



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.19

AUGUST 28, 2025

EFFECTIVE DATE

(08-28-2025)

PURPOSE

- (1) This transmits revised IRM 2.4.19, IDRS Terminal Input, Command Codes REQ77, FRM77 and FRM7A.

MATERIAL CHANGES

- (1) See Exhibit 2.4.19-5:
 - Removed requirement for XREF fields for TC 971 AC 073 and AC 074
 - Added requirement for MISC field for TC 971 AC 818.
- (2) **See IRM 2.4.19.3**
 - New Error Response entry for AC 818
- (3) Updated Chief Information Officer from Rajiv Uppal to Kaschit Pandya

EFFECT ON OTHER DOCUMENTS

IRM 2.4.19, dated December 10, 2024, is superseded.

AUDIENCE

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

Kaschit Pandya
Chief Information Officer

2.4.19

Command Codes REQ77, FRM77 and FRM7A

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2.4.19.1
(12-10-2024)
Program Scope and Objectives

- (1) This IRM Section provides the instructions for the use of Command Codes REQ77, FRM77 and FRM7A.
- (2) **Purpose:** This section provides contains terminal input instructions and research response displays for Command Codes (CC) REQ77, FRM77, and FRM7A.
- (3) **Audience:** IRS tax Technicians and Account Management employees.
- (4) **Policy Owner:** Chief Information Officer.
- (5) **Program Owner:** Customer Service.
- (6) **Primary Stakeholders:** Taxpayer Services (TS).
- (7) **Program Goals:** This program will support entry of the Transaction Codes (TC) listed in See IRM 2.4.19-4. It supports direct terminal entry and provides transaction data consistency for each unique Transaction Code.

2.4.19.1.1
(01-01-2023)
Background

- (1) FRM77 validates transaction code input before sending to EOD and Masterfile. REQ77 depending on definer used will display either FRM77 or FRM7A input screens.

2.4.19.1.2
(01-01-2024)
Authority

- (1) The FRM77 Command code was developed as a means to input non monetary transactions.

2.4.19.1.3
(01-01-2023)
Responsibilities

- (1) Applications Development is responsible for operation and maintenance of the command codes.

2.4.19.1.4
(01-01-2024)
Program Management and Review

- (1) FRM77 validates information for each transaction and will provide either a "Request Complete" or specific fields flagged as unacceptable, prompting the user to correct the information.

2.4.19.1.5
(01-01-2024)
Program Controls

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

2.4.19.1.6
(01-01-2025)
**Terms/Defintions/
Acronyms**

- (1)

Acronym	Definition
IMF	Individual Master File.
BMF	Business Master File.
EPMF	Employee Plans Master File.
NMF	Non Master File.
TIN	Taxpayer Identification Number
MFT Code	Masterfile Tax Code.

FLC	File Location Code.
BOD	Business Operating Division.
TDA	Taxpayer Delinquent Account.
ASED	Assessment Statute Expiration Date.
CSED	Collection Statute Expiration Date.
TEFRA	Tax Equity and Fiscal Responsibility Act.
BBA	Bipartisan Budget Act.
FATCA	Foreign Account Tax Compliance Act.
IDRS	Integrated Data Retrieval System.
FTD	Federal Tax Deposit.
DLN	Document Locator Number.

2.4.19.1.7
(01-01-2024)

Related Resources

- (1) The following resources may assist in performing the work as outlined in this IRM:
 - Document 6209, Section 8C-9 TC 971 Action Codes
 - Servicewide Electronic Research Program (SERP) - IDRS Command Code Job Aid
 - Integrated Data Retrieval System (IDRS)
 - Integrated Automation Technologies (IAT)

2.4.19.2
(01-01-2006)

Overview of Command Codes REQ77, FRM77 and FRM7A

- (1) Command Code REQ77 is used to request a format to input a transaction normally input on Form 3177, Notice of Action for Entry on the Master Files/IDRS, or a related document. The format requested would be either Command Code FRM77 or FRM7A format.
- (2) Command Code REQ77 with a blank definer will result in the FRM77 format.
- (3) Command Code REQ77 with a definer of A will result in the FRM7A format.
- (4) If no taxpayer account information (TIN, File Source, MFT, Tax Period and Name Control) is input with REQ77 with a blank definer then a prior Command Code entry is necessary. Command Code ENMOD or SUMRY should be used if the input transaction changes entity information. Command Code TXMOD should be used if the transaction addresses a tax module. ADJ54 and ACTON, as well as FRM77 itself, can also be used as the prior Command Code. If the taxpayer account information is entered with REQ77, no prior Command Code is necessary. No prior Command Code is used when REQ77 is input with an A definer. If a Transaction Code 122 or 126 is to be generated, the taxpayer information must be entered with CC REQ77.
- (5) Command Code FRM77 will generate one transaction.

- (6) Command Code FRM7A will generate up to twenty-one transactions, one transaction for each line of valid input. The file source of all transactions input on one screen must be the same.
- (7) Command Code FRM77 will generate a dummy entity module when the taxpayer entity module is not present on the Taxpayer Information File (TIF) and the name control matches the NAP name control, and the plan number matches the NAP plan number (EPMF account). If a transaction addresses a tax module that is not present, a dummy tax module will be generated. The dummy entity and tax modules will not be generated for NMF transactions nor will they for transactions that fail the additional NAP and Individual Master File On-Line (IMFOL) or Business Master File On-Line (BMFOL) validations (see #8).
- (8) If the input is for a BMF or an IMF/MFT-30 and there is no tax module match on the TIF or there is a 2 in the MOD-MEMO-CD, the IMFOL/BMFOL will be accessed by the NAP to see if there is a match on the master file. If not, the transaction will not be generated unless it is one that can establish a tax module (TC 460, 468, 469, 470, 474, 480, 500, 520 (CC 61-67, 81, 83, 85), 540, 560, 582, 810, 930, 960 or 971 (with selected action codes). These transactions must then pass additional NAP validations using the ADDITIONAL-FIELD-IND-GRP before they will be generated. See IRM 2.4.19.2 #4, for error messages resulting from these validation checks.
- (9) Transactions input through IDRS can be identified by the Julian date in the DLN. It is the current processing date plus 400.
- (10) A return to prior Command Code TXMOD, ENMOD or SUMRY may be accomplished with entry of the Command Code alone.
- (11) Transactions will have the TIN and Name Control matched with the data present on the TIF. If the Name Control does not match the TIF, an appropriate error message will be returned. If this is a dummy account with a 3 in the MEMO-CD of the BASIC-ENTITY-REC, it will be treated as a full account. If the Name Control matches and it is a dummy account (MEMO-CD 2), the TIN and Name Control will be matched against Master File data on the NATIONAL ACCOUNT PROFILE (NAP) unless the transaction is 971 or 972 with action code 63. If this is an EPMF account (regardless if a dummy or a full account) the plan number will be matched against the NAP plan number. It will work as follows:
 - a. FRM77 will access the NAP and matching will be done from the information present, and either the transaction will be accepted or an appropriate error message will be returned.
 - b. FRM7A will not access the NAP. If NAP validation is required, an error message will be returned to the operator requesting the transaction be reinput using FRM77.
- (12) FRM77 may be used as a prerequisite of Command Codes ACTON and DOALL. Because of the protected fields, user should move cursor to the "home position" (row 1, column 1) and clear the screen when using FRM77 as a prerequisite.

2.4.19.3
(08-28-2025)
Error Responses

- (1) Error messages will be displayed in inverse video on line 14 of FRM77. For Command Code FRM7A some error messages will appear at the end of the relevant line and some on line 24. For FRM77, a blinking asterisk will be displayed in inverse video to the right of erroneous fields. For FRM7A, an asterisk will be placed to the right of erroneous fields (if an error occurs in the 4-digit sequence number an asterisk will not overlay that fourth number field; an error message will display on line 24).
- (2) **General Error Messages — REQ77, FRM77 and FRM7A** (Messages in bold print are for FRM7A):
 - a. "INVALID TIN/FILE SOURCE", "**TIN/FS**" — Subroutine UVALTIN found the TIN or File Source invalid.
 - b. "NAME CONTROL INVALID", "**NAME CTRL INV**" — Subroutine UVALNCL found the Name Control invalid.
 - c. "MFT INVALID", "**MFT INV**", "MFT INCONSISTENT WITH FILE SOURCE" or "**MFT INC**" — Subroutine UVALMFT found the MFT either invalid or inconsistent.
 - d. "TAX PERIOD INVALID", "**TXPD INV**", "TAX PERIOD INCONSISTENT WITH MFT" or "**TXPD INC**" — Subroutine UVALTX2 found the Tax Period either invalid or inconsistent.
 - e. "PLAN NUMBER INVALID" — Either the input Plan Number on an EPMF account request is missing or invalid or else a Plan Number was put in on a request for a transaction to another file. (not for FRM7A).
- (3) **Error Messages — FRM77 and FRM7A** (Messages in bold print are for FRM7A — Messages (k) through (p) are the same for both command codes):
 - a. "REQUEST DENIED/ACCOUNT NOT PRESENT", "**NO ACCT**" — The account is not present on the TIF (This message applies to NMF accounts only).
 - b. "REQUEST DENIED/MODULE NOT PRESENT", "**NO MOD**" — The tax module is not present (NMF account).
 - c. "REQUEST DENIED - DUMMY ACCT PRESENT", "**DUMMY ACCT**" — The account is a dummy one (NMF account).
 - d. "REQUEST DENIED - DUMMY MOD PRESENT", "**DUMMY MOD**" — The tax module is a dummy one (NMF account).
 - e. "REQUEST DENIED - MEMO ACCT PRESENT", "**MEMO ACCT**" — The taxpayer account is a memo account.
 - f. "REQUEST DENIED - MEMO MOD PRESENT", "**MEMO MOD**" — The tax module is a memo tax module.
 - g. "TXPD GREATER THAN CURRENT DATE - TC 460", "**TXPD > CURDT**" — TC 460.
 - h. "EXTENSION DATE < TAX PERIOD + 3 YRS", "**TC 560 EXDT**" — TC 560.
 - i. "CSED EXPIRED, ENTER EARLIER TRANS-DT", "**CSED EXPIRED**" — TC 550, current date is not earlier than the LATEST-MOD-CSED; must enter a TRANS-DT with earlier date.
 - j. "TC 930 NOT VALID FOR THIS TAX PERIOD", "**WRONG TXPDYR**" — TC 930 not allowed for prior year or future year modules.
 - k. "USER MAY NOT ACCESS THIS MASTER FILE", "**MF ACCESS DENIED**" — A user attempts to access an IMF account or a BMF account when it is not authorized by his/her profile.

- l. "TIF N/C MISMATCH - (current nameline form TIF)" — The Name Control input does not match the Name Control on a full TIF account. (FRM7A will only have the current nameline without the message).
 - m. "TIF N/C MISMATCH - (name control from the TIF)" — The Name Control input does not match the Name Control on a TIF dummy account.
 - n. "TIF N/C MISMATCH - C/D" — The Name Control input does not match because the dummy account has a check digit.
 - o. "MOD BAL AMT" — Service Center module balance is too large for a TC 530 with Closing Code 09.
 - p. "I/O ERROR" — An error was encountered when attempting to access the TIF database.
 - q. "CLOS-CD 90 INVALID WITH SC STATUS CD" — When entering a TC 470 CC 90 on a SC-STATUS-HIST-REC with a previous status code of 41-44, 46, 60, 71, 72 or 91.
 - r. "PLEASE CORRECT INVALID DATA ON SCREEN" — The invalid element will be asterisked. The transaction is not generated. (Line 24 or FRM7A).
- (4) **Additional Error Messages for FRM77** (Messages (h) through (ag) are result of subroutine UVER-ACCT).
- a. "XREF TIN/FILE SOURCE INVALID" — The Cross Reference TIN and/or File Source is invalid.
 - b. "XREF NAME CONTROL INVALID" — The Cross Reference Name Control is invalid.
 - c. "XREF TAX PERIOD INVALID or XREF TAX PERIOD INCONSISTENT WITH MFT" — The Cross Reference Tax Period is either invalid or inconsistent.
 - d. "XREF TAX PERIOD INCONSISTENT W/ XREF MFT" — The Cross Reference Tax Period is either invalid or inconsistent with the Cross Reference MFT.
 - e. "CDS 93-94, 96-97 FOR SC COLL BR USE ONLY" — TC 971/972 with a 971/151-CD of 93, 94, 96 and 97 are restricted to service center Collection Branch employees.
 - f. "DEADLOCK BETWEEN RUN UNITS -TRY LATER", "LONG RECOVERY IN PROCESS", "SHORT RECOVERY IS PROCESS", "ITIF, BTIF, ZTIF1 DOWN" and "ITIF, BTIF, ZTIF1 RESTRICTED" — Rollback exception messages.
 - g. "REMARKS FIELD IS INVALID OR INCOMPLETE" — Remarks are less than 3 nonblank characters or contain special characters "=", "h", "g", "[", or "]".
 - h. "TIN NOT ESTABLISHED ON MF" — No match found for BMF TIN.
 - i. "SSN NOT ON MF AS VALID OR INVALID-CC INOLE CAN BE USE TO VALIDATE DM-1 SSN/NAME" — No match found for IMF TIN.
 - j. "ACCOUNT FOUND ON OPPOSITE VALIDITY - CC INOLE CAN BE USED TO VALIDATE SSN/NAME" — Match was found for opposite validity of IMF TIN.
 - k. "TIN NOT FOUND ON IMFOL OR BMFOL" — No match found for IMF or BMF TIN.
 - l. "TIN IS NOT FOUND ON THE EPMF OR THE BMF" — No match found for EPMF TIN.
 - m. "TIN IS NOT ON THE EPMF, IS ON THE BMF" — A match for an EPMF TIN was found on the BMF file.
 - n. "PLAN NUMBER INPUT IS NOT ESTABLISHED ON THE EPMF" — The input plan number did not match the plan number of the EPMF-PLAN-GRP for this TIN.

- o. "CRS/NAP ACCESS NOT AVAILABLE - TRY LATER" — Reinput transaction at a later time.
- p. "NATIONAL ENTITY FILE NOT AVAILABLE - TRY LATER" — Reinput transaction at a later time.
- q. "NAME CONTROL MISMATCH ON NAP" (**taxpayer's first nameline**). Name control does not match. Correct and reinput transaction. (If the TIN is good, but the transaction's name control does not match the name control present on the NAP, it will return the message printed above followed by the first nameline as it appears on the NAP.)
- r. "MASTER FILE DOES NOT HAVE A TAX MODULE FOR THIS TAX PERIOD" (UPC 159 or UPC 309 RC 1 - for TC's that cannot establish a tax module).
- s. "A TC 150 HAS ALREADY POSTED FOR THIS TAX PERIOD - REQUEST RETURN" (for TC 930).
- t. "A TC 150 HAS ALREADY POSTED FOR THIS TAX PERIOD" (UPC 317 RC 4 -for TC 460/MFT 60).
- u. "TAX MODULE ON MF DOES NOT HAVE A TC 150 POSTED" (UPC 173 RC 5, UPC 327 RC 1, UPC 344 RC 7 - for IMF TCs 420 AND 811 AND BMF TCs 470 AND 550).
- v. "IMF DOES NOT HAVE A NAME LINE EQUAL TO OR EARLIER THAN THE TAX PERIOD YR" (UPC 188).
- w. "TAX PERIOD MONTH DOES NOT MATCH THE FYM ON THE MASTER FILE" (UPC 162).
- x. "SCRAMBLED SSN IS A "1" AND MFR IS AN "8" FOR THIS ACCOUNT" (UPC 177).
- y. "MFR FOR THIS ACCOUNT IS AN "8"" (UPC 182).
- z. "THIS ACCOUNT IS ONLY VALID FOR POSTING FORM 990 GROUP RETURN TRANSACTIONS" (UPC 383 RC 1).
- aa. "THE FRCs ON THE BMF ARE "88" -RESEARCH FOR ANOTHER TIN" (UPC 341 RC 1).
- ab. "THE INPUT MFT IS NOT COMPATIBLE WITH THE FRC ON THE BMF AND THE EO ENTITY STATUS IS 41" (UPC 329 RC2).
- ac. "THE INPUT MFT IS NOT COMPATIBLE WITH THE FRC ON THE BMF" (UPC 329 RC 1).
- ad. "THIS MFT IS NOT VALID WITH THE EMPLOYMENT CODE OR EO SUBSECTION OR EO STATUS ON THE BMF" (UPC 308 RCs 5 and 9).
- ae. "THIS MFT IS NOT VALID WITH AN EMPLOYMENT CODE OF "S"" (UPC 343 RC 1).
- af. "THE BMF DOES NOT HAVE A SIGNIFICANT FRC FOR THIS MFT" (UPC 341 RC 2 for TC 960).
- ag. "THIS ACCOUNT DOES NOT HAVE AN EO SECTION" (UPC 366 RC 1 -for MFTS 33, 34, 37, 44, 50 or 67).
- ah. "TAX PERIOD MONTH DOES NOT MATCH THE CURRENT OR PRIOR FYM ON THE MASTER FILE" (UPC 307 RC 1 -for MFTs 02, 05, 06, 33, 36, 37, 44 or 67).
- ai. "THE NAP MAY NOT BE ACCESSED WHEN IN TRAINING MODE" — There is no NAP for the training data base.
- aj. "CDS 200–214 & 220 FOR KCSC CFO USE ONLY " — TC 971/972 with a 971/151-CD of 200-214 and 220 are reserved for CFO use at KCSC.
- ak. "RESERVED FOR SC ACCOUNTING ONLY" — This type of transaction may only be executed by approved Service Center accounting personnel only.
- al. "DLN INCONSISTENT WITH 971-CD" — For TC 971/972 with a 971/151-CD of 301 and 302 the File Location Code portion of the REVERSAL-

- DLN can not be 65, 71, or 72. For TC 971/972 with a 971/151-CD of 303-309 the File Location Code portion of the REVERSAL-DLN must be 65, 71, or 72.
- am. "INNOCENT SPOUSE-CONTROL BASE REQUIRED" — For TC 971 with a 971/151-CD of 065 a Control Base is required.
 - an. "RESERVED FOR OSC PERSONNEL ONLY" — Input is limited to Ogden Service Center Personnel only.
 - ao. "TRANS NOT PERMITTED BY SC PERSONNEL" — Transaction input is not permitted by Service Center Personnel.
 - ap. "RESERVED FOR ANSC, ATSC, AUSC, BSC, KCSC, FSC PERSONNEL ONLY" — Input is limited to Andover, Atlanta, Austin, Brookhaven, Kansas City and Fresno Service Center Personnel only.
 - aq. "RESERVED FOR BSC PERSONNEL ONLY" — Input is limited to Brookhaven Service Center Personnel only.
 - ar. "RESERVED FOR ERRONEOUS REFUND UNIT ONLY" — Input is restricted to Erroneous Refund Unit personnel only.
 - as. "RESERVED FOR BACKUP WITHHOLDING AREAS" — Input is restricted to Backup Withholding areas of Brookhaven and Philadelphia Service Centers.
 - at. "RESERVED FOR F&PC REFERRAL AND OVERSIGHT UNITS OF PSC AND KCSC" — Input is limited to F&PC Referral and Oversight Units of Philadelphia and Kansas City Service Centers.
 - au. "RESERVED FOR WITHHOLDING COMPLIANCE AREA" — Input is limited to Withholding Compliance areas.
 - av. "RESERVED FOR CRIMINAL INVESTIGATION AREA" — Input is limited to Criminal Investigation areas.
 - aw. "RESERVED FOR HQ ANALYSTS AND TOP LIAISONS" — Input is limited to Headquarter Analysts and TOP Liaison Personnel only.
 - ax. "RESERVED FOR LB&I IIC AND IBC" — Input is limited to LB&I IIC and IBC Personnel.
 - ay. "RESERVED FOR BMF AUR HQ AND OSPC" — Input is limited to BMF AUR staff.
 - az. "RESERVED FOR IPSO PERSONNEL ONLY" — Input is limited to IPSO Personnel.
 - ba. "RESERVED FOR IPSU & IP PERSONNEL ONLY" — Input is limited to IPSU and IP Personnel.
 - bb. "RESERVED FOR RICS PERSONNEL ONLY" — Input is limited to RICS Personnel.
 - bc. "SC MUST BE 19 OR 49" — Valid values for TC480-SC-CD are blanks, 19, or 49.
 - bd. "TRANS-DT MUST BE 1/1/1995 OR LATER" — Input TRANS-DT must be 1/1/1995 or later.
 - be. "INVALID ABA-NUM" — Input of ABA-NUM is not valid according to American Banking Standards.
 - bf. "TC 130 DLN-CD 102 VALID FOR IMF ONLY" — Input of TC 130 with a DLN-CD of 102 is restricted to IMF accounts.
 - bg. "MANAGER INPUT REQUIRED. AGGREGATE SC-MOD-BAL > \$5000" — Input of a TC 530 by an ACS SB/SE employee with a aggregate SC-MOD-BAL > \$5000 will not be allowed. The input must be done by a ACS SB/SE manager.
 - bh. "MANAGER INPUT REQUIRED. AGGREGATE SC-MOD-BAL > \$10,000" — Input of a TC 530 by an ACS SB/SE employee with a aggregate SC-MOD-BAL > \$10,000 will not be allowed with CLOSING CODE 03, 08, or 12. The input must be done by a ACS SB/SE manager.

- bi. "NO BACKUP WITHHOLDING ACTIVITY ON MODULE" — Input of TC 971 with a 971/151-CD of 190 is not permitted on modules that do not indicate BACKUP WITHHOLDING activity.
- bj. "BACKUP WITHHOLDING INDICATOR NOT SET" — The BACKUP-WITHHOLDING-IND in the BASIC-TAX-MOD-REC does not have a significant value.
- bk. "RESERVED FOR PSC AND KCSC BWH AREAS" — Input is restricted to the Backup Withholding Areas of Kansas City and Philadelphia Service Centers.
- bl. "NO OPEN MODULE ON IDRS" — Input is not allowed if there is not a open TDI on the module.
- bm. "TX-PRD CAN NOT BE PRIOR TO 200612" — The TAX PERIOD can not be prior to 200612.
- bn. "VALID TX-PRD = 200609/12, 200703/06/09, 200803/06/09" — The TAX PERIOD must be 200609, 200612, 200703, 200706, 200709, 200803, 200806 or 200809.
- bo. "VALID TX-PRD = 200612, 200712, 200812" — The TAX PERIOD must be 200612, 200712 or 200812.
- bp. "VALID TX-PRD RANGE IS 200608 - 200808" — The TAX PERIOD must be in the range of 200608 - 200808.
- bq. "INVALID FLC" — The input FILE LOCATION CODE is invalid.
- br. "INVALID DATE" — Date in MISC field must be in MMDDYYYY format.
- bs. "INVALID CHARACTERS, MUST BE A-Z OR 0-9 ONLY" — Alphanumeric input only.
- bt. "(OPTIONAL - OR +), 1 TO 15 DIGITS, IN CENTS" — AC 741 MISC field format requirements.
- bu. "3 DIGIT CRN, SPACE, 3-14 DIGITS, IN CENTS" — AC 356 MISC field format requirements.
- bv. "FREEZE-RLS-AMT MUST BE MORE THAN MISC-AMT" — AC 356 Freeze-release amount must be more than MISC amount.
- bw. "USER NOT AUTHORIZED TO INPUT TRANSACTION" — User is not an authorized employee to input a TC 530 transaction.
- bx. "17 CHARACTERS, NO SPACES, (-) OR (_)" — AC 830 MISC field format requirements.
- by. "MISC POS-1 MUST BE L, C, OR, N)" — AC 804 MISC field format requirements.
- bz. "MISC CAN BE CVC, EPE, CVC/EPE, EPE/CVC" — AC 831 MISC field format requirements.
- ca. "INTEREST FRMT MUST BE 99.99, A SPACE, THEN AMT OWED (e.g. 99.99 999999999999999)" — AC 818 MISC field format requirements.

(5) Additional Error Messages for REQ77

- a. "REQUEST DENIED/INCORRECT DEFINER" — The definer is not blank or A.
- b. "REQUEST DENIED/IMPROPER INITIALIZATION" — With a blank definer the taxpayer account information was not input with the request and the prior command code was not ENMOD, TXMOD, SUMRY, ACTON or ADJ54. This message could also mean the account is not present on the TIF.

(6) Additional Error Messages for FRM7A: (Messages (d) and (e) will appear on line 24)

- a. "TRY LATER", "NO ITIF, BTIF, ZTIF1" — Rollback exception messages.

- b. "MUST ACCESS NAP-USE FRM77" — A dummy or nonexistent TIF BMF or IMF account or tax module requires access of the NAP or CFOL by FRM77.
- c. "MF TAX MOD HAS NO TC 150 POSTED" — A tax module with MOD-MEMO-CD of 4, 5 or 6 has been encountered for a TC 470 or TC 550.
- d. "NO ACCOUNT INFORMATION INPUT" — Lines 2–23 are blank.
- e. "DATA ON LINE 24" — Line 24 was not blank.
- f. "MFT 46/76 NOT ALLOWED USE FRM77" — FRM7A will not process MFT 46 and 76. FRM77 must be used for these MFT's.

Note: For line with invalid elements. Lines in which all elements have been found to be valid and for which a transaction has been generated will be blanked out on the response screen.

2.4.19.4
(01-01-2006)
Valid Response

- (1) If Command Code REQ77 is input correctly, the format for FRM77 or FRM7A will be generated.
- (2) If Command Code FRM77 is input correctly, the input screen will be returned with the message "REQUEST COMPLETE" on line 14.
- (3) If Command Code FRM7A is input correctly, the first and second lines of the input screen will be returned with all other lines blank and the message "REQUEST COMPLETE" will appear on line 24.

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Exhibit 2.4.19-1 (01-01-2005) Command Code REQ77 Input

Input screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	REQ77vvvvvvvvvvvv							
2	vv vvvvvvvvvv							
3	vvvv							
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description

Item	Line	Position	Description
1	1	1-5	COMMAND CODE: REQ77
2	1	6	COMMAND CODE DEFINER: blank or A
3	1	7-18	TIN and FILE SOURCE: Not used when the definer is A. If definer is blank, may be input. If not the prior command code must be ENMOD, TXMOD, SUMRY, ACTON, ADJ54, or FRM77 itself. Format is nn-nnnnnnnvb (EIN) or nnn-nn-nnnnv (SSN).
4	2	1-2	MFT CODE: Must be present if TIN is present
5	2	4-13	PLAN NUMBER and TAX PERIOD: Must be present if TIN is present. The format is nnnbnnnnnn (Plan Number and Tax Period, for BMF and EPMF) or nnnnnn (only Tax Period, no Plan Number, for IMF and NMF).
6	3	1-4	NAME CONTROL: Must be present if TIN is present.

Response screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	FRM77	nnvvnnvvnnvv	MFT>nn	TX-PRD>nnnnnn	PLN-NUM>nnn	NM-CTRL>vvvv		
2	TC>	TRANS-REGISTER-IND>	PSTNG-DLAY-CD>	FLC>				
3	EXTENSION-DT>	TC93X-EMP-CD>	TRANS-DT>					
4	CLOSING-CD>	RESP-UNIT/JURISDICTION-CD>	TC148-CD>	BANKRUPT-CD>				
5	DLN-CD>	BL-LOC-CD>	LAST-RET-AMT-CD>	TC480-SC-CD>				
6	CYCLE>	APP-OFF-CD>	CSED-CD>	BOD-CD>	BOD-CLIENT-CD>			
7	SEQ-NUM>	REVERSAL-DLN>	SECONDARY-DT>					
8	CAF-CD>	TC971/151-CD>	TC550-DEFINER-CD>	FEMA-NUM>				
9	ULC>	FREEZE-RELEASE-AMT>	ABA-NUM>					
10	TC46X-GRP-CD>	TC583-DEFINER-CD>	TDI-SELECT-CD>	TC925-PROCESS-CD>				
11	XREF-TIN>	XREF-NM-CTRL>						
12	XREF-TX-PRD>	XREF-PLN-NUM>	XREF-MFT>	MISC>				
13	CORR-DT-IND>	REFILE-LIEN-IND>	2032-IND>					
14	v-----v							
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description

Exhibit 2.4.19-2 (Cont. 1) (01-01-2016)
Command Code REQ77 Response

Item	Line	Position	Description
1	1	1–5	COMMAND CODE: FRM77
2	1	7–18	TIN and FILE SOURCE: Either input with REQ77 request or else from prior command code.
3	1	26–29	MFT CODE LITERAL: generated.
4	1	30–31	MFT CODE: Either input with REQ77 request or else from prior command code.
5	1	34–40	TAX PERIOD LITERAL: generated.
6	1	41–46	TAX PERIOD: Either input with REQ77 request or else from prior command code.
7	1	49–56	PLAN NUMBER LITERAL: generated.
8	1	57–59	PLAN NUMBER: Either input with REQ77 request or else from prior command.
9	1	62–69	NAME CONTROL LITERAL: generated.
10	1	70–73	NAME CONTROL: Either input with REQ77 request or else from prior command code.
11	2	1–3	TRANSACTION CODE LITERAL: generated.
12	2	12–30	TRANSACTION REGISTER LITERAL: generated.
13	2	34–47	POSTING DELAY CODE LITERAL: generated.
14	2	51-54	FLC LITERAL: generated
15	3	1–13	EXTENSION DATE LITERAL: generated.
16	3	24–36	EMPLOYEE CODE LITERAL: generated.
17	3	47–55	TRANSACTION LITERAL CODE: generated
18	4	1–11	CLOSING CODE LITERAL: generated.
19	4	16–41	RESPONSIBILITY UNIT CODE/JURISDICTION CODE LITERAL: generated.
20	4	45–53	TC 148 CODE LITERAL: generated.
21	4	58–69	BANKRUPTCY CODE LITERAL: generated.
22	5	1–7	DLN CODE LITERAL: generated.
23	5	13–22	BANKRUPTCY/LITIGATION LOCATION CODE LITERAL: generated.
24	5	25–40	LAST RETURN AMOUNT CODE LITERAL: generated.
25	5	46–57	TC 480 SC CD LITERAL: generated
26	6	1–6	CYCLE LITERAL: generated.

Exhibit 2.4.19-2 (Cont. 2) (01-01-2016)
Command Code REQ77 Response

Item	Line	Position	Description
27	6	1121	APPELLATE OFFICE CODE LITERAL: generated.
28	6	27–34	CSED CODE LITERAL: generated.
29	6	40–46	BOD CODE LITERAL: generated.
30	6	51–64	BOD CLIENT CODE LITERAL: generated.
31	7	1–8	SEQUENCE NUMBER LITERAL: generated.
32	7	14–26	REVERSAL DLN LITERAL: generated.
33	7	45–57	SECONDARY DATE LITERAL: generated.
34	8	1–7	CAF CODE LITERAL: generated.
35	8	11–23	971/151 CODE LITERAL: generated.
36	8	29–45	TC 550 DEFINER CODE LITERAL: generated.
37	8	51–59	FEMA NUMBER LITERAL: generated.
38	9	1–4	ULC LITERAL: generated.
39	9	8–26	FREEZE RELEASE AMOUNT LITERAL: generated.
40	9	43–50	AMERICAN BANKING ASSOCIATION NUMBER LITERAL: generated.
41	10	1–13	TC 46X GROUP CODE LITERAL: generated.
42	10	17–33	TC 583 DEFINER CODE LITERAL: generated.
43	10	37–50	TDI SELECT CD LITERAL: generated.
44	10	55–71	TC 925 PROCESS CD LITERAL: generated.
45	11	1–9	CROSS REFERENCE TIN LITERAL: generated.
46	11	24–36	CROSS REFERENCE NAME LITERAL: generated.
47	12	1–12	CROSS REFERENCE TAX PERIOD LITERAL: generated.
48	12	21–33	CROSS REFERENCE PAY PLAN LITERAL: generated.
49	12	39–47	CROSS REFERENCE MFT LITERAL: generated.
50	12	52–56	MISCELLANEOUS LITERAL: generated.
51	13	1–12	CORRECTION DATE INDICATOR LITERAL: generated.
52	13	16–31	REFILE LIEN INDICATOR LITERAL: generated.
53	13	35–43	2032 INDICATOR LITERAL: generated.

Command Code REQ77 with definer A Response

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	FRM7A TRC I							
2								
3	TIN	NAME MF TAXPRD CC MMDDYYYY XXX C P						
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.4.19-3

Exhibit 2.4.19-3 (Cont. 1) (01-01-2006)**Command Code REQ77 with definer A Response**

Item	Line	Position	Description
1	1	1–5	COMMAND CODE: FRM7A
2	1	7–9	TRANSACTION CODE LITERAL: Generated.
3	1	11	TRANS REGISTER LITERAL: Generated.
4	3	1–3	TIN LITERAL: Generated.
5	3	14–17	NAME CONTROL LITERAL: Generated.
6	3	19–20	MFT LITERAL: Generated.
7	3	22–27	TAX PERIOD LITERAL: Generated.
8	3	29–30	CLOSING CODE LITERAL: Generated.
9	3	32–39	DATE LITERAL: Generated.
10	3	41–43	MISCELLANEOUS LITERAL: Generated.
11	3	45	CSED LITERAL: Generated.
12	3	47	POSTING DELAY LITERAL: Generated.

Exhibit 2.4.19-4 (01-01-2016)

Transactions Valid with Command Code FRM77

File	IMF	BMF	EPMF	NMF
Transaction				
122*	—	—	*	—
126*	—	—	*	—
130*	*	*	—	—
131*	*	*	—	—
136*	—	*	—	—
137*	—	*	—	—
148*	*	*	—	—
149*	*	*	—	—
151	—	—	*	—
420	*	*	*	—
421	*	*	*	—
460	*	*	*	—
462	*	*	*	—
468	—	*	—	*
469	—	*	—	*
470	*	*	—	*
471	—	*	—	*
472	*	*	—	*
474	*	*	*	—
475	*	*	*	—
480	*	*	—	*
481	*	*	—	*
482	*	*	—	*
483	*	*	—	*
488	—	*	—	—
489	—	*	—	—
500	*	—	—	—
502	*	—	—	—
510	*	—	—	—

Exhibit 2.4.19-4 (Cont. 1) (01-01-2016)**Transactions Valid with Command Code FRM77**

File	IMF	BMF	EPMF	NMF
520	*	*	—	*
521	*	*	—	*
522	*	*	—	*
524	*	*	—	*
525	*	*	—	*
528	*	*	—	*
530	*	*	—	*
531	*	*	—	*
532	*	*	—	*
540	*	—	—	—
542	*	—	—	—
550	*	*	—	*
560	*	*	*	—
570	*	*	—	—
571	*	*	—	—
572	*	*	—	—
582	*	*	—	*
583	*	*	—	*
780	*	*	—	*
781	*	*	—	*
782	*	*	—	*
788	*	*	—	—
810	*	—	—	—
811	*	*	—	—
844	*	*	—	—
845	*	*	—	—
925	—	*	—	—
930	*	*	*	—
932	*	*	—	—
960	*	*	*	—
961	*	*	*	—

Exhibit 2.4.19-4 (Cont. 2) (01-01-2016)**Transactions Valid with Command Code FRM77**

File	IMF	BMF	EPMF	NMF
971	*	*	*	*
972	*	*	*	*

NOTE: 1) An asterisk in the file column indicates the transaction is valid for that file; a dash indicates that the transaction is not valid. TC 971 and 972 are valid for NMF only if the 971/151-CD is 043, 057, 063, 065-069, 157, 163, 200-214, 260-261, 605, 610-629, 663-665.

NOTE: 2) Transactions which have an asterisk next to them are entity transactions. A TC 470 or 472 will be treated as an entity if the closing code is 97 and the MFT and tax period are zeroes. A TC 971 or 972 will be treated as an entity transaction if the 971/151-CD is 050, 051, 084-087, 192, 198, 265, 281, 298, 334-338, 341-349, 360, 362, 363, 381-385, 501, 504-506, 522 (IMF only), 523-525, 529, 647, 648, 688 and the MFT code and Tax Period are zeroes.

NOTE: 3) TC 122 and 126 are non-pending transactions which are entities to the plan number.

NOTE: 4) TC 524, 525 and 528 do not post to the master file

NOTE: 5) TC 583 does not pend to the TIF.

NOTE: 6) Input of a TC 925 is restricted to BMF AUR Staff.

Exhibit 2.4.19-5 (08-28-2025)
Command Code FRM77 Input

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	FRM77	nnvvnnvvnnvv	MFT>nn	TX-PRD>nnnnnn	PLN-NUM>nnn	NM-CTRL>vvvv		
2	TC>	TRANS-REGISTER-IND>	PSTNG-DLAY-CD>	FLC>				
3	EXTENSION-DT>	TC93X-EMP-CD>	TRANS-DT>					
4	CLOSING-CD>	RESP-UNIT/JURISDICTION-CD>	TC148-CD>	BANKRUPT-CD>				
5	DLN-CD>	BL-LOC-CD>	LAST-RET-AMT-CD>	TC480-SC-CD>				
6	CYCLE>	APP-OFF-CD>	CSED-CD>	BOD-CD>	BOD-CLIENT-CD>			
7	SEQ-NUM>	REVERSAL-DLN>	SECONDARY-DT>					
8	CAF-CD>	TC971/151-CD>	TC550-DEFINER-CD>	FEMA-NUM>				
9	ULC>	FREEZE-RELEASE-AMT>	ABA-NUM>					
10	TC46X-GRP-CD>	TC583-DEFINER-CD>	TDI-SELECT-CD>	TC925-PROCESS-CD>				
11	XREF-TIN>	XREF-NM-CTRL>						
12	XREF-TX-PRD>	XREF-PLN-NUM>	XREF-MFT>	MISC>				
13	CORR-DT-IND>	REFILE-LIEN-IND>	2032-IND>					
14	v-----v							
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description

Exhibit 2.4.19-5 (Cont. 1) (08-28-2025)**Command Code FRM77 Input**

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND CODE: FRM77
2	1	7–18	TIN and FILE SOURCE: Must be present. Format is nn-nnnnnnnvb (EIN) or nnn-nn-nnnnv (SSN).
3	1	30–31	MFT CODE: Must be present. Must be zeros for an entity transaction.
4	1	41–46	TAX PERIOD: Must be present. Must be zeroes for an entity transaction. 1) If TC is 460, the TAX PERIOD may not be greater than the current date. 2) If TC is 500 and the CLOSING CODE is 52 or 53 the TXPD-YR must be 1990 or subsequent. 3) If TC is 530, the CLOSING CODE is 17, 18 or 19, and the MFT is 03 the TAX PERIOD must be 200712 or earlier. If TC is 530, the CLOSING CODE is 17, 18 or 19 and the MFT is not 03 the TAX PERIOD must be 200812 or earlier. 4) If TC is 930, <ul style="list-style-type: none"> For BMF the TAX PERIOD year may be up to one year in the future, current year or one year prior. For IMF the TAX PERIOD year may not be greater than one year in the future. 5) If TC 971/972 with a 971/151-CD of 318 the TAX PERIOD must be 201012 or greater. 6) If TC 971/972 with a 971/151-CD of 370 the TAX PERIOD must be in a YYYY12 format. The first valid TAX PERIOD is 200612. 7) If TC 971/972 with a 971/151-CD of 371 <ul style="list-style-type: none"> If MFT CODE is 44 or 67 the valid TAX PERIOD range is 200608 - 200808. If MFT CODE is 01 then the valid TAX PERIOD's are 200609, 200612, 200703, 200706, 200709, 200712, 200803, 200806, 200809. If MFT CODE is 14 then the valid TAX PERIOD's are 200612, 200712, 200812. 8) If TC 971/972 with a 971/151-CD of 705 the TAX PERIOD must be 200901 or later. 9) If TC 971/972 with a 971/151-CD of 339, 340, 701, 702, 703, or 740 the TAX PERIOD must be YYYY08 or YYYY09. 10) If TC 971/972 with a 971/151-CD of 357 the TAX PERIOD must be YYYY09. 11) If TC 474 may not be greater than or equal to the current calendar year.
5	1	57–59	PLAN NUMBER: Must be blank unless the below exceptions apply:

Exhibit 2.4.19-5 (Cont. 2) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
			<ol style="list-style-type: none"> 1) Must be present if account is EPMF or BMF MFT 46 and 76. 2) May be present for MFT 68. 3) For TC 971 AC 001 or 002 with a MFT of 46 <ul style="list-style-type: none"> • If the DOC-CD (in the CONTROL-DLN) is 61 then the PLAN NUMBER must be 000 or in the range of 100 - 199 • If the DOC-CD (in the CONTROL-DLN) is 62 then the PLAN NUMBER must be 000 or in the range of 300 - 399 • If the DOC-CD (in the CONTROL-DLN) is 72 then the PLAN NUMBER must be 000 or in the range of 500 - 599 • If the DOC-CD (in the CONTROL-DLN) is 74 then the PLAN NUMBER must be 000 or in the range of 700 - 799 • If the DOC-CD (in the CONTROL-DLN) is 75 then the PLAN NUMBER must be 000 or in the range of 900 - 999 • If the DOC-CD (in the CONTROL-DLN) is 88 then the PLAN NUMBER must be 000 or in the range of 200 - 299, 400 - 499 or 800 -899 • If the DOC-CD (in the CONTROL-DLN) is 54 then the PLAN NUMBER must be in the range of 100 - 599, 700-999. 4) For TC 971 AC 001 or 002 with a MFT of 84 <ul style="list-style-type: none"> • If the DOC-CD (in the CONTROL-DLN) is 05 then the PLAN NUMBER must be in the range of 100-999 • If the DOC-CD (in the CONTROL-DLN) is 81 then the PLAN NUMBER must be 000 5) For TC 971 AC 001 or 002 with a MFT of 85 <ul style="list-style-type: none"> • If the DOC-CD (in the CONTROL-DLN) is 85 then the PLAN NUMBER must be 000 or in the range of 100 - 499 • If the DOC-CD (in the CONTROL-DLN) is 54 then the PLAN NUMBER must be in the range of 100 - 499. 6) For TC 971 AC 001 or 002 with a MFT of 86 <ul style="list-style-type: none"> • If the DOC-CD (in the CONTROL-DLN) is 86 then the PLAN NUMBER must be 000 or in the range of 100 - 499 • If the DOC-CD (in the CONTROL-DLN) is 54 then the PLAN NUMBER must be in the range of 100 - 499.
6	1	70–73	NAME CONTROL: Must be present.
7	2	4–6	<p>TRANSACTION CODE: Must be present. See Exhibit 2.4.19-4 for valid transactions and files.</p> <p>Consistency checks:</p> <ol style="list-style-type: none"> 1) If TC is 122 or 126, the MFT Code must be 74 and the Tax Period must be zeros (000000). 2) TC 540, 810 and 811 not valid with MFT 55. 3) TC 151, 420, 421, 560, 930, and 932 are not valid with MFT 13 or 55.

Exhibit 2.4.19-5 (Cont. 3) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity						
			<p>4) TC 474 and 475 not valid with MFT Codes 13, 15, 36, 42, 46, 50, 55, 76, 77 or 78, or for MFT Code 61 with Tax Period later than 198706.</p> <p>5) If TC is 460 or 462, the MFT Code must be 02, 05, 06, 07, 08, 10, 12, 29, 30, 31, 33, 34, 36, 37, 42, 44, 50, 51, 52, 58, 60, 67, 76, 77 or 78.</p> <p>6) If TC 468 or 469, the MFT Code must be 52 or 53.</p> <p>7) If TC is 488 or 489, the MFT Code must be 02, 05, 07, 33, 34, 42, 46, 52, 58, 60, 61 or 76. If the MFT Code is 05, the Tax Period must be earlier than 198712. If the MFT Code is 33 or 34, the Tax Period must be 198106 through 198206. If the MFT Code is 61, the Tax Period must be 198510 only.</p> <p>8) TC 420, 421 and 560 are not valid with MFT Code 15.</p> <p>9) TC 510 is valid only with an IMF account with an invalid SSN (File Source is *).</p> <p>10) TC 971/972 with a 971/151-CD of 100-109 are not valid with MFT 29.</p> <p>11) TC 420, 421, 474, 475 and 971 with a 971/151-CD of 100-109 are not valid with MFT 31.</p> <p>12) TC 149, 471, 500, 502, 510, 524, 525, 528, 540, 550, 560, 582, 583, 810 and 811 are not valid with MFT 46.</p> <p>13) TC 470, 472, 474, 475, 481-483, 520, 521, 522, 524, 525, 528, 530-532, 550, 570, 582, 583, 930, 932, 971 and 972 are not valid with MFT 42.</p> <p>14) TC 474, 475, 480, 481, 482, 483, 524, 525, 528, 844, 845, 930 and 932 are not valid with MFT 76.</p> <p>15) See Exhibit 2.4.19-10 for elements of data which must be input for transactions.</p>						
8	2	31	<p>TRANSACTION REGISTER INDICATOR:</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>blank</td><td>Print transaction on the Daily Transaction Register</td></tr><tr><td>1</td><td>Do not print transaction</td></tr></table>	Values	Meanings	blank	Print transaction on the Daily Transaction Register	1	Do not print transaction
Values	Meanings								
blank	Print transaction on the Daily Transaction Register								
1	Do not print transaction								
9	2	48	<p>POSTING DELAY CODE: Optional code representing number of cycles (1-6) to delay posting (For all transactions that post to Master File.) Must be entered (2-6) with TC 470, Closing Code 90, when module is in status 72.</p>						

Exhibit 2.4.19-5 (Cont. 4) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
10	2	55–56	<p>FLC (FILE LOCATION 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> <ul style="list-style-type: none"> • 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. • CSC: 17, 31, 34, 35, 38; International FLCs 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. • OSC: 29, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 99. International; FLCs 60, 78 for BMF. • PSC: 23, 25, 28, 51, 52, 54, 55. International FLCs 66, 98.
11	3	14–21	<p>EXTENSION DATE: (MMDDYYYY)</p> <p>1) EXTENSION DATE must be present if TC is 460, 468, 469, 550 or 560. For TC 460 approved IMF extensions, the date may not be lower than the RDD (Return Due Date) + 4 mos.; BMF, not lower than the RDD + 3 mos. The date may never exceed the RDD + 6 mos. except when 20 or 98 is input in the ULC. However, if the DLN-CD contains 000, 25, 47 or 17, signifying a denial the date must not be lower than the RDD or higher than the RDD + 6 mos. For TC 550 this date must not be before one month after the tax period ending date; for TC 560 not before three years. (This date check does not apply if MFT is 52 or if account is).</p> <p>2) DATE OF DEMAND must be present if TC is 844 and FREEZE RELEASE AMT (Memo amt) is present. Must be greater than Transaction Date and not greater than CURRENT-DATE plus 15 days.</p> <p>3) If the TC is not 460, 468, 469, 550, 560, or 844, the field must be blank.</p>
12	3	37–44	<p>EMPLOYEE CODE: TC 930 must be present; TC 932 may be present (Field not used for EPMF). This field contains an Employee number less the first 2 digits (eight numerics); invalid if all zeroes.</p>
13	3	56–63	<p>TRANSACTION DATE: If no date is input, the current date will be generated for certain transactions. If present, the format is MMDDYYYY and it must not be later than the current date. The date also can not be prior to the start of the tax period when a modular transaction is being input.</p> <p>Consistency checks:</p>

Exhibit 2.4.19-5 (Cont. 5) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity
			<p>1) TC 971 AND 972 Transaction date must be present.</p> <ul style="list-style-type: none"> • If 971/151-CD is 001-003, 038, 065-069, or 078, 610-624 then the TRANSACTION DATE may be greater than the current date. • If 971/151-CD is 001-003, 038, 064-068, 075, 078, 133, 169, 260, 261, 610-629 then the TRANSACTION DATE may not be more than one year past the current date. • If 971/151-CD is 350, 352 or 353 then the TRANSACTION DATE must be prior to 01/01/2006. • If 971/151-CD is 256, 257 or 597 then the TRANSACTION DATE may be prior to the current date. • If 971/151-CD is 158, 175-176, 522-525, 530, 663-665 then the TRANSACTION DATE will be automatically populated with the current date. • If 971/151-CD is 608 then the TRANSACTION DATE must be 01/01/2011 or later. • If 971/151-CD is 609 then the TRANSACTION DATE must be 01/01/2009 or later. • If 971/151-CD is 806 then the TRANSACTION DATE may not be more than 21 days past the current date. <p>2) Petition Date or Discharge Date must be present if TC 520 and 521 and Closing Code is 60-67, 81, 83-85 or TC 521 with Bankruptcy Indicator 999. Must not be greater than the current date. (This date is used to distinguish between pre-petition for which assessment is prohibited and post-petition periods which can legally be assessed).</p> <p>3) Transaction date must be present if TC is 480, 481, 482, 483, 780, 781, 782 or 788.</p> <p>4) TC 844 Transaction Date must be present if Extension Date and Freeze Release Amt are present. Must be less than Extension Date.</p> <p>5) TC 500 Transaction Date must be present if closing code is 52, 53, 54, 55, 56 or 57. If CC is 52 or 53, Transaction Date must be greater than 08/01/1990. If CC is 54 or 55, Transaction Date must be greater than 11/20/1995.</p> <p>6) TC 550 If LATEST MOD CSED is not later than the current date, the TRANS DT must be input with a date earlier than the LATEST MOD CSED.</p> <p>7) For IMF MFT 29 transactions The date must not be before the tax period beginning date, except for TCs 460, 462, 520 or 521. For these transactions, the date must not be before 07/01/1976.</p> <p>8) NMF transactions Any valid date is acceptable, including future dates.</p> <p>9) BMF Transactions:</p> <ul style="list-style-type: none"> a) MFT is 00 date must not be before 07011971. b) MFT is 13 date must not be before 01011980.

Exhibit 2.4.19-5 (Cont. 6) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
			<p>c) MFT is 52 date must not be before 01011972.</p> <p>d) TC is 460, 462, 474, 475, 520 or 521.</p> <ul style="list-style-type: none"> • MFT is 33, 34,36,37, 44, 50 or 67 date must not be before 06011974. • MFT is 58, 60, 61, 62, 63 or 64 date must not be before 07011971. • MFT is 51, date must not be before 01011972. • MFT is 42, date must not be before 01012000. • MFT is 46 or 76, date must not be before 01011984. • Any other MFT date must not be before 01011962. <p>e) MFT is not 00 or 52 and TC is not one of those in (d) above the date must not be before the Tax Period beginning date.</p> <p>10) IMF transactions:</p> <p>a) MFT is 00 date must not be before 01/01/1963.</p> <p>b) TC is 460, 462,474, 475, 520 or 521 date must not be before 01/01/1963. TC 520 CC 60-67 the date must be after 12/31/1994.</p> <p>c) MFT is 30 or 31 and TC is not 971 with a 971/151-CD of 1-3 or one of those in (b) above the date must not be before the Tax Period beginning date.</p> <p>d) MFT is 55 date must not be before 01/01/1975.</p> <p>11) EPMF transactions The date must not be before 01/01/1975.</p>
14	4	12-13	<p>CLOSING CODE:</p> <p>1) TC 130 may be present. (values are 03, 12, 24-32). If present, account must be IMF and an XREF-EIN and an XREF NM CTRL must also be input.</p> <ul style="list-style-type: none"> • 03 - Unable to locate. If address change posts, reissue TDA. • 12 - Unable to contact. • 24 - Hardship, follow-up if TPI is \$20,000 or more. • 25 - Hardship, follow-up if TPI is \$28,000 or more. • 26 - Hardship, follow-up if TPI is \$36,000 or more. • 27 - Hardship, follow-up if TPI is \$44,000 or more. • 28 - Hardship, follow-up if TPI is \$52,000 or more. • 29 - Hardship, follow-up if TPI is \$60,000 or more. • 30 - Hardship, follow-up if TPI is \$68,000 or more. • 31 - Hardship, follow-up if TPI is \$76,000 or more. • 32 - Hardship, follow-up if TPI is \$84,000 or more. <p>2) TC 468 and 469 may be present. Valid range is 01-04.</p>

Exhibit 2.4.19-5 (Cont. 7) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity														
			<p>3) TC 470 May be present. If present, values are: IMF 90, 93-95, (90, 93 and 94 are valid for MFT 29); BMF 90, 93-95, 97, 98 (MFT 02 only); NMF 90, 93-95. Restricted use of CLOSING CODE 90: not valid when STATUS-CD of SC-STATUS-HIST-REC is 41-44, 46, 60, 71, 72 or 91.</p> <p>4) TC 471 May be present (NMF only); values are 94, 95.</p> <p>5) TC 472 may be present. If present, values are: IMF 94, 95 (94 is valid for MFT 29); BMF 94, 95,97,98 (MFT 02 only); NMF 94, 95.</p> <p>6) TC 500 Must be present. Valid range is 50-57.</p> <p>7) TC 520 must be present. Valid range is 60-67, 70-77 or 80-85. Closing Codes 60-67, 81, 83-85 must have a petition or discharge date input in the Transaction Date field.</p> <p>8) TC 521 and TC 522 may be present. Valid range is 60-67, 73, 76, 77, 81, 83 or 85-89.</p> <p>9) TC 524 must be present. Valid range is 40-42.</p> <p>10) TC 530 must be present. Valid range is 03-10, 12-19, 24-32, 35, and 39 (Values 07, 10,13-15, 17-19 are BMF only).</p> <ul style="list-style-type: none">• If the CLOSING CODE is 04 or 05, the current date must not be earlier than the latest CSED, and excluding NMF accounts, the LATEST-MOD-CSED may not = zeroes.• If the CC is 08, for Form 1120, the Filing Requirement (FR) must be zeroes or 55; for Form 1065, 990C, 990T or 990PF, the FR must be zero or 5; for Form 990 the FR must not be 01 or 03 or 88.• If the CLOSING CODE is 24-32 and the OIC-ACCEPTANCE-YR in the TIF 02 is significant (numeric and> zeroes) the transaction will not be generated.• If the CLOSING CODE is 35, the MFT CD must be 35 or 65.• If the CLOSING CODE is 39 and the EMPLOYEE-IND in the TIF 02 record is on (1 or 9), the transaction will not be generated.														
15	4	42	<p>RESPONSIBILITY UNIT CODE or JURISDICTION CODE:</p> <p>1) RESPONSIBILITY UNIT CODE: For TC 530 (valid range 1-4, 6-9) must be present.</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>1</td><td>Field Office</td></tr><tr><td>2</td><td>Revenue Officer</td></tr><tr><td>3</td><td>Service Center</td></tr><tr><td>4</td><td>ACS</td></tr><tr><td>6</td><td>Exam</td></tr><tr><td>7</td><td>Appeals</td></tr></table>	Values	Meanings	1	Field Office	2	Revenue Officer	3	Service Center	4	ACS	6	Exam	7	Appeals
Values	Meanings																
1	Field Office																
2	Revenue Officer																
3	Service Center																
4	ACS																
6	Exam																
7	Appeals																

Exhibit 2.4.19-5 (Cont. 8) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		8	PRP/Taxpayer Advocate
		9	Other
		For TC 810: (valid range 1-6) must be present.	
		1	Prefiling notifications (special project code 121)
		2	Abusive tax shelter detection team (special project code 225)
		3	Earned income credit checks
		4	Frivolous Filer
		5	Criminal Restitution Assessment
		6	
		8	Fraud/Questionable filings
		2) JURISDICTION CODE: Valid only with TC 480 and must be present. Valid range is 1-9.	
		Values	Meanings
		1	Collection
		2	Examination
		3	Appeals
		4	Criminal Investigation
		5	EP/EO
		8	Others
		9	Service Centers
16	4	54–55	TC 148 CODE: Required for TC 148. Valid range is 09-99. 148 CODE of 09 is valid for BMF only. For TC 149, may or may not be present. Valid range is 01, 04-99.
17	4	70–72	BANKRUPTCY CODE: 1) A 3-digit code which may or may not be present with TC 520, Closing Code 60-67, 81, 83-85 with the following values: a) PROCESSING TYPE:
		Values	Meanings
		1	Chapter 7 - Liquidation
		2	Chapter 9 - Municipal Debt (BMF only)
		3	Chapter 11 - Reorganization
		4	Chapter 13 - Individual Debtor

Exhibit 2.4.19-5 (Cont. 9) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity
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		5	Chapter 12 - Family Farmer
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		8	Other Insolvencies (Closing Code 81 only)
--	--	---	---

b) CLAIM TYPE:

Values	Meanings
--------	----------

0	Not Significant
---	-----------------

1	Secured
---	---------

2	Unsecured, Priority
---	---------------------

3	General Unsecured
---	-------------------

4	Administrative
---	----------------

5	Involuntary Gap Expense
---	-------------------------

c) PAYMENT INDICATOR

Values	Meanings
--------	----------

0	No installment privilege
---	--------------------------

1	Installment privilege
---	-----------------------

2) TC 521 may or may not have a Bankruptcy Code. If used all three digits must be present (input as 999 with no Closing Code). This will cause a reversal of all TC 520's with Closing Codes of 81,83 or 85-89 for the module

3) Bankruptcy Code valid only for IMF and BMF accounts.

18	5	810	DLN CODE:
----	---	-----	-----------

1) TC 130 must be present. Except for Trust Fund Recovery Assessments and Fraudulent Payment Transactions, if input through a service center terminal, the first two characters must be zero and the third character must be:

Values	Meanings
--------	----------

0	Master File Assessment
---	------------------------

1	Offer in Compromise
---	---------------------

2	Non-Master File Assessment
---	----------------------------

4	Taxpayer Requested Refund Freeze
---	----------------------------------

102	Trust Fund Recovery Assessments (IMF only)
-----	--

504	Fraudulent Payment Transactions
-----	---------------------------------

If input through a district office terminal, the first two characters must be 01, 05, 10, 15, 20, 25, 30, 35 or 40 and the last character must be a 9.

Exhibit 2.4.19-5 (Cont. 10) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
			2) TC 460 Must be present with MFT Codes 02, 05,06, 30,33 or 34. May be present with other MFT Codes. The values are:
			a) MFT Code 30 (IMF)
			Values Meanings
			10b Approved (100-169)
			17b Disapproved (170-199)
			b) MFT Codes 02,33 or 34 (BMF)
			Values Meanings
			20b Approved (200-249)
			25b Disapproved (250-299)
			c) MFT Codes 05 or 06 (BMF)
			Values Meanings
			45b Approved (450-469)
			47b Disapproved (470-499)
			d) All other MFT Codes valid with TC 460
			Values Meanings
			000 Disapproved
			3) TC 930 May be present. Valid values are 80 and 85. If 80, the account must be IMF. If 85, the MFT Code must be 02, 05, 30, 33 or 34.
			4) TC 520 may or may not be present.
			Values Meanings
			99b a) Signals master file to update the BL LOC CD in the entity record.
			b) Bypasses UPC 192 if entered with CC 85 when an unreversed TC 520 (CC 85-89) is already present in the module.
			5) TC 550 may or may not be present.
			Values Meanings
			99b Used to create 990-999 blocking series (BMF and IMF)
			6) TC 560 may or may not be present.
			Values Meanings
			70b Used to create 700 blocking series
			99b Used to create 990-999 blocking series (IMF only)

Exhibit 2.4.19-5 (Cont. 11) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity
19	5	23–24	BANKRUPTCY/LITIGATION LOCATION CODE (BL LOC CD): May or may not be present with TC 520; must be present if DLN CD is present. Must be a valid ULC.
20	5	43	<p>LAST RETURN AMOUNT (LRA CD): May be present with TC 136.</p> <p>Values Meanings</p> <p>1 Over \$25,000</p> <p>2 Between \$5,000 and \$25,000</p> <p>3 Under \$5,000</p>
21	5	58–59	<p>TC 480 SC CD: May be present only with TC 480.</p> <p>Values Meanings</p> <p>b Not Significant</p> <p>19 Offer worked by BSC.</p> <p>49 Offer worked by MSC.</p>
22	6	7–8	<p>CYCLE: May or may not be present, depending on the transaction.</p> <p>1) TC 474 may be present. If present, the valid range is 01-20. If not present, a value of 20 will be generated for the transaction.</p> <p>2) TC 500 may be present. If present, the valid range is 01-26 and the Closing Code must be 50.</p> <p>3) TC 524 must be present. The valid range is 01-99.</p>
23	6	22–24	APPEALS OFFICE CODE: Must be present with TC 520, Closing Code 72. It is invalid with all other transactions and Closing Codes. If present it must be numeric.
24	6	35	<p>CSED CD: MFT 30 or 35 only; optional input for TC 500 and 502. Must be present for TC 480 and 550 and for TC 520 with Closing Codes 60-67, 76, 77, 81, 83-85.</p> <p>Values Meanings</p> <p>P Primary SSN</p> <p>S Secondary SSN</p> <p>B Both Primary and Secondary (not valid for TC 500 or 502)</p>
25	6	47–48	<p>BOD CODE: Must be present with TC 971 with a 971/151-CD of 050. It is invalid with all other transactions and 971/151-CD values.</p> <p>Values Meanings</p> <p>WI Taxpayer Services Operating Division</p> <p>TE Tax Exempt Operating Division</p>

Exhibit 2.4.19-5 (Cont. 12) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		LM	Large Business & International Division
		SB	Small Business & Self-Employed Operating Division
26	6	65–67	BOD CLIENT CODE: May be present if BOD CODE is input on TC 971 with a 971/151-CD of 050. It is invalid with all other transactions. Spaces are default and are not significant. Each position can be 0-9 or A-Z (000-ZZZ), or space.
27	7	9–11	SEQUENCE NUMBER: Must be present with a TC 930 non-EPMF transaction. The field must be numeric.
28	7	27–40	<p>REVERSAL DLN: TC 151 (full EPMF accounts) and TC 122 and TC 126 - Must be present.</p> <p>First two digits must be a valid district office or service center number; 3rd digit must be zero;</p> <p>The 4th and 5th digits must be:</p> <ul style="list-style-type: none"> • for TC 151: 30, 31, 32, 35, 37, 38, 47, or 77; • for TC 122: 01, 03, 06, 07, 09, 53, 60-62, 72, 73 or 78; • for TC 126: 10; • for TC 151 with a 971/151-CD of 038-047: 92 or 93. • for TC 971/972 with a 971/151-CD of 301-309: must be present and numeric. • for TC 971/972 with a 971/151-CD of 455-456: may be present. <p>Digits 6-14 must be numeric.</p>
29	7	58–65	<p>SECONDARY DATE:</p> <ol style="list-style-type: none"> 1) Must be present with TC 971, with a 971/151-CD of 86 or 87. Must be greater than current date and less than current date plus 1 year. 2) Must be present with TC 971/972 with a 971/151-CD of 301-309, 330, 350-353, 360-363, 366, 381-385 and 688. 3) Optional for TC 971 with a 971/151-CD of 364 and 365. 4) Must be present with TC 971/972 with a 971/151-CD of 501, 504-506, 522-525, 560-576; must be less than the current date. For 971/151-CD values 501, 504-506, 522-525, can not be more than 7 years in the past. 5) Optional for TC 971 with a 971/151-CD of 647. If a date is not input then FRM77 will generate a date that is 3 years past the current date. A date for TC 972 with a 971/151-CD of 647 is not permitted. 6) Must be present with TC 971/972 with 971/151-CD of 648. Valid date range is October 23, 2004 through current date. 7) Must be present with TC 971/972 with 971/151-CD of 821 and 822. Valid date for AC 821 is 1 year prior to transaction date. Valid date for AC 822 is 3 years prior to transaction date

Exhibit 2.4.19-5 (Cont. 13) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
30	8	8	<p>CAF-CD: Must be present with TC 960 and 961. It is invalid with all other transactions.</p> <p>TC 960: Valid range is</p> <p>a. 1-5, 7, 8 for IMF, BMF and NMF</p> <p>b. 1, 2, 5, 8 for EPMF</p> <p>TC 961: Must be zero.</p>

Exhibit 2.4.19-5 (Cont. 14) (08-28-2025)**Command Code FRM77 Input**

Item	Line	Position	Description and Validity
31	8	24-26	<p>971/151 CODE: Must be present with TC 971 and TC 972; accepted 971 values are 001-004, 010-018, 030-039, 040-041 (MFT 01, 09, 11, 16), 043, 045 (MFT 29, 30, 31), 047 (MFT 02, 06, 33, 34, 44), 050, 051, 056 (MFT 29, 30), 057, 061, 063, 064 (MFT 30), 65 (MFT 30), 66-071, 072 (not MFT 55), 073, 074, 076-077 (MFT 02), 078-080, 082-085, 087, 089 (MFT 30, 31), 090-091, 093-094 (MFT 01, 03, 09, 11, 12, 16, 17, 55), 095, 096-097 (MFT 14, 16, 17, 55), 098-099 (not MFT 13, 55), 100-101 (MFT 30, 35), 102, 103-105 (MFT 30), 106-107 (MFT 30, 35), 108 (MFT 30), 109 (MFT 30, 35), 110 (MFT 31, 65), 111 (MFT 30, 32), 114 (MFT 30, 31, 02, 05, 06, 34, 44, 82, 83), 115 (MFT 30, 31, 02, 05, 34), 120 (MFT 30), 125 (MFT 30), 131 (MFT 30, 31), 132 (MFT 30, 31, 35, 65), 133 (MFT 29, 30), 134, 135 (MFT 29, 30), 136 (MFT 30, 31), 140, 141 (MFT 02), 144 (29, 30), 145 (MFT 29, 30, 31, 35, 65), 146, 148, 150 (MFT 30), 151, 156, 157, 158 (MFT 30), 163, 164, 172 (MFT 29, 30), 173 (MFT 29, 30), 175-176 (MFT 30), 178 (MFT 05, 30), 180-189, 190 (MFT 29, 30), 192, 195, 198, 200-214, 215 (MFT 01, 03, 04, 09, 11, 12, 14, 16, 17), 216 (MFT 01, 03, 04, 08, 09, 11, 12, 14, 16, 17, 55), 220 (MFT 01, 02, 03, 30, 31), 251-257, 260-262, 263 (MFT 01-03, 05-07, 09-12, 15, 16, 29, 30, 31, 33, 34, 44, 51, 60, 63, 64, 76), 264-267, 268 (MFT 02, 05, 06, 08, 12, 17, 29, 30, 51, 52), 269, 270, 275-281, 282 (MFT 30, all BMF MFT's except 08, 13, 15, 17, 42, 47, 50, 61, 62, 68, 74, 76 and 88), 283, 286-292 (MFT 74), 294 (MFT 74), 295 (MFT 74), 296-299, 300 (MFT 02), 301-309, 311 (MFT 52), 312, 314-315 (MFT 46), 316-317 (MFT 51), 318 (MFT 67), 319 (MFT 34), 320-321 (MFT 06), 324-325 (MFT 44, 67), 330 (MFT 01, 03, 04, 09, 11, 14, 16), 331, 332-333 (BMF), 339-340 (MFT 03, 79), 341-349, 350, 351 (MFT 47), 352, 353, 354 (MFT 47), 355, 356 (MFT 05, 06, 34, 46), 357 (MFT 79), 360-363, 364-366 (BMF), 370 (MFT 44, 67 for EO accounts; MFT 01, 14 for GE accounts; MFT 76 for EP accounts), 371 (MFT 01, 14, 44, 67), 373-374 (MFT 02), 375-379, 380 (MFT 01), 381-385, 389 (MFT 01, 11, 14, 16), 450-459, 465 (MFT 29, 30, 31 and all BMF), 468, 469, 484, 485, 501, 502, 504-506, 507 (MFT 02, 05, 06, 34, 44, 82, 83), 510 (MFT 30), 520, 522-525, 529, 530 (MFT 30, 31), 544 (MFT 30), 560-577 (MFT 01, 10, 30), 597 (MFT 55), 598-599 (MFT 29, 30, 31, 35, 65), 605, 607 (MFT 05, 30, 31), 608-609 (MFT 02, 05, 06, 30, 34), 610-631, 632 (MFT 74), 633-638, 645 (MFT 30, 02, 05, 06), 647-649, 650 (MFT 02, 08, 17, 30, 34), 651, 652, 653 (MFT 02, 30, 31), 660 (MFT 02, 30), 661, 663-665, 670, 671, 672 (MFT 74) 682-683 (MFT 13, 55), 687, 688, 689, 690-691 (MFT 74), 692, 697, 698 (MFT 02, 05, 06, 30), 700 (MFT 52), 701-703 (MFT 03, 79), 705 (MFT 02, 05, 06, 34), 707 (MFT 12), 708, 710 (MFT 12), 712-713 (MFT 01, 02, 03, 05, 06, 08, 09, 10, 11, 12, 14, 15, 34, 44, 50, 51, 60, 63, 64, 67, 76, 77, 78), 715, 716, 717 (MFT 01, 02, 03, 05, 06, 08, 09, 10, 11, 12, 14, 15, 34, 44, 50, 51, 60, 63, 64, 67,</p>

Exhibit 2.4.19-5 (Cont. 15) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity
			76, 77, 78), 732, 740 (MFT 03, 79), 741 (MFT 17), 745, 747 (MFT 02), 748-749 (MFT 12), 777 (MFT 67), 780 (MFT 43), 788-789 (MFT 02), 804 (MFT 30, 02, 05, 06), 806, 807 (MFT 29, 30, 341, 35, 55), 817 (MFT 02, 05, 06), 818 (MFT 30, 31, 02, 05, 06), 830 (MFT 30), 831 (MFT 02, 05, 06, 34) 850 (MFT 02, 30), 855 (MFT 16), 856, 868 (MFT 13, 55), 898, 899, 922 (MFT 30), 955-996 (MFT , 01, 02, 06, 10, 11, 14, 16, 30, 31).
			972 values are 001-004, 017, 031-038, 043, 047, 051, 057-059, 061, 063-069, 075, 078, 079, 082-087, 089 (MFT 30, 31), 100-101 (MFT 30, 31, 35, 65), 102, 103-105 (MFT 30, 31), 106-107 (MFT 30, 31, 35, 65), 108 (MFT 30, 31), 109 (MFT 30, 31, 35, 65), 110 (MFT 31, 65), 111 (MFT 30, 32), 114 (MFT 30, 31, 02, 05, 06, 34, 44, 82, 83), 115 (MFT 30, 31, 02, 05, 34) 121-122, 124-125 (MFT 30), 129 (MFT 30), 131 (MFT 30, 31), 132 (MFT 30, 31, 35, 65), 133 (MFT 30), 134, 135 (MFT 30), 136 (MFT 30, 31), 137 (MFT 30), 140, 141 (MFT 02, 30), 144 (MFT 29, 30), 145 (MFT 30, 31, 35, 65), 146, 148, 156, 157, 158 (MFT 30), 163, 169, 172 (MFT 30), 173 (MFT 30), 180-189, 190 (MFT 30), 191, 192, 198, 200-214, 215 (MFT 01, 03, 04, 09, 11, 12, 14, 16, 17), 216 (01, 03, 04, 08, 09, 11, 12, 14, 16, 17, 55), 220 (MFT 01, 02, 03, 30, 31), 251-257, 260, 262, 264-267, 268 (MFT 30, BMF), 269, 275-283, 286-292 (MFT 74), 294 (MFT 74), 295 (MFT 74), 296-299, 301-309, 312, 314-315 (MFT 46), 316-317 (MFT 51), 318, 319 (MFT 34), 320-321 (MFT 06), 324-325 (MFT 44, 67), 330 (MFT 01, 03, 04, 09, 11, 14, 16), 331, 332-333 (BMF), 339-340, 341-345, 346-349, 350, 351 (MFT 47), 352, 353, 354 (MFT 47), 357, 360-363, 364-366 (BMF), 370 (MFT 44, 67 for EO accounts; MFT 01, 14 for GE accounts; MFT 76 for EP accounts), 371 (MFT 01, 14, 44, 67), 373-374 (MFT 02), 375-379, 380 (MFT 01), 381-385, 389 (MFT 01, 11, 14, 16), 450-459, 465 (MFT 29, 30, 31 and all BMF), 468, 469, 484, 485, 501, 502, 504-506, 510 (MFT 30), 520, 522-525, 529, 544 (MFT 30), 560-576 (MFT 01, 10, 30), 597 (MFT 55), 598-599 (MFT 29, 30, 31, 35, 65), 605, 607 (MFT 05, 30, 31) 608-609 (MFT 02, 05, 06, 30, 34), 610-631, 632 (MFT 74), 633-638, 645 (MFT 30, 02, 05, 06), 647-649, 650 (MFT 02, 08, 17, 30, 34), 651, 653 (MFT 02, 30, 31), 660 (MFT 02, 30), 661, 663-665, 670, 671, 672 (MFT 74), 682-683 (MFT 13, 55), 687, 688, 689, 690-691 (MFT 74), 692, 697, 698 (MFT 02, 05, 06, 30), 700 (MFT 52), 701-703 (MFT 03, 79), 705 (MFT 02, 05, 06, 34), 707 (MFT 12), 708, 711 (MFT 01, 02, 03, 05, 06, 08, 09, 10, 11, 12, 14, 15, 34, 44, 50, 51, 60, 63, 64, 67, 76, 77, 78), 712-713 (MFT 01, 02, 03, 05, 06, 08, 09, 10, 11, 12, 14, 15, 34, 44, 50, 51, 60, 63, 64, 67, 76, 77, 78), 717 (MFT 01, 02, 03, 05, 06, 08, 09, 10, 11, 12, 14, 15, 34, 44, 50, 51, 60, 63, 64, 67, 76, 77, 78) 732, 741 (MFT 17), 748-749 (MFT 12), 780 (MFT 43), 788-789 (MFT 02), 804 (MFT 30, 02, 05, 06), 806, 807 (MFT 29, 30, 31, 35, 55), 817 (MFT 02, 05, 06), 818 (MFT 30, 31, 02, 05, 06), 821, 822, 830 (MFT 30), 831 (MFT 02, 05, 06, 34), 850 (MFT 02, 30), 855 (MFT 16), 856, 868 (MFT 13, 55), 898, 899, 922 (MFT 30), 955-996 (MFT , 01, 02, 06, 10, 11, 14, 16, 30, 31).

Exhibit 2.4.19-5 (Cont. 16) (08-28-2025)**Command Code FRM77 Input**

Item	Line	Position	Description and Validity
			Codes 016, 036, 045, 051, 056, 057, 058, 059, 064, 071, 100, 101, 103-111, 131, 132, 134, 135, 144, 146, 148, 151, 158, 164, 172, 173, 175, 176, 190-192, 260, 261, 283, 296, 501, 502, 504-506, 510, 520, 523, 525, 529, 530 are IMF only Action Codes.
			040, 041, 047, 076, 077, 183, 187, 215, 270, and 300-309, 312, 324, 325, 332-338, 346-349, 350-357, 360-366, 373-374, 378-379, 381-385, 389, 701-703, 705 707, 710, 747-749, 780 are BMF only Action Codes. Must be present with TC 151 (EPMF) values 019-048.
			Action Code Restrictions
			a) 045 and 745 are restricted to Service Center Accounting employees
			b) 093, 094, 096 and 097 are restricted to Service Center Collection Branch Employees
			c) 134 is restricted to Criminal Investigation areas.
			d) 141 is restricted to (IMF TC 972 only) Andover, Atlanta, Austin, Brookhaven, Kansas City and Fresno Service Centers; (BMF TC 971/972) Brookhaven
			e) 146 and 148 is restricted to the Withholding Compliance Area of Andover Service Center
			f) 190 is restricted to the Backup Withholding Areas of Brookhaven and Philadelphia Service Centers
			g) 200-214 and 220 are reserved for Financial Reporting. Input is restricted to CFO employees only.
			h) 309 is restricted to Special Coordinators Group employees of Kansas City, Cincinnati and Fresno Service Centers
			i) 314, 315, 341-345, 349, 350-354 is restricted to Ogden Service Center employees.
			j) 505 is restricted to the Governmental Liaison & Disclosure Incident Management Unit (Andover).
			k) 524 input to a BMF entity is restricted to IPSO Personnel (IMF input is not restricted).
			l) 707 is restricted to LB&I IIC and IBC units.
			When TRANS-CODE is 151
			Values Meanings
			019 TC 154 Posted Erroneously
			020 TC 150 posted to wrong plan number
			021 TC 150 posted to wrong plan year ending
			022 TC 150 posted to wrong EIN

Exhibit 2.4.19-5 (Cont. 17) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		023	TC 150 posted to wrong plan number and plan year ending
		024	TC 150 posted to wrong plan number and EIN
		025	TC 150 posted to wrong plan number, plan year ending and EIN
		026	TC 977 posted to wrong plan number
		027	TC 977 posted to wrong plan year ending
		028	TC 977 posted to wrong EIN
		029	TC 977 posted to wrong plan number, plan year ending and EIN
		030	TC 977 posted to wrong plan and EIN
		031	TC 977 posted to wrong plan number and plan year ending
		032	TC 976 posted to wrong plan number
		033	TC 976 posted to the wrong plan year ending
		034	TC 976 posted to wrong EIN
		035	TC 976 posted to the wrong plan number and plan year ending
		036	TC 976 posted to wrong plan number and EIN
		037	TC 976 posted wrong plan number, plan year ending, and EIN
		038	TC 150 posted to wrong plan number (EFAST-processed return reversed)
		039	TC 150 posted to wrong plan year ending (EFAST-processed return reversed)
		040	TC 150 posted to wrong EIN (EFAST-processed return reversed)
		041	TC 150 posted to wrong plan number and PYE (EFAST-processed return reversed)
		042	TC 150 posted to wrong plan number and EIN (EFAST-processed return reversed)
		043	TC 150 posted to wrong plan number, PYE and EIN (EFAST-processed return reversed)
		044	TC 977 posted to wrong plan number (EFAST-processed return reversed)
		045	TC 977 posted to wrong plan year ending (EFAST-processed return reversed)

Exhibit 2.4.19-5 (Cont. 18) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		046	TC 977 posted to the wrong EIN (EFAST-processed return reversed)
		047	TC 977 posted to the wrong plan number, PYE and EIN (EFAST-processed return reversed)
		048	Reversal of EFAST2 Return
		When TRANS-CODE is 971 or 972	
		Values	Meanings
		001	TC 150 posted to wrong TIN/tax period
		002	Amended/duplicate return posted to wrong TIN/tax period
		003	Reinput return from wrong TIN/tax period
		004	Amended return reprocessed to same module as original
		005-009	Reserved
		010	Amended return forwarded to adjustments
		011	Non-receipt forwarded refund check
		012	Amended return forwarded to collection
		013	Amended return forwarded to examination
		014	Amended return forwarded to statute
		015	Amended return forwarded to underreporter
		016	Amended return forwarded to Philadelphia
		017	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD
		018	Congressional/ PRP Indicator (IMF)
		030	Cross-reference information for TC 840/841 refund reversal
		031	Full Bankruptcy discharged
		032	Fully accepted Offer-In-Compromise
		033	Partial Bankruptcy abatement
		034	Partial Offer acceptance
		035	Failure-To-Pay (FTP) trigger
		036	IRS Offset Bypass Refund
		037	DMF Offset Bypass Refund
		038	Early Intervention in the Notice System
		039	CSED Recovery

Exhibit 2.4.19-5 (Cont. 19) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		040	FTD Penalty Changes
		041	Reversal of FTD Penalty Changes
		043	Module contains pending installment agreement
		045	Causes IMF to generate a TC 400(for 971 only)
		047	Taxpayer has filed Form 8842
		*050	Updates BOD-CD and BOD-CLIENT-CD
		*051	Federal Employee/Retiree non-compliance
		052	RIVO Reversal Marker
		054	Private Debt Collection for use by organization 805
		056	Turns off the EIC Recertification Indicator at MF (IMF)
		057	Used by Exam to designate accounts or modules containing documentation
		058	CP-06A Notice for Missing SSN Number on Schedule EIC
		059	CP-06B Notice for Missing SSN Number on Schedule ETC
		061	Inactivates a module previously sent to FMS
		063	Module contains installment agreement
		064	Section 3305 Indicator (IMF)
		065	Form 8857 Indicator (IMF)
		066	Return Receipt Signed
		067	Delivery refused/unclaimed
		068	Undeliverable
		069	Letter sent
		070	Module Consolidation
		071	Unnumbered or Misblocked Injured Spouse Claim-DMF
		072	Shareholder return inspected and accepted
		073	SS-8-Indicator Code on IMF
		074	SS-8-Indicator Code on BMF
		076	S & L Modular Refund Freeze
		077	Reversal of S & L Modular Refund Freeze
		078	Check Forgery Settlement
		079	Check Forgery Denial

Exhibit 2.4.19-5 (Cont. 20) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		080	Identify Carryback Return
		082	New Installment Agreement
		083	Reinstatement of Installment Agreement
		*084	Financial Agent for Chicago Bank
		*085	Financial Agent for Bank of America
		*086	Normal Disaster FTP & FTP Suspension
		*087	Disaster with 7508(a) relief
		089	Notice sent and credit freeze issued for Frivolous filer
		090	Establish tolerance level for erroneous abatement
		091	Identify Carryback Return
		093	100% Penalty IMF cross-reference data
		094	Reversal of 100% Penalty IMF cross-reference
		095	American Samoa coverover adjustment
		096	Reversal of 100% Penalty BMF cross-reference
		097	100% Penalty BMF cross-reference data
		098	TC 971 with 971-CD 99 input on the wrong account or tax module
		099	Received application for "Taxpayer Assistance Order"
		100	Bankruptcy Case
		101	Offer in Compromise (OIC) Case
		102	Identify MFT 31 module for Criminal Restitution Assessments (Effective 02/03/2011)
		103	Appeals Tax Court Case
		104	Approved Innocent Spouse Request
		105	Exam Agreed/Unagreed Cases - will cause MFT 31 creation (mirror module)
		106	Taxpayer Assistance Orders
		107	Indicates one spouse has requested an Installment Agreement
		108	Indicates one spouse has requested a Collection Due Process hearing
		109	Indicates one spouse is Currently Not Collectible (CNC)
		110	Duplicate Assessment ARDI Accounts

Exhibit 2.4.19-5 (Cont. 21) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		111	Request for a systemic transfer of MFT 30 return to MFT 32 module (or vice versa).
		112	AOTC, CTC, or EITC retroactive claims – allowed or disallowed – Used by Accounts Management
		113	AOTC, CTC, or EITC retroactive claims – allowed or disallowed – Used by Accounts Management
		114	Tax Reform Foreign Corporation Taxable Amount
		115	Tax Reform Foreign Corporation Deferred Taxable Amount
		116	Tax Reform Section 965 Underpayment of first installment
		117	Tax Reform Section 965 Interest due on underpayment of first installment
		118	Low Income Installment Agreement Origination Fee
		119	Low Income Installment Agreement Revision Fee
		120	Amended Return/Claim in Submission Processing
		121	Potential ID Theft Case selected by Taxpayer Protection Unit for review prior to posting
		122	Cases selected by Taxpayer Protection Unit for review after posting due to potential non-compliant withholding or refundable credit. The refund is frozen until a review is complete
		124	Potential ID Theft Case selected by Taxpayer Protection Program (TPP) for review prior to posting
		125	Potential ID Theft return identified by Criminal Investigation (CI) or Return Integrity and Compliance Service (RICS) due to a payrolls or preparer data breach
		129	Potential ID Theft Case selected by Taxpayer Protection Program (TPP) for review after the return posted
		131	Establish a False Credit to clear a debit
		132	Used to write off a balance debt
		133	Identify a signed Justification Memo.
		134	Indicates an account belongs to Criminal Investigation
		135	Identify an allowable qualified child for the EIC recertification process
		136	EITC Relationship/Residency Certification
		137	Causes IMF to reverse an EITC filing status case
		140	Identify an account has been marked for possible participation in an illegal tax promotion

Exhibit 2.4.19-5 (Cont. 22) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		141	For TC 971, an ASFR return was generated; for TC 972 an ASFR return was generated in error. (TC 971 cannot be input via FRM77 to an IMF module.)
		143	Streamline ASFR processing for Filed Returns
		144	Causes IMF to generate a Dummy IRA TC 150
		145	Causes IMF to generate a TC 400 without updating the control DLN. (Reversal will cause IMF to generate a TC 402)
		146	Withholding Lock-in Letter sent
		148	Withholding Lock-in modification
		150	Will Cause all subsequent TC 150's (except 1040SS) input to unpost
		151	Duplicate TIN processing
		154	Private Debt Collection - Case should not be selected for future extraction to Private Collection Agencies
		156	Sets the Earned Income Recertification Indicator to 9
		157	Prevents the module from leveling at MF until all related modules are settled
		158	Indicates a return has been nullified by a EFDS Civil or Criminal Investigation
		160	Update for Recertification Indicator
		161	Criminal Restitution Assessment on Foreign Banks
		163	Module no longer in installment status
		164	Identify liability that has been disqualified from IRC 6404(g) interest suspension
		165	Tax assessment deferred until 965(i) election
		169	Indicate that SSA letter created but not sent TC 972 only
		172	Identify module as being eligible for the Health Coverage Tax Credit (HCTC)
		173	Identify taxpayer accounts where a 'netting out' (or offsetting of funds from when a taxpayer goes from a single to joint filer) has occurred
		175	Indicates an ACA Health Coverage Exemption (F8965 Part II or Part III) has been claimed
		176	Indicates reversal of a previously claimed ACA Health Coverage Exemption (F8965 Part II or Part III)

Exhibit 2.4.19-5 (Cont. 23) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		177	Used to show Deferred Gain for Opportunity Zones
		178	Return Submitted under Streamlined Filing Compliance Procedure for taxpayers with offshore noncompliance
		179	Provision 13823 Opportunity Zone
		180	Used to cross-reference IMF return related to criminal restitution with no joint or several liability
		181	Used to cross-reference MFT 31 module that contains criminal restitution assessment, related to this module, with no joint or several liability
		182	Used to cross-reference the BMF module related to criminal restitution assessment with no joint or several liability
		183	Used to cross-reference the MFT 31 module that contains criminal restitution assessment, related to this module, with no joint or several liability
		184	Used to cross-reference the IMF module that contains the civil assessment related to the criminal restitution assessment, with joint and several liability
		185	Used to cross-reference MFT 31 module that contains criminal restitution assessment, related to the civil assessment in this IMF module, with joint several liability
		186	Used to cross-reference the IMF module that contains the civil assessment related to the criminal restitution assessment with joint several liability
		187	Used to cross-reference MFT 31 module that contains criminal restitution assessment, related to the civil assessment in the IMF module, with joint and several liability
		188	Used to cross-reference all IMF and BMF modules involved in the case of two or more co-defendants liable jointly and severally for criminal restitution for the same tax
		189	Used to cross-reference the MFT 31 modules that contain the criminal restitution assessments related to the input IMF and BMF modules
		190	Causes IMF to turn off the Backup Withholding Indicator
		191	TC 972 will cause MF to turn off the IRS employee indicator. TC 971 to set indicator is not allowed.
		*192	Limited English Proficiency (LEP) Language Indicator
		195	Advanced Child Tax Credit

Exhibit 2.4.19-5 (Cont. 24) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		*198	Victim of Domestic Violence Indicator. Do not disclose victim's Personal Identity.
		199	RIVO TC reversal
		200	RTC (Resolution Trust Corporation)
		201	FDIC (Federal Deposit Insurance Corporation)
		202	Both RTC & FDIC
		203	Manual move to Tax Receivables
		204	Manual move to Compliance
		205	Manual move to Write Off
		206	Frivolous/Fraudulent Return
		207	Duplicate Return
		208	Miscellaneous (Memo Module)
		209	Reserved for financial classification purposes - Manual Split Assessment Allocation
		210	Reserved for financial classification purposes - Manual Split Assessment Allocation
		211	Reserved for financial classification purposes
		212	Reserved for financial classification purposes
		213	Reserved for financial classification purposes
		214	Reserved for financial classification purposes
		215	Indicates a module where the decision has been made not to assert the TFRP
		216	Module is too complex for CDDDB to classify
		220	Reserved for financial classification
		251	Appeals has the tax period under consideration as a Penalty Appeals Case
		252	CDP Notice Sent to Taxpayer
		253	CDP Notice Undelivered
		254	CDP Notice Unclaimed
		255	CDP Notice Refused by Taxpayer
		256	AIMS Settlement Agreements
		257	Statutory Notice of Deficiency sent

Exhibit 2.4.19-5 (Cont. 25) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		260	Taxpayer has requested tax/penalty relief due to a Y2K problem
		261	Y2K tax/penalty relief has been denied by tax examiner
		262	Indicates maximum FTP has been charged on the module
		263	Revocation of Third Party Designee (Checkbox) Indicator
		264	Indicates that a notice has been recreated
		*265	Activate the Electronic Return Originator (ERO) Indicator
		266	Identify key Whipsaw Assessment Cases
		267	Identify related Whipsaw Assessment Cases
		268	Indicates an International type form has been sent to the IRS.
		269	AKPFD Reminder Notice - CP 78
		270	Indicates amended return sent back to taxpayer for additional information
		275	Indicates a timely request for Collection Due Process has been received. Also used to exclude a module from selection by automated levy programs SITLP, FPLP, and AKPKD
		276	Indicates a Collection Due Process issue which was resolved in some manor by ACS or Field Collection, and the Collection Due Process was withdrawn without the case going to Appeals
		277	Indicates that the appeals investigation has been completed and a determination letter has been issued
		278	Indicates receipt of an equivalent collection due process hearing. Will not exclude a module from automated levy program processing
		279	Indicates that a request for an equivalent hearing was resolved by ACS or Field Collection, and the case was not sent to Appeals
		280	Indicates that Appeals has completed their review of the equivalent hearing investigation and issued a determination letter
		*281	Identify FRS cases and stop the overage clock
		282	Exam has secured a delinquent return after an SFR TC 150 posted
		283	Identify abusive trust schemes

Exhibit 2.4.19-5 (Cont. 26) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		285	Indicates reason for late filing has been accepted
		286	Indicates reason for incomplete filing has been accepted
		287	Indicates reason for late and incomplete filing has been accepted
		288	Indicates return was signed
		289	Indicates extension to file has been approved
		290	Indicates return posted under a different EIN or plan number
		291	Indicates response did not meet reasonable cause
		292	Indicates no reply to CP213 notice
		293	Filer under the DFCV Program
		294	Destroy CP213 Notice per research
		295	IRS requesting corrected return from filer
		296	Indicates a credit or payment that has been moved to the Excess Collection File
		*298	Mailing Filing Requirement Override
		299	Identify a cancelled DLN that has been sent to files
		300	Identify total corporate Alternative Minimum Tax (AMT) and research credit claimed in lieu of bonus depreciation
		301	Bank stamped FTD with later date than deposit check
		302	Bank stamped FTD coupon "other"
		303	EFTPS untimely processing of transaction
		304	EFTPS erroneous processing of transaction
		305	EFTPS "other"
		306	ETA untimely processing of transaction
		307	ETA erroneous processing of transaction
		308	ETA "other"
		309	Third Party (Non-Financial Institution) responsible for late posting of FTP
		311	For Date of Death in 2010, indicates a Form 8939 was filed nullifying the 706 filing. For Date of Death in 2011 and forward, portability is denied.
		312	Allow input of a LIN-LINK for AIMS processing
		314	Receipt of a Student Loan Bond Notification

Exhibit 2.4.19-5 (Cont. 27) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		315	A municipality was included in the states consolidation return
		316	Form 709 gift return is associated with 706 estate return
		317	Prior year 709 gift return is associated with current year gift return
		318	501(r) Compliance Review completed
		319	Identifies a Reinsurance Company filing a Form 990-T for unrelated business income
		320	Penalty Waiver allowed for filing paper instead of electronic return
		321	Penalty Waiver not allowed for filing paper instead of electronic return
		324	EO Mandatory E-File Compliance check completed
		325	EO Mandatory E-File Compliance review completed
		330	Identifies an executed Form 2750, ASER extension date
		331	Indicates no Form 2749 can be located
		332	TEFRA Amended partnership return (AAR) allowed, take no action at the partnership level
		333	TEFRA Amended partnership return (AAR) disallowed, take no action at the partnership level
		*334	TEFRA Election
		*335	Revocation of TEFRA Election
		*336	TEFRA Election erroneously input
		*337	TEFRA Election has been denied
		*338	TEFRA revocation has been denied
		339	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Preliminary Fee
		340	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Final Fee
		*341	Establishes a fact of filing for Form 8329
		*342	Establishes a fact of filing for Form 8330
		*343	Establishes a fact of filing for Form 8703
		*344	Establishes a fact of filing for Mortgage Election Credit Certification
		*345	Establishes a fact of filing for Notice of Defeasance

Exhibit 2.4.19-5 (Cont. 28) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		*346	Identify pass-through entities
		*347	Identify Form 1041 where the filing requirement is now part of a consolidated Form 1041
		*348	Identify input in the State Wages Paid field on Form 941
		*349	Indicates receipt of Form 8870
		350	Electronic Form 8871 received
		351	Paper Form 8871 received
		352	Electronic Form 8872 received
		353	Paper Form 8872 received
		354	Form 8871 was returned to filer
		355	Indicates manual interest netting computations has been performed on account
		356	Indicates original credit payment amount prior to sequestration decrease
		357	New IPF Penalty without-fee assessment
		359	C-Corp Indicator
		*360	Establishes a fact of filing for Form 8875
		361	Records Section 942(a)(3) Election
		*362	Records Extraterritorial Income Exclusion in lieu of Election
		*363	Records Section 943(e)(1) Domestication Election
		364	LLC is the liable taxpayer for this tax period (BMF)
		365	Single member owner is the liable taxpayer for this tax period (BMF)
		366	Identity of the liable taxpayer changed during the tax period (BMF)
		368	Indicates that a Form 8971 Information Regarding Beneficiaries Acquiring Property from a Decedent Under Internal Revenue Code Section 6035(a) was filed
		370	Establishes a fact of filing for Form 8868T (Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction)
		371	Establishes a fact of filing for Form 8921 (*Obsolete*) (Structured Transaction Information Return under section 6050V)

Exhibit 2.4.19-5 (Cont. 29) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		373	Form 1120-S has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing
		374	Form 1120 has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing
		375	F1120S has unposted at MF due to no TC 090 present in the entity
		376	F1120S is being converted to an F1120 and re-sent to MF
		377	Posted F1120S can now legally be viewed as an F1120S
		378	Indicates an amended return has been routed to Estate and Gift Tax Operation
		379	Indicates an amended return has been routed to Excise Tax Operation
		380	Indicates a Form 843 claim has been filed
		*381	Indicates an employers appointment of an agent
		*382	Indicates an agent pays all employment tax for home health care employers
		*383	Indicates an agent pays all employment tax for employers (not home health care)
		*384	Indicates an agent is not paying any employment tax for employers the agent represents
		*385	Indicates an agent is paying part of employment tax for employers the agent represents
		389	Identify claims filed in accordance with the Patient Protection Act of 2010
		450	Reconciled Commissionable PCA Payment
		451	Reconciled Commissionable PCA Offset
		452	Reconciled Commissionable PCA Credit/Debit
		453	Reconciled Commissionable PCA Refund
		454	Reconciled Commissionable PCA Other
		455	PCA secured a TP Death certificate; entitled to administrative fee
		456	PCA secured a TP Bankruptcy Documentation
		457	PCA secured a TP IA exceeding 60 months & case recalled by IRS; entitled to administrative fee

Exhibit 2.4.19-5 (Cont. 30) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		458	RESERVED for Collection
		459	RESERVED for Collection
		460	Indicates a Refund Schemes Recovery case
		462	Capture ACS Bal Due Notice Coll. Results
		464	Letter 3064C Sent
		465	Bankruptcy suspend FTP from the discharge date to closed by the court decree
		468	Suppress Failure to Pay penalty accrual from the original return due date to the 6-month extension date granted on Form 1127A.
		469	No response from Post office for CDP
		470	PDC: Special Compliance ACS;971: ORD-CD 740 - 749
		484	RESERVED for Collection
		485	RESERVED for Collection
		*501	Identifies an ID Theft Case
		502	Indicates a case of \$100 million or more on NMF
		*504	ID Theft: Taxpayer Self-Identified, no tax administration impact
		*505	ID Theft: Data Loss
		*506	ID Theft: IRS Identified, tax administration impact
		507	Assessment of IRC 965 (h) (3) Transferee Liability
		508-509	Waiver/Reimbursement of IA user fees.
		510	Central Withholding Agreement requested
		517	Used to identify Taxpayer Advocate Services (TAS) cases
		520	Indicates unclaimed Statutory Notice for ASFR
		*522	Identity Theft Documentation Received
		*523	Potential Repeat Identity Theft
		*524	No Filing Requirements
		*525	ITIN/SSN Mismatch
		526	Veteran Tax Fairness Act 2016
		527	Identity Theft Breach
		528	Identity Theft Paper

Exhibit 2.4.19-5 (Cont. 31) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		*529	Indicates an approved Form 637 registration that has been filled by the IRS
		530	Generated to show a Shared Responsibility Payment reported on Form 1040 posted to MFT 35 (TC 240 PRN 692)
		544	Frivolous Return Program (FRP) monitoring marker for account compliance prior to approval of 6702D penalty reduction
		545	IPSO-Restricted
		560	Reconsideration Initiated
		561	Closed Case Mail – Disallowed in Full
		562	Closed Case Mail – Partial Disallowance
		563	Closed Case Mail – Full Allowance
		564	Reconsideration – No Response - Campus
		565	Reconsideration – No Response - Field
		566	Reconsideration – Full Disallowance - Campus
		567	Reconsideration – Full Disallowance - Field
		568	Reconsideration – Full Allowance - Campus
		569	Reconsideration – Full Allowance - Field
		570	Reconsideration – Partial Disallowance - Campus
		571	Reconsideration – Partial Disallowance - Field
		572	HINF Reconsideration – No Response
		573	HINF Reconsideration – Full Disallowance
		574	HINF Reconsideration – Partial Disallowance
		575	HINF Reconsideration – Full Allowance
		576	ETNF Reconsideration
		577	Taxpayer Preference for Digital Communication
		592	1040 Schedule LEP Alternative Media Designation
		597	Add a XREF-TIN to a doc code 51 assessment
		598	Causes IMF to post a TC 898
		599	Causes IMF to post a TC 899
		601	Alaska Permanent Fund Dividend
		605	Identify 2010 Gulf Oil Spill relief granted

Exhibit 2.4.19-5 (Cont. 32) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		607	Identify IRC 965(i) Transferred Liabilities
		608	Credit/Grant claimed on original return
		609	Credit/Grant claimed on amended return
		610	Third Party Contact Notification made by EXAM
		611	Third Party Contact Notification made by Collection
		612	Third Party Contact Notification made by CAWR
		613	Third Party Contact Notification made by FUTA
		614	Third Party Contact Notification made by AUR
		615	Third Party Contact Notification made by TE/GE
		616	Third Party Contact Notification made by Taxpayer Advocate
		617-629	**Reserved for Third Party Notification**
		630	Indicates a taxpayer has requested a CDP levy hearing or a CDP levy and lien hearing
		631	Indicates a taxpayer has requested a equivalent levy hearing or a equivalent levy and lien hearing
		632	Approved reasonable cause prior to filing/posting of return
		633	Indicates a taxpayer has elected a 3 year carryback period per section 1211 of ARRA 2009
		634	Indicates a taxpayer has elected a 4 year carryback period per section 1211 of ARRA 2009
		635	Indicates a taxpayer has elected a 5 year carryback period per section 1211 of ARRA 2009
		636	SBJA Provision 2012 - Unused general business credits of eligible small businesses for 2010 carryback 5 years
		637	Notes full judgment reversal
		638	Notes partial judgment reversal
		640	Passport - Initial Levy Issued
		642	Passport - Mandated Decertification
		644	Passport Revocation Referral
		645	Post Filing Disclosure Form 15307
		646	Taxpayer has used the second skip privilege on their Installment Agreement; 4458C letter has been issued. (Generated by TDA Analysis)
		*647	Indicates the taxpayer is a Federal Contractor

Exhibit 2.4.19-5 (Cont. 33) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		*648	Advisor Disclosure (Form 8264/8918 filed)
		649	Identify unagreed "listed transaction assessments" as assessments that are fully sustained by Appeals.
		650	Establish a fact of filing for Form 8288, Ad-hoc withholding tax return
		651	Identify "Ponzi Scheme" claims
		652	Posts TC 387 to allow systemic refund of less than \$1
		653	Revenue Rule 99-40 has been considered on the module
		660	Identify Form 843 (abatement) claims
		661	Causes Undelivered Mail indicator to be set
		663	Identify Erroneous refunds
		664	Identify that a Form 3753 has been sent to accounting
		665	Identify that a Form 2859 has been sent to accounting
		670	Indicates a user fee of \$500 attached to a 1120 series, 1065 or 1040 series Form has been received
		671	OIC not accepted/waive IA fee/DO NOT alter fee
		672	Valid CP 213 – Generate CP213 Notice
		673	Incorrect proposed penalty amount, adjustment needed
		682	Identifies a case that has applied for and received a Reduced User Fee
		683	Identifies a case that has applied for and denied a Reduced User Fee
		687	Identify what action was taken regarding a Collection Statute Expiration Date (CSED)
		*688	Disaster with systemic and interest relief, but no compliance relief
		689	Indicates a Form 8886 has been filed
		690	Valid CP 213 - Generate CP213 Notice
		691	Incorrect proposed penalty amount, adjustment needed
		692	Identifies a taxpayer who has been placed on the Treasury Enforcement Communications System (TECS)
		693	Indicates a taxpayer has elected a 3 year carryback period per Section 13 of WHBA 2009

Exhibit 2.4.19-5 (Cont. 34) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		694	Indicates a taxpayer has elected a 4 year carryback period per Section 13 of WHBA 2009
		695	Indicates a taxpayer has elected a 5 year carryback period per Section 13 of WHBA 2009
		697	Special Project (RIC/REIT) - Restricted Interest
		698	Form 8938 not filed with original return
		700	A protective claim, pending non-IRS litigation was filed for Form 706 (MFT 52)
		701	Posts to the primary to cross reference to the subsidiary
		702	Posts to the subsidiary to cross reference to the primary
		703	Posts to the subsidiary to cross reference to another subsidiary
		704	Intentional Disregard Civil Penalty
		705	An amended return has been filed as a result of the 2010 Gulf Oil Spill
		707	Carries the GIIN number to BMF
		708	8870 extension request indicator
		710	Illegitimate Recipient Form 1042
		711	BMF Identity Theft indicator to suspend prior to posting
		712-713	BMF Identity Theft indicator to suspend prior to posting
		715-716	BMF Identity Theft Letter Recordation
		717	BMF Identity Theft Fraud Referral
		730	Set CPEO Indicator
		731	Set CPEO Status
		732	Used to input the EIN of the CPEO into the customers entity
		733	Authorized Individual Designation
		734	CSP agreement Indicator
		740	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Refund Claim is received
		741	Form 8288 Tax Withholding
		745	Causes BMF to post a TC 400
		747	Extends FATCA refund freeze for the number of cycles contained in the miscellaneous field

Exhibit 2.4.19-5 (Cont. 35) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity
		748	Indicates Insufficient funds deposited to cover 1042-S liability
		749	Indicates Underreporting of 1042 withholding
		754	754 revocation
		777	F990-BL return posted to ANMF for the same tax period
		780	Indicates that the BMF taxpayer has filed a 1094C information return stating that the company is an ALE (Applicable Large Employer – more than 50 Full Time Employees) for the module in question
		781	Indicates the ALE Qualified for Transition Relief
		782	Indicates a Preliminary Letter (PreL) was sent to the ALE
		783	Indicates the recalculated ESRP is below tolerance
		784	Indicates an information return inquiry letter was sent
		785	Indicates the response to the inquiry indicated the employer is not an ALE
		786	Delinquent Forms 1094-C and 1095-C
		787	4980H Time Based Review Initiated
		788	Indicates a Form 8023 has been filed with LB & I
		789	Indicated a Form 8883 has been filed with tax return
		800-849	**Reserved for CADE**
		804	Soft letter indicator
		806	Used to record the mailing of a manual notice of assessment and demand for payment of criminal restitution
		807	Input when 2nd name line is on an account to release the -X freeze
		810	Early Election into BBA
		811	Notice of Administrative Proceeding (NAP) for BBA
		812	Push Out Election Date for BBA
		813	Imputed Underpayment Amount for BBA
		815 -816	BBA Partnership
		817 - 819	BBA Partnership for linking Partner/Owner Accounts
		820	PBBA PTP Push-Out
		821	IRC6532 Disallowance

Exhibit 2.4.19-5 (Cont. 36) (08-28-2025)**Command Code FRM77 Input**

Item	Line	Position	Description and Validity
		822	IRC6532 Extension Agreement
		830	Green Energy System (GES-EDP) Credit
		831	BMF EPE Return Posting and Refund Freeze
		849	Individual/Estate Indicator
		850	Flip Direct Deposit to paper
		851-853	Misdirected Direct Deposit Refund
		855	BWH indicator that case has been or is being worked
		856	Advanced Child Tax Care
		861	FPA Waiver Date
		862	Push Out Package Received Date
		863	Push Out Default Date
		864	COVID-19 ASED 30 Day Extension
		865	Common Law Employer True-up
		866	COVID L6312 Mailed
		867	COVID L6313 Mailed
		868	XREF Marker for Foreign Trust Civ Pen
		869	COVID-19 ASED Extension
		898	Continuous Wage Levy Status 60
		899	Extension to Pay Status 60
		922	Taxpayer received AUR Soft Notice CP 2057
		995-996	First Time Abate Indicator

NOTE *TC 971 and 972 with Action Code 050, 051, 084-087, 192, 198, 265, 281, 298, 334-338, 341-349, 360, 362-363, 381-385, 501, 504-506, 522 (IMF only) 523-525, 529, 577, 647, 648, 688, 708 and 715 must be entered with MFT and TXPD of zeroes.

32 8 46-47 TC 550 DEFINER CD: Must be present with TC 550 accounts.

Values	Meanings
01	Form 900
02	Assets in Custody of the Court
03	Bankruptcy (incorrect CSED computation)
04	Judgements
05	Taxpayer Assistance Order (TAO)

Exhibit 2.4.19-5 (Cont. 37) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity
		06	Military Deferment
		07	Offer in Compromise (incorrect CSED computation)
		08	Wrongful Seizures
		09	Taxpayer Living Outside U.S.
		10	Other
33	8	60–63	<p>FEMA NUMBER: Must be present with TC 971/972 with a 971/151-CD of 086 (TC 972 only), 087 or 688. Must be numeric. Valid values are</p> <ul style="list-style-type: none"> • Position 1: 1-8 • Position 2 and 3: 01-12, 88, and 99 • Position 4: 0-9. <p>Invalid with all other transactions and 971/151-CD values.</p>
34	9	5–6	<p>ULC:</p> <ol style="list-style-type: none"> 1) TC 460: May enter code 20 or 98 only (A/C INTERNATIONAL) 2) TC 520: Must be entered if at a service center terminal unless the closing code is 71 or 73. Must be a valid ULC from the service center of entry. 3) TC 582 and 583: Must be entered if at a service center terminal and the Form 2032 indicator is not present, must be a valid ULC for that service center. May not be entered at a district office service center.
35	9	27–39	<p>FREEZE RELEASE AMT:</p> <ol style="list-style-type: none"> 1) TC 811: Must be present, may be zeroes. 2) TC 844: Must be present if Extension Date (Demand Date) is present (may not be greater than \$50,000.00.) 3) TC 971 with a 971/151-CD of <ul style="list-style-type: none"> • 064, 093, 097, 339, 340, 357, 608, 609, 649, 663-665, 697: May be present. (093 and 097 are for Trust Fund Recovery). Not permitted for 093 when both MFT and XREF-MFT are 55. • 180-189, 356, 598, 599, 806, 830: Must be present. • 011, 455-456, 650, 691: Must be present and greater than zeros. 4) Must be left justified.
36	9	51–59	ABA-NUM: Must be present on TC 971 and 972 with 971/151-CD of 301-309.
37	10	14	TC 46X GRP CD: May be present for TC 460 and 462 only.
		Values	Meanings
		0	Return is not for a group.
		7	Return is not for entire group
		8	Return is for partial group. (Valid for TC 460 only.)

Exhibit 2.4.19-5 (Cont. 38) (08-28-2025)**Command Code FRM77 Input**

Item	Line	Position	Description and Validity												
38	10	34	TC 583 DEFINER CD: Must be present for TC 583. <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>1</td><td>Lien Release - 668Z Certificate of release</td></tr><tr><td>2</td><td>Withdrawn due to administrative error including violation of the bankruptcy automatic stay</td></tr><tr><td>3</td><td>Withdrawal due to collection due process appeal rights</td></tr><tr><td>4</td><td>Reversal</td></tr><tr><td>5</td><td>Self Released Lien</td></tr></table>	Values	Meanings	1	Lien Release - 668Z Certificate of release	2	Withdrawn due to administrative error including violation of the bankruptcy automatic stay	3	Withdrawal due to collection due process appeal rights	4	Reversal	5	Self Released Lien
Values	Meanings														
1	Lien Release - 668Z Certificate of release														
2	Withdrawn due to administrative error including violation of the bankruptcy automatic stay														
3	Withdrawal due to collection due process appeal rights														
4	Reversal														
5	Self Released Lien														
39	10	51–52	TDI SELECTION CODE: May be present for TC 474 and MFT 30 only.												
40	10	72-75	TC 925 PROCESS CODE: Must be present for TC 925 and in the range of 4030 thru 4990.												
41	11	10–21	XREF-TIN: <div><div>1) TC 130 must be present; may be either IMF or BMF.</div><div>2) TC 971 must be present if 971/151-CD is 001, 002, 003, 017, 030, 037, 057, 073, 074, 090, 091, 093, 096, 097, 100-109, 110, 135, 144, 146, 148, 157, 173, 175, 176, 180-189, 266-268, 296, 330, 346-348, 355, 360, 365, 366, 381-385 or 597. May be present if 971/151-CD is 043, 063, 065-069, 151, 163, 200-214, 469, 504, 523, 525.<ul style="list-style-type: none">If 971/151-CD is 001, 002, 003, 017, 030, 090 or 091, the file source of the cross reference account must agree with the transaction's file source.If 971/151-CD is 365 or 366, the XREF TIN must be a BMF EIN or IMF SSN.</div><div>3) TC 972 may be present only for 971/151-CD of 043, 063, 065-069, 100-109, 110, 163, 169, 180-189, 330, 523, 525, 610-629, 806. Must be present for 971/151-CD of 001-003, 017, 057, 144, 157, 180-189.</div><div>4) TC 151 must be present if 971/151-CD is 019, 022, 024, 025, 028 or 029.</div><div>5) TC 582 and 583, may be present. The Form 2032 Indicator must be present and must be 1. The MFT Code must be 02, 03, 05, 06,13, 30 or 55; invalid with all other MFT Codes. The REFILE LIEN IND must not be present.</div><div>6) If the XREF TIN is the same as the account TIN, an R may be placed in the first position of the XREF TIN field, and FRM77 will copy the account TIN into the cross reference TIN.</div></div>												
42	11	37–40	XREF NM CTRL: TC 130 may be present only if account is IMF and Closing Code and XREF EIN are also present.												
43	12	13–18	XREF TXPD:												

Exhibit 2.4.19-5 (Cont. 39) (08-28-2025)

Command Code FRM77 Input

Item	Line	Position	Description and Validity
			<p>1) TC 971 must be present if 971/151-CD is 001-003, 030, 037, 057, 090, 091, 093, 096, 097, 157, 180-189, 268, 317 or 355. May be present if 971/151-CD is 017, 151.</p> <p>2) TC 972 must be present if 971/151-CD is 001-003, 057, 157, 180-189 or 317.</p> <p>3) TC 151 must be present if 971/151-CD is 019, 021, 023, 025, 027 or 029.</p> <p>4) If the XREF TXPD is the same as the account field, an R may be placed in the first position of the XREF TXPD field, and FRM77 will copy the account tax period into the cross reference tax period.</p>
44	12	34–36	XREF PN: TC 151 must be present if 971/151-CD is 019, 020, 023, 024, 025, 026 or 029.
45	12	48–49	<p>XREF MFT:</p> <p>TC 971: Must be present if 971/151-CD is 057, 093, 096, 097, 157, 180-189, 268, 317 or 355. May be present if 971/151-CD is 017, 151.</p> <ul style="list-style-type: none"> • If TC 971/151-CD is 093 or 094 then XREF MFT must be 14, 16, 17 or 55 • If TC 971/151-CD is 096 or 097 then XREF MFT must be 01, 03, 09, 11, 12, 14, 16 or 17 • If TC 971/151-CD is 180 then XREF MFT must be 29 or 30 <p>TC 972: Must be present if 971/151-CD is 057, 157, 180-189 or 317.</p>
<p>Note: For TC 971/972 with a 971/151-CD of 252-255 XREF TIN and/or XREF MFT and XREF TXPD are optional.</p>			
46	12	57–76	<p>MISC:</p> <p>1) Must be present if TC 971/972 with a 971/151-CD of 146, 148, 190, 209-210, 268, 298, 299, 312, 381-385, 501, 504-506, 522-525, 598, 599, 608, 609, 648, 661, 687, 707, 708, 715, 716, 733, 747, 804, 806, 817, 818, 821, 822.</p> <p>2) Must be present if TC 971 and 971/151-CD is 089, 114, 115, 192, 356, 663, 818.</p> <p>3) Must be present if TC 971 with a 971/151-CD of 011, 111 and account is IMF.</p> <p>4) May be present if TC 971 with a 971/151-CD of 011, 140, 180-189, 339, 340, 661, 665, 713, 717, 740.</p> <p>5) Optional if TC 971/972 with a 971/151-CD of 134, 296. If TC 971/972 with a 971/151-CD of 296 is input then the account must be IMF.</p> <p>6) FRM77 will automatically generate the field for TC 971/972 with a 971/151-CD of 355 or 380.</p>

Exhibit 2.4.19-5 (Cont. 40) (08-28-2025)
Command Code FRM77 Input

Item	Line	Position	Description and Validity										
			7) Must be present if TC 971/972 with a 971/151-CD of 648. If the SECONDARY-DT is in the October 23, 2004 - February 04, 2005 range then the MISC value must be in the MAnnnnnnn,nnn or nnnnnnnnnnn,nnn format. If the SECONDARY-DT is in the February 05, 2005 - current date range then the MISC value must be in the MAnnnnnnn,nnn format.										
			8) May be present if TC 972 with a 971/151-CD of 121, 122, or 124.										
47	13	13	CORR DT IND: TC 500 may be present if Closing Code is 52 or 53 (value 1).										
48	13	32	REFILE LIEN IND: TC 582 and 583 (value 1 only meaning a lien has been refiled) may be present. The Form 2032 indicator must not be present.										
49	13	44	FORM 2032 INDICATOR: May be present with the following MFT Codes. <table><tr><th>MFT Codes</th><th>Values</th></tr><tr><td>02, 03, 05</td><td>1</td></tr><tr><td>06,13,</td><td>1,2</td></tr><tr><td>30,55,</td><td>1,2,4,8</td></tr><tr><td>52</td><td></td></tr></table>	MFT Codes	Values	02, 03, 05	1	06,13,	1,2	30,55,	1,2,4,8	52	
MFT Codes	Values												
02, 03, 05	1												
06,13,	1,2												
30,55,	1,2,4,8												
52													
50	14	1–40	REMARKS: Must enter at least three nonblank characters. The following characters are invalid: =, <,>, [and].										

Exhibit 2.4.19-6 (01-01-2016)**Examples of Command Code FRM77****INPUT SCREEN #1 - TC 582**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FRM77	32-3356789	MFT>02	TX-PRD>200212	PLN-NUM>000	NM-CTRL>ANRE			
2	TC>582	TRANS-REGISTER-IND>	PSTNG-DLAY-CD>3	FLC>					
3	EXTENSION-DT>	TC93X-EMP-CD>	TRANS-DT>06182003						
4	CLOSING-CD>	RESP-UNIT/JURISDICTION-CD>	TC148-CD>	BANKRUPT-CD>					
5	DLN-CD>	BL-LOC-CD>	LAST-RET-AMT-CD>	TC480-SC-CD>					
6	CYCLE>	APP-OFF-CD>	CSED-CD>	BOD-CD>	BOD-CLIENT-CD>				
7	SEQ-NUM>	REVERSAL-DLN>	SECONDARY-DT>						
8	CAF-CD>	TC971/151-CD>	TC550-DEFINER-CD>	FEMA-NUM>					
9	ULC>	FREEZE-RELEASE-AMT>	ABA-NUM>						
10	TC46X-GRP-CD>	TC583-DEFINER-CD>	TDI-SELECT-CD>	TC925-PROCESS-CD>					
11	XREF-TIN>	XREF-NM-CTRL>							
12	XREF-TX-PRD>	XREF-PLN-NUM>	XREF-MFT>	MISC>					
13	CORR-DT-IND>	REFILE-LIEN-IND>	2032-IND>						
14	RE	LETER							
15									
16									
	(((
)))		
	(((
24									
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

RESPONSE SCREEN #1 - TC 582

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FRM77	32-3356789	MFT>02	TX-PRD>200212	PLN-NUM>000	NM-CTRL>ANRE			
2	TC>582	TRANS-REGISTER-IND>	PSTNG-DLAY-CD>3	FLC>					
3	EXTENSION-DT>	TC93X-EMP-CD>	TRANS-DT>06182003						
4	CLOSING-CD>	RESP-UNIT/JURISDICTION-CD>	TC148-CD>	BANKRUPT-CD>					
5	DLN-CD>	BL-LOC-CD>	LAST-RET-AMT-CD>	TC480-SC-CD>					
6	CYCLE>	APP-OFF-CD>	CSED-CD>	BOD-CD>	BOD-CLIENT-CD>				
7	SEQ-NUM>	REVERSAL-DLN>	SECONDARY-DT>						
8	CAF-CD>	TC971/151-CD>	TC550-DEFINER-CD>	FEMA-NUM>					
9	ULC>	FREEZE-RELEASE-AMT>	ABA-NUM>						
10	TC46X-GRP-CD>	TC583-DEFINER-CD>	TDI-SELECT-CD>	TC925-PROCESS-CD>					
11	XREF-TIN>	XREF-NM-CTRL>							
12	XREF-TX-PRD>	XREF-PLN-NUM>	XREF-MFT>	MISC>					
13	CORR-DT-IND>	REFILE-LIEN-IND>	2032-IND>						
14	RE	LETER							
15	REQUEST	COMPLETE							
16									
	(((
)))		
	(((
24									
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

INPUT SCREEN #2 - TC 844

Exhibit 2.4.19-6 (Cont. 1) (01-01-2016)**Examples of Command Code FRM77**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FRM77	000-00-4321	MFT>30	TX-PRD>199712	PLN-NUM>	NM-CTRL>HBAC			
2	TC>844	TRANS-REGISTER-IND>	PSTNG-DLAY-CD>1	FLC>					
3	EXTENSION-DT>12041998	TC93X-EMP-CD>	TRANS-DT>06181998						
4	CLOSING-CD>	RESP-UNIT/JURISDICTION-CD>	TC148-CD>	BANKRUPT-CD>					
5	DLN-CD>	BL-LOC-CD>	LAST-RET-AMT-CD>	TC480-SC-CD>					
6	CYCLE>	APP-OFF-CD>	CSED-CD>	BOD-CD>	BOD-CLIENT-CD>				
7	SEQ-NUM>	REVERSAL-DLN>	SECONDARY-DT>						
8	CAF-CD>	TC971/151-CD>	TC550-DEFINER-CD>	FEMA-NUM>					
9	ULC>	FREEZE-RELEASE-AMT>100,123.10	ABA-NUM>						
10	TC46X-GRP-CD>	TC583-DEFINER-CD>	TDI-SELECT-CD>	TC925-PROCESS-CD>					
11	XREF-TIN>	XREF-NM-CTRL>							
12	XREF-TX-PRD>	XREF-PLN-NUM>	XREF-MFT>	MISC>					
13	CORR-DT-IND>	REFILE-LIEN-IND>	2032-IND>						
14	REQUEST BY 7707								
15									
16									
	((((
))))		
	((((
24									
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

RESPONSE SCREEN #2 - TC 844

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FRM77	000-00-4321	MFT>30	TX-PRD>199712	PLN-NUM>	NM-CTRL>HBAC			
2	TC>844	TRANS-REGISTER-IND>	PSTNG-DLAY-CD>1	FLC>					
3	EXTENSION-DT>12041998	TC93X-EMP-CD>	TRANS-DT>06181998						
4	CLOSING-CD>	RESP-UNIT/JURISDICTION-CD>	TC148-CD>	BANKRUPT-CD>					
5	DLN-CD>	BL-LOC-CD>	LAST-RET-AMT-CD>	TC480-SC-CD>					
6	CYCLE>	APP-OFF-CD>	CSED-CD>	BOD-CD>	BOD-CLIENT-CD>				
7	SEQ-NUM>	REVERSAL-DLN>	SECONDARY-DT>						
8	CAF-CD>	TC971/151-CD>	TC550-DEFINER-CD>	FEMA-NUM>					
9	ULC>	FREEZE-RELEASE-AMT>100,123.10	ABA-NUM>						
10	TC46X-GRP-CD>	TC583-DEFINER-CD>	TDI-SELECT-CD>	TC925-PROCESS-CD>					
11	XREF-TIN>	XREF-NM-CTRL>							
12	XREF-TX-PRD>	XREF-PLN-NUM>	XREF-MFT>	MISC>					
13	CORR-DT-IND>	REFILE-LIEN-IND>	2032-IND>						
14	REQUEST BY 7707								
15	REQUEST COMPLETE								
16									
	((((
))))		
	((((
24									
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Exhibit 2.4.19-7 (01-01-2016)

Transactions Valid with Command Code FRM7A

File	IMF	BMF	EPMF	NMF
Transaction				
131*	*	*	—	—
460	*	*	—	—
462	*	*	*	—
468	—	*	—	*
469	—	*	—	*
470	*	*	—	*
471	—	—	—	*
472	*	*	—	*
480	*	*	—	*
481	*	*	—	*
482	*	*	—	*
483	*	*	—	*
510	*	—	—	—
520	*	*	—	*
521	*	*	—	*
522	*	*	—	*
530	*	*	—	*
531	*	*	—	*
532	*	*	—	*
540	*	—	—	—
542	*	—	—	—
550	*	*	—	*
560	*	*	—	—
570	*	*	—	—
571	*	*	—	—
572	*	*	—	—
582	*	*	—	*
583	*	*	—	*
780	*	*	—	*

Exhibit 2.4.19-7 (Cont. 1) (01-01-2016)**Transactions Valid with Command Code FRM7A**

File	IMF	BMF	EPMF	NMF
781	*	*	—	*
782	*	*	—	*
788	*	*	—	—
811	*	*	—	—
930	*	*	—	—
932	*	*	—	—
971*	*	*	—	*
972*	*	*	—	*

NOTE:

- 1) An asterisk next to the transaction indicates that it is an entity transaction. A TC 470 or 472 will be treated as an entity if the closing code is 97 and the MFT and tax period are zeroes.
- 2) An asterisk in the file column indicates the transaction is valid for that file; a dash indicates that the transaction is not valid.
- 3) EPMF transactions are not valid input via Command Code FRM7A.
- 4) TC 971 is only valid with 971/151-CD of 043 or 050, all other 971/151-CDs are invalid.

Exhibit 2.4.19-8 (01-01-2016)
Command Code FRM7A Input

Input Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	FRM7A nnn v nnn nnnnnnnn							
2	nnvvnnvnnnnvv vvvv nn nnnnnn vv vvvvvvvv vvv v							
3	TIN	NAME MF TAXPRD CC MMDDYYYY	XXX C P					
4	nnvvnnvnnnnvv vvvv nn nnnnnn vv vvvvvvvv vvv v							
5	R	nn nnnnnn vv vvvvvvvv vvvvv						
6	R		vvv vv vvv					
7	R	nn nnnnnn vv vvv						
8	R		vvvvvvvvvvv					
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description

Exhibit 2.4.19-8 (Cont. 1) (01-01-2016)
Command Code FRM7A Input

Item	Line	Position	Description and Validity								
1	1	1–5	COMMAND CODE: FRM7A								
2	1	7–9	TRANSACTION CODE: Must be present. See Exhibit 2.4.19-7 for valid transactions and files. If a field is not being used, it must contain blanks. Consistency checks: 1) TC 540 and 811 not valid with MFT 55. 2) TC 930, 932 not valid with MFT 13 or 55 3) If TC is 460, the MFT Code must be 02, 05, 06, 07, 08, 10, 12, 29, 30, 31, 33, 34, 36, 37, 42, 44, 50, 51, 52, 58, 60, 67, 77 or 78. 4) TC 468 and 469, the MFT Code must be 52 or 53. 5) TC 560 is not valid with MFT Code 13, 15 or 55. 6) TC 510 is valid only with an IMF account with an invalid SSN (File Source is *). 7) See Exhibit 2.4.19-10for elements of data which must be input for transactions.								
3	1	11	TRANS-REG-IND <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>Blank</td><td>Print transaction on the Daily Transaction Register</td></tr><tr><td>1</td><td>Do not print transaction</td></tr></table>	Values	Meanings	Blank	Print transaction on the Daily Transaction Register	1	Do not print transaction		
Values	Meanings										
Blank	Print transaction on the Daily Transaction Register										
1	Do not print transaction										
4	1	13–15	TC 971-AC-CD: Must be present for TC 971. Valid values are 043 and 050 only. Blanks otherwise.								
5	1	13	TC46X-GRP-CD: May be present for TC 460 and 462 only. <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>0</td><td>Return is not for a group.</td></tr><tr><td>7</td><td>Return is for entire group</td></tr><tr><td>8</td><td>Return is for partial group. (Valid for TC 460 only.)</td></tr></table>	Values	Meanings	0	Return is not for a group.	7	Return is for entire group	8	Return is for partial group. (Valid for TC 460 only.)
Values	Meanings										
0	Return is not for a group.										
7	Return is for entire group										
8	Return is for partial group. (Valid for TC 460 only.)										
6	1	17–24	TC 971-TRANS-DT must be present for TC 971. Blanks otherwise.								
7	3	1-47	FRM7A Heading Literals								
8	2, 4–23	1–12	TIN and FILE SOURCE: At least one TIN and File Source must be present. Format is nn-nnnnnnnv (EIN) or nnn-nn-nnnnv (SSN).								

Exhibit 2.4.19-8 (Cont. 2) (01-01-2016)
Command Code FRM7A Input

Item	Line	Position	Description and Validity
9	2, 4-23	14-17	NAME CONTROL: Must be present if TIN is.
10	2, 4-23	19-20	MFT CODE: Must be present if TIN is.**
11	2, 4-23	22-27	<p>* TAX PERIOD: Must be present be zeros for an entity transaction.</p> <p>1) If TC is 460, the Tax Period may not be greater than the current date.</p> <p>2) If TC is 530, the CLOSING CODE is 17, 18 or 19, and the MFT is 03 the TAX PERIOD must be 200712 or earlier. If TC is 530, the CLOSING CODE is 17, 18 or 19 and the MFT is not 03 the TAX PERIOD must be 200812 or earlier.</p> <p>3) If TC is 930,</p> <ul style="list-style-type: none"> • If BMF the TAX PERIOD year may be up to one year in the future, current year or one year prior. • If IMF the TAX PERIOD year may not be greater than one year in the future.
12	2, 4-23	29-30	<p>CLOSING CODE, TC550-DEFINER-CD, DLN 930 CODE, ULC or TC480 -SC-CD</p> <p>1) CLOSING CODE: May or may not be present, depending on the transaction.</p> <p>a) TC 470 May be present. If present, values are: IMF 90,93-95 (90, 93 and 94 are valid for MFT 29); BMF 90, 93-95, 97, 98 (MFT 02 only); NMF 90, 93-95. Restricted use of CLOSING-CODE 90: not valid when STATUS-CD of SC-STATUS-HIST-REC is 41-44, 46, 60, 71, 72 or 91.</p> <p>b) TC 471 May be present (NMF only); values are 94, 95.</p> <p>c) TC 472 May be present. If present, values are: IMF 94,95 (94 is valid for MFT 29); BMF 94, 95, 97, 98 (MFT 02 only); NMF 94, 95.</p> <p>d) TC 480 May be present. If present values are blank, 19 (BSC), 49 (MSC).</p> <p>e) TC 520 must be present. Valid range is 60-67, 70-77, or 80-85.</p> <p>f) TC 521 and 522 may be present. Valid range is 60-67, 70-77, or 80-89.</p>

Exhibit 2.4.19-8 (Cont. 3) (01-01-2016)**Command Code FRM7A Input**

Item	Line	Position	Description and Validity												
			<p>g) TC 530 must be present. Valid range is 03-10,12-19, 24-32, 35, or 39. (Values 07, 10, 13-15, 17-19 are BMF only).</p> <ul style="list-style-type: none">• If the CLOSING CODE is 03, 09 or 39 and the EMPLOYEE-IND in the TIF 02 record is on (1 or 9), the transaction will not be generated unless the CSED is within 188 days of the current date.• If the CLOSING CODE is 04 or 05, the current date must not be earlier than the latest CSED, and excluding NMF accounts the LATEST-MOD-CSED may not = zeroes.• If the CLOSING CODE is 08, for Form 1120, the Filing Requirement (FR) must not zeroes or 55; for Form 1065, 990C, 990T or 990PF, the FR must be zero or 5; for Form 990 the FR must not be 01 or 03 or 88.• If the CLOSING CODE is 24-32 and the OIC-ACCEPTANCE-YR in the TIF 02 is significant (numeric and> zeroes) the transaction will not be generated.• If the CLOSING CODE is 35, the MFT CD must be 35 or 65. <p>2) LIEN ULC: Must be present with a TC 582 or 583 when the FORM 2032 INDICATOR (Element 10) is not present and the terminal of input is a service center terminal. May be present with TC 460, but only if code is 20 or 98 (A/C International). The ULC must be a valid district office code for that service center. If the terminal of input is a district office, the ULC must not be present.</p> <p>3) DLN 930 CD: May be present with TC 930. Valid values are 80 and 85. If 80, the account must be IMF. If 85, the MFT Code must be 02, 05, 30, 33 or 34.</p> <p>4) TC550-DEFINER-CD: Must be present with TC 550 accounts.</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>01</td><td>Form 900</td></tr><tr><td>02</td><td>Assets in Custody of the Court</td></tr><tr><td>03</td><td>Bankruptcy (incorrect CSED computation)</td></tr><tr><td>04</td><td>Judgements</td></tr><tr><td>05</td><td>Taxpayer Assistance Order (TAO)</td></tr></table>	Values	Meanings	01	Form 900	02	Assets in Custody of the Court	03	Bankruptcy (incorrect CSED computation)	04	Judgements	05	Taxpayer Assistance Order (TAO)
Values	Meanings														
01	Form 900														
02	Assets in Custody of the Court														
03	Bankruptcy (incorrect CSED computation)														
04	Judgements														
05	Taxpayer Assistance Order (TAO)														

Exhibit 2.4.19-8 (Cont. 4) (01-01-2016)
Command Code FRM7A Input

Item	Line	Position	Description and Validity
			06 Military Deferment
			07 Offer in Compromise (incorrect CSED computation)
			08 Wrongful Seizures
			09 Taxpayer Living Outside the U.S.
			10 Other
13	2, 4-23	29-39	CROSS REFERENCE TIN: May be present with TC 582 or 583, invalid with all other transactions. The format is nnn-nn-nnnn. The Form 2032 Indicator must be present and must be 1. The MFT Code must be 02, 03, 05, 06, 13, 30 or 55.
14	2, 4-23	29-30	BUSINESS OPERATING DIVISION CODE: Must be present with TC 971, 971/151-CD of 050.
			Values Meanings
			WI Taxpayer Services Division
			TE Tax Exempt Division
			LM Large Business & International Division
			SB Small Business & Self-Employed Division
15	2, 4-23	32-34	BUSINESS OPERATING DIVISION CLIENT CODE: May be present with TC 971, 971/151-CD of 050.
16	2, 4-23	32-39	EXTENSION DATE: (MMDDYYYY)
			1) EXTENSION DATE must be present if TC is 460, 468, 469, 550 or 560. For TC 460 approved IMF extensions, the date may not be lower than the RDD (Return Due Date) + 4 mos.; BMF, not lower than the RDD + 3 mos. The date may never exceed the RDD + 6 mos. except when 20 or 98 is input in the ULC. However, if the DLN-CD contains 000, 25, 47 or 17, signifying a denial, the date must not be lower than the RDD or higher than the RDD + 6 mos. TC 550 this date must not be before one month after the tax period ending date; for TC 560 not before three years. (This date check does not apply if MFT is 52 or if account is NMF).
			2) PETITION DATE or DISCHARGE DATE must be present if TC is 520 or 521 and Closing Code is 60-67, 81, or 83-89 or TC is 521 and Bankruptcy Indicator is 999. Must not be greater than the current date. (This date is used to distinguish between pre-petition for which assessment is prohibited and post-petition periods which can legally be assessed).

Exhibit 2.4.19-8 (Cont. 5) (01-01-2016)
Command Code FRM7A Input

Item	Line	Position	Description and Validity																																
			3) The date must be present if TC is 480, 481, 482, 483, 780, 781, 782 or 783.																																
			4) The date must be blank for all other transactions.																																
17	2, 4–23	32–39	EMPLOYEE-CODE: TC 930 must be present; TC 932 may be present. This field contains an Employee number less the first two digits (eight numerics); invalid if all zeroes.																																
18	2, 4–23	41–43	<p>BANKRUPTCY-CODE, ULC, RESPONSIBILITY-UNIT-CODE, DLN-CODE, JURISDICTION-CODE, FORM-2032-INDICATOR, REFILE-LIEN-INDICATOR, APPEALS-OFFICE-CODE, SEQUENCE-NUMBER:</p> <p>1) BANKRUPTCY-CODE (IMF and BMF only): TC 520 may or may not be present with Closing Codes 60-67, 81, 83-85 (may not be input on a service center terminal as field must be used for ULC). The values are as follows:</p> <p>a) PROCESSING TYPE:</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>1</td><td>Chapter 7 - Liquidation</td></tr><tr><td>2</td><td>Chapter 9 - Municipal Debt (BMF only)</td></tr><tr><td>3</td><td>Chapter 11 - Reorganization</td></tr><tr><td>4</td><td>Chapter 13 - Individual Debtor</td></tr><tr><td>5</td><td>Chapter 12 - Family Farmer</td></tr><tr><td>8</td><td>Other Insolvencies (Closing Code 81 only)</td></tr></table> <p>b) CLAIM TYPE:</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>1</td><td>Secured</td></tr><tr><td>2</td><td>Unsecured Priority</td></tr><tr><td>3</td><td>General Unsecured</td></tr><tr><td>4</td><td>Administrative</td></tr><tr><td>5</td><td>Involuntary Gap Expense</td></tr></table> <p>c) PAYMENT INDICATOR:</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>0</td><td>No installment privilege</td></tr><tr><td>1</td><td>Installment privilege</td></tr></table>	Values	Meanings	1	Chapter 7 - Liquidation	2	Chapter 9 - Municipal Debt (BMF only)	3	Chapter 11 - Reorganization	4	Chapter 13 - Individual Debtor	5	Chapter 12 - Family Farmer	8	Other Insolvencies (Closing Code 81 only)	Values	Meanings	1	Secured	2	Unsecured Priority	3	General Unsecured	4	Administrative	5	Involuntary Gap Expense	Values	Meanings	0	No installment privilege	1	Installment privilege
Values	Meanings																																		
1	Chapter 7 - Liquidation																																		
2	Chapter 9 - Municipal Debt (BMF only)																																		
3	Chapter 11 - Reorganization																																		
4	Chapter 13 - Individual Debtor																																		
5	Chapter 12 - Family Farmer																																		
8	Other Insolvencies (Closing Code 81 only)																																		
Values	Meanings																																		
1	Secured																																		
2	Unsecured Priority																																		
3	General Unsecured																																		
4	Administrative																																		
5	Involuntary Gap Expense																																		
Values	Meanings																																		
0	No installment privilege																																		
1	Installment privilege																																		

Exhibit 2.4.19-8 (Cont. 6) (01-01-2016)
Command Code FRM7A Input

Item	Line	Position	Description and Validity																														
			<p>TC 521 may or may not have a Bankruptcy-Code. If used all three digits must be present (input as 999 with no Closing Code). This will cause a reversal of all TC 520's with Closing Codes of 81, 83 or 85-89 for that module.</p> <p>2) ULC: TC 520 must be present when entering at a service center terminal (except when closing code is 71 or 73). If present, the processing type will be input as a zero followed by a valid district office code from the service center of entry. This district office code will then replace the service center code in the file location of the DLN.</p> <p>3) RESPONSIBILITY UNIT CODE: Valid only with TC 530 and must be present. The format bbn.</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>1</td><td>Field Office</td></tr><tr><td>2</td><td>Revenue Officer</td></tr><tr><td>3</td><td>Service Center</td></tr><tr><td>4</td><td>ACS</td></tr><tr><td>6</td><td>Exam</td></tr><tr><td>7</td><td>Appeals</td></tr><tr><td>8</td><td>PRP/Taxpayer Advocate</td></tr><tr><td>9</td><td>Other</td></tr></table> <p>4) DLN CODE: May or may not be present, depending on the transaction.</p> <p>a) TC 460 Must be present with MFT Codes 02, 05, 06, 30, 33, 34 or 74. May be present with other MFT Codes. The values are:</p> <p>MFT Code 30 (IMF)</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>10b</td><td>Approved (100-169)</td></tr><tr><td>17b</td><td>Disapproved (170-199)</td></tr></table> <p>MFT Codes 02, 33 or 34 (BMF)</p> <table><tr><th>Values</th><th>Meanings</th></tr><tr><td>20b</td><td>Approved (200-249)</td></tr><tr><td>25b</td><td>Disapproved (250-299)</td></tr></table> <p>MFT Codes 05 or 06 (BMF)</p>	Values	Meanings	1	Field Office	2	Revenue Officer	3	Service Center	4	ACS	6	Exam	7	Appeals	8	PRP/Taxpayer Advocate	9	Other	Values	Meanings	10b	Approved (100-169)	17b	Disapproved (170-199)	Values	Meanings	20b	Approved (200-249)	25b	Disapproved (250-299)
Values	Meanings																																
1	Field Office																																
2	Revenue Officer																																
3	Service Center																																
4	ACS																																
6	Exam																																
7	Appeals																																
8	PRP/Taxpayer Advocate																																
9	Other																																
Values	Meanings																																
10b	Approved (100-169)																																
17b	Disapproved (170-199)																																
Values	Meanings																																
20b	Approved (200-249)																																
25b	Disapproved (250-299)																																

Exhibit 2.4.19-8 (Cont. 7) (01-01-2016)
Command Code FRM7A Input

Item	Line	Position	Description and Validity
			Values Meanings 45b Approved (450-469) 47b Disapproved (470-499) All other MFT Codes valid with TC 460. Values Meanings 000 Disapproved b) TC 550 may or may not be present Values Meanings 99b Used to create 90-999 blocking series (BMF-IMF) c) TC 560 may or may not be present Values Meanings 70b Used to create 700 blocking series 99b Used to create 990-999 blocking series (IMF only) 5) JURISDICTION CODE: Valid only with TC 480 and must be present. Valid range is 1-9. The format is bbn. Values Meanings 1 Collection 2 Examination 3 Appeals 4 Criminal Investigation 5 EP/EO 8 Others 9 Service Centers 6) FORM 2032 INDICATOR: May be present with TC 582 or 583 with MFT Codes 02, 03, 05, 06, 13, 30, 52 or 55; invalid with all other MFT Codes. the format is bn. MFT Values Codes 02, 03, 1 05, 06, 13 30, 55 1, 2

Exhibit 2.4.19-8 (Cont. 8) (01-01-2016)

Command Code FRM7A Input

Item	Line	Position	Description and Validity
		52	1, 2, 4, 8 The REFILE LIEN INDICATOR must not be present. Also see CROSS REFERENCE TIN (Element 9) 7) REFILE LIEN INDICATOR: May be present with TC 582 or 583. The format is bbn. The value is 1, meaning the lien has been refiled. The FORM 2032 INDICATOR must not be present. Also see LIEN DO CODE (Element 8) 8) APPEALS OFFICE CODE: Must be present with TC 520, closing code 72 only. Must be numeric (may not be input on a service center terminal as field must be used for DO-CD.)
19	2, 4-23	41-44	SEQUENCE NUMBER: Must be present with a TC 930 (will accept 001-9999). May be present with a TC 932 (will accept 001-999). The field must be numeric.
20	2, 4-23	45	CS-ED-IND: (MFT 30 or 35 only) Must be present for TC 520 with Closing Codes 60-67, 76, 77, 81, 83-85 and for TC 550 and TC 480. Values Meanings P Primary SSN S Secondary SSN B Both Primary and Secondary
21	2, 4-23	47	POSTING DELAY CODE: Optional code representing number or cycles (1-6) to delay posting (for all transactions that post to Master File.) Must be entered (2-6) with TC 470, Closing Code 90, when module is in status 72.
22	2, 4-23	1	REPEAT INDICATOR: If present, must be R. This indicator will mean that the TIN, File Source and Name Control of the previous line will be used for the transaction. The MFT Code may or may not be input. If another MFT Code is desired, input another one or else the MFT Code from the previous line will be used. The Repeat Indicator is invalid on line 2.

Exhibit 2.4.19-9 (01-01-2006)**Examples of Command Code FRM7A**

Input screen #1TC 480

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	FRM7A 480							
2	000-00-4321	PAAR 30	199706	06151997	2 P 1			
3	TIN	NAME MF	TAXPRD CC	MMDDYYYY	XXX C P			
4	000-00-4444	MARK 30	199312	12311996	3 S			
5	000-12-1234	JAMB 30	199512	06061996	8 B			
6	R		199912	12311999	1 2			
7	000-11-9691	TONE 30	200011		1 X			
8								
9								
	(((
)))	
	(((
)))	
	(((
)))	
24	(((
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Response screen #1TC 480

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	FRM7A 480							
2	000-00-4321	PAAR 30	199706	06151997	2 P 1	MUST ACCESS NAP - USE FRM77		
3	TIN	NAME MF	TAXPRD CC	MMDDYYYY	XXX C P			
4	000-11-9691	TONE 30	200011		1 X*			
5								
6								
7								
8								
9								
	(((
)))	
	(((
)))	
	(((
)))	
24	PLEASE CORRECT INVALID DATA ON SCREEN							
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.4.19-10 (01-01-2016)**Table of Transactions and Valid Input Elements**

Transaction	Required Input Fields	Optional Input Fields
122	REVERSAL DLN	—
126	REVERSAL DLN	—
130*	DLN-CODE, XREF-TIN	CLOSING CODE , XREF-NAME-CTRL
131*	—	—
136*	—	LAST-RETURN-AMOUNT-CODE
137*	—	—
148*	—	TC-148 CODE
149*	—	TC-148 CODE XREF-PLAN
151	REVERSAL DLN (EPMF only), 971/151 CODE (EPMF only)	XREF-TIN, XREF-TXP XREF-PLAN
420	DO CODE	—
421	—	—
460	EXTENSION DATE	DLN-CODE, ULC, TC46X-GRP-CD
462	—	TC46X-GRP-CD
468	EXTENSION DATE	—
469	EXTENSION DATE	—
470	—	CLOSING CODE
471	—	CLOSING CODE
472	—	CLOSING CODE
474	—	CYCLES
475	—	—
480	JURISDICTION CODE, CSSED-CODE, TRANS-DATE	TC480-SC-CD
481	TRANS-DATE	—
482	TRANS-DATE	—
483	TRANS-DATE	—
488	—	—
489	—	—

Exhibit 2.4.19-10 (Cont. 1) (01-01-2016)**Table of Transactions and Valid Input Elements**

Transaction	Required Input Fields	Optional Input Fields
500	CLOSING CODE , TRANS-DATE	CYCLES, CSED-CODE, CORRECTION-DATE CODE
502	—	CSED CODE
510	—	—
520	CLOSING CODE TRANS-DATE	BANKRUPTCY CODE BL-LOC-CD, APPEALS-OFFICE CODE, CSED-CODE, ULC
521	TRANS-DATE	BANKRUPTCY CODE, BL-LOC-CD, APPELLATE-OFFICE CODE, CSED-CODE, ULC BANKRUPTCY CODE, CLOSING CODE
522	—	—
524	BANKRUPTCY CODE, CYCLES	—
525	—	—
528	—	—
530	CLOSING CODE, RESPONSIBILITY UNIT CODE	—
531	—	—
532	—	—
540	—	—
542	—	—
550	EXTENSION DATE, TC TC-550-DEFINER-CD	DLN CODE, CSED-CODE
560	EXTENSION DATE	DLN-CODE
570	—	—
571	—	—
572	—	—
582	—	FORM-032 INDICATOR,

Exhibit 2.4.19-10 (Cont. 2) (01-01-2016)

Table of Transactions and Valid Input Elements

Transaction	Required Input Fields	Optional Input Fields
583	TC583-DEFINER-CD	XREF-TIN, LIEN-DO CODE, REFILE-LIEN INDICATOR FORM-2032 INDICATOR, XREF-TIN, LIEN-DO CODE, REFILE-LIEN INDICATOR
780	TRANS-DATE	—
781	TRANS-DATE	—
782	TRANS-DATE	—
788	TRANS-DATE	—
810	RESPONSIBILITY-UNIT CODE	—
811	FREEZE-RELEASE AMT (FRM77)	—
844	TRANS-DATE	EXTENSION DATE, FREEZE-RELEASE AMT
845	—	—
925	TC 925 PROCESS CODE	—
930	EMPLOYEE CODE (not EPMF) SEQUENCE NUMBER (not EPMF)	DLN-CODE
932	—	EMPLOYEE CODE
960	CAF-CODE	—
961	CAF-CODE	—
971	TRANS-DATE, 971/151-CODE,(XREF-TIN, XREF-MFT, XREF-TXPD, FEMA-NUM, SECONDARY-DT, ABA-NUM, REVERSAL- DLN, depending on 971/151-CD)	XREF-MFT, BOD-CLIENT-CD, XREF- TIN, FREEZE-RELEASE-AMT, MISC (depending on 971/151-CD)
972	TRANS-DATE, 971/151-CODE, (XREF-TIN), XREF-MFT, XREF-TXPD, FEMA-NUM, SECONDARY-DT, ABA-NUM, REVERSAL- DLN, MISC (depending on 971/151-CD)	XREF-TIN, FREEZE-RELEASE-AMT, MISC (depending on 971/151-CD)
NOTE:	<p>1) Transactions which have an asterisk next to them are entity transactions. TC 470, 472 CLOSING-CODE 97, and TC 971, 972 971/151-CD of 050, 084-087, 334-338, 341-345, 349, 350-353, 360, 362-363 are treated as entity transactions.</p> <p>2) TC 122 and 126 are nonpending transaction which are entities to the plan number.</p> <p>3) POST-DELAY CODE will be optional input with all transactions that post to the master file.</p>	

Exhibit 2.4.19-10 (Cont. 3) (01-01-2016)**Table of Transactions and Valid Input Elements**

Transaction	Required Input Fields	Optional Input Fields
-------------	-----------------------	-----------------------

- | | | |
|--|--|--|
| | 4) TC 524, 525 and 528 do not post to the master file. | |
| | 5) TC 583 does not pend to the TIF. | |
| | 6) CSED-CD valid for MFT 30 or 35 only. | |

NOTE: For Command Code FRM77, TRANS-DATE is an optional field for all transactions (except TC 520 with closing codes 60-67, 73, 76-77, 81, 83-85; TC 521 with closing codes 60-67, 73, 81, 83, 85-89 or with bankruptcy indicator 999; TC 844 when extension date and freeze release amount are input; TC 971, and TC 500 with closing codes 52-57). When not input or when using FRM7A, the current date is used, unless TRANS-DATE is required input field.