EFFECTIVE DATE

(01-02-2024)

PURPOSE

(1)   This transmits revised IRM 2.3.15, IDRS Terminal Responses, Command Code ENMOD.

MATERIAL CHANGES

(1)   Exhibit 2.3.15-9, BMF Entity Data, WR-973450 -- Display the new fields "TCAMT" and "TPYMTC"from the TIF 02 (EIN-IND-GROUP) and display on the BMF-ENT-NAME-ADDR-LINES screen. Exhibit 2.3.15-9

(2)   Update of Internal Controls in IRM 2.3.15.1 section

(3)   Update of Chief Information Officer signature

EFFECT ON OTHER DOCUMENTS

IRM 2.3.15, dated November 18, 2022, is superseded.

AUDIENCE

All IRS business units

Kaschit Pandya
Acting, Chief Information Officer

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **2.3.15**
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2.3.15
Command Code ENMOD

Table of Contents

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **2.3.15**
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2.3.15   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
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2.3.15.1 (11-17-2023) **Program Scope and Objectives**	(1) **Overview:** This Command Code is designed to provide name, address and other entity information from an input of the taxpayer identification number (TIN). It serves as a preceding step for keying command codes:

- ENREQ
- EOCHG
- EOREQ
- BNCHG
- INCHG
- ESIGND
- ESIGNT
- ESIGNU

There may also be a variance in display for each type of entity modules. These displays are:

- IMF—Individual Master File
- BMF—Business Master File
- NMF—Non Master File
- IRAF—Individual Retirement Account File
- EPMF—Employee Plan Master File

(2) **Purpose:** This transmits revised IRM 2.3.15, IDRS Terminal Responses, Command Code ENMOD

(3) **Audience:** All IRS business units.

(4) **Program Owner:** Customer Service

(5) **Primary Stakeholders:** Wage & Investment(W&I), Large Business and International(LB&I), Small Business Self Employed(SB/SE), and Tax Exempt and Government Entities(TE/GE)

(6) **Program Goals:** This system manages data that was extracted from the Corporate Account Data Stores (BMF,IMF.EPMF) allowing IRS employees to take specific actions on taxpayer account issues and track status.

2.3.15.1.1 (01-02-2024) **Background**	(1) This IRM and the contained subsections provide the user the necessary information on how to use Command Code ENMOD.
2.3.15.1.2 (01-02-2024) **Authority**	(1) Command CODE ENMOD was developed to allow users to do research on the IDRS (Integrated Data Retrieval System) for Entity data.
2.3.15.1.3 (01-02-2024) **Roles and Responsibilities**	(1) The RCC(Research Command Code) Project Lead responsible for reviewing and implementing the Work Requests the affect Command Code ENMOD and for updating the contents of this IRM.
2.3.15.1.4 (01-02-2024) **Program Management and Review**	(1) Command Code ENMOD is managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections.

| 2.3.15.1.5 (01-02-2024) **Program Controls** | (1) | Access to this program is governed by SACS. |

2.3.15.1.6
(01-02-2024)
Terms and Acronyms

(1) Acronyms Unique to IDRS

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

2.3.15.1.7
(01-02-2024)
Related Resources

(1) SERP Job Aid -*"*http://serp.enterprise.irs.gov/job-aids/command-code/command-code.html*"*

2.3.15.2
(03-05-2015)
Types of Entity Modules

(1) The different types of Entity Modules are as follows:

a. Full Entity Module—This is an account for which at least one tax module is present on the TIF, or has been newly established within the last 15 months.

b. ERAS ENTITY MODULE—(BMF, EPMF) This is a newly assigned EIN account which has not yet posted to the Master File. The record is comprised of Name and Address information, additional fields listed under Abbreviated Entities and data unique to ERAS, (Input Cycle ERAS Notice Indicator, Return Code, Tax Period, Wages Paid Date and Business Operational Date).

c. Memo Entity Module (IMF/IRAF/BMF/EPMF)—There are two types of memo accounts. Memo entities are retained on IDRS for eleven weeks. They are the Resequence account which results from a completed merge. A "RS" TC 903 will be displayed as a result of this action. Also the message "MEMO ENTITY" will be displayed on the screen. The Deleted account results from the deletion of the account from the master file as a result of TC020. A " DI" TC 026 will be present for this type of acct.

d. Dummy Entity Module—A dummy entity module may be present as the result of CC ACTON, CC ENREQ, or other activity. The message " DUMMY ENTITY" will be displayed on the screen.

e. Partial Entity Module—A partial entity is one for which Name and Address data is not present on IDRS. The message "NO CURRENT NAME LINE/ADDR" with account will be displayed on the screen.

2.3.15.3
(01-01-2000)
Inquiry Responses for
Command Code ENMOD

(1) After the initial inquiry, subsequent inquiries, by Command Codes (TXMOD and ACTON), for the same taxpayer do not require re-entry of the TIN. For example: CC ENMOD input after CC TXMOD requires only Command and Entry Code to obtain response.

2.3.15.4
(01-01-2000)
ENMOD Responses

(1) The response to Command Code ENMOD is divided into six sections. These sections will appear in this order. If one section is not applicable for the account, the subsequent sections will be present immediately following the last filled Section.

   a. Section 1—ESTABLISHED ENTITY DATA SECTION: This will be present for all cases on IDRS. If the data element for specific information is not present, blanks will appear.
   b. Section 2—PRIOR YEAR NAME LINES: IMF, IRAF, & BMF SSN only—Name line data, for other than the current tax period, will be displayed with the applicable Filing Status Code and Spouse's SSN.
   c. Section 3—POSTED ENTITY TRANSACTION SECTION.
   d. Section 4—PENDING ENTITY TRANSACTION SECTION: This section will be present only if the account has a pending entity transaction.
   e. Section 5—ENTITY NOTICE SECTION: This section will be present only if the Taxpayer has been subject to entity notices.
   f. Section 6—CONTROL AND HISTORY DATA SECTION: If applicable will be shown as the final Section. Format will be the same as CC TXMOD Control and History Data Section.

2.3.15.5
(03-10-2016)
Terminal Response (Error Messages) from CC ENMOD

(1) INVALID TIN AND FS—TIN/File Source does not meet standard validity checks. Correct and re-enter.

(2) xTIF NOT AVAILABLE—File indicated is not available (x-B, I or Z).

(3) SYSTEM ERROR ON ACCESS/UPDATE-NNNNNN—Irrecoverable error when attempting to find account on the file NNNNNN is error code. Notify RPA.

(4) NO DATA-REVERSE VALIDITY FOUND—No data is available for the validity requested but data is present for the opposite validity. Re-input ENMOD with the opposite validity of the original inquiry.

(5) SYSTEM ERROR-REENTER-NNNNNN—Temporary error condition exists. NNNNNN is error code. Re-enter.

(6) NO DATA FOUND ON TIF* —The requested data is not present on the TIF database.

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **2.3.15.5**
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2.3.15.5   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-1   (01-01-2006)
ENMOD Request

Input Display

```
 |  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
 | 12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |  1  2     3                                                                     |
 |  |                                                                                |
|24|                                                                                |
 | 12345678901234567890123456789012345678901234567890123456789012345678901234567890|
 |  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Element Description

Item	Line	Description
1	1	COMMAND CODE—ENMOD
2	1	COMMAND CODE DEFINER—blank or "A". If "A" is entered and ENMOD detects that there is "NO DATA AVAILABLE" on the Taxpayer Information File, ENMOD will default automatically to the AMDIS Command code, which will search for the same account number on the AIMS file. This saves the operator from entering the two command codes separately, in this instance only.
3	1	TIN AND FILE SOURCE—Must meet standard validity checks.

Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

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Exhibit 2.3.15-1

Exhibit 2.3.15-2   (03-10-2016)
ENMOD—IMF Display

Screen Display:

```
|  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
| |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|1 |ENMOD2       3                   BOD-CD>4   CLIENT-CD> 5   NM-CTRL>  6 7   8    *PDT*|
|2 |SPOUSE-SSN>       1     2 CAF>3 PL-PT-PN-CH-AH-NH 148-CD> 5 SCSSN>6    PC> 7   8      |
|3 |REVERSE VALIDITY ON TIF MOP/UN   INVLD-SSN-REF-CD>3   LST-MF-EXTRCT-CYC-ENT>   4    |
|4 |COMBAT-ZONE>1     CELL-PHONE-NO>       2         EXT>  3   INTL-TEL>       4       |
|5 |FYM> 1         HOME-TELE-NUM>       2         EXT>  3       CRIM-INVST-FREEZE>4    |
|6 |MAIL-FR> 1      OTHER-TELE-NUM>       2         EXT>  3              PMF-IND>4    |
|7 |   PRIMARY-NAME>          1                      NM-LINE-YR> 2    FS>3         |
|8 |       1                  2                                               |
|9 | STREET-ADDRESS>          1                   ADR-CHG-CYC>   2              |
|10| CITY/STATE/ZIP>          1           2    3   4 5                UAA>6 UD>7  |
|  |                                                                         |
|24|                                                                         |
|  |                         OR                                              |
|7 |NO CURRENT NAME LINE/ADDR WITH ACCOUNT                                   |
|  |                                                                         |
| |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Record Element Description

Exhibit 2.3.15-2   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
                        28128001   Any line marked with a #
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Exhibit 2.3.15-2 (Cont. 1) (03-10-2016)
ENMOD—IMF Display

Line	Item	Description
1	1	COMMAND CODE—ENMOD
	2	COMMAND CODE DEFINER— blank or "A".
	3	TIN and FILE SOURCE—TIN is nnn-nn-nnnn. File Source is *—invalid, or blank—valid.
	4	BOD-CD (BUSINESS OPERATIONAL DIVISION) NN
	5	BOD-CLIENT-CD NN
	6	NAME CONTROL or CHECK DIGITS.
	7	REVERSE VALIDITY INDICATOR—blank or *. If asterisk is present, it indicates account is also present under the opposite validity.
	8	DAILY-PROCESSING-INDICATOR— "DAILY" will be displayed when account qualifies for daily processing.
	9	PDT/KITA/HSTG CODE—"*PDT" will be displayed for tax accounts identified as Potentially Dangerous Taxpayer when the PDT-IND = 1 and "*CAU" will be displayed for tax accounts identified as Potentially Dangerous Taxpayer when the PDT-IND = 2, "KITA" will be displayed for tax accounts identified as belonging to individuals killed in Terrorist Action, " HSTG" will be displayed for tax accounts identified as belonging to individuals taken Hostage in some form of Terrorist Action.
2	1–2	CROSS REFERENCE SSN AND VALIDITY—*=Invalid, blank= Valid.
	3	CAF INDICATOR— If the present value is "C", indicating an authorized representative for at least one tax period. For further information input Command Code CFINQ.
	4	If present ENMOD will display the following Literals, PL = PRIOR NAME LINES; PT = POSTED TRANSACTIONS; PN = PENDING TRANSACTION CH = CONTROL HISTORY LINES; AH = ACTION HISTORY LINES; NH = NOTICE HISTORY LINES.
	5	LATEST-TC-148-CD - contains the latest TC 148 code posted at the Master File.
	6	SCRAMBLED SSN INDICATOR— BLANK—No scrambled SSN 01 = Scrambled SSN Indicator 04 = Mixed Entity 09 = Used to turn off all values of the indicator 10 = No 239C Questionnaire Indicator

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-2**
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Exhibit 2.3.15-2 (Cont. 2) (03-10-2016)
ENMOD—IMF Display

Line	Item	Description
		12 = True Scrambled SSN Indicator
		13 = SSN Not Valid for Federal Tax Purposes
		20 = Closed No 239C Questionnaire Indicator (historical setting)
		21 = Closed Scrambled SSN Indicator (historical setting)
		22 = Closed True Scrambled SSN Indicator (historical setting)
		23 = Closed SSN Not Valid for Federal Tax Purposes (historical setting
		24 = FDC Identified SSN Owner.[TL1]
	7	PREDICTIVE-CD - code value calculated by the IDS Predictive Models defining the likelihood of collection results for a specific account. See TIF Glossary for values.
	8	PREDICTIVE-UPDT-CYC - cycle that the latest value for the PREDICTIVE-CD was posted to the TIF.
3	1	Reverse Validity On TIF - Displayed if opposite SSN validity account is present on TIF. For IMF, BMF or IRAF SSN accounts only.
	2	MOP/UN—Participant in a Military Operation or United Nations Peacekeeping Force Indicator.
	3	INVALID SSN REFUND CODE—
		BLANK OR ZERO—Invalid SSN freeze in effect
		1 = Invalid SSN Freeze has been released by TC 290 or 300 or Scrambled SSN Indicator of "2". This release is effective during the current calendar year only.
		2 = Invalid SSN Freeze has been released by TC 150 Document Code 72 or 73 posting to this Temporary SSN. This release is effective during the current calendar year only.
		4 = Account on the invalid segment and the Invalid SSN Freeze has been released by a transaction (other than TC 100, 90X, 92X, or 99X) which has posted to the account and the transaction name control matches the name control for this account on a file of update records received from SSA, which have not yet updated the DM-1 file. The DM-1 file is updated on a quarterly basis.
		6 = Combination of 2 and 4 above
		8 = Account on invalid segment and TC 510 posted to account
		9 = Combination of 1 and 8 above
		A = Combination of 2 and 8
		C = Combination of 4 and 8
		D = Combination of 1, 4 and 8 above.

Exhibit 2.3.15-2   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-2 (Cont. 3) (03-10-2016)
ENMOD—IMF Display

Line	Item	Description
		E = Combination of 2, 4 and 8
		F = Combination of 1, 2, 4 and 8 above.
	4	LAST MASTER FILE EXTRACT CYCLE ENTITY
4	1	MILITARY OPERATION INDICATOR
	2	TELEPHONE NUMBER (CELL)
	3	EXTENSION
	4	INTERNATIONAL TELEPHONE NUMBER
5	1	FISCAL YEAR MONTH—Taken from the most current First Name Line on the Master File entity.
	2	PRIMARY TELEPHONE NUMBER. Usually the Home Telephone. Format is (nnn) nnn-nnnn.
	3	PRIMARY TELEPHONE NUMBER EXTENSION
	4	CRIMINAL INVESTIGATION FREEZE—
		BLANK—no criminal investigation freeze
		Z—indicates a posted or pending unreversed TC 914 or TC 916 is present in a tax module. Input CC SUMRY and CC TXMOD for further information. Indicates account is under investigation by the Criminal Investigation Division;
		Z—indicates a Refund Scheme Freeze (TC 918).
6	1	MAIL FILE REQUIREMENT
	2	OTHER TELEPHONE NUMBER
	3	SECONDARY TELEPHONE NUMBER EXTENSION
	4	PAYER MASTER FILE INDICATOR. Value "1" is set.
7	1	PRIMARY NAME LINE
	2	NAME LINE YEAR
	3	FILING STATUS CODE—Indicates the taxpayer's filing status. Values are 0–9.
8	1 & 2	SECOND NAME LINE (if present may be CONTINUED NAME LINE or FOREIGN ADDRESS LINE, or CARE OF NAME LINE).
9	1	STREET ADDRESS (rarely, may not be present)
	2	ADDRESS CHANGE CYCLE—cycle the latest address change posted.
10	1	
	2–5	ZIP CODE—Numeric or blank

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-2**
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Exhibit 2.3.15-2 (Cont. 4) (03-10-2016)
ENMOD—IMF Display

Line	Item	Description
	6	UNDELIVERABLE AS ADDRESSED INDICATOR
		1 — indicates that an address did not pass FINALIST validations
	7	UNDELIVERED INDICATOR
		1 — indicates that mail was returned to IRS as undeliverable

Exhibit 2.3.15-2   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-3   (01-01-2001)
IMF Prior Year Name Lines and Civil Penalty Name Line (follow Name & Address Data)

Screen Display:

```
 |      1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69  |  71-80
 |12345678901234567890123456789012345678901234567890123456789012345678901234567890
|1 |
|2 |    PRIOR-YR-NM=_____1_____    NM-LINE-YR=_2__3_          |
|3 |       XREF-SSN=____4_____                                                     |
|4 | CIVIL-PNLTY-NM=_____5_____                                   |
| _|_                                                                              |
|24|                                                                               |
 |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
 |      1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69  |  71-80 |
```

Record Element Description:

Line	Item	Description
1	2–12	PRIOR YEAR NAME LINE.
2	2–12	YEAR OF NAME LINE.
3	2–12	FILING STATUS CODE Values are 0–9.
4	2–12	CROSS REFERENCE SSN and VALIDITY DIGIT (blank or *).
5	2–12	CIVIL PENALTY NAME LINE. If present, both it and the preceding literal "CVPN" will be displayed.

Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

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Exhibit 2.3.15-3

Exhibit 2.3.15-4   (01-02-2023)
IMF Entity Data

Screen Display:

```
|   |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789890|
|1  |                                                                                    |
|2  |IRA-FLG-HIST-CD>_____1_____    CNC  AICS-CD>3  PRIMARY-LOC>__4___    ACS-ACCT>5 |
|3  |YR-OF-LATEST-RET>_1___  FILING-COND-CD>2   RUF CL-LOC>4_  **IRS-EMP-CD>5** PDC-ID>_6|
|4  |FILE-LOCATION-CD>_1   CYCLE-POSTED>__2____    OIC      COLL-ASGMT>___4____  FED-EMPL>5 |
|5  |MTH-ERR>_1 2         EST TX DISCREPANCY  BFS-CD>4 RWMS-5  TDA-YIELD-SCOR>___6___  |
|6  |MIN-SE-TX-EXMPT>1 JUST-CD>2 SBAO>_3 WHCCI>4 VODV>5 TDI>6 TDI-YIELD-SCOR>___7___   |
|7  |AIMS-CD>1 TAX-SHELTR-IND>2          TC130-SC>_3 BLLC>_4 FC-CD>_5     ERO-IND>6   |
|8  |AIMS-SC>_1  RETENTION-AGRMT-DT>___2____  LEVY SRCE PRESENT  INSTAL DATA PRESENT  |
|9  |EIC-RECERT-IND>1 EIC-TXPD>___2__  DISASTER-CD>3 MILIT-COMBAT-TYPE-CD>_4    FRIV>5 |
|10 |EITC-EL-TXPD>__1___  TERM-IA>_2  ID-THEFT-IND>_3  _4 IP-PIN>5 LII>6 FED-CONT-IND>7 |
|11 |PRIM-FTHBCR-AMT>_____1_____     PRIM-FTHBCR-TOT-RECAP-AMT>_____2_____    |
|12 |PRIM-FTHBCR-FSC-CD>1         PRIM-FTHBCR-YR>__2_         ITIN-STATUS-CD>3 |
|13 |SPOUSE-FTHBCR-AMT>_____1_____    SPOUSE-FTHBCR-TOT-RECAP-AMT>___2____      |
|14 |SPOUSE-FTHBCR-FSC-CD>1         SPOUSE-FTHBCR-YR>_2___  DEATH-DATE>3_____   |
|15 |SPOUSE-FTHBCR-SSN>_____1___    SPOUSE-FTHBCR-TIN-TYPE>2  FTHBCR-DECEASED-CD>3 |
|16 |45R-YEAR1>___1___  45R-YEAR2>___2   PDC-AUTH-ID>_____3____ |
|17 |AOTC-RECERT-CD>1    AOTC-TXPD>_____2    AOTC-RECERT-ELIG-TXPD>_____3      |
|18 |ACTC-RECERT-CD>1    ACTC-TXPD>_____2    ACTC-RECERT-ELIG-TXPD>_____3       |
|19 |PRIM-LEP-CD>_1__  PRIM-AMP-CD>_2 FATCA-8938-IND>3 |
|24 |                                                                                    |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789890|
|   |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |
```


Record Element Description:

Exhibit 2.3.15-4   **Internal Revenue Manual**   Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-4 (Cont. 1) (01-02-2023)
IMF Entity Data

Line	Item	Description
2	1	IRA HISTORY FILING CODES—Names the history of IRA Accounts from 1975 (left most position), through 1989, Indicator will appear for those years an IRA Account is present. (Neither literal nor values will be displayed if not present)
2	2	TC 530 INDICATOR—Currently Not Collectible
	3	AICS-CD
		blank = No AICS activity in account
		1 = AICS activity on entity portion of account
		2 = AICS activity on one or more tax modules
	4	PRIMARY LOCATION CODE. Format is District and Area Offices.
	5	AUTO COLLECT CODE
		blank = No tax module in account present on ACS;
		1 = A tax module in account is in TCA status and on ACS;
		2 = A tax module in account is in TDI status and on ACS;
		3 = A tax module in account is in TDA status and is in TDI status and on ACS.
3	1	LAST RETURN FIELD— Year of the most recent return.
	2	FILING CONDITION CODE
		E—EVEN
		B—BALANCE DUE
		C—CREDIT ELECT
		R—REFUND
	3	RUF-IND—Reduce Unnecessary Filings
	4	COLLECTION LOCATION CODE
	5	IRS-EMPLEE-CD—n or blank
	6	PDC-ID
4	1	FILE LOCATION CODE—The District Office in which the latest return was filed.
	2	CYCLE LATEST RETURN WAS POSTED—YYCC
	3	TDA/TDI CASE ASSIGNMENT EMPLOYEE.
	4	FEDERAL-EMPLOYEE-CD—Literal and the Code "F" if present
5	1 & 2	MATH ERROR CODES. Right most value when "*" indicates Multiple Errors.
	3	ES TAX DISCREPANCY CODE—

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-4**
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Exhibit 2.3.15-4 (Cont. 2) (01-02-2023)
IMF Entity Data

Line	Item	Description
	4	BFS-CD
	5	RESOURCES and WORKLOAD MANAGEMENT SYSTEMS
		blank = No TDA or TDI account is in the queue
		1 = TDA account is in the queue
		2 = TDI account is in the queue
		3 = Both TDA and TDI account is in the queue
		"Queue" means not yet assigned to be worked, as account has not yet met or exceeded a yield cutoff score for that district.
	5	TDA YIELD SCORE
6	1	MINISTER SE TAX EXEMPT CODE—if present.
		0 - No FORMS 4029 or 4361
		1 - Form 4361 Approved
		2 - Form 4361 denied
		4 - Form 4029 approved
		8 - Form 4029 denied
	2	JUSTIFICATION CODE
		blank = Non significant
		1 = IRS valid name ctrl
		2 = Reversal of IRS valid
	3	SMALL BUSINESS AREA OFFICE
	4	VODV (Victim of Domestic Violence) Indicator 0 – not significant 1 – unreversed entity TC-971 AC 198 is present on the account.
	5	TDI CODE. Will show the presence or absence of a TDI on this account.
		0 = Not TDI activity
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		7 = Fourth TDI Notice
		8 = Closed TDI Notice

Exhibit 2.3.15-4   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-4 (Cont. 3) (01-02-2023)
IMF Entity Data

Line	Item	Description
		9 = TIN Change—Suspense
		T = Transferred out Service
		X = TDI Issuance Action Pending
		Y = Merge (Resequence) Account
	6	TDI YIELD SCORE>.
7	1	AIMS CODE
		blank = No examination of a taxpayer's module is on this account;
		1 = Examination data is present on one or more modules;
		3 = Examination data is present on this large case-related temporary TIN for 1 or more tax modules;
		5 = Examination data is present on one or more tax modules for this temporary TIN which is not large case-related.
	2	TAX SHELTER INDICATOR
		Non-blank indicates that taxpayer participates in a tax shelter.
	3	TC 130 INDICATOR—Transaction Code 130 Freeze Indicator—Service Center which currently controls the TC 130 freeze.
		Blank = No TC 130 present
		NN = TC 130 present.
		AA = State Code
	4	BANKRUPTCY/ LITIGATION LOCATION CODE
	5	COUNTRY CODE
	6	ERO IND
8	1	AIMS SERVICE CENTER
	2	AIMS RETENTION AGREEMENT DATE (YYMMDD) (literals will not be displayed, if not present)
	3	LEVY SOURCE PRESENT. Input command code LEVYS to see Levy source. See IRM 2.4.31
	4	INSTALLMENT DATA PRESENT. Input command code IADIS to see Installment Agreement. See IRM 2.4.30
9	1	EIC RECERTIFICATION INDICATOR
	2	EARNED INCOME CREDIT TAX PERIOD (EIC-TXPD)
	3	DISASTER VICTIM CODE
	4	MILITARY COMBAT TYPE CD

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-4**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-4 (Cont. 4) (01-02-2023)
IMF Entity Data

Line	Item	Description
		VALUES:
		00–N/A
		01—DESERT STORM
		02—BOSNIA
	5	FRIVOLOUS FILER INDICATOR
10	1	EITC ELIGIBLE TAX PERIOD
	2	TERMINATED INSTALLMENT AGREEMENT
	3	IDENTITY THEFT INDICATOR 50X (AC 501, 504, 505 or 506)
		00—No ID theft based on TC 971 Action Code 50X
		01—AC 501
		02—AC 504
		03—AC 501 & 504
		04—AC 505
		05—AC 501 & 505
		06—AC 504 & 505
		07—AC 501 & 504 & 505
		08—AC 506
		09—AC 501 & 506
		10—AC 504 & 506
		11—AC 501 & 504 & 506
		12—AC 505 & 506
		13—AC 501 & 505 & 506
		14—AC 504 & 505 & 506
		15—AC 501 & 504 & 505 &506
	4	IDENTITY THEFT INDICATOR 52X (AC 522, 523, 524 or 525)
		00—No ID theft based on TC 971 Action Code 52X
		01—AC 522
		02—AC 523
		03—AC 522 & 523
		04—AC 524
		05—AC 522 & 524

Exhibit 2.3.15-4 (Cont. 5) (01-02-2023)
IMF Entity Data

Line	Item	Description
		06—AC 523 & 524
		07—AC 522 & 523 & 524
		08—AC 525
		09—AC 522 & 525
		10—AC 523 & 525
		11—AC 522 & 523 & 525
		12—AC 524 & 525
		13—AC 522 & 524 & 525
		14—AC 523 & 524 & 525
		15—AC 522 & 523 & 524 & 525
	5	Identity Protection PIN 0 - Identity Protection PIN is not significant 1 - Identify Protection PIN is significant
	6	LOW INCOME INDICATOR
	7	FEDERAL CONTRACTOR INDICATOR
11	1	PRIMARY FIRST TIME HOMEBUYER CREDIT AMOUNT
	2	PRIMARY FIRST TIME HOMEBUYER CREDIT TOTAL RECAP AMOUNT
12	1	PRIMARY FIRST TIME HOMEBUYER CREDIT FSC CODE
	2	PRIMARY FIRST TIME HOMEBUYER CREDIT YEAR
	3	ITIN-STATUS-CD -- Values (0,1,2,4)
		0 = Non ITIN account
		1 = active ITIN account - ITIN accounts on the valid segment only
		2 = inactive ITIN - ITIN accounts on the valid segment only
		4= unvalidated ITIN - ITIN accounts on the invalid segment only
13	1	SPOUSE FIRST TIME HOMEBUYER CREDIT AMOUNT
	2	SPOUSE FIRST TIME HOMEBUYER CREDIT TOTAL RECAP AMOUNT
14	1	SPOUSE FIRST TIME HOMEBUYER CREDIT FSC CODE
	2	SPOUSE FIRST TIME HOMEBUYER CREDIT YEAR
	3	DEATH-DATE - Date of death of the primary taxpayer based on the posted TC540, or receipt of a return (TC150) posted with condition code A or F
15	1	SPOUSE FIRST TIME HOMEBUYER CREDIT SSN
	2	SPOUSE FIRST TIME HOMEBUYER CREDIT TIN TYPE

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-4**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-4 (Cont. 6) (01-02-2023)
IMF Entity Data

Line	Item	Description
	3	FIRST TIME HOMEBUYER CREDIT DECEASED CODE
16	1	FIRST YEAR SMALL EMPLOYERER HEALTH INSURANCE CREDIT IS TAKEN
	2	SECOND YEAR SMALL EMPLOYERER HEALTH INSURANCE CREDIT IS TAKEN
	3	PDC-AUTH-ID(CASE-ID-NUM) - The unique PDC authentication ID that will be included on PDC notices, and used by the taxpayer for authentication when calling the PDC agency.
17	1	AOTC-RECERT-CD
	2	AOTC-TAX-PRD
	3	AOTC-RECERT-ELIGIBLE-TAX-PRD
18	1	ACTC-RECERT-CD
	2	ACTC-TAX-PRD
	3	ACTC-RECERT-ELIGIBLE-TAX-PRD
19	1	PRIM-LEP-CD
	2	PRIM-AMP-CD
	3	FATCA-8938-IND - If the Indicator = 1 then it indicates that Form 8938 data is present on primary or secondary account.

Exhibit 2.3.15-4   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-5   (01-01-2007)
IMF EXAMPLE

Screen Display:

```
|  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |ENMOD nnn-nn-nnnn                    BOD-CD>_   CLIENT-CD>___   NM-CTRL>GREE  *PDT*  |
|2 |SPOUSE-SSN>nnn-nn-nnnn    CAF>1  PL-PT-PN-CH-AH-NH  SCSSN-CD>4_                    |
|3 |REVERSE VALIDITY ON TIF       INVLD-SSN-REF-CD>4  LST-MF-EXTRCT-CYC-ENT>199112|
|4 |COMBAT-ZONE>1      CELL-PHONE-NO>_____                      MOP/UN |
|5 |FYM>12              HOME-TELE-NUM>(999) 999-9999  EXT>1234  CRIM-INVST-FREEZE>Z  |
|6 |MAIL-FR>04          OTHER-TELE-NUM>(999) 999-9999  EXT>2345            PMF-IND>1  |
|7 |------------------------------------------------------------------------------|
|8 |   PRIMARY-NAME> MATT GREEN                        NM-LINE-YR>1990 FS>3       |
|9 |   CARE-OF-NAME> C/O GREG GREEN                                               |
|10| STREET-ADDRESS> 777 WHITE SAND WAY                    ADDR-CHG-CYC>199012    |
|11| CITY/STATE/ZIP> CINDYS BEACH          DE 990031177246                        |
|12|------------------------------------------------------------------------------|
|13|IRA-FLG-HIST-CD>01              CNC  AICS-CD>1  PRIMARY-LOC>9501    ACS-ACCT>1 |
|14|YR-OF-LATEST-RET>1990 FILING-COND-CD>2  RUF CL-LOC>11 **IRS-EMP-CD>1** PDC-IND> |
|15|FILE-LOCATION-CD>13  CYCLE-POSTED>199116 OIC     COLL-ASGMT>22222222 FED-EMPL>5 |
|16|MTH-ERR>444*        EST TX DISCREPANCY  FMS-CD>4 RWMS>5  TDA-YIELD-SCOR>2222222 |
|17|MIN-SE-TX-EXEMPT-CD>1  JUST-CD>2  SBAO>3_ WHCCI> TDI>4   TDI-YIELD-SCOR>5555555 |
|18|AIMS-CD>1 TAX-SHELTR-IND>2 REPEAT>3 TC130-SC>_4 BLLC>_5  SSA-NO-LEVY>6 ERO-IND>7|
|19|AIMS-SC>11   RETENTION-AGRMT-DT>01011992 LEVY SRCE PRESENT  INSTAL DATA PRESENT |
|20|EIC-RECERT-IND>_ EIC-TXPD>_____  DISASTER-CD>_ MILIT-COMBAT-TYPE-CD>__       |
|21|EITC-EL-TXPD>_____   TERMINATED-IA>__                                        |
|24|                                                                              |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-5**
Any line marked with a #   28128003
is for **Official Use Only**

Exhibit 2.3.15-6   (01-01-2011)
ENMOD—IRAF Display

Screen Display—Name and Address Data:

```
|  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                                 |
|2 |                        CAF>1   PL-PT-PN-CH-AH-NH   SCSSN-CD>_3                   |
|3 |REVERSE VALIDITY ON TIF MOP/UN                      LST-MF-EXTRCT-CYC-ENT>__2____ |
|4 |COMBAT-ZONE>1      CELL-PHONE-NO>_____2_____  EXT>__3___  INTL-TEL>_____4____|
|5 |FYM>_1             HOME-TELE-NUM>_____2_____  EXT>__3___    CRIM-INVST-FREEZE>4|
|6 |MAIL-FR>_1         OTHER-TELE-NUM>_____2_____  EXT>__3___          PMF-IND>4   |
|7 |    PRIMARY-NAME>  _____1_____  NM-LN-YR>_2___ NM-LN-SP-CD>3|
|8 |_____1_____              2_____                                         |
|9 | STREET-ADDRESS>  _____1_____   ADR-CHG-CYC>__2____       |
|10|  CITY/STATE/ZIP> _____1_____  2   3   4 5               UAA>6 UD>7   |
|  |                                                                                 |
|24|                                                                                 |
|  |                            OR                                                   |
|7 |NO CURRENT NAME LINE/ADDR WITH ACCOUNT                                            |
|  |                                                                                 |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Description:

Exhibit 2.3.15-6   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
                    28128004   Any line marked with a #
                                                                is for **Official Use Only**

Exhibit 2.3.15-6 (Cont. 1) (01-01-2011)
ENMOD—IRAF Display

Line	Item	Description
1	1	COMMAND CODE—ENMOD
	2	COMMAND CODE DEFINER—blank or "A".
	3	TIN and FILE SOURCE—TIN is nnn-nn-nnnn. File source is "—invalid, or blank— "valid.
	4	BOD-CD (BUSINESS OPERATIONAL DIVISION) NN
	5	BOD-CLIENT-CD NNN
	6	NAME CONTROL or CHECK DIGITS.
	7	REVERSE VALIDITY INDICATOR—blank or *. If asterisk is present, it indicates account is also present under the opposite validity.
	8	PDT/KITA/HSTG CODE—"*PDT*" will be displayed for tax accounts identified as Potentially Dangerous Taxpayer, "KITA" will be displayed for tax accounts identified as belonging to individuals killed in Terrorist Action, " HSTG" will be displayed for tax accounts identified as belonging to individuals taken Hostage in some form of Terrorist Action.
2	1	CAF INDICATOR—If the present value is "C", indicating an authorized representative for at least one tax period. For further information input Command Code CFINQ.
	2	If present ENMOD will display the following Literals, PL = PRIOR NAME LINES; PT = POSTED TRANSACTIONS; PN = PENDING TRANSACTIONS; CH = CONTROL HISTORY LINES; AH = ACTION HISTORY LINES; NH = NOTICE HISTORY LINES.
	3	SCRAMBLED SSN INDICATOR— BLANK—No scrambled SSN 01 = Scrambled SSN Indicator 04 = Mixed Entity 09 = Used to turn off all values of the indicator 10 = No 239C Questionnaire Indicator 12 = True Scrambled SSN Indicator 13 = SSN Not Valid for Federal Tax Purposes 21 = Closed Scrambled SSN Indicator (historical setting) 22 = Closed True Scrambled SSN Indicator (historical setting) 23 = Closed SSN Not Valid for Federal Tax Purposes (historical setting

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-6**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-6 (Cont. 2) (01-01-2011)
ENMOD—IRAF Display

Line	Item	Description
		24 = FDC Identified SSN Owner.[TL1]
3	1	Reverse Validity On TIF - Displayed if opposite SSN validity account is present on TIF. For IMF, BMF or IRAF SSN accounts only.
	2	MOP/UN—Participant in a Military Operation or United Nations Peacekeeping Force Indicator.
	3	LAST MASTER FILE EXTRACT CYCLE ENTITY
4	1	MILITARY OPERATION INDICATOR
	2	TELEPHONE NUMBER (CELL)
	3	TELEPHONE EXTENSION
	4	INTERNATIONAL TELEPHONE NUMBER
5	1	FISCAL YEAR MONTH—Taken from the most current First Name Line on the Master File entity.
	2	PRIMARY TELEPHONE NUMBER
	3	PRIMARY TELEPHONE NUMBER EXTENSION
	4	
6	1	MAIL FILE REQUIREMENT
	2	OTHER TELEPHONE NUMBER
	3	SECONDARY TELEPHONE NUMBER EXTENSION
	4	PAYER MASTER FILE INDICATOR
7	1	PRIMARY NAME LINE
	2	NAME LINE YEAR
	3	FILING STATUS CODE—Indicates the taxpayer's filing status. Values are 0–9.
8	1 & 2	SECOND NAME LINE (if present may be CONTINUED NAME LINE or FOREIGN ADDRESS LINE, or CARE OR NAME LINE).
9	1	STREET ADDRESS (rarely, may not be present)
	2	ADDRESS CHANGE CYCLE—cycle the latest address change was posted.
10	1	
	2–5	ZIP CODE—Numeric or blank
	6	UNDELIVERABLE AS ADDRESSED INDICATOR

(The Item 4 row under Line 5 is marked with # # # # # for Official Use Only)

Exhibit 2.3.15-6   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-6 (Cont. 3) (01-01-2011)
ENMOD—IRAF Display

Line	Item	Description
		1 — indicates that an address did not pass FINALIST validations
	7	UNDELIVERED INDICATOR
		1 — indicates that mail was returned to IRS as undeliverable

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-6**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-7   (01-01-2001)
Screen Display—IRAF Cross Reference Name Lines (follows Name & Address Data)

Output Display:

```
 _|_____
 |  |  1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
 |  |123456789012345678901234567890123456789012345678901234567890123456789012345678 90|
 |1 |                                                                                 |
 |2 |    PRIOR-YR-NM=_____1_____    NM-LINE-YR=_2_ _3_         |
 |3 |      XREF-SSN=____4_____                                                        |
 |  |                                                                                 |
 |24|_____|
 |  |123456789012345678901234567890123456789012345678901234567890123456789012345678 90|
 |  |  1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```


Record Element Description:

Line	Item	Description
1	2–12	CROSS REFERENCE NAME LINE (IMF).
2	2–12	YEAR OF NAME LINE.
3	2–12	NAME LINE SPOUSE CODE.
4	2–12	CROSS REFERENCE SSN and VALIDITY DIGIT (blank or *).

Exhibit 2.3.15-7   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
                          28128742   Any line marked with a #
                                                                       is for **Official Use Only**

Exhibit 2.3.15-8   (01-01-2010)
IRAF Entity Data

Screen Display:

```
|  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                                |
|2 |DEATH-IND>1                    RUF   CNC  AICS-CD>3  PRIMARY-LOC>__4__   ACS-ACCT>5 |
|3 |  AIMS-CD>1        **IRS-EMP-CD> **                 COLLECT-LOC>3_      SBAO>__   |
|4 |EIC-RECERT-IND>1  EIC-TXPD>___2___ DISASTER-CD>3  COLL-ASGMT>___4____           |
|5 |MILIT-COMBAT-TYPE-CD> 1                   RWMS-2  TDA-YIELD-SCOR>___3____         |
|6 |EITC-EL-TXPD>__1___  TERMINATED-IA> 2   FRIV>_   TDI>3   TDI-YIELD-SCOR>___4____  |
|7 |PRIM-FTHBCR-AMT>_____      PRIM-FTHBCR-TOT-RECAP-AMT>_____       |
|8 |PRIM-FTHBCR-FSC-CD>_               PRIM-FTHBCR-YR>____                           |
|9 |SPOUSE-FTHBCR-AMT>_____      SPOUSE-FTHBCR-TOT-RECAP-AMT>_____       |
|10|SPOUSE-FTHBCR-FSC-CD>_             SPOUSE-FTHBCR-YR>____                         |
|11|SPOUSE-FTHBCR-SSN>_____        SPOUSE-FTHBCR-TIN-TYPE>_  FTHBCR-DECEASED-CD>_ |
|12|                                  LEVY SRCE PRESENT  INSTAL DATA PRESENT        |
|  |                                                                                |
|24|_____|
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```


Record Element Description:

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-8**
Any line marked with a #
is for **Official Use Only**   28128005

Exhibit 2.3.15-8 (Cont. 1) (01-01-2010)
IRAF Entity Data

Line	Item	Description
2	1	DEATH INDICATOR—If "1", means that a Form 5329 was filed by a surviving spouse of beneficiary.
2	2	TC 530 INDICATOR—Currently Not Collectible
	3	AICS-CD
		blank = No AICS activity in account
		1 = AICS activity on entity portion of account
		2 = AICS activity on one or more tax modules
	4	PRIMARY LOCATION CODE. Format is District and Area Offices.
	5	AUTO COLLECT CODE
		blank = No tax module in account present on ACS;
		1 = No tax module in account is in TDA status and on ACS;
		2 = A tax module in account is in TDI status and on ACS;
		3 = A tax module in account is in TDA status and is in TDI status and on ACS.
3	1	AIMS CODE
		blank = No examination of a taxpayer's module is on this account;
		1 = Examination data is present on one or more modules;
		3 = Examination data is present on this large-case related temporary TIN for 1 or more tax modules;
		5 = Examination data is present on one or more tax modules for this temporary TIN which is not large case-related.
	2	IRS EMPLOYEE CODE
	3	COLLECTION LOCATION CODE
	4	SMALL BUSINESS AREA OFFICE
4	1	EIC RECERTIFICATION INDICATOR
	2	EARNED INCOME CREDIT TAX PERIOD (EIC-TXPD)
	3	DISASTER VICTIM CD
	4	COLLECTION ASSIGNMENT
		Blank = No TDA or TDI account is in the queue
		1 = TDA account is in the queue
		2 = TDI account is in the queue
		3 = Both TDA and TDI account is in the queue

Exhibit 2.3.15-8   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-8 (Cont. 2) (01-01-2010)
IRAF Entity Data

Line	Item	Description
		"Queue" means not yet assigned to be worked, as account has not met or exceeded a yield cutoff score for that district.
5	1	MILITARY COMBAT TYPE CD
		VALUES:
		00—N/A
		01—DESERT STORM
		02—BOSNIA
	2	RESOURCES WORKLOAD MANAGEMENT SYSTEM
	3	TDA YIELD SCORE
6	1	EARNED INCOME CREDIT RECERTIFICATION TAX PERIOD
	2	INSTALLMENT AGREEMENT DEFAULT NUMBER
	3	FRIVOLOUS FILER IND
	4	TDI CODE. Will show the presence or absence of a TDI on this account.
		0 = No TDI Activity
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		7 = Fourth TDI Notice
		8 = Closed TDI Notice
		9 = TIN Change—Suspense
		T = Transferred out Service
		X = TDI Issuance Action Pending
		Y= Merge (Resequence) Account
	5	TDI YIELD SCORE.
7	1	PRIM-FTHBCR-AMT
	2	PRIM-FTHBCR-TOT-RECAP-AMT
8	1	PRIM-FTHBCR-FSC-CD
	2	PRIM-FTHBCR-YR
9	1	SPOUSE-FTHBCR-AMT

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-8**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-8 (Cont. 3) (01-01-2010)
IRAF Entity Data

Line	Item	Description
	2	SPOUSE-FTHBCR-TOT-RECAP-AMT
10	1	SPOUSE-FTHBCR-FSC-CD
	2	SPOUSE-FTHBCR-YR
11	1	SPOUSE-FTHBCR-SSN
	2	SPOUSE-FTHBCR-TIN-TYPE
	3	FTHBCR-DECEASED-CD
12	1	LEVY SOURCE PRESENT. Input command code LEVYS (IRM 2.4.31) to see Levy source.
	2	INSTALLMENT DATA PRESENT.

Exhibit 2.3.15-8   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-9   (01-01-2017)
ENMOD—BMF Display

Screen Display—Name and Address Data

```
  |   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
  |   |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
 1 |                                                                                   |
 2 |LARGE-CORP-CD> 1          CAF>2  PL-PT-PN-CH-AH-NH          148-CD>4  PC> 5    6    |
 3 |PARENT-EIN>     1                                                                   |
 4 |     1          2          3  MF-CD>4 PMF-IND>5 CRIM-INVST-FRZ>6 LST-MF-EX-CYC>  7  |
 5 |FYM> 1  PFYM> 2 HOME-TELE-NUM>       3        EXT>  4    INTL-TEL>         5         |
 6 |TC07X/TC09X     OTHER-TEL-NUM>      2         EXT>  3   CELL>        4               |
 7 |            PRIMARY-NAME>                    1                    NM-LINE-YR>  2     |
 8 |         CONT-OF-PRIM-NM>                    1                                       |
 9 |             SORT-NAME>                      1                                       |
10 |            CARE-OF-NAME>                    1                                       |
11 |           FOREIGN-STREET>                   1                                       |
12 |   STREET-OR-FORGN-CTY-ZIP>                  1                    ADR-CHG-CYC>  2    |
13 |CTY/STA/ZIP-OR-FORGN-CTRY>                   1          2   3   4 5     UAA>6 UD>7   |
14 |      LOCATION-STREET-ADDR>                   1                                       |
15 |      LOCATION-CTY/STA/ZIP>                   1                                       |
16 |TCAMT>                    1      TPYMTC>                    2                        |
   |                                                                                   |
24 |                                                                                   |
   |                            OR                                                     |
 6 |NO CURRENT NAME LINE/ADDR WITH ACCOUNT                                             |
   |                                                                                   |
   |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
   |   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Element Description

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-9**
Any line marked with a #   28128006
is for **Official Use Only**

Exhibit 2.3.15-9 (Cont. 1) (01-01-2017)
ENMOD—BMF Display

Line	Item	Description
1	1	COMMAND CODE-ENMOD
	2	COMMAND CODE DEFINER—blank or "A".
	3	TIN and FILE SOURCE—TIN is either nn-nnnnnnn or nnn-nn-nnnn. File source is blank, W, or V.
	4	BOD-CD (BUSINESS OPERATIONAL DIVISION) NN.
	5	BOD-CLIENT-CD NNN
	6	NAME CONTROL or CHECK DIGITS.
	7	POTENTIALLY DANGEROUS TAXPAYER INDICATOR. Will have value "*PDT*" if indicator on entity is significant.
2	1	LARGE COMPLEX CORPORATION CODE
	2	CAF INDICATOR—If present value is C, indicating an authorized representative for at least one tax period. For further information input Command Code CFINQ.
	3	If present ENMOD will display the following Literals, PL = PRIOR NAME LINES; PT = POSTED TRANSACTIONS; PN = PENDING TRANSACTIONS; CH = CONTROL HISTORY LINES; AH = ACTION HISTORY LINES; NH = NOTICE HISTORY LINES.
	4	148 HOLD—Derived from the Master File. Same as values that are printed on Tax Delinquent Investigations.
	5	PREDICTIVE CODE
	6	PREDICTIVE CYCLE
3	1	PARENT EIN -- EIN of Parent in parent-subsidiary relationship between government entities
4	1	XREF SSN LITERAL
	2	CROSS REFERENCE VALIDITY IND and FILING STATUS ORIGIN CODE VALUE ("Blank" or "J" or "*" or "#")
	3	IF THE XREF-SSN-VALIDITY-IND = 0 AND FILING-STATUS-ORIGIN-CODE = 0 OR 1 THEN THE VALUE = A SPACE
		IF THE XREF-SSN-VALIDITY-IND = 0 AND FILING-STATUS-ORIGIN-CODE = 2 THEN THE VALUE = "J"
		IF THE XREF-SSN-VALIDITY-IND = 1 AND FILING-STATUS-ORIGIN-CODE = 0 OR 1 THEN THE VALUE = "*"
		IF THE XREF-SSN-VALIDITY-IND = 1 AND FILING-STATUS-ORIGIN-CODE = 2 THEN THE VALUE = "#"

Exhibit 2.3.15-9   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-9 (Cont. 2) (01-01-2017)
ENMOD—BMF Display

Line	Item	Description
	4	MF CODE (B, P, N or O (ERAS only))
	5	PAYER MASTER FILE INDICATOR
	6	
	7	LAST MASTER FILE EXTRACT CYCLE ENTITY
5	1	FISCAL YEAR MONTH—MM or blank
	2	PRIOR FISCAL YEAR MONTH—MM or blank.
	3	PRIMARY TELEPHONE NUMBER. Usually the Home Telephone. Format is (nnn)nnn-nnnn.
	4	PRIMARY TELEPHONE NUMBER EXTENSION
	5	INTERNATIONAL TELEPHONE NUMBER
6	1	TC–07X/TC–09X INDICATOR—When significant, indicates that taxpayer has made an election. The taxpayer has been granted Church Exemption from Social Security Status or Small Business Election Status. The TC07X and TC09X transactions have the effective Date of the election.
	2	OTHER(SECONDARY) TELEPHONE NUMBER
	3	SECONDARY TELEPHONE NUMBER EXTENSION
	4	TELEPHONE NUMBER (CELL)
7	1	PRIMARY NAME LINE
	2	NAME LINE YEAR/TAX PERIOD—YYMM (applies to MFT 51 SSN accounts.) YY = The tax year for which this name line applies. MM = The quarter filed (03, 06, 09, 12).
8	1	CONTINUATION OF PRIMARY NAME LINE (may not be present)
	2	See Exhibit 2.3.15-9.
9	1	SORT NAME LINE (may not be present)
10	1	CARE OF NAME LINE (may not be present)
11	1	FOREIGN ADDRESS LINE (may not be present)
12	1	MAILING STREET ADDRESS or FOREIGN COUNTRY LINE
	2	LAST ADDRESS CHANGE CYCLE

(Item 6 row marked with # # # # # # in the right margin)

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Exhibit 2.3.15-9 (Cont. 3) (01-01-2017)
ENMOD—BMF Display

Line	Item	Description
13	1	MAILING CITY STATE ADDRESS or FOREIGN COUNTRY LINE
	2–5	MAILING ZIP-CODE(nnnnnnnnnnnn)
	6	UNDELIVERABLE AS ADDRESSED INDICATOR
		1 — indicates that an address did not pass FINALIST validations
	7	UNDELIVERED INDICATOR
		1 — indicates that mail was returned to IRS as undeliverable
14	1	LOCATION STREET ADDRESS LINE(may not be present)
15	1	LOCATION CITY/STATE/ZIP-CODE LINE (may not be present)
16	1	TCAMT-AMT
	2	TPYMTC-AMT

BMF EIN Example—

```
|    |    1-9    |  11-19   |  21-29   |  31-39   |  41-49  |  51-59  |  61-69  |  71-80   |
|    |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|1 |                                                                                    |
|2 |      PRIOR-YR-NM=_____1_____      NM-LINE-YR=__2 3__           |
|3 |        XREF-SSN=_____4_____    CONSENT-CD=5                                       |
| |  |                                                                                   |
| |  |                              OR                                                   |
|2 |            PRIOR-NM-LN=_____6_____      PR-NM-CTRL=__7__         |
|3 |       TRANS-CD=_8_   DLN=_____9_____   TRANS-CYC=_10___   TRANS-DT=__11_____   |
| |  |                                                                                   |
|24|                                                                                    |
|    |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|    |    1-9    |  11-19   |  21-29   |  31-39   |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Element Description

Exhibit 2.3.15-9

28128745

Internal Revenue Manual

Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-9 (Cont. 4) (01-01-2017)
ENMOD—BMF Display

Line	Item	Description
1	2–12	BMF SSN TAX PERIOD NAME LINE.
2	2–12	TAX PERIOD YEAR.
3	2–12	TAX PERIOD MONTH.
4	2–12	CROSS REFERENCE SSN.
5	2–12	NAME LINE CONSENT INDICATOR.
6	2–12	BMF PRIOR NAME LINE.
7	2–12	PRIOR NAME CONTROL.
8	2–12	TRANSACTION CODE.
9	2–12	DLN DISPLAY.
10	2–12	TRANSACTION CYCLE.
11	2–12	TRANSACTION DATE.

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-9**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-10   (01-02-2023)
BMF ENTITY DATA

Screen Display:

```
|   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|1  |                                                                                 |
|2  |RAF-INDS>____1_____    F637 CEP> 3 CNC AICS-CD>5 PRIMARY-LOC>__6  ACS-ACCT>7|
|3  |XREF-SSN>_____1_____    XREF-NM-CTRL>__2   OIC     COLLECT-LOC>_4 SBAO>_5 6020B>6|
|4  |FTD ALERT SUPPRESSED   FTD-FIDUC-LRA-CD>2   COLL-ASGMT>____3_____    F941-TDI/TDA-IND>4|
|5  |ENTITY-ESTAB-DT>__1_    DT-OF-DEATH>____2__        RWMS-3  TDA-YIELD-SCOR>___4___|
|6  |EMPLMNT-CD>1  NTEE-CD>__2     NAICS-CD>___3__        TDI>4   TDI-YIELD-SCOR>____5___|
|7  |AIMS-CD>1  ALE-CD>2           BFS-CD>3 EDYR>__4__   TC130-SC>_5  BLLC>_6 ERO-IND>7  |
|8  |ID-THEFT-IND>1   DISASTER-CD>2 XREF-TIN/ITIN>_____3_____  MILIT-COMBAT-TYPE-CD>_4|
|9  |TERM-IA>1__ 527-POL-ORG-CD>2 8872-FILER-TYPE-CD>3 COBRA-IND>4 PDC-ID>_5 F990-EO>6|
|10 |F944-BPI>1 FCI>2 LLC>3 AC630-TXPD-DT>__4___    F944-CACH-CDS>____5____    BMF-REP>6|
|11 |FTD-SUPP>1  ERAS-CD>2  INP-CYC>__3___   NTC-CD>4 RET-GRP>__5____   FC-CD>_6       |
|12 |45R-YEAR1>___1   45R-YEAR2>___2 PDC-AUTH-ID>_____3 WP>_____3   BOD>__4_____|
|13 |                                         DWLP>__3_____  DBC>__4____           |
|14 |754>1   754-YEAR>___2   QTR-FTP-EST-IND>3  PR-SOLE-PROP-SSN>_____4 CSP-IND>5|
|15 |PR-SOLE-PROP-CYC>____1  PR-PRIN-OFF-SSN>_____2  PR-PRIN-OFF-CYC>_____3      |
|16 |TEFRA PTRSHP  LEVY SRCE PRESENT INSTAL DATA PRESENT AGGR-AMT>_____|
|17 |FILING REQUIREMENTS     1 - 2   1 - 2   1 - 2   1 - 2                          |
|18 |  INACTIVE ACCOUNT                                                             |
|   |                                                                                 |
|24 |                                                                                 |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Output Display:

Exhibit 2.3.15-10   *Internal Revenue Manual*   Cat. No. 28128X (11-17-2023)
                  28128007   Any line marked with a #
                                                                             is for **Official Use Only**

Exhibit 2.3.15-10 (Cont. 1) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description/Position	Form	Values	VALUE MEANINGS
2	1	RAF-FILING-IND	941, 940, 945 RETURNS	0–7	0 — No Authorization on File
		2	940-EFTPS-IND	0, 1	1 — Authorization on File
		3	941-EFTPS-IND	0, 1	9 — Authorization has been deleted
		4	943-EFTPS-IND	0, 1	
		5	945-EFTPS-IND	0, 1	
		6	CT-1-EFTPS-IND	0, 1	
		7	720-EFTPS-IND	0, 1	
		8	1042-EFTPS-IND	0, 1	
		9	CORP-EFTPS-IND	0, 1	
			(CORP= 1041, 1042, 1120, 990/C/T/PF)	0, 1	
	2		FORM 637 INDICATOR		
	3		COORDINATED EXAMINATION PROGRAM CODE— Service Center or District Office Location Codes Where Case is Assigned.		
	4		TC 530 INDICATOR—Currently Not Collectible		
	5		AICS-CD		
			blank = No AICS activity in account		
			1 = AICS activity on entity portion of account		
			2 = AICS activity on one or more tax modules		
	6		PRIMARY LOCATION CODE. Format is District and Area Offices.		
	7		AUTO COLLECT CODE—Range of values:		
			blank = No tax module in account present on ACS;		
			1 = A tax module in account is in TDA status and on ACS;		
			2 = A tax module in account is in TDI status and on ACS;		
			3 = A tax module in account is in TDA status and is in TDI status and on ACS.		
3	1		CROSS REFERENCE SSN. Literal will only be edited if field is significant.		

Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

Exhibit 2.3.15-10

Exhibit 2.3.15-10 (Cont. 2) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description/Position	Form Values VALUE MEANINGS
	2		CROSS REFERENCE IMF NAME CONTROL. Literal will only be edited if field is significant.
	3		OIC—OFFICE IN COMPROMISE
	4		COLLECTION LOCATION CODE
	5		SMALL BUSINESS AREA OFFICE
4	1		FTD ALERT—FTD Alert is suppressed by input of TC 136.
	2		FTD FIDUC LAST RETURN AMOUNT CODE— If significant, indicates that the taxpayer is subject to ongoing FTD FIDUC monitoring. Also indicates amount of latest for 941 total tax liability.
	3		Values may be; 1 = exceeds 25,000
			2 = 5,000 to 24,999
			3 = under 5,000
	4		TDA/TDI CASE ASSIGNMENT EMPLOYEE.
	5		F941 TDA/TDI INDICATOR
5	1		ENTITY ESTABLISHMENT DATE—Will be the date the entity establishment transaction was input. May be taxpayer's first date wages paid (prior to *ERAS* inputs). In MMYY format.
	2		DATE OF DEATH
	3		RESOURCES and WORKLOAD MANAGEMENT SYSTEM
			blank = No TDA or TDI account is in the queue
			1 = TDA account is in the queue
			2 = TDI account is in the queue
			3 = Both TDA and TDI accounts in the queue
			" Queue" means not yet assigned to be worked, as account has not met or exceeded a yield cutoff score for that district.
	4		TDA YIELD SCORE
6	1		EMPLOYMENT CODE—Identifies employers who are other than normal business employees.
			Blank—Normal
			F—Federal Employer
			S—Foreign Subsidiary

Exhibit 2.3.15-10 (Cont. 3) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description/Position	Form	Values	VALUE MEANINGS
			W—Non-profit organization not subject to FUTA		
			G—State or Local Government required to file Form 945 (only withholding taxes are sent to IRS)		
			T—State or Local Government which elects SSA Section 218 (both FICA and withholding taxes are sent to IRS)		
			M—Maritime		
	2		NATIONAL TAXONOMY of EXEMPT ENTITIES—		
			first position—is an alpha character		
			second position—is a numeric character		
			third and fourth positions—are alpha or numeric characters		
	3		NAICS-CD		
	4		TDA CODE. Will show the presence or absence of a TDI on this account.		
			0 = No TDI Activity		
			1 = Open TDI		
			2 = Closed TDI		
			4 = First TDI Notice		
			5 = Second TDI Notice		
			6 = Third TDI Notice		
			7 = Fourth TDI Notice		
			8 = Closed TDI Notice		
			9 = TIN Change—Suspense		
			T = Transferred out Service		
			X = TDI Issuance Action Pending		
			Y = Merge (Resequence) Account		
	5		TDI YIELD SCORE		
7	1		AIMS CODE— Range of values:		
			blank = No examination of a taxpayer's module is on this account;		
			1 = Examination data is present on one or more modules;		
			3 = Examination data is present on this large case-related temporary TIN for 1 or more tax modules;		

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-10**
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Exhibit 2.3.15-10 (Cont. 4) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description/Position	Form	Values	VALUE MEANINGS
			5 = Examination data is present on one or more tax modules for this temporary TIN which is not a large case-related.		

Record Element Description:

Exhibit 2.3.15-10   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-10 (Cont. 5) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description
	2	**ALE-CD - values 0, 1, 2**
		0 - not an ALE account - No NOT display.
		1 - The account is an ALE.
		2 - The account was an ALE in the past.
	3	BFS-CD
	4	EDYR
	5	TC 130 INDICATOR—Transaction Code 130 Freeze Indicator—Service Center which currently controls the TC 130 freeze.
		Blank—No TC 130 present.
		NN—TC 130 present.
		AA—State Code
	6	BANKRUPTCY/LITIGATION LOCATION CODE
	7	ERO INDICATOR
8	1	ID-THEFT-IND
	2	DISASTER VICTIM CD
	3	XREF-TIN/ITIN
	4	MILITARY COMBAT TYPE CD. VALUES:
		00—N/A
		01—DESERT STORM
		02—BOSNIA
9	1	TERMINATED INSTALLMENT AGREEMENT
	2	527-POL-ORG-CD
	3	8872 FILER TYPE CD
	4	COBRA IND
	5	PDC-ID-CD displayed as PDC-ID
	6	LATEST F990 EO ORG CODE—Value of the Org Code from the latest posted Form 990-T
10	1	F944-BYPASS-IND when significant identifies that this taxpayer is eligible to file F944 but has chosen to remain a F941 filer.
	2	FEDERAL CONTRACTOR INDICATOR
	3	LLC CD (values blank , m or s)
	4	AC-630-TXPD-DT

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Internal Revenue Manual

Exhibit 2.3.15-10

Exhibit 2.3.15-10 (Cont. 6) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description
	2	**ALE-CD - values 0, 1, 2**
		0 - not an ALE account - No NOT display.
		1 - The account is an ALE.
		2 - The account was an ALE in the past.
	5	F944-CACHE-INDS:
	POS	YEAR Value blank, 1 or 9
	1	(Current Year - 8) ----- A blank will display as a *
		So if current year is 2015 then the year = 2007
	2	(Current Year - 7) ----- A blank will display as a *
	3	(Current Year - 6) ----- A blank will display as a *
	4	(Current Year - 5) ----- A blank will display as a *
	5	(Current Year - 4) ----- A blank will display as a *
	6	(Current Year - 3) ----- A blank will display as a *
	7	(Current Year - 2) ----- A blank will display as a *
	8	(Current Year - 1) ----- A blank will display as a *
	9	(Current Year) ----- A blank will display as a *
	10	(Current year + 1) ----- A blank will display as a *
	6	BMF REPEATER —TDI-F990-REPEATER-CD
		0—not or no longer a repeater
		1—F990 return filed and two immediately prior F990 modules are delinquent (Status 02)
		2—F990PF return filed and two immediately prior F990PF modules are delinquent (Status 02)
11	1	FTD SUPPRESS INDICATOR
		1 = FTD's are suppressed
		blank = FTD's are not suppressed
	2	ERAS DELETE CODE CATEGORY—
		E = Eligible for deletion by ESIGND or ESIGNT.
		N = Not eligible for deletion by ESIGND.
		T = Torn up. Will be deleted in daily processing .(ESIGNT)
		D = Marked for deletion. Will be deleted in weekend processing (ESIGND)

Exhibit 2.3.15-10   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-10 (Cont. 7) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description
	2	**ALE-CD - values 0, 1, 2**
		0 - not an ALE account - No NOT display.
		1 - The account is an ALE.
		2 - The account was an ALE in the past.
	3	INPUT CYCLE—Cycle the entity was established with Command Code ESIGN.
	4	ERAS NOTICE CODE—This indicates the type of notice sent to the taxpayer. If not present, CP575 or CP578, "EIN Assigned on SS-4" was sent. See IRM 2.4.8, Command Codes ESIGN and BSIGN, for ERAS NOTICE INFORMATION CODES.
	5	RETURN CODE/TAX PERIOD as described below.
		RETURN CODE—Identifies the return or document which caused the EIN to be issued. See IRM 2.4.8, Command Codes ESIGN and BSIGN, for RETURN I.D. CODES.
		TAX PERIOD—This field indicates the tax period of the return which caused the EIN to be assigned.
	6	Country Code
12	1	45R-YEAR1—This date indicates when the taxpayer first used the small employer health insurance credit.
	2	45R-YEAR2—This date indicates the second year the taxpayer used the small employer health insurance credit.
	3	PDC-AUTH-ID(CASE-ID-NUM) - The unique PDC authentication ID that will be included on PDC notices, and used by the taxpayer for authentication when calling the PDC agency.
	4	WAGES PAID DATE—This date indicates when the taxpayer began paying wages and his liability for Form 941, Form 944, Form 940 or Form 943 began.
	5	BUSINESS OPERATIONAL DATE—This date indicates when the taxpayer began business operation. For BMF it indicates the beginning of liability for Form 1120, Form 1065, Form 1041, Form 720, Form CT-1, Form 2290, Form 11, Form 11C, and Form 730.
13	1	DATE WAGES LAST PAID-mmddyyyy.
	2	DATE BUSINESS CLOSED-mmddyyyy
14	1	754-REVOCATION-IND
	2	754-REVOCATION-YEAR

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Internal Revenue Manual

Exhibit 2.3.15-10

Exhibit 2.3.15-10 (Cont. 8) (01-02-2023)
BMF ENTITY DATA

Line	Item	Description
	2	**ALE-CD - values 0, 1, 2**
		0 - not an ALE account - No NOT display.
		1 - The account is an ALE.
		2 - The account was an ALE in the past.
	3	QUARTER-FTP-ESTATE-IND
	4	PRIOR-SOLE-PROPRIETOR-SSN
	5	CSP-IND - indicates entity has a CSP Agreement or other type of closing agreement in existence set by TC 971 AC 734 to the tax module via FRM77.
15	1	PRIOR-SOLE-PROPRIETOR-CYCLE
	2	PRIOR-PRINCIPLE-OFF-SSN
	3	PRIOR-PRINCIPLE-OFF-CYCLE
16	1	TEFRA PARTNERSHIP—Taxpayer elected to be covered under the Tefra partnership rules.
	2	LEVY SOURCE INDICATOR—Value of "1" means that at least one levy source is available. Input command code LEVYS (see IRM 2.4.31)
	3	INSTALLMENT AGREEMENT INDICATOR—Value of 1 means that there is an installment agreement. Input command code IADIS (see IRM 2.4.30)
	4	AGGREGATED DEPOSIT AMOUNT.
17	1 & 2	FILING REQUIREMENTS— If filing requirements are set, they will appear in this format: Form number of the filing requirement (e.g.[slashb] [slashb]941–) followed by the filing requirement value. It is possible to have more than one line of filing requirements displayed.
18	1	INACTIVE ACCOUNT LITERAL-INACTIVE ACCOUNT will appear when an account in inactive. This is the " FROM" side of an account number change.

BMF EIN Record Element Description:

Exhibit 2.3.15-10   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-10 (Cont. 9) (01-02-2023)
BMF ENTITY DATA

```
     |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
     |12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1   |ENMOD nn-nnnnnnn                    BOD-CD>__  CLIENT-CD>___   NM-CTRL>THOR  *PDT*
 2   |LARGE-CORP-CD>1         CAF>2  PL-PT-PN-CH-AH-NH
 3   |                     MF-CD>4     PMF-IND>5        LST-MF-EXTRCT-CYC-ENT>199152
 4   |FYM>12  PFYM>06 HOME-TELE-NUM>(999) 555-1234 EXT>54321 INTL-TEL>(999) 555-1234
 5   |TC07X/TC09X      OTHER-TEL-NUM>(999) 555-5678 EXT>98765 CELL>(999) 555-4321 54321
 6   |--------------------------------------------------------------------------------
 7   |          PRIMARY-NAME> RIDGE THORNE                       NM-LINE-YR>198512
 8   |       CONT-OF-PRIM-NM> RIDGE FASHIONS                     CRIM-INVST-FRZ>2
 9   |  STREET-OR-FORGN-CTY-ZIP> 5611 FORRESTER WAY              ADR-CHG-CYC>199050
10   |CTY/STA/ZIP-OR-FORGN-CTRY> SURFSUP           CA 227785611246
11   |--------------------------------------------------------------------------------
12   |RAF-INDS>_____       F637_CEP>__  CNC AICS-CD>1 PRIMARY-LOC>9201 ACS-ACCT>4
13   |XREF-SSN>_____    XREF-NM-CTRL>____    OIC    COLLECT-LOC>06 SBAO>AA 6020B>_
14   |FTD ALERT SUPPRESSED  FTD-FIDUC-LRA-CD>2  COLL-ASGMT>11111111 F941-TDI/TDA-IND>_
15   |ENTITY-ESTAB-DT>_____ DT-OF-DEATH>_____     RWMS>3  TDA-YIELD-SCOR>2222222
16   |EMPLMNT-CD>1  NTEE-CD>____    NAICS-CD>__2__     TDI>3   TDI-YIELD-SCOR>4444444
17   |AIMS-CD>1                FMS-CD>_ EDYR>_____    TC130-SC>04  BLLC>11 ERO-IND>7
18   |ID-THEFT-IND>1   DISASTER-CD>_ XREF-TIN/ITIN>_____   MILIT-COMBAT-TYPE-CD>__
19   |TERM-IA>__   527-POL-ORG-CD>_ 8872-FILER-TYPE-CD>_ COBRA-IND>_  TRC>__ F990-EO>_
20   |F944-BPI>_  FCI>2 LLC>_ AC630-TXPD-DT>_____  F944-CACH-CDS>_____ BMF-REP>_
21   |FTD-SUPP>1   ERAS-CD>2  INP-CYC>_3_ NTC-CD>4 RET-GRP>__5_____ FC-CD>_6
22   |45R-YEAR1>___1    45R-YEAR2>___2               WP>11111111 BOD>22222222
23   |                                          DWLP>11111111 DBC>22222222
24   |TEFRA PTRSHP  LEVY SRCE PRESENT INSTAL DATA PRESENT AGGR-AMT>_____
25   |FILING REQUIREMENTS   941-01  1120-01   940-01
     |12345678901234567890123456789012345678901234567890123456789012345678901234567890
     |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
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Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   Exhibit 2.3.15-10
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Exhibit 2.3.15-11   (01-01-2011)
ENMOD—EPMF Display

Screen Display

```
|   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456 7890|
|1  |                                                                                 |
|2  |                      CAF>1   PL-PT-PN-CH-AH-NH                                   |
|3  |                      MF-CD>1                       LST-MF-EXTRCT-CYC-ENT>__2___  |
|4  |FYM>_1         HOME-TELE-NUM>_____2_____    EXT>__3__  INTL-TEL>_____4_____  |
|5  |              OTHER-TELE-NUM>_____1_____    EXT>__2__  CELL>_____3_____  |
|6  |            PRIMARY-NAME> _____1_____                         |
|7  |         CONT-OF-PRIM-NM> _____1_____                         |
|8  |             SORT-NAME> _____1_____                           |
|9  |           CARE-OF-NAME> _____1_____                          |
|10 |         FOREIGN-STREET> _____1_____                          |
|11 |   STREET-OR-FORGN-CTY-ZIP> _____1_____                       |
|12 |CTY/STA/ZIP-OR-FORGN-CTRY> _____1_____    2    3    4 5    UAA>6 UD>7   |
|13 |      LOCATION-STREET-ADDR> _____1_____                       |
|14 |      LOCATION-CTY/STA/ZIP> _____1_____                       |
|   |                                                                                 |
|24 |                                                                                 |
|   |                              OR                                                 |
|6  |NO CURRENT NAME LINE/ADDR WITH ACCOUNT                                            |
|   |                                                                                 |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456 7890|
|   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Record Element Description

Exhibit 2.3.15-11   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-11 (Cont. 1) (01-01-2011)
ENMOD—EPMF Display

Line	Item	Description
2	1	CAF INDICATOR—If present value is C, indicating an authorized representative for at least one tax period. For further information input Command Code CFINQ.
	2	If present ENMOD will display the following Literals, PL = PRIOR NAME LINES; PT = POSTED TRANSACTIONS; PN = PENDING TRANSACTIONS; CH = CONTROL HISTORY LINES AH = ACTION HISTORY LINES; NH = NOTICE HISTORY LINES.
3	1	MF CODE (B, P, N or O (ERAS only))
	2	LAST MASTER FILE EXTRACT CYCLE ENTITY
4	1	FISCAL YEAR MONTH—MM or blank
	2	PRIMARY TELEPHONE NUMBER
	3	PRIMARY TELEPHONE NUMBER EXTENSION
	4	INTERNATIONAL TELEPHONE NUMBER
5	1	SECONDARY TELEPHONE NUMBER
	2	SECONDARY TELEPHONE NUMBER EXTENSION
	3	TELEPHONE NUMBER (CELL WITH EXT)
6	1	PRIMARY NAME LINE
7	1	CONTINUATION OF PRIMARY NAME LINE (may or may not be present)
	2	See Exhibit 2.3.15-9.
8	1	SORT NAME LINE (may not be present)
9	1	CARE OF NAME LINE (may not be present)
10	1	FOREIGN ADDRESS LINE (may or may not be present)
11	1	MAILING STREET ADDRESS or FOREIGN CITY ZIP LINE
12	1	MAILING CITY STATE ADDRESS or FOREIGN COUNTRY LINE
	2 3 4 5	MAILING ZIP-CODE (nnnnnnnnn)
	6	UNDELIVERABLE ADDRESS INDICATOR
		1 — indicates that an address did not pass FINALIST validations
	7	UNDELIVERED INDICATOR

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-11**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-11 (Cont. 2) (01-01-2011)
ENMOD—EPMF Display

Line	Item	Description
		1 — indicates that mail was returned to IRS as undeliverable
13	1	LOCATION STREET ADDRESS LINE (may or may not be present)
14	1	LOCATION/CITY/STATE/ZIP-CODE LINE (may not be present)

Output Display—EPMF Entity Data

Output Display – EPMF Entity Data

```
      1-9       11-19     21-29     31-39     41-49     51-59     61-69     71-80
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
1
2   ENTITY-ESTAB-DT>__1____              AICS-CD>2   PRIMARY-LOC>__3__     ACS-ACCT>4
3     AIMS-CD>1     **IRS-EMP-CD> **                 COLLECT-LOC>3__       SBAO>__
4   EIC-RECERT-IND>1 EIC-TXPD>___2___ DISASTER-CD>3            COLL-ASGMT>___4____
5   MILIT-COMBAT-TYPE-CD>_1                       RWMS-2  TDA-YIELD-SCOR>___3___
6   EITC-EL-TXPD>_____    TERMINATED-IA>__         TDI>3   TDI-YIELD-SCOR>___4___
7   FTD-SUPP>1   ERAS-CD>2   INP-CYC>__3____ NTC-CD>4 RET-GRP>___5___
8                                                        WP>__1____  BOD>__2___
9     INACTIVE ACCOUNT

24
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
      1-9       11-19     21-29     31-39     41-49     51-59     61-69     71-80
```

Record Element Description

Exhibit 2.3.15-11 (Cont. 3) (01-01-2011)
ENMOD—EPMF Display

Line	Item	Description
2	1	ESTABLISHMENT MONTH AND YEAR—Format is MMYYYY.
	2	AICS-CD
		Blank = No AICS activity in account
		1 = AICS activity on entity portion of account
		2 = AICS activity one or more tax modules
	3	PRIMARY LOCATION CODE. Format is District and Area Offices.
	4	AUTO COLLECT CODE
		Blank = No tax module in account is present on ACS;
		1 = A tax module in account is in TDA status and on ACS;
		2 = A tax module in account is in TDI status and on ACS;
		3 = A tax module in account is in TDA status and is in TDI status and on ACS.
3	1	AIMS CODE
		Blank = No examination of taxpayer's module is on this account;
		1 = Examination data is present on one or more modules;
		3 = Examination data is present on this large case-related temporary TIN for 1 or more tax modules;
		5 = Examination data is present on one or more tax modules for this temporary TIN which is not large case-related.
	2	IRS EMPLOYEE CODE
	3	COLLECTION LOCATION CODE
	4	SMALL BUSINESS AREA OFFICE
4	1	EIC RECERTIFICATION INDICATOR
	2	DISASTER VICTIM CD
	3	TDA/TDI CASE ASSIGNMENT EMPLOYEE.
	4	FIDO-CD—FILING DISTRICT OFFICE
5	1	MILITARY COMBAT TYPE CD. VALUES:
		00—N/A
		01—DESERT STORM
		02—BOSNIA
	2	RESOURCES and WORKLOAD MANAGEMENT SYSTEM
		Blank = No TDA or TDI account is in the queue

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-11**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-11 (Cont. 4) (01-01-2011)
ENMOD—EPMF Display

Line	Item	Description
		1 = TDA account is in the queue
		2 = TDI account is in the queue
		3 = Both TDA and TDI account is in the queue
		"Queue" means not yet assigned to be worked, as account has not met or exceeded a yield cutoff score for that district.
	3	TDA YIELD SCORE
6	1	EARNED INCOME CREDIT RECERTIFICATION ELIGIBLE TAX PERIOD
	2	INSTALLMENT AGREEMENT DEFAULT NUMBER
	3	TDI CODE. Will show the presence or absence of a TDI on this account.
		0 = No TDI Activity
		1 = Open TDI
		2 = Closed TDI
		4 = First TDI Notice
		5 = Second TDI Notice
		6 = Third TDI Notice
		5 = Fourth TDI Notice
		8 = Closed TDI Notice
		9 = TIN Change—Suspense
		T = Transferred Out Service
		X = TDI Issuance Action Pending
		Y = Merge (Resequence) Account
	4	TDI YIELD SCORE
7	1	FTD SUPPRESS INDICATOR
		1 = FTD's are suppressed
		blank = FTD's are not suppressed
	2	ERAS DELETE CODE CATEGORY—
		E = Eligible for deletion by ESIGND or ESIGNT.
		N = Not eligible for deletion by ESIGND.
		T = Torn up. Will be deleted in daily processing. (ESIGNT)
		D = Marked for deletion. Will be deleted in weekend processing (ESIGND)

Exhibit 2.3.15-11 (Cont. 5) (01-01-2011)
ENMOD—EPMF Display

Line	Item	Description
	3	INPUT CYCLE—Cycle the entity was established with Command Code ESIGN.
	4	ERAS NOTICE CODE—This indicates the type of notice sent to the taxpayer. If not present, CP575 or CP578, "EIN Assigned on SS—4" was sent. See IRM 2.4. 8, Command Codes ESIGN and BSIGN, for ERAS NOTICE INFORMATION CODES
	5	RETURN CODE/TAX PERIOD as described below
		RETURN CODE—Identifies the return or document which caused the EIN to be issued. See IRM 2.4.8, Command Codes ESIGN and BSIGN, for RETURN I.D. CODES.
		TAX PERIOD—This field indicates the tax period of the return which caused the EIN to be assigned.
8	1	WAGES PAID DATE—This date indicates when the taxpayer began paying wages and his liability for Form 941, Form 942, Form 940 or Form 943 began.
	2	BUSINESS OPERATIONAL DATE—This date indicates when the taxpayer began business operation. For BMF it indicates the beginning of liability for Form 1120, Form 1065, Form 1041, Form 720, Form CT-1, Form 2290, Form 11, Form 11C, and Form 730.
9	1	INACTIVE ACCOUNT LITERAL—This will only appear when an account is inactive. This is the " FROM" side of an account number change.

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-11**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-12 (01-01-2008)
ENMOD—NMF Display

Screen Display—Name and Address Data

Screen Display: ENMOD—NMF Display

```
|  |   1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80   |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                          |
|2 |                         PL-PT-PN-CH-AH-NH                                 |
|3 |                  MF-CD>1                   LST-MF-EXTRCT-CYC-ENT>  2     |
|4 |FYM> 1          HOME-TELE-NUM>       2        EXT>  3   INTL-TEL>       4  |
|5 |                OTHER-TELE-NUM>       1       EXT>  2   CELL>        3     |
|6 |           PRIMARY-NAME>             1              NM-LN-YR> 2           |
|7 |         CONT-OF-PRIM-NM>            1              CRIM-INVST-FRZ>2       |
|8 |             SORT-NAME>              1                                     |
|9 |           CARE-OF-NAME>            1                                      |
|10|          FOREIGN-STREET>           1                                     |
|11|   STREET-OR-FORGN-CTY-ZIP>         1                                     |
|12|CTY/STA/ZIP-OR-FORGN-CTRY>          1         2    3    4 5               |
|13|     LOCATION-STREET-ADDR>          1                                     |
|14|     LOCATION-CTY/STA/ZIP>          1                                     |
|  |                                                                          |
|24|                                                                          |
|  |                              OR                                          |
|6 |NO CURRENT NAME LINE/ADDR WITH ACCOUNT                                    |
|  |                                                                          |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |   1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80   |
```

Record Element Description

Exhibit 2.3.15-12   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
                        28128010   Any line marked with a #
                                                            is for **Official Use Only**

Exhibit 2.3.15-12 (Cont. 1) (01-01-2008)
ENMOD—NMF Display

Line	Item	Description
2	1	If present ENMOD will display the following Literals:
		PL = PRIOR NAME LINES;
		PT = POSTED TRANSACTIONS;
		PN = PENDING TRANSACTIONS;
		CH = CONTROL HISTORY LINES;
		AH = ACTION HISTORY LINES;
		NH = NOTICE HISTORY LINES;
3	1	MF CODE (B, P, N or O (ERAS only))
	2	LAST MASTER FILE EXTRACT CYCLE ENTITY.
4	1	PRIMARY TELEPHONE NUMBER
	2	PRIMARY TELEPHONE NUMBER EXTENSION
	3	INTERNATIONAL TELEPHONE NUMBER
5	1	SECONDARY TELEPHONE NUMBER
	2	SECONDARY TELEPHONE NUMBER EXTENSION
	3	TELEPHONE NUMBER (CELL WITH EXT)
6	1	PRIMARY NAME LINE
	2	NAME LINE YEAR
		YY = The tax year for which this name line applies.
7	1	CONTINUATION OF PRIMARY NAME LINE (may not be present)
	2	See Exhibit 2.3.15-9.
8	1	SORT NAME LINE (may not be present)
9	1	CARE OF NAME LINE (may not be present)
10	1	FOREIGN ADDRESS LINE (may not be present)
11	1	MAILING STREET ADDRESS or FOREIGN CITY ZIP LINE
12	1	MAILING CITY STATE ADDRESS or FOREIGN COUNTRY LINE
	2	MAILING ZIP-CODE (nnnnnnnnn)
	3	
	4	
	5	
13	1	LOCATION STREET ADDRESS LINE (may not be present)
14	1	LOCATION CITY/STATE/ZIP-CODE LINE (may not be present)

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-12**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-13 (01-01-2005)
NMF ENTITY DATA

Screen Display

Screen Display

```
     1-9    11-19    21-29    31-39    41-49    51-59    61-69    71-80
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
1
2  ENTITY-ESTAB-DT>__1___  990PF-IND>2    AICS-CD>3   PRIMARY-LOC>__4__    ACS-ACCT>5
3    AIMS-CD>1    **IRS-EMP-CD> **              COLLECT-LOC>3        SBAO>__
4  EIC-RECERT-IND>1 EIC-TXPD>___2__ DISASTER-CD>3   COLL-ASGMT>___4___
5  MILIT-COMBAT-TYPE-CD>__ EITC-EL-TXPD>_____ TERMINATED-IA>__        TDI>4

6   INACTIVE ACCOUNT

24
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
     1-9    11-19    21-29    31-39    41-49    51-59    61-69    71-80
```

Record Element Description

Exhibit 2.3.15-13

28128760

Internal Revenue Manual

Cat. No. 28128X (11-17-2023)
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-13 (Cont. 1) (01-01-2005)
NMF ENTITY DATA

Line	Item	Description
2	1	ESTABLISHMENT MONTH AND YEAR - Format is MMYYYY
	2	990PF-IND
	3	AICS-CD Valid Value 1 or 2
	4	PRIMARY LOCATION CODE.
	5	AUTO COLLECT CODE Valid Value 1, 2, or 3
3	1	AIMS CODE
	2	IRS EMPLOYEE CODE
	3	COLLECTION LOCATION CODE
	4	SMALL BUSINESS AREA OFFICE
4	1	EIC RECERTIFICATION INDICATOR
	2	EIC TAX PERIOD
	3	DISASTER VICTIM CODE
	4	TDA/TDI CASE ASSIGNMENT EMPLOYEE
5	1	MILITARY COMBAT TYPE CD 00-N/A 01-DESERT STORM 02-BOSNIA
	2	EARNED INCOME CREDIT RECERTIFICATION ELIGIBLE TAX PERIOD
	3	INSTALLMENT AGREEMENT DEFAULT NUMBER
	4	TDI CODE

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-13**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-14 (05-16-2015)
ENMOD—EIN Assignment (ERAS) Display

Screen Display

```
|  |     1-9     |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
|  | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
| 1|  1         2                        BOD-CD> 3  CLIENT-CD> 4   NM-CTRL>   5       |
| 2|FYM> 6                       MF-IND>7                  LST-MF-EXTRCT-CYC-ENT>   8  |
| 3|          PRIMARY-NAME>                    9                       NM-LINE-YR> 10  |
| 4|      CONT-OF-PRIM-NM>              11                                           |
| 5|          SORT-NAME>               12                                           |
| 6|          CARE-OF-NAME>            13                                           |
| 7|        FOREIGN-STREET>            14                                           |
| 8|  STREET-OR-FORGN-CTY-ZIP>         15                                           |
| 9|CTY/STA/ZIP-OR-FORGN-CTRY>         16           17                              |
|10|    LOCATION-STREET-ADDR>          18                                           |
|11|    LOCATION-CTY/STA/ZIP>          19                                           |
|12|NEW ENTITY NOT ON MF         FIDO-CD>21          PRIMARY-LOC> 22                 |
|13|EMPLMNT-CD>23                                                                   |
|14|FTD-SUPP>24 ERAS-CD>25 INP-CYC> 26    NTC-CD>27 RET-GRP>   28                    |
|15|                                                      WP> 29     BOD> 30        |
|16|FILING REQUIREMENTS    31 -     31 -    31 -    31 -                            |
|  |                                                                               |
|24|                                                                               |
|  | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
|  |     1-9     |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
```

Record Element Description:

Exhibit 2.3.15-14

Internal Revenue Manual

Cat. No. 28128X (11-17-2023)

28128011

Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-14 (Cont. 1) (05-16-2015)
ENMOD—EIN Assignment (ERAS) Display

Line	Item	Description
1	1	COMMAND CODE-ENMOD
	2	TIN AND FILE SOURCE—Valid File Sources are blank, P or N.
	3	BOD-CD (BUSINESS OPERATIONAL DIVISION)
	4	BOD-CLIENT-CD.
	5	NAME CONTROL
2	6	FISCAL YEAR MONTH—Indicates Fiscal Year Month Ending for BMF 1120, 1065, 1041 or EO filers.
	7	MASTER FILE INDICATOR—
		"B" = BMF,
		"O" = EOMF,
		"P" = EPMF,
		"N" = NMF.
	8	LAST MASTER FILE EXTRACT CYCLE ENTITY.
3	9	PRIMARY NAME LINE
	10	NAME LINE YEAR/TAX PERIOD—YYYYMM
4	11	CONTINUATION OF PRIMARY NAME LINE (may not be present)
5	12	SORT NAME LINE (may not be present)
6	13	CARE OF NAME LINE (may not be present)
7	14	FOREIGN ADDRESS LINE— (may not be present)
8	15	MAILING STREET ADDRESS or FOREIGN CITY ZIP LINE
9	16	MAILING CITY STATE ADDRESS or FOREIGN COUNTRY LINE
	17	MAILING ZIP-CODE (nnnnnnnnn)
10	18	LOCATION STREET ADDRESS LINE (may not be present)
11	19	LOCATION/CITY/STATE/ZIP-CODE LINE (may not be present)
12	20	ERAS LITERAL-NEW ENTITY-NOT ON MF.
12	21	FIDO-CD—Filing District Office Code
	22	PRIMARY LOCATION CODE—Format of District Office, Area Office
13	23	EMPLOYMENT CODE
14	24	FTD SUPPRESS INDICATOR
		1=FTD's are suppressed
		blank=FTD's are not suppressed

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-14**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-14 (Cont. 2) (05-16-2015)
ENMOD—EIN Assignment (ERAS) Display

Line	Item	Description
	25	ERAS DELETE CODE CATEGORY—
		E=Eligible for deletion by ESIGND or ESIGNT.
		N=Not eligible for deletion by ESIGND.
		T=Torn up. Will be deleted in daily processing. (ESIGNT)
		D=Marked for deletion. Will be deleted in weekend processing (ESINGD)
	26	INPUT CYCLE—Cycle the entity was established with Command Code ESIGN.
	27	ERAS NOTICE CODE—This indicates the type of notice sent to the taxpayer. If not present, CP575 or CP578, "EIN Assigned on SS-4" was sent. See IRM 2.4.8, Command Codes ESIGN and BSIGN, for ERAS NOTICE INFORMATION CODES.
	28	RETURN CODE/TAX PERIOD as described below RETURN CODE—Identifies the return or document which caused the EIN to be issued. See IRM 2.4.8, Command Codes ESIGN and BSIGN, for RETURN I.D. CODES. TAX PERIOD—This field indicates the tax period of the return which caused the EIN to be assigned.
15	29	WAGES PAID DATE—This date indicates when the taxpayer began paying wages and his liability for Form 941, Form 942, Form 940 or Form 943 began.
	30	BUSINESS OPERATIONAL DATE—This date indicates when the taxpayer began business operation. For BMF it indicates the beginning of liability for Form 1120, Form 1065, Form 1041, Form 720, Form CT-1, Form 2290, Form 11, Form 11C, and Form 730.
16	31	FILING REQUIREMENTS—If filing requirements are set, they will appear in this format: Form number of the filing requirement (e.g. [slashb] [slashb]941–) followed by the filing requirement value. It possible to have more than one line of filing requirements displayed.

Exhibit 2.3.15-14　　　　　　Internal Revenue Manual　　　　Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-15   (01-01-2017)
ENMOD—BMF Exempt Organization Display

Screen Display— BMF EO DATA

```
|   |    1-9    |   11-19  |   21-29  |   31-39  |   41-49  |   51-59  |   61-69  |   71-80   |
|   |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1  |                                                                                 |
|2  |EO-STAT> 1-  2    RUL>  3    CLASS>  4                                            |
|3  |    AFF>1   INC>2  FOUN> 3  GEN-NO>  4                                            |
|4  |    ORG>1  ASSET>2  SUB>3_  FFN>     4                                            |
|5  |    PRIOR-EO-STAT>1      ARED>  2      EO-HOSPITAL>3                               |
|6  |    ORGANIZATION-DATE>        1  REGISTRATION-DATE>        2                      |
|   |                                                                                 |
|24 |                                                                                 |
|   |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|   |    1-9    |   11-19  |   21-29  |   31-39  |   41-49  |   51-59  |   61-69  |   71-80   |
```

Record Element Description

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-15**
Any line marked with a #   28128753
is for **Official Use Only**

Exhibit 2.3.15-15 (Cont. 1) (01-01-2017)
ENMOD—BMF Exempt Organization Display

Line	Item	Description
2	1	EXEMPT ORGANIZATION STATUS CODE
	2	EXEMPT ORGANIZATION YEAR AND MONTH
	3	RULING YEAR AND MONTH
	4	CLASSIFICATION CODES
3	1	AFFILIATION CODES
	2	INCOME CODE
	3	FOUNDATION CODE
	4	GROUP EXEMPTION NUMBER
4	1	ORGANIZATION TYPE
	2	ASSET CODE
	3	SUBSECTION CODE
	4	EO FILE FOLDER NUMBER
5	1	PRIOR EXEMPT ORGANIZATION STATUS CODE
	2	ADVANCE RULING EXPIRATION DATE
	3	EO HOSPITAL CODE 00 = default non-hospital. 01 = 501(c)(3) hospital subject to 501(r) regulations. 02 = Foundation code 12 non-hospital.
6	1	ORGANIZATION-DATE --- The date of the 501 (c) (4) organization was formally organized.
	2	REGISTRATION-DATE --- The registration date of the 501 (c)(4) organization.

Exhibit 2.3.15-15   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-16   (01-01-2001)
ENMOD—NO NAME/ADDRESS LINES Display

Output Display

```
|  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
| 1|                                                                                |
|  |                                                                                |
| 6| NO CURRENT NAME LINE/ADDR WITH ACCOUNT                                          |
|  |                                                                                |
|24|                                                                                |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Element Description

Line	Item	Description
1	2	(as above and only if current name lines or address)

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-16**
Any line marked with a #
is for **Official Use Only**   28128754

Exhibit 2.3.15-17 (01-01-2001)
ENMOD—RESEQUENCE OR MEMO OR DUMMY LINE Display

Output Display

Output Display


```
 |  |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |
 |  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
1 |
  |POSSIBILITY 1):
2 |ACCOUNT-RESEQ-TO>_____1_____   CYCLE>__2____
  |                                        OR
  |POSSIBILITY 2):
2 |MEMO ENTITY          ASSIGNED-TO>___3___
  |                                    OR
  |POSSIBILITY 3):
2 |DUMMY ENTITY         ASSIGNED-TO>___3___
  |                                    OR
  |POSSIBILITY 4):
2 |DUMMY ACCOUNT-HISTORY ONLY
  |
24|
  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
 |  |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |
```


Record Element Description

Line	Item	Description
1	2	
2	2	TRANSACTION CYCLE—YYYYWW
		DAY OF WEEK IND (DD =01-08)
3	2	TDA/TDI CASE ASSIGNMENT NUMBER—In some instances, this field will be present on the account. If so, then both the literal and last ASSIGNMENT NUMBER are displayed. If not, neither the literal nor the NUMBER will appear…29

POSSIBILITY 1 has data derived from TC 026 (IMF, BMF, IRAF, or EPMF).

POSSIBILITY 2 has a TC 020 (IMF, BMF, IRAF, or EPMF);

POSSIBILITY 3 (IMF, BMF, IRAF, or EPMF):

Probably present due to CC ACTON or ENREQ.

POSSIBILITY 4 (IMF, BMF, IRAF, OR EPMF):

Probably present due to CC LETON. Master File Data will not be extracted for this account unless subsequent transactions are input.

Exhibit 2.3.15-17   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
                    28128755   Any line marked with a #
                                                                is for **Official Use Only**

Exhibit 2.3.15-18   (01-01-2016)
ENMOD—Entity Posted Transaction Display

Screen Display—Standard Data; Variable TC 58X, TC 130, TC006, TC91X, TC500, TC971, TC972

```
         1-9      11-19     21-29     31-39     41-49     51-59     61-69     71-80
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
  1    1       2                                                   NM-CTRL> 3b  4 *PDT*
  2        5 6      7    ----------------    8          9
  3                             NMRG-RC>39
  4
  5                             MFT>10   TX-PRD>   11
  6            ESTATE-SSN>      12
  7
  8      XREF>      16           SC>13
  9      CLOSING-CD>32         BMF-NAME> 33
 10      DMF-AGENCY>      34
 11      AGENCY-REFUND>      35
 12      AGENCY>36 SUB-AGENCY>37 YR-OFFSET> 38
 13           AGENTS-ID-NUM>   40
 14      CLOSING-CD>41 971-CD>42
 15      BOD-CD>43 CLIENT-CD> 44
 16      POL-NUM> 45  SCNDRY-DT>   46
 17      MISC>           47
 24
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
         1-9      11-19     21-29     31-39     41-49     51-59     61-69     71-80
```

Record Element Description

> Lines 2 fields above refer to Standard Data.
>
> Lines 3 field above refers to TC 006 transactions only.
>
> Lines 5 & 6 fields above refer to TC 58X transactions only.
>
> Lines 8, 9 & 10 fields above apply to TC 130 only.
>
> Lines 11 & 12 fields refer to Debtor Master File transactions (certain type of TC 130 & TC 131 transactions).
>
> Line 13 field above refers to TC 91X only.
>
> Line 14 field refers to TC500, 971 and 972.
>
> Lines 15, 16 & 17 refer to TC 971 transactions only.

Screen Display—Variable IMF, BMF

Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

28128012

Exhibit 2.3.15-18

Exhibit 2.3.15-18 (Cont. 1) (01-01-2016)
ENMOD—Entity Posted Transaction Display

```
|  |      1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                                           |
|2 |                                                                                           |
|3 |                            ADD>1   ULC> 2                                                 |
|4 |     XREF>_____3_____        PRIOR-NC>__4_                                              |
|5 |         TC>_5_-__6___                                                                     |
|6 |         NL-CHG>_7__-_8___                                                                 |
|7 |         RECAP>_9___ F2119-REQD>10 DUE>11___                                               |
|8 |         ADDR-SRC-CD>_                                                                     |
|  |                                                                                           |
|24|                                                                                           |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |      1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
```

Screen Display—Variable IRAF, EPMF

```
|  |      1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                                           |
|2 |         ____16_____                                                                      |
|  |         -   .  -                              OR                                          |
|2 |         -   . 16   .                                                                      |
|3 |         FROM-PLAN>_30_  TO>_31_                                                            |
|  |                                                                                           |
|24|                                                                                           |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |      1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
```

Screen Display — Variable BMF

```
|  |      1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                                           |
|2 |                                                                                           |
|3 |                              ULC>15                                                       |
|4 |         _____16_____                                                                     |
|5 |         DEFINER-CODE>25a PARA-CD>__25b_                                                    |
|6 |         TOE>28 FOE>29                                                                      |
|8 |         EFFECTIVE-DATE>_____26___ FYM>38                                                   |
|9 |         EFFECTIVE-YEAR>27___                                                               |
|10|         FOREIGN-COUNTRY-CD>40 SFSC-IND>41                                                  |
|11|         45R-YEAR1>__42     45R-YEAR2>__43   ESTAB-YR-MONTH>_____44                         |
|  |                                                                                           |
|24|                                                                                           |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |      1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
```

Record Element Description for the above screens

Exhibit 2.3.15-18   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
                            28128831, 28128832, 28128765   Any line marked with a #
                                                                  is for **Official Use Only**

Exhibit 2.3.15-18 (Cont. 2) (01-01-2016)
ENMOD—Entity Posted Transaction Display

Item	Description
1	COMMAND CODE-ENMOD
2	TIN AND FILE SOURCE—Valid characters for File Source are * invalid or blank—valid.
3a	POTENTIALLY DANGEROUS TAXPAYER INDICATOR (*PDT* or blanks)
3b	NAME CONTROL or CHECK DIGITS
3c	LAST MASTER FILE EXTRACT CYCLE ENTITY.
4	REVERSE VALIDITY INDICATOR—blank or *. If asterisk is present, indicates the account is also present under the opposite validity
STANDARD DATA	
5	TRANSACTION CODE
6	TRANSACTION REVERSAL INDICATOR-R—reversed blank—not reversed
7	TRANSACTION DATE—MMDDYYYY Format (dashes when IMF account)
8	TRANSACTION CYCLE—Cycle the transaction posted to the Master File
9	DOCUMENT LOCATOR NUMBER
VARIABLE DATA	
10	MFT (related to 58X transaction)
11	TAX PERIOD (related to 58X transaction)
12	ESTATE SSN (related to 58X transaction)
13	SERVICE CENTER CODE—Indicates which Service Center input TC130.
VARIABLE DATA—IMF	
14	ADDRESS CHANGE INDICATOR Blank—no address change present for this transaction code. Used to indicate an address change accompanying TC's other than 014.
15	UPDATED LOCATION CODE—Displayed with transaction codes 000, 012, 013, 014, 015, 016, 018, 030, 150 (long entity).
16	CROSS REFERENCE TIN
17	PRIOR NAME CONTROL
18	TRANSACTION CODE—Valid codes are 001, 002, 003, 005, 006, 011 and 026.
19	POSTED CYCLE
20	FIRST YEAR NAME LINE CHANGE
21	SECOND YEAR NAME LINE CHANGE
22	RECAPTURE YEAR—will not be set after 1982.

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-18**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-18 (Cont. 3) (01-01-2016)
ENMOD—Entity Posted Transaction Display

Item	Description
23	FORM 2119 INDICATOR—
	0—Form 2119 not required
	1—Form 2119 subsequently picked-up
	2—Form 2119 required
24	FORM 2119 YEAR DUE Valid Range 1975–1999.
25	ADDRESS SOURCE CD.
VARIABLE DATA—BMF	
15	UPDATED LOCATION CODE—Displayed with transaction codes 000, 012, 013, 014, 015, 016, 018, 150 (long entity).
16	CROSS REFERENCE TIN
25a	DEFINER CODES
25b	PARAGRAPH CD—Displayed with TC 07X if significant
26	EFFECTIVE DATE—Displayed with TC 05X or TC 07X or TC 09X, if significant. In MMDDYYYY format.
27	EFFECTIVE YEAR—Displayed with TC 023 or 024.
28	TYPE OF ELECTION CODE- displayed with TC 076 if significant. Values are:
	0 — not significant
	1 — initial classification
	2 — change of classification
29	FORM OF ENTITY CODE — displayed with TC 076 if significant. Values are:
	0 — not significant
	1 — domestic entity taxable as a corporation
	2 — domestic entity classified as a partnership
	3 — domestic entity disregarded as a separate entity as a single owner EIN or SSN.
	4 — foreign entity taxable as a corporation
	5 — foreign entity not effectively connected with US income.
	6 — foreign entity classified as a partnership filing form 1065, no effective connected US income.
38	FISCAL YEAR MONTH—Displayed with TC 05X or TC 09X. In MM format.
40	FOREIGN COUNTRY CODE—Displayed with TC 06X, if significant.

Exhibit 2.3.15-18   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-18 (Cont. 4) (01-01-2016)
ENMOD—Entity Posted Transaction Display

Item	Description
41	SFSC INDICATOR—Displayed with TC 06X, if significant.
42	45R-YEAR1 - Displayed if significant.
43	45R-YEAR2 - Displayed if significant.
44	ESTABLISMENT-YR-MONTH - Format YYYYMM
VARIABLE DATA—IRAF	
16	CROSS REFERENCE TIN
VARIABLE DATA—EPMF	
16	CROSS REFERENCE TIN
30	"FROM" PLAN NUMBER
31	"TO" PLAN NUMBER
VARIABLE DATA—TC 130	
13	SERVICE CENTER CODE—Indicates which service center input TC 130
16	CROSS REFERENCE TIN
32	CLOSING CODE
33	BMF NAME CONTROL
34	AGENCY CODES
VARIABLE DATA—BMF	
35	AGENCY REFUND AMOUNT
36	AGENCY CODE
37	SUB-AGENCY CODE
38	YEAR OF ORIGINAL OFFSET—displayed with posted TC 131
VARIABLE DATA—TC 006	
39	NO MERGE REASON CODE—displayed with posted TC 006
VARIABLE DATA—TC 91X	
40	AGENT ID NUMBER—displayed with posted TC 91X.
VARIABLE DATA—TC 500,971,972	
41	CLOSING CODE—defines the specific combat area as well as the entry and departure date. Values are 52, 53, 54, 55.
VARIABLE DATA—TC 500, 971, 972	
42	TC 971 CODE

Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

Exhibit 2.3.15-18

Exhibit 2.3.15-18 (Cont. 5) (01-01-2016)
ENMOD—Entity Posted Transaction Display

Item	Description
43	BOD-CD—BUSINESS OPERATION DIVISION (IRS DIVISION THAT HAS PRIMARY RE-SPONSIBILITY FOR A TAXPAYER ACCOUNT
44	BOD CLIENT CODE—IN CONJUNCTION WITH BOD-CD (IDENTIFIES THE ACCOUNT AS A MEMBER OF A PARTICULAR CLIENT SEGMENT OR SUBGROUP
45	FEMA-NUM—FEDERAL EMERGENCY MANAGEMENT AGENCY NUMBER ASSIGNED FOR A FEDERALLY DESIGNATED DISASTER.
46	SECONDARY DATE—END DATE OF THE FEMA DECLARED DISASTER
47	TC 971 MISCELLANEOUS (for Action Codes 542, and 543 will display a money amount with a seven digit miscellaneous field)

Exhibit 2.3.15-18   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
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Exhibit 2.3.15-19   (01-01-2001)
ENMOD—Entity Short Pending Transaction Display

Screen Display—Standard Data; TC 902, 130, 904


```
ENMOD-Entity Short Pending Transaction Display
        1.  Screen Displays
              a.) Standard Data, TC 902, 130, 904, 971

Screen Display - Standard Data; TC 902, 130, 904, 971

   |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80
   |1234567890123456789012345678901234567890123456789012345678901234567890123456789090
 1 |  1           2                                              NM-CTRL= 3b 4 *PDT*
 2 | 5A  5B 6    7         ----------------- 8      __        9
 3 |
 4 |Variable - TC 902  Rejects              10  11  12
 6 |
 7 |Variable - TC 130          SC=13
 8 |        XREF=     15       16   CLOS-CD=20
 9 |
10 |Variable - TC 904           14    10  12
11 |Variable - TC 971
11 |        971-CD>21 BOD-CD>22
12 |        CLIENT-CD> 23 POL-NUM> 24
13 |        SCNDRY-DT>_____
14 |        LIN-LINK>_____
24 |
   |1234567890123456789012345678901234567890123456789012345678901234567890123456789090
   |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80
```


Screen Display—Variable IMF, BMF, IRAF, EPMF, Rejects


```
Screen Display - Variable IMF, BMF, IRAF,EPMF, REJECTS


   |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80
   |1234567890123456789012345678901234567890123456789012345678901234567890123456789090
 1 |
 2 |  Variable - IMF, BMF, IRAF, and EPMF
 3 |            15              XREF-NC= 16
 4 |
 5 |        JURISDICTION=21 GROUP-CODE=22
 6 |        AGENTS-ID-NUM=  24
 7 |
 8 |        PLN-NUM= 25    PLN-YR-MN=26    PLN-FRC=27
 9 |        PLN-NM-1=             28
10 |        PLN-NM-2=          29
11 |        EFF-DT-OF-PLN=  30      NEW-PLN-NUM= 31    ADMIN-INPUT-IND=32
12 |
13 | Variable - Rejects
14 |        17   18            19
15 |        ERS-STATUS= 23
24 |
   |1234567890123456789012345678901234567890123456789012345678901234567890123456789090
   |    1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80
```


Record Element Description:

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-19**
Any line marked with a #
is for **Official Use Only**   28128013, 28128834

Exhibit 2.3.15-19 (Cont. 1) (01-01-2001)
ENMOD—Entity Short Pending Transaction Display

Item	Description
1	COMMAND CODE-ENMOD
2	TIN AND FILE SOURCE—Valid characters for File Source are * invalid or blank—valid.
3	BOD-CD (BUSINESS OPERATIONAL DIVISION)
4	BOD-CLIENT-CD.
5b	NAME CONTROL
6	REVERSE VALIDITY INDICATOR—blank or *. If asterisk is present, indicate the account is also present under the opposite validity.
7	POTENTIALLY DANGEROUS TAXPAYER INDICATOR—"*PDT*", "KITA ", OR BLANKS.

STANDARD DATA

5A	TRANSACTION STATUS CODE	
	DN—	Any deleted pending transaction (not I, J, or L)
	TP—	Accelerated S.C. Subsequent Payment
	RJ—	Rejected transaction.
	EP—	Pending transaction awaiting Quality Review.
	PN—	Pending transaction.
	RS—	Resequence transaction.
	Unnn—	Unpostable. (nnn is unpostable code)
	CU—	Corrected unpostable.
	NU—	Nullified unpostable. Valid SSN
	DI—	IDRS transaction only. Will not post to the Master File.
	DU—	Deleted unpostable. EIN.
	DP—	Deleted entity transaction.
	DQ—	Quality Review reject.
	DC—	Transactions deleted by Deleted Unpostable (re-controlled).
	Dnnn—	An unpostable transaction which will not be re-input. (nnn is the unpostable code)
	DR—	Aged Reject Transaction. A transaction which is no longer on the Reject Master, but which is retained on the TIF for research.
	DW—	Transaction deleted via optional weekend age routines.
5B	TRANSACTION CODE	
6	Name Control Indicator	

Exhibit 2.3.15-19   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
Any line marked with a #
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Exhibit 2.3.15-19 (Cont. 2) (01-01-2001)
ENMOD—Entity Short Pending Transaction Display

Item	Description	
	[slashb]	Name Control Matches
	M=	Name Control Does Not Match
7	TRANSACTION DATE—MMDDYYYY Format	
8	TRANSACTION CYCLE—Cycle the transaction posted to the Master File	
9	DOCUMENT LOCATOR NUMBER	
VARIABLE DATA (follows DLN on the same line)		
10	MFT (related to 902 transaction or rejected transaction)	
11	PLAN NUMBER (TC 902, EPMF only)	
12	TAX PERIOD (related to TC 902 or rejected transaction)	
	OR	
13	SERVICE CENTER CODE or STATE ABBREVIATION (related to 130 transaction)	
	OR	
14	LOCATION on the Master File (generated from TC 904 only)	
	NOT=	Account/Module is not on the Master File.
		Account was moved to the Retention Register.
		Account was moved to Level 3 (BMF) or Level 4 (IMF) of the Master File.
	OR	(on the next line, after DLN)
15	CROSS REFERENCE TIN (Edited)	
16	CROSS REFERENCE NAME CONTROL	
	PLUS	(on the next line after the DLN but only for rejected transactions)
17	REJECT SEQUENCE CODE	
	C =	Resolved transaction no longer on the ERS Suspense Files
	S =	Transaction is open on the ERS Suspense Files
	O =	Transaction is still on the GMF Reject or ERS Inventory Files
18	REJECT SEQUENCE NUMBER	
19	REJECT TRANSACTION AMOUNT, format NNN,NNN,NNN,NNS.	
20	CLOSING CODE	
21	971 CODE	
22	BUSINESS OPERATIONS DIVISION CODE	

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-19**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-19 (Cont. 3) (01-01-2001)
ENMOD—Entity Short Pending Transaction Display

Item	Description
23	BUSINESS OPERATION DIVISION CLIENT CODE
24	FEDERAL EMERGENCY MANAGEMENT AGENCY NUMBER
25	SECONDARY DT
26	JURISDICTION CODE
27	GROUP CODE
28	ERROR RESOLUTION STATUS CODE—
	2XX = Additional information is required on a Suspense Record. These records are in Unworkable Suspense Inventory.
	3XX = The Suspense Period has expired on a Suspense Record. These record has been activated to the Workable Suspense file automatically, without the input of Command Code ACTVT.
	4XX = All information to resolve the record is available or some information has been received and additional action is to be taken. These records either came directly to the Workable file or were activated with ACTVT.
	The " XX" value is the last action code. These are listed in Document 6209, Chapter 7.
	For more detailed information about the Error Resolution System, see command code ERINV.
29	AGENTS ID NUMBER—display with TC 91X.
30	PLAN NUMBER.
31	PLAN YEAR.
32	PLAN FILING REQUIREMENT CODE.
33	PLAN NAME ONE.
34	PLAN NAME TWO.
35	EFFECTIVE DATE OF PLAN.
36	NEW PLAN NUMBER.
37	ADMIN. INPUT INDICATOR.
38	TC 971 MISC

Exhibit 2.3.15-19   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-20   (01-01-2015)
ENMOD Long Entity Pending Transactions

Standard Data for Long Pending Transactions

```
       1-9     11-19    21-29    31-39    41-49    51-59    61-69    71-80
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1
 2      1    2 3     4        --     5    ----  6         ___                7
 3    45R-YEAR1>   8     45R-YEAR2>   9
                                 10  (See ENT-PENDING-NAME-ADDR-GROUP)
                                     and / or
10                               10  (See ENT-PENDING-CITY-ST-ZIP-GRP)
                                     and / or
12-14                            10   (See ENT-PENDING-NAME-ADDR-GROUP)
                                     and / or
15                               10  (See ENT-PENDING-FR-GROUP)
                                     and / or
16                               10   (See ENT-PENDING-TINS-MISC-GROUP)

24
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
       1-9     11-19    21-29    31-39    41-49    51-59    61-69    71-80
```


Standard Data For Name Address Group Screen

```
       1-9     11-19    21-29    31-39    41-49    51-59    61-69    71-80
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1
 2
 3
 4    NAME-LINE-YEAR> 1        TOE>2 FOE>3      DWLP>        4 DBC>        5
 5    NEW-NAME-CONTROL>    1
 6    CP-NOTICE-SUPPRESSED
 7                   PRIMARY-NAME>            1
 8               CONT-OF-PRIM-NM>            1
 9                     SORT-NAME>            1
10                   CARE-OF-NAME>            1
11                FOREIGN-STREET>            1
12          STREET-OR-FORGN-CTY-ZIP>        1
13         CTY/STA/ZIP-OR-FORGN-CTRY>       1          2    3    4 FC-CD>  5
14            LOCATION-STREET-ADDR>          1
15            LOCATION-CTY/STA/ZIP>          1

24
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
       1-9     11-19    21-29    31-39    41-49    51-59    61-69    71-80
```


Record Element Descriptions for above screens:

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-20**
Any line marked with a #   28128901, 28128902
is for **Official Use Only**

Exhibit 2.3.15-20 (Cont. 1) (01-01-2015)
ENMOD Long Entity Pending Transactions

		STANDARD DATA for all Entity Pending Transactions:
Line	**Item**	**Description**
2	1	TRANSACTION STATUS CODE. For values, see the Entity Short Pending Transaction See Exhibit 2.3.15-18.
	2	TRANSACTION CODE.
	3	NAME CONTROL INDICATOR.
		M = Name Control Does Not Match
	4	TRANSACTION DATE—MMDDYYYY Format
	5	REFERENCE MFT—
	6	
	7	DOCUMENT LOCATOR NUMBER. Format is nnnnn-nnn-nnnnn-n.
		ENTITY NAME and/or ADDRESS CHANGE DATA (varies according to TRANSACTION CODE):
3	8	45R-YEAR1
	9	45R-YEAR2
4	1	NAME LINE YEAR. Format is YYYY,
	2	TYPE OF ELECTION CODE - VALUES 1 AND 2, IF SIGNIFICANT
	3	FORM OF ENTITY CODE VALID VALUES 1 THROUGH 6 IF SIGNIFICANT
5	1	NEW NAME CONTROL.
6	1	CP NOTICE SUPPRESSION INDICATOR
7	1	PRIMARY NAME LINE
8	1	CONTINUATION OF PRIMARY NAME LINE (may not be present)
9	1	SORT NAME LINE (not possible with IMF and IRAF)
10	1	CARE OF NAME LINE (may not be present)
11	1	FOREIGN ADDRESS LINE (may not be present)
12	1	MAILING STREET ADDRESS or FOREIGN COUNTRY LINE
13	2	MAILING CITY STATE ADDRESS or FOREIGN COUNTRY LINE
	3 & 4	MAILING ZIP-CODE (nnnnnnnnn)
	5	FOREIGN COUNTRY CODE
14	1	LOCATION STREET ADDRESS LINE (not possible with IMF and IRAF)
15	1	LOCATION/CITY/STATE/ZIP-CODE LINE (not possible with IMF and IRAF)

Exhibit 2.3.15-20   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-20 (Cont. 2) (01-01-2015)
ENMOD Long Entity Pending Transactions

Line	Item	Description
3	1	NAME-LINE-YEAR
	2	TOE
	3	FOE
	4	DWLP
	5	DBC
4	1	NEW-NAME-CONTROL
6	1	PRIMARY-NAME
7	1	CONT-OF-PRIM-NM
8	1	SORT-NAME
9	1	CARE-OF-NAME
10	1	FOREIGN-STREET
11	1	STREET-OR- FORGN-CTY-ZIP
12	1	CTY/ST/ZIP-OR-FORGN-CTRY
	2	Mailing ZIP
	3	MAILING ZIP(ExPanded)
	4	MAILING-ZIP-DELVRY-PT-CK-DGT-ADDR
	5	FOREIGN-COUNTRY-CD
13	1	LOCATION-STREET-ADDR
14	1	LOCATION-CTY/STA/ZIP

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-20**
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.15-21 (01-01-2001)
Pending Filing Requirements

Output Display:

```
ENMOD Long Entity Pending Transactions (continued)

        2     Pending Filing Requirements

        a) Output Display
```

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890
1	
2	ENT-PN-FR= 1 - 2 1 - 2 1 - 2 1 - 2
24	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Record Element Description:

Item	Line	Description
1	2–5	FILING REQUIREMENT FORM NUMBER.
2	2–5	FILING REQUIREMENT. Always two positions, zero-filled to the left, if necessary.
		This portion of the display takes from zero to four lines. If there are no significant filing requirements, the literal FR will NOT be displayed.

Exhibit 2.3.15-21   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
28128014   Any line marked with a #
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Exhibit 2.3.15-22   (01-01-2016)
Miscellaneous Data

Output Display

```
    1-9      11-19     21-29     31-39     41-49     51-59     61-69     71-80
   1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678 90
 1|
 2|
 3|
 4|MFT>_1    NAME-LINE-PERIOD>__2____    ALE-CD>3
 5|DATE-OF-DEATH>_____4___
 6|RAILROAD-RETIREMENT-BOARD>_____5_
 7|EMPLOYMENT-CODE>6
 8|CEP>_7     LARGE-CORP-CD>_8
 9|F944-CACH-CDS>_____9___
  |
  |
24|
   1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678 90
    1-9      11-19     21-29     31-39     41-49     51-59     61-69     71-80
```

Record Element Description:

Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

28128015

Exhibit 2.3.15-22

Exhibit 2.3.15-22 (Cont. 1) (01-01-2016)
Miscellaneous Data

Item	Line	Description
1	4–12	MFT. Format is nn.
2	4–12	NAME LINE PERIOD. Format is YYYYMM.
3	4-12	ALE-CD -- Values 0,1,2 --- display only 1 and 2
4	4–12	DATE OF DEATH. (BMF SSN only).
5	6	RAILROAD RETIREMENT BOARD
6	4–12	RAF-INDICATORS
7	4–12	EMPLOYMENT CODE.
8	4–12	COORDINATED EXAMINATION PROGRAM CODE—Service Center or District Office Location Codes Where Case is Assigned.
9	4–12	LARGE COMPLEX CORPORATION CODE
	4	F944-CACHE-INDS:
	POS	YEAR Value blank, 1 or 9
	1	(Current Year - 8) ---- A blank will display as a *
	2	(Current Year - 7) ---- A blank will display as a *
	3	(Current Year - 6) ---- A blank will display as a *
	4	(Current Year - 5) ---- A blank will display as a *
	5	(Current Year - 4) ---- A blank will display as a *
	6	(Current Year - 3) ---- A blank will display as a *
	7	(Current Year - 2) ---- A blank will display as a *
	8	(Current Year - 1) ---- A blank will display as a *
	9	(Current Year) ---- A blank will display as a *
	10	(Current Year + 1) ---- A blank will display as a *

If any of these items are present, they will immediately follow the Filing Requirements Display (if present) and will precede the Entity Name and/or Address Change Data.

Exhibit 2.3.15-22   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-23   (01-01-2017)
Pending Tins

Output Display

```
|        1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
|    12345678901234567890123456789012345678901234567890123456789012345678901234567890
1 |
2 |
3 |
4 |NEW-TIN>_____1_____    ESTAB-YR-MONTH>_____2
5 |SPOUSE-SSN>____3_____
6 |LOC-CD>___4___
7 |MFR>_5_  TRF-SOURCE-CD>6
  |
8 |FYM>_7_  SCS>8_
9 |EFFECTIVE-DT>_____9____
10|NEW-GEN-NO>___10___ OLD-GEN-NO>___11
11|FILING-STATUS-CODE>12
12|ORGANIZATION-DATE>_____13___    REGISTRATION-DATE>___14___
  |
24|
  |    12345678901234567890123456789012345678901234567890123456789012345678901234567890
  |        1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
```

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Cat. No. 28128X (11-17-2023)
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Internal Revenue Manual

28128761

Exhibit 2.3.15-23

Exhibit 2.3.15-23 (Cont. 1) (01-01-2017)
Pending Tins

Record Element Description

Item	Line	Description
1	4–12	NEW TIN
2	4–12	ESTABLISHMENT-YR-MONTH. Format YYYYMM
3	4–12	SPOUSE SSN. Format is nnn-nn-nnnn (IMF only).
4	4–12	PRIMARY LOCATION CODE. Format is DDAA.
5	4–12	MAIL FILING REQUIREMENT CODE. Format nn (IMF & IRAF only.)
6	4–12	TRANSFER SOURCE CD
7	4–12	FISCAL YEAR MONTH. Format is MM (IMF & IRAF only).
8	4–12	SCRAMBLED SSN INDICATOR. IMF only.
		Values:
		SSN is not scrambled.
		1= Scrambled SSN Indicator (two taxpayers are using the same number.)
		2= SSN verified – not scrambled. Released Invalid SSN Freeze.
9	4–12	EFFECTIVE DATE. Format is MMDDYYYY (BMF only).
10	4–12	NEW GROUP EXEMPTION NUMBER. Format is nnnn (BMF EO only).
11	4–12	OLD GROUP EXEMPTION NUMBER. Format is nnnn (BMF EO only).
12	11	FILING STATUS CODE.
		Note: Items 1 through 11 will be displayed depending upon their presence and significance in a particular transaction.
13	12	ORGANIZATION-DATE - The date of the 501 (c) (4) organization was formally organized.
14	12	REGISTRATION-DATE - The registration date of the 501 (c)(4) organization.

If any of these are present, they will immediately follow the Miscellaneous Data Display (if present) and will precede the Entity Name and/or Address Change Data.

Exhibit 2.3.15-23   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
Any line marked with a #
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Exhibit 2.3.15-24   (01-01-2001)
ENMOD Entity Control Base Data

Output Display

```
|  |    1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
|  |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|1 |C 2 3    4       BY=    6        7        8                                      |
|2 |  REC=  10      TO=    12      CAT= 14    F=16                                     |
|3 |                                                                                 |
|  |                                                                                 |
|24|                                                                                 |
|  |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|  |    1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Element Description

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-24**
Any line marked with a #   28128762
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Exhibit 2.3.15-24 (Cont. 1) (01-01-2001)
ENMOD Entity Control Base Data

Item	Line	Description
1	2–12	CONTROL BASE SEQUENCE NUMBER. Sequence is 01–99.
2	2–12	CASE STATUS CODE. Values 1–3, F, G.
3	2–12	ACTION DATE: MMDDYY.
4	2–12	ACTION EMPLOYEE NUMBER. Terminal Operator's Employee Number.
5	2–12	ACTIVITY CODE. Contains at least two numeric positions. May contain the Adjustment Control Number.
6	2–12	CONTROL BASE SOURCE CODE. Tells which program originated this Entity History Item. F =　　CC ENREQ, EOREQ G =　　ACTON 1 =　　Daily TIF Update 3 =　　Weekend TDI Analysis 4 =　　Weekend TIF Analysis 5 =　　Post Weekend TIF Update and Analysis U =　　Special Utility Run Y =　　CC DOALL
7	3–12	IRS RECEIVED DATE. MMDDYYYY
8	3–12	ASSIGNMENT NUMBER. Employee Number to whom assigned.
9	3–12	CONTROL CATEGORY.
10	3–12	FOLLOW UP COUNT.

Exhibit 2.3.15-24　　　Internal Revenue Manual　　　Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-25   (01-01-2001)
ENMOD Entity History Item

Output Display

```
|  |    1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901|
|1 |                                                                                  |
|2 |H  5    1       BY=     2         3        4                                       |
|3 |                                                                                  |
|  |                                                                                  |
|24|                                                                                  |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901|
|  |    1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80    |
```


Record Element Description

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-25**
Any line marked with a #
is for **Official Use Only**   28128763

Exhibit 2.3.15-25 (Cont. 1) (01-01-2001)
ENMOD Entity History Item

Item	Line	Description
1	2–12	ACTION DATE—MMDDYYYY
2	2–12	ACTION EMPLOYEE NUMBER. Terminal Operator's Employee number. Note: For Assignment Source Code Z, see IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.
3	2–12	ACTIVITY CODE. Contains at least two numeric positions. may contain the Adjustment Control Number.
4	2–12	ACTION HISTORY SOURCE CODE. Tells which program originated this Entity History Item. C = STAUP D = TDIAD G = ACTON H = LEVYE, R, D I = TELED, A, C 3 = TDI Analysis N = NMFTM R = CC MFREQ/RECON Real-time TIF Update T = TDINQ U = Special Utility Run V = VPMSG Y = DOALL 5 = Post Weekend TIF Update and Analysis 8 = ICS Z = CEX 04 (CORRESPONDEX)
5	2–12	CORRESPONDENCE CODE. blank = No significance C = The Form Letter Number next to the literal LETER (in the activity code) was computer-generated by the ACTION EMPLOYEE. See IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG. D= Duplicate letter sent to a second address. X= Computer generated correspondex letter was sent to the ex-spouse.

Exhibit 2.3.15-25   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)

Exhibit 2.3.15-26   (01-01-2012)
ENMOD Entity Notice Data

Output Display

```
|        1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
|     1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
|  1                                                                                                  |
|  2  CP   2     3    4    5   6  7  8       9                                                         |
|                                                                                                     |
| 24                                                                                                  |
|     1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
|        1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |
```

Record Element Description

Item	Line	Description
1	2–12	COMPUTER PARAGRAPH NOTICE LITERAL 'CP'
2	2–12	COMPUTER PARAGRAPH NUMBER (NOTICE CODE)
3	2–12	CP NOTICE CYCLE
4	2–12	CP NOTICE CYCLE DAY OF WEEK CODE
5	2–12	CP NOTICE SOURCE (M = Master File, I = IDRS)
6	2–12	CP NOTICE DLN S.C. or AO (for CP 521, 522, 526, and 527 this will be the receiving district office)
7	2–12	CP NOTICE SUPPRESS CODE
		0 = Notice not suppressed
		1 = Notice is suppressed
		3= First Reminder Notice is suppressed
		5 = Notice not suppressed and bypass $100,000. analysis.
		6 = Notice is suppressed and bypass $100,000. analysis.
		9 = Notice not suppressed and amount less than $100,000.
8	2–12	CP-521-USER-FEE-REQUEST-CD
9	2–12	CP-521-PAYMENT-AMT

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-26**
Any line marked with a #
is for **Official Use Only**

28128764

Exhibit 2.3.15-27   (01-01-2018)
ENMOD Entity CPEO History Data

Output Display

```
|  |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80    |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1 |                                                                                           |
|2 |                         STAT    STATUS    RELATION    RELATION    RELATION    UPDATE       |
|3 |       IND   EFF DATE    CD      DATE        EIN       EFF DATE    END DATE    CYCLE        |
|4 |CPEO    1          2     3           4             5         6           7          8       |
|  |                                                                                           |
|24|                                                                                           |
|  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80    |
```

Record Element Description

Item	Line	Description	
1	4	CPEO Indicator - Indicates whether an Entity is a Certified Professional Employer organization	
2	4	CPEO Effective Date - date on which a PEO was certified	
3	4	CPEO Status Code - Indicates the status of the CPEO	
		Values	Meanings
		C	Certified
		S	Suspended
		R	Revoked
		W	Withdrawn
		blank	
4	4	CPEO STATUS Date - effective date on the current CPEO status	
5	4	CPEO Relationship EIN - is the EIN of the CPEO if a relationship exists. Else, the field will be blank	
6	4	CPEO Relationship Effective Date - the date on which the entity's relationship with the CPEO was established	
7	4	CPEO Relationship End Date - the end date of the CPEO relationship. Else, the field will be blank	
8	4	CPEO Update Cycle - the cycle that the ENT-CPEO-Hist-REC occurrence was updated	

Exhibit 2.3.15-27   Internal Revenue Manual   Cat. No. 28128X (11-17-2023)
28128903   Any line marked with a #
                                                        is for **Official Use Only**

Exhibit 2.3.15-28   (01-03-2022)
ENMOD Entity Responsible Parties Data

Output Display

```
   |    1-9    | 11-19    | 21-29    | 31-39    | 41-49    | 51-59    | 61-69    | 71-80    |
   | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
 1 |                                                                                   |
 2 |                           RESPONSIBLE PARTIES                                     |
 3 |  DESIGNATION  DESIGNATION    RELATIONSHIP    RELATIONSHIP    RELATIONSHIP  UPDATE  |
 4 |      CD        EFF DATE          TIN           EFF DATE        END DATE    CYCLE   |
 5 |      1_            2          _____3          4               5          6    |
   |                                                                                   |
24 |                                                                                   |
   | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
   |    1-9    | 11-19    | 21-29    | 31-39    | 41-49    | 51-59    | 61-69    | 71-80    |
```

Record Element Description

Item	L:ine	Description
1	5	Designation-CD
		Values:
		PR - President
		VP - Vice President
		SE - Secretary
		TR - Treasurer
		PA - Partner
		GP- General Partner
		ME - Member
		MM - Managing Member
		BE - Beneficiary
		GR - Grantor
		OW - Owner
		OR - Other Authorized Representative
		DE- Designed Employee -- Effective 7/1/2023
		DO - Designated Owner -- Effective 7/1/2023
2	5	DESIGNATION-EFFECTIVE-DATE
3	5	RELATIONSHIP-TIN (IN SSN FORMAT)
4	5	RELATIONSHIP-EFFECTIVE-DATE
5	5	RELATIONSHIP-END-DATE
6	5	UPDATE-CYC

Cat. No. 28128X (11-17-2023)   Internal Revenue Manual   **Exhibit 2.3.15-28**
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