	15	NAME-CONTROL-(IRS Valid) — the literal “MORE” will appear if there are more name controls than can be displayed.
8.3	43	literal
8.4	49	TP-PRIMARY-NAME-YR
8.5	54	literal
8.6	58	FILING-STATUS-CD
8.7	60	literal
8.8	66	TIN-(SPOUSE)
8.9	77	DISPLAY-SOURCE-CD
9.1	1	literal
9.2	13	NAME-CONTROL-(SSA)
9.3	20	literal
9.4	38	NAME-CONTROL-(NEW-IRS-VALID)
9.5	43	TP-PRIMARY-NM
10.1	1	literal
10.2	10	NAME-CONTROL-(IMF) — the literal “*MORE” will appear if there are more name controls than can be displayed. They will be displayed newest to oldest, left to right.
10.3	43	literal
10.4	49	TP-PRIMARY-NAME-YR
10.5	54	literal

Exhibit 2.3.47-8 (Cont. 4) (10-01-2020)**Command Code INOLE IMF SPECIFIC SCREEN**

Line-Item	Position	Description
10.6	58	FILING-STATUS-CD
10.7	60	literal
10.8	66	TIN-(SPOUSE)
10.9	77	DISPLAY-SOURCE-CD
11.1	1	literal
11.2	10	NAME-CONTROL-(SSA) or NAME-CONTROL-(ITIN) — the literal “*MORE” will appear if there are more name controls than can be displayed.
11.3	43	TP-PRIMARY-NM
12.1	3	literal
12.2	8	UPDATE-CYC(MMDDYYYY)
12.3	17	literal
12.4	21	TP-BIRTH-DT(MMDDYYYY)
12.5	30	literal
12.6	34	TP-DEATH-DT(MMDDYYYY)
12.7	43	literal
12.8	49	TP-PRIMARY-NAME-YR
12.9	54	literal
12.10	58	FILING-STATUS-CD
12.11	60	literal
12.12	66	TIN-(SPOUSE)
12.13	77	DISPLAY-SOURCE-CD
13.1	1	literal
13.2	15	SCRAMBLED-SSN-CD
13.3	18	literal
13.4	22	TAX-FORM-MAIL-CD
13.5	25	literal
13.6	29	FISCAL-YEAR-MTH
13.7	32	literal
13.8	41	DEBT-IND

blank — Debt Indicator File not available or other systemic error

Exhibit 2.3.47-8 (Cont. 5) (10-01-2020)

Command Code INOLE IMF SPECIFIC SCREEN

Line-Item	Position	Description
		N — No record found on Debt Indicator File
		I — IRS debt or freeze
		F — BFS (formerly FMS) debt
		B — Both IRS and BFS (formerly FMS) debt
13.9	43	TP-PRIMARY-NM
14.1	1	literal
14.2	8	BUSINESS-OPER-DIV
		LM — Large and Mid-Size
		SB — Small Business and Self-Employed
		TE — Tax Exempt
		WI — Wage and Investment Income
14.3	11	literal
14.4	26	BOD-CLIENT-CD
		000—ZZZ
14.5	31	literal
14.6	40	EITC-IND
		blank - first time filer
		0 - not required to recertify
		1 - required to recertify (Form 8862)
		2 - EIC disallowed for 2 years
		4 - EIC disallowed for 10 years
		9 - self-only recertification
14.7	43	literal
14.8	49	TP-PRIMARY-NAME-YR
14.9	54	literal
14.10	58	FILING-STATUS-CD
14.11	60	literal
14.12	66	TIN-(SPOUSE)
14.13	77	DISPLAY-SOURCE-CD
15.1	6	literal
15.2	31	literal

Exhibit 2.3.47-8 (Cont. 6) (10-01-2020)**Command Code INOLE IMF SPECIFIC SCREEN**

Line-Item	Position	Description
15.3	43	TP-PRIMARY-NM
16.1–3	2	literals
16.4	32	TIN-ASSIGNMENT-DATE
16.5	43	literal
16.6	49	TP-PRIMARY-NAME-YR
16.7	54	literal
16.8	58	FILING-STATUS-CD
16.9	60	literal
16.10	66	TIN-(SPOUSE)
16.11	77	DISPLAY-SOURCE-CD
17.1	2	XREF-CD
		YYYY — Spouse Cross Reference Year
		SP — Sole Proprietor EIN
		MT — Merged To
		MF — Merged From
17.2	7	XREF-CYC — the cycle that the cross reference data posted to master file.
17.3	14	TIN and DISPLAY-SOURCE-CD
17.4	43	TP-PRIMARY-NM
18.1	2	XREF-CD
18.2	7	XREF-CYC
18.3	14	TIN and DISPLAY-SOURCE-CD
18.4	31	literal
18.5	43	literal
18.6	49	TP-PRIMARY-NAME-YR
18.7	54	literal
18.8	58	FILING-STATUS-CD
18.9	60	literal
18.10	66	TIN-(SPOUSE)
18.11	77	DISPLAY-SOURCE-CD
19.1	2	XREF-CD

Exhibit 2.3.47-8 (Cont. 7) (10-01-2020)

Command Code INOLE IMF SPECIFIC SCREEN

Line-Item	Position	Description
19.2	7	XREF-CYC
19.3	14	TIN and DISPLAY-SOURCE-CD
19.4	32	ITIN-DEACTIVATION-DATE
19.5	43	TP-PRIMARY-NM
20.1	2	XREF-CD
20.2	7	XREF-CYC
20.3	14	TIN and DISPLAY-SOURCE-CD
20.4	43	literal
20.5	49	TP-PRIMARY-NAME-YR
20.6	54	literal
20.7	58	FILING-STATUS-CD
20.8	60	literal
20.9	66	TIN-(SPOUSE)
20.10	77	DISPLAY-SOURCE-CD
21.1	2	XREF-CD
21.2	7	XREF-CYC
21.3	14	TIN and DISPLAY-SOURCE-CD
21.4	31	literal
21.5	43	TP-PRIMARY-NM
22.1	2	XREF-CD
22.2	7	XREF-CYC
22.3	14	TIN and DISPLAY-SOURCE-CD
22.4	32	ITIN-REACTIVATION-DATE
22.5	43	literal
23.1	2	XREF-CD
23.2	7	XREF-CYC
23.3	14	TIN and DISPLAY-SOURCE-CD
23.4	43	PRIMARY-TAXPAYER-NM
24.1	2	literal

Exhibit 2.3.47-9 (10-01-2020)**Command Code INOLE SSN CROSS REFERENCE AND MERGE TRANSACTION SCREEN**

Description: Response screen layout used for displaying DM1 name controls, Cross Reference information, and Merge Transactions as they relate to the SSN and File Source specified.

NOTE: Elements not significant will not be displayed.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLEX000-XX-1234# (-----E1-----) LUC YYYYCC														
2	DM1 N/C AAAA BBBB CCCC DDDD EEEE FFFF GGGG HHHH IIII JJJJ KKKK LLLL MMMM NNNN														
3	DM1 UPDT MMDDYYYY DOB MMDDYYYY DOD MMDDYYYY DEBT IND N ERP AAA														
4	TIN ASGNMT YYYYMMDD ITIN DEACT YYYYMMDD ITIN REACT YYYYMMDD														
5	XREF/TRANS INFO					XREF/TRANS INFO					ITIN STATUS X				
6	CODE	UCYC	TIN		CODE	UCYC	TIN		CODE	UCYC	TIN		CODE	UCYC	TIN
7	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
8	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
9	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
10	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
11	SP	YYYYMM	000-XX-1234#		SP	YYYYMM	000-XX-1234#		SP	YYYYMM	000-XX-1234#		SP	YYYYMM	000-XX-1234#
12	MT	YYYYMM	000-XX-1234#		MT	YYYYMM	000-XX-1234#		MT	YYYYMM	000-XX-1234#		MT	YYYYMM	000-XX-1234#
13	MF	YYYYMM	00-XXXXXXX#		MF	YYYYMM	00-XXXXXXX#		MF	YYYYMM	00-XXXXXXX#		MF	YYYYMM	00-XXXXXXX#
14															
15	INOLE#000-XX-1234# (-----E1-----) DEBT IND N LUC YYYYCC														
16	XREF/TRANS INFO					XREF/TRANS INFO					XREF/TRANS INFO				
17	CODE	UCYC	TIN		CODE	UCYC	TIN		CODE	UCYC	TIN		CODE	UCYC	TIN
18	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
19	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
20	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
21	YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#		YYYY	YYYYMM	000-XX-1234#
22	SP	YYYYMM	000-XX-1234#		SP	YYYYMM	000-XX-1234#		SP	YYYYMM	000-XX-1234#		SP	YYYYMM	000-XX-1234#
23	MT	YYYYMM	000-XX-1234#		MT	YYYYMM	000-XX-1234#		MT	YYYYMM	000-XX-1234#		MT	YYYYMM	000-XX-1234#
24	MF	YYYYMM	00-XXXXXXX#		MF	YYYYMM	00-XXXXXXX#		MF	YYYYMM	00-XXXXXXX#		MF	YYYYMM	00-XXXXXXX#
	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-9 (Cont. 1) (10-01-2020)
Command Code INOLE SSN CROSS REFERENCE AND MERGE TRANSACTION SCREEN

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN and DISPLAY-SOURCE-CD
1.4	21	TP-PRIMARY-NM or Message "No Master File Account Found".
1.5	61	literal
1.6	65	UPDATE-CYC
2.1	1	literal
2.2	9	NAME-CONTROL-(DM1) — up to 14
3.1	1	literal
3.2	10	UPDATE-CYC
3.3	19	literal
3.4	23	TP-BIRTH-DT (MMDDYYYY)
3.5	32	literal
3.6	36	TP-DEATH-DT (MMDDYYYY)
3.7	48	literal
3.8	57	DEBT-IND
		blank — Debt Indicator File not available or other systemic error
		N — No record found on Debt Indicator File
		I — IRS debt or freeze
		F — BFS (formerly FMS) debt
		B — Both IRS and BFS (formerly FMS) debt
3.9	60	literal
3.10	64	ERP-IND
		NP — No payment
		SSA — Social Security Administration
		SSI — Supplemental Security Income
		RRB— Railroad Retirement Board
		VA— Veterans Administration
4.1	1	literal

Exhibit 2.3.47-9 (Cont. 2) (10-01-2020)**Command Code INOLE SSN CROSS REFERENCE AND MERGE TRANSACTION SCREEN**

Line-Item	Position	Description
4.2	12	TIN-ASSIGNMENT-DATE
4.3	22	literal
4.4	33	ITIN-DEACTIVATION-DATE
4.5	43	literal
4.6	54	ITIN-REACTIVATION-DATE
5.1–2	7	literals
5.3	64	literal
5.4	76	ITIN-STATUS-CD
		A - Active
		I - Inactive
		U - Unvalidated
6.1–9	2	literals
7.1	2	XREF-CD
		nnnn — Spouse Cross Reference Year
		SP — Sole Proprietor EIN
		MT — Merged To
		MF — Merged From
7.2	7	XREF-CYC — cycle cross reference data posted to master file.
7.3	14	TIN and DISPLAY-SOURCE-CD
7.4	28	XREF-CD
7.5	33	XREF-CYC
7.6	40	TIN and DISPLAY-SOURCE-CD
7.7	54	XREF-CD
7.8	59	XREF-CYC
7.9	66	TIN and DISPLAY-SOURCE-CD
If significant, lines 8–13 same as line 7		
15.1	1	COMMAND-CD
15.2	6	COMMAND-DEFINER-CD
15.3	7	TIN and DISPLAY-SOURCE-CD

Exhibit 2.3.47-9 (Cont. 3) (10-01-2020)**Command Code INOLE SSN CROSS REFERENCE AND MERGE TRANSACTION SCREEN**

Line-Item	Position	Description
15.4	21	TP-PRIMARY-NM or Message "No Master File Account Found".
15.5	58	literal
15.6	67	DEBT-IND blank — Debt Indicator File not available or other systemic error N — No record found on Debt Indicator File I — IRS debt or freeze F — BFS (formerly FMS) debt B — Both IRS and BFS (formerly FMS) debt
15.7	69	literal
15.8	73	UPDATE-CYC
16.1–3	7	literals
17.1–9	2	literals
18.1	2	XREF-CD
18.2	7	XREF-CYC
18.3	14	TIN and DISPLAY-SOURCE-CD
18.4	28	XREF-CD
18.5	33	XREF-CYC
18.6	40	TIN and DISPLAY-SOURCE-CD
18.7	54	XREF-CD
18.8	59	XREF-CYC
18.9	66	TIN and DISPLAY-SOURCE-CD

If significant, lines 19–24 same as line 18

Exhibit 2.3.47-10 (10-01-2020)**Command Code INOLE EIN CROSS REFERENCE AND MERGE TRANSACTION SCREEN**

Description: Response screen layout used for displaying Cross Reference information and Merge Transactions as they relate to the EIN and File Source specified.

NOTE: Elements not significant will not be displayed.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLEX00-XXXXXXX#										LUC YYYYCC				
2	(-----]														
3															
4	XREF/TRANS INFO					XREF/TRANS INFO					XREF/TRANS INFO				
5	CODE	UCYC	TIN			CODE	UCYC	TIN			CODE	UCYC	TIN		
6	SP	YYYYMM	000-XX-1234#			SP	YYYYMM	000-XX-1234#			SP	YYYYCC	000-XX-1234#		
7	SB	YYYYMM	00-XXXXXXX#			SB	YYYYMM	00-XXXXXXX#			SB	YYYYCC	00-XXXXXXX#		
8	SB	YYYYMM	00-XXXXXXX#			SB	YYYYMM	00-XXXXXXX#			SB	YYYYCC	00-XXXXXXX#		
9	PR	YYYYMM	00-XXXXXXX#			PR	YYYYMM	00-XXXXXXX#			PR	YYYYCC	00-XXXXXXX#		
10	MT	YYYYMM	00-XXXXXXX#			MT	YYYYMM	00-XXXXXXX#			MT	YYYYCC	00-XXXXXXX#		
11	MT	YYYYMM	00-XXXXXXX#			MT	YYYYMM	00-XXXXXXX#			MT	YYYYCC	00-XXXXXXX#		
12	MF	YYYYMM	00-XXXXXXX#			MF	YYYYMM	00-XXXXXXX#			MF	YYYYCC	00-XXXXXXX#		
13	MF	YYYYMM	00-XXXXXXX#			MF	YYYYMM	00-XXXXXXX#			MF	YYYYCC	00-XXXXXXX#		
14	PO	YYYYMM	000-XX-1234#			PO	YYYYMM	00-XXXXXXX#			PO	YYYYCC	00-XXXXXXX#		
15															
16															
17															
18															
19															
20															
21															
22															
23	(If significant, lines 15-22 will display same as lines 6-14)														
24															
	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-10 (Cont. 1) (10-01-2020)**Command Code INOLE EIN CROSS REFERENCE AND MERGE TRANSACTION SCREEN**

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN and DISPLAY-SOURCE-CD
1.4	61	literal
1.5	65	UPDATE-CYC
2.1	1	TP-PRIMARY-NM or Message "No Master File Account Found".
4.1–3	6	Literals
5.1–9	2	Literals
6.1	2	XREF-CD
		SP — Sole Proprietor SNN
		SB — Subsidiary Company
		PR — Parent Company
		MT — Merged To
		MF — Merged From
		PO — Prior Owner (Principal Officer, Owner or Trustee)
6.2	7	XREF-CYC — cycle cross reference data posted to master file.
6.3	14	TIN and DISPLAY-SOURCE-CD
6.4	28	XREF-CD
6.5	33	XREF-CYC
6.6	40	TIN and DISPLAY-SOURCE-CD
6.7	54	XREF-CD
6.8	59	XREF-CYC
6.9	66	TIN and DISPLAY-SOURCE-CD

If significant, lines 15–22 same as line 6-14

Exhibit 2.3.47-11 (10-01-2020)**Command Code INOLE PLAN SCREEN**

Description: Response screen layout used for displaying EPMF Plan data.

NOTE: Elements not significant will not be displayed.

	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	INOLEP00-XXXXXXXXP001														
2	END	1ST PRIOR	2ND PRIOR	EFF	FIL	ST									
3	NUM	MTH	END MTH	END MTH	DATE	REQ	CD	PLAN NAMELINE							
4	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
5	ADM-EIN	00-XXXXXXX						*-----*							
6	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
7	ADM-EIN	00-XXXXXXX						*-----*							
8	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
9	ADM-EIN	00-XXXXXXX						*-----*							
10	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
11	ADM-EIN	00-XXXXXXX						*-----*							
12	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
13	ADM-EIN	00-XXXXXXX						*-----*							
14	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
15	ADM-EIN	00-XXXXXXX						*-----*							
16	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
17	ADM-EIN	00-XXXXXXX						*-----*							
18	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
19	ADM-EIN	00-XXXXXXX						*-----*							
20	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
21	ADM-EIN	00-XXXXXXX						*-----*							
22	123	MM	MM	MM	MMDDYYYY	X	X	*-----*							
23	ADM-EIN	00-XXXXXXX						*-----*							
24	[-----E1-----]														
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890														
	1-9	*	11-19	*	21-29	*	31-39	*	41-49	*	51-59	*	61-69	*	71-80

Exhibit 2.3.47-11 (Cont. 1) (10-01-2020)
Command Code INOLE PLAN SCREEN

Line-Item	Position	Description
1.1	1	COMMAND-CD
1.2	6	COMMAND-DEFINER-CD
1.3	7	TIN
1.4	17	DISPLAY-SOURCE-CD — value = “P”
1.5	18	PLAN-NUM
2.1	6	Literal
2.2	11	Literal
2.3	22	Literal
2.4	33	Literal
2.5	39	Literal
2.6	44	Literal
3.1	1	Literal
3.2	6	Literal
3.3	12	Literal
3.4	23	Literal
3.5	32	Literal
3.6	39	Literal
3.7	44	Literal
3.8	57	Literal
4.1	1	PLAN-NUM
4.2	7	PLAN-YEAR-MTH
4.3	17	PLAN-FIRST-PRIOR-YEAR-MTH
4.4	24	PLAN-SECOND-PRIOR-YEAR-MTH
4.5	30	PLAN-EFFECTIVE-DT-MMDDYYYY
4.6	40	PLAN-FILING-REQUIREMENT-CD
4.7	44	PLAN-STATUS-CD
4.8	47	PLAN-FIRST-NM
5.1	3	Literal
5.2	12	PLAN-ADMINISTRATOR-EIN
5.3	47	PLAN-SECOND-NM

If significant, lines 6–23 same as lines 4–5

Exhibit 2.3.47-11 (Cont. 2) (10-01-2020)**Command Code INOLE PLAN SCREEN**

Line-Item	Position	Description
24.1	28	Message indicating if more plan data is available.

Command Code INOLE ERROR SCREEN

Description: Response screen layout used for error processing.

	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890
1	[-----E1-----]
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	[-----E2-----]
	1234567890123456789012345678901234567890123456789012345678901234567890
	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80

Exhibit 2.3.47-12 (Cont. 1) (10-01-2020)
Command Code INOLE ERROR SCREEN

E1 — This will be set to the value of Input Request.

E2 — ERROR-MSG

Possible responses:

* aNAP nn/nn NOT AVAILABLE — TRY LATER

a = E (EIN) or S (SSN)

nn/nn = AREA

*

For SSN processing, files are organized by the last two digits of the SSN. For example, if the input TIN is 000-XX-6789, AREA would be "88/89".

nx = AREA

*

For EIN processing, files are organized by the next to last digit of the EIN. For example, if the input TIN is 00-XXXX789, AREA would be "8x".

* INVALID REQUEST — CHECK INPUT

* RECORD(s) NOT FOUND

* PLEASE INPUT TIN

* CC DEFINER INVALID — CHECK INPUT

* TIN NOT VALID — PLEASE REINPUT

* INVALID TIN AND FS — PLEASE REINPUT

* NOT AVAILABLE FOR TRAINING PERSONNEL

E2 — ERROR-MSG (PLAN)

Possible responses:

* FILES REQUESTED NOT AVAILABLE — TRY LATER

* RECORD NOT FOUND

* TIN NOT GOOD — CHECK INPUT REQUEST

* ACCOUNT FOUND — NO DATA PRESENT FOR REQUEST

Exhibit 2.3.47-13 (01-01-2011)

Command Code EOGEN Input Display

Description: Use this command code to request a screen display of a parent EIN or subordinate EIN's associated with a Group Exemption Number (GEN).

	10	20	30	40	50	60	70	80
1	EOGENnnnnnv							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								

Line	Position	Description
1	1–5	COMMAND CODE (EOGEN)
1	6	DEFINER CODE: “P” for Parent information or “S” for subordinate listing.
1	7–10	GROUP EXEMPTION NUM (GEN) — must be numerics
1	11–12	STATE ABBREVIATION (optional) — valid state abbreviation, “.” for foreign, or blanks.

NOTE: State Abbreviation can be used to narrow the search, therefore reducing the amount of data in the response.

Command Code EOGEN Definer Code “S” Output Display

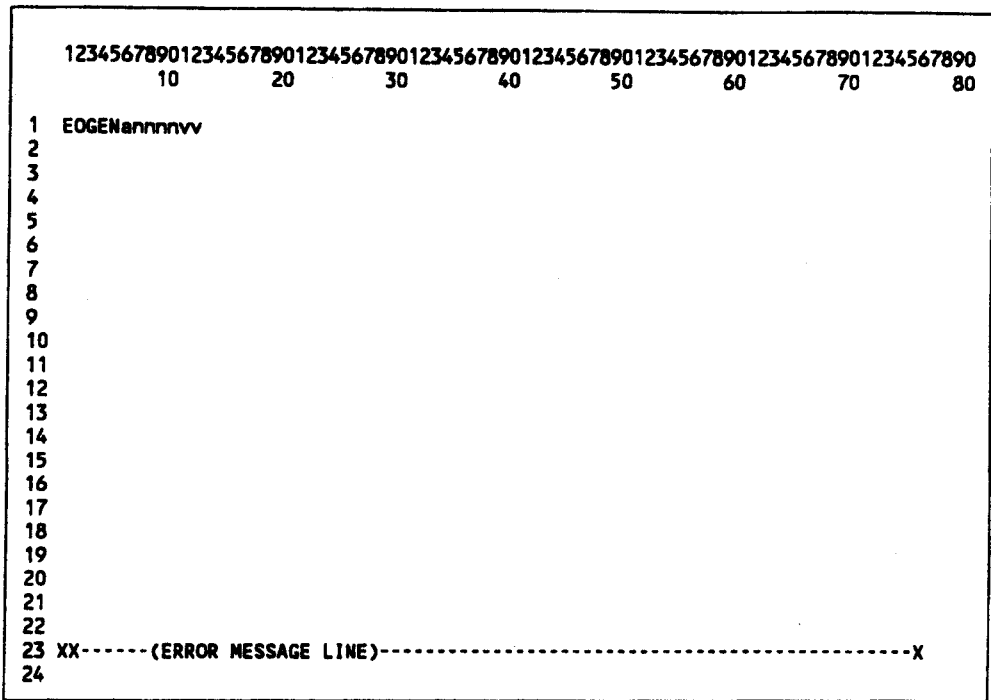
[illegible]

Exhibit 2.3.47-14 (Cont. 1) (01-01-2011)**Command Code EOGEN Definer Code "S" Output Display**

Line	Position	Description
1	1–12	EOGEN COMMAND CODE, DEFINER CODE, and GEN (and STATE ABBREVIATION if input) as input.
1	40	AFFILIATION CODE 6 = Parent Organization, church 8 = Parent Organization, Non-church
1	47–52	NUMBER OF SUBORDINATES ASSOCIATED W/PARENT EIN REGARDLESS OF STATE BEING SIGNIFICANT OR NOT
1	55–64	PARENT EIN
1	75–78	PARENT NAME CONTROL
2	75–80	UPDATE CYCLE
3	9–78	PARENT NAME
7–23	1–35	SUBORDINATE NAME
7–23	38–57	SUBORDINATE SORT NAME
7–23	61–66	Command Code BMFOL and Definer Code "0"
7–23	67–76	SUBORDINATE-EIN
7–23	77–78	USERS-ENTRY-CODE (User will enter his/her entry code on the line that command code BMFOL is to use.)
7–23	79	User must hit (XMIT) for BMFOL request
24	1–80	PAGING MESSAGE LINE

Exhibit 2.3.47-15 (01-01-2011)
Command Code EOGEN Error Display

Description: This screen will be displayed when difficulties were encountered in attempting to satisfy the EOGEN request.



Line	Position	Description
1	1–12	EOGEN COMMAND CODE, DEFINER CODE, and GEN (and STATE ABBREVIATION if input) as input.
23	1–70	ERROR MESSAGE See 2.3.47 .5 for list of error messages.

Exhibit 2.3.47-16 (01-01-2011)

Command Code SPARQ Input Display

Description: Use this command code to request the latest address information for both the primary and secondary joint filers when they no longer have the same address.

	123456789012345678901234567890123456789012345678901234567890
	10 20 30 40 50 60 70 80
1	SPARQ nnn-nn-nnnnv nnn-nn-nnnnv nnnnnn
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	

Line	Position	Description
1	1–5	COMMAND-CD
1	7–17	PRIMARY-SSN
1	18	DISPLAY-SOURCE-CD (optional)
1	20–30	SECONDARY-SSN (If unavailable, must be zeroes)
1	31	DISPLAY-SOURCE-CD (optional)
1	33–38	TAX-PERIOD

Exhibit 2.3.47-17 (10-01-2020)**Command Code SPARQ Output Display**

Description: This screen will display latest address information.

	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80
0	1234567890123456789012345678901234567890123456789012345678901234567890
1	SPARQ 000-XX-1234* 000-XX-4321* YYYYMM
2	
3	JOINT TAX YEAR NAME LINE: X----(REQUEST-YEAR-NAME-LINE)-----x
4	
5	
6	---LAST KNOWN ADDRESS INFORMATION---
7	
8	PRIMARY-SSN: 000-XX-1234*
9	X--(PRIMARY-TIN-NAME)-----X
10	X--(TP-PRIMARY-SECOND-NAME-LINE)--X
11	X--(TP-PRIMARY-ADDRESS)-----X
12	X--(TP-PRIMARY-CITY)-X ST X-(ZIP CODE)-X
13	
14	
15	
16	SPOUSE-SSN: 000-XX-4321*
17	X--(SPOUSE-NAME)-----X
18	X--(TP-SPOUSE-SECOND-NAME-LINE)---X
19	X--(TP-SPOUSE-ADDRESS)-----X
20	X--(TP-SPOUSE-CITY)-X ST X-(ZIP CODE)--X
21	
22	
23	
24	X--(MESSAGE-LINE)-----X
	1234567890123456789012345678901234567890123456789012345678901234567890
	1-9 * 11-19 * 21-29 * 31-39 * 41-49 * 51-59 * 61-69 * 71-80

Exhibit 2.3.47-17 (Cont. 1) (10-01-2020)
Command Code SPARQ Output Display

Line	Position	Description
1	1–5	COMMAND-CD
1	7–17	PRIMARY-TIN
1	18	DISPLAY-SOURCE-CD (optional)
1	20–30	SECONDARY-TIN
1	31	DISPLAY-SOURCE-CD (optional)
1	33–38	TAX-PERIOD
8	14–24	Primary TIN
8	25	DISPLAY-SOURCE-CD
9	1–35	PRIMARY-TIN-NAME
10	1–35	TP-SECOND-NAME-LINE (could be “c/o”, “ATTN:” or a foreign (i.e., non-US) address element)
11	1–35	TP-STREET-ADDR of Primary TIN
12	1–22	CITY-NM of Primary TIN
12	24–25	STATE-CD of Primary TIN
12	28–41	ZIP-CD of Primary TIN
15	14–24	Secondary TIN
15	25	DISPLAY-SOURCE-CD
16	1–35	SPOUSE-NAME
17	1–35	TP-SPOUSE-SECOND-NAME-LINE (could be “c/o”, “ATTN:” or a foreign (i.e., non-US) address element)
18	1–35	TP-STREET-ADDR of Secondary TIN
19	1–22	CITY-NM of Secondary TIN
19	24–25	STATE-CD of Secondary TIN
19	28–41	ZIP-CD of Primary TIN
24	1–49	MESSAGE-LINE

Command Code SPARQ Error Output Display

[illegible]

Line	Position	Description
1	1–5	COMMAND-CD
1	7–17	PRIMARY TIN
1	18	DISPLAY-SOURCE-CD (optional)
1	20–30	SECONDARY-TIN
1	31	DISPLAY-SOURCE-CD (optional)
1	33–38	TAX-PERIOD
24	1–49	MESSAGE-LINE