



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.16

APRIL 1, 2025

EFFECTIVE DATE

(04-01-2025)

PURPOSE

- (1) This transmits revised IRM 2.4.16, IDRS Terminal Input, Command Codes REQ54 and ADJ54.

MATERIAL CHANGES

- (1) IRM 2.4.16.3.1TERMINAL MESSAGES (ADJ54) has been updated to add new error messages 765 through 772.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.16, dated August 09, 2024 is now obsolete.

AUDIENCE

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

Rajiv Uppal
Chief Information Officer

2.4.16

Command Codes REQ54 and ADJ54

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2.4.16.1
(04-01-2025)
Program Scope and Objectives

- (1) **Purpose.**This IRM contains procedural steps for employees designated to make data processing (DP) adjustments to tax, penalty, and interest.
- (2) **Audience.**These procedures apply to IRS employees designated to make data processing (DP) adjustments to tax, penalty, and interest for the following Business Operating Divisions (BODs):Large & Medium-Sized Business (LB&I), Small Business/Self/Employed (SB/SE), Tax-Exempt & Government Entity's (TE/GE), and Taxpayer Services (TS).
- (3) **Policy Owner.** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's infrastructure.
- (4) **Program Owner.** IT.
- (5) **Primary Stakeholders.**Large & Medium-Sized Business, Small Business/Self/Employed, Tax-Exempt & Government Entity's, and Taxpayer Services.

2.4.16.1.1
(07-01-2024)
Background

- (1) This IRM and the contained sections provide the user the necessary information on how to use the command code REQ54/ADJ54.

2.4.16.1.2
(07-01-2024)
Authority

- (1) REQ54/ADJ54 was developed to assess and abate Tax, Penalties, and Interest to Taxpayer accounts.

2.4.16.1.3
(07-01-2024)
Responsibilities

- (1) REQ54/ADJ54 Project Lead is responsible for review and implementation of UWRs that affect REQ54/ADJ54 and updating the contents of this IRM.

2.4.16.1.4
(07-01-2024)
Program Management and Review

- (1) **Program Reports.**Entity Record: Each individual taxpayer or business is assigned a unique identity that contains information about them such as SSN/EIN, name, and address. Module Record: These records are tax forms submitted by the taxpayer or business for a specific tax period and correspond to the entity record. Information that creates a unique key on this record would be the SSN/EIN, MFT (tax form), plan number, tax period, and control name. One or more module records can be assigned to an entity record. Transaction Record: Track the payment and refund activity for a specific module record. Transaction records must contain at least one transaction code. One or more transaction records can be assigned to a module record.
- (2) **Program Effectiveness.**This IRM provides the fundamental knowledge and procedural guidance for employees who work with adjustment cases. By following the processes and procedures provided by this IRM, employees will process adjustments in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.4.16.1.5
(07-01-2024)
Program Controls

- (1) Access to this program is governed by Security and Communication System (SACS).

2.4.16.1.6
(07-01-2024)
**Terms/Definitions/
Acronyms**

(1)

Acronyms

Acronym	Definition
BMF	Business Master File
BOD	Business Operating Divisions
CC	Command Code
DP	Data Processing
IMF	Individual Master File
IRAF	Individual Retirement Account File
MFT	Master File Transaction
TC	Transaction Code
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TXPRD	Tax Period

2.4.16.1.7
(07-01-2024)
Related Resources

- (1) IRM 2.9.1 Integrated Data Retrieval System Procedures.

2.4.16.2
(01-01-2010)
**Terminal Responses to
Command Codes REQ54
and ADJ54**

- (1) Valid responses:

- a. For CC REQ54 the valid response is a display of the format for ADJ54. The TIN, MFT, Plan Number (or Report Number), Tax Period and name control taken from TXMOD, FRM34, DRT48, DRT24, DOALL, ACTON or input on screen with CC REQ54 are generated on line 1.
- b. For CC ADJ54 the valid response is display of the message "REQUEST COMPLETED" on screen line 24.

- (2) Error responses:

- a. For CC ADJ54 an item, amount, MFT, Plan Number (Report Number), Tax Period, transaction, or reference number displayed in inverse video indicates an error in the data field or an inconsistency among fields. In addition to all error fields being displayed in inverse video, fields found in error will also be followed by an asterisk. Review fields displayed in inverse video; correct data and reenter.
- b. Terminal messages display in inverse video on lines 23 and 24. REQ54 and ADJ54 messages are listed separately in Section 16.3.

2.4.16.3
(01-01-2010)
**Terminal Messages
(REQ54)**

- (1) **REQUEST DENIED/IMPROPER INITIALIZATION** — Either of two error conditions generate this error message:

- a. The input sequence was not TXMOD/REQ54/ADJ54, FRM34/REQ54/ADJ54, DRT24/REQ54/ADJ54, DRT48/REQ54/ADJ54, DOALL/REQ54/ADJ54, ACTON/REQ54/ADJ54 or ADJ54/REQ54/ADJ54.

- b. The TIN or tax module is not present on the TIF. Use ACTON or DOALL to establish a dummy account. See section on case control and history.
- (2) **COMMAND CODE VALID FOR IMF/BMF/IRAF**— File source is other than IMF, BMF, or IRAF. If file source is incorrect, reenter corrected TXMOD inquiry. If file source is correct, either the adjustment cannot be made or must be made manually.
- (3) **EMP. NO. INVALID-CASE CONTROLLED**— A case on the same module is controlled in status S, A, or M to another employee. Associate cases to one employee and re-enter.
- (4) **REQUEST DENIED MEMO ACCT./MOD. PRESENT** —(REQ54 and ADJ54) Module or account addressed is in a resequence condition or has been resequenced. Input may not be made to such a memo module or account.
- (5) **INVALID CASE CONTROL INDICATOR**—CC TXMOD, ACTON, FRM34, DRT24, DRT48, DOALL or ADJ54 has returned an invalid case control indicator or there has been no Case Control update if prior Command Code was DOALL or ACTON.
- (6) **TIF NC INV (name control on TIF) EDITED-TIN** — Name control on the TIF is invalid. If the account is a dummy, correct the name control by command code ACTON; if the account is real, notify the service center IDRS production control function.
- (7) **TRYING TO ADJUST SAME MODULE**—Terminal operator is inputting REQ54 following ADJ54 and the MFT and tax period input on the screen is the same as those stored by ADJ54. Change MFT and tax period and re-enter.
- (8) **MFT INCONSISTENT WITH TIN**—MFT NOT consistent with TIN. Correct and re-enter.
- (9) **MFT INVALID**— MFT is invalid. Correct and re-enter.
- (10) **TAX PERIOD INVALID**— Tax period not within range of valid values. Correct and re-enter.
- (11) **TAX PERIOD INCONSISTENT WITH MFT**— Tax period not valid for MFT. Correct and re-enter.
- (12) **CASE CONTROL DATA NOT UPDATED**— DOALL or ACTON preceded REQ54 and no case control update was done.
- (13) **MFT/TXPRD MISSING OR INCORRECT**— MFT and Tax period are required if REQ54 is proceeded by CC ADJ54. If MFT is 46, 74, or 76, Plan Number (or Report Number) must be entered after the Tax Period (See Exhibit 2.4.16–3).
- (14) **PRIOR COMMAND CODE WAS NOT ADJ54**— MFT, Tax period, and Plan Number (or Report Number) should be blank unless prior command code was ADJ54.
- (15) **MFT-01/TXPRD-000000 INVALID FOR ADJ**—DP Adjustments not applicable for “FTD” modules.
- (16) **One of the following NAP-related messages will be displayed depending on the ACCESS-CD and ACCOUNT-CD.** See Exhibit 2.4.16–1.

- (17) **DATA BASE ERROR nnRETRY**— The data requested from the database has already been reserved by a prior request or a quick recovery is in progress. Try reinputting data three times. If still not successful, try again the next business day.
- (18) **xTIFn-AREA NOT AVAILABLE**— The portion of the TIF for this account is not currently available for processing. x-(ITIF, BTIF, or ZTIF) n-(TIF AREA number).
- (19) **SYSTEM ERROR ON ACCESS/UPDATE**— An error was encountered when accessing the database.
- (20) **LONG RECOVERY IN PROCESS**—Rollback has occurred and lengthy recovery is in progress.
- (21) **USE PLAN-NUM / NO SPACES / MFT 74 NO ZEROS** — Effective January 1, 2001, Plan Number correlates with Form 5330 (MFT 76), and Report Number correlates with tax exempt bonds (MFT 46). Effective January 1, 2006, Report Plan Number and XREF Report Plan Number correlate with Form 5500 (MFT 74).

2.4.16.3.1
(04-01-2025)

**Terminal Messages
(ADJ54)
(Message Numbers are
Displayed With the
Message on the Screen
for Easy Cross
Referencing to the
Definitions below).**

- (1) **PLEASE CORRECT INVALID DATA ON SCREEN** — Displays whenever a field is in inverse video and no other error message is displayed. Correct data and re-enter.
- (2) **REQUEST DENIED / IMPROPER INITIALIZATION** — Either of two error conditions generate this error message:
 - a. The input sequence was not TXMOD/REQ54/ADJ54, FRM34/REQ54/ADJ54, DRT24/REQ54/ADJ54, DRT48/REQ54/ADJ54, DOALL/REQ54/ADJ54, ACTON/REQ54/ADJ54 or ADJ54/REQ54/ADJ54.
 - b. The TIN or tax module is not present on the TIF. Use ACTON or DOALL to establish a dummy account. See section on case control and history.
- (3) **REQUEST DENIED MEMO ACCT. / MOD. PRESENT** — Module or account addressed is in a resequence condition or has been resequenced. Input may not be made to such a memo module or account.
- (4) **ID INFO CHANGED—RESTART** — Generated TIN, MFT, Plan Number (or Report Number), tax period, or name control has been altered. Correct original data or restart from TXMOD, ACTON, DOALL, FRM34, DRT24, or DRT48.
- (5) **EMP. NO. INVALID-CASE CONTROLLED** — A case on the same module is controlled in status S, A, or M to another employee. Associate cases to one employee and re-enter.
- (6) **INVALID CASE CONTROL INDICATOR** — CC TXMOD, ACTON, FRM34, DRT24, DRT48, DOALL or ADJ54 has returned an invalid case control indicator or there has been no Case Control update if prior Command Code was DOALL or ACTON.
- (7) **COMMAND CODE VALID FOR IMF / IRAF OR BMF** — File Source is other than IMF/IRAF or BMF. If File Source is incorrect, reenter corrected TXMOD inquiry. IRAF File Source 4 changed to File Source 1 effective January 1, 2005. If file source is correct, either the adjustment cannot be made or must be made manually.

- (8) **DUPLICATE REFERENCE NUMBER(S) PRESENT** — The same reference number has been input more than once. Correct erroneous fields and re-enter.
- (9) **DUPLICATE TRANSACTION(S) PRESENT** — The same transaction code appears more than once. Correct and/or re-enter.
- (10) **REMARKS FIELD IS INVALID OR INCOMPLETE** — The field contains no remarks. Explain reasons for adjustment and re-enter.
- (11) **TAX/REF AMOUNTS NOT EQUAL** — Certain MFTs require that the algebraic total of the TC 29X amounts must equal the algebraic total of related REF amounts. This check is not made when the only tax transaction input is a TC 290 for zero amount. See MFT / TAX / REF AMT Table included in the definition of TRANSACTION AMOUNT located on line 10 of the Record Element Descriptions in Exhibit 2.4.16–4, Input Format CC ADJ54.)
- (12) **REQUEST DENIED-TIF OVERFLOW** — TIF module is at capacity size, but weekend update is likely to allocate additional space. Attempt after weekend update.
- (13) **INVALID TC COMBINATION** — Adjustment may contain up to 2 tax transactions, up to 4 penalty transactions and up to 2 interest transactions, but not more than a total of four penalty and interest transactions. If two interest transactions are input, one must be a TC (34x) and the other a TC(77x). This message also appears when opposite TCs cannot be used together (such as TCs 290 and 291).
- (14) **REF-NUMS REQUIRED IF TC 290 WITH MONEY OR TC 291 FOR MFTS 01/14** — When a TC 290 or 291 is used with a money amount, and MFT is 01 OR 14, reference numbers are required. This does not apply if TC 290 is .00 amount.
- (15) **SYSTEM ERROR ON ACCESS/UPDATE** — An error was encountered when accessing the database. Notify RPA. This very often means that the wrong version of the program is being used and does not match up with the version required for the data base. This message also displays when the area of the data base being accessed is out of space (area = last two digits of TIN).
- (16) **DATA BASE ERROR nnRETRY** — The data requested from the database has already been reserved by a prior request or a quick recovery is in progress. Try reinputting data three times. If still not successful, try again tomorrow.
- (17) **RC2 / 3 / 4 MUST BE BLANK WHEN SRC IS 7 AND RC1 IS 086 / 087 / 089 / 090 / 091** — This message is in coordination with message 34. It was added to guarantee that Reason Code positions 2, 3, and 4 remain blank when the combination of Source Code and RC1 values stated in message 34 are used.
- (18) **ADDCTRL ERROR-nn-NOTIFY CONTROL POINT** — Subroutine ADDCTRL encountered an invalid condition when trying to append a control history record to the tax module. Contact RPA.
- (19) **REQUEST DENIED-NO FUTA STATE INPUT** — If MFT is 10 at least one FUTA STATE CODE must be input to the reference number/FUTA STATE CODE field when a TC 29X is input with a non-zero amount. A ' T ' may be input in the OVERRIDE-CD field to indicate that no TAX/REF amount check be made or no FUTA-CD is input.

- (20) **REFS 806 AND 807 CANNOT BE USED TOGETHER ON SAME TRANSACTION** — Self explanatory.
- (21) **xTIFn-AREA NOT AVAILABLE** — The portion of the TIF for this account is not currently available for processing. x-(ITIF, BTIF, or ZTIF) n-(TIF AREA number).
- (22) **VALID SRCE-CD FOR BMF AND MFT 55 IF OTN IS PRESENT IS 0 OR 7** —The OTN requires the use of Source Code 0 or 7, therefore mandating one of these two values for BMF and MFT 55 transactions, which normally would not use a Source Code.
- (23) **NO DATA FOR REQUESTED MODULE / INCORRECT MFT OR TXPRD OR PLAN-NUM** — Terminal operator is trying to adjust another module for same TIN but subsequent module is not present. Use DOALL or ACTON to build dummy and re-enter REQ54.
- (24) **TAX TC MISSING** — TC 29X was missing when trying to input FUTA-ST-CD(s).
- (25) **TAX PERIOD MONTH MUST BE 12** — If the MFT is 13 or 55, the CIV-PEN REF must have Tax Period Month 12. For Exceptions, See Exhibit 2.4.16-7. CIV-PEN REFS MONTH-12 Restrictions on Explanations and Examples page. This message also applies to MFT 14 Tax Periods, which must all end in 12, effective January 1, 2007.
- (26) **REFS 697/699 REQUIRE ORG-CD RANGE OF 650-699/099 (SIR-EMPLOYEE-NUM)** — When either of these two REFs are used, the ORGANIZATION-CODE must be within the new range of 650–699 as specified in RIS MOD-0–0038. For ATFER processing, a value of 099 is accepted. The ORGANIZATION -CODE is part of the EMPLOYEE-NUMBER in the SIR record. Effective January 1, 2002.
- (27) **RSED EXPIRED - S OVERRIDE NEEDED** — The current date and the RFSCDT is later than the RSED (Refund Statute Expiration Date). The OVERRIDE CODE 'S' must be input.
- (28) **RSED ALERT - SEE IRC SEC 6511 - IF TIMELY FILED USE CLAIM RECD DATE** — The current date is later than the RSED (Refund Statute Expiration Date) and the RFSCDT (Refund Statute Control Date) field has not been input. Check IRC 6511 and if applicable, use the claim received date for this field.
- (29) **'-I' FREEZE PRESENT — TC 34X REQUIRED** — TC 34X (340,341,342) must be input, when a TC 29X with a significant money amount is input and a Right Hand Freeze Code “-I”is present on the module.
- (30) **USE OF REF-NUM 609 RESTRICTED TO CSC 17** — REF 609 is only valid with the SIR record SERVICE-CENTER-CODE of 17 (Cincinnati Service Center).
- (31) **I- FREEZE PRESENT-TC77X REQUIRED** — TC 77X (770, 772) must be input, when a TC 29X with a significant money amount is input and a Left Hand FreezeCode “I-”is present on the module.
- (32) **USE BLK 05 NOT 06, 07, 10 OR 15 AS OF 7/98** —Self explanatory.
- (33) **REF 072 INVALID FOR 198803 THRU 199312** — If MFT is 01, REF-NUM 072 was made invalid in January of 2000 to alleviate incorrect wage amounts being generated to Social Security Administration for these Tax Periods.

- (34) **FOR MFTS 30 & 31 / USE SC 7 WITH RC 086/087/089/090/091 IN RC1** — Source Code 7 must be used with Reason Codes 086, 087, 089, 090, or 091 in the FIRST position. No other Reason Codes are valid in the first position with Source Code 7, and no other Source Code is valid when any of these Reason Codes are input in position one. Effective July 1, 2001.
- (35) **FOR MFTS 30 & 31 / USE SC 6 WITH BLOCK SERIES 77–78** — Source Code 6 must be input with BLK 77 or 78. Any other combination for Source Code 6 or for BLK 77 and 78 is invalid. They must be used together. Effective July 1, 2001.
- (36) **VALUE 409 CANNOT BE USED FOR BOTH DATA-REF1 AND DATA-REF2.**
- (37) **CR-BOND IS VALID ONLY WITH MFT 85/FORM 8038B, RPT-NUMS 100-499.**
- (38) **CUSIP IS VALID ONLY WITH MFTS 46, 85, 86.**
- (39) **SIG IS VALID ONLY WITH MFTS 46, 85, 86.**
- (40) **-I FREEZE PRESENT / TC 340 REQUIRED** — When inputting TC 290, 294, or 298, a TC 340 must also be input if a debit interest “-I”freeze is posted in the tax module.
- (41) **REF 337 VALID W/ MFT 30 AND 31 ONLY/REQUIRES RET-PROC-DT WHEN USED** — REF 337 was established for use with MFT 30 and 31 only. Whenever REF 337 is used, input of the Returns Processable Date is required.
- (42) **MFT 74/76 REQUIRED ABSTR INVALID / MISSING , SEE IRM EXHIBIT 2.4.16-2** — Transactions for MFT 74, Form 5500 (migrated to BMF effective January 1, 2006), and Form 5330 (migrated to BMF effective January 1, 2001) require at least one Abstract Number. For MFT 74, values are **165, 167, 169**. Abstract Numbers for both Forms can be found in **Exhibit 2.4.16–2**.
- (43) **REF 677 WITH MFT 42/TXPRD 200012 AND LATER** — Transactions for Form 3520–A (migrated to BMF, effective January 01,2001) require MFT 42 used with REF 677. Earliest valid Tax Period is 200012. Earliest valid received date is 01012001.
- (44) **IRS—RCVD—DT MUST BE SPACES OR ASTERISK OR VALID DATE** — Self explanatory.
- (45) **ASED IS IMMINENT/EXPIRED. CLEAR THROUGH STATUTE UNIT** — For transactions where TC 290 with a money amount is entered, there will be a validity check on the Assessment Statute Expiration Date (ASED) found on TXMOD. The current date cannot be 90 days or less from the ASED. Effective in September, 2001. There are three exceptions for which this message will not appear. **1)** For MFT 30/31 loose Schedule H processing when the following REFs are input: 003, 004, 007, 073, 903, 904, 907, 973, 993, 994. **2)** For MFT 30/31 Section 3082(a) processing when the only Reason Code is 176 with TC 290 with money.
3) If the ASED is more than 60 days away, the validity check will be bypassed if the ORG-CD of the SIR-EMPLOYEE-NUMBER is authorized. Requested revision 2-5-2009 by Mark Lee to expand the ORG-CDs to cover CAWR/AUR/ FUTA Statute cases to avoid manual input. ORG-CD values can be found on Line 10, Item 1h.

- (46) **REF 658 WITH MFT 13/CANNOT BE MORE THAN \$5,000** — New REF 658 became effective for BMF MFT 13 January 01,2001. This is a Failure to file penalty. Assessment cannot be greater than \$5,000.
- (47) **RET-PROC-DT IS REQUIRED WHEN TC 538 IS ENTERED** — Implemented to keep zeroes for this date field from passing to EOD.
- (48) **PRC VALUE IN POSITN 4 REQUIRES 062 IN POSITN 1, 2, OR 3** — PRCs 022, 024-026, 030, 046, 071-073 must be accompanied by Reason Code 062 in one of the first three positions (IMF and BMF).
- (49) **INT-CMPTN-DT IS REQUIRED WITH MFT 76 (FORM 5330) TRANSACTIONS** — Form 5330 was established on BMF effective January 1, 2001. Once established, it was determined that the Interest Computation Date become a mandatory field of entry for all MFT 76 transactions.
- (50) **ENTER PYE-DT IN CCYYMM FORMAT/LIKE A TXPRD** — This is the Period End Date for Form 5330 and Form 5500. If not available, use the current tax period.
- (51) **ENTER RVRSN-DT IN MMDDCCYY FORMAT** — This is the Reversion Date (the date an employer decides to discontinue a qualified pension plan) for Form 5330 and Form 5500.
- (52) **NO AMOUNT PRESENT FOR ABSTRACT OR REF NUMBER** — An amount is present without an Abstract or Reference Number. There must be an amount present for every Abstract Number or Reference number entered.
- (53) **ABSTRACT NUMBER FOR FORM IS INVALID/SEE EXHIBIT 2.4.16-2** — Transactions for Form 5500 (MFT 74) and Form 5330 (MFT 76) require an Abstract number within a specific range. Listed in the Exhibit.
- (54) **POSITION 8 CANNOT BE USED FOR MFT 74 OR MFT 76 ABSTRS AND AMTS** — Position eight cannot contain a value for abstract numbers associated with MFTs 74/76, Form 5500 and Form 5330. Form 5330 allows a maximum of seven abstracts, and Form 5500 allows a maximum of three. Position one must always be used, and positions two thru seven can be used randomly.
- (55) **AMT IS INVALID OR TOO LONG/ENTER EDITED AMT UP TO 15 CHARACTERS** — Enter amount in dollar-and-cents format (nnn,nnn,nnn.nn) or (nnn,nnn,nnn.nn-). Do not exceed 15 characters.
- (56) **NO ABSTRACT NUMBER PRESENT FOR AMT FIELD** — There is an amount present without a corresponding Abstract number.
- (57) **AVAILABLE** —.
- (58) **USE BLK 70 FOR SUBSTANTIATED ME / BLK 74 FOR UNSUBSTANTIATED ME** — Added this message to confirm that values of 75 and 76 are not accepted. When ranges of blocking numbers are valid, the first number of the range is to be entered on the ADJ54 screen, and EOD processing will determine how to use the rest of the range for numbering capacities.
- (59) **AVAILABLE** —

- (60) **EITHER SOURCE CD IS MISSING OR IF REF 337 INPUT, USE POS 1** — If REF 337 is entered, it must be in the first REF position. This is required for validation purposes by programmer. If REF 337 is not entered, the Source Code field needs a value entered.
- (61) **EITHER REASON CD IS MISSING OR IF REF 337 INPUT, USE POS 1** — If REF 337 is entered, it must be in the first REF position. This is required for validation purposes by programmer. If REF 337 is not entered, the Reason Code field needs a value entered.
- (62) **IRS-RCVD-DT MUST BE LATER THAN 12/31/1997 FOR REF 658 WITH MFT 13** — While REF 658 is valid with MFT 13 effective January 1, 2001, the earliest IRS-RCVD-DT for these transactions cannot be before January 1, 1998.
- (63) **TC 290 MUST BE FOR .00 AMOUNT** — Self Explanatory.
- (64) **CANNOT USE TC 24X AND CIV-PEN REF TOGETHER / USE ONE OR THE OTHER** — Effective January 1, 2007, If a TC 240/241 is entered, a CIV-PEN REF cannot be entered on the same transaction. CIV-PEN REFS generate TCs 240/241 and would cause duplicates to post at Master File.
- (65) **1 OF THE FOLLOWING IS INVALID: STATUS-CD / ACTIVITY / RCVD-DT / CTRL-CAT** — This error message was added to alert the inputting employee that one or more of the fields stated is in error. The message will remain until all fields stated are correct.
- (66) **IF MFT 05, REFS 003/004/007/073/079 REQUIRE TXPRD 199512 OR LATER** — Self explanatory.
- (67) **REF 528 WITH MFT 55 CANNOT EXCEED \$10,000.00** — Effective July 1, 2001, REF 528 is valid with MFT 55. The amount cannot be greater than \$10,000.00
- (68) **REF 663 WITH MFT 13 CANNOT EXCEED \$50,000.00** — Effective July 1, 2001. When REF 663 is used with MFT 13, the amount cannot be greater than \$50,000.00.
- (69) **TX-PRD FOR REF 663 WITH MFT 13 MUST BE GREATER THAN 200106** —Effective July 1, 2001. When REF 663 is used with MFT 13, the Tax Period must be greater than 200106.
- (70) **USE REF 338 200012-200111,200212-200311,200712-200811,200812-200911** —REF 338 is used for Tax Rebates and Credits and is valid within specific Tax Period ranges as specified. Additional requirements for the Source Code, Reason Codes, and Hold Code will accompany the use of REF 338.
- (71) **ENTER INT-CMPTN-DT IN MMDDYYYY FORMAT** — Validity check on the INT-CMPTN-DT will send this error if the date is entered in the wrong format or if there are alpha characters or special characters present.
- (72) **USE HOLD-CD 3 OR 4 WITH RC 096 IF TXPRD RANGE IS 200012-200111** — If REF 338 is present with MFT 30, and Reason Code 096 is used within the 2001 Tax Rebate Period 200012-200111, Hold Code 3 or 4 is required, and Source Code 0 is required.
- (73) **RC1 093/096 REQUIRED WITH CREDIT REF 338 /200012-200111 REBATE** — When Reason Code position one is 093 or 096, Credit REF 338 must be

present, or RCs 093/096 are invalid. Likewise, when Credit REF 338 is present, Reason Code position one must be 093 or 096 for a valid transaction. Different criteria applies if Tax Period Range is 200212-200311, 200712-200811, 200812-200911.

- (74) **TC 291 FOR ZERO AMOUNT NOT ALLOWED UNLESS REF 338 IS PRESENT** — Usually, TC 291 cannot be for zero amount. Exception is being made to Process Rebates and Child Tax Credit. REF 338 must be present. Valid Tax Period ranges are 200012 – 200111, 200212 – 200311, 200712-200811.
- (75) **SOURCE CODE MUST BE 0 OR SPACE IF 2001 REBATE/2003 CHLDTX CREDIT** — Source Code 0 is required for the 2001 Tax Rebate and the 2003 Child Tax Credit transactions with REF 338. If the Source Code is a space, a zero will be generated by the program.
- (76) **REF 256 W/BLK 20 REQUIRES RC1 096 FOR 2008 REBATE 200712-200811** — The use of BLK 20 for 2008 Rebate transactions requires REF 256 and Reason Code 096 in the 1st position.
- (77) **RC1 CAN BE NUMBER OF CHILDREN, 000, OR 077 / CANNOT BE SPACES** — Reason Code position one requires a value for 2003 Child Tax Credit transactions. Number of children being claimed, 000, or 077 are the valid values to be used.
- (78) **REF 766 OR 767 REQUIRED WHEN OTN IS PRESENT** — Offset Trace Number is for use with REFs 766 and 767. While the REFs can be used without the OTN, the OTN cannot be used without one of the REFs.
- (79) **REF-NUMS 808 / 809 CANNOT BE USED TOGETHER ON SAME ADJUSTMENT** — Effective January 1, 2002, REF 808 (Primary Taxpayer Injured Spouse) and 809 (Secondary Taxpayer Injured Spouse) are valid with MFT 30 only. They cannot be used together on the same transaction.
- (80) **REF 338 CANNOT EXCEED 600 DOLLARS 2001 REBATE 200012-200111** —Tax Rebate processing. When REF 338 is used in Tax Period range 200012 - 200111, the amount cannot be more than \$600.00, the highest amount allowed for the rebate. This represents the limit for a filing status of married. There is no validity check performed for filing status in ADJ54, and therefore no message will appear if the entry is made for amounts that exceed limits for filing status of single or head of household but are still within the \$600.00 limit.
- (81) **RET-PROC-DT REQUIRED FOR REFS 697 / 699** — Self explanatory.
- (82) **INVALID ORG-CD (SIR-EMPLOYEE-NUM) FOR RSED ADJUSTMENT** — Self Explanatory.
- (83) **AMOUNT MUST BE POSITIVE** — Self explanatory (for use with amounts for TCs and REFs).
- (84) **AMOUNT MUST BE NEGATIVE** —Self explanatory (for use with amounts for TCs and REFs).
- (85) **REF 338 AMT CANNOT EXCEED 1200/REBATES 200712-200811, 200812-200911**— REF 338 for 2008/2009 ESP Rebates cannot exceed \$1200.

- (86) **TC 298, RC 050, MFT 30/31, NOT VALID IF NO REFS PRESENT** — The combination of RC 050 with TC 298 with MFTs 30/31 requires the presence of one or a combination of REFs 003, 004, 007, 073.
- (87) **RCS 071/077/079/093 VALID FOR REBATES/CREDITS WITH MFT 30 ONLY** — These reason codes can only be used with MFT 30 and are valid in specific Reason Code positions with specific Tax Period ranges for 2001 Rebate, 2003 Child Tax Credit, 2008/2009 Rebates.
- (88) **VALID COMBINATIONS ARE BLOCK 70 OR 74 WITH PRT-CD 7** — Blocks 70 and 74 are for substantiated and unsubstantiated math errors, respectively. Priority Code 7 must be used in conjunction with Blocks 70 and 74. Only TC 290 or 291 is allowed..
- (89) **TC MUST BE 290 OR 291 / ONLY ONE TC ALLOWED** — This message will appear when only TC 290 or 291 is allowed but a different TC has been entered. This message will also appear when the TC 290 or 291 is present, but other TCs are also present.
- (90) **TC MUST BE 291 / ONLY ONE TC ALLOWED / AMT CANNOT BE ZEROES** — This message will appear when the only acceptable TC is 291 and it is either missing or other TCs are used with it. This message will also appear when zero amount is entered.
- (91) **PRIORITY-CODE MUST BE 7** — This message will appear when a Block 70 or 74 is entered and the Priority-Code is either missing or is a value other than 7.
- (92) **BLOCKS 70 / 74 NOT VALID WITH MFTS 30 / 31 BEFORE 199601** — The earliest Tax Period for this combination is 199601.
- (93) **TC MUST BE 290 / ONLY ONE TC ALLOWED / AMT CANNOT BE ZEROES** — This message will appear when the only acceptable TC is 290 and it is either missing or other TCs are used with it. This message will also appear when zero amount is entered.
- (94) **NO REFS ALLOWED WITH PRIORITY-CD 6 AND TC 290 FOR ZERO AMT** — This combination does not allow for REFs to be entered.
- (95) **TC MUST BE 290 / ONLY ONE TC ALLOWED / AMT MUST BE ZEROES** — This message will appear when the only acceptable TC is 290 and it is either missing or other TCs are used with it. This message will also appear if the amount is anything other than zeroes.
- (96) **REF MUST BE 764 / ONLY ONE REF ALLOWED** — This message will appear if a Priority-Code 6 is present along with a TC 290 or TC 291, and there are more than one REF entered.
- (97) **BLK NUM EITHER INVALID OR NOT ALLOWED WITH MFT/REF/OR TC** — The block is either not in the table for ADJ54 processing, or it cannot be used with the MFT on the screen.
- (98) **BLK 05 HAS CHANGED TO BLK 17 FOR MFTS 05 / 06 / 15** — New BLK 17 was established for BMF MFTs of 05, 06, and 15 to correct a numbering overflow that was occurring with BLK 05 for these MFTs in the EOD runs.

- (99) **REF-NUM EITHER INVALID OR NOT ALLOWED WITH MFT** — The REF is either not in the table for ADJ54 processing, or it cannot be used with the MFT on the screen.
- (100) **REF-CHG-1/2, ENTER NAICS CD PLUS FOUR ZEROS/OVERTYPE THE FIRST 0** —When MFT is not 03 or 46, the REF-CHG-1/2 fields are for NAICS codes with corresponding values 410, 413-499 in the DATA-REF-1/2 fields.
- (101) **MUST ENTER NINE DIGITS AFTER THE FIRST 0, USE ZEROS THRU NINES** —When the MFT is 03/Form 720, the REF-CHG-1/2 fields are for tire counts that must be nine digits long. Since the REF-CHG-1/2 fields are ten positions long, a leading zero is already in place. Type additional nine digits (leaving the leading zero in place) using zeros thru nines. Tire counts correspond with values 900 thru 905 in the DATA-REF-1/2 fields.
- (102) **VALID TIRE COUNTS CODES ARE 900 THRU 909**—When the MFT is 03/Form 720, the DATA-REF-1/2 fields are for tire count codes that correlate with IDRS Abstract Numbers and Credit Oil REFs as follows. Corresponding tire counts must be entered in the REF=CHG-1/2 fields. See Message 101 above.
 900 will adjust Abstract 108 Tire Count.
 901 will adjust Abstract 109 Tire Count.
 902 will adjust Abstract 113 Tire Count.
 903 will adjust Credit Oil REF 396 Tire Count.
 904 will adjust Credit Oil REF 304 Tire Count.
 905 will adjust Credit Oil REF 305 Tire Count .
- (103) **PRIOR 29X PRESENT/ VERIFY ADJUSTMENT/ USE PRIORITY CODE** — If a prior 29X was posted to the module, this message will display to alert the user to use a Priority Code in order to bypass Unpostable Code 180. Effective July 1, 2006.
- (104) **BLK 15 WITH MFT 40 REQUIRES TC 290/ZERO AMOUNT/NO REFS ALLOWED** — No reference numbers may be entered with the combination of Block 15 and MFT 40. The TC must be 290 and the amount must be zeros.
- (105) **RET-PROC-DT IS NOT VALID WITH MFT 29** —Self explanatory.
- (106) **WITH BLOCK 49, ONLY TC 290 AND ONLY FOR .00 AMT** — BLK 49 requires the use of only one TC and it must be TC 290. The amount must be .00.
- (107) **IF MFT IS 13, RET-PROC-DT IS VALID ONLY WHEN REF 339 IS PRESENT** — RET-PROC-DT is not usually valid with MFT 13. It is, however, always required with REF 339. It is therefore valid with MFT 13 when REF 339 is present.
- (108) **BLK 49 ALLOWS UP TO 3 REFS / 356, 357, 363/ USE POSITIONS 1 THRU 3** — Up to three Credit Oil REFs are allowed with BLK 49. The valid numbers are 356, 357 and 363 to be used in positions 1 thru 3 of the 8 REF fields for the purpose of easier validation. Only one TC is allowed with BLK 49 and it must be TC 290 for .00 amount.
- (109) **REFS 356 / 357 / 363 THE AMT MUST BE NEGATIVE OR A MINIMUM OF 200.00** — When used with Block 49, Credit Oil REFs 356, 357 and 363 must

follow the same restrictions as the old Credit Oil REF (302) they replaced. Any negative amount is acceptable. If not negative, the positive amount must be at least 200.00.

- (110) **MFT 55 W/RET-PROC-DT REQUIRES REF 339 697 OR 699/ALLOWS REF 618** — One of these conditions must be present if MFT 55 is used with RET-PROC-DT. Otherwise, the combination of MFT 55 and RET-PROC-DT is invalid.
- (111) **TXPRD FOR REFS 359 / 375 / 376 MUST BE 198004 OR LATER** — Credit Oil REFs 359, 375 and 376 must follow the same restrictions as the old Credit Oil REF (312) they replaced. They are not valid for any transactions with Tax Periods before 198004.
- (112) **REF-1/CHG-1 CANNOT BE BLANK IF VALUES ARE IN REF-2/CHG-2** —When MFT is 03/Form 720, DATA-REF-1 and REF-CHG-1 cannot be blank if there are Values in DATA-REF-2 and REF-CHG-2. When only one tire count is needed for a transaction, use DATA-REF-1 and REF-CHG-1.
- (113) **FOR TC 180 USE 003/011/018/041-044/054-058 IN RC1,RC2, OR RC3** —A Reason Code must be present in position 1, 2, or 3 when TC 180 is entered for greater than zeros. Valid Reason Codes to use are 003, 011, 041 thru 044, and 054 thru 058.
- (114) **ONLY ONE REF ALLOWED / USE CIV-PEN REF OR REF 339** — When entering REFs for Civil Penalty cases, only one number in the range of 500 to 699 is allowed. REF 339, valid with all MFTs except 29, is also valid.
- (115) **REASON CODE 015 IS INVALID** — The use of Reason Code 015 has expired.
- (116) **IF REASON CODE 017 IS INPUT, REASON CODE 053 OR 054 IS REQUIRED** — This is a special combination required for the Rate Reduction Credit Tolerance Recovery implemented in October of 2002.
- (117) **VALID VALUES FOR RCA-IND ARE 0, 1, OR BLANK** — Values other than blank, 0, or 1 will not be accepted. Established specifically for indicating that the Reasonable Cause Assistant program was or was not used for determining penalty abatements for TCs 161, 181, and 271. Enter 1 for yes. Enter 0 for no. An entry may also be entered for other penalty abatement TCs than 161, 181, or 271, but is not mandatory. May also be entered with TC 290.
- (118) **CIVIL-PENALTY REF AMOUNT MUST BE ZERO** — The combination of the MFT and the block number determines when zeroes are required or amounts are allowed for the REF. See Line 2, Item 2, BLK for details.
- (119) **RET-PROC-DT IS REQUIRED WITH REF 339** — Effective January 1, 2003.
- (120) **CIVIL-PENALTY REF OR REF 339 REQUIRED** — When MFT 13 or 55 exists, a REF must be present. Usually, the REF should be a civil-penalty REF, but a REF 339 is allowable if applicable. EXCEPTIONS to this are (1) when the BLK is 52 and the TC is NOT 290, then no REFs required, and (2) when TC is 36X and 4th Reason Code is a Delinquent Payment Code (DPC) 047-051, then no REFs required.
- (121) **REF-NUM AMOUNT MUST BE .00** — Self explanatory.

- (122) **TAX/REF AMOUNTS NOT EQUAL, CHECK REFS 003 AND/OR 007** — The use of MFT 01 in conjunction with these REFs mandates that the total of the TC 29X and the total of the listed REFs used must equal.
- (123) **TAX/REF AMOUNTS NOT EQUAL, CHECK REFS 003 AND/OR 007 AND/OR 116** — The use of MFT 04 or MFT 11 in conjunction with these REFs mandates that the total of the TC 29X and the total of the listed REFs used must equal.
- (124) **TAX/REF AMOUNTS NOT EQUAL, CHECK REFS 070 AND/OR 071** — The use of MFT 09 in conjunction with these REFs mandates that the total of the TC 29X and the total of the listed REFs used must equal.
- (125) **TAX/REF AMOUNTS NOT EQUAL, CHECK REFS 074 AND/OR 077** — The use of MFT 51 in conjunction with these REFs mandates that the total of the TC 29X and the total of the listed REFs used must equal.
- (126) **TAX/REF AMOUNTS NOT EQUAL, CHECK REFS 074 AND/OR 075 AND/OR 076** — The use of MFT 52 in conjunction with these REFs mandates that the total of the TC 29X and the total of the listed REFs used must equal.
- (127) **PRC VALUE IN POSITN 4 REQUIRES 065 IN POSITN 1, 2, OR 3** — PRCs 010, 013-017, 019, 021, 023, 027-029, 031-032, 039-045 must be accompanied by Reason Code 065 in one of the first three positions. **IMF** only.
- (128) **RC 062 AND RC 065 CANNOT BE USED TOGETHER WITH PRC IN POSITN 4** — When the PRC in position 4 requires RC 062 or 065, the use of one or the other applies. They cannot be used together for the same transaction.
- (129) **BLK 64 NO LONGER VALID, USE BLK 32** — Beginning January 02, 2008, BLK 32 must be used in place of BLK 64. This change began in July 2007 and is now complete.
- (130) **TC 290 WITH RC 176 OR TC 298 WITH RC 177 CANNOT BE ZERO AMTS** — Effective January 1, 2009. TC 290 and TC 298 when used with Reason Codes 176 and 177 respectively must have money amounts.
- (131) **FOR REF 993 OR 994 / DO NOT USE BOTH / NUMERIC XREF-TIN IS REQUIRED** — For MFTs 30 and 31, the XREF-TIN field must consist of numeric digits 0 thru 9. When used, either REF 993 or REF 994 must also be entered. Likewise, if either of these REFs are entered, the XREF-TIN must also be entered. Both REFs are not allowed on the same transaction. The REF amount must be zeroes.
- (132) **XREF-TIN REFS ARE 993 OR 994 FOR MFT 30/31 AND 618 FOR MFT 55** — When a value is entered into the XREF-TIN field, a REF is required. Use REF 993 or 994 if the MFT is 30 or 31. Use REF 618 if the MFT is 55.
- (133) **XREF-TIN W/MFT 55 REQUIRES REF 697 OR 699 OR REF 618** — This message will display if MFT 55 and an XREF-TIN are present without one of the following. Civil Penalty rules for BLK Number/REF Amount combinations. REF 618, or
REF 697 with a negative amount, or
REF 699 with a negative amount.

- (134) **XREF-TIN MUST CONSIST OF NUMERIC DIGITS 0 THRU 9** — No alpha characters or special characters, and no spaces. If first two digits are present, last seven digits must also be present, and vice versa.
- (135) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 08** — Valid FILE-LOCATION-CODEs for SC 08 (ANSC) are 01, 02, 03, 04, 05, 06, 08, 14, 16.
- (136) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 07** — Valid FILE-LOCATION-CODEs for SC 07 (ATSC) are 07, 58, 59, 65.
- (137) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 18** — Valid FILE-LOCATION-CODEs for SC 18 (AUSC) are 18, 71, 73, 74, 75, 76. New International FLCs **20** (International Work), and **21** (US Possessions), effective January 1, 2006 for **IMF**.
- (138) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 19** — Valid FILE-LOCATION-CODEs for SC 19 (BSC) are 11, 13, 19, 22.
- (139) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 17** — Valid FILE-LOCATION-CODEs for SC 17 (CSC) are 17, 31, 34, 35, 38, 96, 97.
- (140) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 89** — Valid FILE-LOCATION-CODEs for SC 89 (FSC) are 33, 68, 77, 89, 94, 95.
- (141) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 09** — Valid FILE-LOCATION-CODEs for SC 09 (KCSC) are 09, 36, 37, 39, 41, 42, 43, 45, 46, 47, 48.
- (142) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 49** — Valid FILE-LOCATION-CODEs for SC 49 (MSC) are 49, 56, 57, 61, 62, 63, 64, 72.
- (143) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 29** — Valid FILE-LOCATION-CODEs for SC 29 (OSC) are 29, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 99. New International FLCs **60** (International Work), and **78** (US Possessions), become effective January 1, 2007 for **BMF**.
- (144) **THE FLC ENTERED IS NOT VALID WITH SERVICE-CENTER-CODE 28** — Valid FILE-LOCATION-CODEs for SC 28 (PSC) are 23, 25, 28, 51, 52, 54, 55, 66, 98.
- (145) **REF 256 AMT CANNOT EXCEED 600 DOLLARS/ESP REBATES 2008/2009** — Reason Code 256 is required for ESP Rebate 200712-200811 if BLK 20 is used, and allowed without BLK 20. REF 256 is also valid for ESP Rebate 200812-200911. The amount cannot exceed \$600 for either use.
- (146) **FOR MFT 67, TC 290 MUST BE ZEROES, REF 689 CANNOT BE ZEROES** — This specific combination of MFT 67, TC 290, REF 689 requires a zero amount for TC 290 and an amount greater than zeros for REF 689.
- (147) **REF 338 AMT CANNOT EXCEED RC1 TIMES 400 IF 2003 CHLDTX 200212-200311** — When REF 338 is entered for 2003 Child Tax Credit, and Reason Code one has a value greater than zeroes, a computation is done by multiplying the value in RC1 by \$400. Verification is performed to guarantee the amount entered for REF 338 does not exceed that computation.

- (148) **HOLD CODE CANNOT BE BLANK / VALID VALUES ARE 0,1,2,3,4,5,8** — Valid values are 0, 1, 2, 3, 4, 5, and 8. If no Hold Code is necessary, use the default value of 0. Field cannot be left blank. If MFT is 08 or 40, only values 1-4 are valid.
- (149) **NOT A VALID ENTRY / USE THREE DIGITS** — Reason Codes must consist of three digits. No alphabetic characters, dashes, or special characters are valid. Spaces are valid when leaving the Reason Code position(s) blank, but they cannot be used together with a digit as a valid entry.
- (150) **POS / NEG AMOUNT MISMATCH FOR THE TC / OR AMOUNT SHOULD BE ZEROS** — The amount for the TC should be positive or negative dictated by the action of the TC and the opposite signed amount is not valid; or the amount for the TC entered must be zeroes.
- (151) **CANNOT VERIFY THE AMOUNT/RE-ENTER WITH CORRECT FORMAT** — Check to make sure the commas and decimal are placed correctly, the minus sign if used is the last character entered on the right hand side of the amount, and that no extra characters are inadvertently added to the amount.
- (152) **PLEASE USE REF POSITION 1 FOR REF 338** — Tax Advance computation on the amount field for REF 338 was streamlined to one position (first) instead of being made available for all eight positions.
- (153) **SOURCE-CD 2 REQUIRED WITH BLK 20 / 2008 REBATE 200712-200811** — When BLK 20 is used for 2008 Rebate transactions (200712-2008011), Source Code 2 must be present. If BLK 20 is not used, the Source Code can be any valid value.
- (154) **INTCMP-DT REQUIRED WITH TCS 294, 295, 298, 299, 535**— Self explanatory.
- (155) **IF RC1 IS 000, RC2 MUST BE 071 2003 ACTC AND 2008 REBATE** —Reason Code two can be 071 when RC1 is 001 thru 099, and is mandatory if RC1 is 000. When this combination is used: 2003 Advance Child Tax Credit (ACTC) requires REF 338 not be present, and 2008 Rebate requires that none of REFs 256/257/338 be present.
- (156) **REASON CODE POSITIONS TWO AND THREE MUST BE BLANK** — Self explanatory. Usually required during 2001 Rebate, 2003 Child Tax Credit, and 2008 Rebate processing. Applies other times as well depending on the adjustment .
- (157) **THE VALUE IN RC2 MUST BE 071 OR 079 / 2003 CHLDTX** — Reason Codes 071 and 079 are for exclusive use with MFT 30 and allowed in position two for Advance Child Tax Credit. RC2 must be 071 if RC1 is 000.
- (158) **REF 338 IS INVALID WITH BLK 20 /2008 REBATE 200712-200811** —Use of BLK 20 for 2008 Rebate transactions disallows REF 338. If BLK 20 is not used, REF 338 is allowed.
- (159) **077 IN RC1 REQUIRES REF 338 W/NEG AMT /2003 CHLDTX 200212-200311** — Reason Code 077 is for exclusive use with MFT 30 and allowed in Position one for Advance Child Tax Credit. When RC 077 is used in Position one, REF 338 must be present for negative amount.

- (160) **VALUE OF 000 IS NOT A VALID REASON CODE ENTRY** — Reason Code 000 is allowed in position one for 2003 Child Tax and for 2008 Rebate. Both uses require RC 071 in position two. Positions two, three, and four do not allow RC 000.
- (161) **AMOUNT CANNOT BE ZEROES** — Self explanatory.
- (162) **IF BLK IS 20, REF 257 NOT ALLOWED WITHOUT REF 256 FOR 2008 REBATE** — The use of BLK 20 for 2008 Rebate transactions 200712-200811 requires that REF 257 must be accompanied by REF 256. If BLK 20 is not used, REF 257 can be present with or without REF 256..
- (163) **FOR BLK 2X / PR 9 AND MFT31 / PR 8 AND MFTS 30/31 / OR BLANK PR** — Blocking Series 200 (ADJ54 uses 20, 25, 29) requires these combinations for valid use of a Priority Code with MFTs 30 and 31.
- (164) **BLK 20/TC290 /NO RSN-CD 176 OR NOT MFT 01, 09, 11, 14, 16 /ONLY ONE TC** — The business rule for BLK 20 allows only one TC to be used with TCs 290,291. Exception for this applies when Reason Code 176 is present. See messages 348.
- (165) **BLK 2X/ MFTS 02,30,31,46,85,86 /TC 291 / ONLY ONE TC ALLOWED** — When Blocking Series 200 (ADJ54 uses 20, 25, 29) is present with TC 291, The MFT must be 02, 30, 31, 46, 85, or 86.
- (166) **BLK 20 WITH TC 298 IS VALID WITH MFTS 01, 03, 05, 09, 11, 14, 16** — The use of BLK 20 with TC 298 for MFTs 01, 03, 05, 09, 11, 14, 16 Forms 94X allows the input of INTCMP-DT to be any date as opposed to the restricted ranges required without the use of BLK 20.
- (167) **BLOCK MUST BE 20, 25, OR 29 WITH PR 9 / TC 291 REQUIRED** — If a Priority Code 9 is used, the BLK must be 20, 25, or 29. TC must be 291.
- (168) **WHEN RC 085 IS USED, PRIORITY CODE 8 IS REQUIRED** — Reason Code 085 is a new IMF RC to be used with TC 290/291 exclusively for Refund Hold accounts. Effective January 1, 2004. When RC 085 is used, it requires the use of Priority Code 8.
- (169) **BMF XREF-TIN REQUIRES TC 538** — Effective January 1, 2004 a secondary tin may be entered in the XREF-TIN field for BMF cases using a TC 538. No other BMF TCs allow input to XREF-TIN at this time.
- (170) **CREDIT OIL REFS WITH MFT 40 ARE NOT VALID BEFORE TAX-PRD 200401**—A specific group of Credit Oil REFs were made valid with MFT 40 effective January 1, 2004. The REFs are: 324, 346, 350, 352-357, 359, 360-363, 369, 375-377.
- (171) **MFT 76 BEFORE 198412 MUST BE PROCESSED THROUGH NON-MASTER FILE** — This restriction became effective January 1, 2004 with RIS SCB-3-0028.
- (172) **REF 250 NOT VALID BEFORE TAX PERIOD 200212** — REF 250 is to be used for the Health Coverage Tax Credit (HCTC) with MFTs 30 and 31 and is not valid before the Tax Period 200212.
- (173) **NOT A VALID BMF REASON CODE** — Self explanatory.
- (174) **REASON CODE NOT VALID WITH MFT 55** Self explanatory.

- (175) **VALUE IN 4TH POSITION IS NOT A VALID IMF PRC OR A VALID DPC** Self explanatory.
- (176) **RC 070 NO LONGER VALID / USE 062 INSTEAD** — RC 062 is to be used in place of RC 070.
- (177) **RC 050 WITH MFTS 30 / 31 IS VALID 199512 AND AFTER** — Self explanatory.
- (178) **RC NOT VALID IF OTN NOT PRESENT / SOURCE CODE 7 OR 0** — This message will appear if Reason Code values of 086, 087, 089, 090, 091, or 099 are entered on a BMF transaction without the Offset Trace Number (OTN) being entered. If OTN is present and one of these Reason Codes is entered, a Source Code of 7 or 0 must also be entered.
- (179) **RC 085 VALID WITH MFT 30 ONLY AND TCS 290 AND 291** — RC 085 is used for Refund Hold Cases with MFT 30 transactions only. The TC must be a 290 or 291 and a Priority Code 8 is also required. Effective January 1, 2004.
- (180) **VALID VALUES FOR CIS-IND ARE 0 AND 1** — If left blank, 0 will be the default value. A 1 in this field denotes that the adjustment was based on scanned correspondence from the Correspondence Imaging System. Effective January 1, 2004.
- (181) **DATA-REF VALUE IS NOT WITHIN THE VALID RANGE OF 410 OR 413 - 499** — Values of 411 and 412 are specifically for Form 8038 series returns (MFT 46). All other values of 410 or 413-499 are valid with other MFTs.
- (182) **TIRE COUNTS MUST BEGIN WITH LEADING ZERO IN POSITION ONE** — This message appears when REF-CHG-1 and/or REF-CHG-2 on line 7 of the ADJ54 screen have a value other than zero in position one for Form 720/ MFT 03. Leading zero must remain in place. Enter tire count to the right of it.
- (183) **MFT45,85,86 REF-CHG-1 OR -2 OVERTYPE FIRST 0, ENTER DATE YYYYMMDD** If MFT is 45,46,85,86 /Form 8038 series, enter a date into the appropriate REF-CHG field. Type over the leading zero and enter date in YYYYMMDD format. The last two far right positions will be automatically filled with zeroes.
If DATA-REF-1 is 411, enter Date of Issue in the REF-CHG-1.
If DATA-REF-2 is 412, enter Maturity Date in the REF-CHG-2.
Effective January 1, 2004.
- (184) **IF DATA-REF-1 OR -2 IS 409, RPT-NUM MUST BE 2XX/4XX/8XX, MFT 46**
Value of 409 is specifically assigned to DATA-REF-1 and DATA-REF-2 respectively for Form 8038 series/MFT 46 per instructions in Work Request.
Effective January 1, 2004.
- (185) **DATA-REF-1 CANNOT BE 412 / IT CAN BE 409 IF MFT 46/F8038CP, ELSE 411** — The specific values of 411 and 412 are designated to be used with DATA-REF-1 and DATA-REF-2 respectively. Effective January 1, 2004 for the MFT 46, Form 8038 series returns.
- (186) **DATA-REF-2 CANNOT BE 411/ IT CAN BE 409 IF MFT 46/F8038CP, ELSE 412** — The specific values of 411 and 412 are designated to be used with DATA-REF-1 and DATA-REF-2 respectively. Effective January 1, 2004 for the MFT 46, Form 8038 series returns.

- (187) **XREF-TIN CANNOT BE FOUND IN VALTIN AS A VALID TIN** — The common subroutine VALTIN is used to validate the TIN entered in the XREF-TIN field. This message will appear if the TIN cannot be found valid.
- (188) **NO REFS ALLOWED WITH THIS BLOCKING SERIES / 30/44/98/99**— Blocks 30 and 44 require a TC 290 for .00 amount and no REFs are allowed on the transaction.
- (189) **REF 311 ONLY / REQUIRED WITH BLK SERIES 48** — Block 48 requires a TC 290 for .00 and REF 311. No other REFs are allowed with Block 48.
- (190) **BLK 15 IS REQUIRED WITH TC 538 AND TC 539** — Self explanatory.
- (191) **IF TC IS 534 / 535 / 538 / 539 ONLY ONE TC / NO REFS ALLOWED** — Self explanatory.
- (192) **BMF AND MFTS 30, 31, 55/PRT-CD 1-9; MFT 29 /PRT-CD 3, 6, 7, 8** — These are the valid values for the Priority Code field.
- (193) **REFS 221 / 222 VALID WITH TCS 340, 341, 342 ONLY** — Self explanatory.
- (194) **TAX PERIOD IS NOT WITHIN VALID RANGE FOR REF/S** — This message will appear whenever the Tax Period does not fall within the designated range for a specific REF entered on the transaction.
- (195) **A VALID TRANSACTION CODE IS REQUIRED** — This message will display when the Transaction Code entered in not a valid TC for ADJ54.
- (196) **TRANSACTION CODE IS NOT VALID WITH MFT** — Self explanatory.
- (197) **REASON CODE IS MISSING OR OUT OF VALID RANGE FOR OTN** — When the Offset Trace Number (OTN) is present, a Reason Code is required and must be one of the following values: 086, 087, 089, 090, 091, 099.
- (198) **ZERO AMOUNT ERROR / CHANGE AMT EITHER TO OR FROM ZEROES** — The Transaction Code determines whether an amount must be or cannot be zeroes. This message will appear when the value entered in the amount field is the opposite from what it should be.
- (199) **NO SRCE/NO RCS W/TCS 294/295, OR TCS 298/299 W/O RCS 050 OR 177** — Source Code and Reason Codes are not allowed with TCs 294/295 or 298/299. Exceptions to this are the combinations of TC 298 with Reason Code 050, and TCs 298/299 with Reason Code 177. If IMF, this combination must also have a Source Code value.
- (200) **VALID VALUE FOR SOURCE-CD IS ONE DIGIT / 0 THRU 9** — Self explanatory.
- (201) **FOR RCS 086 THRU 091 AND 099 SRCE-CD CAN BE 0 OR 7** — Self explanatory.
- (202) **SEQ-NUM CANNOT BEGIN WITH ZERO / 1,2, OR 3 DIGITS / NO SPACES BETWEEN** — Enter SEQ-NUM beginning in the left most position. Valid ranges of numbers are 1 thru 9, 10 thru 99, and 100 thru 999.
- (203) **VALUES FOR HOLD CODE WITH MFTS 08 / 17 / 40 ARE 0, 1, 2, 3, 4** — Self explanatory.

- (204) **RC1 093,096/RC2 NOT 071/USE 1,2,OR ALL REFS 256,257,338/08REBATE**
—REF(s) 256 and/or 257 and/or 338 require Reason Code 093 or 096 in position one if transaction is for 2008 Rebate and BLK 20 is not used. Likewise, Reason Code 093 or 096 in position one requires REF(s) 256 and/or 257 and/or 338 when BLK 20 is not used.
- (205) **071 IN RC2 REQUIRES 000-099 IN RC1 /2008 REBATE 200712-200811**
—When Reason Code position two is 071, RC1 must be 000 thru 099. When this combination is used for 2008 Rebate transactions, none of REFs 256/257/338 can be present .
- (206) **RSN-CD 093 IN RC1 /NOT VALID W/BLK20 /2008 REBATE 200712-200811**
—If BLK 20 is used for 2008 Rebate transactions, Reason Code 093 is invalid in any position – position one being used for current transaction. Reason Code 093 is, however, valid for 2008 Rebate if BLK 20 is not used.
- (207) **SRC-CD MUST BE BLANK FOR BMF AND MFT 55 IF NO OTN IS PRESENT** — Source Code is not allowed for BMF or MFT 55 transactions. Exception is made when the Offset Trace Number (OTN) is present, which requires both Reason Codes and the Source Code.
- (208) **TX-PRD MUST BE LATER THAN 199302 FOR RCS 054-057 W/MFT 01** — Self explanatory.
- (209) **TX-PRD MUST BE LATER THAN 199311 FOR RCS 054-057 W/MFTS 09 & 11** — Self explanatory.
- (210) **TX-PRD RANGE IS 199112-199212 FOR RC 058 WITH MFT 01** — Self explanatory.
- (211) **TX-PRD MUST BE 199212 FOR RC 058 WITH MFTS 09 & 11** — Self explanatory.
- (212) **COMBINATION OF REASON CODES MAY NOT BE USED TOGETHER / ONLY ONE** — This message will appear if any combination of Reason Codes entered are not to be used together.
- (213) **VALID MFTS WITH REASON CODES 054 THRU 057 ARE 01/09/11** — Self explanatory.
- (214) **VALID MFTS WITH REASON CODE 058 ARE 01 / 09 / 11** — Self explanatory.
- (215) **BOTH TC 290 AND TC 341 MUST BE ENTERED** — If BMF transaction contains Reason Code 081 or 082, Both TC 290 for .00 amount and TC 341 for a significant amount must be present.
- (216) **TC 180 AMT MUST BE MORE THAN 00 IF USED WITH REASON CODE ENTERED** — If BMF transaction contains Reason Code 003, 011, 041-044, or 054-058 and TC 180 is entered, the amount for TC 180 must be greater than zeroes.
- (217) **MFTS 30 AND 31 REQUIRE AT LEAST ONE REASON CODE** — Self explanatory.
- (218) **VALID REFS FOR TXPRD / 160,162,194,195 / TOTAL MUST MATCH 29X AMOUNT** — Tax Periods that are valid for using REFs 160, 162, 194, and

195 together must be earlier than 199712 (for 194/195) and greater than 197512 (for 160/162), and the total amount for the REFs entered must match the TC 29X amount.

- (219) **VALID TXPD REFS /160,162,233,235,236,237,238/MATCH AMT TO 29X AMT** — Tax Periods that are valid for using REFs 160, 162, 233, 235, 236, 237 and 238 together must be greater than 197512 (for 160/162) and greater than 199712 (for 233/235/236/237/238), and the total amount for the REFs entered must match the TC 29X amount.
- (220) **REFS 233 / 235 / 236 / 237 VALID WITH MFT 29 / TXPRDS 199712 AND AFTER** — Self explanatory.
- (221) **REFS 194 / 195 NOT VALID AFTER TXPRDS 199712** — Self explanatory.
- (222) **PLEASE ENTER A VALID BLOCK NUMBER / CANNOT BE SPACES** — Self explanatory.
- (223) **BLOCK 10 REQUIRES TC 290 FOR ZERO AMOUNT** — Self explanatory.
- (224) **BLK 19 REQUIRES TC 534 OR 535 / TCS 534-535 REQUIRE BLK 19** — Self explanatory.
- (225) **MFTS 04,05,10 / 29X REQUIRED / AND/OR OTHER TCS INPUT ARE NOT VALID** — MFTs 04, 05, and 10 require the input of a TC 29X. The following secondary TC's are disallowed: 16X, 24X, 27X, 28X, 32X, 34X, 35X, 36X, 53X, 77X.
- (226) **MFTS 05,10 1994 OR LATER / MFTS 04,10 TXPRD MM MUST BE 12** — The Tax Period year for MFTs 05 and 10 must be 1994 or later. The month must be 12 if the MFT is 04 or 10.
- (227) **BLK 59 W/MFT30/31 REQUIRES TC 240 ONLY AND AMOUNT MUST BE 500** — Self explanatory.
- (228) **BLK 93 MFTS ARE 30,31 /OR 05 199511 OR LATER /OR 01,04,10,11,14** — When the Block is 93, the MFT can be 30 or 31 if TC is 290 for .00 and REF 806 or 807 is present; OR MFT 05 if the Tax Period is 199511 or later; OR MFT can be 01, 04, 10, 11, 14.
- (229) **BLK 93 WITH MFT 30/31 REQUIRES REF 806 OR 807** — Self explanatory.
- (230) **BLKS 90,91,92,95 REQUIRE TC 294 OR 295 OR 298 OR 299** — Self explanatory.
- (231) **TCS 294 AND 295 REQUIRE THE USE OF BLK 55, 90, 91, 92, 94, OR 95** — Self explanatory.
- (232) **REFS 330 THRU 333 WITH MFT 08 ARE VALID FOR 200412 AND LATER** — Self explanatory.
- (233) **RCS 100/FORM 1040 AND 101/FORM 1040NR / MFTS 30 AND 31 ONLY** — Reason Codes 100 and 101 are for use with MFTs 30 and 31 only for switching from Form 1040 to Form 1040NR or vice versa.
- (234) **NO REFS ALLOWED WITH PRIORITY CODE 4** — Self explanatory.
- (235) **TCS 291/299 REQUIRE PR-CODE WHEN RT HAND L FREEZE IS PRESENT** — This will help alleviate many unpostables for TC 160.

- (236) **OLD AND NEW FORM 941 REFS NOT VALID USED TOGETHER —**
Effective January 1, 2005, a new Form 941 will require REFs in range 104-113. Old REFs 003, 007, 184 and 185 are still to be used on old Form 941. REF 008 is now invalid.
- (237) **TC 29X MUST BE PRESENT / ONE OF / 290, 291, 294, 295, 298, 299 —**
Self explanatory.
- (238) **USE ANY/ALL REFS 104 THRU 110 WITH REF 113 AND VICE VERSA —**
REFs 104-110 (one, some, or all) and REF 113 must be used together.
- (239) **AMTS OF ANY/ALL REFS 104 THRU 110 MUST EQUAL AMT OF REF 113**
— One, some, or all REFs 104 thru 110 entered must total up to match the amount of REF 113.
- (240) **TC 150 RET CYCLE 200501 OR LATER? / OVR-CD F IN POSIT 1 TO CONTINUE —** This is a reminder message. It appears when new Form 941 REFs (104-113) are used and the TAX-PRD is earlier than 200501 (ADJ54 uses the TAX-PRD cycle -- thus the reminder to the user). Once the user has checked the TC 150 return cycle, entering an F in OVR-CD position one will clear the message and allow the transaction to complete..
- (241) **TC 150 RET CYCLE BEFORE 200501? / OVR-CD F IN POSIT 1 TO CONTINUE —** This is a reminder message. It appears when old Form 941 REFs (003, 007, 184, 185) are used and the TAX-PRD is later than 200501 (ADJ54 uses the TAX-PRD to determine when to check the cycle, but does not actually validate the cycle -- thus the reminder to the user). Once the user has checked the TC 150 return cycle, entering an F in OVR-CD position one will clear the message and allow the transaction to complete.
- (242) **AMTS OF ANY/ALL REFS 111, 112, 113 MUST EQUAL THE TC 29X AMT**
— Separately, or used together, REFs 111, 112, 113 must total up to the TC 29X amount.
- (243) **MFT 14 MUST HAVE A TAX PERIOD OF 200612 OR LATER —** Form 944 is an annual form that becomes effective for tax year 2006 and later. Also, the Tax Period month must always be 12.
- (244) **MFT 17 MUST HAVE A TAX PERIOD OF 200512 OR LATER —** Form 8288 becomes valid for BMF processing beginning January 1, 2006.
- (245) **MFTS 47 AND 49 MUST HAVE A TAX PERIOD OF 200007 OR LATER —**
Form 8871 (MFT 47) and Form 8872 (MFT 49) for political organizations become effective January 1, 2006. The first valid Tax Period for reporting is 200007.
- (246) **MFT 74 ABSTRACTS 165, 167, 169/NO POSITIVE AMTS BE BEFORE 197512** Form 5500 becomes valid for BMF processing beginning January 1, 2006. Being moved from EPMF and the earliest Tax Period cannot be before 197512.
- (247) **TC EITHER INVALID OR NOT ALLOWED WITH MFT OR BLK —** Self Explanatory.
- (248) **FOR MFT 17 IRS-RCVD-DT CANNOT BE BEFORE 01/01/2006 —** Form 8288, MFT 17, implemented on BMF January 1, 2006. Previously the Form was on ANMF (PSCS). The first valid IRS-RCVD-DT on BMF is 01/01/2006.

- (249) **DT-TRNSFR REQUIRED W/MFT17 EXCLUSIVELY/MUST BE AFTER 12/22/2005** — MFT 17 implemented on BMF January 1, 2006 with this restriction on the Date of Transfer. This is the first date on which consideration is paid or a liability is assumed by a transferee.
- (250) **NO SOURCE CODE AND NO REASON CODES WITH MFT 29** — Effective January 1, 2005, MFT 29 will reside on IMF. However, it will not require Source and Reason Codes.
- (251) **REF 237 VALID WITH TAX PERIOD 200412 AND LATER** — REF 237 may be used with other MFT 29 REFs 160-162 and 233, 235, 236, but the Tax Period must be 200412 or later for REF 237 to be valid. REF 237 must also be included in the algebraic totals requirement (total of REF amounts must match TC 29X amount.)
- (252) **VALUES FOR OVERRIDE-CD / ALL POSITS I,C,R,T,S POSIT 1 ALSO E,F,N** — Effective January 1, 2005, a value of F may be entered in OVRIDE-CD Position one to clear messages 240 and 241 (MFT 01/Form 941 REFs usage) and allow the transactions to complete. Values I,C,R,T,S remain valid in all positions.
- (253) **ONLY ONE CIV-PEN REF ALLOWED PER TRANSACTION** — Self explanatory.
- (254) **PRC 012 IS VALID WITH MFTS 01,03,09,10,11,12,14,16** PRC 068 is for FTD Penalty abated per EFTPS/FTD Refund Program. Effective January 1, 2006. Valid with MFT 01 only.
- (255) **CREDIT REF 255 REQUIRES REASON CODE 061** —When Credit REF 255 is entered, Reason Code 061 is also required, **beginning with Tax Period 200712. Credit REF 255 not valid until 200712.**
- (256) **PRC 071 IS VALID WITH MFT 44 ONLY AND ALSO REQUIRES RC062** — PRC 071 is limited to Form 990PF, reasonable cause for 90 days after receipt of determination letter. Effective January 1, 2006. Valid with MFT 44 only and requires RC 062 in 1st, 2nd, or 3rd position.
- (257) **PRC 072 IS VALID WITH MFT 67 ONLY AND ALSO REQUIRES RC062** — PRC 072 is for when membership foundation has no full-time employees responsible for administering finances. Effective January 1, 2006. Valid with MFT 67 only and requires RC 062 in 1st, 2nd, or 3rd position.
- (258) **PRC 073 IS VALID WITH MFT 67 ONLY AND ALSO REQUIRES RC062** — PRC 073 is for when membership foundation has no full-time employees responsible for administering finances, and has no prior history of late filing. Effective January 1, 2006. Valid with MFT 67 only.
- (259) **ENTER DT-TRANSFR IN MMDDCCYY FORMAT** — The date cannot be validated because it is not in the correct format.
- (260) **RC4 REQUIRES PENALTY OR ABATE TC OR CIV-PEN REF** — When Reason Code Position four has a Penalty Reason Codes (PRC), except for PRC 041 which can be used by itself, there must be a Penalty Transaction Code for zero amount, or a Penalty Abatement Transaction Code, or a CIV-PEN REF, which will generate the Transaction Code.

- (261) **TAX PERIOD RANGE FOR TETR REFS 253/254 IS 200612-200711** — Self explanatory.
- (262) **RSN CD 102 IS REQUIRED FOR TETR REFS 253/254 / IMF EXCLUSIVELY** — If MFT is 30 or 31, Reason Code 102 is required for REFs 253 and/or 254.
- (263) **USE DMF-AG/SUB-AG TOGETHER DMF-AG/SUB-AG MUST BE ALPHA/ NUM DIGITS** — Neither DMF-AG or SUB-AG can be used alone. DMF-AG must be numeric and greater than zeros. SUB-AG can be numeric, alpha-betic, or a combination.
- (264) **PYE-DT AND RVRSN-DT ARE VALID WITH MFTS 74 AND 76 ONLY** — These elements are for Form 5330 (MFT 76) and Form 5500 (MFT 74) only.
- (265) **ENTER MFT74 ABSTS ON 1ST LINE ONLY / DO NOT SKIP POSITIONS** — In order for these Abstract Numbers to generate TCs 240/241 correctly, they must be entered without skipping positions. Since there are only three valid numbers (165, 167, 169) only the first line may be used in order to avoid blank positions between entries.
- (266) **REASON CODE VALUE IN POSITIONS 1, 2, 3 CANNOT BE MORE THAN 150** — Effective July 2006, values for Reason Codes is restricted to 150 and below. Does not apply to Penalty Reason Codes in position 4.
- (267) **OTN MUST BE 5 DIGITS OF 0-9 ON BOTH SIDES OF HYPHEN / NO SPACES** — Partial entries will not allow a transaction to complete. Zeros are allowed within the 5 digit entries on either side of the hyphen, but spaces are not.
- (268) **FLCS 20 AND 21 VALID FOR IMF ONLY AT AUSC** — Effective January 1, 2006 for International processing.
- (269) **ARE BOTH CRNS 253/254 NEEDED? OVR-CD E IN POSITN 1 TO CONTINUE** — Effective January 1, 2007 for TETR (Telephone Excise Tax Return) cases. This is a reminder message that will only appear if one or the other of CRNs 253 or 254 is entered. It is to alert the users to double check that both are not needed. Typing E in position one of the OVERRIDE-CD will bypass the message and allow the transaction to complete. If both REFs are entered, this message will disappear.
- (270) **REF-NUMS 810/811 CANNOT BE USED TOGETHER / USE ONE OR THE OTHER** — Effective January 1, 2007, REFs 810 and 811 are for use in cases where Injured Spouse paid his/her portion of original claim and is due a refund. They cannot be used together. One or the other.
- (271) **TC 291 REQUIRES PENALTY OR ABATE TC OR CIV-PEN REF** — TC 291 cannot be used by itself with PRCs. Use a Penalty TC for zero amount, or a Penalty Abatement TC, or a CIV-PEN REF (which will Generate the Transaction Code).
- (272) **USE ANY/ALL REFS 104,105,106,109,110 WITH REF 113 AND VICE VERSA** — Form 944 (MFT 14) requires that REFs 104, 105, 106, 109, 110 be used with REF 113, and that REF 113 cannot be used alone without any/all of these REFs. The total of REF 113 must match the total of any/all these other REFs combined.

- (273) **AMTS OF ANY/ALL REFS 104,105,106,109,110 MUST EQUAL REF 113 AMT** — See message 272 above.
- (274) **DMF-AG, SUB-AG AND REF 897 MUST ALL BE USED TOGETHER** — REF 897 requires the use of DMF-AG and SUB-AG. Likewise, they require the use of REF 897. Valid input for DMF-AG is 01 thru 62. Valid input for SUB-AG is either a two-letter State Code, or two digits, or an alpha digit combination with alpha first.
- (275) **REF80X/RC055 / IS TC150 BEFORE 200704? OVR-CD N POSITN 1 TO CONT** — Effective January 1, 2007, use of RC 055 with REFs 806/807 (which convert to TCs 806/807) should be matched against TC 150s that posted BEFORE 200704.
- (276) **CRN252/TC150 MUST BE 200704 OR LATER, OVR-CD N POSITN 1 TO CONT** — Effective January 1, 2007, use of CRN 252 (which generates TC 766/767) should be matched against TC 150s that posted 200704 or later. Requires RC 055.
- (277) **INTERNATIONAL FLC VALUES 60, 78 FOR OGDEN ARE FOR BMF ONLY** — Self explanatory.
- (278) **CRN252 REQUIRES RC055, USE ONLY IF TC150 IS 200704 OR LATER** — Effective January 1, 2007, if Credit Ref 252 is entered without REF 806/807, the Reason Code must be 055.
- (279) **VALID TAX PERIOD RANGE FOR MFT 04 IS 199512-199712/MM MUST BE 12** — Effective January 1, 2009. MFT 04 is obsolete except for transactions for modules that have a Tax Period range of 199512 thru 199712. Also, BLK must be 40 and TC must be 29X.
- (280) **REF 80X USED WITH CRN 252 REQUIRES BOTH RCS 055/051, OR RC 099** — When REF 806 or 807 is combined with CRN 252, both Reason Codes are required.
- (281) **PENALTY ABATE TCS OR CIV-PEN REFS NEG AMT REQUIRE A PRC** —Penalty Abatement Transaction Codes must have a 4th position Penalty Reason Code. CIV-PEN REFs for negative amounts also require a PRC because the REF generates a TC 241 (Penalty Abatement TC) .
- (282) **NTC-SUPP-IND VALUES ARE 0 AND 1 / MFT CANNOT BE 29** — Self explanatory.
- (283) **RC062 WITH PRC 018/020 REQUIRES THE USE OF TC 271** — .Penalty Reason Codes 018 and 020 can be entered with or without an accompanying Reason Code 062. When RC 062 is used with one of them, Transaction Code 271 is required
- (284) **ORG-CD RANGE 351 TO 355 (SIR-EMPLOYEE-NUM) REQUIRED FOR THIS ADJ** — Effective October 1, 2006 **for Atlanta only**. For this transaction (RSED freeze release), the ORGANIZATION-CODE of the SIR-EMPLOYEE-NUMBER must be within the range of 351 to 355. Effective February 3, 2009, for CAWR, AUR and FUTA, the entire SIR-EMPLOYEE-NUMBER will be verified for authorization.
- (285) **RC 062 IS NOT VALID WITH PRC VALUE IN POSITION 4** — Effective January 1, 2007, only the following Penalty Reason Codes may be used with

Reason Codes 062: Values 018, 020, 022, 024-026, 030, 046, 050-051, 071-073. Value 024 is IMF only. Values 026 and 071-073 are BMF only.

- (286) **MFTS 49 AND 67 ALLOW ONLY ONE CIV-PEN REF AT A TIME** — MFTs 49 and 67 follow the same input rule for CIV-PEN REFs as MFTs 13 and 55. Only one allowed with each transaction.
- (287) **VALUE IN 4TH POSITION IS NOT A VALID BMF PRC OR A VALID DPC**— The BMF values for RC4 are 010, 012-023, 025-032, 039-046, 066-067, 071-073.
- (288) **RC 065 IS NOT VALID WITH PRC IN POSITION 4, RC 065 IMF ONLY** —Reason Code 065 is only valid with IMF transactions. It is valid and required with the following Penalty Reason Codes: 010, 013-017, 019, 021, 023, 027-029, 031-032, 039-045. It is also valid with 050, and 051, which can also be used with RC 062.
- (289) **PRC IN 4TH POSITION IS NOT VALID WITH RC 062** — Reason Code 062 is valid and required with the following Penalty Reason Codes: 022, 024, 025, 026, 030, 046, 071-073. It is optional with PRCs 018 and 020, and with DPCs 047-051.
- (290) **RC062 WITHOUT A PRC REQUIRES TC 290 FOR ZERO AMT AND BLK 98/99** — Reason Code 062 for Reasonable Cause can be used without an Accompanying PRC if the TC is 290 for zero amount and the BLK Is 98 or 99
- (291) **RSN-CD4 DPCS 047-051 REQUIRE TC 360 OR TC 361** — When Designated Payment Codes (DPCs) 047-051 are used, there must be a TC 360 or TC 361 present. Reason Code 062 or 065 may accompany, but is not mandatory.
- (292) **ORG-CD 358 REQUIRED IN SIR-EMPLOYEE-NUM FOR THIS ADJ** — Effective May 21, 2007, the IDRS Statute ORG-CD for CSC is 358. Effective February 3, 2009, for CAWR, AUR and FUTA cases, the entire SIR-EMPLOYEE-NUMBER will be verified for authorization.
- (293) **REFS 870, 871, 872 NOT VALID BEFORE TXPRD 200712** — REFS 870-872 with MFT 37, Form 5227, are used for Daily Delinquency Penalty. They are valid beginning Tax Period 200712.
- (294) **USE OF INTCMP-DT IS NOT VALID WITH THIS TRANSACTION** — Self explanatory.
- (295) **REF 338 CANNOT BE PRESENT IF RC1 IS 000 /CHLDTX 200212-200311** —When 000 is present in Reason Code position one, it signifies that No children are being claimed for the Advance Child Tax Credit. REF 338 cannot be present because it must have an amount, which would not apply if no children are claimed.
- (296) **HOLD CODE 0 REQUIRED WITH BLK 20 /UNLESS 2008 REBATE** —Usually BLK 20 requires a Hold Code 0. However, this is bypassed when 2008 Rebate transactions 200712-200811 use BLK 20, at which time any valid Hold Code is accepted.
- (297) **REBATE REFS 256/257 VALID TXPRDS 200712-200911,202012-202211**— Credit REFS 256 and 257 are for exclusive use with the ESP Rebates 2008/2009. For 200712-200811, if BLK 20 is used, REF 257 can only be present

with REF 256. REF 256 is required with or without REF 257. If BLK 20 is not used, one or both REFs 256/257 can be present. For 200812-200911 and 202012-202211, one or both REFs can be present, as well as REF 338.

- (298) **CREDIT OIL REFS 433/434 ARE VALID FOR TXPRDS 200510 AND LATER** —Self explanatory.
- (299) **INVALID TC COMBINATION WITH USE OF PENALTY TCS 234/235** —The number and combinations that can be entered for TCs are as follows (not to exceed five): Up to two Tax; Up to four Penalty; Up to two Interest; Up to four Penalty and Interest combined. Cannot combine TCs 234/235 with TCs 29X with amount, or 16X, or 17X, or 27X.
- (300) **) RC1 093 IS FOR 2001/2008 REBATES /NOT VALID OTHER TIMES** — Reason Code 093 is for exclusive use with Rebate processing and is to be used in position one. The valid Tax Period ranges for using Reason Code 093 are: 200012—200111 for 2001 Rebate, and 200712-200811 for ESP 2008 Rebate
- (301) **BLK 20/25/29 REQUIRES AMD-CLMS-DT FOR THIS TRANSACTION** — The use of BLK 20 or 25 or 29 requires an Amended Claims Date for the transaction. Exceptions to this would bypass this message.
- (302) **CANNOT VALIDATE AMD-CLMS-DT ENTER IN CORRECT FORMAT MMDDCCYY** —Self explanatory.
- (303) **AMD-CLMS-DT CANNOT BE LATER THAN THE CURRENT DATE** — Self explanatory.
- (304) **DUPLICATE REASON CODES NOT ALLOWED** —Self explanatory.
- (305) **REASON CODES 093 AND 096 CANNOT BE USED TOGETHER /USE ONLY ONE** — Reason Codes 093/096 are for exclusive use in position one with 2001 Rebate 200012-200111, and ESP Rebate 2008 200712-200811. Use one or the other, not both. Reason Code 096 is also for exclusive use in any of the first three positions for ESP Rebate 2009 200812-200911. RC 096 is also valid outside the Rebates Tax Period Ranges 200112 or later.
- (306) **RC 096/RC1 2001 REBATE RC1/2/3 2009 REBATE, OR 200112 OR LATER** — See explanation for message 305.
- (307) **RSN-CD 071 AND REFS 256/257/338 NOT ALLOWED TOGETHER /2008 REBATE** —When REF(s) 256 and/or 257 and/or 338 are used for 2008 Rebate transactions 200712-200811, Reason Code 093 or 096 must be entered in position one. Reason Code 071 in position two requires 000-099 in position one and also requires that none of REF(s) 256/257/338 can be present.
- (308) **IF BLK20 /2008 REBATE/ RSN-CD 071 NOT ALLOWED /RC1 MUST BE 096** —20 mandates that Reason Code position one be 096 and that REF 256 Be present. Reason Code 071 cannot be present with BLK 20.
- (309) **CREDIT REF 338 REQUIRED IF RC1 IS 093/096 /200012-200111 REBATE** —When Credit REF 338 is present, Reason Code position one must be 093 or 096 for a valid transaction. Likewise, when Reason Code position one is 093 or 096, Credit REF 338 must be present, or RCs 093/096 are invalid.

- (310) **RC1 093/096 NOT VALID WITH RSN-CD 071 IF REFS 256/257/338 PRESENT** See explanations for messages 307 and 308.
- (311) **BLK 20 /RSN-CD 096 IN RC1 /REQUIRES REF 256 200712-200811 REBATE** —Use of BLK 20 with 2008 Rebate transactions mandates the use of Reason Code 096 in position one, and also requires REF 256.
- (312) **REFS 256/257/338 REQUIRE RC1 093 OR 096 /200712-200811 REBATE** —BLK 20 is not present. When one, two, or all of REFs 256, 257, 338 are present for 2008 Rebate transactions, Reason Code position one must be either 093 or 096. Likewise, when Reason Code one is 093/096, one, two, or all of REFs 256/257/338 must also be present.
- (313) **WRONG POSITION/INVALID USE/RSN-CD 093 OR 096 OR 071 /2008 REBATE** —When one of the Reason Codes 093 or 096 is entered in position two or three, or 071 is entered in position one or three and no other 2008 Rebate criteria is also entered, the Reason Code is invalid. Enter the Reason Code in correct position (one for 093/096, or two for 071) in order to complete Rebate transaction.
- (314) **NOT A VALID COMBINATION OF RSN-CDS 071 and 093/096 /2008 REBATE** —During the valid Tax Period range for 2008 Rebate transactions, Reason Codes 071 and 093/096 are to be used in specific Reason Code positions. RCs 093/096 in position one only. RC 071 in position two only, and usually not together. Exception is made when 071 is required in Reason Code two, and Reason Code one requires number of children, which can be the values of 071 or 093 or 096.
- (315) **USE RSN-CDS 093/096 IN RC1 ONLY AND W/CREDIT REF 338 /2001 REBATE** —Reason Codes 093 and 096 are required, but are not valid in any other position than one, and they are not valid if Credit REF 338 is not also present. Valid Tax Periods for 2001 Rebate are 200012-200111.
- (316) **RSN-CD 071 VALID ONLY FOR 2003 CHLDTX AND 2008 REBATE** —Reason Code 071 is for exclusive use with 2003 CHLDTX Tax Periods 200212-200311, and 2008 Rebate Tax Periods 200712-200811.
- (317) **RSN-CDS 077 AND 079 ARE FOR USE WITH 2003 CHLDTX 200212-200311** —Reason Codes 077 and 079 are for exclusive use with 2003 CHLDTX, Tax Periods 200212-200311.
- (318) **RC1 FOR RSN-CD 077 AND RC2 FOR 071,079 /2003 CHLDTX /ELSE INVALID** —Reason Codes 071, 077, and 079 are only valid when used in specific positions and combinations for 2003 CHLDTX transactions, Tax Periods 200212-200311. Reason Code 077 will only work in RC1. Reason Codes 077 and 079 are meant for RC2, but exception is made when RC2 is 071 and RC1 represents number of children and needs to be 071 or 079. If RC1 is 077, then Credit REF 338 Amount must be negative.
- (319) **CREDIT REF 338 REQUIRED IF RC1 001-099 /2003CHLDTX** — For 2003 CHLDTX transactions, Tax Periods 200212-200311, Credit REF 338 carries the amount which is calculated by value for number of children in RC1 times \$400. REF 338 is required unless RC1 is 000. When RC1 is 077, the amount must be negative.

- (320) **INTCMP-DT CANNOT BE LATER THAN CURRENT DATE** — INTCMP-DT cannot be later than the current date if TC is 294/295 or 298/299 with other MFTs than 01, 04, 09, 11 or if TC is 535.
- (321) **TC294/5 INTCMP-DT / AT LEAST 1YR PLUS 1DAY MORE THAN MODULE TXPD** — If TC is 294/295, the INTCMP-DT must be greater than the Tax Period on the module by at least one year plus one day.
- (322) **MFTS 01/04 QURTRLY RETURNS NEED INTCMP MMDD 0131, 0430, 0731, 1031**—All quarterly returns with MFTs 01 and 04 must have the end of a fiscal quarter as the INTCMP-DT MMDD: 0131, 0430, 0731, 1031.
- (323) **MFT11 INTCMP YYYY CANNOT BE MORE THAN ONE YEAR PAST CURRENT YEAR** —MFT 11 annual returns must have an INTCMP-DT YYYY no more than one year past the current year.
- (324) **MFT 11 INTCMP MMDD MUST BE 0131** —MFT 11 annual returns must have an INTCMP-DT MMDD of 0131.
- (325) **MFT09 REQUIRES INTCMP DD TO BE 0228 FOR OTHER THAN LEAP YEARS** —MFT 09 annual returns require a February MMDD for INTCMP-DT. If not for a leap year, the MMDD must be 0228.
- (326) **MFT09 REQUIRES INTCMP DD TO BE 0229 FOR LEAP YEARS** — MFT 09 annual returns require a February MMDD for INTCMP-DT. For a leap year, the MMDD must be 0229.
- (327) **MFT09 INTCMP YYYY CANNOT BE MORE THAN ONE YEAR PAST CURRENT YEAR** —MFT 09 annual returns must have an INTCMP-DT YYYY no more than one year past the current year.
- (328) **INTCMP MMDD GRTR THAN 0430 / YYYY MUST BE LESS THAN CURRENT YEAR** — If the MMDD entered for INTCMP-DT is past 0430, then the YYYY entered for INTCMP-DT must be less than the current year.
- (329) **INTCMP MMDD IS 0430 / YYYY CANNOT BE GRTR THAN CURRENT YEAR** — If the MMDD entered for INTCMP-DT is 0430, then the YYYY entered for INTCMP-DT cannot be greater than the current year. It can be less than or same as.
- (330) **INTCMP MMDD LESS THAN 0430 / YYYY CANNOT BE GRTRTHAN CURRENT YEAR** — If the MMDD entered for INTCMP-DT is before 0430, then the YYYY entered for INTCMP-DT cannot be greater than the current year. It can be less than or same as
- (331) **INTCMP MMDD GRTR THAN 0731 / YYYY MUST BE LESS THAN CURRENT YEAR** — If the MMDD entered for INTCMP-DT is past 0430, then the YYYY entered for INTCMP-DT must be less than the current year.
- (332) **INTCMP MMDD IS 0731 / YYYY CANNOT BE GRTR THAN CURRENT YEAR** — If the MMDD entered for INTCMP-DT is 0731, then the YYYY entered for INTCMP-DT cannot be greater than the current year. It can be less than or same as.
- (333) **INTCMP MMDD LESS THAN 0731 / YYYY CANNOT BE GRTRTHAN CURRENT YEAR** —If the MMDD entered for INTCMP-DT is before 0731, then the YYYY entered for INTCMP-DT cannot be greater than the current year. It can be less than or same as

- (334) **INTCMP MMDD GRTR THAN 1031 / YYYY MUST BE LESS THAN CURRENT YEAR** — If the MMDD entered for INCMP-DT is past 1031, then the YYYY entered for INCMP-DT must be less than the current year.
- (335) **INTCMP MMDD IS 1031 / YYYY CANNOT BE GRTR THAN CURRENT YEAR** — If the MMDD entered for INCMP-DT is 1031, then the YYYY entered for INCMP-DT cannot be greater than the current year. It can be less than or same as.
- (336) **INTCMP MMDD LESS THAN 1031 / YYYY CANNOT BE GRTR THAN CURRENT YEAR** — If the MMDD entered for INCMP-DT is before 1031, then the YYYY entered for INCMP-DT cannot be greater than the current year. It can be less than or same as
- (337) **INTCMP MMDD GRTR THAN 0131 / YYYY MUST BE LESS THAN CURRENT YEAR** — If the MMDD entered for INCMP-DT is past 0131, then the YYYY entered for INCMP-DT must be less than the current year.
- (338) **INTCMP MMDD IS 0131 / YYYY CANNOT BE GRTR THAN CURRENT YEAR** — If the MMDD entered for INCMP-DT is 0131, then the YYYY entered for INCMP-DT cannot be greater than the current year. It can be less than or same as.
- (339) **TC 29X REQUIRED WITH REFS 003, 004, 007, 073 IF MFT IS 30/31** — Self explanatory.
- (340) **RC 050 REQUIRED WITH TC 298 FOR MFT 30/31, REFS 003, 004, 007, 073** — The combination of TC 298 with MFT 30/31 and one or a combination of REFs 003, 004, 007, 073 requires Reason Code 050.
- (341) **TC 29X REQUIRED WITH REFS 903, 904, 907, 973 IF MFT IS 30/31** — Self explanatory.
- (342) **RC 050 REQUIRED WITH TC 298 FOR MFT 30/31, REFS 903, 904, 907, 973** — The combination of TC 298 with MFT 30/31 and one or a combination of REFs 903, 904, 907, 973 requires Reason Code 050.
- (343) **TX-PRD FOR REFS 873,874,893,894 MUST BE 200712 OR LATER** — Self explanatory.
- (344) **REFS 697,699 FOR NEGATIVE AMTS REQUIRE XREF-TIN IF MFT IS 55** — Effective January 1, 2009. ATFR requirement that REFs 697 and 699 require Input of XREF-TIN if the amounts are negative.
- (345) **MFT 09 INCMP-DT MMDD MUST BE 0228 OR 0229** — MFT 09 annual returns require a date with last day of February, 28 or 29 depending on whether the year is a leap year.
- (346) **DATA-REF-1 AND REF-CHG-1 MUST BOTH HAVE VALUES, OR BOTH BE BLANK** — The DATA-REF and REF-CHG fields go together, if DATA-REF-1 has a value, then REF-CHG-1 must also have a value.
- (347) **DATA-REF-2 AND REF-CHG-2 MUST BOTH HAVE VALUES, OR BOTH BE BLANK** — The DATA-REF and REF-CHG fields go together, if DATA-REF-2 has a value, then REF-CHG-2 must also have a value.
- (348) **RSN-CD 176 VALID W/TC 290/291, TC 27X AND TC 34X MUST BE PRESENT** — To comply with SECTION 3082(a) of HOUSING & ECONOMIC

- ACT OF 2008. Valid with MFTs 30/31 only. Reason Code 176 used with TC 290 or 291 requires both secondary TCs 27X and 34X. Additionally, TC 290 with Reason Code 176 requires an AMD-CLAIMS-DT, which can be greater than the current date
- (349) **REFCHG-1/2 MUST HAVE A DIGIT, 0 THRU 9, IN EVERY POSITION —**
This message will appear if the MFT is 03 and a tire count is being entered and less than all nine positions are populated AFTER the leading zero. It will also display if a characters other than 0's thru 9's are entered, or if a space is entered.
- (350) **REF 258 REQUIRES RSN-CD 125 IF TXPRD IS 201012 THRU 201211 —**
To comply with 1ST TIME HOMEBUYER CREDIT PHASE II. Processing has changed from PHASE I (which was applicable to Both MFTs 30 and 31). Now, REF 258 is valid with MFT 30 only for positive amounts. Valid with MFTs 30 and 31 for negative amounts to allow reversal of PHASE I MFT 31 transactions.
- (351) **AMD-CLMS-DT REQUIRED TC 290 W/RSN-CD 176, OR TC 298 W/RSN-CD 177 —** To comply with SECTION 3082(a) of HOUSING & ECONOMIC ACT OF 2008. The combination of TC 290 with Reason Code 176, or the combination of TC 298 with Reason Code 177 both require that an AMD-CLMS-DT be present. The AMD-CLMS-DT can be a future date. Valid for MFTs 30/31 only. See MSG-348 and MSG-353.
- (352) **USE REFS 256/257/338 W/RC 096 AND VICE VERSA / PART2 2008REBATE —** ESP Rebate Part Two, 200812 thru 200911, requires the use of one or a combination of REFS 256, 257, 338 AND the use of Reason Code 096 in any of the first three positions.
- (353) **RSN-CD 177 VALID W/TC 298/299, TC 27X AND TC 34X MUST BE PRESENT —** To comply with SECTION 3082(a) of HOUSING & ECONOMIC ACT OF 2008. Valid with MFTs 30/31 only. Reason Code 177 used with TC 298 or 299 requires both secondary TCs 27X and 34X. Additionally, TC 298 with Reason Code 177 requires an AMD-CLAIMS-DT, which can be greater than the current date.
- (354) **RSN-CDS 176 AND 177 ARE VALID WITH MFTS 30/31 ONLY —** Set aside for transactions for SECTION 3082(a) of HOUSING & ECONOMIC ACT OF 2008. Reason Code 176 is valid with TCs 290 and 291. Reason Code 177 is valid with TCs 298 and 299. Both require additional secondary TCs 27X and 34X. See MSG-348 and MSG-353.
- (355) **REFS 258, 875, 975 CANNOT EXCEED 7500 DOLLARS WITH REASON CODE 109 —** 1ST TIME HOMEBUYER CREDIT. Valid with MFTs 30/31 only. Tax Periods 200812-201011. Credit REFS 258, 875, 975 Amount is limited to \$7,500 when Reason Code 109 is present. See MSG-374 for REFS 258, 875, 975 with Reason Code 110.
- (356) **DB-INT-TO-DT REQUIRES TC 340/341 AND VICE VERSA —** Self explanatory.
- (357) **CANNOT VERIFY DB-INT-TO-DT, ENTER IN CORRECT FORMAT MMDDYYYY —** Make sure the date is entered in Month-Day-Year format and that no spaces or alpha characters are present.

- (358) **COMP-INT-AMT CANNOT BE ZEROS AND CANNOT BE NEGATIVE** — Self explanatory.
- (359) **COMP-INT-AMT IS INVALID IF REF 221 OR 222 IS PRESENT** — Self explanatory.
- (360) **COMP-INT-AMT REQUIRES A TC 340** — Self explanatory.
- (361) **RSN-CDS 109,110,125,126,128,129 VALID WITH MFTS 30/31 ONLY / FTHBCR** — Self explanatory.
- (362) **IF RSN-CD 176/177, AMD-CLMS-DT CANNOT BE PAST 07-30-2009** — To comply with SECTION 3082(a) of HOUSING & ECONOMIC ACT OF 2008. A future date is allowed for AMD-CLMS-DT, but not to exceed July 30, 2009.
- (363) **CIV-PEN REFS 622/624/626/645 W/POS AMT REQUIRE TCB-DT** — These REFs are checked for consistency with Statute Expiration Date and require that TCB-DT be applied. The TCB-DT must be entered with the transactions containing these REFs.
- (364) **IF CIV-PEN IS 610/611/628/630/632, TCB-DT CANNOT BE USED** — These REFs cannot be checked for consistency with Statute Expiration Date and, therefore, the TCB-DT cannot be applied. TCB-DT cannot be entered with the transactions containing these REFs.
- (365) **TCB-DT MUST BE GREATER THAN CURRENT DATE/23C, PLUS 60 DAYS** — A consistency check with the Statute Expiration Date requires that the TCB-DT be greater than the current 23C date plus 60 days.
- (366) **TCB-DT NOT VALID FOR MFTS 13/55 WITHOUT CIV-PEN REF FOR POS AMT** — MFTs 13 and 55 are for Civil-Penalties. Transactions using these MFTs require A CIV-PEN REF. If a TCB-DT needs to be entered, the REF must be for a positive Amount.
- (367) **ONLY BLK 40 IS VALID WITH MFT 04** — MFT 04 is obsolete except for transactions on modules with Tax Periods in the range of 199512-199712. Only BLK 40 will be accepted. TC must be 29X only.
- (368) **CORSP-DT NOT VALID WITH MFT 29** — Self explanatory.
- (369) **CORSP-DT YYYY MUST NOT BE MORE THAN TEN YEARS BACK** — The CORSP-DT year is compared against the current year and is disallowed if there are more than 10 years difference. One exception to this is the exact date of July 22, 1998, the enactment date of IRC 6621(d), Elimination of Interest on Overlapping Periods of Tax Overpayments and Underpayments.
- (370) **CANNOT VALIDATE CORSP-DT, ENTER IN CORRECT FORMAT MMDDCCYY** — Make sure there are no spaces, commas, dashes or alpha characters and that the date is entered in Month-Day-Year format.
- (371) **CORSP-DT CANNOT BE GREATER THAN THE CURRENT DATE** — Self explanatory.
- (372) **MFTS 46,85,86 WITH BLK 20 ALLOWS TC 290 ONLY OR TC 291 ONLY** — Effective January 1, 2009. BKK 20 with MFT 46,85,86 requires the use of TC 290 only or TC 291 only. AMD-CLMS-DT requirement is bypassed. HOLD-CD 0 is required.

- (373) **IF TC 36X PRESENT WITH DPC 047-051 / NO OTHER TCS ALLOWED —**
Effective February, 2009. The use of Designated Payment Codes (DPCs) 047-051 in RC4 position requires the use of TC 360 only or TC 361 only. No other TCs can be mixed with this combination because of the conflict between DPC and PRC requirements used in RC4 position.
- (374) **REFs 258, 875, 975 CANNOT EXCEED 8000 DOLLARS WITH REASON CODE 110/126/128 —** 1ST TIME HOMEBUYER CREDIT REF. Valid with MFT 30 for positive amounts, and with MFTs 30 and 31 for negative amounts. Tax Periods 200812-202611. Credit REF 258 Amount is limited to \$8,000 when Reason Code 110, 126, or 128 is present.
- (375) **REF 886 FOR ZERO AMT REQUIRES REF 888 / REF 888 CANNOT BE ZEROS —** Self explanatory.
- (376) **REF 886 WITH MFTS 30/31 MUST HAVE TXPRD 197712 OR LATER —** Self explanatory.
- (377) **REF 887 MUST HAVE TXPRD 197712 OR LATER —** Self explanatory.
- (378) **REF 887 AMT MUST BE NEGATIVE UNDER A DOLLAR/-01 TO -99 CENTS —** Self explanatory.
- (379) **REF 888 TXPRD - ANY W/MFT67, OR 197412-197511, OR 197712 OR LATER —** If the MFT is 67, REF 888 Tax Period can be any. Otherwise, the Tax Period must Be in the range of 197412-197511, or the range of 197712 or later.
- (380) **REFS 221/222 WITH MFT 02 REQUIRE TXPRDS 198909 OR PRIOR —** Self explanatory.
- (381) **REFS 221/222 WITH MFTS 05/30/31 REQUIRE TXPRDS 198908 OR PRIOR —** Self explanatory.
- (382) **REFS 221/222 WITH MFT 33 REQUIRE TXPRDS 198903 OR PRIOR —** Self explanatory.
- (383) **REFS 221/222 WITH MFT 34 REQUIRE TXPRDS 198907 OR PRIOR —** Self explanatory.
- (384) **REFS 680/681/682 WITH MFT 52 REQUIRE TXPRD 000000 —** Self explanatory.
- (385) **REF 681 WITH MFTS 02/05/51/ 30/31 REQUIRES TXPRD 198001 OR LATER —** Self explanatory.
- (386) **REF 682 WITH MFT 51 REQUIRES TXPRD 198001 OR LATER —** Self explanatory.
- (387) **REF 685 WITH MFT 02 REQUIRES TXPRD 198710 OR LATER —** Self explanatory.
- (388) **REF 685 WITH MFTS 30/31 REQUIRES TXPRD 198709 OR LATER —** Self explanatory.
- (389) **REF 686 WITH MFTS 30/31 REQUIRES TXPRD 198909 OR LATER —** Self explanatory.

- (390) **REF 686 WITH MFTS NOT 30/31 REQUIRES TXPRD 198910 OR LATER —**
Self explanatory.
- (391) **FOR REF 684 WITH MFT 15 THE TAX PERIOD MUST BE 199012 OR LATER —** Self explanatory.
- (392) **RSN-CDS 109,110,125,126,128,129 CANNOT BE USED TOGETHER /USE ONE—** Self explanatory.
- (393) **VALID TAX PERIODS FOR REFS 297/298 ARE 200901 AND LATER —**
F8038CP American Recovery and Reinvestment Plan of 2009. If adjusting. Build America Bonds, use CRN 297. If adjusting Recovery Zone Bonds, use CRN 298. Positive or negative amounts allowed. One or both CRNs allowed. Report Number [PLAN] must be within the ranges of 200-299, or 400-499, or 800-899.
- (394) **TAX PERIOD FOR REF 299 WITH MFT 01 ARE 200903 AND LATER —**
REF 299 is to be used for COBRA credit on Forms 94X. Valid Tax Periods for use with MFT 01 are 200903 and later.
- (395) **TAX PERIODS FOR REF 299 WITH MFTS 11,14 ARE 200912 AND LATER —**
REF 299 is to be used for COBRA credit on Forms 94X. Valid Tax Periods for use with MFTs 11, 14, 16 are 200912 and later.
- (396) **TXPRD MUST BE BEFORE 199001/ CIV-PEN REFS 609,622,642,646 —**
Self explanatory.
- (397) **TXPRD MUST BE BEFORE 199001 / MFT 13 / CIV-PEN REFS 669,671 —**
Self explanatory.
- (398) **VALID TX-PRD FOR REF VALUE WITH MFT 13 IS 198012 OR LATER —**
Self explanatory.
- (399) **VALID TX-PRD FOR REF VALUE WITH MFT 55 IS 197512 OR LATER —**
Self explanatory.
- (400) **VALID TX-PRD FOR REF 627 IS 199701 OR LATER —** Self explanatory.
- (401) **VALID TX-PRD FOR REF 676 IS 198501 OR LATER —** Self explanatory.
- (402) **VALID TX-PRD FOR REF 677 WITH MFTS 13/55 IS 198701 OR LATER —**
Self explanatory.
- (403) **VALID TX-PRD FOR REFS 678/679 IS 198801 AND LATER —** Self explanatory.
- (404) **VALID TX-PRD FOR REF 649 WITH MFT 13 IS 199012 OR LATER —** Self explanatory.
- (405) **CANNOT VALIDATE TCB-DT / ENTER IN CORRECT FORMAT MMDDCCYY —**Self explanatory.
- (406) **CREDIT REFS 297/298 REQUIRE REPORT NUMS 200-299/400-499/800-899 —** Report Numbers 2XX, 4XX, and 8XX identify the Form 8038-CP, which Credit REFs 297 and 298 are used for.
- (407) **VALID TX-PRD FOR REF 781 IS 201003 AND LATER** Self explanatory.

- (408) **INTCMP-DT VALID ONLY WITH TCS 294/295/298/299/535 AND MFT 76 —**
One of the TCs 294, 295, 298, 299, or 535 must be present when INTCMP-DT is entered for any other MFT than 76. For MFT 76, INTCMP-DT is required no matter what TC is entered.
- (409) **TXPRD MUST BE AFTER 198912 /MFT 13 OR 55 / CIV-PEN REF 537**For Civil Penalty 537, Tax Period must be later than 198912 for MFT 13 or 55.
- (410) **MFT46/F8038CP RPT-NUMS 2XX, 4XX, 8XX TXPRDS MUST BE AFTER 200812** MFT 46 (Form 8038CP) If Report Numbers are 2XX, 4XX, or 8XX, the Tax Period must be later than 200812.
- (411) **MFTS 85/86 F8038B/F8038TC RPT-NUMS 100-499 / TXPRDS AFTER 200812**MFT 85/86 (Form 8038B/Form 8038TC) If Report Numbers are 100-499, the Tax Period must be later than 200812.
- (412) **VALUES 409, 411, 412 IN DATA-REF-1 OR -2, MFTS 46,85,86 ONLY**If DATA-REF-1 or DATA-REF-2 has a value of 409, 411, or 412, MFT must be 46, 85, or 86.
- (413) **MFT46/F8038CP REQUIRES RPT-NUMS 2XX, 4XX, OR 8XX**If MFT 46 (Form 8038CP) Report Number must be 2XX, 4XX, or 8XX.
- (414) **MFT46/F8038CP RPTS 2XX, 4XX, 8XX REQUIRE DATA SET 409, INT PAYMT DT**If MFT 46 (Form 8038CP) If Report Number is 2XX, 4XX, or 8XX, DATA-SET 409 and Interest Payment Date are required.
- (415) **CUSIP VALID W/ MFTS 46,85,86 / 12 LETTERS,NUMBERS, OR BOTH**CUSIP is only valid with MFTs 46, 85, 86, the field can consist of 12 Letters, 12 Numbers, or a combination of both.
- (416) **SIG 1 OR 3 VALID W/ MFTS 85/86 AND RPT-NUM 100-499.**If SIG is 1 or 3, MFT must be 85 or 86, and Report Number must be 100-499.
- (417) **REFS 875, 975 W/ TXPRD /USE ONE RC 109,110,125,126/ALLOW 112-118, 127**Reference Numbers 875 and 975 with a valid Tax Period, must have Reason Code 109, 110, 125, or 126. In addition Reason Codes 112-118, and 127 are allowed.
- (418) **CR-BOND 1,2, OR 3 VALID W/MFT 85 AND RPT-NUMS 100-499**If CR-BOND is 1,2, or 3, MFT must be 85 and Report Number must be 100-499.
- (419) **RCS 105,108,111 VALID FOR MFTS 30/31, TXPDS 200912-201312/ WRKPAY**Reason Codes 105,108, and 111 are only valid with MFTs 30/31 for Tax Periods 200912 through 201312 only (Making Work Pay Credit).
- (420) **RC 106 VALID FOR MFTS 30/31,TXPDS 200912 AND LATER / HOPE CREDIT**Reason Code 106 is only valid for MFTs 30 & 31 and Tax Periods 200912 and Later (Hope Credit).
- (421) **RC 107 VALID FOR MFTS 30/31,TXPDS 200912 - 201211 / COBRA RE-PAY**Reason Code 107 is only valid for MFTs 30 & 31 and Tax Periods 200912 through 201011 (COBRA REPAY).
- (422) **CREDIT REF 259 AMOUNT CANNOT EXCEED 800 DOLLARS**Self Explanatory.

- (423) **CREDIT REF 259 VALID WITH MFTS 30/31, TXPRDS 200912-201111**Credit Reference Number 259 is only valid with MFTs 30 & 31 and Tax Periods 200912 through 201111.
- (424) **CREDIT REF 260 VALID FOR MFTS 30/31, TXPRDS 200912 OR LATER-**Reference Number 260 is only valid with MFTs 30 & 31 and Tax Periods 200912 and Later.
- (425) **POSITIVE AMOUNTS FOR CREDIT REF 258 VALID WITH MFT 30 ONLY**If Credit Reference Number 258 has a positive amount, MFT must be 30.
- (426) **REFS 875,975 W/TXPRD REQUIRE RSN-CD 109/ALLOW RSN-CDS 112-118,127**If Reference Number 875 and 975 with a valid Tax Period, Reason Code 109 is required, Reason Codes 112-118, 127 are allowed in addition to 109.
- (427) **CREDIT REF 258 VALID FOR TAX PERIODS 200812-201211**Self Explanatory.
- (428) **TP 200812-200911 / REF 258 REQUIRES RC 109, 110, 125, 126, 128 or 129.** — Self explanatory.
- (429) **TP 200912-201211 / REF 258 REQUIRES RC 110, 125, 126, 128 or 129.** — Self explanatory.
- (430) **REFS 875, 975, 976 VALID WITH TAX PERIODS 200812-202611**Self Explanatory.
- (431) **REFS 877 VALID WITH TAX PERIODS 200912-202611**Self Explanatory.
- (432) **REFS 880 VALID WITH TAX PERIODS 200812-201211**Self Explanatory.
- (433) **REFS 876, 976 REQUIRE AT LEAST ONE OF RCS 112-118,120,127**If Reference Number is 876 or 976 is present , at least one Reason Code in the range of 112-118, 120, or 127, must be used.
- (434) **REF 877 REQUIRES ONE RC; 119/PRIMARY, 120/SPOUSE, 123/BOTH. 132**Self Explanatory.
- (435) **REF 880 REQUIRES ONE RC; 121/PRIMARY, 122/SPOUSE, 000/ BOTH**Self Explanatory.
- (436) **REF 880 AMT MUST BE 08,09,10,11,12 CENTS/NO DOLLARS/FTHBCR YR**If Reference Number is 880, the amount can only be 8 cents, 9 cents, 10 cents, 11 cents, or 12 cents. No dollar amounts are allowed (First Time Home Buyer Credit).
- (437) **RSN-CDS 112-118,AND 127 VALID ONLY FOR REFS 875, 876, 975, 976**Reason Codes 112-118 and 127 are only valid with Reference Numbers 875, 876, 975, and 976.
- (438) **RSN-CDS 119/120/123/132 VALID ONLY FOR REF 877 / USE ONLY ONE**Reason Codes 119, 120, 123 and 132 are only valid with Reference Number 877, only one Reason Code can be used.
- (439) **RSN-CDS 121/122/000 VALID ONLY FOR REF 880 / USE ONLY ONE**Reason Codes 121, 122, and 000 are only valid with Reference Number 880, only one Reason Code can be used.

- (440) **RCS 105, 108, 111 REQUIRE REF 259, AND VICE VERSA** Reason Codes 105, 108, and 111 requires Reference Number 259 and vice versa.
- (441) **RC 106 REQUIRES REF 260 AND VICE VERSA** Reason Codes 106 requires Reference Number 260 and vice versa.
- (442) **REFs 258, 875, 975 CANNOT EXCEED \$6,500 DOLLARS WITH RCs 125 OR 129** Reference Numbers 258, 875, and 975 cannot exceed \$6500 if Reason Code 125 or 129 is present.
- (443) **FOR REF 683 THE TAX PERIOD MUST BE 201003 OR LATER .**
- (444) **RCS 112 THRU 118, AND RC 127 VALID ONLY WITH REFS 875,876,975,976** Reason Codes 112-118 and 127 are only valid with Reference Numbers 875,876,975, or 976.
- (445) **RCS 119,120,123,132 VALID ONLY WITH REF 877/FTHBCR RECAPTURE AMT** Reason Codes 119, 120, 123, and 132 are only valid with Reference Number 877(First Time Home Buyer Recapture).
- (446) **RCS 121, 122, 000 ARE VALID ONLY WITH REF 880/ADJUSTS FTHBCR YEAR** Reason Codes 121, 122, and 000 are only valid with Reference Number 880 (Adjusts First Time Home Buyer Year).
- (447) **REASON CODE 219 REQUIRES A REF 296 AND/OR 299.**
- (448) **RCS 000, 112-123, AND 125-127, 132, 133 / VALID WITH MFT 30 ONLY** Self Explanatory.
- (449) **VALID TAX PERIODS FOR REFS 292/293/294/295 ARE 201001 AND LATER** Self Explanatory.
- (450) **CRNS 292/293/294/295 REQUIRE REPORT NUMS 200-299/400-499/800-899** Credit Reference Numbers 292, 293, 294, and 295 requires Report Numbers 200-299, 400-499, or 800-899.
- (451) **ABST-NUM 140 IS ONLY VALID FOR TAX PERIODS 201009 AND LATER** Self Explanatory.
- (452) **ABST-NUM 140 IS ONLY VALID WITH MFT 03** Self Explanatory.
- (453) **REF-NUMS 292/293/294/295/297/298 CANNOT BE USED TOGETHER/USE ONE** Reference Numbers 292, 293, 294, 295, 297, and 298 cannot be used together, only one can be used at a time.
- (454) **CRN 296 MFT 09, 11, 14 VALID TXPRDS 202012 AND LATER** Credit Reference Number 296 with MFT 09, 11, 14 is valid only for TXPRDS 201012 and 202012 only.
- (455) **AVAILABLE-** Self Explanatory.
- (456) **REFS 115 AND 116 ONLY VALID W/TXPRDS 201006,201009,201012 W/MFT01** Reference Number 115 or 116 with MFT 01, only valid for Tax Periods 201006, 201009, or 201012.
- (457) **REF 117 VALID W/MFT 01 FOR TP 201006 W/MFTS 11/14 FOR TP 201012** Reference Number 117 with MFT 01 is valid only for 201006 only. Reference Number 117 with MFT 11, or 14 is valid only for 201012 only.

- (458) **RC 130 VALID FOR MFT 30 TX-PRDS 200912 AND LATER ONLY**Reason Code 130 with MFT 30 is valid only for 200912 and Later.
- (459) **AMTS OF ANY/ALL REFS 111, 112, 113, 116 MUST EQUAL THE TC 29X AMT**Reference Number Amounts for 111, 112 113, and 116 must equal the TC 29X amount.
- (460) **RC 133 REQUIRES CRN 877** Self explanatory.
- (461) **CREDIT REF 261 VALID WITH MFTS 30/31, TXPRDS 201012 AND LATER-**Credit Reference Number 261 is valid with MFTs 30 & 31 for Tax Periods 201012 and Later only.
- (462) **CREDIT REF 291 VALID WITH MFT 34 TXPRD 201012 AND LATER ON-**Credit Reference Number 291 is valid with MFTs 34 for Tax Periods 201012 and Later only.
- (463) **REF-NUM 870 IS NOT VALID BEFORE TXPRD 201001**Self Explanatory.
- (464) **RC 135 VALID FOR MFTS 30 & 31 TXPRDS 200912 AND LATER ON-**Reason Code 135 is valid with MFTs 30 & 31 for Tax Periods 200912 and Later only.
- (465) **DATA-REF 413 IS ONLY VALID WITH TXPRDS 200912 AND LATER**Self Explanatory.
- (466) **MFT84/F8703 RPT-NUMS 100 THRU 999 TXPRDS MUST BE AFTER 200711**For MFT 84 (Form 8703), Report Numbers 100 through 999. Tax Period must be after 200711.
- (467) **VALUE 413 CANNOT BE USED FOR BOTH DATA-REF1 AND DATA-REF2**DATA-REF-1 and DATA-REF-2 cannot have a value of 413 on the same transaction.
- (468) **IF DATA-REF-1 OR -2 IS 413, RPT-NUM MUST BE 100 THRU 999, MFT 84**If DATA-REF-1 or DATA-REF-2 has a value of 413, Report Number must be 100-999, and MFT must be 84.
- (469) **SIG 1 OR 3 VALID WITH MFT 84 AND RPT-NUM 100 THRU 999**SIG values 1 and 3 are only valid with MFT 84, and Report Numbers 100-999.
- (470) **REFS 115/116 ONLY VALID W/TXPRD 201012 W/MFTS 11/14**Reference Numbers 115 and 116 are only valid for Tax Period 201012 with MFTs 11 or 14.
- (471) **INTCMP-DT MUST BE LESS THAN CURRENT DATE PLUS 7 DAYS**Self Explanatory.
- (472) **CUSIP IS NOT ALLOWED WITH FORM 8038CG OR FORM 8328**Self Explanatory.
- (473) **TC29X WITH REASON CODES 141 THRU 150 IS VALID FOR MFT 30/31 ONLY**Self Explanatory.
- (474) **REASON CODES 141 THRU 150 MUST HAVE A HOLD CODE 0 OR 3 OR 4**Self Explanatory.

- (475) **TC29X WITH ANY RC 141 THRU 146 REQUIRE A RC 147 OR 148** For a TC 29X, any Reason Code in the range of 141 thru 146, also requires a Reason Code 147 or 148 to be input.
- (476) **TC290 AMT MUST BE ZERO OR ANY RC 141 THRU 146 MUST BE ENTERED**Self Explanatory.
- (477) **WITH TC290/TC291 AMT, ANY/ALL REFS 111, 112, OR 113 REQUIRED** With Transaction Codes 290 or 291, any or all Reference Numbers in the Range of 111 thru 113 must be entered.
- (478) **WITH TC290/TC291 AMT, ANY/ALL REFS 111, 112, 113 OR 114 REQUIRED** With Transaction Codes 290 or 291, any or all Reference Numbers in the Range of 111 thru 114 must be entered.
- (479) **WITH TC290/TC291 AMT, ANY/ALL REFS 111, 112, 113 OR 116 REQUIRED** With Transaction Codes 290 or 291, any or all Reference Numbers in the Range of 111 thru 113 or 116 must be entered.
- (480) **REF 877 WITH RC 133 VALID WITH TAX PERIODS 200812 - 202611** Self Explanatory.
- (481) **AMTS OF ANY/ALL REFS 111, 112, 113, 114 MUST EQUAL THE TC29X AMT** Self Explanatory.
- (482) **VALID TAX PERIODS FOR REF 114 ARE 201103 AND LATER** Self Explanatory..
- (483) **BLK 06 IS REQUIRED FOR THIS COMBINATION WITH A TC299** Self Explanatory.
- (484) **CRN 290 WITH MFT 01 VALID TAX PERIODS ARE 201112 THRU 202203**Self Explanatory.
- (485) **CRN 290 WITH MFT 11 VALID TAX PERIODS ARE 201112 THRU 202212**Self Explanatory.
- (486) **CRN 290 WITH MFT 14 VALID TAX PERIODS ARE 201112 THRU 202212**Self Explanatory.
- (487) **PRN 511 VALID WITH MFT 13/55 TXPRD 201012 AND LATER ONLY**Self Explanatory.
- (488) **RSN-CDS 170, 171 VALID WITH MFTS 05 / 30 ONLY** Self Explanatory.
- (489) **TAX PERIOD MONTH MUST BE 08** Self Explanatory.
- (490) **MFT 03 WITH BLK 20 VALID FOR TC 290/ W 298 OR TC 290 W/ 299 ONLY** Self Explanatory.
- (491) **FOR MFT 03 WITH BLK 20 REF 143 VALID ONLY** Self Explanatory.
- (492) **CANNOT VALIDATE CSED-DT / ENTER IN CORRECT FORMAT CCYYMMDD**Self Explanatory.
- (493) **WITH CSED-DT A TC534 IS REQUIRED** Self Explanatory.
- (494) **CSED-DT ONLY VALID WITH MFT 01, 06, 10, 11, 30, 31, OR 55** Self Explanatory.

- (495) **REF 074 W/MFT 01/05/11/14 ONLY VALID FOR TAX PERIODS AFTER 201212** Self Explanatory.
- (496) **REF 133,136, 438, 439, 812-814, MFT03 VALID TP201303 AND LATER** For Reference Numbers 133, 136, 438, 439, and 812-814 with MFT 03. The only valid tax periods are 201303 and later.
- (497) **IF 2% INTEREST DATE IS INPUT, A TC 340 OR 341 OR 342 IS REQUIRED** Self Explanatory.
- (498) **TAX PERIOD MONTH MUST BE 09** Self Explanatory.
- (499) **RC 136 VALID FOR MFTS 30 & 31** Self Explanatory.
- (500) **REF 861 OR 862 W/MFT 05/30/31 VALID TAX PERIOD 201312 AND LATER** Self Explanatory.
- (501) **RC 137 VALID FOR MFTS 30 & 31** Self Explanatory.
- (502) **RSN-CD 136 REQUIRES REF 074, 863, 864, 901, 974** Self Explanatory.
- (503) **REF 240 WITH MFT 43 VALID TAX PERIOD 201512 AND LATER** Self Explanatory.
- (504) **A REF 861 REQUIRES A REFS 862** Self Explanatory.
- (505) **REF 861 AMOUNT CANNOT EQUAL ZERO** Self Explanatory.
- (506) **REF 862 AMOUNT CANNOT EQUAL ZERO** Self Explanatory.
- (507) **EMPLOYMENT-CD=F PENALTY OR INTEREST ADJUSTMENTS ARE NOT ALLOWED** Self Explanatory.
- (508) **EMPLOYMENT-CD=A PENALTY TC 180 ADJUSTMENTS ARE NOT ALLOWED** Self Explanatory.
- (509) **REASON CODE 139 IS VALID FOR MFT 30 ONLY** Self Explanatory.
- (510) **INTCMP-DT REQUIRED FOR MFT 43 BLOCK 43 TCS 290/298** Self Explanatory.
- (511) **REF 337 REQ'S FLC 49 FOR MSC 49 OR 11 FOR BSC 19 OR 82 FOR OSC 29 —** Self Explanatory.
- (512) **REF 708 OR 709 W/MFT 13/55 VALID TAX PERIOD 200209 AND LATER —** Self Explanatory.
- (513) **REF262,865,866,867,868 MFT30,31 VALID TP201412 AND LATER** Self Explanatory.
- (514) **REFS262,865-869 VALID ONE OF TCS 290,291,294,295,298, OR 299** Self Explanatory.
- (515) **REF 708 OR 793 W/MFT 02 VALID TAX PERIOD 201212 AND LATER** Self Explanatory.
- (516) **REFS 875, 975 CANNOT EXCEED 16000 DOLLARS WITH RC 109** Self Explanatory.

- (517) **REFS 875, 975 CANNOT EXCEED 16000 DOLLARS W/RCS 110/126** Self Explanatory.
- (518) **REF 692 WITH MFT 35 OR 65 VALID TAX PERIOD 201412 AND LATER** Self Explanatory.
- (519) **RSN-CD 137 REQUIRED FOR REFS 861 OR 862** Self Explanatory.
- (520) **CREDIT REF 259 AMOUNT MUST BE NEGATIVE FOR TP 201112 TO 201312** Self Explanatory.
- (521) **TC29X WITH REF 692 RSN-CDS 153/154 IS VALID FOR MFT 35/65** Self Explanatory.
- (522) **TC29X WITH REASON CODES 151/152 ARE VALID FOR MFT 30 OR 31 ONLY** Self Explanatory.
- (523) **REF 869 REQUIRES AN AMOUNT OF .00 OR .01** Self Explanatory.
- (524) **REASON CODE 138 REQUIRES ONE OF TCS 290,291,294,295,298, OR 299** Self Explanatory.
- (525) **REASON CODE 138 VALID FOR MFT 31 OR 65 ONLY** Self Explanatory.
- (526) **REF 700 OR 710 W/MFT 13/30/31/55 VALID TAX PERIOD 201003 AND LATER** Self Explanatory.
- (527) **REF 701 THRU 705 W/MFT 13/55 VALID TAX PERIOD 200312 AND LATER** Self Explanatory.
- (528) **RCS 160 THRU 163, 165 THRU 169 REQUIRES REF330 /W TC 29X** Self Explanatory.
- (529) **RCS 160 THRU 163, 165 THRU 169 VALID FOR MFTS 02, 30, OR 31** Self Explanatory.
- (530) **MFT 79, TC 298, 2% DATE 99999999 REQUIRES TC 298 AMT > THAN 100,000** Self Explanatory.
- (531) **BLOCK 94 REQUIRES REF 330 WITH A TC 290,291,294,295,298, OR 299** Self Explanatory.
- (532) **REF 871 AMOUNT MUST BE ZERO OR GREATER THAN ZERO** Self Explanatory.
- (533) **ONLY TC 290 OR 291 VALID WITH REF 871 FOR MFTS 30 OR 31** Self Explanatory.
- (534) **ONLY TAX PERIOD MONTHS 03, 06, 09, OR 12 VALID WITH REF 721** Self Explanatory.
- (535) **INVALID REF FOR MFT 30,31 WITH C294,295,298 OR 299** Self Explanatory.
- (536) **REF 992 REQUIRES CRN 337 WITH AN AMOUNT** Self Explanatory.
- (537) **DATA REF 414 REQUIRES CRN 337 WITH AN AMOUNT** Self Explanatory.
- (538) **REF 869 MFT 30, 31 VALID TP 201212 AND LATER** Self Explanatory.

- (539) **REF 568 MFT 13 VALID TP 201501 AND LATER** Self Explanatory.
- (540) **REF 901 WITH MFT 30/31 VALID TAX PERIOD 201312 and LATER** Self Explanatory.
- (541) **MFT 43 TC 28X/290/340/341/361 REF 240 REF AMOUNT MUST BE .00** Self Explanatory.
- (542) **MFT 43 TC 298/299 AMOUNT MUST EQUAL REF 240 AMOUNT** Self Explanatory.
- (543) **MFT 43 W/BLK 44 THE TC 290 AMOUNT AND REF 240 MUST BE .00** Self Explanatory.
- (544) **MFT 43 BLK 44 VALID WITH TC 290 ONLY** Self Explanatory.
- (545) **MFT 43 REQUIRES REF 240** Self Explanatory.
- (546) **REF 677 MFT 13/55 VALID TP 200912 AND LATER** Self Explanatory.
- (547) **REF 706 MFT 13/55 VALID TP 200912 AND LATER** Self Explanatory.
- (548) **REF 399 MFT 02 VALID TP 201601 AND LATER** Self Explanatory.
- (549) **REF 713 MFT 13 VALID TP 201512 AND LATER** Self Explanatory.
- (550) **OTN REQUIRED WITH DMF-AG AND SUB-AG** Self Explanatory.
- (551) **VALID TX-PRD FOR REF 815 IS 201603 OR LATER** Self Explanatory.
- (552) **VALID TX-PRD FOR REF 816 IS 201603 OR LATER** Self Explanatory.
- (553) **FOR REF 992 LAST DIGIT OF AMOUNT FIELD MUST BE BLANK** Self Explanatory.
- (554) **VALID TX-PRD FOR REF 238 IS 201512 OR LATER** Self Explanatory.
- (555) **REFS 808 TO 811 WITH MFT 35 VALID TAX PERIOD 201412 AND LATER** Self Explanatory.
- (556) **REFS 766 WITH MFT 35, 65 VALID TAX PERIOD 201412 AND LATER** Self Explanatory.
- (557) **SOURCE CODE AND REASON CODE REQUIRED WITH REF 766 AND MFT 35/65** Self Explanatory.
- (558) **AMT OF REF 116 MUST EQUAL THE TC 29X AMT** Self Explanatory.
- (559) **REF 992 XREF-TIN TIN-TYPE MUST BE 0, 1, OR 2** Self Explanatory.
- (560) **REF 992 XREF-TIN FILE-SOURCE MUST BE 1 OR 2** Self Explanatory.
- (561) **DATA REF 414 XREF-TIN TIN-TYPE MUST BE 0, 1, OR 2** Self Explanatory.
- (562) **DATA REF 414 VALID FOR MFTS 01, 02, 03, 05, 10, 11, 14, 63, OR 64** Self Explanatory.
- (563) **VALID TX-PRD FOR REF 562 IS 201612 OR LATER** Self Explanatory.
- (564) **VALID TAX PERIODS FOR REF 119 WITH MFT 01 ARE 201706 AND LATER** Self Explanatory.

- (565) **REASON CODE 220 MFT 01 VALID TAX PERIODS ARE 202006 AND LATER** Self Explanatory.
- (566) **SUM OF REFS 111, 112, 113, LESS 119,202,203 MUST = TC 29X AMT** Self Explanatory.
- (567) **AMT OF REF 114 MUST EQUAL THE TC 29X AMT** Self Explanatory.
- (568) **REASON CODE 220 MFT 11 VALID TAX PERIODS ARE 202012 AND LATER** Self Explanatory.
- (569) **MINUS REFS 119, 202, 203 AMTS MUST EQUAL THE TC 29X AMT** Self Explanatory.
- (570) **VALID TAX PERIODS FOR REF 119 MFTS 11 OR 14 ARE 201712 AND LATER** Self Explanatory.
- (571) **MFT31 REFS543,565,627-628,631,645,650,666,714-718 VALIDTCS290/370** Self Explanatory.
- (572) **TC 200 AMOUNT MUST BE A 50 DOLLAR DENOMINATION. EX: 50.00,100.00** Self Explanatory.
- (573) **TOTAL OF REFS 003, 007 MINUS 119,202,203 MUST EQUAL TC 29X AMT** .
- (574) **AMT OF REF 003 MINUS 119,202,203 MUST EQUAL THE TC 29X AMT** .
- (575) **AMT OF REF 007 MINUS 119,202,203 MUST EQUAL THE TC 29X AMT** .
- (576) **VALID TAX PERIODS FOR REF 263 ARE 201712 THROUGH 201911** .
- (577) **REASON CODES 158, 190 VALID MFTS ARE 30 OR 31** .
- (578) **ONLY REASON CODES 158, 190 VALID WITH REF 263 AND MFT 30 OR 31** .
- (579) **REF 519 VALID TAX PERIOD 201701 AND LATER** Self Explanatory.
- (580) **REF 693 VALID TAX PERIOD 201801 AND LATER** Self Explanatory.
- (581) **REF 694 VALID TAX PERIOD 201801 AND LATER** Self Explanatory.
- (582) **REF 519 AMOUNT CANNOT EXCEED \$2,500.00** Self Explanatory.
- (583) **REF 694 AMOUNT CANNOT EXCEED \$50,000.00** Self Explanatory.
- (584) **REASON CDS 156 THRU 159, 164, 172, OR 173 VALID FOR MFTS 30, 31 ONLY** Self Explanatory.
- (585) **MFT 35 REF 692 AMT MUST BE NEGATIVE FOR TP 201912 AND LATER** Self Explanatory.
- (586) **REF 707 VALID TAX PERIOD 201701 AND LATER** Self Explanatory.
- (587) **REFS 215 OR 216 REQUIRE A TC 29X** Self Explanatory.
- (588) **RC 185 ONLY VALID WITH MFT 02, 05, 06** Self Explanatory.
- (589) **RC 186 ONLY VALID WITH MFTS 02, 05, 06** Self Explanatory.

- (590) **RC 188 ONLY VALID WITH MFTS 02, 05, 06,30,31. OR 34** Self Explanatory.
- (591) **RC 189 ONLY VALID WITH MFTS 02, 05, 06** Self Explanatory.
- (592) **RCS 185, 186, 188, AND 189 VALID WITH TC 290 ONLY** Self Explanatory.
- (593) **MFT 82 OR 83 VALID HOLD CODES ARE 0 OR 3** Self Explanatory.
- (594) **MFT 82 OR 83 VALID TAX PERIOD 201712 AND LATER** Self Explanatory.
- (595) **MFT 82 VALID SOURCE CODES ARE 2 OR 4** Self Explanatory.
- (596) **REFS 263 WITH MFT 82 OR 83 REQUIRES A TC 298 OR TC 299** Self Explanatory.
- (597) **CRN 299 MFT 09, 11, 14 RC 219 VALID TXPRDS 202012 OR 202112** Self Explanatory.
- (598) **RC 062 REQUIRES A TC 271 OR TC 281** Self Explanatory.
- (599) **RC 062 OR 065 REQUIRE A TC 271 OR TC 281** Self Explanatory.
- (600) **RC 071 OR 099 REQUIRES A TC 29X** Self Explanatory.
- (601) **RC 160, 161, OR 162 REQUIRES RC 191 OR 192** Self Explanatory.
- (602) **RC 160 REQUIRES A TC 298** Self Explanatory.
- (603) **RC 161 REQUIRES A TC 299** Self Explanatory.
- (604) **RC 162 VALID FOR REF 337 ONLY** Self Explanatory.
- (605) **RC 162 REQUIRES A REF 337** Self Explanatory.
- (606) **REF 263 AMT MUST BE NEGATIVE WITH A RC 163 OR 164** Self Explanatory.
- (607) **RC 163 OR 164 VALID WITH REF 263 ONLY** Self Explanatory.
- (608) **RC 163 OR 164 REQUIRES A REF 263** Self Explanatory.
- (609) **RC 163 OR 164 REQUIRES A RC 191 OR 192** Self Explanatory.
- (610) **REF 263 AMT MUST BE POSITIVE WITH A RC 190** Self Explanatory.
- (611) **RC 190 VALID WITH REF 263 ONLY** Self Explanatory.
- (612) **RC 190 REQUIRES A REF 263** Self Explanatory.
- (613) **RC 190 REQUIRES A RC 191 OR 192** Self Explanatory.
- (614) **RC 191 AND 192 CANNOT BE USED TOGETHER MUST BE ONLY ONE** Self Explanatory.
- (615) **RC 191 OR 192 REQUIRES A XREF-TIN** Self Explanatory.
- (616) **RC 193 REQUIRES A RC 191 OR 192** Self Explanatory.
- (617) **NO REFS ALLOWED WITH RC 193** Self Explanatory.
- (618) **RC 193 VALID WITH TC 290 ONLY** Self Explanatory.

- (619) **XREF-TIN REQUIRES RC 191 OR 192** Self Explanatory.
- (620) **CRN 337 WITH MFT 82, 83 NOT VALID TC 298 OR 299** Self Explanatory.
- (621) **TC 290 AMOUNT MUST BE .00 FOR CRN 338 AND 257** Self Explanatory.
- (622) **TC 291 NOT ALLOWED WITH CRN 338 AND 257** Self Explanatory.
- (623) **CRN 296 MFT01 VALID TXPRDs 201006, 202006 AND LATER** Self Explanatory.
- (624) **CRN 257 REQUIRES RC1 BE 001 THRU 099** Self Explanatory.
- (625) **REASON CODE 219 REQUIRES A HOLD CODE 3** Self Explanatory.
- (626) **CRN 299 MFT01 RC 219 VALID TXPRDS 202006 202009 202012 202103 202106** Self Explanatory.
- (627) **REF 338 AMNT MUST BE 2800 OR LESS FOR TAXPRDS 202012-202211** Self Explanatory.
- (628) **REASON CODE 219 INPUT IN RC POSITION 1 ONLY** Self Explanatory.
- (629) **TC 290 AMOUNT MUST BE .00 FOR RC 219 AND REF 299** Self Explanatory.
- (630) **REF 299 AMOUNT MUST BE POSITIVE WITH RC 219** Self Explanatory.
- (631) **RC1 AND RC2 REQUIRED TO BE 000** Self Explanatory.
- (632) **REF 257 RC2 MUST BE 206, 211 OR 213 OR R3 215 THRU 219** Self Explanatory.
- (633) **REF 338 RC3 MUST BE 200,201,202,203,205,206,207,209,215 THRU 219** Self Explanatory.
- (634) **RC1 MUST BE REASON CODES 001 TO 003 FOR RC3 RCS 215/216/217** Self Explanatory.
- (635) **CRN 257 OR 338 REQUIRED** Self Explanatory.
- (636) **RC1 CAN ONLY BE 000 THRU 099** Self Explanatory.
- (637) **CRN 280 WITH MFT 01 VALID TXPRDS 202003 202006 202009 202012** Self Explanatory.
- (638) **REASON CODE 195 INPUT IN RC POSITION 1 ONLY** Self Explanatory.
- (639) **REASON CODE 195 REQUIRES A REF 280** Self Explanatory.
- (640) **TC 290 / 298 AMOUNT MUST BE .00 REF 280** Self Explanatory.
- (641) **IRNS 200 THRU 209 VALID TXPRDS 202006 202009 202012 W/MFT 01** Self Explanatory.
- (642) **SUM IRNS 111 THRU 114 LESS 119,202,203,230,231 MUST = TC 29X AMT** Self Explanatory.
- (643) **0.00 LESS IRNS 119, 202, 203,230,231 MUST = TC 29X AMT** Self Explanatory.

- (644) **REASON CODE 220 VALID WITH TC 29X ONLY** Self Explanatory.
- (645) **REASON CODE 220 CANNOT BE INPUT WITH ANY CRNS OR IRNS** Self Explanatory.
- (646) **REASON CODE 220 ONLY ALLOWED IN RC POSITION 1** Self Explanatory.
- (647) **REASON CODE 220 NOT VALID WITH ANY OTHER REASON CODE** Self Explanatory.
- (648) **REASON CODE 220 ONLY VALID FOR MFT 01 OR 11** Self Explanatory.
- (649) **CRN 256 AMOUNT MUST BE GREATER THAN OR EQUAL TO ONE DOLLAR** Self Explanatory.
- (650) **TC 290 REQUIRED WITH CRN 338 OR 257** Self Explanatory.
- (651) **REF 257 AMNT MUST BE 21000 OR LESS FOR TAXPRDS 202012-202211** Self Explanatory.
- (652) **XREF-TIN REQUIRED FOR RC 216 WITH TP 202112 THRU 202211 MFT 30** Self Explanatory.
- (653) **REFS 280 299 VALID TXPRD 202003 THRU 202111 WITH MFT 05** Self Explanatory.
- (654) **REFS 200 THRU 207, 280,296,299 VALID TXPD 202012 202112 MFT 09/11/14** Self Explanatory.
- (655) **REFS 211 WITH MFT 05 VALID TXPRD 202003 THRU 202111** Self Explanatory.
- (656) **REFS 211 WITH MFT 30 31 VALID TXPRD 202003 THRU 202111** Self Explanatory.
- (657) **REFS 200, 202, 280, 299, 900, 902 VALID TP 202003 TO 202111 MFT 30/31** Self Explanatory.
- (658) **REFS 200 202 208 230 270 MFT 05 VALID TXPRD 202003 THRU 202111** Self Explanatory.
- (659) **XREF-TIN WITH REASON CODE 217 VALID TXPRD 202112 THRU 202111** Self Explanatory.
- (660) **RCS 200 THRU 219 VALID TXPRD 202012 THRU 202211 WITH MFT 30/31** Self Explanatory.
- (661) **REFS 230 231 270 WITH MFT 01 VALID TXPRD 202012 AND LATER** Self Explanatory.
- (662) **RC 096 REQUIRES CRN 256** Self Explanatory.
- (663) **RC1 REQUIRES REASON CODES 001 TO 003** Self Explanatory.
- (664) **RC3 REQUIRES REASON CODES 215, 216, OR 217** Self Explanatory.
- (665) **REFS 257 / 338 RC3 MUST BE 214, 215, OR 216** Self Explanatory.
- (666) **RSN-CDS 175 178, 181 VALID WITH MFT 30 ONLY** Self Explanatory.

- (667) **RSN-CDS 178, 181 WITH MFT 30 VALID TXPRDS 201512 AND LATER** Self Explanatory.
- (668) **RSN-CDS 175 REQUIRES CRN 765** Self Explanatory.
- (669) **RSN-CDS 178 REQUIRES CRN 260** Self Explanatory.
- (670) **RSN-CDS 181 REQUIRES CRN 336** Self Explanatory.
- (671) **CRNS 946, 966 WITH MFT 55 VALID TXPRDS 201801 AND LATER** Self Explanatory.
- (672) **CRNS 946, 966 WITH MFT 55 VALID BLOCK CODE ARE 05 AND 52 ONLY** Self Explanatory.
- (673) **CRNS 946, 966 WITH MFT 55 VALID HOLD IS 0 ONLY** Self Explanatory.
- (674) **CRNS 946, 966 WITH MFT 55 VALID SOURCE CODE IS 2 ONLY** Self Explanatory.
- (675) **CRNS 946, 966 WITH MFT 55 VALID REASON CODE IS 073 ONLY** Self Explanatory.
- (676) **CRNS 271, 276 WITH MFT 01 VALID TAX PERIOD 202106 AND LATER** Self Explanatory.
- (677) **IRN 281,282,284 TO 289 MFT 01 VALID TAX PERIOD 202106 AND LATER** Self Explanatory.
- (678) **IRN DATA REF 283 WITH MFT 01 VALID TAX PERIOD 202106 AND LATER** Self Explanatory.
- (679) **IRN 283 ONLY VALID IN DATA REF 1 FIELD** Self Explanatory.
- (680) **IRN DATA REF 283 DATA REF CHG1 VALID MUST BE >= 0** Self Explanatory.
- (681) **IRN DATA REF 283 DATA REF CHG1 DECIMALS NOT ALLOWED** Self Explanatory.
- (682) **CRN 337 WITH MFT 13, MUST HAVE HOLD CD 3 OR 4** Self Explanatory.
- (683) **PRN 690 AND 691 AMT MUST BE .00 FOR TXPRD 202009 AND LATER** Self Explanatory.
- (684) **PRN 724 VALID TAX PERIODS ARE 201712 AND LATER** Self Explanatory.
- (685) **PRN 722/723/724 AMT MUST BE NEG OR ZERO WITH TC160 WITH POS AMT** Self Explanatory.
- (686) **PRN 722/723 WITH A TC 290 REQUIRES THE TC 290 AMT TO BE .00** Self Explanatory.
- (687) **PRNS 722 AND 723 BOTH CANNOT HAVE POS AMTS** Self Explanatory.
- (688) **IRN 853 WITH MFT 02 OR 06 ONLY VALID WITH PRN 723** Self Explanatory.
- (689) **IRN 851 AMOUNT MUST HAVE .00 CENTS** Self Explanatory.

- (690) **IRN 851 VALID AMOUNTS ARE 1.00 TO 999,999.00 CENTS MUST BE .00** Self Explanatory.
- (691) **IRN 851 AMOUNT MUST BE GREATER THAN ZERO** Self Explanatory.
- (692) **IRN 852 AMOUNTS ARE 1.00 TO 12.00 CENTS MUST BE .00** Self Explanatory.
- (693) **IRN 852 AMOUNT MUST BE GREATER THAN ZERO** Self Explanatory.
- (694) **IRN 853 MFT 02 VALID AMTS ARE 33,34,36,45,46,47,49 CENTS .00** Self Explanatory.
- (695) **IRN 853 MFT 06 VALID AMTS ARE 33 THRU 39, 45 THRU 52 CENTS .00** Self Explanatory.
- (696) **IRN 853 AMOUNT MUST BE GREATER THAN ZERO** Self Explanatory.
- (697) **PRN 682 VALID TAX PERIODS ARE 201712 AND LATER** Self Explanatory.
- (698) **PRN 682 WITH MFTS 02,05,06,34 REQUIRE A TC 290, 291, 294, 298** Self Explanatory.
- (699) **AMEND CLAIMS DATE MUST BE GREATER THAN 01012018** Self Explanatory.
- (700) **TC 290 AMT > .00 WITH RC 185,186,189 REQUIRES AMEND CLAIMS DATE** Self Explanatory.
- (701) **REF 280 VALID TXPRD 202003 THRU 202111 WITH MFT 05** Self Explanatory.
- (702) **REFS 280 VALID TXPRD 202012-202112 MFT 09/11/14** Self Explanatory.
- (703) **REF 280 VALID TAX PERIODS ARE 202003 TO 202111 MFT 30/31** Self Explanatory.
- (704) **CRNS 271, 276, WITH MFT 09 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (705) **CRNS 271, 276 WITH MFT 11 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (706) **CRNS 271, 276 WITH MFT 14 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (707) **IRN 281 THRU 289 MFT 09 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (708) **IRN 281 THRU 289 MFT 11 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (709) **IRN 281 THRU 289 MFT 14 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (710) **DATA REF 283 WITH MFT 09,11,14 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (711) **CRN 271 WITH MFT 05 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.

- (712) **IRNS 281 MFT 05 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (713) **CRN 271 MFT 30, 31 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (714) **CRNS 272/273 MFT 30, 31 VALID TAX PERIOD 202112 THRU 202211** Self Explanatory.
- (715) **CRN 281 MFT 30, 31 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (716) **IRNS 817 THRU 819 MFT 30, 31 VALID TAX PERIOD 202112 THRU 202211** Self Explanatory.
- (717) **IRN 981 MFT 30, 31 VALID TAX PERIOD 202112 AND LATER** Self Explanatory.
- (718) **RC 221 WITH MFT 30, 31 REQUIRES IRN 818** Self Explanatory.
- (719) **CRNS 257,338 FOR TAX PERIODS 202112 TO 202211 REQUIRE HOLD CODE 4** Self Explanatory.
- (720) **REF 263 MFT 05,30,31,82,83 VALID TAX PERIODS 201712 AND LATER** Self Explanatory.
- (721) **RC2 MUST BE 001 THRU 012** Self Explanatory.
- (722) **REF 221,222,682 MFT 30,31 VALID TAX PERIODS 201712 AND LATER** Self Explanatory.
- (723) **ORG-CD 336/374/377 REQUIRED IN SIR-EMPLOYEE-NUM FOR THIS ADJ** Self Explanatory.
- (724) **REF 682 MFT 30,31 REQUIRES TC 290 AMT .00** Self Explanatory.
- (725) **REF 221 OR 222 MFT 30,31 REQUIRES REF 682** Self Explanatory.
- (726) **RC 194 REQUIRES MFT 02,05,06, AND 30** Self Explanatory.
- (727) **IRNS 203 & 206 THRU 209 W/MFT 01 VALID TXPRDS 202006 THRU 202112** Self Explanatory.
- (728) **IRN 282 W/MFT 01 VALID TAX PERIOD 202106 THRU 202203** Self Explanatory.
- (729) **CRN 276 WITH MFT 01 VALID TAX PERIOD 202106 THRU 202203** Self Explanatory.
- (730) **REFS 203,206,207,296 VALID TXPDS 202012 THRU 202112 MFT 09/11/14** Self Explanatory.
- (731) **IRN 282 W/MFT 09 VALID TAX PERIODS 202112 THRU 202212** Self Explanatory.
- (732) **CRN 276 WITH MFT 09 VALID TAX PERIODS 202112 THRU 202212** Self Explanatory.
- (733) **REFS 208 AND 230 VALID TXPDS 202012 FOR MFT 09/11/14** Self Explanatory.

- (734) **IRN 282 W/MFT 11 VALID TAX PERIODS 202112 THRU 202212** Self Explanatory.
- (735) **IRN 282 W/MFT 14 VALID TAX PERIODS 202112 THRU 202212** Self Explanatory.
- (736) **CRN 276 WITH MFT 11 VALID TAX PERIODS 202112 THRU 202212** Self Explanatory.
- (737) **CRN 276 WITH MFT 14 VALID TAX PERIODS 202112 THRU 202212** Self Explanatory.
- (738) **IRN DATA REF 272 WITH MFT 30/31 ONLY VALID FOR DATA-REF-1** Self Explanatory.
- (739) **IRN DATA-REF 272 DATA REF CHG1 VALUE MUST BE 01 TO 99** Self Explanatory.
- (740) **IRN DATA REF 272 DATA REF CHG1 DECIMALS NOT ALLOWED** Self Explanatory.
- (741) **PRN 793 WITH MFT 30 VALID TAX PERIODS 202101 AND LATER** Self Explanatory.
- (742) **IRN 872 WITH MFT 30 REQUIRES AMD-CLMS-DT OR RC199 TP 202112 OR LATER** Self Explanatory.
- (743) **IRN 872 WITH MFT 30 REQUIRES RC199 FOR TXPRD 202112 OR LATER** Self Explanatory.
- (744) **IF IRN 872 IS PRESENT MFT 30 IS REQUIRED** Self Explanatory.
- (745) **REASON CODE 199 REQUIRES A REF-NUM 872** Self Explanatory.
- (746) **REASON CODE 199 REQUIRES A TC 290 WITH A POSITIVE AMOUNT** Self Explanatory.
- (747) **IRN 872 WITH MFT 30/31 REQUIRES TC290 OR TC291 WITH AMOUNT** Self Explanatory.
- (748) **IRN 872 WITH MFT 30/31 REQUIRES TXPD 202112 OR LATER** Self Explanatory.
- (749) **IRN 872 WITH MFT 30/31 REQUIRES AMD-CLMS-DT** Self Explanatory.
- (750) **CRN 440 VALID WITH TP 202301 OR LATER FOR MFT 02, 03, 05, 06, 30, 31, 34, 40** Self Explanatory.
- (751) **CRN 441 VALID WITH TAX PERIOD 202306 OR LATER FOR MFT 03** Self Explanatory.
- (752) **RC 226-229 IN POS1 AND RET-PROC-DT REQUIRED W/ MFT40 AND VALID CRN** Self Explanatory.
- (753) **PRN 794 WITH MFT 05/52 VALID TAX PERIODS 201512 AND LATER** Self Explanatory.
- (754) **CRN 225 WITH MFT 30/31 VALID TAX PERIODS 202312 AND LATER** Self Explanatory.

- (755) **IRN 905/906 WITH MFT 02 VALID TAX PERIODS 202301 AND LATER** Self Explanatory.
- (756) **CRN 455-467 VALID WITH MFT 02, 05, 06, 34 FOR TXPRD 202301** Self Explanatory.
- (757) **PRN 947-959 VALID WITH MFT 02, 05, 06, 34 FOR TXPRD 202301** Self Explanatory.
- (758) **CRN 455/458/460/462 VALID W/ TXPRD 202312 OR LATER FOR MFT 30/31** Self Explanatory.
- (759) **CRN 442 VALID WITH TAX PERIOD 202312 OR LATER FOR MFT 03** Self Explanatory.
- (760) **REF 442/947 MUST BE PRESENT WITH RC230** Self Explanatory.
- (761) **REF 455/951 MUST BE PRESENT WITH RC231** Self Explanatory.
- (762) **REF 458/460/462 MUST BE PRESENT WITH RC232** Self Explanatory.
- (763) **PRN 950/951 VALID WITH TXPRD 202312 OR LATER FOR MFT 30/31** Self Explanatory.
- (764) **IRN 820 WITH 30, 31 VALID TAX PERIOD 202312 AND LATER** Self Explanatory.
- (765) **MFT 30/31 AND RC233 REQUIRES TXPD 202301 OR LATER** Self Explanatory.
- (766) **IRN 910 AND 911 W/ MFT 30/31 VALID TAX PERIODS 202401 AND LATER** Self Explanatory.
- (767) **MFT 75 REQ EITHER RC022 OR RC027 OR RC030 OR RC044** Self Explanatory.
- (768) **IRN 920,922,933,935,936,944, W/ 02,05,06,34 FOR TXPRD 202401 OR LATER** Self Explanatory.
- (769) **IRN 921, 924-930, 932 WITH MFT 02,05,34, FOR TXPRD 202401 OR LATER** Self Explanatory.
- (770) **IRN 923 AND 931 W/ MFT 02,05,06,30,31,34 FOR TXPRD 202401 OR LATER** Self Explanatory.
- (771) **IRN 934, 937-943, 945 WITH MFT 02,05,34, FOR TXPRD 202401 OR LATER** Self Explanatory.
- (772) **PRN 714-718 VALID WITH MFT 13 AND 55** Self Explanatory.
- (773) **AVAILABLE-** Self Explanatory.
- (774) **AVAILABLE-** Self Explanatory.
- (775) **AVAILABLE-** Self Explanatory.
- (776) **AVAILABLE-** Self Explanatory.
- (777) **AVAILABLE-** Self Explanatory.

- (778) **AVAILABLE-** Self Explanatory.
- (779) **AVAILABLE-** Self Explanatory.
- (780) **AVAILABLE-** Self Explanatory.
- (781) **AVAILABLE-** Self Explanatory.
- (782) **AVAILABLE-** Self Explanatory.
- (783) **AVAILABLE-** Self Explanatory.
- (784) **AVAILABLE-** Self Explanatory.
- (785) **AVAILABLE-** Self Explanatory.
- (786) **AVAILABLE-** Self Explanatory.
- (787) **AVAILABLE-** Self Explanatory.
- (788) **AVAILABLE-** Self Explanatory.
- (789) **AVAILABLE-** Self Explanatory.
- (790) **AVAILABLE-** Self Explanatory.
- (791) **AVAILABLE-** Self Explanatory.
- (792) **AVAILABLE-** Self Explanatory.
- (793) **AVAILABLE-** Self Explanatory.
- (794) **AVAILABLE-** Self Explanatory.
- (795) **AVAILABLE-** Self Explanatory.
- (796) **AVAILABLE-** Self Explanatory.
- (797) **AVAILABLE-** Self Explanatory.
- (798) **AVAILABLE-** Self Explanatory.
- (799) **AVAILABLE-** Self Explanatory.
- (800) **AVAILABLE-** Self Explanatory.

Exhibit 2.4.16-1 (01-01-2010)
NAP-related Messages

Message Display

Exhibit 2.4.16-1 (Cont. 1) (01-01-2010)
NAP-related Messages

**THIS TABLE CORRELATES
 WITH MSG. 16 FOR REQ54**

<u>ACCOUNT-CD</u>	<u>ACCESS-CD</u>	<u>MESSAGE</u>
01	4	<i>TIN NOT ESTABLISHED ON MF.</i> The national files are each made up of two files. One is for SSNs and one is for EINs. When matching; the TIN, File Source and TIN Type are used (11 digits). Therefore, this response indicates the TIN is not on the file for that file source and TIN Type. In some instances for SSN accounts only, the TIN type and file source are not on the MF, but the SSN is on the DM-1 and the name control may or may not match the DM-1 name control.
02	4	<i>TP-PRIMARY-NM FROM NAP.</i> When the name control input from the TIF Dummy Account does not match the name control on the master file for the same TIN, the response will be the primary TIN and N/C and first 35 characters of the primary name.
03	4	<i>TP-PRIMARY-NM FROM NAP.(MATCH ON NAP.)</i>
04	4	<i>SSN NOT ON MF AS VALID OR INVALID — CC INOLE CAN BE USED TO VALIDATE DM-1 SSN/NAME.</i> Input failed UPFRONT TIN VALIDITY check against NAP.
05	4	<i>ACCOUNT FOUND ON OPPOSITE VALIDITY — CC INOLE CAN BE USED TO VALIDATE SSN/NAME.</i> Input failed UPFRONT TIN VALIDITY check against NAP.
06	4	<i>INVALID REQUEST — NAP.</i> This response will be returned indicating a program error — notify the IDRS Control Staff.
07	4	<i>TIN IS NOT ON THE EPMF OR THE BMF.</i>
08	4	<i>TIN IS NOT ON THE EPMF. TIN IS ON THE BMF.</i>

Exhibit 2.4.16-1 (Cont. 2) (01-01-2010)

NAP-related Messages

09	4	PLAN NUMBER INPUT IS ALREADY ESTABLISHED ON THE EPMF.
10	4	PLAN NUMBER INPUT IS NOT ESTABLISHED ON THE EPMF.
00	3	CRS/NAP ACCESS NOT AVAILABLE. This response indicates the communication lines to the NAP are not available, therefore the transaction cannot be input.
00	5	NATIONAL ENTITY FILE NOT AVAILABLE. This response indicates the NAP is temporarily not available. The NAP sends this message when there are so many accesses at the NAP that the response time would be more than is acceptable. <i>Try Later.</i>
00	6	NO MESSAGE. TREAT AS A MATCH ON THE NAP.
00	7	IBM PROGRAM ABEND. PLEASE CONTACT THE PROGRAMMER.
00	8	PROGRAM / REGION PROBLEM AT ECC-MTB CICS - PLEASE CONTACT THE PROGRAMMER.
00	9	PROGRAM / REGION PROBLEM AT EDD-DET CICS - PLEASE CONTACT THE PROGRAMMER.

Exhibit 2.4.16-2 (01-01-2010)**Valid Abstract Numbers for Use With
MFT 74 (Form 5500) and MFT 76 (Form 5330)**

Valid Numbers:

<u>ABSTRACT NUMBER</u>	<u>IRC</u>	<u>MFT</u>
165 Generates TC 240/241	6652(d)1	74
167 Generates TC 240/241	6652(e)	74
169 Generates TC 240/241	6692	74
159	4975	76
161	4972	76
163	4971	76
164	4973(a)(3)	76
200	4976	76
201	4977	76
202	4978B	76
203	4979A	76
204	4980	76
205	4979	76
209	4978	76
209	4978A	76
224	4975(b)(2)	76
225	4971(b)	76
226	4971(f)(1)	76
227	4971(f)(2)	76
228	4980F	76
237	4965	76
450	4971(g)(2)	76

Exhibit 2.4.16-2 (Cont. 1) (01-01-2010)
**Valid Abstract Numbers for Use With
MFT 74 (Form 5500) and MFT 76 (Form 5330)**

451	4971(g)(3)	76
452	4971(g)(4)	76

Numbered Input Formats CC REQ54

[illegible]

REQ54 Numbered Element Descriptions

LINE	ITEM	POSITION	DESCRIPTION & VALIDITY
1	1	1 – 5	REQ54 Input (by user)
1	*2	7 – 8	MFT *
1	*3	10 – 15	TAX PERIOD *
1	*4	17 – 19	PLAN NUMBER * (See Notes 1 & 2 below)

- * Required input if prior Command Code was ADJ54.
- Note 1: This field will also be used for REPORT NUMBER.
- Note 2: Must be **input** only if MFT is 46, 74 (cannot be zeros), or 76. The field will automatically zero fill for all other MFTs that do not require input,

Exhibit 2.4.16-4 (07-01-2023)

Input Screen CC ADJ54

Elements Numbered Per Line CC ADJ54

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ADJ54		MFT>3	PLAN>4	TX-PRD>5		NM-CTRL>6		1
2	SEQ-NUM>1	BLK>2	DT-TRNSFR>3		CORSP-DT>4		INTCMP-DT>5		2
3	CASE-STC-CD>1	IRS-RCVD-DT>2		CTRL-CAT>3		2%-INT-DT>4			3
4	ACTIVITY>1	PYE-DT>2		TCB-DT>3		CR-INT-TO-DT>4			4
5	RET-PROC-DT>1	RVRSN-DT>2			OVERRIDE-CD>3		RFSCDT>4		5
6	DB-INT-TO-DT>1		COMP-INT-AMT>2			OTN>3	- 3		6
7	DATA-REF-1>1	REF-CHG-1>2		DATA-REF-2>3		REF-CHG-2>4			7
8	CUSIP>1	SIG>2	CR-BOND>3	CSED>4					8
9	*****TRANSACTION CODES*****								9
10	TC>1	AMT>2		TC>3	AMT>4		TC>5	AMT>6	10
11	TC>1	AMT>2		TC>3	AMT>4				11
12	*****								12
13	SRCE-CD>1	RSN-CDS>2	-3 -4 -5	RCA-IND>6	MTH-ERR-CDS>7	-7	FLC>8		13
14	HOLD-CD>1	PRT-CD>2	PSTNG-DLAY-CD>3	CP-NTC-SUPP-IND>4	AMD-CLMS-DT>5				14
15	ACK-LTR?>1	TRANS-REG-IND>2	DMF-AG>3	SUB-AG>4	XREF-TIN>5	- 5			15
16	***** ITEM-REF-CDS/ABST-CDS/CR-REF-CDS/FUTA-STATE-CD/DRI-CD *****								16
17	CD>1	AMT>2		CD>3	AMT>4		CD>5	AMT>6	17
18	CD>1	AMT>2		CD>3	AMT>4		CD>5	AMT>6	18
19	CD>1	AMT>2		CD>3	AMT>4				19
20	*****								20
21	CIS-IND>1	SOURCE-DOC-ATTACHED?>2		REMARKS>3					21
22		1 REMARKS FIELD CONTINUED						<	22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

ADJ54 Element Descriptions Per Line

Exhibit 2.4.16-4 (Cont. 1) (07-01-2023)
Input Screen CC ADJ54

LINE	ITEM	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	ADJ54 —Generated. Name of Command Code.
<p>The following elements, TIN, MFT, PLAN NUMBER (REPORT NUMBER), TAX PERIOD, and NAME CONTROL are always generated from the immediately prior Command Code response. Any change to these four elements will result in an error (see Terminal Message 23 for ADJ54).</p>			
1	2	7–18	TIN (taxpayer identification number) and DISPLAY FILE SOURCE —Generated.
1	3	28–29	MFT CODE (MFT) —Generated.
1	4	38–40	PLAN NUMBER (PLAN) (also used for REPORT NUMBER) —Generated.
1	5	51–56	TAX PERIOD (TX-PRD) —Generated.
1	6	69–72	NAME CONTROL(NM-CTRL) —Generated.

NOTE:

The following elements in lines 2 through 22 of the ADJ54 screen are not generated. They are to be input with the correct information following the field name literal.

2	1	5-7	<p>SEQ-NUM (Adjustment sequence number)— Three positions. Must be numeric 1–999, beginning with position 9 of line 2 (left most position of the field). Cannot begin with a space, but right most positions may be blank. Writes to the TERMINAL-SEQ-NUM field for GENDATA. Used as a files association number to match printouts with folders.</p> <p>a. Begin with 1 daily, Enter 2 on the second ADJ54 you input that day. Enter 3 on the third, etc.</p> <p>b. Valid entries are:</p> <p>1 thru 9 10 thru 99 100 thru 999 No spaces between digits.</p>
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Exhibit 2.4.16-4 (Cont. 2) (07-01-2023)
Input Screen CC ADJ54

2	2	18-19	<p>c. Mark the sequence number on the assembled source document for each case file. This number allows the return files function to associate the adjustment source documents with the matching ADJ54 IDRS Transaction Record.</p> <p>BLK (DLN Input Block Series)— Two-digit input will cause the proper blocking series to be generated for the DLN. Document 6209 Section 4-15 specifies the blocking range which is generated for the input block series, whether or not the DLN is a REFILE DLN, and the use of the blocking series, i.e. what block series should be used for the various types of adjustments.</p> <p>a. BLK 05. If MFT 55, a CIV-PEN REF must be present for .00 amount.</p> <p>b. BLK 15. Mandatory with TC 538/539. BLK 15 cannot be used with MFTs 05, 06, 15, 30, 31, 55. BLK 15 used with MFT 13 requires a CIV-PEN REF for .00 amount. BLK 15 used with MFT 40 requires TC 290 for .00 and no REFs are allowed.</p> <p>c. BLK 19 valid with TCs 534/ 535 only. No other TCs may be present and no REFs may be present.</p>
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Exhibit 2.4.16-4 (Cont. 3) (07-01-2023)
Input Screen CC ADJ54

d. BLKs 20, 25, 29

See **Bypass BLK 20 validations** below.

Original BLK 20/25/29 Validations:

Priority Code **3** is not valid (see Bypass 2 below).

HOLD-CD **0** is required (see Bypass 1 below).

AMD-CLMS-DT (MMDDYYYY) required and cannot be later than current date (see all bypasses below)..

With Priority Code **9**, TC 291 required.

TC 290: Priority Code can be spaces, or input as follows:

Priority Code 8 / MFT 30,31 (see Bypass 2 below).

Priority Code 9 / MFT 31 / TC 291

TC 291, valid MFTs are 02, 30, 31 (see Bypass 2 below)..

Bypass BLK 20 Validations:

Bypass 1:

2008/2009 ESP TAX REBATES

If transaction is for ESP 2008 or 2009 Rebate, skip AMD-CLMS-DT and HOLD-CD 0 requirements.

Bypass 2:

MFT 46 Unpostable Bonds

a) MFT 46 with TC 290/291, including F8038CP with REFs 297, 298, skip AMD-CLMS-DT requirement. Also, allow Priority codes 1-4, 6 and 8 with no restrictions.

b) MFT 85 F8038B with REPORT NUMBERS 100-499, skip AMD-CLMS-DT requirement. Also, allow Priority codes 1-4, 6 and 8 with no restrictions.

c) MFT 86 F8038B with REPORT NUMBERS 100-499, skip AMD-CLMS-DT requirement. Also, allow Priority codes 1-4, 6 and 8 with no restrictions.

Bypass 3:

Forms 94X with TC 298 If MFT

01,09,11,14,16 with TC 298 and INTCMP-DT, skip AMD-CLMS-DT requirement. Use of BLK 20 with this combination will also skip INTCMP-DT requirements.

Exhibit 2.4.16-4 (Cont. 4) (07-01-2023)
Input Screen CC ADJ54

Bypass 4:

Credit REFs

- a) Credit REF 258: 1st Time Homebuyer Credit with MFTs 30/31, skip AMD-CLMS-DT requirement.
- b) Credit REF 259: Making Work Pay Credit with MFTs 30/31, skip AMD-CLMS-DT requirement.
- c) Credit REF 260: American Opportunity Tax [HOPE] Credit with MFTs 30/31, skip AMD-CLMS-DT requirement.

Bypass 5:

Reason Codes

- a) Reason Code 107: Repayment of Premium Subsidies for COBRA with MFTs 30 and 31, skip AMD-CLMS-DT requirement.

e. BLK **30** or **44**. TC 290 for .00 only and no REFs may be present.

f. BLK **40**

MFT 04, Tax Periods 199503 thru 199712 with TCs 29X only.

MFT 05, Tax Periods greater than 199412 with TCs 29X only.

MFT 10, Tax Periods greater than 199412 with TCs 29X only.

g. BLK **49** Only TC 290 for .00 allowed. Up to three Credit Oil REFs allowed: 356, 357, 363. Amounts for REFs must be negative or a minimum of \$200.00.

h. BLKs **52** or **53**

MFT 13

If TC 290, amount must be .00 and a CIV-PEN REF must be present.

If TC 240/241, the CIV-PEN REF must be 549 or 550.

MFT is 55

A CIV-PEN REF must be present. If BLK 52, TC 290 amount must be .00

i. BLK **55** used with TC 298 for MFTs 01, 11, 14, 16 will allow any calendar date for INTCMP-DT.

j. BLKs **70** or **74** (used for substantiated and unsubstantiated math errors, respectively). Priority Code must be 7. Only TC 290 or 291 is allowed.

Exhibit 2.4.16-4 (Cont. 5) (07-01-2023)
Input Screen CC ADJ54

k. BLKs **77** and **78**, the Source Code must be 6 and the MFT must be 30 or 31.

l. BLK **80**, if the MFT is 13 or 55, the TC must be 290 for .00 and a civil penalty REF must be present.

m. BLK **93** the **MFT can be 01, 04, 10, 11, 14** with no restrictions; **or 30/31** If **TC 290 for .00** and REF 806 or 807 present; **or 05** If **Tax Period 199511 or later**.

n. BLK **94**, valid with MFTs 02, 05, 06, 08, 12, 17, 30, or 31 if the MFT is 13 or 55, a CIV-PEN REF must be present for .00 amount only.
 TC must be 290 for .00 and no other TCs allowed:

o. BLK **96/97, 98/99**, if the MFT is 13 or 55, a CIV-PEN REF must be present for .00 amount only.
 TC must be 290 for .00 and no other TCs allowed:

2	3	32-39	<p>DT-TRNSFR (DATE OF TRANSFER)— Exclusive use and required with MFT 17, Form 8288. Must be valid calendar date in MMDDYYYY format, and cannot be before 12132005. This is the first date on which consideration is paid or a liability is assumed by a transferee. Effective 01/01/2006.</p>
2	4	51-59	<p>CORSP-DT (CORRESPONDENCE DATE)— Optional input; must be valid calendar date in MMDDYYYY format. Identifies the letter or signature date as shown on the taxpayer's correspondence.</p> <p>a. May not be a future date.</p> <p>b. The year must be within 10 years of the current year. One exception below.</p> <p>c. Specific date of 07221998. July 22,1998 is the enactment date of IRC 6621(d), Elimination of Interest on Overlapping Periods of Tax Overpayments and Underpayments. Use of this date for CORSP-DT replaces the functionality of the NET-RATE fields that were on Line 8 of the ADJ54 screen used for interest netting.</p>

Exhibit 2.4.16-4 (Cont. 6) (07-01-2023)
Input Screen CC ADJ54

2

5

71-78

INTCMP-DT (INTEREST COMPUTATION DATE)—Must be in **MMDDYYYY** format.

a. Input of letter **(I)** in the **OVERRIDE-CD** field will bypass all validity checks except for correct format of **MMDDYYYY**.

b. Required with **MFT 76** and cannot be past the current date.

c. Required with **TCs 294/295**, and must be at least one year plus one day after the end of the module Tax Period.

d. Required with **TC 535** and cannot be past the current date.

e. Required with **TCs 298/299**.

TC 298 with MFTs 01/04/09/11, **without** BLK 20 must follow existing validations below.

TC 298 **with** **BLK 20** and MFTs 01/05/09/11/14/16 will allow any calendar date without restrictions.

TC 298 **with** **BLK 55** and MFTs 01/11/14/16 will allow any calendar date without restrictions.

TC 299 with MFTs 01/04/09/11 must follow existing validations below..

*** * * * VALIDATIONS * * * ***

(1) a. MFT 09 (Annual Returns)
YYYY cannot be greater than current year plus 1, and month/day must be the **last day of February** (0229 for leap years, otherwise 0228.).

(1) b. MFT 11 (Annual Returns)
YYYY cannot be greater than current year plus 1, and month/day must be last day of January **0131** .

(1) c. MFT 01/04 (Quarterly Returns)
MM cannot be greater than the current month plus 3, and month/day must be 0430, 0731, 1031, 0131.

Current
calendar
month is
JAN,
FEB,
MAR

1- 0430: If **INTCMP-DT MMDD** is **greater than** 0430, the **YYYY** must be less than current calendar year. Cannot be greater than or same as.

Exhibit 2.4.16-4 (Cont. 7) (07-01-2023)
Input Screen CC ADJ54

	<p>2 - 0430: If INTCMP-DT MMDD is 0430, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p> <p>3 - 0430: If INTCMP-DT MMDD is less than 0430, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p>
<p><u>Current calendar month</u> is APR, MAY, JUN</p>	<p>1- 0731: If INTCMP-DT MMDD is greater than 0731, the YYYY must be less than current calendar year. Cannot be greater than or same as.</p> <p>2 - 0731: If INTCMP-DT MMDD is 0731, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p> <p>3 - 0731: If INTCMP-DT MMDD is less than 0731, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p>
<p><u>Current calendar month</u> is JUL, AUG, SEP</p>	<p>1- 1031: If INTCMP-DT MMDD is greater than 1031, the YYYY must be less than current calendar year. Cannot be greater than or same as.</p> <p>2 - 1031: If INTCMP-DT MMDD is 1031, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p> <p>3 - 1031: If INTCMP-DT MMDD is less than 1031, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p>
<p><u>Current calendar month</u> is OCT, NOV, DEC</p>	<p>1- 0131: If INTCMP-DT MMDD is greater than 0131, the YYYY must be less than current calendar year. Cannot be greater than or same as.</p> <p>2 - 0131: If INTCMP-DT MMDD is 0131, the YYYY cannot be greater than current calendar year. It can be less than or the same as.</p>

Exhibit 2.4.16-4 (Cont. 8) (07-01-2023)
Input Screen CC ADJ54

3	1	13	<p>(2) a. TC 298 with BLK 20 with MFTs 01/05/09/11/14/16: INTCMP-DT can be any date as long as format is correct (MMDDYYYY).</p>
			<p>CASE-STS-CD (CASE CONTROL STATUS CODE)— To specify a desired status, input once character of S, A, B, M or C.</p> <p>a. See IRM 2.9.1.15.1 for status definitions.</p> <p>b. Under many conditions, status need not be input. See discussion on case control at the front of this section.</p>
3	2	29–36	<p>IRS-RCVD-DT (IRS RECEIVED DATE)— Must be input as numerics in MMDDYYYY format. Identifies the date the correspondence or phone call was received by the IRS. Required when a new control base will be created by the transaction.</p> <p>a. Must not be greater than the current date. Exception to this is handled through ADD2CTRL, which allows a date up to three weeks in the future for Accounts Maintenance Control Categories.</p> <p>b. An asterisk (*) may also be input in the first position and will generate the current date.</p> <p>c. The field may be left blank if there is at least one open control base present which is assigned to the operator, and all other open control bases are in background 'B' status.</p> <p>d. May be more than a year in the past if letter 'R' is input to the OVERRIDE-CD field..</p> <p>e. Cannot be before 01011998 when REF 658 is used with MFT 13.</p> <p>f. Cannot be before 01012006 for MFT 17.</p>
3	3	48–51	<p>CTRL-CAT (CASE CONTROL CATEGORY CODE)— To specify a desired category, a valid case category must be input</p> <p>a. See Document 6209 section 14.9 for valid category codes and their definitions. Category codes are also listed in Document 6209 and in the Unisys Programmer's Guide to Shared Subroutines under VALCAT.</p>

Exhibit 2.4.16-4 (Cont. 9) (07-01-2023)
Input Screen CC ADJ54

			b. Under many conditions, a category need not be input. See discussion on case control at the front of this section.
3	4	65–72	2%-INT-DT (2% INTEREST DATE) —Must be valid calendar date in MMDDYYYY format. If date is input it must be 01011991 or later and must not be a future date. If date is input, TC 340 must be present and MFT must be BMF only. All 9s is a valid input, this is called the 2% Interest Trigger Date, which is used for posting by Master-File.
4	1	10–19	<p>ACTIVITY (CASE CONTROL ACTIVITY CODE)— Used to specify a desired activity code. A valid authorized code must be input.</p> <p>a. Authorized activity codes are located in Document 6209.</p> <p>b. If no other activity code is specified, 54-TAX-ADJ will generate. See discussion on case control at the front of this section.</p> <p>c. The field must not begin with spaces and must not contain embedded spaces.</p>
4	2	35–40	<p>PYE-DT (Period End Date)— Used to compute Abstract due dates. Input in CCYYMM format. Use Tax Period if PYE-DT not available.</p> <p>Optional input for MFTs 74 and 76 only. Form 5500 and Form 5330.</p>
4	3	50–57	<p>TCB-DT— If input, must be a valid calendar date. Input allowed only if one of the conditions a. or b. or c. below is present. The date function, requirement for input and date range requirements vary for each condition.</p> <p>TCB-DT is output to CREDIT-INTEREST-DT on EOD0120-010 [GENDATA].</p> <p>It is output to CREDIT-INT-DT on TIF Format 6320.</p> <p>If Priority Code 2 is present with MFT 02 or 30, TCB-DT <u>will not</u> be output to GENDATA or TIF records.</p> <p>a. MFT 30/31, BLK is 50, 54, 55, 60,64 or 65 and TC 290 is input with money. Input of date is optional (see Input Conditions below). Function: under certain conditions date will affect computation of debit interest when posted to Master File.</p>

Exhibit 2.4.16-4 (Cont. 10) (07-01-2023)
Input Screen CC ADJ54

b. **TC 295/299**: Date must be input (see Input Conditions below).

c. **MFT 13/ 55**. Input of date is **mandatory** with CIV-PEN REFs 622, 624, 626, 645 if the REF amount is positive; **forbidden** with CIV-PEN REFs 610, 611, 628, 630, 632; and **optional** with all other CVPN REFs (5xx or 6xx). When input, the date must be greater than the current date (23c) plus 60 days, and it must be accompanied by input of a CIV-PEN REF with a positive non-zero REF-AMT. Function: represents the Assessment Statute Expiration Date (ASED), after which the penalty cannot be assessed, and it is used for unpostable checks.

d. **Input Conditions** for a valid date: must not be greater than the current date and must not be less than one year plus one day after the end of the tax period being adjusted, unless a 'C' is input in the OVERRIDE-CD field and any valid calendar date will then be accepted.

4 4 72–79

CR-INT-TO-DT (CREDIT INTEREST TO DATE)— Must be a valid calendar date and in MMDDYYYY format. TC 770 with a significant money amount must be input.

5 1 13–20

RET-PROC-DT (RETURN PROCESSIBLE DATE)— Must be input as numerics in MMDDYYYY format. Date must not be later than current date. The date function and input requirements vary depending on the conditions below. Otherwise, an optional field.

a. Not valid for MFT 29.

b. Not valid for MFT 13 **unless** a REF 339 is present.

c. Required if REF is 339. All MFTs for IMF and BMF.

d. Required if MFT is 31 and REF is 377.

e. Required if TC 538 is present.

Exhibit 2.4.16-4 (Cont. 11) (07-01-2023)
Input Screen CC ADJ54

			f. For MFT 55 , this field becomes a new Return Processible Date which can release certain freeze conditions affecting computation of credit interest. Required if MFT is 55 with REF 697 or 699 (CIV-PEN). Valid if MFT is 55 with REF 618 (CIV-PEN). Not valid for MFT 55 without these REFs.
5	2	37-44	RVERSN-DT (Reversion Date) — Date used by employers when they decide to discontinue a qualified pension plan. Input in MMDDCCYY format. Optional input for MFTs 74 and 76. Form 5500 and Form 5330.
5	3	59	<p>OVERRIDE-CD—Optional field, used only with the elements shown below to override validations done on them.</p> <p>a. MFT— If MFT 10 is used, at least one FUTA STATE CODE must be input to a REF CD field when a TC 29x is input with an amount. Letter T may be input to OVERRIDE-CD to indicate that no FUTA-ST-CD is input.</p> <p>b. INTCMP-DT— Letter I input to OVERRIDE-CD will allow any valid calendar date without additional validations.</p> <p>c. TCB-DT— The range checks performed on TCB-DT will be overridden if letter C is input to OVERRIDE-CD and any valid calendar date will be accepted.</p> <p>d. IRS-RCVD-DT— A date more than a year in the past is allowed if letter R is input to OVERRIDE-CD.</p> <p>e. RFSCDT— Input OVERRIDE-CD S when the current date and the RFSCDT is later than the RSED.</p> <p>f. FORM 941— Input F to position one of OVERRIDE-CD to acknowledge message on Line 24 to check the TC 150 cycle.</p> <p>g. TETR CREDIT REFs— Input E in position one of OVERRIDE-CD to acknowledge the message on Line 24 to double check for both CRNs 253/254.</p>

Exhibit 2.4.16-4 (Cont. 12) (07-01-2023)
Input Screen CC ADJ54

			h. EXCISE FICA REFS— with REFs 806/807, Reason Code 55, and CRN 252 Input N in position one of OVERRIDE-CD to acknowledge the message on Line 24 to check the date for TC 150.
			i. BLOCK 64 being phased out. Use BLOCK 32 instead. Enter B in position one of OVERRIDE-CD to acknowledge the message on Line 24 and continue. This message will change in January 2008 and will not offer an option to bypass with the OVERRIDE-CD. Effective July 20, 2007.
5	4	72–79	RFSCDT (Refund Statute Control Date) —
			a. Must be blanks or numerics in MMDDYYYY format.
			b. Cannot be later than the current date.
			c. Input S in OVERRIDE CD when the current date and the RFSCDT is later than the RSED.
			d. Valid with MFTs 01, 02, 03, 04, 05, 06, 10, 11, 30,31, 34.
			e. TC 291 must be present, or TC 290 for zero amount with a reference number.
			f. NOTE: RFSCDT is not required when REF 897 is present.
6	1	14–21	DB-INT-TO-DT (DEBIT INTEREST TO DATE) — Must be valid calendar date and may be a future date in MMDDCCYY format. Required input with TC 340/341 and not allowed without one of them.
6	2	41–53	COMP-INT-AMT (COMPUTE INTEREST AMOUNT) — Must be numeric and edited in dollar-and-cents format (nn,nnn,nnn.nn) left justified. Cannot be minus or zero amount. Debit Interest To Date and TC 340 must also be input. NOTE: Not required when REFs 221/222 are present.
6	3	64–74	OTN (OFFSET TRACE NUMBER) — A 10-digit number assigned by FMS to offset all or part of a refund. Separated by a hyphen, making it appear as two 5 digit fields (as requested, for easier input). Five digits (0's thru 9's) must be entered on both sides of the hyphen.

Exhibit 2.4.16-4 (Cont. 13) (07-01-2023)
Input Screen CC ADJ54

			<p>a. REF 766/767 must be present.</p> <p>b. SRCE-CD 0 or 7 must be present.</p> <p>c. One or more Reason Codes must be present with values of 086, 087, 089, 090, 091, 099.</p>
7	1	12-14	<p>DATA-REF-1— Input can be one of four options.</p> <p>(a) 410, 413-499: correlates with REF-CHG-1 NAICS codes. Not valid for MFTs 03 and 46.</p> <p>(b) 409: correlates with Interest Payment Date in REF-CHG-1 for MFT 46/Form 8038CP, identified by Report Numbers 200-299, 400-499, 800-899. Effective January 1, 2010.</p> <p>(c) 411: correlates with Date Of Issue in REF-CHG-1 for Form 8038 series as follows: <u>New MFT 46/Form 8038CP</u>, identified by Report Numbers 200-299, 400-499, 800-899; <u>New MFT 85/Form 8038B</u>, and <u>New MFT 86/Form 8038TC</u>, both identified by Report Numbers 100-499. Also still valid with <u>Original MFT 46</u> Effective January 1, 2010.</p> <p>(d) 900-905: Tire Codes that correlate with <u>Tire Counts</u> in REF-CHG-1 for MFT 03/Form 720. Effective January 1, 2009.</p> <p>Up to six Tire Codes and Counts per account may be entered with up to three transactions with two Codes/Counts each. When more than one transaction is needed for an account, enter 1 or 2 in PSTNG-DLAY-CD on Line 14 to give first transaction(s) time to post so a successful match can be made. Refer to Examples and Explanations on Page 1 of MFT/REF/TX-PRD CONSISTENCY TABLE. See Exhibit 2.4.16-7.</p>

Exhibit 2.4.16-4 (Cont. 14) (07-01-2023)
Input Screen CC ADJ54

7	2	28-37	<p>REF-CHG-1—Input can be one of four options.</p> <p>(a) NAICS Codes (North American Industry Classification System Codes) consisting of six digits followed by four zeros. Example 1121120000. TYPE OVER THE LEADING ZERO. Used with corresponding DATA-REF-1 values of 410, 413-499.</p> <p>(b) Interest Payment Date from New MFT 46/Form 8038CP, identified by Report Numbers 200-299, 400-499, 800-899. TYPE OVER THE LEADING ZERO. Two zeros are generated following the Date. Example yyyymmdd00. Used with corresponding DATA-REF-1 value 409.</p> <p>(c) Date of Issue from New MFT 46/Form 8038CP, identified by Report Numbers 200-299, 400-499, 800-899; MFT 85/Form 8038B and MFT 86/Form 8038TC, both identified by Report Numbers 100-499. Also valid with Original MFT 46 Form 8038 series. TYPE OVER THE LEADING ZERO. Two zeros are generated following the Date. Example yyyymmdd00. Used with corresponding DATA-REF-1 value 411.</p> <p>(d) Tire Counts from MFT 03 Form 720. LEADING ZERO MUST REMAIN in order to accommodate the ten-digit field. Input must be nine more digits (0's thru 9's). Example 0001555099. Used with corresponding DATA-REF-1 Tire Codes 900-905.</p> <p>Refer to Examples and Explanations on Page 1 of MFT/REF/TX-PRD CONSISTENCY TABLE.</p> <p>See Exhibit 2.4.16-7.</p>
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Exhibit 2.4.16-4 (Cont. 15) (07-01-2023)
Input Screen CC ADJ54

7	3	52-54	<p>DATA-REF-2—input can be one of four options.</p> <p>(a) 410, 413-499: correlates with REF-CHG-2 NAICS codes. Not valid for MFTs 03 and 46.</p> <p>(b) 409: correlates with Interest Payment Date in REF-CHG-2 for MFT 46/Form 8038CP, identified by Report Numbers 200-299, 400-499, 800-899. Effective January 1, 2010.</p> <p>(c) 412: correlates with Maturity Date in REF-CHG-2 for Form 8038 series as follows: <u>New MFT 46/Form 8038CP</u>, identified by Report Numbers 200-299, 400-499, 800-899; <u>New MFT 85/Form 8038B</u>, and <u>New MFT 86/Form 8038TC</u>, both identified by Report Numbers 100-499. Also still valid with <u>Origianl MFT 46</u> Effective January 1, 2010.</p> <p>(d) 900-905: Tire Codes correlates with Tire Counts in REF-CHG-2 for MFT 03/Form 720. Effective January 1, 2009.</p> <p>Up to six Tire Codes and Counts per account may be entered with up to three transactions with two Codes/Counts each. When more than one transaction is needed for an account, enter 1 or 2 in PSTNG-DLAY-CD on Line 14 to give first transaction(s) time to post so a successful match can be made. Refer to Examples and Explanations on Page 1 of MFT/REF/TX-PRD CONSISTENCY TABLE. See Exhibit 2.4.16-7.</p>
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Exhibit 2.4.16-4 (Cont. 16) (07-01-2023)
Input Screen CC ADJ54

7

4

68–77

REF-CHG-2—Input can be one of four options.

(a) NAICS Codes (North American Industry Classification System Codes) consisting of six digits followed by four zeros. Example **1121120000**. TYPE OVER THE LEADING ZERO. Used with corresponding DATA-REF-2 values of 410, 413-499.

(b) Interest Payment Date from New MFT 46/Form 8038CP, identified by Report Numbers 200-299, 400-499, 800-899. TYPE OVER THE LEADING ZERO. Two zeros are generated following the Date. Example **yyyymmdd00**. Used with corresponding DATA-REF-2 value 409.

(c) Maturity Date from New MFT 46/Form 8038CP, identified by Report Numbers 200-299, 400-499, 800-899; MFT 85/Form 8038B and MFT 86/Form 8038TC, both identified by Report Numbers 100-499. Also valid with Original MFT 46 Form 8038 series. TYPE OVER THE LEADING ZERO. Two zeros are generated following the Date. Example **yyyymmdd00**. Used with corresponding DATA-REF-2 value 412.

(d) Tire Counts from MFT 03 Form 720. LEADING ZERO MUST REMAIN in order to accommodate the ten-digit field. Input must be nine more digits (0's thru 9's). Example **0001555099**. Used with corresponding DATA-REF-2 Tire Codes 900-905.

Refer to Examples and Explanations on Page 1 of MFT/REF/TX-PRD CONSISTENCY TABLE.

See Exhibit 2.4.16-7.

NOTE: NET-PER, NET-AMT, NET-BEG, NET-END, NET-MFT are obsolete. July 22, 1998 is the enactment date of IRC 6621(d), Elimination of Interest on Overlapping Periods of Tax Overpayments and Underpayments. Use of this date in the CORSP-DT field replaces the functionality of the NET-RATE fields that were on Line 8 of ADJ54 used for interest netting.

Exhibit 2.4.16-4 (Cont. 17) (07-01-2023)
Input Screen CC ADJ54

8	1	7-18	<p>CUSIP — Bond Committee of Uniform Securities Procedure. A number that is assigned to all stocks and bonds. Optional input for [Original and New MFT 46] and MFTs 85, 86. Report Numbers must be 100-499 for MFTs 85 and 86.</p> <p>12 alpha numeric characters.</p>
8	2	25	<p>SIG — Signature Code. Indicates if return was signed. Optional input for <u>New MFT 46/Form 8038CP</u>. Required input for <u>New MFTs 85 and 86</u>. Report Numbers must be 100-499 or 800-899.</p> <p>One numeric character.</p> <p>a. Value 1 - Signature present.</p> <p>b. Value 3 - No reply to correspondence for signature.</p>
8	3	35	<p>CR-BOND — Type of Credit Bond. Checkbox on Form 8038TC. Required input for MFT 85. Report Numbers must be 100-499. Not allowed with any other MFT.</p> <p>One numeric character.</p> <p>a. Value 0 - Not significant.</p> <p>b. Value 1 - Checkbox 1a, Build America Bonds. Tax Credit.</p> <p>c. Value 2 - Checkbox 1b, Build America Bonds. Direct payment.</p> <p>d. Value 3 - Checkbox 1c, Recovery Zone Economic Development Bonds. Direct payment.</p>
8	4	42-49	<p>CSED — Collection Statute Expiration Date. This date will be entered along with the TC 534, so that each TC 534 can be correctly associated with each CSED on the module.</p> <p>Eight numeric characters.</p>
10	1	4-6	<p>TC (TRANSACTION CODE)—Three-digit codes used to increase or decrease tax, penalty or interest. <u>At least one TC with a corresponding amount must be entered.</u></p>

Exhibit 2.4.16-4 (Cont. 18) (07-01-2023)
Input Screen CC ADJ54

- a. Up to **two tax** transactions, up to **four penalty** transactions, up to **two interest** transactions combined may be input on one adjustment—but no more than a **total of five**, and no more than a combined total of **four penalty and interest** . If two interest transactions are input, **one must be a debit** interest TC (34x) and **the other a credit** interest TC (77x)
- b. No duplicate TCs are permitted on the same record, regardless of amounts.
- c. Restricted combinations exist for the following TCs. **Only one** of each pair or group may be entered per screen: **170/171, 234/235, 270/271/272, 290/291 , 294/295, or 298/299.**
- d. If **only Net Rate** information is to be processed, input a **TC 290 with a zero amount.**
- e. **The next two sentences do not apply if MFT is 44.** TC **23X** is invalid if TC 29X with a significant amount is present. TC **16X**, TC **17X** and TC **27X** are invalid if TC 23X is present.
- f. TC **180**: If a 180 with a significant amount is input for BMF, **at least one** of RCs **003, 011, 018, 041, 042, 043, 044, 054, 055, 056, 057, or 058** must be present on the same adjustment.
- g. TCs **240/241** used with MFT 13 require BLK 52 or 53. Use REF 549 or 550 for CAWR.

Exhibit 2.4.16-4 (Cont. 19) (07-01-2023)
Input Screen CC ADJ54

h. TC **290** with a money amount is not valid if the current date is greater than **90** days from the Assessment Statute Expiration Date (ASED). Effective July 1, 2001.

EXCEPTIONS:

1) For MFTs 30/31, Section 3082 (a) processing when the only Reason Code is 176 with TC 290 for money amount.

2) For MFTs 30/31, If loose Schedule H processing when the following REFs are entered: 003, 004, 007, 073, 903, 904, 973, 974, 993, 994.

3) If the current date is more than **60** days from the ASED, and If the ORG-CD of SIR-EMPLOYEE-NUM is within authorized ranges: ATSC 351-355
CSC 358

All other campuses 360 to 369, or if CAWR, AUR or FUTA cases, 642-643, 645, 669-670, 800, 815, 835-836, 839-840.

i. TC **290** with money and TC **291** used with **MFT 01** require the input of REFs.

j. TC **29X** with money, and Right Hand Freeze Code (-I) present on the module, requires TC **34X** (340, 341, 342).

k. TCs **291/299** require a Priority Code if there is a Right Hand ((-L) Freeze present on the module. Effective January 1, 2005.

l. TCs **294, 295, 298, 299** allow no Reason Codes.

Exceptions:

TC 290 or 291 with RSN-CD 176. TC 298 with RSN-CD 050, or TC 298 or 299 with RSN-CD 177.

See **m** below.

m. TCs **290/291** with RSN-CD 176, and TCs **298/299** with RSN-CD 177 require **both** secondary TCs of **27X and 34X**.

NOTE: TC 290 with RSN-CD 176, and TC 298 with RSN-CD 177 cannot be for zero amounts, and they require **AMD-CLMS-DT**.

n. TCs **294/295:** The BLK must be 90, 91, 92, 95. Likewise, If BLK is 90, 91, 92, a TC 294/295 must be present.

Exhibit 2.4.16-4 (Cont. 20) (07-01-2023)
Input Screen CC ADJ54

o. TCs **294/295** are invalid for MFTs 30/31 (199512 and later), when TC 298 is present with REFs 003, 004, 007, 073, 903, 904, 907, 973, 993, 994.

p. TC **320**: If a 320 is input and Tax Period is earlier than 198612, TCs 170 and 180 may also be input. No other penalty TC is valid.

q. TCs **360/361** : Required if 4th position Reason Code is a Designated Payment Code (DPC) 047-051. May not be combined with other TCs if DPCs are present. DPCs with TC 36X will bypass CIV-PEN processing.

r. TCs **534/535**: No other TCs or REFs may be input. The BLK must be 19. Likewise, no other TC is valid for BLK 19. TC **535 requires INTCMP-DT** which cannot be greater than the current date.

s. TCs **538/539**: No other TCs or REFs may be input with these. The BLK must be 15. TC **538 requires RET-PROC-DT**. TC **538** may also be accompanied by XREF-TIN. TC 538 outputs to TIF 63, Format 02. TC 539 outputs to TIF 63, Format 01.

10

2

12-26

AMT (TRANSACTION AMOUNT)— Amounts corresponding to TCs. Each TC must have an amount. Each amount must have a corresponding TC.

a. Input correct amount, starting with leftmost position. Amount must be in dollar-and-cents format with commas and decimal point inserted. **Minus signs** go after the cents. **Plus signs** are invalid.

Examples:

1,099.500.32

1,099,500.32-

b. **Minimum input** for an amount is 3 digits if amount is zero or less than one dollar (.00, .01, .98, etc.). Minimum is 4 when amount is negative and less than one dollar (.01-, .98-, etc.) indicating a credit amount.

Exhibit 2.4.16-4 (Cont. 21) (07-01-2023)
Input Screen CC ADJ54

c. **Maximum input** is 14 characters for positive and 15 characters for negative -- **11 digits** with commas and decimal point, and minus sign when appropriate.
Examples:
149,067,822.04
149,067,822.04-

#

e. For MFTs listed in the MFT/TAX/REF AMT Table below, the algebraic total of the TC 29X amounts must equal the algebraic total of the amounts for one, or a combination of, the related REFs listed per MFT.

Except for MFTs 29 and 10, this TAX/REF AMT check will not be made when the only tax transaction input is TC 290 for .00 amount.

If REF 339 is entered with any of the combinations listed below, the amount for REF 339 will NOT be included in the totals.

MFT/
TAX/REF
AMT
Table

MFT REF

01 Before TC 150 posting cycle 01012005:
003, 007

TC 150 posting cycle 01012005 and later:

111, 112, 113
See Line 17, Item 1a(4).
03 160, 162, 194, 195
04, 11 003, 007
09 070, 071

Exhibit 2.4.16-4 (Cont. 22) (07-01-2023)
Input Screen CC ADJ54

			14 111, 112, 113 See Line 17, Item 1a(5).
			29 160, 162, 194, 195, 233, 235, 236, 237
			50, 61 All REFs
			51 074, 077
			52 074, 075, 076
10	3	31–33	TC (Transaction Code) —Same as line 10, Item 1.
10	4	39–53	AMT (Transaction Amount) —Same as line 10, Item 2.
10	5	58–60	TC (Transaction Code) —Same as line 10, Item 1.
10	6	66–80	AMT (Transaction Amount) —Same as line 10, Item 2.
11	1–4		Same as line 10, Item 1 thru 4.
13	1	9–10	SRCE-CD (SOURCE CODE) — (Referred to as SC) Enter one digit. Used to indicate the statement that will appear on the taxpayer's adjustment along with the Reason Code explanation. (The SC is often referenced as two digits in RISs and related documentation because it is a two-digit field for Examination, grouped by categories, the first digit being the key digit used by ADJ54.) a. Valid SC values are 0 thru 9. b. A zero SC value or no SC input will pass zeroes to EOD but will be treated as a SC 2 for Master File Adjustment Notice purposes. c. MFT 30, Tax Rebates/Credits: 2001 Rebate TX-PRD 200012-200111, and 2003 ACTC Advance Child Tax Credit TX-PRD 200212-200311: SC 0 is required . If left blank, a 0 will be generated. ESP 2008 Rebate TX-PRD 200712-200811 SC 2 is required if BLK 20 is present. ESP 2009 Rebate TX-PRD 200812-200911 Use any valid SC.

Exhibit 2.4.16-4 (Cont. 23) (07-01-2023)
Input Screen CC ADJ54

d. For MFTs 30 and 31, **SC 6 must have BLK 77 or 78**. Any other combination for either SC 6 or for BLK 77 or 78 is invalid; they must be used together. Effective July 1, 2001.

e. For MFTs 30 and 31, **SC 7 must be used when RCs 086, 087, 089, 090, 091 are in the first position**. No other SC can be used in combination with these RCs in position one. Effective July 1, 2001.

f. Use of **MFT 30 and 31 require that a SC be input to the screen** unless the only TC input is 290 for a zero amount, and no reference numbers are present.

g. If TC 294, 295, 298 or 299 is input to the screen with MFT 30 or 31, then the program will generate SC code **5** to the output record without requiring an input to the field, unless RSN-CDS are entered (exceptions to the rule) in which cases, user must enter SRCE-CD.

13

2

20–22
24–26
28–30

RSN-CDS (REASON CODE)—
(referred to as RC for RC1, RC2, RC3, RC4)
 Four positions of three digits each. RC4 is strictly for PRCs or DPCs (see item 5, PENALTY REASON CODE). Not all positions one thru three have to be filled. Effective July 2006, the highest value for RC1 thru RC3 is **229**.

3

Used for information; for certain Master File reports; and for IMF MFTs 30/31 to generate certain wording on the Master File Adjustment Notice (CP 21/22). See IRM 21.5 for reason code explanations and instructions for their use.

4

a. **NOTE:** RC 099 is not a **true** PRC but is a temporary RC to be used only as a vehicle for ERIS extraction. See IRM 21.5 to determine which values may be used currently.

Exhibit 2.4.16-4 (Cont. 24) (07-01-2023)
Input Screen CC ADJ54

b. **IMF:** Adjustment to MFT 30 or 31 require input of at least one RC unless:
(1) The only TC input is a 290 for zero amount and no REFs are present (a no-change adjustment).
(2) The TC is 294, 295, 298, 299 for which RSN-CDS are usually not allowed. Exceptions to this are TC 298 with RSN-CD 050 or 177, and TC 299 with RSN-CD 177. TC 298 with RSN-CD 177 also requires AMD-CLMS-DT.

c. **IMF (MFT 30) Tax Rebates/Credits:**

2001 Rebate TX-PRD 200012-200111:

If REF 338 is present, **RC1** must be 093 or 096.

2003 ACTC Advance Child Tax Credit TX-PRD 200212-200311:

Enter value in **RC1** to **denote number of children**. A value of 000 is valid. RC1 may also be 077 if REF 338 is present for a negative amount.

RC2 must be 071 or 079. Value 071 in **RC2** is **valid** if **RC1** is 001-099, and is **mandatory** if **RC1** is 000.

The **RC1** 000 and **RC2** 071 combination is **not valid** if REF 338 is present.

Value 079 in **RC2** is **not valid** without REF 338.

ESP 2008 Rebate TX-PRD 200712-200811 Using BLK 20:

RC1 must be 096 and RC2, RC3, RC4 must be blank.

When BLK is NOT 20:

RC1 can be 093 or 096 with REFs 256/257/338. Other RCs are allowed in RC2 and RC3. If no use of REFs 256/257/338, **RC1** can be 000-099 and **RC2** must be 071. Other RCs are allowed in RC3.

ESP 2009 Rebate TX-PRD 200812-200911

RC 096 required. Can be in any of first three positions.

Exhibit 2.4.16-4 (Cont. 25) (07-01-2023)
Input Screen CC ADJ54

d. IMF:

First Time Home Buyer Credit PHASE I.

Tax Period range **200812-200911**

RC 109 or RC 110 required with Credit REF 258.

RC 109 restricts Credit REF 258 Amount to \$7,500. If Amount is positive, MFT 30 only. Negative Amounts valid for both MFTs 30 and 31.

RC 110 restricts Credit REF 258 Amount to \$8,000. If Amount is positive, MFT 30 only. Negative Amounts valid for both MFTs 30 and 31.

RCs 109 and 110 may also be used without the presence of Credit REF 258, but still apply to FTHBCR PHASE I.

Tax Period range **200912-201011**.

RC 110 required with Credit REF 258. RC 110 may also be used without the presence of Credit REF 258, but still applies to FTHBCR PHASE I.

RC 110 restricts Credit REF 258 Amount to \$8,000. If Amount is positive, MFT 30 only. Negative Amounts valid for both MFTs 30 and 31.

First Time Home Buyer Credit PHASE II.

RCs 112-118

MFT 30 only. Tax Period range **200812-202611**.

Required with any of REFs 875, 876, 975, 976 or Credit REF 258. Cannot be used without one of these REFs.

RC XXX and XXX

MFT 30 only. Tax Period range **200912-202611**

Required with REF 877 [adjusts the recapture amount posted on the return].

RC XXX adjusts the Primary recapture amount.

RC XXX adjusts the Spouse recapture amount.

Exhibit 2.4.16-4 (Cont. 26) (07-01-2023)
Input Screen CC ADJ54

RC XXX and XXX

MFT 30 only. Tax Period range **200812-200911**

Required with REF 880 [zero amount only; adjusts the FTHBCR **year**].

RC XXX adjusts the Primary FTHBCR year.

RC XXX adjusts the Spouse FTHBCR year.

e. IMF:

Making Work Pay Credit

RCs 105, 108, 111

MFTs 30 and 31. Tax Period range **200912-201111**.

To be used with or without Credit REF 259.

f. IMF:

American Opportunity Tax [HOPE] Credit.

RC 106.

MFTs 30 and 31. Tax Period range **200912 or later**.

To be used with or without Credit REF 260.

g. IMF:

Repayment of Premium Subsidies for COBRA

RC 107.

MFTs 30 and 31. Tax Period range **200912-201011**.

h. IMF: For MFT 30, RC 053 or 054 required when RC 017 is input.

i. IMF: RC 050 valid for MFTs 30 and 31 (Tax Periods 199512 and later).

j. IMF: For MFTs 30 and 31, use RC **101** when switching from Form 1040 **to Form 1040NR**, and use RC **100** when switching from Form 1040NR **to Form 1040**. Effective January 1, 2005.

k. IMF: TETR (Telephone Excise Tax Rebate) CRNs 253/254 require the use of **RC 102**. MFTs 30 and 31.

l. IMF: RC input value for MFT 55 is restricted to 022–029, 062, 069 in the first three positions, and 021–045, 099 in the fourth RC field. See NOTE in letter **a** above.

Exhibit 2.4.16-4 (Cont. 27) (07-01-2023)
Input Screen CC ADJ54

m. **IMF:** For MFTs 30 and 31, RCs 086, 087, 089, 090, and 091 must be used with SC 7 and must be in the first position. No other SC is valid when these RCs are in position one. Effective July 1, 2001.

n. **IMF:** RC 085 is exclusively for Refund Hold accounts, MFT 30 only, TCs 290/291 and requires input of priority code 8.

o. **IMF:** RC 138 is for Innocent Spouse accounts to prevent mirroring of accounts. MFT 31 only, TC 29X.

p. **IMF MFT 31 only:** Any TC 29X with RCs 141-146 must also have either RC 147 or 148. RCs 147 or 148 may not be used without one of the following RCs 141-146 present except with a TC 290 for Zero Amount. Any transaction with RCs 141-150 must contain HOLD-CD 3 or 4.

q. **BMF: Most commonly used input values** for BMF are: 003, 011, 022-029, 041-044, 054-058, 062, 069, 070, and 080-082 in the first three positions.

Disallowed values for BMF are: 021, 030-040, 085, 093, 096, 099, 100, 101.

r. **BMF:** RCs 003, 011, 041-044, 055-058, 080-082 may not be input on the same adjustment

s. **BMF:** RC 003, 011, 041-044, 054-058 may only be used if a TC 180 with a non-zero amount is input.

t. **BMF:** RCs 054, 055, 056, and 057 are valid for MFT 01/Tax Periods 199303 and subsequent; and for MFTs 09,11/Tax Periods 199312 and subsequent.

u. **BMF:** RC 058 is valid for MFT 01/Tax Periods 199112 thru 199212; and MFT 09,11/Tax Period 199212.

v. **BMF:** RC 080 requires a TC 290 for a zero amount. RCs 081 and 082 require a TC 290 for a zero amount and TC 341 for a significant amount. RCs 080, 081, or 082 will not be allowed on the same input.

Exhibit 2.4.16-4 (Cont. 28) (07-01-2023)
Input Screen CC ADJ54

w. **BMF**: RCs 160-163, and 165-169 valid with MFT 02 when CRN 330 is being input on a TC 290.

x. **BMF MFT 02, 05, or 06 only**: Any TC 290 with RCs 185, 186, and 189 will also require the input of an AMD-CLMS-DT.

5 32-34

(RC4) PENALTY REASON CODE (referred to as PRC) and Designated Payment Code (referred to as DPC) — PRCs may be used for penalty adjustments and **must** be used for penalty abatements. Also **must** be used with CIV-PEN REFs that have negative amounts. Exceptions are noted below. See item i below for more information for PRCs 018 and 020.

DPCs must be used with TC 360 only or TC 361 only. No other TCs allowed with this combination. However, TCs 360 and 361 do not require DPCs, and when they are not present, other TCs may be combined with TC 36X. When DPCs are present with a TC 36X, CIV-PEN processing is bypassed. See item i below for more DPC information.

a. PRC VALUES

See last item below for PRCs 018 and 020. Values 001-003 and 068 are systemically generated only.

BMF: 010, 012-023, 025-032, 039-046, 066-067, 071-073.

IMF: 010, 013-025, 027-032, 039-046, 066.

DPC VALUES are 047-051.

See last item below.

b. If a **PRC is present**, one of the following must also be present:

A Penalty TC for zero amount

A Penalty Abatement TC

A CIV-PEN REF (includes 68X note: 68X REFs must be input separately, they cannot be used with other REFs.)

PRC 041 is an exception to these conditions and can be used alone.

Exhibit 2.4.16-4 (Cont. 29) (07-01-2023)
Input Screen CC ADJ54

c. PENALTY TC'S

Penalty TC's 160, 162, 170, 180, 234, 240, 270 and 272 for zero amount may be used with PRCs.

A CIV-PEN REF for zero or positive amount will **generate** TC 240 and will therefore qualify as a Penalty TC. Cannot be used when TC 240 is manually entered.

d. PENALTY ABATEMENT TC's

Penalty Abatement TCs 161, 171, 181, 201, 235, 241, 271, 281, 311, 321, 351 require a PRC.

PRCs are **optional** with TC 361.

A CIV-PEN REF for negative amount (except for REFs 697 and 699) will **generate** a TC 241 and will therefore qualify as a Penalty Abatement TC. Cannot be used when TC 241 is manually entered.

e. **TC 291** used alone does not qualify for use of PRCs in the 4th position. Use a Penalty TC, a Penalty Abatement TC, or a CIV-PEN REF with it.

f. **RC 062** is required in any of first three positions with PRCs 022, 024-026, 030, 046, 071-073 and vice versa. They must be used together.

Effective 01/01/2007 IMF and BMF.

RC 062 **may be used alone** if the TC is 290 for zero amount and the Block is 98 or 99.

g. **RC 065** is required in any of first three positions with PRCs 010, 013-017, 019, 021, 023, 027-029, 031-032, 039-045 and vice versa. They must be used together.

Effective 01/01/2007 **IMF only**.

RC 065 may be used alone.

h. PRCs 012, 071-073 are valid with **BMF only** as follows:

PRC 012 : MFTs 01,03,09,10,11,12,16.

PRC 071: MFT 44 only and **requires RC 062** in position one, two, or three for Reasonable Cause.

PRC 072: MFT 67 only and **requires RC 062** in position one, two, or three for Reasonable Cause.

PRC 073: MFT 67 only.

Exhibit 2.4.16-4 (Cont. 30) (07-01-2023)
Input Screen CC ADJ54

			<p>i. PRCs 018 and 020 require TC 271 if RC 062 present. RC 062 and RC 065 are optional. DPCs 047 thru 051 require TC 360 or 361, and RCs 062 and 065 are optional.</p>
13	6	45	<p>RCA-IND (Reasonable Cause Assistant Indicator)— Effective January 1, 2003, entering a 1 indicates that the RCA program was used in determining penalty abatement. A value of 0 indicates that RCA was not used and/or not available. If RCA-IND is left blank, a value of 0 will be passed to Master File. Blank, 0, and 1 are the only valid entries.</p>
13	7	60–61 63–64	<p>MTH-ERR (MATH ERROR CODE)—Must be two numeric characters in range 00–99. If the transaction is for BMF, no more than two may be input.</p>

Exhibit 2.4.16-4 (Cont. 31) (07-01-2023)
Input Screen CC ADJ54

13	8	71-72	<p>FLC (FILE LOCATOR CODE)—A voluntary input field in which any valid FLC for a particular site may be input as listed below. If no value is entered into the FLC field, the DISTRICT-OFFICE- CODE will be passed to the Gendata record (EOD0120-010).</p> <p>ANSC: 01, 02, 03, 04, 05, 06, 08, 14, 16. ATSC: 07, 58, 59, 65. AUSC: 18, 71, 73, 74, 75, 76. International FLCs 20, 21 for IMF. BSC: 11, 13, 19, 22, 49. CSC: 17, 31, 34, 35, 38, 96, 97. FSC: 33, 68, 77, 89, 94, 95. KCSC: 09, 36, 37, 39, 41, 42, 43, 45, 46, 47, 48. MSC: 49, 56, 57, 61, 62, 63, 64, 72. PSC: 23, 25, 28, 51, 52, 54, 55, 66, 98.</p> <p>OSC: 29, 49, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 99. International FLCs 60, 78 for BMF.</p> <p>OGDEN ADDITIONAL OPTIONS If the OFFICE-ID for an OSC EMPLOYEE-NUMBER is 04, if left blank, FLCs will be generated as follows : If MFT is 55: ORG-CDs 000 thru 657 / FLC 29 ORG-CDs 658 thru 682 / FLC 81 ORG-CD 683 / FLC 82 ORG-CD 684 / FLC 83 ORG-CD 685 / FLC 88</p> <p>ORG-CDs 686 thru 999 / FLC 92 OTHER MFTs:</p> <p>ORG-CDs 000 thru 419 / FLC 29 ORG-CDs 420 thru 439 / FLC 81 ORG-CDs 440 thru 459 / FLC 82 ORG-CDs 460 thru 999 / FLC 83</p>
14	1	9	<p>HOLD-CD (HOLD CODE)— Required Entered to restrict offsetting, refunding, and for issuance of adjustment notices. See IRM 21.5 for explanation of when and under what conditions hold codes are used, and the effect of their use. Input appropriate one-digit code.</p>

Exhibit 2.4.16-4 (Cont. 32) (07-01-2023)
Input Screen CC ADJ54

a. If Tax Period is 200712-200811, and transaction is for **2008 Rebate** bypass validation for BLK 20, 25, 29. See **f** below. Else, Hold code must be **0** if BLK is 20, 25, or 29.

b. Hold codes **0–4** are valid for all MFTs.

c. Hold code **5** is valid for MFTs 61 thru 63 only.

d. Hold codes **6** and **7** are obsolete.

e. Hold code **8** is not valid for MFT 29 (IRAF), and not valid for MFTs 08, 17, 40.

f. MFT 30 Tax Rebates/Credits:

2001 RebateTX-PRD 200012-200111:

If REF 338 is present and Reason Code one is 096, Hold code must be **3** or **4**.

2003 ACTC Advance Child Tax Credit TX-PRD 200212-200311:

Use Hold code **0** unless instructed otherwise.

ESP 2008 Rebate TX-PRD 200712-200811

Hold code **3** is required unless BLK 20 is present. Then any valid Hold code.

ESP 2009 Rebate TX-PRD 200812-200911

Use any valid Hold code.

14

2

19

PRT-CD (PRIORITY CODE)—When certain conditions exist in a module, a priority code must be used. Otherwise, the adjustment (Doc Code 54) will not post to the master file and may cause erroneous notices, refunding, or billing, especially in cases where multiple adjustments and/or credit transfers are being processed. See Document 6209 section 8C-4 for explanation of when and under what circumstances priority codes should be used.

a. **IRAF (MFT 29):** the valid priority codes are **3**, and **5–8**.

b. **IMF/BMF:** Valid priority codes are **1–9**.

Exhibit 2.4.16-4 (Cont. 33) (07-01-2023)
Input Screen CC ADJ54

c. **IMF:** Use of a Priority Code will bypass the unpostable code 180 for MFT 30 cases that **contain a Credit REF 764** with a **prior** posted **TC 29X** (except when Priority Code 6 was present, or TC 290 with Julian Date 999 was present).

Effective July 1, 2006.

d. If **BLK is 20, 25, or 29:** Priority code **3** is **not** valid **except for use with MFTs 46, 85, 86.**

IMF: Priority code **8** is valid only with MFTs 30, 31, 46, 85, 86.

Priority Code **9** is only valid with MFTs 30/31.

BMF: Priority code **9** is not valid with MFT 08.

e. Priority code **2** used with MFTs 02 and 30 will suppress the TCB-DT from being written to any output record, including GENDATA.

f. Priority code **4** is mandatory if the transaction is to release an RSED right hand (-D) freeze. It must be entered by Statute employees whose ORG-CD is authorized.

g. Priority code **4** is valid when the only TC input is a TC 290 for .00 amount and no REFs are present. **Exception** to this is Priority code 4 used with **MFTs 46, 85, 86.**

h. Priority code **6** does not allow REFs if TC is 290 for .00 amount. **Exceptions** to this is Priority code 6 used with **MFT 46** with REFs 297 and 298, and used with **MFTs 85 and 86..**

i. Priority code **7** is required if BLK 70 or 74 are used with MFTs 30 and 31 and REFs 330, 333, 335, 336 or 764 are entered. Only TC 290 or 291 are allowed.

j. Priority code **8** is required when Reason Code 085 is present (MFT 30 only).

k. Priority code **9** may be used with MFT 31 (but **not** with MFT 30) for EIC reversal.

Exhibit 2.4.16-4 (Cont. 34) (07-01-2023)
Input Screen CC ADJ54

			I. Priority code 9 may be used with BLK 20, 25, and 29 to override unpostable conditions 150 (IMF) and 350 (BMF) to allow an imminent statute year claim (form 1040X or 1120X) to be processed utilizing pre-adjusted processing procedures after being cleared by the statute control function as a timely filed claim for refund (decrease in tax).
14	3	36	PSTNG-DLAY-CD (POSTING DELAY CODE) —Optional one-digit field with a valid range 1–6 which indicates number of cycles posting attempt will be deferred at MCC.
14	4	55	CP-NTC-SUPP-IND (CP NOTICE SUPPRESS INDICATOR) — The CP notice suppress indicator is used to suppress small balances from being printed on certain CP notices. See IRM21.7 for explanation of when and under what conditions the CP notice suppress indicator should be used.
14	5	70–77	AMD-CLMS-DT (AMENDED CLAIMS DATE) —Must be blanks or in MMDDYYYY format. Optional field unless otherwise stated below.

Exhibit 2.4.16-4 (Cont. 36) (07-01-2023)
Input Screen CC ADJ54

15	3	37–38	<p>DMF-AG (DMF AGENCY CODE)—Assigned to agency by IRS. Valid range is 01–62. When this field is entered, SUB-AGENCY CODE must also be entered. These two fields are required/used with REF 897 only.</p>
15	4	48–49	<p>SUB-AG (SUB-AGENCY CODE)—Any combination of two characters (numeric and alpha). See IRM 21.4 for a complete list of Agency/Subagency codes. Must be used when DMF AGENCY CODE is used. Always required with REF 897.</p>
15	5	61–70	<p>XREF-TIN (CROSS REFERENCE TIN)— Nine digit TINs entered with no hyphen. Will appear as unedited nine digits on TXMOD. Required for some transactions as stated below. Otherwise optional input.</p> <p>a. IMF MFT 55: XREF-TIN required for (1) REF 697/ 699 for negative amount, (2) REF 618. CIV-PEN rules apply for BLKs and REF Amounts. ADJ54 will generate REF 698 to EOD0120, ABST-NUM-2 with XREF-TIN in ABST-AMT-2. It will also generate TC 240/241 to pend to TIF 63/Format 02 with PNLTY-CD same as REF.</p> <p>b. IMF MFT 30/31 If XREF-TIN present: REF 993 or 994 for .00 amount must be present. The program will write the input REF to the TIF with .00 amount, and to EOD0120 with the XREF-TIN in the amount field.</p> <p>c. BMF: XREF-TIN may be entered with TC 538, but is not mandatory. No REFs required. The XREF-TIN will be passed to GENDATA EOD0120 XREF-SSN. It will also show on TIF 63/Format 20. RET-PROC-DT is required.</p>

Exhibit 2.4.16-4 (Cont. 37) (07-01-2023)
Input Screen CC ADJ54

17

1

4-6

**(CD) commonly referred to as REFs for —
ITEM REFERENCE NUMBERS (IRNs) /
ABSTRACT NUMBERS/
CREDIT REFERENCE NUMBERS/
CREDIT OIL REFERENCE NUMBERS /
CIVIL PENALTY REFERENCE NUMBERS/
FUTA STATE CODES/
DRI-CODES**

REFs and Abstract numbers (numeric) are listed first in **a** below..
FUTA State Codes (alpha) are listed next in **b** below..
DRI-Codes (alpha/numeric) are listed last in **c** below..

a. REFs: Three-digit codes used for referencing types of issues and actions on a taxpayer's return, and/or for accounting purposes.

(1) No duplicate reference numbers are permitted on the same record, regardless of amount.

(2) All REFs and related amounts which are not converted to separate TCs will write to TIF pending records and show on TXMOD.

(3) First Time Home Buyer PHASE II. MFT 30 only. Recapture of FTHBCR / Disposition or Change of Main Residence.

(a) REFs 875, 876, 975, 976. Tax Periods 200812-202611.

875 Adjusts the Primary FTHBCR.

876 Adjusts the Primary Total Recapture Amount.

975 Adjusts the Spouse FTHBCR.

976 Adjusts the Spouse Total Recapture Amount.

(b) REF 877. Tax Periods 200712-202611. Adjusts the Recapture Amount posted on the Return. Use Reason Code xxx for Primary and Reason Code xxx for Spouse.

(c) REF 880. Tax Periods 200812-200911. Adjusts the FTHBCR Year. Use Reason Code xxx for primary and Reason Code xxx for spouse.

Exhibit 2.4.16-4 (Cont. 38) (07-01-2023)
Input Screen CC ADJ54

(4) FORM 941 MFT 01:

Effective for all **Tax** transactions posting to Master File beginning 01/01/2005, new **Form 941** uses REFs **104 thru 113**. Penalty and Interest transactions remain as they have been.

Tax transactions posting before 01/01/2005 for MFT 01 use prior REFs 003, 007, 184, 185 **(REF 008 has been obsoleted)**.

REFs **111, 112, and 113** must equal the TC 290/291 or TC 298/299. Totaling will be bypassed if the TC is 290 for zero amount. REFs **111, 112, and 113, 114 minus (-) REF 119** must equal the TC 29X amount. Totaling will be bypassed if the TC is 290 for zero amount.

REFs **104 thru 110** (alone or in any combination) must total to the amount of REF 113.

REF **113** cannot be used alone. It is required when REFs 104 thru 110 are present (any or all).

REF 106 is also valid with **MFT 03** as an abstract number with no special requirements. **REF290** Valid for MFT 01 for TXPRDs 201112 thru 201403 only.

(5) FORM 944 / MFT 14

Effective for Tax Periods 200612 or later (month must be 12), **Form 944** will use REFs 004, 005, 072, 073, 079, **104, 105, 106, 109, 110, 111, 112, 113, 766, 767**.

REFs **111, 112, and 113** must equal the TC 290/291 or TC 298/299. Totaling will be bypassed if the TC is 290 for zero amount.

REFs **104, 105, 106, 109, 110** (alone or in any combination) must total to the amount of REF 113.

REF 106 is also valid with **MFT 03** as an abstract number with no special requirements.

(6) REF 391 will carry the Entire Issue Price for the Form 8038 series returns under MFT 46.

Exhibit 2.4.16-4 (Cont. 39) (07-01-2023)
Input Screen CC ADJ54

(7) If **REF 151, 152, 153, 154** is present, then
REFs 182 and 183 are invalid.

(8) If **REFs 182 and 183** are both present with
MFT 50, one must be negative and the other
must be positive.

(9) If **REF 221, 222** is present, TC 34x is
required.

(10) For **MFT 03**, If REFs are not Credit Oil,
CIV-PEN 680, 686, Credit REFs 339, 766,
767, then values must be within the range
000-195.

If REF **011** amount is negative, a TC 770 must
also be input.

If REFs **160, 162, 194, 195** are entered, their
summed total must match the TC 29X amount.

(11) For **MFT 29**, If present, the summed total
of the REFs must match the TC 29X amount:
160 and **162** for Tax Periods later than
197512.

194 and **195** for Tax Periods earlier than
199712.

233, 235, 236, and **237** for Tax Periods later
than 199712, and **237** must be 200412 or
later.

Exhibit 2.4.16-4 (Cont. 40) (07-01-2023)
Input Screen CC ADJ54

(12) **Credit Oil (Fuel) REFs:**

Amounts can be positive, negative, or zeros. REF amounts will be summed together per screen and pend to the TIF as **one** TC 766/767 with the totaled amount as the TC AMT (except MFTs 40,60). If totaled amount is zero, no TC 766/767 will generate. **PLEASE NOTE: When reversing a REF-NUM 450, CREDIT-OIL-REFS must be entered on a separate ADJ54 transaction (these types of transactions cannot be entered with a REF-NUM 766/767).**

(1) **MFTs 30/31 only:**

REFs 301-302, 312, 348.

(2) **MFTs 02, 03, 05, 06, 30, 31, 33, 34:**

REFs 303-310, 322-324, 326-329, 340-346, 349-364, 366-390, 392, 393-398, 411-437.

(REFs **356**, **357** and **363**, if used with BLK 49, must either have a negative amount, or a positive amount of at least \$200.00, and the TC must be 290 for .00 amount.)

(3) **REF 365 with MFT 60 only.**

(4) **MFT 40 only:**

Effective January 1, 2004. Tax Periods 200401 and subsequent

The following REFs will **NOT** be summed together, but will pend individually as TC 766/767 with CR-ID-NUM same as REF.

303-310, 324, 343, 346, 350, 352-357, 359, 360-363, 369, 372, 375-377, 387-389, 393-396, 411-437.

Exhibit 2.4.16-4 (Cont. 41) (07-01-2023)
Input Screen CC ADJ54

(13) **Credit REFs 250-260, 299 and 330-339:**
Generate a TC 766 for positive amounts or a TC 767 for negative amounts with CR-ID-NUM same as REF.

(1) 250 is valid with MFTs 30 and 31 for **Tax Periods 200212 and later.**

(2) 251 is valid with MFTs 02, 30, and 31.

(3) 252 for IMF to coordinate with CADE processing for Excess FICA is valid with MFTs 30 and 31 if the TC 150 posted 200704 or later.

(4) 253-254 for **TETR** (Telephone Excise Tax Returns) are valid with MFTs 02, 05, 06, 07, 34, 30, and 31 for Tax Period range 200612-200711. They will also require a Reason Code 102.

(5) 255 is valid with MFTs 30/31 for Tax Periods 200712 and after. Reason Code 061 is required with REF 255.

(6) 256-257 are valid with MFT 30 for Tax Periods 200712-200811 for **ESP 2008 Rebate**, and 200812-200911 for **ESP 2009 Rebate**. REF 256 cannot exceed \$600.

(7) 258 / First Time Home Buyer Credit PHASE I

Valid for MFT 30 only if Amount is positive, and with MFTs 30 and 31 if Amount is negative.

Tax Periods 200812-200911.

Requires RSN-CD 109 or RSN-CD 110; cannot be both.

RSN-CD 109 (for first home purchases made in 2008) limits REF 258 Amount to \$7,500.

RSN-CD 110 (for first home purchases made in 2009) limits REF 258 Amount to \$8,000.

Tax Periods 200912-201011.

RSN-CD 110 required.

PHASE II Tax Periods 200812-202611. In addition to RCs 109 thru 200911, and 110 thru 201011 with Credit REF 258, at least one of RCs 112-118 required.

(8) 259 / Making Work Pay Credit.

Valid with MFTs 30 and 31 for Tax Periods 200912 -201312. Amount is limited to \$800. Reason Codes 105, 108, 111 are to be used with or without REF 259.

Exhibit 2.4.16-4 (Cont. 42) (07-01-2023)
Input Screen CC ADJ54

(9) 260 / American Opportunity Tax [HOPE] Credit.

Valid with MFTs 30 and 31 for Tax Periods 200912 or later. Reason Code 106 is to be used with or without REF 260.

(10) 290 / HIRE a VET credit for Forms 941/943/944.

Valid with MFT 01 for Tax Periods 201112 - 201603. Valid with MFT 11 for Tax Periods 201112 - 201612. Valid with MFT 14 for Tax Periods 201112 - 201612.

(11) 297-298 / American Recovery and Reinvestment Plan of 2009.

Tax Periods 200901 and later.

Valid with MFT 46 Form 8038CP only, determined by three ranges of Report Numbers (PLAN on ADJ54 screen) 200-299, 400-499, 800-899.

If adjusting Build America Bonds, use CRN 297. If adjusting Recovery Zone Bonds, use CRN 298.

Valid with MFT 01 for Tax Periods 200903 and later.

Valid with MFTs 11, 14, 16 for Tax Periods 200912 and later.

(12a) 330-336 are valid with MFTs 30 and 31 with some Tax Period restrictions:

(i) 334 is valid for Tax Periods 199312 thru 199411.

(ii) 335 is valid for Tax Periods 199512 and later.

(iii) 336 is valid for Tax Periods 199812 and later.

(12b) 330-333 are also valid with MFT 08 for Tax Period 200412 and later. Amounts, when used with MFT 08, will be rounded to the nearest dollar. Effective January 1, 2005.

(13) 337 is valid with MFT 31 only, and requires input of RET-PROC-DT.

(14) 339 is valid with all MFTs except 29, and requires input of RET-PROC-DT.

Exhibit 2.4.16-4 (Cont. 43) (07-01-2023)
Input Screen CC ADJ54

(15) 338 is used for Tax Rebates and Credits and is valid within specific Tax Periods only.

2001 Rebate

TXPRDs 200012 - 200111

2003 ACTC Advance Child Tax Credit

TXPRDs 200212 - 200311

ESP 2008 Rebate

TXPRDs 200712 - 200811

2008 Rebate also uses **REFs 256/257**)

ESP 2009 Rebate

TXPRDs 200812 - 200911

2009 Rebate also uses **REFs 256/257**)

See Record Element Rebate REFs 256, 257, 338:

BLK

[Line 2, Item 2d Bypass 1].

Source Code

[Line 13, Item 1c].

Reason Codes

[Line 13, Item 2c].

Hold Code

[Line 14, Item 1f].

REF Amounts

[Line 17, Item 2f(3)].

(14) CREDIT REFs 764/765, 766/767, 806/807 convert to TCs. The TC is the same number as the REF.

REFs 764, 766, 806 must have positive amounts.

REFs 765, 767, 807 must have negative amounts.

(1) If **REF 764** is used with **BLK 70/74**, the Priority Code must be 7 and the TC must be 290/291.

(2) REF 764 with **MFT 30** will trigger a processing check for a **prior TC 29X** on the module (except when there was a TC 290 with a Priority Code 6 or a Julian Date 999). If prior TC 29X is present, the user must enter a **Priority Code** on the ADJ54 transaction. This will bypass the 180 unpostable condition. Effective July 1, 2006.

Exhibit 2.4.16-4 (Cont. 44) (07-01-2023)
Input Screen CC ADJ54

(15) **CIV-PEN REFs:**

Only one REF per transaction / **required** input if Penalty Reason Code (PRC) in RC4. Required REF is bypassed if Designated Payment Code (DPC) in RC4. DPCs require TC 360 only or TC 361 only. No other TCs allowed with this combination. A DPC with TC 36X will bypass CIV-PEN processing.

Below are the requirements for CIV-PEN REFs.

- (1) MFTs 13/55 and BLKs.
- (2) Specific REFs.
- (3) Tax Period Requirements.
- (4) Other MFTs and CIV-PEN processing.

(1) MFTs 13/ 55; CIV-PEN REFs 5XX- 6XX and BLK requirements:

BLK must be 05, 15, 19, 52, 53, 80, 96–99. BLKs 05, 15, 96–99 require zero REF Amount with TC 290 only for zero amount.

Exceptions:

- (a) With BLK 52 and TC other than 290, no REF is required..
- (b) REF 339 (not CIV-PEN) is valid.

(2) MFTs 13/ 55; CIV-PEN REFs 5XX- 6XX and Statute Expiration Date [SED] requirements:

MUST-USE-SED REFs 622, 624, 626, 645 with positive amounts require a TCB-DT, which is used by Master File for calculating interest.

CANT-USE-SED REFs 610, 611, 628, 630, 632 do not allow TCB-DT to be input.

All other CIV-PEN REFs may have TCB-DT input as long as the REF amount is positive.

When input, the TCB-DT must be greater than the current date (23c) plus 60 days.

Exhibit 2.4.16-4 (Cont. 45) (07-01-2023)
Input Screen CC ADJ54

(3) Specific CIV-PEN REFs

REF **609** is only valid with Service Center Code 17 (Cincinnati).

REF **658** is valid with MFT 13 returns filed after 12/31/1997 and must not be greater than \$5,000.

REF **663** is valid beginning Tax Period 200106 and cannot exceed \$50,000.00.

REF 689 is valid with MFTs 30, 31, 37, 44, 46, and 67. Amount cannot be zeros if **MFT 67** with TC 290 for .00.

REFs 697 & 699 require **ORG-CD** 650 to 699 or 099 (found in the EMPLOYEE- NUMBER of the SIR record).

If MFT 13:

Requires MONTH-12 in Tax Period.

If MFT 55:

Requires RET-PROC-DT.

Requires XREF-TIN if REF amounts are negative.

Exhibit 2.4.16-4 (Cont. 46) (07-01-2023)
Input Screen CC ADJ54

(4) Tax Period MONTH-12 Requirements :

(i) MFT 55:

MONTH-12 Required

510-[519*], 529, 538-541, 601-603, 606, 611.

537* does not require MONTH-12 after 198912.

Allow Any Month

All other values not listed above [and 537*].

(ii) MFT 13:

MONTH-12 Required

500-[519*]*], 520-526, 529, 530-536, 538-541, 547-550, 600-602, 606-607, 609-612, 616-618, 620-621, 630, 632, 635, 637-638, 640-644, 649, 651-654, 660-661, 664-666, 669, 670-672, 674-675, 676-679, 697, 699, 706, 713.

Allow Any Month

519*, 527-528, 543, 551-565, 567, 568, 570, 573-575, 578-593, 595-598, 603-605, 613-614, 619, 622-629, 631, 633-634, 636, 639, 645-648, 650, 655-659, 662-663, 667-668, 670, 673, 676-677, 696, 698, 786-792

or CAWR: TC 240/241, BLK 52/53, REF 549 or 550.

537* does not require MONTH-12 after 198912. NOTE: 519* - Restricted to Month-12 through 1989. Beginning 1990, any Tax Period MM may be used.

(5) Other MFTs and CIV-PEN processing

that generates TCs 240/241.

MFT 02 with REF **599**.

MFT 49 with REFs **661/662** .

MFT 67 with REF **671**.

MFT 42 with REF **677**, earliest valid Tax Period is 200012 and earliest valid received date is 01-01-2001.

 [See MFT/REF Table for 68X range REFs with other MFTs.]

b. FUTA (STATE CODES)

Referred to as FUTA: A three character code made up of **T or Y** (referring to taxes), or **W or Z** (referring to wages), followed by a two character state code (as used by the U.S. Postal Service).

Exhibit 2.4.16-4 (Cont. 47) (07-01-2023)
Input Screen CC ADJ54

(1) The same state may be input with T, W, Y, Z on the same adjustment action.

(2) No duplicate FUTA State Codes are permitted on the same adjustment action regardless of the amount

(3) **T, W, Y, Z** are valid for MFTs 30 and 31 (199512 and later). TC29x must be present.

(4) **T, W** are valid for MFTs 05/10.

(5) For **MFT 10**, FUTA State Codes are required input when TC 29X is input with an amount. (Letter **T** in OVERRIDE-CD will bypass this requirement). Other non-FUTA REFs may be used as well..

c. DRI-CODE (Delinquent Return Indicator code)—: Letters **E, X, C, I** to be used with the 5xx range REFs. The first digit is replaced with a DRI code.

17

2

12-26

(AMT) AMOUNT FOR ABSTR NUMs / ITEM-REFs / CREDIT-REFs / CREDIT-OIL-REFs / CIV-PEN REFs / FUTA STATE CDs / DRI-CDs— Amounts corresponding to REF CDs. Each CD must have an amount. Each amount must have a corresponding REF CD.

a. Input correct amount, starting with leftmost position. Amount must be in dollar-and-cents format with commas and decimal point inserted. **Minus signs** go after the cents. **Plus signs** are invalid.

Examples:

5,566.59

5,566.59-

b. **Minimum input** for an amount is 3 digits if amount is zero or less than one dollar (.00, .01, .98, etc.). Minimum is 4 when amount is negative and less than one dollar (.01-, .98-, etc.) indicating a credit amount.

c. **Maximum input** is 14 characters for positive and 15 characters for negative -- **11 digits** with commas and decimal point, and minus sign when appropriate.

Examples:

149,067,822.04

149,067,822.04-

Exhibit 2.4.16-4 (Cont. 48) (07-01-2023)
Input Screen CC ADJ54

c. For certain MFTs, the algebraic total of specific REF amounts must equal the algebraic total of tax (29X) amounts. MFTs and REF amounts involved in the consistency check are listed in the MFT/TAX/REF AMT Table contained in the description of TRANSACTION AMOUNT (Line 10, Item 2f.) the TAX/REF Amount check is not made when the only TC input is a 290 for zero amount.

d. Unless otherwise noted, amounts may be positive or negative.
Zero amounts must be specifically requested.

e. For REFs **006** and **009: Changes to number of documents for these items** are entered as positive or negative amounts in REF amount field (range .01 to 9,999.99).

f. **REBATE/ADVANCE AMOUNTS:**

(1) **2001 Rebate, TX-PRD range 200012-200111:**

REF **338** amount can be positive or negative but not zeroes. Positive amount cannot exceed \$600.

(2) **2003 ACTC Advance Child Tax Credit, TX-PRD range 200212-200311:**

REF **338** amount can be positive or negative but not zeroes. If positive, a calculation will be done by multiplying the value in Reason Code position **one** by 400. A verification will be done to make sure the amount entered for REF 338 does not exceed that calculation.

Exceptions:

If **RC1** is **077**, no calculation will be done, but REF 338 must be present for a negative amount.

If **RC1** is **000**, and **RC2** is **071**, REF 338 **cannot** be present. No calculation will be done.

(3) **ESP 2008 Rebate, TX-PRD range 200712-200811, and ESP 2009 Rebate, TX-PRD range 200812-200911:**

REF **338** amount can be positive or negative but not zeroes. If positive, cannot exceed \$1200.

REF **256** can be positive or negative but not zeroes. If positive, cannot exceed \$600.

REF **257** has no limit on amount.

Exhibit 2.4.16-4 (Cont. 49) (07-01-2023)
Input Screen CC ADJ54

g. MUST BE SIGNIFICANT POSITIVE AMOUNTS:

(1) REF **689** (MFT 67) must have a significant amount if the TC is 290 for .00 amount.

h. MUST BE CERTAIN AMOUNTS:

(1) REFs **356, 357, 363 with BLK 49**, must have amounts of \$200.00 or greater or a negative amount. \$0.00 is not allowed. \$199.99 is not allowed.

(2) REFs **678** and **679** amount must be either zero or 500.00(+ or -).

(3) REF **887** amount must be .01 thru .99.

i.

ALLOWABLE OR REQUIRED ZERO AMOUNTS:

(1) All Abstract numbers for **MFTs 74, 76** may have zero amounts.

(1) REF **079** must have a zero amount with **MFTs 01, 04, 11**.

(2) REF **115-117** may have a zero amount when used with **MFT 51**. Effective January 1, 2006.

(3) Zero amounts are allowed for Credit Oil REFs:

(1) MFTs 30/31 only:

Effective 01/01/2009

REFs: 301, 302, 312, 348.

(2) MFTs 02, 03, 05, 06, 30, 31, 33, 34:

Effective 01/01/2002.

REFs: 301-310, 312, 322-324, 326-329, 340-346, 348-390, 392-398, 411-437.

(3) MFT 40:

Effective 01/01/2004.

REFs: 303-310, 324, 343, 346, 350, 352-357, 359, 360-363, 369, 372, 375-377, 387-390, 393-396, 411-437.

(4) REFs 5XX or 6XX:

BLK 80 allows zero amount.

BLKs 05, 15, 96-99 require zero amount.

(5) REFs 678 & 679:

Amount must be zero or 500.00(+ or -).

Exhibit 2.4.16-4 (Cont. 50) (07-01-2023)
Input Screen CC ADJ54

(6) **REF 886** may have a zero amount only when **REF 888** is present with a significant amount for MFT 30 or 31.

(7) **REF 880** must have a zero amount.

(8) **REFs 993/994** must have a zero amount.

(9) **REF 999** must have a zero amount.

j. CONDITIONAL OR REQUIRED NEGATIVE AMOUNTS:

(1) **REF 011** (MFT 03) input with a negative amount **must have a TC 770**.

(2) **REF 055 must** have a negative amount.

k. CANNOT EXCEED SPECIFIED AMOUNTS:

(1) CREDIT **REF 258** amount cannot exceed 7,500.00 with RSN-CD 109, and cannot exceed 8,000.00 with RSN-CD 110.

(2) CREDIT **REF 259** cannot exceed 800.00.

(3) **REF 314** amount cannot exceed 300.00.

(4) **REF 315** amount cannot exceed 2,200.00 for Tax Periods 197810–197912. It cannot exceed 4000.00 for Tax Periods 198001 and later.

(5) **REF 316** amount:
For Tax Periods 197910–197912 cannot exceed 2,500.00.
It cannot exceed 4,300.00 for Tax Periods 198001 and later.

(6) **REF 528** (MFT 55) amount cannot exceed \$10,000.00.

(7) **REF 658** (MFT 13) amount cannot exceed \$5,000.

(8) **REF 663** (MFT 13) amount cannot exceed \$50,000.00.

17	3	31–33	CD —Same as line 17, Item 1.
17	4	39–53	AMT —Same as line 17, Item 2.
17	5	58–60	CD —Same as line 17, Item 1.
17	6	66–80	AMT —Same as line 17, Item 2.
18	1–6		Same as line 17.

Exhibit 2.4.16-4 (Cont. 51) (07-01-2023)
Input Screen CC ADJ54

19	1–4		<i>Same as line 17 thru position 53.</i>
21	1	9	CIS-IND Correspondence Imaging System Indicator — Enter a 1 to denote that the adjustment was input based on scanned correspondence from the Correspondence Imaging System. The default value of 0 indicates an actual paper document was used. The value from CIS-IND will pas to the Gendata record, pend to the TIF 63/20.
21	2	33	SOURCE DOC ATTACHED? —A required input field used to indicate whether a source document is available. Valid input values are as follows: a. Y—Source document attached (SD-) b. N—No source document attached (NSD-) c. R—Source document retained (SDR-)
21 & 22	3	44–80 1–73	REMARKS —Required narrative field that must contain at least three nonblank characters. ----- USE THIS AREA ON ADJ54 TO ENTER THE REAL PROPERTY ADDRESS FROM FORM 8288 (MFT 17). Effective 01/2006. ----- If the terminal operator is not the preparer of the adjustment (e.g., most RTO inputs), enter the initiator's employee number as part of the remarks. Use for cross reference information, a brief explanation for the reason that this adjustment is being made, annotations of other actions taken, and other pertinent details. There are two lines (116 positions) available for input.
23–24			FOR TERMINAL MESSAGES ONLY —Do not use for input. <i>See IRM 2.4.16.3, Terminal Messages (REQ54), and Terminal Messages (ADJ54). For easy referencing, ADJ54 messages will display on the screen with the corresponding error number listed. See IRM 2.4.16.3 and See IRM 2.4.16.3.1</i>

Exhibit 2.4.16-5 (01-01-2020)
MFT/BLK CONSISTENCY TABLE
IN ORDER BY MFT

Valid Numbers:

BMF FIRST, THEN IMF

Invalid combinations for MFTs and BLK-NUMs are not listed. The invalid condition is assumed if a BLK-NUM is not listed with an MFT, or if an MFT is not listed with a BLK-NUM.

Exhibit 2.4.16-5 (Cont. 1) (01-01-2020)**MFT/BLK CONSISTENCY TABLE**
IN ORDER BY MFT**BMFMFTS BLK-NUMS**

MFT 01	00, 10, 13-15, 18, 19, 20, 30, 39, 44, 55-59, 60, 62, 63, 79, 80, 93, 96-99.
MFT 02	00, 10, 15, 18, 19, 20, 25, 29, 30, 32, 34, 40, 44, 48, 49, 50-54, 60, 62, 63, 64, 70, 74, 77-79, 80, 90-92, 94-99.
MFT 03	00, 06, 10, 13-15, 18, 19, 30, 39, 44, 52-54, 60, 62, 63, 79, 80, 96-99.
MFT 04	40 only. MFT 04 valid 199503 thru 199712 only with TCs 29X only.
MFT 05	00, 17-19, 20, 25, 29, 30, 32, 40, 44, 48, 49, 55-60, 62, 63, 64, 70, 74, 77-79, 80, 90-92, 94-99.
MFT 06	00, 17, 18, 19, 30, 32, 40, 44, 48, 49, 55-59, 64, 79, 80, ,94 ,96-99.
MFT 07	00, 10, 15, 18, 19, 30, 44, 62, 63, 70, 74, 77-79, 80, 96-99.
MFT 08	00, 10, 13-15, 18, 19, 30, 39, 44, 55-59, 60, 62, 63, 70, 74, 77-79, 80, ,94 ,96-99.
MFT 09	00, 10, 13-15, 18, 19, 20, 30, 44, 60, 62, 63, 79, 80, 96-99.
MFT 10	00, 10, 13-15, 18, 19, 30, 40, 44, 50, 51, 60, 62, 63, 79, 80, 93, 96-99.
MFT 11	00, 10, 13-15, 18, 19, 20, 30, 44, 55-59, 60, 62, 63, 79, 80, 93, 96-99.
MFT 12	00, 10, 13-15, 18, 19, 30, 39, 44, 55-59, 60, 62, 63, 70, 74, 77-79, 80, ,94 ,96-99.
MFT 13 CIV-PEN	15, 19, 52, 53, 80, 96-99.
MFT 14	00, 10, 13-15, 18, 19, 20, 30, 44, 55-59, 60, 62, 63, 79, 80, 93, 96-99.
MFT 15	00, 17, 18, 19, 32, 96-99.
MFT 16	00, 10, 13-15, 18, 19, 20, 30, 44, 55, 60, 62, 63, 79, 80, 96-99.
MFT 17	00, 15, 18, 19, 44, 63, 70, 74, 77, 78, 80, ,94 ,96-99.
MFT 33	00, 10, 15, 18, 19, 30, 40, 44, 48, 49, 50-54, 60, 62, 63, 70, 74, 77-79, 80, 90-92, 95-99.
MFT 34	00, 10, 15, 18, 19, 30, 40, 44, 48, 49, 50-54, 60, 62, 63, 70, 74, 77-79, 80, 90-92, 95-99.
MFT 36	00, 10, 18, 19, 30, 44, 50-54, 60, 62, 63, 96-99.
MFT 37	00, 10, 15, 18, 19, 30, 44, 50-54, 60, 62, 63, 70, 74, 77-79, 80, 96-99.

Exhibit 2.4.16-5 (Cont. 2) (01-01-2020)**MFT/BLK CONSISTENCY TABLE**
IN ORDER BY MFT

MFT 40	15, 40, 44, 48, 49.
MFT 42	00, 10, 15, 18, 19, 20, 25, 29, 30, 40, 44, 48, 49, 50-54, 60, 62, 63, 70, 74, 77-79, 80, 87-89, 90-92, 95-99.
MFT 43	44.
MFT 44	00, 10, 15, 18, 19, 30, 44, 50-54, 60, 62, 63, 70, 74, 77-79, 80, 96-99.
MFT 46	00, 10, 15, 18, 20, 90-92, 95-99.
MFT 47	00, 10, 15, 18.
MFT 49	00, 10, 15, 18.
MFT 50	00, 10, 15, 18, 19, 30, 44, 50-54, 60, 62, 63, 70, 74, 77-79, 80, 96-99.
MFT 51	06, 10, 15, 18, 19, 30, 66, 70, 74, 77-79, 86, 96-99.
MFT 52	06, 10, 15, 18, 19, 30, 66, 70, 74, 77-79, 86, 96-99.
MFT 58	05, 10, 15, 18, 19, 65, 79, 85, 96-99.
MFT 60	05, 10, 15, 18, 19, 30, 44, 65, 79, 85, 96-99.
MFT 61	07, 10, 15, 18, 19, 67, 79, 87, 96-99.
MFT 62	07, 10, 15, 18, 19, 67, 79, 87, 96-99.
MFT 63	08, 10, 15, 18, 19, 30, 44, 68, 79, 88, 96-99.
MFT 64	09, 10, 15, 18, 19, 30, 44, 69, 79, 89, 96-99.
MFT 67	00, 10, 18, 19, 30, 44, 50-54, 60, 62, 63, 79, 96-99.
MFT 74	00, 05, 07-10, 13-15, 18, 39, 50-54, 60, 62, 63, 65, 67-69, 70, 74, 77-79, 80, 85, 87-89, 96-97.
MFT 76	00, 05, 07-10, 13-15, 18-19, 30, 39, 44, 50-54, 60, 62-63, 65, 67-69, 70, 74, 77-79, 80, 85, 87-89, 96-99.
MFT 77	06, 10, 15, 18, 19, 30, 66, 70, 74, 77-79, 86, 96-99.
MFT 78	06, 10, 15, 18, 19, 30, 66, 70, 74, 77-79, 86, 96-99.
MFT 82	00, 05, 18, 19, 20, 29, 30, 31, 32, 40, 44, 48, 49, 50, 54, 55, 59, 60, 63, 64, 65, 68, 69, 70, 74, 77-79, 80, 90-93, 94-99.
MFT 83	00, 10, 15, 18, 19, 20, 25, 29, 30, 32, 34, 40, 44, 48, 49, 50-54, 60, 62, 63, 64, 70, 74, 77-79, 80, 90-92, 94-99.
MFT 84	00-99.
MFT 85	00, 10, 15, 18, 20, 90-92, 95-99.
MFT 86	00, 10, 15, 18, 20, 90-92, 95-99.

Exhibit 2.4.16-5 (Cont. 3) (01-01-2020)**MFT/BLK CONSISTENCY TABLE**
IN ORDER BY MFT*Continue for IMF*

<u>IMF</u> <u>MFTS</u>	<u>BLK-NUMS</u>
MFT 29	00, 05, 19, 30, 32, 50-59, 63, 70, 74, 77, 78, 80-89, 96, 97.
MFT 30	00, 05, 18, 19, 20, 29, 30, 31, 32, 40, 44, 48, 49, 50, 54, 55, 59, 60, 63, 64, 65, 68, 69, 70, 74, 77-79, 80, 90-93, 94-99.
MFT 31	00, 05, 18, 19, 20, 29, 30, 31, 32, 40, 44, 48, 49, 50, 54, 55, 59, 60, 63, 64, 65, 68, 69, 70, 74, 77-79, 80, 90-99.
MFT 35	05, 19, 29, 32, 54, 55, 60, 65, 92, 96-99.
MFT 55 CIV-PEN	05, 19, 30, 52, 53, 80, 96-99.

Exhibit 2.4.16-6 (01-01-2020)

BLK/MFT QUICK REFERENCE TABLE
IN ORDER BY BLK

Valid Numbers:

Exhibit 2.4.16-6 (Cont. 1) (01-01-2020)**BLK/MFT QUICK REFERENCE TABLE
IN ORDER BY BLK**

BLK- NUMS	MFTS BMF first then IMF
00	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 47, 49, 50, 67, 74, 76, 82, 83, 84, 85, 86, 29, 30, 31.
05	58, 60, 74, 76, 29, 30, 31, 55, 82, 84, 35.
06	03, 51, 52, 77, 78, 84.
07	61, 62, 74, 76, 84.
08	63, 74, 76, 84.
09	64, 74, 76, 84.
10	01, 02, 03, 07, 08, 09, 10, 11, 12, 14, 16,, 33, 34, 36, 37, 42, 44, 46, 47, 49, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 83, 84, 85, 86.
13, 14	01, 03, 08, 09, 10, 11, 12, 14, 16, 74, 76, 84.
15	01, 02, 03, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17 , 33, 34, 37, 40, 42, 44, 46, 47, 49, 50, 51, 52, 58, 60, 61, 62, 63, 64, 74, 76, 77, 78, 83, 84, 85, 86.
17	05, 06, 15.
18	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 47, 49, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 82, 83, 84, 85, 86, 30, 31.
19	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 29, 30, 31, 55, 82, 83, 84, 35.
20	01, 02, 05, 09, 11, 14, 16, 42, 46, 82, 83, 84, 85, 86, 30, 31.
25	02, 05, 42, 83, 84.
29	02, 05, 42, 30, 31, 35, 82, 83.
30	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 33, 34, 36, 37, 42, 44, 50, 51, 52, 60, 63, 64, 67, 76, 77, 78, 29, 30, 31, 55, 82, 83, 84.
31	30, 31, 82, 84.
32	05, 06, 15, 29, 30, 31, 82, 83, 84, 35.
34	02, 83, 84.
39	01, 03, 08, 12, 14, 74, 76, 84.
40	02, *04*, 05, 06, 10, 33, 34, 40, 42, 30, 31, 82, 83, 84. (*MFT 04* 199503-199712 only with TCs 29X only)
44	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 40, 42, 43, 44, 50, 60, 63, 64, 67, 76, 30, 31, 82, 83, 84.
45	Not being used. Became invalid for MFT 46 January 2009 / Use BLK 20.

Exhibit 2.4.16-6 (Cont. 2) (01-01-2020)
**BLK/MFT QUICK REFERENCE TABLE
IN ORDER BY BLK**

48, 49	02, 05, 06, 33, 34, 40, 42, 30, 31, 82, 83, 84.
50	02, 10, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 29, 30, 31, 82, 83, 84.
51	02, 10, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 29, 83, 84.
52, 53	02, 03, 13, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 29, 55, 83, 84.
54	02, 03, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 29, 30, 31, 82, 83, 84, 35.
55	01, 02, 05, 06, 08, 11, 12, 14, 16, 29, 30, 31, 82, 84, 35.
56-58	01, 02, 05, 06, 08, 11, 12, 14, 29, 84.
59	01, 02, 05, 06, 08, 11, 12, 14, 29, 30, 31, 82, 84.
60	01, 02, 03, 05, 08, 09, 10, 11, 12, 14, 16, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 30, 31, 82, 83, 84, 35.
62	01, 02, 03, 05, 07, 08, 09, 10, 11, 12, 14, 16, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 83, 84.
63	01, 02, 03, 05, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 42, 44, 50, 67, 74, 76, 29, 30, 31, 82, 83, 84.
64	02, 05, 06, 30, 31, 82, 83, 84.
65	58, 60, 74, 76, 30, 31, 82, 84, 35.
66	51, 52, 77, 78, 84.
67	61, 62, 74, 76, 84.
68	63, 74, 76, 30, 31, 82, 84.
69	64, 74, 76, 30, 31, 82, 84.
70	02, 05, 07, 08, 12, 17, 33, 34, 37, 42, 44, 50, 51, 52, 74, 76, 77, 78, 29, 30, 31, 82, 83, 84.
71, 73	02, 05, 07, 08, 12, 17, 33, 34, 37, 42, 44, 50, 51, 52, 74, 76, 77, 78, 29, 30, 31, 84.
74	02, 05, 07, 08, 12, 17, 33, 34, 37, 42, 44, 50, 51, 52, 74, 76, 77, 78, 29, 30, 31, 82, 83, 84.
77, 78	02, 05, 07, 08, 12, 17, 33, 34, 37, 42, 44, 50, 51, 52, 74, 76, 77, 78, 29, 30, 31, 82, 83, 84.
79	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 33, 34, 37, 42, 44, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 30, 31, 82, 83, 84.
80	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17, 33, 34, 37, 42, 44, 50, 74, 76, 29, 30, 31, 55, 82, 83, 84.
81 - 84	29, 84.
85	58, 60, 74, 76, 29, 84.

Exhibit 2.4.16-6 (Cont. 3) (01-01-2020)
BLK/MFT QUICK REFERENCE TABLE
IN ORDER BY BLK

86	51, 52, 77, 78, 29, 84.
87	42, 61, 62, 74, 76, 29, 84.
88	42, 63, 74, 76, 29, 84.
89	42, 64, 74, 76, 29, 84.
90 - 91	02, 05, 33, 34, 42, 46, 82, 83, 84, 85, 86, 30, 31.
92	02, 05, 33, 34, 42, 46, 82, 83, 84, 85, 86, 30, 31, 35.
93	01, 10, 11, 14, 30, 31, 82, 84.
94	02, 05, 06, 08, 12, 17, 30, 31, 82, 83.
95	02, 05, 33, 34, 42, 46, 82, 83, 84, 85, 86, 30, 31.
96 / 97	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 82, 83, 84, 85, 86, 29, 30, 31, 55, 35.
98 / 99	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 82, 83, 84, 85, 86, 30, 31, 55, 35.

Exhibit 2.4.16-7 (07-01-2024)
MFT/REF CONSISTENCY TABLE
IN ORDER BY MFT

Valid Numbers:

BMF FIRST, THEN IMF

Invalid combinations for MFTs and REFs are not listed. The invalid condition is assumed if a REF is not listed with an MFT, or if an MFT is not listed with a REF.

NOTE: Abstract Numbers for MFTs 74 (Form 5500) and 76 (Form 5330) are not in this table.
See **Exhibit 2.4.16-2**.

Alpha codes to designate specific categories of REFs:

C = Credit **E** = Energy Invest **N** = Neg Amt **O** = Oil **P** = CIV-PEN

TAX PERIOD RESTRICTIONS are shown with **TPR** followed by the earliest valid Tax Period, or Tax Period range.

NLT (No Later Than) is used to show the latest valid Tax Period. These will follow any alpha codes for a particular REF, or will follow applicable REF numbers if no alpha codes apply.

See first page for explanations and input examples of
FUTA-ST CODEs, DRI-CODEs, CIV-PEN REFs REQUIRING MONTH-12,
and DATA-REFs-1/2; REF-CHG-1/2.

Exhibit 2.4.16-7 (Cont. 1) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFT**EXPLANATIONS AND EXAMPLES for
VALUES OTHER THAN COMMON REFERENCE NUMBERS**

FUTA-STATE CODES Must begin with T or Y (for taxes), W or Z (for wages), followed by valid 2-character alpha State Code used by the U.S. Postal Service. Same State Code may be used with separate FUTA Codes. INPUT FOR ADJ54, using Illinois example: [Lines 17,18,19 ADJ54 Screen]
TIL, YIL, WIL, ZIL.

DRI-CODES Delinquent Return Indicator Codes represent 5XX series of CIV-PEN REFS where 1st digit has been replaced by an alphabetic DRI-CODE of E, X, C, or I. INPUT for ADJ54, using 512 example: [Lines 17,18,19 ADJ54 Screen]
E12, X12, C12, I12.

DATA-REFS-1/2 and REF-CHG-1/2 Most common use NAICS Codes: [Line 7 Screen]
DATA-REF-1/2 values of 410 or 413-499 are valid with MFTs other than 03, 46, 85, 86..
REF-CHG-1/2: Corresponding 10 digit field consists of 6 digit NAICS code followed by 4 zeroes.
MFT 46 [Forms 8038, 8038-CP], MFT 85 [Form 8038-B], MFT 86 [Form 8038-TC]::
MFT 46/Form 8038-CP only : DATA SETS 1 and 2: 409 with Interest Payment Date.
If 409 is entered in DATA-REF-1, Interest Payment Date must be entered in REF-CHG-1.
or if 409 entered in DATA-REF-2, Interest Payment Date must be entered in REF-CHG-2.
MFTs 46, 85, 86: DATA SET 1 only: 411 with Date of Issue.
If 411 is entered in DATA-REF-1, Date of Issue must be entered in REF-CHG-1.
MFTs 46, 85, 86: DATA SET 2 only / Tax Periods 195001-209912: 412 with Maturity Date.
If 412 is entered in DATA-REF-2, Maturity Date must be entered in REF-CHG-2.
The last two right positions will automatically zero fill for REF-CHG dates.
INPUT examples for ADJ54::
DATA-REF-1>411 REF-CHG-1>2007091600
DATA-REF-2>412 REF-CHG-2>2009091600

Exhibit 2.4.16-7 (Cont. 2) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFTMFT 03 / Tire Counts:

DATA-REF values 900 thru 905 are Tire Count codes specifically for Form 720 (MFT 03). They correlate with Abstr Nums 0108, 0109, 0113 and Credit REF Numbers 0304, 0305, 0396.

If 900-905 are entered in DATA-REF-1/2, enter corresponding counts in REF-CHG-1/2. Counts can be up to 9 digits. Field holds 10 digits. Leading zero will automatically generate. If more than two counts need to be entered (up to six counts maximum), enter separate transactions for additional counts (two at a time maximum) and use PSTNG-DLAY-CD (Line 14 ADJ54 screen) for each additional transaction.

INPUT examples for ADJ54:

one or two counts needed (one count only is allowed):

DATA-REF-1>901 REF-CHG-1>0000256444

DATA-REF-2>902 REF-CHG-2>0001223776

If only one count entered, DATA-REF-2 and REF-CHG-2 will be blank, and zeros will be passed to output records.

three counts needed:

DATA-REF-1>903 REF-CHG-1> 0000000999

DATA-REF-2>904 REF-CHG-2>0000000785

-----new transaction-----

DATA-REF-1>904 REF-CHG-1>0000000402 and PSTNG-DLAY-CD>1

----DATA-REF-2 and REF-CHG-2 will be blank, and zeros passed to output records.

six counts needed:

DATA-REF-1>903 REF-CHG-1>0000000999

DATA-REF-2>904 REF-CHG-2>0000000785

-----new transaction-----

DATA-REF-1>904 REF-CHG-1>0000000402

DATA-REF-2>904 REF-CHG-2>0000000785 and PSTNG-DLAY-CD>1

-----new transaction-----

DATA-REF-1>904 REF-CHG-1>0000000402

DATA-REF-2>904 REF-CHG-2>0000000785 and PSTNG-DLAY-CD>2

CIV-PEN REFs REQUIRING TAX PERIODS ENDING IN MONTH-12

MFT 55 510-519*, 529, 538-541, 601-603, 606, 611.

MFT 13 *RESERVED: 542, 544-546.*

RESERVED / IN USE UNTIL NEW WORK REQUEST: 609, 622, 642, 646.

500-519*, 520-526, 529, 530-536, 538-541, 547-550, 600-602, 606-607, 609-612, 616-618, 620-621, 630, 632, 635, 637-638, 640-642, 649, 651-654, 660-661, 664-666, 669, 671-672, 674-675, 678-679, 697, 699, 706, 713.

EXCEPTIONS TO MONTH-12

MFT 55 All others than listed as required.

Exhibit 2.4.16-7 (Cont. 3) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFT

MFT 13 519*, 527-528, 543, 551-565, 567, 568, 570, 573-575, 578-593, 595-598, 603-605, 613-614, 619,
622-629, 631, 633-634, 636, 639, 645-648, 650, 655-659, 662-663, 667-668,
670, 673, 676-677, 696, 698, 700, 701-705, 710, 712.

OR

CAWR cases with TC 240/241, BLK 52/53, CIV-PEN REF **549/550**

519* Restricted to MONTH-12 through 1989. Beginning 1990, any Tax Period MM may be used.

BMFMFTSREFS

MFT 01 **003-005, 007, 072, 073** TPR 198503, **074** TPR 201212, **079, 104-114, 115-116**, 201006, 201009, 201012 only, **117**, 201006 only, **119**, C TPR 201706, **184-185, 200-207** TPR 202012, **208-209** TPR 202006, **230-231** TPR 202012, **270** TPR 202012, **280** C 202003, 202006, 202009, 202012, **290** C 201112 - 202703, **296** C TPR 202012, **299** C TPR 202012, (C TPR 202006 COVID-19), **337** C, **339** C, **450** C, **680 683** P TPR 201003, **686** P TPR 198910, **766** C TPR 197909, For MFTs 01/11/14 NLT 201012, **767**, C TPR 197909, For MFTs 01/11/14 NLT 201012, **786-792** P, **871**.

MFT 02 **221-222** NLT 198909, **251** C, **253-254** C TPR 200612-200711, **263**, C TPR 201712, **303-310** C O, **311** C O TPR 198003-198812, **322-324** C O, **325** TPR 199701, **326-329** C O, **330-333, C337** C TPR 201712, **339 C340-347** C O, **349-358** C O, **359** C O TPR 198004, **360-364** C O, **366-374** C O, **375-376** C O TPR 198004, **377-390** C O, **392-398** C O, **399** C TPR 201601, **411-432** C O, **433-434** C O TPR 200510, **435-437** C O, **450** C, **455-467** C TPR 202301, **599** P, **680** P, **681** P TPR 198001, **682** P TPR 201712, **683** P TPR 201003, **685** P TPR 198710, **686** P TPR 198910, **722** P TPR 202203, **723** P TPR 202203, **724** P TPR 201712, **766** C, **767** C N, **786-792** P, **793** C TPR 201212, **851-853** P TPR 202203, **870** C TPR 201001, **871**, **883** TPR 198001, **884** TPR 198010, **886905-906** TPR 202301, **947-959** TPR 202301.

Exhibit 2.4.16-7 (Cont. 4) (07-01-2024)

**MFT/REF CONSISTENCY TABLE
IN ORDER BY MFT**

MFT 03 **001-012013**TPR 201206**014-054**, **055 N**, **056-086** , **087** TPR 198806 or 199103 or 199303/06/09 or 199509 or 199703 and later, **088-094**, **095-096** TPR 199706 and 199709, **097** TPR 199712, **098-099**, **101**, **102** TPR 199712, **103** TPR 199809 and 199812, **104-125**, TPR 197512, **133**, TPR 201303, **136**, TPR 201303, **140143** 201008 only, **151-154**, **160** TPR 197512, **162** TPR 197512, **182-185**, **194-195** TPR 198712-199711, **303-310** C O, **322-324** C O, **326-329** C O, **337 C**, **339 C**, **340-347** C O, **349-358** C O, **359** C O TPR 198004, **360-364** C O, **366-374** C O, **375-376** C O TPR 198004, **377-390** C O, **392-398** C O, **411-432** C O, **433-434** C O TPR 200510, **435-437** C O, **438-439** C TPR 201303, **441** C TPR 202306, **442** C TPR 202312, **450 C**, **599 P**, **680 P**, **683 P** TPR 201003, **686 P** TPR 198910, **707 C** TPR 201701, **766 C** TPR 198503, **767 786-792 P**, **812-814** C TPR 201303 **815-816** TPR 201603, **871 906-907** TPR 201603, **908-909** TPR 201603.

900-905 Tire Count Codes. These are NOT REFs.

These codes are used with corresponding 9-digit tire counts for Form 720 correlated with Abstr Nums 108, 109, 113, and CRNs 304, 305, 396.

Enter 3-digit Tire Count Codes on Line 7 of ADJ54 screen in fields DATA-REF-1 and DATA-REF-2. Enter corresponding counts in fields REF-CHG-1 and REF-CHG-2. Two counts per transaction.

For additional transactions, use PSTNG-DLAY-CD.

Refer to Explanations and Examples page at beginning of this Table.

MFT 04 **003-004**, **007**, **073**, **079**, **339 C**, **450**, **680 P**, **686 P**, **766 C**, **767 C N**, and see MFT 04 with BLK 40 ONLY and 199503-199712 ONLY.
note>>>

MFT 05 **003-004** TPR 199512, **007** TPR 199512, **073** TPR 199512, **074** TPR 201301, **079** TPR 199512, **200** TPR 202003, **202**, TPR 202003, **209**, **211**, 202003-202111, **221-222** NLT 198908, **230** 202003-202111, **251 C**, **253-254** C TPR 200612-200711, **263 C** TPR 201712, **270 C** TPR 202003, **271** TPR 202112, **280** 202003-202111, **281** TPR 202112, **299** TPR 202003, **303-310** C O, **311** C O TPR 198003-198812, **322-324** C O, **326-330** C O, **337 C** TPR 201712, **339 C**, **340-347** C O, **349-358** C O, **359** C O TPR 198004, **360-364** C O, **366-374** C O, **375-376** C O TPR 198004, **377-390** C O, **392-398** C O, **411-432** C O, **433-434** C O TRP 200510, **435-437** C O, **450 C**, **455-467** C TPR 202301, **680 P**, **681 P** TPR 198001, **682 P** TPR 201712, **683 P** TPR 201003, **686 P** TPR 198910, **707 P** TPR 201701, **724 P** TPR 201712, **766 C**, **767 786-792 P**, **794 P** TPR 201512, **806 C** TPR 198712, **807 C N**, **851-852 P** TPR 202203, **861-862** C TPR 201312, **870 C** TPR 201001, **871** , **883** TPR 198001, **884** TPR 198010, **886947-959 C** TPR 202301.

Exhibit 2.4.16-7 (Cont. 5) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFT

- MFT 06 **251 C, 253-254 C TPR 200612-200711, 263 C TPR 201712, 303-310 C O, 311 C O TPR 198003-198812, 322-324 C O, 326-330 C O, 337 C TPR 201712, 339 C, 340-347 C O, 349-358 C O, 359 C O TPR 198004, 360-364 C O, 366-374 C O, 375-376 C O TPR 198004, 377-390 C O, 392-398 C O, 411-432 C O, 433-434 C O TPR 200510, 435-437 C O, 450 C, 455-467 C TPR 202301, 682 P TPR 201712, 680 P, 681 P, 686 P, 688 P, 722 P, 723 P TPR 202203, 724 P TPR 201712, 766 C TPR 199812, 767 C N TPR 199812, 780 P, 781 P, 786-790 P, 792 P, 851-852 P TPR 202203, 853 P TPR 202203, 870 C TPR 201001, 871, 947-959 C TPR 202301.**
- MFT 07 **251 C, 253-254 C TPR 200612-200711, 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 722 P, 786-792 P, 851-852, 871 886 TPR 198712.**
- MFT 08 **330 C TPR 200412, 331 C TPR 200412, 332 C TPR 200412, 333 C TPR 200412 , 871 REF Amounts are rounded to nearest dollar.**
- MFT 09 **070, 071 TPR 198612, 200-207 TPR 202012, 208-209 202012, 211 202003-202111, 230 202012, 270 TPR 202012, 271 TPR 202112, 276 TPR 202112, 280 C 202003, 202006, 202009, 202012, 202003-202111 281-289 TPR 202012, 296 TPR 202012 299 TPR 202012 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 786-792 P, 871.**
- MFT 10 **337 C, 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 786-792 P, 871.**
- MFT 11 **003-004, 007, 073 TPR 199112, 074 TPR 201301, 079, 115 201012 only, 116 201006, 201009, 201012 only, 117 TPR 201012, 119 TPR 201612, 184-185, 200-207 TPR 202012, 208-209 202012, 211 202003-202111, 230 202012, 270 TPR 202012, 271 TPR 202112, 276 TPR 202112, 280 C 202003, 202006, 202009, 202012, 202003-202111 COVID-19, 281-289 TPR 202112, 290 C 201112 - 202712, 296 TPR 202012, 299 C TPR 202012, C TPR 202012 COVID-19, 339 C, 450 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 766 C TPR 197909, For MFTs 01/11/14 201012, 767 C TPR 197909, For MFTs 01/11/14 201012, 786-792 P, 871.**
- MFT 12 **006 TPR 199512, 009 TPR 199512, 011 TPR 199512, 198 P TPR 201112, 281-282 C, 330-333 C, 339 C, 450 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 766 C, 767 C N, 786-792 P, 871.**

Exhibit 2.4.16-7 (Cont. 6) (07-01-2024)

MFT/REF CONSISTENCY TABLE
IN ORDER BY MFT

MFT 13	337 C, 339 C, 450 C, 500-518 P TPR 198012, 519 P , 520-528 P TPR 198012, 529 P , 530-537 P TPR 198012, 538-541 P, 543 P, 547-550 P TPR 198012, 551-561 P, 562 P TPR 201612, 563-565 P, 567 P, 568 P, 570 P, 573-575 P, 578-593 P, 595-598 P , 600-607 P TPR 198012, 609 [CSC only] P, 610-614 P TPR 198012, 616-621 P TPR 198012, 622 P NLT 198912, 623-626 P TPR 198012, 627 P TPR 199701, 628-641 P TPR 198012, 642 P , 643-645 P TPR 198012, 646 P NLT 198912, 647-648 P 198012, 649 P TPR 199012, 650-662 P TPR 198012, 663 P TPR 200107, 664-668 P 198012, 669 P NLT 198912, 670 P TPR 198012, 671 P NTL 198912, 672-675 P TPR 198012, 676 P TPR 198501 677 P TPR 198701, 678-679 P TPR 198801, 680 P, 687 P, 693-694 P TPR 201801, *696-699* (see below) P TPR 198012, 700 P TPR 201003, 701-705 P TPR 200312, 706 P TPR 200912, 708 P, 709 P, 710 P TPR 201003, 711 P, 712 P, 713 P TPR 201512, 714-718 P , 766 C TPR 197909, 767 C N TPR 197909. *697 & 699* Require ORG-CD 650-699/099, RET-PROC-DT, MONTH-12 780 P TPR 201003, 781 P TPR 201003.
MFT 14	004-005, 072, 073 TPR 198503, 074 TPR 201301, 079, 104-106 TPR 200612, 109-113 TPR 200612, 115-117 201012 only, 119 TPR 201017, 200-207 TPR 202012, 208, 209 202012, 211 202003-202111, 230 202012, 270 TPR 202012, 271 TPR 202112, 276 TPR 202112, 280 C 202003, 202006, 202009, 202012, 202003-202111 COVID-19, 281-289 TPR 202112, 290 C 201112 - 202712, 296 C TPR 202012, 299 C TPR 202012, 337 C, 339 C, 450 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 766 C NLT 201012, 767 C N NLT 201012 786-792 P, 871 .
MFT 15	339 C, 684 P TPR 199012.
MFT 16	003 TPR 199412, 008 TPR 199412, 184 TPR 199512, 299 C TPR 200903, 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910 786-792 P, 871 .
MFT 17	330 C, 871 .
MFT 33	221-222 NLT 198903, 303-310 C O, 311 C O TPR 198003-198812, 322-324 C O, 325 TPR 199701, 326-329 C O, 339 C, 340-347 C O, 349-358 C O, 359 C O TPR 198004, 360-364 C O, 366-374 C O, 375-376 C O TPR 198004, 377-390 C O, 392-398 C O, 411-432 C O, 433-434 C O TPR 200510, 435-437 C O, 450 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 766 C, 767 C N, 786-792 P, 883 TPR 198001, 884 TPR 198010, 886 .

Exhibit 2.4.16-7 (Cont. 7) (07-01-2024)**MFT/REF CONSISTENCY TABLE****IN ORDER BY MFT**

- MFT 34 **221-222** NLT 198907, **253-254** C TPR 200612-200711, **263** C TPR 201712, **291** 201012 only, **303-310** C O, **311** C O TPR 198003-198812, **322-324** C O, **325** TPR 199701, **326-329** C O, **330-333** C, **337** C TPR 201712, **339** C, **340-347** C O, **349-358** C O, **359** C O TPR 198004, **360-364** C O, **366-374** C O, **375-376** C O TPR 198004, **377-390** C O, **392-398** C O, **411-432** C O, **433-434** C O TPR 200510, **435-437** C O, **450** C, **455-467** C TPR 202301 **680** P, **682** P TPR 201712, **683** P TPR 201003, **686** P TPR 198910, **766** C, **767** C N, **786-792** P, **871883** TPR 198001, **884** TPR 198010, **886905-906** TPR 202301, **947-959** TPR 202301
- MFT 36 **No REFs.**
- MFT 37 **339** C, **680** P, **686** P TPR 198910, **689** P, **786-792** P, **870-872** P TPR 200712.
- MFT 40 **All Credit Oil REFs here generate individual TCs 766/767**
303-310 C O, **324** C O TPR 200401, **339** C, **343** C O, **346** C O TPR 200401, **347** C O, **350** C O TPR 200401, **352-357** C O TPR 200401, **359-363** C O TPR 200401, **369** C O TPR 200401, **372** C O, **375-377** C O TPR 200401, **387-390** C O, **393-396** C O, **411-432** C O, **433-434** C O TPR 200510, **435-437** C O,.
- MFT 42 **677** P TPR 200012 .
- MFT 43 **240**, **241-244** P TPR 201512 .
- MFT 44 **263** C TPR 201712, **330-333** C, **337** C TPR 201712, **339** C, **450** C, **680** P, **683** P TPR 201003, **686** P TPR 198910, **689** P, **766** C, **767** C N, **786-792** P, **871** **886**.
- MFT 46 **[297-298 F8038CP only C TPR 200901]**, **339** C, **391**, **450** C, **689** P, **766** C, **767** C N.
- MFT 47 **No REFs .**
- MFT 49 **163-164**, **661-662** P.
- MFT 50 **150-159**, **182-183**, **213-214** TPR 198812, **215-216** **234**, **237-240**, **339** C, **680** P, **683** P TPR 201003, **686** P TPR 198910, **786-792** P.
- MFT 51 **074** TPR 198612, **077**, **115-117**, **339** C, **680** P, **681-682** P TPR 198001, **683** P TPR 201003, **686** P TPR 198910, **786-792** P.
- MFT 52 **074-076** TPR 000000 ONLY, **339** C, **680-682** P TPR 000000 ONLY, **683** P TPR 201003, **686** P TPR 198910 **786-792** P, **794** P TPR 201512, **871**.
- MFT 58 **No REFs.**
- MFT 60 **339** C, **365** C O, **680** P, **683** P TPR 201003, **686** P TPR 198910, **786-792** P, **871**.
- MFT 61 **001-003**, **004-005** NLT 197912, **006**, **007** NLT 197701, **008-009**, **010-012** NLT 198410, **013-016** NLT 197701, **017-022**, **023-026** NLT 197701, **027-029** NLT 197409, **030-035**, **040** TPR 197702, **041-042** TPR 198510 ONLY, **060** NLT 197409, **339** C.
- MFT 62 **No REFs.**
- MFT 63 **337** C, **339** C, **680** P, **683** P TPR 201003, **686** P TPR 198910, **786-792** P.

Exhibit 2.4.16-7 (Cont. 8) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFT

MFT 64 337 C, 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910 786–792 P, 871.

MFT 67 339 C, 671 P, 689 P, 888-889 .

MFT 74 See **Exhibit 2.4.16-2** .

MFT 75 165 P TPR 200912.

MFT 76 See **Exhibit 2.4.16-2** .

MFT 77 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 786–792 P, 871.

MFT 78 339 C, 680 P, 683 P TPR 201003, 686 P TPR 198910, 786–792 P, 871.

MFT 02 221-222 NLT 198909, 251 C, 253-254 C TPR 200612-200711, 303-310 C O, 311 C O TPR 198003-198812, 322-324 C O, 325 TPR 199701, 326-329 C O, 330-333 C, 337 C, 339 C, 340-347 C O, 349-358 C O, 359 C O TPR 198004, 360-364 C O, 366-374 C O, 375-376 C O TPR 198004, 377-390 C O, 392-398 C O, 399 C TPR 201601, 411-432 C O, 433-434 C O TPR 200510, 435-437 C O, 450 C, 599 P, 680 P, 681 P TPR 198001, 683 P TPR 201003, 685 P TPR 198710, 686 P TPR 198910, 766 C, 767 786–792 P, 793 P, 870 C TPR 201001, 871, 883 TPR 198001, 884 TPR 198010, 886.

MFT 79 132 , 690 P Tax Periods Ending in '09' only, NLT 202009 691 P Tax Periods Ending in '09' only, NLT 202009.

MFT 83 221-222 NLT 198909, 251 C, 253-254 C TPR 200612-200711, 263 C TPR 201712, 303-310 C O, 311 C O TPR 198003-198812, 322-324 C O, 325 TPR 199701, 326-329 C O, 330-333 C, 337 C TPR 201712, 339 C, 340-347 C O, 349-358 C O, 359 C O TPR 198004, 360-364 C O, 366-374 C O, 375-376 C O TPR 198004, 377-390 C O, 392-398 C O, 399 C TPR 201601, 411-432 C O, 433-434 C O TPR 200510, 435-437 C O, 450 C, 599 P, 680 P, 681 P TPR 198001, 683 P TPR 201003, 685 P TPR 198710, 686 P TPR 198910, 766 C, 767 786–792 P, 793 P, 870 C TPR 201001, 871, 883 TPR 198001, 884 TPR 198010, 886.

MFT 84 No REFs..

MFT 85 339 C, 391, 450 C, 689 P, 766 C, 767 C N.

MFT 86 339 C, 391, 450 C, 689 P, 766 C, 767 C N.

Continue for IMF**IMF**
MFTS**REFS**

MFT 29 160-162 TPR 197512, 194-195 TPR 198712-199711, 233 TPR 199712,
IRAF 235-236 TPR 199712, 237 TPR 200412, 238 TPR 201606, 721 P.

Exhibit 2.4.16-7 (Cont. 9) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFT

MFT 30 **003-004** TPR 199512, **007** TPR 199512, **073** TPR 199512, **074** TPR 201312, **136** TPR 201312, **200** TPR 202003, **202** TPR 202003, **211** 202003-202111, **221-222** NLT 198908, **225** C TPR 202312, **250** C TPR 200212, **251-252** C, **253-254** C TPR 200612-200711, **255** C TPR 200712, **256** C (ESP 2008/2009 Rebates) TPRs 200712-200811 and 200812-2000911, **257** C (ESP 2008/2009 Rebates) TPRs 200712-200811, 200812-2000911, and 202012-202111, **258** C TPR 200812-202611, **259** C TPR 200912-201111, **260** C 200912, **262** C 201412, **263** C TPR 201712, **280** C 202003-202111, **299** C TPR 202003, **301-310** C O, **311** C O TPR 198003-198812, **312** C O, **322-324** C O, **326-329** C O, **330-333** C, **334** C TPR 199312-199411, **335** C 199512-201012, **336** C TPR 199812, **337** C TPR 201712, **338** C (Rebates/Advances) TPRs 200012-200111 Rebate, 200212-200311 ACTC, 200712-200811 ESP Rebate, 200812-200911 Part 2 ESP Rebate, 202003-202111 COVID-19, **339** C, **340-358** C O, **359** C O TPR 198004, **360-364** C O, **366-374** C O, **375-376** C O TPR 198004, **377-390** C O, **392-398** C O, **411-432** C O, **433-434** C O TPR 200510, **435-437** C O, **450** C, **455** C TPR 202312, **458** C TPR 202312, **460** C TPR 202312, **462** C TPR 202312, **680** P, **681** P TPR 198001, **683** P TPR 201003, **687** P, **685** P TPR 198709, **686** P TPR 198909, **707** P TPR 201701, **721** P, **764** C TPR 197512, **765** C N TPR 197512, **766** C, **767** C N, **786-792** P, **793** P TPR 202101, **806** C, **807** C N, **808-809**, **810-811**, **861-864** TPR 201312, **865-869** TPR 201412, **870** C TPR 201001, **871**, **872** P TPR 202101, **873-874** TPR 200712, **875-876** TPR 200812-202611, **877** TPR 200912-202611, **878-879**, **880**/zero amount only TPR 200812-202611, **881**, **883** TPR 198001, **884** TPR 198010, **885** 197912-201012, **886-887** TPR 197712, **888-889** TPR 197412-197511 or 197712 and later, **891-892** TPR 199012, **893-894** TPR 200712, **895-896** TPR 199112, **898-899** TPR 199112, **900** TPR 202003, **901** TPR 201312, **902** TPR 202003, **903-904** TPR 199512, **907** TPR 199512, **947** TPR 202312, **950** TPR 202312, **951** TPR 202312, **956** TPR 202312, **973** TPR 199512, **974** TPR 201312, **975-976** TPR 200812-202611, **993-994** TPR 199512, **999**.

Exhibit 2.4.16-7 (Cont. 10) (07-01-2024)

**MFT/REF CONSISTENCY TABLE
IN ORDER BY MFT**

MFT 31 **003-004** TPR 199512, **007** TPR 199512, **073** TPR 199512, **074** TPR 201312, **136** TPR 201312, **200** TPR 202003, **202** TPR 202003, **211** 202003-202111, **221-222** NLT 198908, **225** C TPR 202312, **250** C TPR 200212, **251-252** C, **253-254** C TPR 200612-200711, **255** C TPR 200712, **257** C TPR 202012-202111, **258** C TPR 200812-202611, **259** C TPR 200912-201111, **260** C 200912, **262** C 201412, **263** C TPR 201712, **280** C 202003-202111, **299** C TPR 202003, **301-310** C O, **311** C O TPR 198003-198812, **312** C O, **322-324** C O, **326-329** C O, **330-333** C, **334** C TPR 199312-199411, **335** C 199512-201012, **336** C TPR 199812, **337** C TPR 201712, **338** C 202003-202111 COVID-19, **339** C, **340-358** C O, **359** C O TPR 198004, **360-364** C O, **366-374** C O, **375-376** C O TPR 198004, **377-390** C O, **392-398** C O, **411-432** C O, **433-434** C O TPR 200510, **435-437** C O, **450** C, **455** C TPR 202312, **458** C TPR 202312, **460** C TPR 202312, **543** P, **565** P, **627** P, **628** P, **631** P, **645** P, **650** P, **666** P, **680** P, **681** P TPR 198001, **683** P TPR 201003, **685** P TPR 198709, **686** P TPR 198909, **687** P, **707** P TPR 201701, **714-718** P, **721** P, **764** C TPR 197512, **765** C N TPR 197512, **766** C, **767** C N, **786-792** P, **793** P TPR 202101, **806** C, **807** C N, **861-864** TPR 201312, **865-869** TPR 201412, **870** C TPR 201001, **871**, **873-874** TPR 200712, **878-879**, **881**, **883** TPR 198001, **884** TPR 198010, **885** 197912-201012, **886-887** TPR 197712, **888-889** TPR 197412-197511 or 197712 and later, **891-892** TPR 199012, **893-894** TPR 200712, **895-896** TPR 199112, **898-899** TPR 199112, **900** TPR 202003, **901** TPR 201312, **902** TPR 202003, **903-904** TPR 199512, **907** TPR 199512, **947** TPR 202312, **950** TPR 202312, **951** TPR 202312, **956** TPR 202312, **973** TPR 199512, **974** TPR 201312, **992**, **993-994** TPR 199512, **999**.

MFT 35 **692** P NLT 201812.

Exhibit 2.4.16-7 (Cont. 11) (07-01-2024)**MFT/REF CONSISTENCY TABLE**
IN ORDER BY MFT

MFT 55 **339 C, 450 C, 500-518 P** TPR 197512,
 CIV- **520-526 P** TPR 197512, **527-529 P**,
 PEN **530-536 P** TPR 197512, **537-541 P**, **543 P**, **547-550 P** TPR 197512,
562-565 P, **567 P**, **570 P**, **573-575 P**, **578-593 P**, **595-596 P**,
600-607 P TPR 197512, **609 [CSC only] P**,
610-614 P TPR 197512, **616-617 P** TPR 197512, **618 (see 1 below) P** TPR 197512,
619-621 P TPR 197512, **622 P** NLT 198912, **623-626 P** TPR 197512,
627 P TPR 199701, **628-641 P** TPR 197512, **642 P**,
643-645 P TPR 197512, **646 P** NLT 198912, **647-670 P** TPR 197512,
671 P, **673-675 P** TPR 197512, **676 P** TPR 198501, **677 P** TPR 198701,
678-679 P TPR 198801, **696-699 (see 1,2 below) P** TPR 197512,
706 P, **714-718 P**, **766 C** TPR 197909, **767 C** N TPR 197909.

(1) REF 698 generates to ABST-NUM-2 on GENDATA w/XREF-TIN in ABST-AMT-2
for the following transactions:
REF 618 Required w/MFT 55 if XREF-TIN present.
REFs 697 & 699 Require XREF-TIN if amounts are negative.

(2) 697 & 699 require ORG-CD 650-699 / 099 and RET-PROC-DT, **780 P** TPR 201003, **781 P** TPR 201003, **946 C** TPR 201801, **966 C** TPR 201801.

MFT 82 **003-004** TPR 199512, **007** TPR 199512, **073** TPR 199512, **074** TPR 201312, **136** TPR 201312, **221-222** NLT 198908,
250 C TPR 200212, **251-252 C**, **253-254 C** TPR 200612-200711,
255 C TPR 200712,
256-257 C (ESP 2008/2009 Rebates) TPRs 200712-200811 and 200812-2000911,
258 C TPR 200812-202611, **301-310 C O**, **259 C** TPR 200912-201111, **260 C** 200912, **262 C** 201412, **263 C** 201712,
311 C O TPR 198003-198812, **312 C O**, **322-324 C O**, **326-329 C O**, **330-333 C**,
334 C TPR 199312-199411, **335 C** 199512-201012, **336 C** TPR 199812, **337 C** 201712,
338 C (Rebates/Advances) TPRs 200012-200111 Rebate, 200212-200311 ACTC,
 200712-200811 ESP Rebate, 200812-200911 Part 2 ESP Rebate,
339 C, **340-358 C O**, **359 C O** TPR 198004, **360-364 C O**, **366-374 C O**,
375-376 C O TPR 198004, **377-390 C O**, **392-398 C O**, **411-432 C O**,
433-434 C O TPR 200510, **435-437 C O**, **450 C**, **680 P**, **681 P** TPR 198001, **683 P** TPR 201003, **687 P**,
685 P TPR 198709, **686 P** TPR 198909, **707 P** TPR 201701, **721 P**, **764 C** TPR 197512,
765 C N TPR 197512, **766 C**, **767 C** N, **786-792 P**, **806 C**, **807 C** N, **808-809**,
810-811, **861-864** TPR 201312, **865-869** TPR 201412, **870 C** TPR 201001, **871**, **873-874** TPR 200712, **875-876** TPR 200812-202611,
877 TPR 200912-202611, **878-879**, **880**/zero amount only TPR 200812-202611,
881, **883** TPR 198001, **884** TPR 198010, **885** 197912-201012,
886-887 TPR 197712, **888-889** TPR 197412-197511 or 197712 and later,
891-892 TPR 199012, **893-894** TPR 200712, **895-896** TPR 199112,
898-899 TPR 199112, **901** TPR 201312, **903-904** TPR 199512, **907** TPR 199512, **973** TPR 199512, **974** TPR 201312,
975-976 TPR 200812-202611, **993-994** TPR 199512, **999**.

Exhibit 2.4.16-8 (07-01-2024)

REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF

Valid Numbers:

Alpha codes to designate specific categories of REFs:

C = Credit **E** = Energy **N** = Neg Amt **O** = Oil **P** = CIV-PEN **POS** = Pos Amt

Exhibit 2.4.16-8 (Cont. 1) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

REF-<u>NUMS</u>	<u>MFTS</u> BMF first then IMF
001-002	03, 61
003	01, 03, 05, 11, 16, 61, 30, 31, 82 04 w/BLK 40 only, 199503-199712 only, TC 29X only.
004	01, 03, 05, 11, 61, 30, 31, 82 04 w/BLK 40 only, 199503-199712 only, TC 29X only.
005	01, 03, 61
006	03, 12, 61
007	01, 03, 04, 05, 11, 61, 30, 31, 82 04 w/BLK 40 only, 199503-199712 only, TC 29X only.
008	01, 03, 16, 61
009	03, 12, 61
010	03, 61
011	03, 12, 61
012	03, 61
013	03
014-035	03, 61
036-039	03
040-042	03, 61
043-054	03
055 NEG	03
056-059	03
060	03, 61
061-069	03
070-071	03, 09
072	01, 03
073	01, 03, 05, 11, 30, 31, 82, and 04 w/BLK 40 only, 199503-199712 only, TC 29X only.
074	01, 03, 05, 11, 14, 30, 31, 51, 52, 82
075-076	03, 52
077	03, 51

Exhibit 2.4.16-8 (Cont. 2) (07-01-2024)

**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

078	03
079	01, 03, 05, 11, 14, and 04 w/BLK 40 only, 199503-199712 only, TC 29X only.
080-099	03
101-103	03
104-106	01, 03, 14
107-108	01, 03
109-113	01, 03, 14
114	01, 03
115-117	03, 11 for TXPRD 201012 only, 14 for TXPRD 201012 only, 51
118	03
119	11, 14
120 -125	03
132	79
133	03
136	03, 30, 31, 82
143	03
150	50
151-154	03, 50
155-159	50
160	03, 29 IRAF
162	03, 29 IRAF
163-164	49
165, 167, 169	MFT 74 GENERATES TCs 240/241:SEE MSG-53 .
182-183	03, 50
184	01, 03, 11, 16
185	01, 03, 11
194-195	03, 29 IRAF
198	12
200	01, 05, 09, 11, 14, 30, 31,
201	01, 09, 11, 14,

Exhibit 2.4.16-8 (Cont. 3) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

202	01, 05, 09, 11, 14, 30, 31,
203-207	01, 09, 11, 14,
208	01, 09, 11, 14,
209	01, 05, 09, 11, 14,
211	05, 09, 11, 14, 30, 31,
213-216	50
221-222	02, 05, 33, 34, 30, 31, 82, 83
225	30, 31,
230	01, 05, 09, 11, 14,
231	01,
233	29 IRAF
234	50
235-238	29 IRAF
237-239	50
240	43, 50 Tax Relief/Health Care Act 2006
241-244	43, ESRP Assessments

Credit REFS 250-2XX generate one TC each with CR-ID-NUM same as REF
See also 330-339 below

250 C	30, 31 HEALTH COVERAGE TAX CREDIT , 82 Generates TC 766/767
251 C	02, 05, 06, 30, 31 LOOK BACK INTEREST , 82, 83 Generates TC 766/767
252 C	30, 31 CADE/EXCESS FICA USED WITH REFS 806/807, 82 Generates TC 766/767
253 C	02, 05, 06, 07, 34, 30, 31 TETR CLAIM , 82, 83 Generates TC 766/767
254	02, 05, 06, 07, 34, 30, 31 TETR INTEREST , 82, 83 GENERATES NO TC / EXCEPTION TO RULE
255 C	30, 31 Refundable Credit Prior Year Minimum Tax, 82 Generates TC 766/767
256 C	82, 30, (ESP 2008/2009 Rebates) Generates TC 766/767
257 C	82, 30, 31, (ESP 2008/2009 Rebates) Generates TC 766/767
258 C	30, 31 First Time Home Buyer Credit, 82 Generates TC 766/767

Exhibit 2.4.16-8 (Cont. 4) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

259 C	30, 31 Making Work Pay, 82 Generates TC 766/767
260 C	30, 31 American Opportunity Tax (HOPE) Credit, 82 Generates TC 766/767
261 C N	Reserved (for Credit REFs/as needed)
262 C	30, 31 ACA, 82 Generates TC 766/767
263 C	02, 05, 06, 30, 31, 34, 44, 82, 83, Generates TC 766/767
264-269 C N	Reserved (for Credit REFs/as needed)
270	01, 05, 09, 11, 14,
271	05, 09, 11, 14,
272-275 C N	Reserved (for Credit REFs/as needed)
276	09, 11, 14,
277-279 C N	Reserved (for Credit REFs/as needed)
280 C N	01, 05, 09, 11, 14, 30, 31, Generates TC 766/767
281	05, 09, 11, 14, [12 FATCA] Generates TC 766/767
282	09, 11, 14, [12 FATCA] Generates TC 766/767
283-289	09, 11, 14,
290 C	[MFT 01, 201112 - 202703, MFT 11/14, 201112 - 202712] Generates TC 766/ 767
291 C N	[MFT 34, 201012 and Later] Gulf Region Oil Spill 2010 Generates TC 766/767
292-295 C N	[MFT 46 F8038CP only], HIRE Bill Legislative Changes Generates TC 766/767
296 C N	[MFT 01, 201006, 202003, 202006, 202009, and 202012 only, MFTs 09, 11, and 14, 202012 and Later] HIRE - Forms 94X. Generates TC 766/767
297-298 C	46 Generates TC 766/767 <u>F8038CP only</u> American Recovery and Reinvestment Plan of 2009 / BONDS.
299 C	[MFT 01, 202006, 202009, and 202012 only, MFTs 09, 11, and 14, 202012 and Later] [MFT 05, 202003 and Later] [MFT 30, 31, 202003 and Later] (09, COVID- 19) Generates TC 766/767

Exhibit 2.4.16-8 (Cont. 5) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

Credit Oil REFS /
generate TCs with
summed totals,
except
MFT 40 generates
separate totals w/CR-
ID-NUM

301-302 C O	30, 31, 82 Generates TC 766/767
303-310 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
311 C O	02, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
312 C O	30, 31, 82 Generates TC 766/767
322-323 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
324 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
325	83, 02, 33, 34 Generates no TC
326-329 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767

Credit REFS 330-339
generate one TC
each with CR-ID-
NUM same as REF
See also 250-2XX
above

330 C	02, 05, 06, 08, 12, 17, 30, 31, 34, 44, 82, 83 Generates TC 766/767
331-333 C	02, 12, 34, 44, 08, 30, 31, 82, 83 Generates TC 766/767
334-336 C	30, 31, 82 Generates TC 766/767
337 C	01, 02, 03, 05, 06, 10, 13, 14, 63, 64, 30, 31, 34, 44, 82, 83 Generates TC 766/767
338 C	82, 30 (Rebates and Credits) (30, 31, 202003-202111, COVID-19) Generates TC 766/767
339 C	All MFTs EXCEPT 29 Generates TC 766/767 04 w/BLK 40 only, 199503-199712 only, TC 29X only.

Credit Oil REFS /
generate TCs with
summed totals,
except
MFTs 40, 60 generate
separate totals w/CR-
ID-NUM

340-342 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
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Exhibit 2.4.16-8 (Cont. 6) (07-01-2024)
**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

343 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
344-345 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
346-347 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
348 C O	30, 31, 82 Generates TC 766/767
349 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
350 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
351 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
352-357 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
358 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
359-363 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
364 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
365 C O	60 Generates one TC 766/767 <u>w/CR-ID-NUM</u>
366-368 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
369 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
370-371 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
372 C O	82, 02, 03, 05, 06, 33, 34, 40 , 30, 31 Generates TC 766/767
373-374 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
375-377 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
378-386 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
387-390 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
391	46, 85, 86 Generates no TC
392 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
393-396 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
397-398 C O	02, 03, 05, 06, 33, 34, 30, 31, 82, 83 Generates one TC 766/767
399 C	83, 02 Generates one TC 766/767
411-434 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
435-437 C O	02, 03, 05, 06, 33, 34, 40 , 30, 31, 82, 83 Generates TC 766/767
438-439 C	03 Generates TC 766/767
441 C	03 Generates TC 766/767
442 C	03 Generates TC 766/767
440-444 C O	RESERVED FOR HR 4839

Exhibit 2.4.16-8 (Cont. 7) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

450 C	01 - 201012 and Prior only, 02, 03, 05, 06, 11 - 201012 and Prior only, 12, 14 - 201012 and Prior only, 33, 34, 44, 46, 82, 83, 85, 86, 30, 31, 55, and [04 w/BLK 40 only, 199503-199712 only, TC 29X only]. Generates TC 766/767
455 C	02, 06, 34, 30, 31 Generates TC 766/767
456 C	02, 06, 34, Generates TC 766/767
457 C	02, 06, 34, Generates TC 766/767
458 C	02, 06, 34, 30, 31 Generates TC 766/767
459 C	02, 06, 34, Generates TC 766/767
460 C	02, 06, 34, 30, 31 Generates TC 766/767
461 C	02, 06, 34, Generates TC 766/767
462 C	02, 06, 34, 30, 31 Generates TC 766/767
463 C	02, 06, 34, Generates TC 766/767
464 C	02, 06, 34, Generates TC 766/767
465 C	02, 06, 34, Generates TC 766/767
466 C	02, 06, 34, Generates TC 766/767
467 C	02, 06, 34, Generates TC 766/767

CIV-PEN REFS 500-699 / one allowed per transaction.

Generates TC with PNLTY-CD same as REF.

5XX range / IRP

500-518 P	13, 55 Generates TC 240/241
519 P	13 Generates TC 240/241
520-533 P	13, 55 Generates TC 240/241
534-535 P	13, 55 <u>Generates TC 534/535</u>
536 P	13, 55 Generates TC 240/241
537 P	13, 55 Generates TC 240/241
538-541 P	13, 55 Generates TC 240/241
543 P	13, 31, 55 Generates TC 240/241
544-546 P	RESERVED 13, 55 Generates TC 240/241
547-564 P	13, 55 Generates TC 240/241

Exhibit 2.4.16-8 (Cont. 8) (07-01-2024)

REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF

565 P	13, 31, 55 Generates TC 240/241
567 P	13, 55 Generates TC 240/241
568 P	13 Generates TC 240/241
570 P	13, 55 Generates TC 240/241
573-575 P	13, 55 Generates TC 240/241
578-593 P	13, 55 Generates TC 240/241
582-593 P	13, 55 Generates TC 240/241
595-598 P	13, 55 Generates TC 240/241
599 P	02, 83 , Generates TC 240/241
608 P	Reserved 13, 55 Generates TC 240/241
609 P	13, 55 Generates TC 240/241 <u>[for CSC only]</u> <u>[in use but reserved for future WR]</u>
610-614 P	13, 55 Generates TC 240/241
615 P	Reserved 13, 55 Generates TC 240/241
616-617 P	13, 55 Generates TC 240/241
618 P	13, 55 Generates TC 240/241 MFT 55: 618 required if XREF-TIN present, and Generates 698 to ABST-NUM-2 on GENDATA with XREF-TIN in ABST-AMT-2.
619-621 P	13, 55 Generates TC 240/241
622 P	13, 55 Generates TC 240/241 <u>[in use but reserved for future WR]</u>
623-626 P	13, 55 Generates TC 240/241
627-628 P	13, 31, 55 Generates TC 240/241
629-630 P	13, 55 Generates TC 240/241
631 P	13, 31, 55 Generates TC 240/241
632-641 P	13, 55 Generates TC 240/241
642 P	13, 55 Generates TC 240/241 <u>[in use but reserved for future WR]</u>
643-644 P	13, 55 Generates TC 240/241
645 P	13, 31, 55 Generates TC 240/241
646 P	13, 55 Generates TC 240/241 <u>[in use but reserved for future WR]</u>
647-649 P	13, 55 Generates TC 240/241

Exhibit 2.4.16-8 (Cont. 9) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

650 P	13, 31, 55 Generates TC 240/241
651-660 P	13, 55 Generates TC 240/241
661-662 P	13, <u>49</u> , 55 Generates TC 240/241
663-665 P	13, 55 Generates TC 240/241
666 P	13, 31, 55 Generates TC 240/241
667-670 P	13, 55 Generates TC 240/241
671 P	13, 55, <u>67</u> Generates TC 240/241
672-676 P	13, 55 Generates TC 240/241
677 P	13, <u>42</u> , 55 Generates TC 240/241
678-679 P	13, 55 Generates TC 240/241
*68X REFS follow CIV-PEN procedures, but with other MFTS than 13/55	
*680 P	01, 02, 03, 05, 06, 07, 09, 10, 11, 12, 14, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 30, 31, 82, 83, and 04 w/BLK 40 only, 199503-199712 only, TC 29X only. Generates TC 240/241
*681 P	02, 05, 06, 51, 52, 30, 31, 82, 83 Generates TC 240/241
*682 P	02, 05, 06, 34, 51, 52 , for AMCLS - TC 240/CPs 21/22 for IMF and CPs 210/220 for BMF.
*683 P	01, 02, 03, 05, 07, 09, 10, 11, 12, 14, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 30, 31, 82, 83, and 04 w/BLK 40 only, 199503-199712 only, TC 29X only. Generates TC 240/241
*684 P	15 Generates TC 240/241
*685 P	02, 30, 31, 82, 83 Generates TC 240/241
*686 P	01, 02, 03, 05, 06, 07, 09, 10, 11, 12, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 30, 31, 82, 83 and 04 w/BLK 40 only, 199503-199712 only, TC 29X only. Generates TC 240/241
*687 P	01, 02, 03, 05, 07, 09, 10, 11, 12, 14, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 30, 31, 82, and 04 w/BLK 40 only, 199503-199712 only, TC 29X only. Generates TC 240/241
*688 P	06 Generates TC 240/241
*689 P	37, 44, 46, 67, 85, 86 Generates TC 240/241
*690-691 P	79, 202009 and Prior only, Generates TC 240/241
*692 P	35, 201812 and Prior only, Generates TC 240/241

Exhibit 2.4.16-8 (Cont. 10) (07-01-2024)

**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

693-694 P	13 Generates TC 240/241
696-699 P See notes >>> for 697/699	13, 55 Generates TC 240/241 All require ORG-CDs 650-699 or 099. MFT 13: Require MONTH-12. MFT 55: Require RET-PROC-DT. Require XREF-TIN if amounts are negative and will generate 698 to ABST-NUM-2 on GENDATA.
700-705	Reserved for MFTs 13/55 CIV-PENs
706 P	13, 55 Generates TC 240/241.
707 P	05, 30, 31, 82 Generates TC 240/241.
708-710	Reserved for MFTs 13/55 CIV-PENs
711-713 C	13 Generates TC 240/241
713	Reserved for MFTs 13/55 CIV-PENs
714-718	31 Generates TC 240/241.
719-720	Reserved for MFTs 13/55 CIV-PENs
721	30, 31, 29, 82 , Generates TC 240/241.
722 P	02, 06, 07 , Generates TC 240/241.
723 P	02, 06 , Generates TC 240/241.
724 P	02, 05, 06 , Generates TC 240/241.
725-763	Reserved for MFTs 13/55 CIV-PENs
764 C POS	82, 30, 31 Checks for prior 29X. PR6/PR7 with BLKS 70/74. <u>Converts to TC 764.</u>
765 C NEG	82, 30, 31 <u>Converts to TC 765</u>
766 C POS	01 - 201012 and Prior only, 02, 03, 05, 06, 11 - 201012 and Prior only, 12, 14 - 201012 and Prior only, 33, 34, 44, 46, 82, 83, 85, 86, 30, 31, 55, and [04 w/BLK 40 only, 199503-199712 only, TC 29X only]. Generates TC 766/767
767 C NEG	01- 201012 and Prior only, 02, 03, 05, 06, 11 - 201012 and Prior only, 12, 14 - 201012 and Prior only, 33, 34, 44, 46, 82, 83, 85, 86, 30, 31, 55, and [04 w/BLK 40 only, 199503-199712 only, TC 29X only]. Generates TC 766/767
768-779	Reserved for MFTs 13/55 CIV-PENs
780-781	06, 13, 55 Generates TC 240/241

Exhibit 2.4.16-8 (Cont. 11) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

782-785	Reserved for MFTs 13/55 CIV-PENs
786-790 P	01, 02, 03, 05, 06, 07, 09, 10, 11, 12, 14, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 82, 83, 30, 31. Generates TC 240/241
791 P	01, 02, 03, 05, 07, 09, 10, 11, 12, 14, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 82, 83, 30, 31. Generates TC 240/241
792 P	01, 02, 03, 05, 06, 07, 09, 10, 11, 12, 14, 16, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78, 82, 83, 30, 31. Generates TC 240/241
793	83, 02, 30. 31 Generates TC 240/241
794 P POS	52, 05, Generates TC 240/241
795-799	Reserved for Return Related PRNs
806 C POS	82, 05, 30, 31 <u>Converts to TC 806</u>
807 C NEG	82, 05, 30, 31 <u>Converts to TC 807</u>
808-809	30, 82
810-811	82
812-814 C	03 Generates TC 766/767
815-816	03
851-852	02, 05, 06, 07
853	02, 06
861-862	05, 30, 31, 82
865-870	30, 31, 82
870	02, 05, 06, 30, 31, 37, 83
871	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 17, 34, 44, 52, 60, 64, 74, 76, 77, 78, 82, 83, 30, 31, 37
872	30. 37
873-874	30, 31, 82
875	82, 30 Primary FTHBCR
876	82, 30 Primary TOTAL RECAPTURE
877	82, 30 RECAPTURE AMOUNT on Return
878-879	30, 31, 82
880	82, 30 <u>ZERO AMOUNT ONLY</u> / Adjusts the FTHBCR <u>Year</u>
881	30, 31, 82
883-884	02, 05, 33, 34, 30, 31, 82, 83
885	30, 31, 82

Exhibit 2.4.16-8 (Cont. 12) (07-01-2024)
**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

886	02, 05, 07, 33, 34, 30, 31, 82, 83
887	30, 31, 82
888-889	67, 30, 31, 82
891-894	30, 31, 82
895-896	30, 31, 82
898-899	30, 31, 82
[900-905 not REFS] Tire Count Codes -- See Explanations and Examples at beginning of Part One, and MFT 03 in Part One.	
900	30, 31,
901	30, 31, 82
902	30, 31,
903-904	30, 31, 82
905-906	02, 34
907	30, 31, 82
908-909	03
946	55
947	06, 30, 31
948	06,
950	06, 30, 31
951	30, 31
952	06,
956	06, 30, 31
958	06,
950	06, 30, 31
947-969	02, 34
973	30, 31, 82
974	30, 31, 82

Exhibit 2.4.16-8 (Cont. 13) (07-01-2024)**REF/MFT QUICK REFERENCE TABLE
IN ORDER BY REF**

975	82, 30 Spouse FTHBCR
976	82, 30 Spouse TOTAL RECAPTURE
992	30, 31 USE FOR XREF-TIN / MOVE TIN TO REF AMT
993-994	82, 30, 31 USE FOR XREF-TIN / MOVE TIN TO REF AMT
999	30, 31, 82

Exhibit 2.4.16-9 (01-01-2020)**MFT/TC CONSISTENCY TABLE**
IN ORDER BY MFT

Valid Numbers:

BMF FIRST, THEN IMF

Invalid combinations for MFTs and TCs are not listed. The invalid condition is assumed if a TC is not listed with an MFT, or if an MFT is not listed with a TC.

Alpha characters used for designating TC and **zero amount** combinations with each MFT:

A = Allowed **I** = Invalid **R** = Required

TCs are listed by Type for each MFT in the following order:

TAX (**TAX**), PENALTY (**PEN**), INTEREST (**INT**).

The action of each TC is designated by a plus or minus sign (**+** or **-**).

Exhibit 2.4.16-9 (Cont. 1) (01-01-2020)**MFT/TC CONSISTENCY TABLE**
IN ORDER BY MFT**BMFMFTSTCS**

MFT 01	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I PEN: 160+ A, 161- I, 162+ R, 180+ A, 181- I, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 02	TAX: 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A, →→→534- A, 535+ I, 570+ A, 571- I, PEN: 160+ A, 161- A, 162+ R, 170+ A, 171- I, 234+ A, 235- A, →→→240+ I, 241- I, 270+ A, 271- A, 272+ R, →→→280+ A, 281- A, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 03	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R, 180+ A, 181- I, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 04	TAX: 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A. MFT 04 valid 199503-1997 only with BLK 40 only and with TC 29X only..
MFT 05	TAX: 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 170+ A, 171- I, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 06	TAX: 290+ A, 291- I, 294+ I, 295- I, 298+ I, 299- I, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 170+ I, 171- I, 240+ I, 241- I, →→→270+ I, 271- I, 280+ I, 281- I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 07	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 08	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R, 170+ A, 171- I, 180+ A, 181- I, →→→240+ I, 241- I, 270+ A, 271- I, 272+ R, 280+ I, 281- I, →→→320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 09	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R, 180+ A, 181- I, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

Exhibit 2.4.16-9 (Cont. 2) (01-01-2020)

**MFT/TC CONSISTENCY TABLE
IN ORDER BY MFT**

MFT 10	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R , 180+ A, 181- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 11	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R , 180+ A, 181- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 12	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R , 180+ A, 181- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 13 CIV- PEN	TAX: 290+ R , 534- A, 535+ I, PEN: 240+ I, 241- I, 280+ I, 281- I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 14	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R , 180+ A, 181- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 15	TAX: 290+ A, 291- I, 534- A, 535+ I, PEN: 161- I, 162+ R , 271- I, 272+ R , →→→ 280+ I, 281- I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- R, 772+ R .
MFT 16	TAX: 290+ A, 291- I, 294+ I, 295- I, 298+ A, 299- A, →→→ 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R , 180+ A, 181- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 17	TAX: 290+ A, 291- I, 534- A, 535+ I, 538- I, 539+ I, PEN: 160+ A, 161- I, 162+ R , 234+ A, 235- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- R, 772+ R.
MFT 33	TAX: 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R , 170+ A, 171- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.

Exhibit 2.4.16-9 (Cont. 3) (01-01-2020)**MFT/TC CONSISTENCY TABLE****IN ORDER BY MFT**

MFT 34 **TAX:** 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A, 534- A, 535+ I,
PEN: 160+ A, 161- A, 162+ R, 170+ A, 171- I, 234+ A, 235- A,
→→→240+ I, 241- I, 270+ A, 271- A, 272+ R, 280+ A, 281- A,
→→→320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

MFT 36 **TAX:** 290+ R, 534- A, 535+ I,
PEN: 160+ A, 161- A, 162+ R, 234+ A, 235- A, 240+ I, 241- I,
→→→270+ A, 271- A, 272+ R, 280+ I, 281- I, 320+ I, 321- I,
→→→350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

MFT 37 **TAX:** 290+ A, 291- I, 534- A, 535+ I,
PEN: 160+ A, 161- A, 162+ R, 234+ A, 235- A, 240+ I, 241- I,
→→→270+ A, 271- A, 272+ R, 280+ A, 281- A, 320+ I, 321- I,
→→→350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

MFT 40 **TAX:** 290+ A, 291- I.

MFT 42 **TAX:** 290+ A, 291- I.
PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I,
INT: 770- A, 772+ A.

MFT 43 **TAX:** 290+ A, 291- I, 298+ A, 299- A.
PEN: 280+ A, 281- A.
INT: 340+ A, 341- I, 361- I.

MFT 44 **TAX:** 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I,
PEN: 160+ A, 161- A, 162+ R, 170+ A, 171- I, 234+ A, 235- A,
→→→240+ I, 241- I, 270+ A, 271- A, 272+ R,
→→→280+ A, 281- A, 320+ I, 321- I,
→→→350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

MFT 46 **TAX:** 290+ A, 291- I, 294+ I, 295- I, 298+ I, 299- I,
PEN: 160+ A, 161- I, 162+ R, 234+ A, 235- I,
→→→240+ I, 241- I, 270+ A, 271- I, 272+ R,
→→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

MFT 47 **TAX:** 290+ R, 291- I.

MFT 49 **TAX:** 290+ R, 291- I.

MFT 50 **TAX:** 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I,
PEN: 160+ A, 161- A, 162+ R, 234+ A, 235- A, 240+ I, 241- I,
→→→270+ A, 271- A, 272+ R, 280+ A, 281- A, 320+ I, 321- I,
→→→350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

Exhibit 2.4.16-9 (Cont. 4) (01-01-2020)

**MFT/TC CONSISTENCY TABLE
IN ORDER BY MFT**

MFT 51	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, 270+ A, 271- I, 272+ R, →→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 52	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, →→→320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 58	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 60	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, 270+ A, 271- I, 272+ R, →→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 61	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, 270+ A, 271- I, 272+ R, →→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 62	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, 270+ A, 271- I, 272+ R, →→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 63	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, 270+ A, 271- I, 272+ R, →→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 64	TAX: 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R, 240+ I, 241- I, →→→270+ A, 271- I, 272+ R, 280+ I, 281- I, 320+ I, 321- I, →→→350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 67	TAX: 290+ R, 291- I, 534- A, 535+ I, PEN: 160+ A, 161- A, 162+ R, 234+ A, 235- A, →→→240+ I, 241- I, 270+ A, 271- A, 272+ R, 280+ A, 281- A, →→→320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.
MFT 74	TAX: 290+ A, 291- I, PEN: 240+ I, 241- I, 280+ I, 281- I, INT: 340+ A, 341- I, 342+ R, 770- A, 772+ A.

Exhibit 2.4.16-9 (Cont. 5) (01-01-2020)**MFT/TC CONSISTENCY TABLE**
IN ORDER BY MFT

MFT 75 **TAX:** 570+ A, 571- I,
PEN: 240+ I, 241- I, 280+ I,
INT: 340+ A, 341- I,

MFT 76 **TAX:** 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I,
PEN: 160+ A, 161- I, 162+ **R**, 240+ I, 241- I, 270+ A, 271- I, 272+ **R**,
→→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

MFT 77 **TAX:** 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I,
PEN: 160+ A, 161- I, 162+ **R**, 240+ I, 241- I, 270+ A, 271- I, 272+ **R**,
→→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

MFT 78 **TAX:** 290+ A, 291- I, 298+ A, 299- A, 534- A, 535+ I,
PEN: 160+ A, 161- I, 162+ **R**, 240+ I, 241- I, 270+ A, 271- I, 272+ **R**,
→→→280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

MFT 79 **TAX:** 290+ A, 298+ A, 538- I, 539+ I
PEN: 280+ I, 281- I,

MFT 82 **TAX:** 290+ A, 298+ I, 299- I,
PEN: 270+ A, 271- I, 272+ **R**,
→→→ 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

MFT 83 **TAX:** 290+ A, 298+ I, 299- I,
PEN: 270+ A, 271- I, 272+ **R**,
→→→ 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

MFT 84 **TAX:** 290+ A, 291- I

MFT 85 **TAX:** 290+ A, 291- I, 294+ I, 295- I, 298+ I, 299- I,
PEN: 160+ A, 161- I, 162+ **R**, 234+ A, 235- I,
→→→240+ I, 241- I, 270+ A, 271- I, 272+ **R**,
→→→ 280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

MFT 86 **TAX:** 290+ A, 291- I, 294+ I, 295- I, 298+ I, 299- I,
PEN: 160+ A, 161- I, 162+ **R**, 234+ A, 235- I,
→→→240+ I, 241- I, 270+ A, 271- I, 272+ **R**,
→→→ 280+ I, 281- I, 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I,
INT: 340+ A, 341- I, 342+ **R**, 770- A, 772+ A.

*Continue for IMF***IMF**
MFTS**TCS**

Exhibit 2.4.16-9 (Cont. 6) (01-01-2020)

MFT/TC CONSISTENCY TABLE
IN ORDER BY MFT

MFT 29	TAX: 290+ A, 291- I, 370+ A, 534- I, 535+ I, 570+ A, PEN: 160+ A, 161- I, 200+ A, 201- I, 240+ I, 241- I, →→→ 270+ A, 271- I, 272+ R , 280+ I, 281- I, →→→ 320+ I, 321- I, 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 30	TAX: 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A, 370+ A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R , 170+ A, 171- I, 200+ I, 201- I, →→→ 240+ I, 241- I, 270+ A, 271- I, 272+ R , →→→ 280+ I, 281- I, 310+ I, 311- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 31	TAX: 290+ A, 291- I, 294+ A, 295- A, 298+ A, 299- A, 370+ A, 534- A, 535+ I, PEN: 160+ A, 161- I, 162+ R , 170+ A, 171- I, 200+ I, 201- I, →→→ 240+ I, 241- I, 270+ A, 271- I, 272+ R , 280+ I, 281- I, →→→ 310+ I, 311- I, 320+ I, 321- I, →→→ 350+ I, 351- I, 360+ I, 361- I, INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.
MFT 35	TAX: 290+ R , 291- I, 294+ A, 295- A, 298+ A, 299- A, PEN: 280+ I, 281- I, 361- I, INT: 340+ A, 341- A.
MFT 55	TAX: 290+ R , 534- A, 535+ I,
CIV-	PEN: 241- I, 280+ I, 281- I, 360+ I, 361- I,
PEN	INT: 340+ A, 341- I, 342+ R , 770- A, 772+ A.

Exhibit 2.4.16-10 (01-01-2020)
TC/MFT QUICK REFERENCE TABLE
IN ORDER BY TC

Valid Numbers:

Exhibit 2.4.16-10 (Cont. 1) (01-01-2020)

TC/MFT QUICK REFERENCE TABLE
IN ORDER BY TC

TCS **MFTS**
BMF first
then IMF

160+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 85, 86, 29, 30, 31.
161	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 85, 86, 29, 30, 31.
162+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 85, 86, 30, 31.
170+	02, 05, 06, 08, 33, 34, 44, 30, 31.
171	02, 05, 06, 08, 33, 34, 44, 30, 31.
-	
180+	01, 03, 08, 09, 10, 11, 12, 14, 16.
181	01, 03, 08, 09, 10, 11, 12, 14, 16.
-	
200+	29, 30, 31.
201	29, 30, 31.
-	
234+	02, 04, 17, 34, 36, 37, 44, 46, 50, 67, 85, 86.
235	02, 04, 17, 34, 36, 37, 44, 46, 50, 67, 85, 86.
-	
240+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 85, 86, 29, 30, 31.
241	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 85, 86, 29, 30, 31, 55.
-	
270+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31.
271	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31.
-	
272+	01, 02, 03, 05, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31.

Exhibit 2.4.16-10 (Cont. 2) (01-01-2020)**TC/MFT QUICK REFERENCE TABLE
IN ORDER BY TC**

280+ 01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 43, 44, 46, 50, 51,
52,
58, 60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 79, 85, 86, 29, 30, 31, 55.

281 01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 43, 44, 46, 50, 51,
- 52,
58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 79, 85, 86, 29, 30, 31, 35, 55.

MFT 04 valid 199503 thru 199712 only and with BLK 40 only.

Valid with TCs 29X only..

290+ 01, 02, 03, *04*, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 40, 42, 43, 44,
46, 47,
49, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 79, 82, 83, 84, 85, 86, 29, 30, 31, 35,
55.

291 01, 02, 03, *04*, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 16, 17, 33, 34, 37, 40, 42, 43, 44, 46, 47,
- 49,
50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 84, 85, 86, 29, 30, 31, 35.

294+ 02, *04*, 05, 06, 16, 33, 34, 46, 85, 86, 30, 31, 35.

295 02, *04*, 05, 06, 16, 33, 34, 46, 85, 86, 30, 31, 35.

-

298+ 01, 02, 03, *04*, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 33, 34, 43, 44, 46, 50, 51, 52, 58, 60, 61,
62, 63,
64, 76, 77, 78, 79, 82, 83, 85, 86, 30, 31, 35.

299 01, 02, 03, *04*, 05, 06, 07, 08, 09, 10, 11, 12, 14, 16, 33, 34, 43, 44, 46, 50, 51, 52, 58, 60, 61,
- 62, 63,
64, 76, 77, 78, 82, 83, 85, 86, 30, 31, 35.

310+ 30, 31.

311 30, 31.

-

320+ 01, 02, 03, 05, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61,
62,
63, 64, 67, 76, 77, 78, 85, 86, 29, 30, 31.

321 01, 02, 03, 05, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61,
- 62,
63, 64, 67, 76, 77, 78, 85, 86, 29, 30, 31.

340+ 01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 43, 44, 46, 50, 51,
52, 58,
60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31, 35, 55.

341 01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 43, 44, 46, 50, 51,
- 52, 58, 60,
61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31, 35, 55.

Exhibit 2.4.16-10 (Cont. 3) (01-01-2020)

TC/MFT QUICK REFERENCE TABLE

IN ORDER BY TC

342+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31, 55.
350+	01, 02, 03, 05, 07, 08, 09, 10, 11, 12, 14, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 85, 86, 29, 30, 31.
351	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 85, 86, 29, 30, 31.
360+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31, 55.
361	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 43, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31, 35, 55.
370+	30, 31, 29.
534	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 44, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 29, 30, 31, 55.
535+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 44, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 76, 77, 78, 29, 30, 31, 55.
538	01, 03, 08, 09, 11, 12, 14, 16, 17, 79.
539+	01, 03, 08, 09, 11, 12, 14, 16, 17, 79.
570+	06, 08, 75, 76, 29.
571-	06, 08, 75, 76.
770	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 82, 83, 85, 86, 29, 30, 31, 55.
772+	01, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 42, 44, 46, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 76, 77, 78, 85, 86, 29, 30, 31, 55.

