



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.8

JANUARY 14, 2026

EFFECTIVE DATE

(02-02-2026)

PURPOSE

- (1) This transmits revised IRM 2.4.8, IDRS Terminal Input - Command Codes ESIGN and BSIGN.

MATERIAL CHANGES

- (1) IRM 2.4.8.1 has been revised to update management and internal controls.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.8, dated January 22, 2025, is superseded.

AUDIENCE

LB&I, SB/SE, TE/GE, TS.

Kaschit Pandya
Acting, Chief Information Officer

2.4.8

Command Codes ESIGN and BSIGN

Table of Contents

2.4.8.1 Program Scope and Objectives

2.4.8.1.1 Background

2.4.8.1.2 Authority

2.4.8.1.3 Roles and Responsibilities

2.4.8.1.4 Program Management and Review

2.4.8.1.5 Program Controls

2.4.8.1.6 Terms and Acronyms

2.4.8.1.7 Related Resources

2.4.8.2 Records Produced During Daily Analysis

2.4.8.3 Weekly Analysis & Update Processing

2.4.8.4 EACS Employee Plan/Exempt Organization (EP/EO) Processing

2.4.8.5 ERAS Real Time Overview

2.4.8.6 Command Code ESIGNR — Request Formatted Input Screen

2.4.8.6.1 Command Code ESIGNR—Error Messages

2.4.8.7 Command Code ESIGN — Input Screen

2.4.8.7.1 Command Code ESIGN — Valid Messages

2.4.8.7.2 Command Code ESIGN — Error Messages

2.4.8.8 Command Code ESIGNND — Weekly Delete

2.4.8.8.1 Command Code ESIGNND — Valid

2.4.8.8.2 Command Code ESIGNND — Error Messages

2.4.8.9 Command Code ESIGNNT — Daily Delete

2.4.8.9.1 Command Code ESIGNNT — Valid Messages

2.4.8.9.2 Command Code ESIGNNT — Error Messages

2.4.8.10 Command Code ESIGNU — Update ERAS Notice Information Code

2.4.8.10.1 Command Code ESIGNU — Valid Messages

2.4.8.10.2 Command Code ESIGNU — Error Messages

2.4.8.11 Command Code BSIGN — Bulk Assignment of EINs

2.4.8.11.1 Command Code BSIGN — Valid Messages

2.4.8.11.2 Command Code BSIGN — Error Messages

Exhibits

2.4.8-1 ESIGNR Input Format

2.4.8-2 ESIGN Input Format

2.4.8-3 ESIGN Examples

2.4.8-4 ESIGNND Input Format

-
- 2.4.8-5 ESIGN Input Format
 - 2.4.8-6 ESIGNU Input Format
 - 2.4.8-7 BSIGN Input Format
 - 2.4.8-8 BSIGN Output Response

2.4.8.1
(01-14-2026)
Program Scope and Objectives

- (1) **Overview:** This IRM Section provides an overview of the ESIGN and BSIGN Command Codes.
- (2) **Purpose:** This IRM contains procedural steps for use of the ESIGN and BSIGN Command Codes.
- (3) **Audience:** These procedures apply to IRS employees who are responsible for the processing of Employer Identification Numbers (EINs). These employees are located in the following areas: Large Business & International, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Taxpayer Services (TS).
- (4) **Policy Owner:** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (5) **Program Owner:** IT.
- (6) **Primary Stakeholders:** Large Business & International, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Taxpayer Services (TS).
- (7) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees who work with The EIN Research and Assignment System (ERAS). By following the processes and procedures provided by this IRM, employees will process new EINs in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.4.8.1.1
(11-15-2023)
Background

- (1) This IRM and the contained sections provide the user the necessary information on how to use the command code ESIGN.

2.4.8.1.2
(11-15-2023)
Authority

- (1) ESIGN was developed to allow the addition of a new account to the TIF and Master File. These transactions will be subject to IDRS Quality Review.

2.4.8.1.3
(11-15-2023)
Roles and Responsibilities

- (1) ERAS Project Lead is responsible for
 - Review and implementation of WRs that affect ESIGN
 - Updating the contents of this IRM

2.4.8.1.4
(11-15-2023)
Program Management and Review

- (1) **Program Reports:** This process validates the command code's input fields, checks for consistency between input field, and builds the establishment record on the TIF and to Realtime.
- (2) **Program Effectiveness:** Data is input to ERAS through a series of realtime entries:
- (3) BSIGN Input of this command code results in a bulk assignment of EINs.
- (4) ESIGN Input of this command code results in the addition of a new account to the TIF and Master File. These transactions will be subject to IDRS Quality Review.

- (5) ESIGND Input of this command code and definer marks the TIF record, created by command code ESIGN, for deletion. This command code can be used after 2 cycles to delete ERAS established accounts that failed to post at Master File.
- (6) ESIGNR Input of this command code and definer results in the display of the format for command code ESIGN.
- (7) ESIGNT Input of this command code and definer marks the TIF record, created by command code ESIGN, for deletion. This command code is used only on the day that CC ESIGN was input.
- (8) ESIGNU Input of this command code and definer changes the ERAS-NOTICE-CD of the TIF-41 record to a "U".

2.4.8.1.5
(11-15-2023)

Program Controls

- (1) Access to this program is governed by SACS.

2.4.8.1.6
(11-15-2023)

Terms and Acronyms

- (1) These are the abbreviations unique to ERAS.

BMF	Business Master File
EACF	EIN Assignment Control File
EACS	EP/EO Application Control System
EO	Exempt Organization
EP	Employee Plan
EPMF	Employee Plan Master File
ERAS	EIN Research and Assignment System
FNMA	Federal National Mortgage Association
NAP	National Account Profile
NSF	Name Search Facility
RTC	Real Time Combined
TIF	Taxpayer Information File

2.4.8.1.7
(11-15-2023)

Related Resources

- (1) No related resources available for Command Code ESIGN and BSIGN.

2.4.8.2
(01-01-2013)

Records Produced During Daily Analysis

- (1) *TC000* — BMF and EPMF: A TC000 is generated to update the Master File with the new account.
- (2) *TC590* — BMF (non EO) Only: TC590 will be generated to suppress TDI issuance if the Wages Paid Date or Business Operational Date is in a future quarter within the current year or future year.

- (3) *FTDs* — FTD data will be sent daily to a vendor for BMF entities with 941, 940, 943, 944, 945, 1042, 8804, CT-1, 1120 or 720 filing requirements (unless suppressed at the time of input).
- (4) *Notices* — A notice will be generated for each entity (unless suppressed with Notice Information Code “D” or “E” at the time of input). How a Notice Information Code is input will determine which notice the taxpayer receives (See ESIGN Input format Notice Information element description (Exhibit 2.4.8-3)).
- (5) *Sequence Number* — The sequence number, which was inserted into the input cycle field of the IDRS record at the time ESIGN was input, is changed to an actual input cycle.
- (6) *Quality Review* — ESIGN transactions that were deleted by Quality Review will have the corresponding TIF and NSF accounts deleted through daily batch processing.
- (7) *NSF Processing* — During the update attempt to the NSF by the ESIGN Command Codes an indicator will be set to determine whether the attempt was successful. If this indicator shows failure to update, the ERAS daily batch processing will write the account to tape. This tape will be taken to the NAS system to be sent to MCC for update.
- (8) *Federal National Mortgage Association (FNMA)* — In BSC only, ERAS will process data from Federal National Mortgage Association on a monthly basis. This data contains an EIN and associated pool number. From this, ERAS will generate a TC 000 with the FRM-1041-FR set.
- (9) *ESIGNT* — During the daily analysis, those entities for which ESIGNT has been used will be dropped from the TIF, and further ERAS processing. See 2.4.8.10 for a description of ESIGNT.
- (10) *BSIGN* — The range of EINs assigned with BSIGN will be validated using NAP validation during the ERAS daily batch processing. Any EINs within the range will be identified on the Bulk Assignment Report generated for the Entity Control Unit.

2.4.8.3
(01-01-2007)
**Weekly Analysis &
Update Processing**

- (1) Accounts input from an SS-4 are deleted from the TIF when the account is established on either the Business Master File or the Employee Plan Master File.
- (2) All other accounts established will be aged when the SS-4 is received from the taxpayer or after 30 weeks.
- (3) Those entities, which were marked for deletion by ESIGND during the week, will be deleted from the appropriate TIF.

2.4.8.4
(01-01-2002)
**EACS Employee
Plan/Exempt
Organization (EP/EO)
Processing**

- (1) ERAS interfaces with the EACS (EP/EO Application Control System). Exempt Organization applications are controlled on EACS when the Key District Office receives them and maintained until the determination as to whether the organization qualifies for exemption.
- (2) The application is input to EACS without an EIN.
- (3) The EACS Plan Case Control File (PCCF) is updated with an EACS Application Case Identifier.

- (4) The Form SS-4 is annotated with the EACS Application Case Identifier and sent to the Service Center.
- (5) The Form SS-4 is input with the EACS Application Case Identifier via the ESIGNR command code.

Note: Name and address data from the EACS PCCF (Plan Case Control File) as well as the EACS Application Case Identifier will be displayed on the ESIGN screen format. A Master File Indicator of "B" or "O" must be used.

- (6) ERAS updates the PCCF with a valid EIN during End of Day (EOD) Processing.
- (7) Upon qualification for exemption and receipt of a valid EIN, the Key District Office closes the "Case" and the following is produced by EACS:
 - a. A TC000 DOC-CD 80 (entity establishment) or TC016 DOC-CD 80 (exempt organization status change) transaction will be generated for posting to the BMF.
 - b. A Form 5548, Exemption Organization Record (EACS), will be generated daily for each "closed" EACS case.
- (8) For further information concerning EACS see IRM 2.3, Chapter 66, Command Code ENMOD, IRM 2.3, Chapter 15.

2.4.8.5 (01-01-2007) **ERAS Real Time Overview**

- (1) During Real Time the following functions are performed.
 - a. An EIN is generated from the EIN Assignment Control File (EACF), which is part of the Real Time Combined Area (RTC).
 - b. Validity checks are performed to ensure that data is as accurate as possible.
 - c. The taxpayer's entity information is recorded on the Name Search Facility (NSF) and either the Business Master File (BMF) or EPMF Taxpayer Information File (ZTIF).
 - d. A record is sent through End of Day (EOD) processing to update the Master File.
- (2) Following are the various ERAS command code definers and their descriptions.
 - a. Request a formatted input screen using ESIGNR.
 - b. Input taxpayer information from the formatted ESIGNR screen using ESIGN.
 - c. Delete taxpayer information the same day as entry using ESIGN.
 - d. Delete taxpayer information that failed to post on the Master File with an Unpostable Code (UPC) of 302 or 802 using ESIGN.
 - e. Upon receipt of the SS-4, update the ERAS Notice Information Code using ESIGN.
 - f. Issue a block of EINs to an institution to assign to estate/trusts accounts using BSIGN.

2.4.8.6 (01-01-2007) **Command Code ESIGNR — Request Formatted Input Screen**

- (1) This command code is used to request a formatted ESIGN input screen.
- (2) ESIGNR must be preceded by either Command Code NAMEE or NAMEB to determine if the taxpayer already has a valid EIN.

Note: If an EACS Application Case Identifier is entered, name and address data from the EACS PCCF (Plan Case Control File) as well as the EACS Application Case Identifier will be displayed on the ESIGN screen format.

(3) See Exhibit 2.4.8–1 for ESIGNR Input Format.

2.4.8.6.1

(01-01-2006)

Command Code ESIGNR—Error Messages

(1) Following are the error messages for ESIGNR.

ERROR MESSAGES	MEANING
COMMAND CODE INITIALIZATION INVALID	ESIGNR was not preceded by either Command Code NAMEE or NAMEB.
EACS CASE NOT ON PCCF	There is no case on the PCCF for the EACS Application Case Identifier input. Search PCCF to verify EACS Application Case Identifier. See 2.3, Chapter 66.
INVALID EACS APPLICATION CASE IDENTIFIER	The case identifier is not nine numerics followed by the literals “EO” or “NE”.
PCCF NOT AVAILABLE	The PCCF was not available at the time of input — retransmit. If the file is still not available, notify your supervisor.
REQUEST COMPLETED	No errors are present in the ESIGNR request.

2.4.8.7

(01-01-2007)

Command Code ESIGN — Input Screen

(1) The ESIGN command code is used to input taxpayer information. Taxpayer information may then be input without an EIN if one was not found, or with an EIN if one was found but is not established on the appropriate master file.

Note: A Master File Indicator of “P” will not accept a reinput EIN.

(2) If a specific EIN is not entered on the ESIGN screen, one will be generated from the EIN Assignment Control File (EACF). The new EIN will be validated using the National Account Profile (NAP) to ensure that the EIN does not already exist on the Master File.

- The first two digits of an EIN no longer indicate the geographic jurisdiction (prefix) assigned to the account; but are associated with particular campuses.
- The third digit of an EIN indicates whether the account is a Regular Series or an Estate/Trust Series.

Note: An Estate/Trust Series EIN must consist only of the 1041 filing requirement, no other filing requirements can be present. All others will be assigned as a Regular Series EIN.

(3) Validation checks are performed to assure that the input data is as accurate and consistent as possible. If invalid conditions are present, the input data will be redisplayed and errors identified with an asterisk next to the item. When all fields are determined to be valid, an EIN will be assigned to the taxpayer’s account.

- (4) After the EIN is assigned, the taxpayer's information is stored on the following databases: The Name Search Facility (NSF), the EIN Key Index File (EKIF), and either the BMF Taxpayer Information File (BTIF) or the EPMF Taxpayer Information File (ZTIF).
 - a. The NSF is a database that contains taxpayer name and address information and can be accessed using the Command Code NAMEE or NAMEB.
 - b. The BTIF and ZTIF are databases that contain the taxpayer's account information and can be viewed using taxpayer's EIN via the Command Code ENMOD.
- (5) An ERAS establishment transaction record is produced which is sent to the end of day processing.
- (6) See Exhibit 2.4.8–3 for ESIGN Input Format.

2.4.8.7.1

(01-01-2001)

Command Code ESIGN
— Valid Messages

- (1) Following are the valid messages for ESIGN.

VALID MESSAGES	MEANING
REQUEST COMPLETED	No errors are present in the ESIGN request.
REQUEST COMPLETED - EIN NOT VALIDATED - NAP NOT AVAILABLE	The NAP is unavailable at the time of input. Command Code INOLEG should be done to validate the EIN.
REQUEST COMPLETED - NAP NOT AVAILABLE and NSF NOT AVAILABLE	If the NSF and NAP are unavailable at the time of input. During ERAS Daily Analysis the EINs that do not update the NSF will be written to the NSF-ADD-OR-DELETED-FILE. Command Code INOLEG should be done to validate the EIN.
REQUEST COMPLETED — NSF NOT UPDATED - NSF NOT AVAILABLE	The NSF is unavailable at the time of input. During ERAS Daily Analysis the EINs that do not update the NSF will be written to the NSF-ADD-OR-DELETE-FILE.

2.4.8.7.2

(01-01-2007)

Command Code ESIGN
— Error Messages

- (1) Following are the error messages for ESIGN.

ERROR MESSAGES	MEANING
ACCESS TO (current area name) - IS RESTRICTED	The database area that is being accessed is in exclusive use by another run — retransmit. If area is still not accessible, notify your supervisor.
COMMAND CODE DEFINER INVALID	Command code definer is not “R”, “D”, “T”, “U” or blank.
DMS ERROR ON STORE - PLEASE RE-ENTER	Error when trying to store a record to a specified database area — retransmit.
DUPLICATE EIN ON XTIF - nn-nnnnnnn	Attempted to assign/reinput an EIN that is already present on the indicated TIF. If this was a reinput EIN, notify your supervisor. If this EIN was generated by ESIGN, then retransmit and if the next EIN is a duplicate notify your supervisor.
DUPLICATE PRI/SEC REC ON NSF - nn- nnnnnnn	Attempted to assign/reinput an EIN that has a primary/secondary sort record with this EIN already present on the NSF. If this was a reinput EIN, notify your supervisor. If this EIN was generated by ESIGN, then notify your supervisor.
EACF EIN PREFIX CODE INVALID - NOTIFY CSA	The EIN Prefix Codes identified by the EACF as valid for access by the Service Center do not agree with those EIN PREFIX codes being requested which were considered valid by ESIGN. Notify Computer Systems Analyst.
EACF NOT AVAILABLE	The EACF, which issues EINs and AP Sequence Numbers, was not accessible at the time of entry, retransmit. If it is still not available — notify your supervisor.
EACF SC-CODE INVALID - NOTIFY CSA	The Service Center identified by the EACF as valid for access does not agree with the Service Center trying to access it, Notify Computer Systems Analyst.
EIN IS WITHIN AN INVALID RANGE	The reinput EIN is greater than the last EIN assigned the previous day.
NN - DUPLICATE EIN DETECTED ON MF - NN- NNNNNNN	Pre-existing EINs were detected on the NAP — retransmit. If the message reoccurs have the Computer Systems Analyst determine the last EIN assigned for each prefix to create input file ERA9930 by following the Computer Operator Handbook run instructions for ERA99.
MF INDICATOR INVALID - PLEASE CORRECT	Master File Indicator is not “B”, “O” or “P”.

ERROR MESSAGES	MEANING
PLEASE CORRECT INVALID DATA	The data field indicated with an asterisk does not pass validity checks.
REMARKS FIELD - INVALID OR INCOM- PLETE	The remarks field contains less than three non-blank characters or contains an invalid special character (=, <).
REMARKS SECTION MISSING	Remarks section is required for Notice Information Code "B".
TIN INVALID	EIN entered does not pass standard validity checks.
(current area name) - IS DOWN	The database area, which is being accessed, is unavailable — retransmit. If area is still not accessible, notify your supervisor.
XXXX NOT AVAILABLE	The file specified (RTC, BTIF, or ZTIF) was not accessible at the time of entry — retransmit. If the file is still not available, notify your supervisor.

2.4.8.8
(01-01-2006)

Command Code ESIGND
— Weekly Delete

- (1) This command code will be used to delete ERAS accounts that fail to post on the Master File with an Unpostable Code (UPC) of 302 or 802.
- (2) ESIGND must be preceded by Command Code ENMOD.
- (3) Accounts cannot be deleted unless two weeks have passed since the initial input.
- (4) The records will be removed from the NSF and the TIF.
 - a. The TIF records will be marked for deletion, which is indicated by a "D" on the ENMOD screen, and removed from the database during the next weekend's processing.
 - b. The account will be immediately deleted from the NSF. If the account cannot be deleted immediately, it will be marked for deletion and processed during ERAS Daily Batch Processing.
 - c. If ESIGND is input for the primary record, the secondary record will also be deleted, and vice versa.
- (5) The account cannot be reinput during the week that the ESIGND was done, unless the EIN has been changed.
- (6) See Exhibit 2.4.8–5 for ESIGND Input Format.

2.4.8.8.1

(1) Following are the valid messages for ESIGN.

(01-01-2001)

Command Code ESIGN

— Valid

VALID MESSAGES	MEANING
REQUEST COMPLETED	No errors are present in the ESIGN request.

2.4.8.8.2

(1) Following are the error messages for ESIGN.

(01-01-2006)

Command Code ESIGN

— Error Messages

ERROR MESSAGES	MEANING
COMMAND CODE INITIALIZATION INVALID	ESIGN was not preceded by ENMOD.
DELETE INVALID ON DAY OF INPUT	The deletion has been attempted on the same day as the ESIGN input, use ESIGN.
DELETE INVALID UNTIL MF POSTING	Two weeks have not passed since the week of the initial input of the ESIGN account.
DELETE INVALID NOT AN ERAS RECORD	The record to be deleted is not an ERAS record.
INV REQ	Account posted on Master File and cannot be deleted.
INVALID REQUEST -FILE DATA NOT PRESENT	There is no record on the specified file (BTIF or ZTIF) which matches the EIN.
PRIMARY RECORD NOT FOUND	A secondary sort name line record has been found and deleted, but a corresponding primary record could not be found and therefore was not deleted.
RECORD PREVIOUSLY DELETED	ESIGN has been attempted for a record that was previously marked for deletion.
REQUEST COMPLETED	No errors are present in the ESIGN request.
SECONDARY RECORD NOT FOUND	A primary record was found and deleted, however, the TIF record indicates the presence of a secondary sort name line record, but it cannot be found or deleted.

2.4.8.9

(1) This command code will be used to delete ERAS accounts on the same day they were entered.

(01-01-2007)

Command Code ESIGN

— Daily Delete

Restrictions: Consideration must also be given to the time of the closeout of the transaction file by the computer room for each day (input between 6 p.m. and 12 p.m. for that day will be processed in the next day's daily update.) Therefore, any ESIGN transaction input before 6 p.m., which needs to be deleted, must be deleted before 6 p.m.; any ESIGN transaction input between 6 p.m. and 12 p.m., which needs to be deleted, must be deleted before 6 p.m. the next day. Entity Control Unit managers in each service center should check with their computer room to determine their particular cut-off schedule.

- (2) ESIGNT must be preceded by Command Code ENMOD.
- (3) The records will be removed from the TIF and NSF. The TIF records will be marked for deletion, which is indicated by a "T" on the ENMOD screen, and removed from the database during the nightly processing.
- (4) The account cannot be reinput during the same day of the ESIGNT input unless the search key data is changed.
- (5) See Exhibit 2.4.8-6 for ESIGNT Input Format.

2.4.8.9.1

(01-01-2001)

Command Code ESIGNT — Valid Messages

- (1) Following are the valid messages for ESIGNT.

VALID MESSAGES	MEANING
REQUEST COMPLETED	No errors are present in the ESIGNT request.

2.4.8.9.2

(01-01-2001)

Command Code ESIGNT — Error Messages

- (1) Following are the error messages for ESIGNT.

ERROR MESSAGES	MEANING
COMMAND CODE INITIALIZATION INVALID	ESIGN was not preceded by ENMOD.
DELETE INVALID AFTER DAY OF INPUT	The deletion has been attempted after the day of the ESIGN input, use ESIGND.
DELETE INVALID NOT AN ERAS RECORD	The record to be deleted is not an ERAS record.
INVALID REQUEST - file DATA NOT PRESENT	There is no record for that account on the specified file (BTIF, or ZTIF).
PRIMARY RECORD NOT FOUND	A secondary sort name line record has been found and deleted, but a corresponding primary record could not be found and therefore was not deleted.
RECORD PREVIOUSLY DELETED	ESIGN has been attempted for a record, which was previously marked for deletion.
REQUEST COMPLETED	No errors are present in the ESIGN request.
SECONDARY RECORD NOT FOUND	A primary record was found and deleted, however, the TIF record indicates the presence of a secondary sort name line record, but it cannot be found or deleted.
SEQUENCE NUMBER INCOMPLETE	Sequence number field must match the ERAS Sequence Number field on the preceding ENMOD's display screen.

2.4.8.10
(01-01-2002)
Command Code ESIGNU
— Update ERAS Notice
Information Code

- (1) This command code will be used to indicate that the Form SS-4, Application for Employer Identification Number, has been received from the taxpayer by changing the ERAS Notice Information Code to a "U".
- (2) ESIGNU must be preceded by Command Code ENMOD.
- (3) After the Notice Information Code has been changed to a "U", the record will be dropped from the TIF on the next weekend update.
- (4) See Exhibit 2.4.8-7 for ESIGNU Input Format.

2.4.8.10.1
(01-01-2001)
Command Code ESIGNU
— Valid Messages

- (1) Following are the valid messages for ESIGNU.

VALID MESSAGES	MEANING
REQUEST COMPLETED	No errors are present in the ESIGNU request.

2.4.8.10.2

(01-01-2001)

Command Code ESIGNU**— Error Messages**

- (1) Following are the error messages for ESIGNU.

ERROR MESSAGES	MEANING
COMMAND CODE INITIALIZATION INVALID	ESIGNU was not preceded by ENMOD.
INVALID REQUEST - NOT AN ERAS RECORD	There is no TIF-41 record for this account.
INVALID REQUEST - file DATA NOT PRESENT	There is no record on the specified file (BTIF, or ZTIF) which matches the EIN.
RECORD PREVIOUSLY UPDATED	ESIGNU has been attempted for a record that was previously updated by ESIGNU.

2.4.8.11

(01-01-2007)

Command Code BSIGN**— Bulk Assignment of EINs**

- (1) This command code is used to request a block of EINs to be assigned to an institution to assign to estate/trusts in their care.
- (2) Bulk assignments can be issued in a block of numbers from 10–100 or 200. Internet prefixes 20 and 26 can also make bulk assignments in increments of 100,000.
- (3) There is no deletion capability with BSIGN. If an erroneous request for bulk EINs is input, the assigned group of EINs can either remain unassigned, be reassigned individually using ESIGN, or be reassigned to another institution.
- (4) Daily Analysis — The data records produced by BSIGN will be combined during End of Day Processing to produce the BULK-EIN-ASSIGNMENT-LOG. During Daily Analysis each EIN within the range will be validated using the LAP/NAP and any EIN that has previously posted at Master File will be noted on the BULK-EIN-ASSIGNMENT-LOG.
- (5) See Exhibit 2.4.8–8 for the format of BSIGN.

2.4.8.11.1

(01-01-2002)

Command Code BSIGN**— Valid Messages**

- (1) Following are the valid messages for BSIGN.

VALID MESSAGES	MEANING
REQUEST COMPLETED	No errors are present in the BSIGN request. In addition to the input screen the beginning and ending EINs will be shown on the screen. See Exhibit 2.4.8–9.

2.4.8.11.2

(01-01-2002)

Command Code BSIGN**— Error Messages**

(1) Following are the error messages for BSIGN.

ERROR MESSAGES	MEANING
DATA IN NON-INPUT-FIELD PLEASE CORRECT	Input data did not pass the validity checks. Specific items in error are indicated with an asterisk to the right of the input field.
EACF EIN PREFIX CODE INVALID - NOTIFY CSA	The EIN Prefix Codes identified by the EACF as valid for access by the Service Center do not agree with those EIN Prefix codes being requested which were considered valid by ESIGN. Notify Computer Systems Analyst.
EACF NOT AVAILABLE	The EACF, which issues EINs and AP Sequence Numbers, was not accessible at the time of entry, retransmit. If it is still not available, notify your supervisor.
EACF SC-CODE INVALID - NOTIFY CSA	The Service Center identified by the EACF as valid for access does not agree with the Service Center trying to access it. Notify Computer Systems Analyst.

This Page Intentionally Left Blank

Exhibit 2.4.8-1 (01-01-2014)

ESIGNR Input Format

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ESIGN ..-.....								1
2	MASTER-FILE-IND>.		LOC-CD>..		APPLCTN-CASE-IDENTIFIER>.....				2
3	NAME-CTRL>....		PRIMARY-NAME>						3
4			CONTINUATION-OF-PRIMARY-NAME>]						4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	941>..	940>.	943>.	945>.	2290>.	1041>.	1065>.	944>..	12
13	1120>..	720>.	730>.	11C>.	CT-1>.	1066>.	1042>.	8804>.	13
14	FYM>..	EMPLYMNT-CD>.	FTD-SUPPRESS-IND>N	XREF-TIN-TYPE>.	SSN/ITIN/EIN>.....				14
15	SOLE-PROPRTR-SSN>...-...-....		NONRESIDENT-ALIEN>MMYYYY	RRB-NUM>.....					15
16	NOTICE-INFO-CD>.	RETURN-ID>..	RETURN-ID-TAX-PERIOD>YYYYMM	PLAN-NUM>...					16
17	BUS-OPER-DATE>MMYYYY	WAGES-PAID-DATE>MMYYYY	DUPLICATE-ADDRESS>N	OTHER-NPO>N					17
18	EMPLOYEES>....	REASON-APPLIED>.	PH>.....	PRIOR-EIN>N	PRIOR-EIN>.....				18
19	BUSINESS-LOC-COUNTY>								19
20	TYPE-OF-ENTITY>..	TYPE-OF-ENTITY-REMARKS>							20
21	PRIN-CKBX>..	PRIN-REMARKS>							21
22	PRIN-MDSE-SOLD-SERVICE>								22
23	REMARKS>								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Line	Elem.	Position	Element Name	Description
1	1	1-6	COMMAND CODE	ESIGNR
	2	7-17	APPLICATION CASE IDENTIFIER	This entry will be made if an Exempt Organization SS-4 is received from the Key District Office with an Application Case Identifier annotated.

Exhibit 2.4.8-2 (01-14-2026)**ESIGN Input Format**

Input Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ESIGN ..-.....								1
2	MASTER-FILE-IND>.		LOC-CD>..		APPLCTN-CASE-IDENTIFIER>.....				2
3	NAME-CTRL>....		PRIMARY-NAME>						3
4			CONTINUATION-OF-PRIMARY-NAME>]						4
5			SORT-NAME>						5
6			CARE-OF-NAME>%						6
7			FOREIGN-STREET-ADDRESS>						7
8			MAIL-STREET-OR-FOREIGN CITY/ZIP>						8
9			MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>						9
10			LOCATION-STREET-ADDRESS>						10
11			LOCATION-CITY/STATE/ZIP>						11
12	941>.. 940>.	943>.	945>.	2290>.	1041>.	1065>.	944>..		12
13	1120>.. 720>.	730>.	11C>.	CT-1>.	1066>.	1042>.	8804>.		13
14	FYM>.. EMPLOYMNT-CD>.	FTD-SUPPRESS-IND>N	XREF-TIN-TYPE>.	SSN/ITIN/EIN>.....					14
15	SOLE-PROPTR-SSN>...-...-...	NONRESIDENT-ALIEN>MMYYYY	RRB-NUM>.....						15
16	NOTICE-INFO-CD>.	RETURN-ID>..	RETURN-ID-TAX-PERIOD>YYYYMM	PLAN-NUM>...					16
17	BUS-OPER-DATE>MMYYYY	WAGES-PAID-DATE>MMYYYY	DUPLICATE-ADDRESS>N	OTHER-NPO>N					17
18	EMPLOYEES>.....	REASON-APPLIED>.	PH>.....	PRIOR-EIN>N	PRIOR-EIN>.....				18
19	BUSINESS-LOC-COUNTY>								19
20	TYPE-OF-ENTITY>..	TYPE-OF-ENTITY-REMARKS>							20
21	PRIN-CKBX>..	PRIN-REMARKS>							21
22	PRIN-MDSE-SOLD-SERVICE>								22
23	REMARKS>								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Exhibit 2.4.8-2 (Cont. 1) (01-14-2026)
ESIGN Input Format

Line	Elem.	Position	Element Name	Description
1	1	1–6	COMMAND CODE	ESIGN
	2	7–16	EIN	<p>Only enter this field if a valid EIN is available for the entity being input or the location code is 20. If entered, the first two positions of the EIN must be a valid EIN Prefix . A new EIN will be assigned if it is not entered.</p> <p>NOTE: The EIN cannot be input with Master File Indicator of “P”.</p>
2	3	17	MASTER FILE INDICATOR	<p>Required field. Valid values are: B — BMF (with filing requirements) O — BMF (no filing requirements) P — EPMF (no filing requirements) (only valid with input of Notice Information Codes “E”, “F”, “K”, “P” or “R”, or blank).</p>
	4	33–36	LOCATION CODE	<p>Required field. This field must contain four numerics. The first two positions must be a valid EIN Prefix Code (formerly District Office), the second two positions will contain “00” for the Area Office Code.</p> <p>Note: If an out of region EIN Prefix is entered and no EIN is entered, then an EIN will be assigned in the dump district.</p>
	5	66–76	APPLICATION CASE IDENTIFIER	<p>If an EACS Application Case Identifier is input, then an 11-character field (9-numerics, 2-alphabets) will be displayed, otherwise this field will be blank.</p>
3	6	14–17	NAME CONTROL	<p>Required field. The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, -, &, or blank. Blanks may not appear between characters in this field.</p> <p>The Name Control must be equal to the first four characters of the Primary Name Line or the first four characters following the first right-hand bracket (]) in the first name line.</p> <p>Exception: If Master File Indicator is “B” or “O” and EACS Case Number is present, do not alter the Name Control displayed from the PCCF.</p>

Exhibit 2.4.8-2 (Cont. 2) (01-14-2026)
ESIGN Input Format

Line	Elem.	Position	Element Name	Description
	7	44–78	PRIMARY NAME	<p>Required field. The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, –, &,], or blank. The Name Control field must also be entered and must match the Name Control indicated on the Primary Name Line.</p> <p>If the Name Control is contained in the first four characters of the Primary Name Line, these characters will be entered in the Name Control field.</p> <p>If the Name Control is not in the first four characters, a right-hand bracket (]) will be input to designate where the Name Control begins in the Primary Name Line, and the Name Control derived from the characters following the bracket will be entered in the Name Control field.</p> <p>A second right-hand bracket must be entered immediately following the name that the Name Control was derived from if a suffix or partner's name follows on the Primary Name Line.</p> <p>Examples:</p> <ul style="list-style-type: none"> • JONES INC (no bracket needed) • HARRY]JONES (bracket immediately preceding Jones but none needed following last name) • HARRY]JONES]& ROLAND SMITH (bracket before and after name containing name control)
4	8	44–78	CONTINUATION OF PRIMARY NAME	The first position is a bracket (]). Subsequent positions may be alphabetic, numeric, -, &, or blank. Any characters following two or more sequential blanks are invalid.
5	9	44–78	SORT NAME	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, –, &, or blank. Any characters following two or more sequential blanks are invalid.
6	10	44–78	CARE OF NAME	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, –, &, or blank. Any characters following two or more sequential blanks are invalid.

Exhibit 2.4.8-2 (Cont. 3) (01-14-2026)
ESIGN Input Format

Line	Elem.	Position	Element Name	Description
7	11	44–78	FOREIGN STREET ADDRESS	The first position must be alphabetic or numeric. Subsequent positions may be alphabetic, numeric, –, /, or blank. If input, Mail City State Zip or Foreign Country line must end with a period.
8	12	44–78	MAIL STREET OR FOREIGN CITY/ZIP	Required field. This is either a foreign city or the mailing street address. Valid characters are alphabetic, numeric, -, /, or blank.
9	13	44–78	MAIL CITY STATE ZIP OR FOREIGN COUNTRY	<p>Required field. This is either a foreign country, city/state/zip or a Major City Code and Zip Code.</p> <p>If a foreign country is entered in place of city name, the State Code must be entered as a period plus a blank and the Foreign Address line must be present. (See Exhibit 2.4.8–4)</p> <p>City: City name must be 3 to 22 characters long. Valid characters are alphabetic or blank. The last character of the city name must be a comma, followed immediately by the State Code.</p> <p>Major City Code — A two character Major City Code valid for the service center of input may be used in place of the City and State. If a Major City Code is used the Zip Code must be input. A Major City Code must be immediately followed by two commas (,,).</p> <p>State — A valid two-character State Code must follow city name and comma. For a foreign address a period plus a blank (.b) must substitute for the State Code. Does not apply if using Major City Code.</p> <p>Zip Code — Must begin immediately following the space after the State Code or the second comma after a Major City Code. Entry must be five or nine numeric characters; valid range for the first five characters is 00601 to 99999, except the fourth and fifth digits must not be 00. Zip Code may not be input if a foreign address. The Zip Code must be valid for the State Code entered.</p>
10	14	44–78	LOCATION STREET ADDRESS	This is a location mailing street address. Validation will be the same as street address validation in Mail Street or Foreign City/Zip line.

Exhibit 2.4.8-2 (Cont. 4) (01-14-2026)**ESIGN Input Format**

Line	Elem.	Position	Element Name	Description
11	15	44–78	LOCATION CITY STATE ZIP	<p>This is a location city/state/zip. Validation will be the same as Mail City State Zip or Foreign Country, with one exception, a comma must be present between the State field and Zip field.</p> <p>Major City Code: A two-character Major City Code valid for the service center of input may be used in place of the City and State. If a Major City Code is used the Zip Code must be input. A Major City Code must be immediately followed by two commas (,,).</p> <p>*** FILING REQUIREMENTS (FR) — Data may be input only if Master File Indicator is “B” (BMF) ***</p>
12	16	6–7	941-FR	Valid characters are 01 or 02, 944 cannot be present.

If FR is...	Employment Code must be...	Location Code must be...	940-FR may be...
01	A, G, M, S, W, I or not input	N/A	1 or 3*
02	F	N/A	N/A
*If Employment code is A, then 940–FR must be 1.			
*If Employment code is I, then 940–FR must be 3.			
*If Employment code is M, then 940–FR must be 1.			
*If Employment code is S, then 940–FR must be blank.			

Exhibit 2.4.8-2 (Cont. 5) (01-14-2026)
ESIGN Input Format

17	15	940-FR	Valid values are 1 or 3. If 1 or 3 is input, 941 must be 01 or 943 or 944 must be 1.
18	23	943-FR	Valid values are 1.
19	31	945-FR	Valid value is 1. If present the Wages Paid Date must be 199312 or later.
20	40	2290-FR	Valid value is 1.
21	49	1041-FR	Valid values are 1, 2 or 9. If 1 or 9 is present, 1065, 1066 and 1120 cannot be present and Fiscal Year Month Ending must be present. If 2 is present, 1065, 1066 and 1120 cannot be present, Fiscal Year Month Ending must be present and Wages Paid and Business Operational Dates must be present.
22	58	1065-FR	Valid values are 1. If 1 is present, 1041, 1066 and 1120 cannot be present and Fiscal Year Month Ending must be present.
23	67	944-FR	Valid values are 00, 01, 02, and 11. 941 cannot be present.

if FR is ...	Employment Code must be ...	Location Code must be ...	940-FR may be ...
01	A, G, I, M, S, W, or not input	N/A	1 or *
02	F	N/A	N/A
*If Employment code is A, then 940-FR must be 1.			
*If Employment code is I, then 940-FR must be 3.			
*If Employment code is M, then 940-FR must be present.			
*If Employment code is S, then 940-FR must be blank.			

13	24	6-7	1120-FR	Valid values are 01, 03, 04, 06, 07, 09, 10, 11, 16, 17, 18 or 19. If 01, 03, 04, 06, 07, 09, 10, 11, 16, 17, 18, 19 or 20. Fiscal Year Month Ending must be present. If 16 is present, the Business Operational Date must be 041984 or later. If 20 is present, the Business Operational Year must be 2006 or later. If 1120 is present, 1041, 1065 or 1066 cannot be present.
	25	15	720-FR	Valid values are 1, 4.

Exhibit 2.4.8-2 (Cont. 6) (01-14-2026)
ESIGN Input Format

	26	23	730-FR	Valid value is 1. The entry must be the same (present or not present) as the Form 11C Filing Requirement entry.
	27	31	11C-FR	Valid value is 1.
	28	40	CT-1-FR	Valid values are 1 or 2. If present, 940 cannot be set, 941 or 944 must be 01, and Railroad Retirement Number must be present.
	29	49	1066-FR	Valid value is 1. If 1 is present, 1041, 1065 and 1120 cannot be present.
	30	58	1042-FR	Valid value is 1. If 1 is present, the Nonresident Alien Start must be input, and must be later than 121984.
	31	67	8804-FR	Valid values are 1.
14	32	5–6	FISCAL YEAR MONTH (FYM) ENDING	Valid values are 01–12. Valid with 1041, 1065 or 1120 only.
	33	20	EMPLOYMENT CODE	Valid values are A, F, G, I, M, S, or W.

If Emp. Code is	941-FR or 944-FR must be	943-FR must be	940-FR may be
A	01	Must be blank	Must be 1
F	02	Must be blank	Must be blank
G	01	Must be blank	Must be blank
I	01	If present 1	Must be 3
M	01	N/A	Must be 1
S	01	If present 1	Must be blank
W	01	If present 1	Must be blank
Note:	*If Employment Code is S or W, either 941-FR, 944-FR or 943-FR must be present, but not both.		
Note:	*For federal, state or local government entities employment code F or G can be input whether or not any 94X filing requirement is present. Type of entity must be 14 or 15 and MFI must be B.		

Exhibit 2.4.8-2 (Cont. 7) (01-14-2026)
ESIGN Input Format

	34	39	FTD SUPPRESSION INDICATOR	Default value is "N". Input of a "Y" will suppress issuance of FTDs to the taxpayer. Master File Indicator must be "B".
	35	56	CROSS REFERENCE (XREF) TIN TYPE	If entered must also have entry in Cross Reference SSN-ITIN-EIN field.
				Valid values are:
				0 - SSN or ITIN
				2 - EIN
	36	71–79	CROSS REFERENCE SSN-ITIN-EIN	A nine-digit cross reference Taxpayer Identification Number. If entered must also have entry in Cross Reference TIN Type.
15	37	18–28	SOLE PROPRIETOR SOCIAL SECURITY NUMBER	This field is for informational purposes. If entered the Master File Indicator must be "B" or "O" and the 1041, 1065, 1120 and CT–1 filing requirements cannot be present.
	38	51–56	NONRESIDENT ALIEN	Must be present if a 1042 Filing Requirement is present. Entry must be six numerics in MMYYYY format. "MM" must equal 01–12, The "YYYY" must be greater than 1913 but not greater than current year plus one (1).
	39	67–74	RAILROAD RETIREMENT BOARD NUMBER	Must be present if CT–1 filing requirement is 1 or 2. Must be 8 numerics.
16	40	16	NOTICE INFORMATION CODE	This fields determines the notice which will be sent to the taxpayer. If a taxpayer notice other than the CP 575 is desired this field must be input. (The CP 575 applies to EIN assignments input when only Form SS–4 has been received).
				Valid values are:
				A — If the EIN is being issued on a return or document for which no EIN can be found or if EIN is to be issued on an accepted Form 2553 (CP 576).
				B — If the EIN is being issued on a return or document which indicates that there is a change in business, organization (partnership to corporation, for example) which requires a new EIN (CP 577).
				D — If notice and prior period analysis is to be suppressed. This will also suppress TC 590. FTDs will not be suppressed.

Exhibit 2.4.8-2 (Cont. 8) (01-14-2026)
ESIGN Input Format

				E — If notice only is to be suppressed.
				F — If the EPMF account established from Form SS-4 requires a CP 580 notice to be generated.
				G — If the EOMF account established from Form SS-4 requires a CP 582 notice to be generated.
				H — If the BMF or EOMF account established from Form SS-4 requires a CP 583 notice to be generated.
				J — If the EOMF account established requires a CP 584 notice to be generated.
				K — If the EPMF account established via Tele-TIN requires a CP 580 notice to be generated.
				L — If the EOMF account established via Tele-TIN requires a CP 582 notice to be generated.
				M — If the BMF or EOMF account established via Tele-TIN requires a CP 583 notice to be generated.
				P — If the EPMF account established requires a CP 581 notice to be generated.
				R — SS-4 is processed with a return(s), use this Notice Information Code to record the Return Identity Code and Return Identity Tax Period on the TIF. If more than one return, record the oldest one. A CP 575 will be sent to the taxpayer indicating prior BMF periods.
				T — If the BMF or EOMF account established via Tele-TIN requires a CP 575 to be sent to the taxpayer.
				“A”, “B”, “J”, “P” & “R” must have a Return Identity Code and Return Identity Tax Period as described below. “D” may or may not be followed by a two character Return Identity Code of PC (Phone Call) or NA (Not Applicable).
				The Notice Information Code (NIC) must be consistent with the Master File Indicator (MFI) and Return Identity Code as shown below:

Exhibit 2.4.8-2 (Cont. 9) (01-14-2026)
ESIGN Input Format

If NIC is	and MFI is	Return Identity must be
A or B	B	00, 01, 02, 03, 05, 06, 09, 10, 11, 12, 14, 25, 42, 46, 53, 56, 60, 63, 64, 66, 68, 87, A1, BL, E2, E8, F1, H2, L1, N1, P1, P3, PL, R1, R2, S3, JN
A, B, J	O	00, 07, 18, 34, 37, 44, 46, 53, 54, 55, 56, 57, 59, 61, 62, 67, 68, D6, E2, E8, N2, T6, Z6, 7E
D	B or O	PC, NA or not present
E	B, O, P	PC, NA or not present
F or K	P	Blank
G or L	O	Blank
H or M	B or O	Blank
P	P	00, 35, 7E
R	B, O, P	same as A or B or P
T	B or O	Blank
R or T	O	ZZ (Household Employer)

41	29–30	RETURN IDENTITY CODE	<p>This field identifies the return or document causing the new EIN to be assigned. This field is required if a Notice Information Code of A, B, J, P, or R is input. (This information is recorded on the taxpayer notice). Valid Return Identity Codes are listed below. (Please note that most indicate the MFT of the return or document, but others represent the Document Code associated with the return).</p> <p>Note: Return ID Code of “00” is to be used if a form appears that is not listed here.</p>
----	-------	----------------------	---

Exhibit 2.4.8-2 (Cont. 10) (01-14-2026)
ESIGN Input Format

Return or Document	Return ID Code	Return or Document	Return ID Code
11C	63	3520	68
706GS(D)	D6	3520—A	42
706GS(T)	T6	4461	61
720	03	4461A	62
730	64	4876A	07
940	10	5227	37
941	01	5300	53
943	11	5304	54
944	14	5306	56
945	JN	5307	57
990	67	5309	59
990BL	BL	5310	55
990EZ	Z6	5330	35
990PF	44	5500EZ	7E
990T	34	7004	E2
1040NR	N2	8038	46
1041	05	8288	18
1041A	36	8716	87
1042	12	8804	84
1065	06	8868	E8
1065B	06	8871	PL
1066	66	8872	PL
1120	02	CT—1	09
1120A	A1	Household Employee	ZZ
1120C	C1	NA	Not Applicable
1120F	F1	Other	00
1120H	H2	PC	Phone Call
1120L	L1		
2553	53		
1120ND	N1		
1120PC	P3		

Exhibit 2.4.8-2 (Cont. 11) (01-14-2026)

ESIGN Input Format

Return or Document	Return ID Code	Return or Document	Return ID Code
1120POL	P1		
1120REIT	R2		
1120RIC	R1		
1120SF	S3		
2290	60		

42	55–60	RETURNED ID TAX PERIOD	<p>This field indicates the tax period of the return or document that is causing the new EIN to be issued. This field is required if Notice Information Code is A, B, J, P, or R. The date must be entered in “YYYYMM” format. “MM” must be 01–12, “YYYY” must be greater than 1913 but not greater than current year plus one (1).</p> <p>Exception: Notice Information Code “D” may be followed with either PC (Phone Call), NA (Not Applicable, i.e., none of the Return Identity Codes apply to the situation causing the EIN to be issued) or not further notice information. The Return Identity Tax Period should also be consistent with the Return Identity Code as follows:</p>
----	-------	------------------------	--

If Return Identify Code is	and MFI is	“MM” of Tax Period must be
00, 02, 05, 06, 12, 14, 46, 53, 56, 60, 63, 64, 66, 68, 87, 88, A1, E2, E8, F1, H2, L1, N1, P1, P3, PL, R1, R2,	B	01–12
01, 03	B	03, 06, 09, or 12
09, 10, 11, 42, JN	B	12
00, 07, 18, 34, 37, 44, 53, 54, 55, 56, 57, 59, 61, 62, 67, 68, 72, D6, E2, E8, N2, T6, 7E, Z6	B	01–12
00, 35, 7E	P	01–12

Exhibit 2.4.8-2 (Cont. 12) (01-14-2026)
ESIGN Input Format

17	43	72-74	PLAN-NUM	<p>Indicates the three digit plan number required to distinguish Forms 8038 and Form 8328.</p> <p>Valid values are:</p> <p>Form 8038 100-199</p> <p>Form 8038-G 200-299</p> <p>Form 8038-GC 300-399</p> <p>Form 8038-T 400-499</p> <p>Form 8328 500-599</p>
	44	27-32	BUSINESS OPERATIONAL DATE	<p>This field must be input if an 11C, 720, 730, 1041, 1120, 1065, 1066, 2290, 8804 or CT-1 Filing Requirement is present. The date must be in "MMYYYY" format. "MM" must equal 01-12, "YYYY" must be greater than 1913 but not greater than current year plus one (1). If this field is not required input, the data can always be input for information purposes only.</p>
	45	51-56	WAGES PAID DATE	<p>The field must be input if a 940, 941, 943, 944 or 945 Filing Requirement has been entered. This field must be input when a 1041 Filing Requirement = 2. The date must be in "MMYYYY" format. "MM" must equal 01-12, "YYYY" must be greater than 1913 but not greater than current year plus one (1). Must not be prior to Business Operational Date.</p>
	46	77	DUPLICATE ADDRESS	<p>An "N" in this position indicates the In Care of Name Line, the Mailing Street Address and the Mailing City, State and Zip Code on the current screen should be saved to a temporary file. Input of a "Y" indicates the information saved to the temporary file from the previous screen should be used for the current screen.</p>
18	47	11-15	EMPLOYEES	<p>A five-digit number indicating the number of employees employed by the business.</p>
	48	32	REASON APPLIED	<p>Indicates the reason the taxpayer is applying for an EIN.</p>

Exhibit 2.4.8-2 (Cont. 13) (01-14-2026)
ESIGN Input Format

				Valid values are: 1 — Started new business 2 — Hired employees 3 — Compliance with IRS withholding regulations 4 — Other 5 — Banking purpose 6 — Changed type of organization 7 — Purchased going business 8 — Created a trust 9 — Created a pension plan
	49	37-46	PHONE	The 10-digit telephone number of the business owner.
	50	59	PRIOR EIN	N — Taxpayer does not have another EIN (Default) Y — Taxpayer has applied for an EIN for either this or another business.
	51	71-79	PRIOR-EIN	Enter prior EIN from line 18 of Form SS-4.
19	52	21-42	BUSINESS LOCATION COUNTY	County where business is located.
	53	65-66	BUSINESS LOCATION STATE	State where business is located.
	54	78	POLITICAL ORG	A value of period or 0 means not a 527 political org. A value of 1 indicates a 527 political org.
20	55	16-17	TYPE OF ENTITY	This is a required entry.
	Type of Entity Code			Meaning
	01	Sole Proprietor		
	02	Partnership		
	03	Corporation		
	04	Personal Service Corp.		
	05	Church or Church Controlled Organization		
	06	Other nonprofit Organization		
	07	Other		
	08	Estate		
	09	Plan Administrator		
	10	Trust		

Exhibit 2.4.8-2 (Cont. 14) (01-14-2026)
ESIGN Input Format

	11		National Guard	
	12		Farmer's Cooperative	
	13		REMIC	
	14		State/Local government	
	15		Federal government/military	
	56	44-63	REMARKS	Enter remarks from line 9a of Form SS-4
	57	78	LLC INDICATOR	Valid values: S (Single), M (Multi), and blank.
21	58	11-12	PRINCIPAL BUSINESS ACTIVITY CHECKBOX	Valid Values: Note: See Below
			Principal Business Activity Codes	
	1		Construction	
	2		Real estate	
	3		Rental & Leasing	
	4		Manufacturing	
	5		Transportation & Warehousing	
	6		Finance & Insurance	
	7		Health Care & Social Assistance	
	8		Accommodation & Food Service	
	9		Other (specify)	
	10		Wholesale (agent/broker)	
	11		Wholesale (Other)	
	12		Retail	
	59	26-40	PRINCIPAL BUSINESS ACTIVITY	Required field. Enter remarks from line 16 of Form SS-4.
	60	59-78	REASON FOR APPLI- CATION MESSAGE	Enter remarks from line 10 of Form SS-4
22	61	24-73	PRINCIPAL MERCHANT DISE SOLD OR SERVICES PROVIDED	Required field. Enter remarks from line 17 of Form SS-4.
23	62	9-79	REMARKS	Required input if Notice Information Code is "B" and optional under other conditions. Valid characters are all keyboard characters except =, >, <,] and [.

Exhibit 2.4.8-2 (Cont. 15) (01-14-2026)
ESIGN Input Format

If Notice Information Code is "B" (Change of Business), information concerning the "changed from" entity should be entered, especially EIN and name. In other situations, any useful information concerning the circumstances causing an EIN to be issued may be entered here.

Exhibit 2.4.8-3 (01-01-2014)**ESIGN Examples**

ESIGN with Foreign Address — Example — this example deals with the input of entity data with a foreign address. The instructions below concern only those fields related to the input of the foreign address itself.

Specific Notes:

- The foreign country is entered in city field on the line 10.
- The foreign state, if present, will be entered in the Street Address field on line 9. If a foreign state is not present, the city may be entered in the Street Address field.
- The city is entered on line 9, if the foreign state is not present.
- The street address is entered in the Foreign Street Address, line 8.
- A Zip Code will not be entered for foreign addresses.
- When entering any foreign address change, the data in city-state field must be followed by a comma, and (instead of a state abbreviation) a period (.), for validation purposes.

Input Display.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ESIGN ..-.....								1
2	MASTER-FILE-IND>B		LOC-CD>26		APPLCTN-CASE-IDENTIFIER>.....				2
3	NAME-CTRL>....		PRIMARY-NAME>FOREIGN INDUSTRY						3
4			CONTINUATION-OF-PRIMARY-NAME>]						4
5			SORT-NAME>						5
6			CARE-OF-NAME>%						6
7			FOREIGN-STREET-ADDRESS>WAAGENAAK 3						7
8			MAIL-STREET-OR-FOREIGN CITY/ZIP>2017 AA WESSEM						8
9			MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>NETHERLANDS, .						9
10			LOCATION-STREET-ADDRESS>						10
11			LOCATION-CITY/STATE/ZIP>						11
12	941>..	940>.	943>.	945>.	2290>.	1041>.	1065>.	944>..	12
13	1120>..	720>.	730>.	11C>.	CT-1>.	1066>.	1042>.	8804>.	13
14	FYM>11	EMPLYMNT-CD>.	FTD-SUPPRESS-IND>N		XREF-TIN-TYPE>9	SSN/ITIN/EIN>.....			14
15	SOLE-PROPRTR-SSN>...-...-...		NONRESIDENT-ALIEN>MMYYYY		RRB-NUM>.....				15
16	NOTICE-INFO-CD>.	RETURN-ID>..	RETURN-ID-TAX-PERIOD>YYYYMM		PLAN-NUM>...				16
17	BUS-OPER-DATE>102013	WAGES-PAID-DATE>102013	DUPLICATE-ADDRESS>N		OTHER-NPO>N				17
18	EMPLOYEES>.....	REASON-APPLIED>.	PH>.....		PRIOR-EIN>N	PRIOR-EIN>.....			18
19	BUSINESS-LOC-COUNTY>				BUSINESS-LOC-STATE>..	POL-ORG>.			19
20	TYPE-OF-ENTITY>..	TYPE-OF-ENTITY-REMARKS>				LLC-IND>.			20
21	PRIN-CKBX>..	PRIN-REMARKS>N/A			REASON-APPL-MSG>				21
22	PRIN-MDSE-SOLD-SERVICE>N/A								22
23	REMARKS>								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Exhibit 2.4.8-4 (01-01-2001)

ESIGND Input Format

Input Display.

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

Record Element Description:

Line	Elem.	Position	Element Name	Description
1	1	1-6	COMMAND CODE	ESIGND

Exhibit 2.4.8-5 (01-01-2001)
ESIGNT Input Format

Input 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	ESIGNIn--n															1
2																2
3																3
4																4
5																5
6																6
7																7
8																8
9																9
10																10
11																11
12																12
13																13
14																14
15																15
16																16
17																17
18																18
19																19
20																20
21																21
22																22
23																23
24																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	

Record Element Description:

Line	Elem.	Position	Element Name	Description
1	1	1-6	COMMAND CODE	ESIGNT
	2	7-10	SEQUENCE NUMBER	Must be present and must match the sequence number on the TIF account. Enter the ERAS Sequence Number field from the Command Code ENMOD display.

Input Display:

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

Record Element Description:

Line	Elem.	Position	Element Name	Description
1	1	1–6	COMMAND CODE	ESIGNU

Exhibit 2.4.8-7 (01-01-2002)
BSIGN Input Format

Input Display

	1-9 > 11-19 > 21-29 > 31-39 > 41-49 > 51-59 > 61-69 > 71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890	
1	BSIGN nn v nnn	1
2	v-----v	2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17
18		18
19		19
20		20
21		21
22		22
23		23
24		24
	1234567890123456789012345678901234567890123456789012345678901234567890	
	1-9 > 11-19 > 21-29 > 31-39 > 41-49 > 51-59 > 61-69 > 71-80	

Record Element Description:

Exhibit 2.4.8-7 (Cont. 1) (01-01-2002)
BSIGN Input Format

Line	Elem.	Position	Element Name	Description
1	1	1–6	COMMAND CODE	BSIGN
	2	7–8	EIN PREFIX CODE	Two-digit numeric EIN Prefix code (formerly district office).
	3	10	SERIES	Valid values are: R — Regular series 6 — Six-million series
	4	12–14	NUMBER OF EINS	Left Justified. Number of EINs requested. Valid values are: 10–100 or 200. Internet prefix codes 20 and 26 may also input 100,000.
2	5	1–53	BANK IDENTIFICATION	Name of institution to which these EINs are to be assigned.

Exhibit 2.4.8-8 (01-01-2002)**BSIGN Output Response**

Output Display

	1-9	>	11-19	>	21-29	>	31-39	>	41-49	>	51-59	>	61-69	>	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901															
1	BSIGN nn v nnn															1
2	v-----v															2
3																3
4																4
5	BEGINNING EIN nn-nnnnnnn															5
6	ENDING EIN nn-nnnnnnn															6
7																7
8																8
9																9
10																10
11																11
12																12
13																13
14																14
15																15
16																16
17																17
18																18
19																19
20																20
21																21
22																22
23																23
24																24
	12345678901234567890123456789012345678901234567890123456789012345678901															
	1-9	>	11-19	>	21-29	>	31-39	>	41-49	>	51-59	>	61-69	>	71-80	

Record Element Description:

Exhibit 2.4.8-8 (Cont. 1) (01-01-2002)

BSIGN Output Response

Line	Elem.	Position	Element Name	Description
1	1	1–6	COMMAND CODE	BSIGN
	2	7–8	EIN PREFIX CODE	Two-digit numeric EIN Prefix code.
	3	10	SERIES	Valid values are: R — Regular series 6 — Six-million series
	4	12–14	NUMBER OF EINS	Number of EINs requested.
2	5	1–53	BANK IDENTIFICATION	Name of institution.
5	6	15–24	BEGINNING EIN - edited	First EIN assigned.
6	7	15–24	ENDING EIN - edited	Last EIN assigned.

