



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.28

NOVEMBER 7, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 2.3.28, IDRS Terminal Responses, Command Code FTDPN.

## MATERIAL CHANGES

- (1) IRM 2.3.28.7 Added Federal Holidays for 2025.

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.28, dated November 10, 2022, is superseded.

## AUDIENCE

LMSB, SB/SE, TE/GE, W&I.

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Acting, Chief Information Officer



2.3.28

Command Code FTDPN

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2.3.28.1  
(11-07-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** Command Code FTDPN is used by IRS employees as a calculator for manually computing FTD penalty .
- (2) **Audience:** All IRS business areas
- (3) **Program Owner:** Customer Service
- (4) **Primary Stakeholders:**— Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Enterprise Operations (EOPS)
- (5) **Program Goals:** This system manages data that was extracted from the Corporate Account Data Stores (BMF) allowing IRS employees to take specific actions on taxpayer account issues, track status.

2.3.28.1.1  
(01-01-2023)  
**Background**

- (1) Command Code FTDPN is used by IRS employees as a calculator for manually computing FTD penalty

2.3.28.1.2  
(01-01-2023)  
**Authority**

- (1) **IRM 20.1**, Penalty Handbook, provides guidance to all areas of the IRS for all civil penalties imposed by the Internal Revenue Code (IRC). It sets forth general policy and procedural requirements for assessing and abating penalties, and it contains discussions on topics such as criteria for relief from certain penalties.

2.3.28.1.3  
(01-01-2023)  
**Responsibilities**

- (1) The Director, Business Support, is the director responsible for the servicewide civil penalty program.
- (2) The Director, Internal Management, is the director responsible for the IDRS Command Code.
- (3) Overall responsibility for civil penalty programs is assigned to OSP. OSP is a matrix organization residing in the Business Support (Small Business/Self Employed) Function. OSP is charged with coordinating policy and procedures concerning the civil penalty program administration, ensuring consistency with the penalty policy statement, reviewing and analyzing penalty information, re-searching penalty effectiveness on compliance trends, and determining appropriate action necessary to promote voluntary compliance.
- (4) Each and every taxpayer has a set of fundamental rights when dealing with IRS as provided in the Taxpayer Bill of Rights (TBOR). All employees handling penalty cases must do so in accordance with the TBOR as listed in **IRC 7803(a)(3)**. The TBOR can also be found at Taxpayer Bill of Rights on [irs.gov](http://irs.gov)

2.3.28.1.4  
(01-01-2023)  
**Program Management and Review**

- (1) Every function in the IRS has a role in proper penalty administration. It is essential that each function conduct its operations with an emphasis on promoting voluntary compliance. Appropriate business reviews should be conducted to ensure consistency with the penalty policy statement (**Policy Statement 20-1**) and philosophy. Attention should be directed to penalty program coordination between offices and functions to make sure that approaches are consistent and penalty information is used for identifying and responding to compliance problems.

2.3.28.1.5  
(01-01-2023)

#### Program Controls

- (1) SACS controls all the IDRS user accesses and permissions.

2.3.28.1.6  
(01-01-2023)

#### Terms/Definitions/ Acronyms

- (1) Commonly used acronyms used within this IRM

##### *Acronyms*

Acronym	Definition
BTIF	Business Taxpayer Information File
FTD	Failure to Deposit

2.3.28.2  
(01-01-2023)

#### Overview of Command Code FTDPN

- (1) Command Code FTDPN is used by IRS employees as a calculator for manually computing FTD penalty.
- (2) A tabbing feature is available within the command code which enables the user to go from field to field without having to space over each position.
- (3) Command Code FTDPN will now allow computation of FTD penalty on liabilities between 100,000.00 and 99,999,999.99 for tax periods **199303 and subsequent**.
- (4) For tax periods 199303 and subsequent, CC FTDPN will now allow the user the option of altering credits for the purposes of FTD penalty computation. A credits screen, after the liability screen on the computation, will display the credits from the tax module. The user may alter the amounts, the dates of the transactions and the transaction codes. A new computation will be displayed computing FTD penalty with the new credits. The program will combine like transaction codes dated the same day.
- (5) For tax periods 199303 and subsequent, CC FTDPN will allow the user the option of changing the BASE-PERIOD-CD and the STATE-CD for computation purposes via FTDPNA and FTDPNB screens. FTD penalty will be computed under the deposit requirements of the altered BASE-PERIOD-CD and consider the holidays of the new STATE-CD.
- (6) For tax periods 199303 and subsequent, federal and local state holidays will not be considered banking days in computing FTD penalty.
- (7) Only federal holidays will not be considered business days when computing FTD.
- (8) The liability and credit screens you will be able to enter amounts larger than 99,999,999.99 with one significant decimal point (Example 199,999,999.9).  
Note: Due to space limitations when displaying liabilities and credits greater than 99,999,999.99 there will only be one decimal place displayed.
- (9) The averaging of liabilities will now be able to handle up to 999,999,999.99.

- 2.3.28.3  
(01-01-2007)  
**CC FTDPN with a definer  
A**
- (1) Command Code FTDPN with a definer of A, will result in an FTDPNB input screen display format.
    - a. The user then inputs the period liabilities and debit amounts for the specific tax module.
    - b. the TIN, MFT and TAX PERIOD do not need to be entered if the prior command code was TXMOD.
    - c. For tax periods prior to 199212, if a quarter liability amount is input (for averaging) it is divided by 12, rounded, and displayed on Page 2 of FTDPNB output at period letters B, D, F, H, J, L, N, P, R, T, V, and X.
    - d. When in a MONTHLY deposit status and there is no line 20 money amounts, but there is a schedule B, then accumulate each month's money amounts and make the due date of each month's total the 15th of the following month.
    - e. when in a SEMI-WEEKLY deposit status and there is line 20 money amounts, but no schedule B, then divide each of the three money amounts by four and place the result in the first four Wednesdays of each month and compute the penalty.
    - f. Fields may also be changed and re-entered using FTDPNB.
- 2.3.28.3.1  
(01-01-2007)  
**Average Liability  
Amount**
- (1) For tax periods after 199212 and the liability is to be averaged, and there is no valid schedule B or line 20 money amounts on the return:
    - a. For Form 941, a SEMI-WEEKLY depositor, the total tax amount is divided by 12 with the result displayed on the first four Wednesdays of each month. For Form 943 and Form 945, a SEMI-WEEKLY depositor, the total tax amount is divided by 48 with the result displayed on the first four Wednesdays of each month.
    - b. For a MONTHLY depositor, divide the total tax amount by 3 and set monthly due dates for Form 941 and divide the total tax amount by 12 and set monthly due dates for Form 943 and Form 945.
- 2.3.28.4  
(01-01-2007)  
**CC FTDPN with a definer  
Blank**
- (1) Command Code FTDPN with a blank definer will result in a multiple screen FTDPNB response. These screens display the liabilities from the posted return on the TIF and the FTD penalty computation calculated by the command code. This eliminates the need to manually input the liabilities. If the user wishes to change any of these liabilities, the entry code must be entered either by keying down to an unused line or by keying to the right of the required data on the last significant line. The program will then re-compute the FTD penalty based on the new liability amounts. When overlaying the liabilities, the user has the option of either right or left justifying the liability amounts.
- 2.3.28.5  
(01-01-2007)  
**CC FTDPN with a definer  
G**
- (1) CC FTDPN with definer "G" is used to allow User(s) to compute Form 941, Form 943, Form 945, Form 940, Form CT-1, Form 1042, and Form 944. Generic Account. Authorized User(s) does not need any account on TIF Data Base to compute FTD penalty. IF CC FTDPN with "G" definer is input correctly, a new literal "GENERIC ACCOUNT:" on the 2nd line of the FTDPNB Liability and Credit Screens will be displayed. This will remind user(s) that the CC FTDPN is using a Generic Account and all liabilities and credits will need to be keyed in for computation.

2.3.28.6  
(01-01-2008)  
**CP 568 FTD Notice**

- (1) For tax periods 199303 and subsequent, CC FTDPN will have an option that allows user to request an FTD Letter. (Please refer to the Users Guide for the CP 568 FTD Notice Requests through IDRS CC FTDPN.)
- (2) For tax periods 199303 and subsequent, CC FTDPN will now allow users the option to review or view CP568 letter request on the screen before deciding to print. CC FTDPN will also display a new informational screen every time users request a letter. This screen lists all Paragraph Codes available when generating a CP568 Letter. In addition, new Paragraph Codes (211 and 212) have been added. Paragraph Code 211, allows users to create an open text on cover letter while Paragraph 212, creates an open text as part of the explanation pages. Once a user inputs one of these Paragraph Codes, an FTDPNB Text Screen is displayed. This screen will allow users to input up to 15 lines of open text exactly as it appears on the letter. Note, the open text can also be viewed as part of the letter via on-line view function. Note: This review function can be only applied for Form 941. Start from tax period 200612, CC FTDPN for Form 945 and start from tax period 200812 for Form 944 will allow users the option to review or view CP568 letter request on the screen before deciding to print. Once a user input View function on the view page, the standard paragraph and all explanation pages will be displayed on the screen. The user then can select the paragraph code to print on the letter.

2.3.28.7  
(01-01-2024)  
**Federal and  
State-Banking Holidays**

- (1) The following table lists state-banking holidays for 1993. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.



		AL.	Feb 23, Apr 26, Jun 7;
AK.	Mar 29, Oct 18;	CA.	Feb 12, Apr 9, Sep 9;
CT.	Feb 12; Apr 9;	DE.	Apr 9, Nov 26;
GA.	Apr 26;	HI.	Mar 26, Apr 9, Jun 11; Aug 20, Nov 2;
IL.	Feb 12, Mar 1, Apr 9;	IN.	Apr 9, Nov 26; Dec 23;
IA.	Feb 12, Nov 26;	KY.	Jan 29;
LA.	Mar 2, Apr 9; Nov 26;	ME.	Apr 19;
MD.	Jan 15;	MA.	Mar 17, Apr 19, Jun 17;
MI.	Feb 8;	MS.	Apr 26;
MO.	Feb 12;	NE.	Nov 26;
NV.	Nov 1, Nov 26;	NH.	Apr 26;
NY.	Feb 12, Nov 2;	NC.	Apr 9;
ND.	Apr 9;	OK.	Nov 26;
PA.	Apr 9, Jun 14, Nov 2;	RI.	Nov 2;
SC.	Nov 2, Nov 26;	TN.	Apr 9;
UT.	Jul 23;	VT.	Feb 2;
WA.	Feb 12, Feb 22;	WV.	Feb 12, May 11, Nov 2;

NOTE: The following states do not have a state banking holiday in 1993: AR., AZ., CO., DC., FL., ID., KS., MN., MT., NJ., NM., OH., OR., SD., TX., VA., WI., WY.

NOTE: This list does not include Federal holidays, however Federal holidays will also be state banking holidays.

NOTE: For FTD penalty computation purposes, Inauguration Day (1/20), will be counted as a Federal holiday.

NOTE: If state code is "MU", the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (2) The following is a list of state-banking holidays for 1994. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 15, Apr 25, Jun 6;	AK.	Mar 28, Oct 18;
AR.	Dec 23;	CA.	Apr 1, Sep 9;
CO.	Aug 1;		
CT.	Feb 11, Apr 1;	DE.	Apr 1, Nov 25;
GA.	Apr 25;	HI.	Mar 25, Apr 1, Jun 10, Aug 19, Nov 8;
IL.	Feb 11, Mar 7;	IN.	Feb 11, Apr 1, Nov. 25, Dec 27;
IA.	Feb 11, Nov 25;		
LA.	Feb 15, Apr 1, Nov 25;	MA.	Mar 17, Apr 25, Jun 17;
MD.	Feb 11, Mar 25, Apr 1, Sep 12;	ME.	Apr 25;
MI.	Feb 11;	MS.	Apr 25;
MO.	Feb 11;		
NV.	Oct 31, Nov 25;		
NY.	Feb 11, Nov 8;	NC.	Apr 1;
ND.	Apr 1;	OK.	Nov 25;
PA.	Apr 1, Jun 14, Nov 8;	RI.	Nov 8;
SC.	Nov 8, Nov 25;	TN.	Apr 1;
UT.	Jul 25;	VT.	Feb 11, Mar 1;
WA.	Feb 11;	WV.	Feb 11, May 10, Nov 8;

NOTE: The following are Federal holidays for 1994. **All** state banking institutions will also be closed on these days. Dec 31, 1993, Jan 17, Feb 21, May 30, Jul 4, Sep 5, Oct 10, Nov 11, Nov 24, Dec 26, Jan 2, 1995

NOTE: The following states do not have a state banking holiday in 1994: AZ., DC., FL., ID., KS., KY., MN., MT., NE., NH., NJ., NM., OH., OR., SD., TX., VA., WI., WY.

NOTE: If state code is "MU", the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (3) The following table lists state-banking holidays for 1995. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 7, Feb 15, Apr 24, Jun 5;	AK.	Mar 27, Oct 18;
CA.	Apr 14, Sep 8;	CO.	Aug 7;
CT.	Feb 13, Apr 14;	DE.	Apr 14, Nov 24;
GA.	Apr 24;	HI.	Mar 27, Apr 14, Jun 12, Aug 18;
IL.	Feb 13, Mar 6; Apr 14; Nov. 7;	IN.	Apr 14, Nov 24;
IA.	Apr 14, Nov 7, Nov 24;		
MA.	Apr 17;		
MD.	Feb 13, Mar 24, Apr 14, Sep 12;	ME.	Apr 17;
MI.	Apr 24;	MS.	Apr 24;
MO.	May 8;		
NV.	Oct 31, Nov 24;		
NY.	Feb 13, Nov 7;	NC.	Apr 14;
ND.	Apr 14;		
PA.	Feb 13, Apr 14, Jun 14, Nov 7;	RI.	May 4, Aug 14, Nov 7;
TN.	Apr 14, Aug 3, Nov 7;		
UT.	Jul 24;		
WA.	Feb 13;	WV.	Feb 13, Jun 20, Nov 7;

NOTE: The following are Federal holidays for 1995. All state banking institutions will also be closed on these days.  
Jan 2, Jan 16, Feb 20, May 29, Jul 4, Sep 4, Oct 9, Nov 10, Nov 23, Dec 25, Jan 1, 1996

NOTE: The following states do not have a state banking holiday in 1995: AZ., AR., DC., FL., ID., KS., KY., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SC., SD., TX., VT., VA., WI., WY.

NOTE: If state code is "MU", the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (4) The following table lists state-banking holidays for 1996. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 20, Apr 22, Jun 3;	AK.	Mar 25, Oct 18;
AR.	Dec 24;		
CA.	Apr 5, Sep 9;	CO.	Aug 5;
CT.	Feb 12, Apr 5;	DE.	Apr 5, Nov 29;
GA.	Apr 22;	HI.	Mar 26, Apr 5; June 11, Aug 16 ;
IL.	Feb 12, Mar 4; Apr 5; Nov. 5;	IN.	Apr 5, Nov. 29, Dec 24;
IA.	Apr 5, Nov 5, Nov 29, Dec 24;		
MA.	Apr 15;		
MD.	Feb 12, Mar 25, Apr 5, Sep 12;	ME.	Apr 15;
MI.	Apr 29;	MS.	Apr 22;
MO.	May 8;		
NV.	Oct 31, Nov 29;		
NY.	Feb 12;	NC.	Apr 5;
ND.	Apr 5;		
PA.	Feb 12, Apr 5, Jun 14, Nov 5;	RI.	Aug 12, Nov 5;
TN.	Apr 5, Aug 1, Nov 5;		
UT.	Jul 24;		
WA.	Feb 12;	WV.	Feb 12, Jun 20, Nov 5;

NOTE: The following are Federal holidays for 1996. All state banking institutions will also be closed on these days.  
Jan 1, Jan 15, Feb 19, May 27, Jul 4, Sep 2, Oct 14, Nov 11, Nov 28, Dec 25, Jan 1, 1997

NOTE: The following states do not have a state banking holiday in 1996: AZ., DC., FL., ID., KS., KY., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SC., SD., TX., VT., VA., WI., WY.

NOTE: If state code is "MU", the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (5) The following table lists state-banking holidays for 1997. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 11, Apr 28, Jun 2;	AK.	Mar 31, Oct 17;
AR.	Dec 24;		
CA.	Mar 28, Sep 9;	CO.	Aug 4;
CT.	Feb 12, Mar 28;	DE.	Mar 28, Nov 28;
GA.	Apr 28;	HI.	Mar 26, Mar 28; June 11, Aug 15;
IL.	Feb 12, Mar 3, Mar 28, Nov. 4;	IN.	Mar 28, Nov 28, Dec 24;
IA.	Mar 28, Nov 4, Dec 24;		
MA.	Apr 21;		
MD.	Feb 12, Mar 25, Mar 28, Sep 12;	ME.	Apr 21;
MI.	Apr 28;	MS.	Apr 28;
MO.	May 8;		
NV.	Oct 31, Nov 28;		
NY.	Feb 12, Nov 4;	NC.	Mar 28;
ND.	Mar 28;		
PA.	Feb 12, Mar 28, Jun 13, Nov 4;	RI.	May 5, Aug 11, Nov 4;
TN.	Mar 28, Aug 7, Nov 4;		
UT.	Jul 24;		
WA.	Feb 12;	WV.	Feb 12, Jun 20, Nov 4;

NOTE: The following are Federal holidays for 1997. All state banking institutions will also be closed on these days.  
Jan 1, Jan 20, Feb 17, May 26, Jul 4, Sep 1, Oct 13, Nov 11, Nov 27, Dec 25

NOTE: The following states do not have a state banking holiday in 1997: AZ., DC., FL., ID., KS., KY., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SC., SD., TX., VT., VA., WI., WY.

NOTE: If state code is "MU", the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (6) The following table lists state-banking holidays for 1998. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 24, Apr 27, Jun 1;	AK.	Mar 30, Oct 19;
AR.	Dec 24;		
CA.	Feb 12, Apr 10, Sep 9;	CO.	Aug 3;
CT.	Feb 12, Apr 10;	DE.	Apr 10, Nov 27;
GA.	Jan 19, Apr 27	HI.	Mar 26, Apr 10; Jun 11, Aug 21, Nov 3;
IL.	Feb 12, Mar 2, Apr 10, Nov. 3;	IN.	Apr 10, Nov 27, Dec 24;
IA.	Apr 10, Nov 3, Dec 24;		
MA.	Apr 20;		
MD.	Feb 12, Mar 25, Apr 10, Sep 11;	ME.	Apr 20;
MI.	Apr 28;	MS.	Apr 27;
MO.	Feb 12, May 8;		
NV.	Oct 30, Nov 27;		
NY.	Feb 12, Nov 3;	NC.	Apr 10;
ND.	Apr 10;		
PA.	Feb 12, Apr 10, Jun 15, Nov 3;	RI.	May 4, Aug 10, Nov 3;
SC.	Nov 3, Nov 27;		
TN.	Apr 10, Aug 6, Nov 3;		
UT.	Jul 24;		
WA.	Feb 12;	WV.	Feb 12, Nov 3;

NOTE: The following are Federal holidays for 1998. All state banking institutions will also be closed on these days.  
Jan 1, Jan 19, Feb 16, May 25, Jul 3, Sep 7, Oct 12, Nov 11, Nov 26, Dec 25

NOTE: The following states do not have a state banking holiday in 1998: AZ., DC., FL., ID., KS., KY., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SD., TX., VT., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (7) The following table lists state-banking holidays for 1999. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 16, Apr 26, Jun 7;	AK.	Mar 29, Oct 18;
CA.	Feb 12; Apr 2, Sep 9;	CO.	Aug 2;
CT.	Feb 12, Apr 2;	DE.	Apr 2, Nov 26;
GA.	Jan 19, Apr 26;	HI.	Mar 26, Apr 2; Jun 11, Aug 20, Nov 2;
IL.	Feb 12, Mar 1, Apr 2, Nov. 2;	IN.	Apr 2, Nov 26;
IA.	Apr 2, Nov 2;		
MA.	Apr 19;		
MD.	Feb 12, Mar 25, Apr 2, Sep 13;	ME.	Apr 19;
MS.	Apr 26;		
MO.	Feb 12, May 7;		
NV.	Oct 1, Nov 26;		
NY.	Feb 12, Nov 2;	NC.	Apr 2;
ND.	Apr 2;		
PA.	Feb 12, Apr 2, Jun 14, Nov 2;	RI.	May 4, Aug 9, Nov 2;
SC.	Nov 2, Nov 26;		
TN.	Apr 2, Aug 5, Nov 2;		
UT.	Jul 23;		
WA.	Feb 12;	WV.	Feb 12, Jun 21, Nov 2;

NOTE: The following are Federal holidays for 1999. All state banking institutions will also be closed on these days.  
Jan 1, Jan 18, Feb 15, May 31, Jul 5, Sep 6, Oct 11, Nov 11, Nov 25, Dec 24, Dec 31.

NOTE: The following states do not have a state banking holiday in 1999: AR., AZ., DC., FL., ID., KS., KY., LA., MI., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SD., TX., VT., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (8) The following table lists state-banking holidays for 2000. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Mar 7, Apr 24, Jun 5;	AK.	Mar 27, Oct 18;
CA.	Feb 11; Apr 21, Sep 8;	CO.	Aug 7;
CT.	Feb 11, Apr 21;	DE.	Apr 21, Nov 24;
GA.	Jan 19, Apr 24	HI.	Mar 27, Apr 21; Jun 12, Aug 18, Nov 7;
IL.	Feb 11, Mar 6, Apr 21, Nov. 7;	IN.	Apr 21, Nov 24;
IA.	Apr 21, Nov 7;		
MA.	Apr 17;		
MD.	Feb 11, Mar 24, Apr 21, Sep 12;	ME.	Apr 17;
MS.	Apr 24;		
MO.	Feb 11, May 8;		
NV.	Oct 31, Nov 24;		
NY.	Feb 11, Nov 7;	NC.	Apr 21;
ND.	Apr 21;		
PA.	Feb 14, Apr 21, Jun 14, Nov 7;	RI.	May 4, Aug 14, Nov 7;
SC.	Nov 7, Nov 24;		
TN.	Aug 21, Aug 3, Nov 7;		
UT.	Jul 24;		
WA.	Feb 11;	WV.	Jun 20, Nov 7;

NOTE: The following are Federal holidays for 2000. All state banking institutions will also be closed on these days.  
Jan 1, Jan 18, Feb 15, May 31, Jul 5, Sep 6, Oct 11, Nov 11, Nov 25, Dec 24, Dec 31.

NOTE: The following states do not have a state banking holiday in 2000: AR., AZ., DC., FL., ID., KS., KY., LA., MI., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SD., TX., VT., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (9) The following table lists state-banking holidays for 2001. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.



AL.	Feb 27, Apr 23, Jun 4;	AK.	Mar 26, Oct 18;
AR	Dec 24		
CA.	Feb 12; Apr 13, Sep 10;	CO.	Aug 6;
CT.	Feb 12, Apr 13;	DE.	Apr 13, Nov 23;
GA.	Jan 19, Apr 23	HI.	Mar 26, Apr 13; Jun 11, Aug 17, Nov 6;
IL.	Feb 12, Mar 5, Apr 13, Nov. 6;	IN.	Apr 13, Nov 23, Dec 24;
IA.	Apr 13, Nov 6, Dec 24;	KY	Feb 12, Jun 4;
MA.	Apr 16;	MI	Feb 5;
MD.	Feb 12, Mar 26, Apr 13, Sep 12;	ME.	Apr 16;
MS.	Apr 30;		
MO.	Feb 12, May 8;		
NV.	Oct 31, Nov 23;		
NY.	Feb 12, Nov 6;	NC.	Apr 13;
ND.	Apr 13;		
PA.	Feb 12, Apr 13, Jun 14, Nov 6;	RI.	May 4, Aug 13, Nov 6;
SC.	Nov 6, Nov 23;		
TN.	Apr 13, Aug 2, Nov 6;		
UT.	Jul 24;		
WA.	Feb 12;	WV.	Feb 12, Jun 20, Nov 6;

NOTE: The following are Federal holidays for 2001. All state banking institutions will also be closed on these days. Jan 1, Jan 21, Feb 18, May 27, Jul 4, Sep 2, Oct 14, Nov 11, Nov 28, Dec 25.

NOTE: The following states do not have a state banking holiday in 2001: AZ., DC., FL., ID., KS., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SD., TX., VT., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering

- (10) The following table lists state-banking holidays for 2002. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb12, Apr 22, Jun 3;	AK.	Mar 25, Oct 18;
AR	Dec 24		
CA.	Feb 12; Mar 29, Sep 09;	CO.	Aug 5;
CT.	Feb 12, Apr 29;	DE.	Mar 29, Nov 29;
GA.	Jan 18, Apr 22	HI.	Mar 26, Mar 29; Jun 11, Aug 16, Nov 5;
IL.	Feb 12, Mar 4, Mar 29, Nov. 5;	IN.	Mar 29, Nov 29, Dec 24;
IA.	Mar 29, Nov 5, Dec 24;	KY	Feb 12, Jun 3;
MA.	Apr 15;	MI	Feb 4;
MD.	Feb 12, Mar 25, Mar 29, Sep 12;	ME.	Apr 15;
MS.	Apr 29;		
MO.	Feb 12, May 8;		
NV.	Oct 31, Nov 22;		
NY.	Feb 12, Nov 5;	NC.	Mar 29;
ND.	Mar 29;		
PA.	Feb 12, Mar 29, Jun 14, Nov 5;	RI.	May 3, Aug 12, Nov 5;
SC.	Nov 5, Nov 29;		
TN.	Mar 29, Aug 1, Nov 5;		
UT.	Jul 24;		
WA.	Feb 12;	WV.	Feb 12, Jun 20, Nov 5;

NOTE: The following are Federal holidays for 2002. All state banking institutions will also be closed on these days.  
Jan 1, Jan 21, Feb 18, May 27, Jul 4, Sep 2, Oct 14, Nov 11, Nov 28, Dec 25.

NOTE: The following states do not have a state banking holiday in 2002: AZ., DC., FL., ID., KS., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SD., TX., VT., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (11) The following table lists state-banking holidays for 2003. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 04, Apr 28, Jun 2;	AK.	Mar 24, Oct 17;
AR.	Dec 24		
CA.	Feb 12; Mar 18, Sep 09;	CO.	Aug 4;
CT.	Feb 12, Apr 18;	DE.	Apr 18, Nov 28;
GA.	Jan 20, Apr 28	HI.	Mar 26, Apr 18; Jun 11, Aug 15, Nov 4;
IL.	Feb 12, Mar 3, Apr 18, Nov. 4;	IN.	Apr 18, Nov 28, Dec 24;
IA.	Apr 18, Nov 4, Dec 24;	KY.	Feb 12, Jun 2;
MA.	Apr 21;	MI.	Feb 3;
MD.	Feb 12, Mar 25, Apr 18, Sep 12;	ME.	Apr 21;
MS.	Apr 28;		
MO.	Feb 12, May 8;		
NV.	Oct 31, Nov 28;		
NY.	Feb 12, Nov 4;	NC.	Apr 18;
ND.	Apr 18;		
PA.	Feb 12, Apr 18, Jun 16, Nov 4;	RI.	May 5, Aug 11, Nov 4;
SC.	Nov 4, Nov 28;		
TN.	Apr 18, Aug 7, Nov 4;		
UT.	Jul 24;		
WA.	Feb 12;	WV.	Feb 12, Jun 20, Nov 4;

NOTE: The following are Federal holidays for 2003. All state banking institutions will also be closed on these days.  
Jan 1, Jan 20, Feb 17, May 26, Jul 4, Sep 1, Oct 13, Nov 11, Nov 27, Dec 25.

NOTE: The following states do not have a state banking holiday in 2003: AZ., DC., FL., ID., KS., LA., MN., MT., NE., NH., NJ., NM., OH., OK., OR., SD., TX., VT., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (12) The following table lists state-banking holidays for 2004. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AL.	Feb 24, Apr 26, Jun 7;	AK.	Mar 29, Oct 18;
AR	Dec 23		
CA.	Feb 12; Mar 31, Apr 9, Sep 09;	CO.	Aug 2;
CT.	Feb 12, Apr 09;	DE.	Apr 09, Nov 26;
GA.	Apr 26, Nov 26;	HI.	Mar 26, Apr 09; Jun 11, Aug 20;
IL.	Feb 12, Mar 1, Apr 09, Nov 26;	IN.	Apr 09, Nov 26, Dec 23;
IA.	Apr 09, Nov 26;	KY	Feb 12, Apr 9, Jun 7, Nov 26;
MA.	Apr 19;	MI	Nov 26;
MD.	Feb 12, Mar 25, Apr 09, Sep 13;	ME.	Apr 19;
MS.	Apr 26;	ID	Apr 9, Nov 26;
MO.	Feb 12, May 7;	LA	Feb 24, Apr 9;
NV.	Nov 1, Nov 26;		
NY.	Feb 12, Nov 2;	NC.	Apr 09, Nov 26;
ND.	Apr 09;	NJ	Apr 9;
PA.	Feb 12, Apr 09, Jun 14, Nov 2;	RI.	Aug 09, Nov 2;
SC.	Nov 2, Nov 26;		
TN.	Apr 09, Nov 2;		
UT.	Jul 23;		
WA.	Feb 12;	WV.	Feb 12, Jun 21, Nov 2;

NOTE: The following are Federal holidays for 2004. All state banking institutions will also be closed on these days.  
Jan 1, Jan 19, Feb 16, May 31, Jun 11, Jul 5, Sep 6, Oct 11, Nov 11, Nov 25, Dec 24.

NOTE: The following states do not have a state banking holiday in 2004: AZ., DC., FL., KS., NE, NH., NM., OH., OK., OR., SD., TX., VA., WI., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (13) The following table lists state-banking holidays for 2005. These dates are used in computing Form 941, Form 943 and Form 945 penalty processing.

AK.	Mar 28, Oct 18;	AL	Feb 8, Apl 25, Jun 6;
AR	Dec 23;	CA	Mar 25, Mar 31, Sep 9, Nov 25;
CO	Aug 1;	CT	Feb 11, Mar 25;
DE	Mar 25,Nov 8, Nov 25;	FL	Nov 25;
GA.	Apr 25, Nov 25,Dec 23;	HI.	Mar 25, Jun 10, Aug 19;
IA	Mar 25, Nov 25,Dec 23;	IL	Feb 11, Mar 7, Mar 25, Nov 25;
IN	Mar 25, Nov 25,Dec 23;	KS	Nov 25;
KY.	Feb11, Mar 25,Jun 6, Nov 25;	LA	Feb 8, Mar 25, Nov 8;
MA	Apr 18;	MD.	Feb 11, Mar 25, Sep 12;
ME	Apr 18;	MI	Feb 11, Nov 25, Dec 23;
MN	Nov 25;	MO	Feb 11, May 09
MS	Apr 25;	NC	Mar 25, Nov 25,Dec 23;
ND	Mar 25;	NE	Apr 25, Nov 25;
NH	Nov 25;	NJ	Feb 11, Mar 25, Nov 8;
NM	Feb 11, Nov 25;	NV	Oct 31, Nov25;
NY	Feb 11, Nov 8;	OK	Nov 25;
PA.	Mar 25, Jun 14, Nov 8, Nov 25;	RI	Aug 8, Nov 8;
SC	May 10, Nov 8, Nov 25;	TN	Mar 25, Nov 8;
TX	Jan 19, Mar 2, Nov 25, Dec 23;	UT	Jul 25;
VT	Feb 11, Aug 16;	WA	Feb 11;
WI	Mar 25;	WV	Feb 11, May 20, Nov 8;

NOTE: The following are Federal holidays for 2005. All state banking institutions will also be closed on these days.  
Jan 17, Jan 20, Feb 21, May 30, Jul 4, Sep 5, Oct 10, Nov 11, Nov 24, Dec 26.

NOTE: The following states do not have a state banking holiday in 2005: AZ., DC., ID., MT, OH., OR., SD., VA., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (14) The following table lists state-banking holidays for 2006. These dates are used in computing Form 940, Form 941, Form 943 and Form 945 penalty processing.

AK.	Mar 27, Oct 18;	AL	Feb 28, Apl 24, Jun 5;
AZ	Sep 18;	CA	Feb 13, Mar 31, Sep 8;
CO		CT	Feb 13;
DE	Apr 14, Nov 24;	FL	Jan 19, Feb 13, Feb 15, Apr 3, Apr 14, May 26, Jun 2, Jun 14;
GA.		HI.	Mar 27, Apr 14, Jun 12, Aug 18;
IA	Feb 13;	IL	Feb 13, Mar 6;
IN	Feb 13, Apr 14;	KS	Feb 13, Apr 14;
KY.	Jan 19, Jan 30, Feb13, Jun 2;	LA	Jan 9, Jan 19, Feb 28, Apr 14, Jun 2, Aug 30, Nov 1;
MA	Apr 17;	MD.	Feb 13, Mar 24, Apr 14, Oct 12;
ME	Apr 17;	MI	Feb 13;
MT	Feb 13;	MO	Feb 13, Apr 13;
MS	Apr 24;	NC	Jan 19, Mar 24, Apr 12, Apr 14, May 10, May 19, Oct 2;
ND	Apr 14;	NE	Apr 28;
NH		NJ	Feb 13, Apr 14;
NM	Feb 13;	NV	Oct 31;
NY	Feb 13;	OK	Apr 13, Apr 21, Sep 15, Oct 10, Nov 3;
PA.	Apr 14, Jun 14;	RI	May 4, Aug 14;
SC	Nov 24, Dec 26;	TN	Mar 25, Nov 8;
TX	Jan 19, Mar 2, Apr 21, Jun 19, Aug 28, Nov 24, Dec 26;	UT	Jul 24;
VT	Feb 13, Aug 16;	WA	Nov 24;;
WI	Apr 14;	WV	Feb 13, Jun 20;

NOTE: The following are Federal holidays for 2006. All state banking institutions will also be closed on these days. Jan 02, Jan 16, Feb 20, May 29, Jul 4, Sep 4, Oct 9, Nov 10, Nov 23, Dec 25.

NOTE: The following states do not have a state banking holiday in 2006: AR., CO., DC., GA., ID., MN., NH, OH., OR., SD., VA., WY.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (15) The following table lists state-banking holidays for 2007. These dates are used in computing Form 941, Form 943, Form 945, and Form 944 penalty processing.

AK.	Mar 26, Oct 18;	AL	Feb 20, Apr 30, Jun 4;
AR	Dec 24;	AZ	Sep 17
		CA	Feb 12, Mar 30, Sep 10;
		CT	Feb 12;
DE	Apr 6, Nov 23;	FL	Jan 19, Feb 12, 15, Apr 2, Apr 6, May 25, Jun 4, 14;
		HI.	Mar 26, Apr 6, Jun 11, Aug 17;
IA	Feb 12;	IL	Feb 12, Mar 5;
IN	Feb 12, Apr 6;	KS	Feb 12, Apr 6;
KY.	Jan 19, 30, Jun 4;	LA	Jan 8, 19, Feb 20, Apr 6, Jun 4, Aug 30, Nov 1;
MA	Apr 16;	MD.	Feb 12, Mar 26, Apr 6, Sep 12;
ME	Apr 16;	MI	Feb 12;
MT	Feb 12;	MO	Feb 12, Apr 13;
MS	Apr 30;	NC	Jan 19, Mar 26, Apr 6, Apr 12, May 10, May 21, Sep 21;
ND	Apr 6;	NE	Apr 27;
		NJ	Feb 12, Apr 6;
NM	Feb 12;	NV	Oct 31;
NY	Feb 12;	OK	Apr 13, Apr 23, Sep 17, Oct 10, Nov 5;
PA.	Apr 6, Jun 14;	RI	May 4, Aug 13;
SC	Nov 23, Dec 26;	TN	Sep 24;
TX	Jan 19, Mar 2, Apr 20, Jun 19, Aug 27, Nov 23, Dec 24, Dec 26;	UT	Jul 24;
VT	Feb 12, Aug 16;	WA	Nov 23;
WI	Apr 6;	WV	Feb 12, Jun 20;

NOTE: The following are Federal holidays for 2007. All state banking institutions will also be closed on these days.  
Jan 1, Jan 15, Feb 19, May 28, Jul 4, Sep 3, Oct 8, Nov 12, Nov 22, Dec 25.

NOTE: The following states do not have a state banking holiday in 2007: CO., DC, ID., MN., NH., OH., OR., VA., WY., GA., SD.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (16) The following table lists state-banking holidays for 2008. These dates are used in computing Form 941, Form 943, Form 945, and Form 944 penalty processing.



AK.	Mar 31, Oct 17;	AL	Feb 5, Apl 28, Jun 2;
AR	Dec 24;	AZ	Sep 17
		CA	Feb 12, Mar 31, Sep 9;
		CT	Feb 12;
DE	Mar 21, Nov 28;	FL	Jan 18, Feb 12, 15, Mar 21, Apr 2, May 26, Jun 3, 13;
		HI.	Mar 21, Mar 26, Jun 11, Aug 18;
IA	Feb 12;	IL	Feb 12, Mar 3;
IN	Feb 12, Mar 21;	KS	Feb 12, Mar 21;
KY.	Jan 18, 30, Feb 12, Jun 3;	LA	Jan 8, 18, Feb 5, Mar 21, Jun 3, Aug 29, ,Oct 31;
MA	Apr 21;	MD.	Feb 12, Mar 21, Mar 25, Sep 12;
ME	Apr 21;	MI	Feb 12;
MT	Feb 12;	MO	Feb 12, Apr 14;
MS	Apr 28;	NC	Jan 18, Mar 21, 25, Apr 11, May 9, May 20;
ND	Mar 21;	NE	Apr 25;
		NJ	Feb 12, Mar 21;
NM	Feb 12;	NV	Oct 31;
NY	Feb 12;	OK	Apr 14, Apr 22, Sep 16, Oct 10, Nov 4;
PA.	Mar 21, Jun 13;	RI	May 5, Aug 11;
SC	Nov 28, Dec 26;	TN	Sep 22;
TX	Jan 18, Mar 3, Apr 21, Jun 19, Aug 27, Nov 28, Dec 24, Dec 26;	UT	Jul 24;
VT	Feb 12, Aug 15;	WA	Nov 28;
WI	Mar 21;	WV	Feb 12, Jun 20;

NOTE: The following are Federal holidays for 2008. All state banking institutions will also be closed on these days.  
Jan 1, Jan 21, Feb 18, May 26, Jul 4, Sep 1, Oct 13, Nov 11, Nov 27, Dec 25.

NOTE: The following states do not have a state banking holiday in 2008: CO., DC, ID., MN., NH., OH., OR., VA., WY., GA., SD.

NOTE: If state code is MU, the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (17) The following table lists state-banking holidays for 2009. These dates are used in computing Form 941, Form 943, Form 945, and Form 944 penalty processing.

State-Banking Holidays table for 2009.			
AK	Mar. 30, Oct. 19	AL	Feb. 24, Apr. 27, Jun. 1
AR	Dec. 24	CA	Feb. 12, Mar. 31, Apr. 10, Sep. 9
CO	Aug. 3	CT	Feb. 12, Apr. 10
DE	Apr. 10, Nov. 27	FL	Nov. 27
GA	Apr. 27	HI	Mar. 26, Apr. 10, Jun. 11, Aug. 21
IA	Nov. 27	IL	Feb. 12, Nov. 27
IN	Feb. 12, Apr. 10	KS	Nov. 27
KY	Dec. 24	LA	Feb. 24, Apr. 10
MA	Apr. 20	MD	Nov. 27
ME	Apr. 20	MI	Nov. 27
MN	Nov. 27	MO	Feb. 12, May 8
MS	Apr. 27	NC	Apr. 10, Nov. 27, Dec. 24
ND	Apr. 10	NE	Apr. 24, Nov. 27
NH	Nov. 27	NJ	Mar. 12, Apr. 10
NV	Oct. 30, Nov. 27	NY	Feb. 12
OK	Nov. 27	PA	Nov. 27
RI	Aug. 10	SC	May 11, Nov. 27
TN	Apr. 10	TX	Nov. 27, Dec. 24
UT	Jul. 24	VA	Nov. 27
VT	Mar. 3, Aug. 17, Nov. 27	WA	Nov. 27
WI	Apr. 10	WV	Feb. 12, Jun. 19, Dec. 27

NOTE: The following are Federal holidays for 2009. All state banking institutions will also be closed on these days.  
Jan. 1, Jan. 19, Jan. 20, Feb. 16, Apr. 16, May 25, Jul. 3, Sep. 7, Oct. 12, Nov. 11, Nov. 26, and Dec. 25.

NOTE:	The following states do not have a state banking holiday in 2009: AZ, DC, ID, MT, NM, OH, OR, SD, and WY.
NOTE:	If state code is 'MU', the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (18) The following table lists state-banking holidays for 2010. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing.

State-Banking Holidays table for 2010.			
AK	Mar. 29, Oct. 18	AL	Feb. 16, Apr. 26, Jun. 7
AR	Dec. 23	CA	Feb. 12, Mar. 31, Apr. 2, Sep. 9
CO	Aug. 2	CT	Feb. 12, Apr. 2
DE	Apr. 2, Nov. 26	FL	Nov. 26
GA	Apr. 26	HI	Mar. 26, Apr. 2, Jun. 11, Aug. 20
IA	Nov. 26	IL	Feb. 12, Nov. 26
IN	Feb. 12, Apr. 2	KS	Nov. 26
KY	Dec. 23	LA	Feb. 16, Apr. 2
MA	Apr. 19	MD	Nov. 26
ME	Apr. 19	MI	Nov. 26
MN	Nov. 26	MO	Feb. 12, May 7
MS	Apr. 26	NC	Apr. 2, Nov. 26, Dec. 23
ND	Apr. 2	NE	Apr. 30, Nov. 26
NH	Nov. 26	NJ	Mar. 12, Apr. 2
NV	Oct. 29, Nov. 26	NY	Feb. 12
OK	Nov. 26	PA	Nov. 26
RI	Aug. 9	SC	May 10, Nov. 26
TN	Apr. 2	TX	Nov. 26, Dec. 23
UT	Jul. 23	VA	Nov. 26
VT	Mar. 3, Aug. 16, Nov. 26	WA	Feb. 12, Nov. 26
WI	Apr. 2	WV	Feb. 12, Jun. 21, NOV. 26

NOTE:	The following are Federal holidays for 2010. All state banking institutions will also be closed on these days. Jan. 1, Jan. 18, Feb. 15, Apr. 16, May 31, Jul. 5, Sep. 6, Oct. 11, Nov. 11, Nov. 25, Dec. 24 and Dec. 31.
NOTE:	The following states do not have a state banking holiday in 2010: AZ, DC, ID, MT, NM, OH, OR, SD, and WY.
NOTE:	If state code is 'MU', the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (19) The following table lists state-banking holidays for 2011. These dates are used in computing Form 941, Form 943, Form 945, and Form 944 penalty processing.

State-Banking Holidays table for 2011.			
AK	Mar. 28, Oct. 18	AL	Feb. 15, Apr. 25, Jun. 6
AR	Dec. 23	CA	Feb. 11, Mar. 31, Apr. 22, Sep. 9
CO	Aug. 1	CT	Feb. 11, Apr. 22
DE	Apr. 22, Nov. 25	FL	Nov. 25
GA	Apr. 25	HI	Mar. 25, Apr. 22, Jun. 10, Aug. 19
IA	Nov. 25	IL	Feb. 11, Nov. 25
IN	Feb. 11, Apr. 22	KS	Nov. 25
KY	Dec. 23	LA	Feb. 15, Apr. 22
MA	Apr. 25	MD	Nov. 25
ME	Apr. 25	MI	Nov. 25
MN	Nov. 25	MO	Feb. 11, May 9
MS	Apr. 25	NC	Apr. 22, Nov. 25, Dec. 23
ND	Apr. 22	NE	Apr. 29, Nov. 25
NH	Nov. 25	NJ	Mar. 11, Apr. 22
NV	Oct. 31, Nov. 25	NY	Feb. 11, Nov. 8
OK	Nov. 25	PA	Nov. 25
RI	Aug. 1	SC	May 10, Nov. 25
TN	Apr. 22	TX	Nov. 25, Dec. 23
UT	Jul. 25	VA	Nov. 25
VT	Mar. 1, Aug. 16, Nov. 25	WA	Feb. 11, Nov. 25
WI	Apr. 22	WV	Feb. 11, Jun. 20, NOV. 25

NOTE:	The following are Federal holidays for 2011. All state banking institutions will also be closed on these days. Jan. 1, Jan. 17, Feb. 21, Apr. 15, May 30, Jul. 4, Sep. 5, Oct. 10, Nov. 11, Nov. 24, Dec. 24 and Dec. 26.
NOTE:	The following states do not have a state banking holiday in 2011: AZ, DC, ID, MT, NM, OH, OR, SD, and WY.
NOTE:	If state code is 'MU', the taxpayer is a multiple state depositor and no state-banking holidays are allowed in considering FTD penalty.

- (20) The following table lists Federal holidays for 2012. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing.

Federal holidays for 2012
Jan. 2, Jan. 16', Feb 20, April 16, May 28, July 4, Sept. 3, Oct. 8, Nov. 12, Nov 22 and Dec. 25,

- (21) The following table lists Federal holidays for 2013. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing.

Federal holidays for 2013
Jan. 1, Jan. 21, Feb 18, April 16, May 27, July 4, Sept. 2, Oct. 14, Nov. 11, Nov. 28, and Dec. 25

- (22) The following table lists Federal holidays for 2014. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing.

Federal holidays for 2014
Jan. 1, Jan. 20, Feb 17, May 26, July 4, Sept. 2, Oct. 14, Nov. 11, Nov. 27, and Dec. 25

- (23) The following table lists Federal holidays for 2015. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing.

Federal holidays for 2015
Jan. 1, Jan. 19, Feb 16, May 25, July 3, Sept. 2, Oct. 14, Nov. 11, Nov. 26, and Dec. 25

- (24) The following table lists Federal holidays for 2016. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing.

Federal holidays for 2016
Jan. 1, Jan. 18, Feb 15, April 15, May 30, July 4, Sept. 5, Oct. 10, Nov. 11, Nov. 24, and Dec. 26

- (25) The following table lists Federal holidays for 2017. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2017
Jan. 2, Jan. 16, Jan. 20, Feb 20, April 17, May 29, July 4, Sept. 4, Oct. 9, Nov. 10, Nov. 23, and Dec. 25

- (26) The following table lists Federal holidays for 2018. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2018
Jan. 1, Jan. 15, Feb 19, April 16, May 28, July 4, Sept. 3, Oct. 8, Nov. 12, Nov. 22, and Dec. 25

- (27) The following table lists Federal holidays for 2019. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2019
Jan. 1, Jan. 21, Feb 18, April 16, May 27, July 4, Sept. 2, Oct. 14, Nov. 11, Nov. 28, and Dec. 25

- (28) The following table lists Federal holidays for 2020. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2020
Jan. 1, Jan. 20, Feb 17, April 16, May 25, July 3, Sept. 7, Oct. 12, Nov. 11, Nov. 26, and Dec. 25

- (29) The following table lists Federal holidays for 2021. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2021
Jan. 1, Jan. 18, Feb 15, April 16, May 31, July 5, Sept. 6, Oct. 11, Nov. 11, Nov. 25, Dec. 24 and Dec. 31.

- (30) The following table lists Federal holidays for 2022. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2022
Jan. 17, Feb. 21, April 15, May 30, July 4, Sept. 5, Oct. 10, Nov. 11, Nov. 24, and Dec. 26

- (31) The following table lists Federal holidays for 2023. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2023
Jan. 2, Jan. 16, Feb 20, April 17, May 29, July 4, Sept. 4, Oct. 09, Nov. 10, Nov. 23, Dec. 25., and June 19.

- (32) The following table lists Federal holidays for 2024. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2024
Jan. 1, Jan. 15, Feb 19, April 16, May 27, June 19, July 4, Sept. 2, Oct. 14, Nov. 11, Nov. 28, and Dec. 25.

- (33) The following table lists Federal holidays for 2025. These dates are used in computing Form 941, Form 943 , Form 945, and Form 944 penalty processing

Federal holidays for 2025
Jan. 1, Jan. 20, Feb 17, April 16, May 26, June 19, July 4, Sept. 1, Oct. 13, Nov. 11, Nov. 27, and Dec. 25.

2.3.28.8  
(01-01-2006)  
**Terminal Response:**  
**Error Messages**

- (1) An asterisk will appear after the invalid element(s) displaying generated error messages on line 13 beginning in position 1. The invalid element(s) can be corrected and re-entered.

2.3.28.8.1  
(01-01-2009)  
**General Error Messages:**

- (1) "INVALID DEFINER"The command code definer is not A, B, C, G, OR blank.
- (2) "INVALID TIN"EIN other than numeric or incorrectly formatted.
- (3) "INVALID MFT"MFT is not 01, 11 or 16, CT-1, 1042, 14.
- (4) "INVALID TXPD"Tax period invalid or not greater than 198103.
- (5) "ACCOUNT NOT ON FILE"TIN is not present on the TIF.
- (6) "INVALID PERIOD LETTER"Period letter is blank, "Z" or not valid (A thru X) for an input period liability.
- (7) "DUPLICATE PERIOD LETTER"Period letter is duplicated for two or more period amount fields.
- (8) "TXMOD NOT PRESENT"Requested Tax Period is not available.

- (9) "INVALID AMOUNT" The input liability is not formatted properly or contains an incorrect value.
- (10) "UNABLE TO COMPUTE-AT LEAST ONE LIAB GREATER OR EQUAL 100,000" These liabilities are due in one banking day. The program will allow computation of 100,000 or larger liability amounts for tax periods 199303 and subsequent.
- (11) "ERRONEOUS CREDIT AMT IN REQUESTED MODULE" A net period credit amount is greater than zero. This could occur if a module contains a credit reversal for a credit that did not post (and is not pending) or if a credit erroneously posted as a positive amount.
- (12) "NO LIABILITY INPUT" both QTR-LIAB-AMT and PD-LIAB-AMT contain blanks or dollar signs.
- (13) "BAD FORMAT CODE" The command code cannot build this output line because a bad format code has been passed from subroutine FTDTR. Please notify National Office programmer.
- (14) "UNABLE TO COMPUTE-BASE PERIOD CODE NOT 1 THRU 4" For tax periods 199303 and subsequent on FORM 941, 943, 945, 944 and CT-1, the BASE-PERIOD-CD must be 1 thru 4 in order to compute FTD penalty. Operator has the option of changing this code for computation purposes thru FTDPNB screen.
- (15) "UNABLE TO COMPUTE-DEFINER "C" VALID FOR 1993 TAX PERIODS ONLY". Definer "C" is for the transitional rule of the four quarters of 1993.
- (16) WARNING: FTD PENALTY IS BEING WAIVED DUE TO HURRICANE KATRINA - For Form 941, the FTD Penalty will be bypassed for the Hurricane Katrina designated disaster areas for tax periods 200509 through 200609.
- (17) NON-DESIGNATED DEPOSIT, UNSATISFIED TAX LIABILITY REMAINING - PLEASE DESIGNATE - warning user to designate all non-designated deposits.
- (18) WARNING: ENTITY EMPLOYMENT CODE "A" or "F" - bypass the FTD penalty calculation when an Employment Code "A" or "F" is present in the entity.
- (19) \*WARNING: TC 766 credit (line 66) exceeds the 12/31 tax liability (line 59). - warning user the TC 766 credit exceeds the 12/31 tax liability.

2.3.28.8.2  
(01-01-2007)

**General Error Messages  
for FTDPNB Letter  
Screen:**

- (1) "INVALID ENTRY, MUST BE (Y) OR (X) OR (\_)" Input value is invalid.
- (2) "IF COMPLETE BREAKDOWN NOT REQUESTED, SPECIFY AT LEAST ONE LIABILITY NUMBER" Required to enter a valid Liability Number since no complete breakdown indicator was entered.
- (3) "PLEASE CORRECT INVALID PARAGRAPH CODE" Input is not a valid Paragraph Code.
- (4) "DUPLICATE ENTRY NOT ALLOWED" A duplicate Liability Number and Paragraph Code specified.
- (5) "PARA CODE ENTERED IS NOT A STAND ALONE-MUST HAVE A VALID LIAB NUMBER" Required to input a valid Liability Number for the Paragraph Code entered.



- (6) "CONFLICT-STAND ALONE/LIABILITY NUMBER SPECIFY SAME BASE PARA CODE"Paragraph Code entered requires a valid Liability Number or Stand Alone but not both.
- (7) "INVALID LIABILITY NUMBER-MUST BE NUMERIC AND VALID RANGE"Li-ability Number other than numeric or incorrectly formatted.
- (8) "INVALID LIABILITY NUMBER FOR PARAGRAPH CODE ENTERED, IT MUST BE 00"Paragraph Code entered requires a Stand Alone Number (00).
- (9) "PLEASE CORRECT INVALID LIABILITY NUMBER RANGE MUST BE 01 TO XX"Liability Number entered is out of range.
- (10) "INQUIRY DATE MUST START TAX YEAR 1993 TO THE CURRENT DATE"Date entered must be greater than 1992.
- (11) "COMPUTE TO DATE MUST BE EQUAL OR GREATER THAN RETURN DUE DATE"Date entered must be greater than RDD.
- (12) "Your CP-568 letter request cannot be processed at this time. TIF data indicates that CAF/RAF data needs to be reviewed to determine if a duplicate copy needs to be generated and sent to a reporting agent. However, the necessary CAF/RAF data could not be located. Therefore, access to the letter request screen will be denied until the problem with this account has been resolved."
- (13) CAF/RAF-ERROR-MESSAGE  
TAXPAYER DOES NOT HAVE ANY CAF/RAF-AUTHORITY-MOD-RECS  
  
NO MATCH ON TAXPAYER KEY

2.3.28.8.3  
(01-01-2007)  
**General Error Messages  
for FTDPNB Delete  
Screen:**

- (1) "PLEASE CORRECT INVALID EIN"EIN other than numeric or incorrectly formatted.
- (2) "INVALID ENTRY, MUST BE (X) OR ( \_ ) "Input value is invalid.
- (3) "PLEASE CORRECT INVALID TAX PERIOD "Tax period invalid or not greater than 199212.

2.3.28.9  
(01-01-2007)  
**Terminal Valid Response**

- (1) If Command Code FTDPN with definer A is input correctly, the format for FTDPNB will be generated.
- (2) Command Code FTDPN with W-IND = F (credit screen) is for FIFO computation for tax period greater than 200112. If there is mismatch between Master file and IDRS, then a warning message will be displayed: 'Enter "F" after "W-IND=" at CRDT SCR for FIFO '. Allow display of FIFO computation when there are more than one liability due date per week. That is allowing display of FIFO whenever two semiweekly liability due dates (Wednesday and Friday) occur in the same week at least once per quarter (MFT 01) or four times per year (MFT 11, 16, 09, 12, 14). A warning message will be displayed: "\*\* Do not send FIFO computation unless it agrees with taxpayer's designation". For other conditions, if the FIFO computation is more than \$250.00, the FIFO computation is

blocked and a warning message will be displayed: \*Warning: FIFO is not applicable. Enter "M" for Most Recent Computation\*.

- (3) If command Code FTDPN (no definer) is input correctly, FTDPNB will be displayed along with the period liability amounts from the posted return. It will also display the FTD penalty computation based on the liabilities on the posted return and its associated debits.
- (4) If the Safe Haven Rule condition is encountered when processing a tax module, a warning message will be generated in inverse video at the bottom of the last FTDPN output screen for tax periods 199212 and earlier. This message will read:

"WARNING: SAFE HAVENREVIEW MANUALLY".

The program, however, will still compute the FTD penalty.

## Exhibit 2.3.28-1 (01-01-2007)

### Command Code FTDPN With Definer A Input

Input ScreenFTDPNA

**Note:** Command Code FTDPN with "A" is valid for Form 941, Form 943 and Form 945, Form CT-1, Form 944, Form 1042

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

Record Element Description

**Exhibit 2.3.28-1 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer A Input**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code Definer	A or C or blank
3	1	716	EIN	nn-nnnnnnnn
4	2	12	MFT	01
5	2	49	Tax Period	yyyymm

## Exhibit 2.3.28-2 (01-01-2007)

## Command Code FTDPN with Definer A Response

Response ScreenFTDPNA

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNE				nn-nnnnnnn	nn yyvymm			1
2	IF TOTAL LIABILITY FOR QUARTER IS TO BE								2
3	AVERAGED, ENTER TOTAL \$\$\$\$\$\$\$\$\$\$								3
4	ELSE, ENTER PERIOD LETTERS & AMTS:								4
5									5
6									6
7	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						7
8	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						8
9	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						9
10	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						10
11	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						11
12	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						12
13	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						13
14	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Z\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$						14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

**Exhibit 2.3.28-2 (Cont. 1) (01-01-2007)****Command Code FTDPN with Definer A Response**

Elem	Line	Position	Description	Format
6	2	139	Literal	IF TOTAL LIABILITY FOR QUARTER IS TO BE
7	3	323	Literal	AVERAGED, ENTER TOTAL
8	3	2537	Total Tax Liability	z,zzz,zzz,zzz
9	4	134	Literal	ELSE, ENTER PERIOD LETTERS AND AMTS:
10	714	10, 30, 50	Period Letter	AX
11	714	1124 3144, 5164	Periodic Liability Amount	zzz,zzz,zzz.99

## Exhibit 2.3.28-3 (01-01-2007)

## Command Code FTDPN With Definer B Response

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB				nn-nnnnnnn	nnvyvymm			1
2									2
3	TOTAL TAX	zzz,zzz,zz9.99		TOTAL CREDITS	zzz,zzz,zz9.99	3-DAY = n			3
4									4
5	THE FOLLOWING REFLECTS TAX LIABILITIES FOR THE QUARTER.								5
6	AN AVERAGE IS REFLECTED IF NO PERIODIC LIABILITY AMOUNT WAS POSTED.								6
7	A zzz,zzz,zz9.99		I zzz,zzz,zz9.99		O zzz,zzz,zz9.99				7
8	B zzz,zzz,zz9.99		J zzz,zzz,zz9.99		R zzz,zzz,zz9.99				8
9	C zzz,zzz,zz9.99		K zzz,zzz,zz9.99		S zzz,zzz,zz9.99				9
10	D zzz,zzz,zz9.99		L zzz,zzz,zz9.99		T zzz,zzz,zz9.99				10
11	E zzz,zzz,zz9.99		M zzz,zzz,zz9.99		U zzz,zzz,zz9.99				11
12	F zzz,zzz,zz9.99		N zzz,zzz,zz9.99		V zzz,zzz,zz9.99				12
13	G zzz,zzz,zz9.99		O zzz,zzz,zz9.99		W zzz,zzz,zz9.99				13
14	H zzz,zzz,zz9.99		P zzz,zzz,zz9.99		X zzz,zzz,zz9.99				14
15									15
16									16
17									17
18		TOTAL AMOUNT SUBJECT TO FTD PENALTY				zzz,zzz,zz9.99			18
19		TOTAL PENALTY xxxxx				zzz,zzz,zz9.99			19
20		WARNING: SAFE HAVEN - REVIEW MANUALLY							20
21									21
22	SCREENS 2 & 3 REFLECT DEPOSITS/PAYMENTS AS APPLIED TO LIABILITIES WHEN DUE								22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Amount fields are depicted in the above screen graph and following element specifications with z's and 9's. This represents zero suppression of leading zeros.

Line 24 will contain system paging information.

See next page for second page of output screens for Form 941.

**Exhibit 2.3.28-4 (01-01-2007)****Command Code FTDPNB With Definer B Valid Response (1)**

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB				nn-nnnnnnn	nn	yyyymm		1
2									2
3									3
4	ACCUMULATED	APPLIED DEPOSITS	UNDEPOSITED		AMOUNT	SUBJECT			4
5	TAX LIABILITY	AND PAYMENTS	TAXES		TO FTD	PENALTY			5
6	A zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			6
7	B zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			7
8	C zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			8
9	D zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			9
10	E zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			10
11	F zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			11
12	G zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			12
13	H zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			13
14									14
15	I zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			15
16	J zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			16
17	K zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			17
18	L zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			18
19	M zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			19
20	N zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			20
21	O zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			21
22	P zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99	zzz,zzz,zz9.99			22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Line 24 will contain system paging information.

See next page for third page of FTDPNB output screens for Form 941



## Exhibit 2.3.28-5 (01-01-2007)

## Command Code FTDPN With Definer B Valid Response (2)

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB				nn-nnnnnnnn	nn-vvvvmm			1
2	ACCUMULATED	APPLIED DEPOSITS	UNDEPOSITED	AMOUNT	SUBJECT				2
3	TAX LIABILITY	AND PAYMENTS	TAXES	TO FTD	PENALTY				3
4	O zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				4
5	R zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				5
6	S zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				6
7	T zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				7
8	U zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				8
9	V zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				9
10	W zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				10
11	X zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99	zzz.zzz.zz9.99				11
12									12
13									13
14									14
15		UNDEP TAXES	APPLIED CREDITS	AMT SUBJ TO PEN					15
16	1ST MONTH	z.zz9.99	z.zz9.99	z.zz9.99					16
17	2ND MONTH	z.zz9.99	z.zz9.99	z.zz9.99					17
18	3RD MONTH	z.zz9.99	z.zz9.99	z.zz9.99					18
19									19
20		TOTAL AMOUNT SUBJECT TO PENALTY			zzz.zzz.zz9.99				20
21		PENALTY AMOUNT			zzz.zzz.zz9.99				21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description

**Exhibit 2.3.28-5 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer B Valid Response (2)**

Elem	Line	Scr	Position	Description	Format
1	1	13	16	Literal	FTDPNB
2	1	13	4757	Edited TIN and File Source	nn-nnnnnnnn
3	1	13	6162	MFT	nn
4	1	13	6469	TAX-PRD	yyyymm
5	3	1	19	Literal	TOTAL TAX
6	3	1	1582	TOT-TAX-LIABILITY	zzz,zzz,zz9.99
7	3	1	3345	Literal	TOTAL CREDITS
8	3	1	5063	FTD-TOT-CREDITS	zzz,zzz,zz9.99
9	3	1	6773	Literal	3-DAY=
10	3	1	75	QTR-3-DAY-CD	n
11	5	1	167	Literal	See Note #1
12	6	1	167	literal	See Note #2
13	815	1	10, 31, 52	PERIOD LETTER	A through X
14	815	1	1225	RET-941-PERIODIC-LIAB-AMT or averaged amt	zzz,zzz,zz9.99
15	18	1	1246	Literal	TOTAL AMOUNT SUBJECT TO FTD PENALTY
	20	3	1141		TOTAL AMOUNT SUBJECT TO PENALTY
16	18	1	5467	RET-941-AMT-SBJCT-TO-PNLTY	zzz,zzz,zz9.99
	20	3	5467		
17	19	1	1224	Literal	TOTAL PENALTY
	21	3	1123		
18	18	1	2731	RET-941-PEN-RATE	(5%) or (10%)
	20	3	2630		
19	19	1	5467	RET-941-TOT-PEN	zzz,zzz,zz9.99
	21	3	5467		
20	22	1	174	Literal	See Note #3

**Exhibit 2.3.28-5 (Cont. 2) (01-01-2007)****Command Code FTDPN With Definer B Valid Response (2)**

<b>Elem</b>	<b>Line</b>	<b>Scr</b>	<b>Position</b>	<b>Description</b>	<b>Format</b>
21	2	2	2358	Literal	EIGHTMONTHLY DEPOSITOR IN- FORMATION
22	4	2	515	Literal	ACCUMULATED
	2	3			
23	4	2	1934	Literal	APPLIED DEPOSITS
	2	3			
24	4	2	3949	Literal	UNDEPOSITED
	2	3			
25	4	2	5467	Literal	AMOUNT SUBJECT
	2	3			
26	5	2	416	Literal	TAX LIABILITY
	3	3			
27	5	2	2132	Literal	AND PAYMENTS
	3	3			
28	5	2	4246	Literal	TAXES
	3	3			
29	5	2	5467	Literal	TO FTD PENALTY
	3	3			
30	613	2	1	PERIOD-LETTER	A through X
	1522	2			
	411	3			
31	613	2	316	FTD-ACCUM-LIAB-AMT	zzz,zzz,zz9.99
	1522	2			
	411	3			
32	613	2	2033	FTD-ACCUM-CREDIT- AMT	zzz,zzz,zz9.99
	1522	2			
	411	3			
33	613	2	3750	FTD-UNDEP-TAXES	zzz,zzz,zz9.99
	1522	2			

**Exhibit 2.3.28-5 (Cont. 3) (01-01-2007)****Command Code FTDPN With Definer B Valid Response (2)**

Elem	Line	Scr	Position	Description	Format
	411	3			
34	613	2	5467	FTD-AMT-SUBJT-TO-PNLTY	zzz,zzz,zz9.99
34	1522	2			
34	411	3			
35	13	3	2654	Literal	MONTHLY DEPOSITOR IN- FORMATION
36	15	3	1424	Literal	UNDEP TAXES
37	15	3	2842	Literal	APPLIED CREDITS
38	15	3	4559	Literal	AMT SUBT TO PEN
39	16	3	19	Literal	1ST MONTH
40	16	3	1522	1ST-MO-UNDEP-TAXES	z,zz9.99
41	16	3	3138	1ST-MO-APPL-CRED	z,zz9.99
42	16	3	4855	1ST-MO-SUBJ-TO-PEN	z,zz9.99
43	17	3	19	Literal	2ND MONTH
44	17	3	1522	2ND-MO-UNDEP-TAXES	z,zz9.99
45	17	3	3138	2ND-MO-APPL-CRED	z,zz9.99
46	17	3	4855	2ND-MO-SUBJ-TO-PEN	z,zz9.99
47	18	3	19	Literal	3RD MONTH
48	18	3	1522	3RD-MO-UNDEP-TAXES	z,zz9.99
49	18	3	3138	3RD-MO-APPL-CRED	z,zz9.99
50	18	3	4855	3RD-MO-SUBJ-TO-PEN	z,zz9.99

NOTE #1: Use literal "THE FOLLOWING REFLECTS TAX LIABILITIES FOR THE QUARTER."

NOTE #2: Use literal "AN AVERAGE IS REFLECTED IF NO PERIODIC LIABILITY AMOUNT WAS POSTED ";

NOTE #3: Use literal "SCREENS 2 & 3 REFLECT DEPOSITS/PAYMENTS AS APPLIED TO LIABILITIES WHEN DUE"

NOTE #4: The letter "p" after the Applied Deposits and Payments field denotes a pre-deposit (money which comes in before the end of the eight-monthly period and reduces the liability below the \$3,000 threshold amount.

## Exhibit 2.3.28-6 (01-01-2007)

Command Code FTDPN With Definer A Response  
(Tax Periods 199303 and subsequent)

## Response Screen FTDPNA

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE PRD CD=n		nn-nnnnnnn		nn yyymm		1
2	IF TOTAL LIABILITY FOR THE QUARTER IS TO								2
3	BE AVERAGED, ENTER TOTAL \$\$\$\$\$\$\$\$\$\$ ELSE, ENTER LIABILITIES BELOW:								3
4	A FIRST MONTH OF QUARTER	B SECOND MONTH OF QUARTER	C THIRD MONTH OF QUARTER						4
5									5
6	1 zzz.zzz9.99	16zzz.zzz9.99	1zzz.zzz9.99	16zzz.zzz9.99	1zzz.zzz9.99	16zzz.zzz9.99	1zzz.zzz9.99	16zzz.zzz9.99	6
7	2 zzz.zzz9.99	17zzz.zzz9.99	2zzz.zzz9.99	17zzz.zzz9.99	2zzz.zzz9.99	17zzz.zzz9.99	2zzz.zzz9.99	17zzz.zzz9.99	7
8	3 zzz.zzz9.99	18zzz.zzz9.99	3zzz.zzz9.99	18zzz.zzz9.99	3zzz.zzz9.99	18zzz.zzz9.99	3zzz.zzz9.99	18zzz.zzz9.99	8
9	4 zzz.zzz9.99	19zzz.zzz9.99	4zzz.zzz9.99	19zzz.zzz9.99	4zzz.zzz9.99	19zzz.zzz9.99	4zzz.zzz9.99	19zzz.zzz9.99	9
10	5 zzz.zzz9.99	20zzz.zzz9.99	5zzz.zzz9.99	20zzz.zzz9.99	5zzz.zzz9.99	20zzz.zzz9.99	5zzz.zzz9.99	20zzz.zzz9.99	10
11	6 zzz.zzz9.99	21zzz.zzz9.99	6zzz.zzz9.99	21zzz.zzz9.99	6zzz.zzz9.99	21zzz.zzz9.99	6zzz.zzz9.99	21zzz.zzz9.99	11
12	7 zzz.zzz9.99	22zzz.zzz9.99	7zzz.zzz9.99	22zzz.zzz9.99	7zzz.zzz9.99	22zzz.zzz9.99	7zzz.zzz9.99	22zzz.zzz9.99	12
13	8 zzz.zzz9.99	23zzz.zzz9.99	8zzz.zzz9.99	23zzz.zzz9.99	8zzz.zzz9.99	23zzz.zzz9.99	8zzz.zzz9.99	23zzz.zzz9.99	13
14	9 zzz.zzz9.99	24zzz.zzz9.99	9zzz.zzz9.99	24zzz.zzz9.99	9zzz.zzz9.99	24zzz.zzz9.99	9zzz.zzz9.99	24zzz.zzz9.99	14
15	10zzz.zzz9.99	25zzz.zzz9.99	10zzz.zzz9.99	25zzz.zzz9.99	10zzz.zzz9.99	25zzz.zzz9.99	10zzz.zzz9.99	25zzz.zzz9.99	15
16	11zzz.zzz9.99	26zzz.zzz9.99	11zzz.zzz9.99	26zzz.zzz9.99	11zzz.zzz9.99	26zzz.zzz9.99	11zzz.zzz9.99	26zzz.zzz9.99	16
17	12zzz.zzz9.99	27zzz.zzz9.99	12zzz.zzz9.99	27zzz.zzz9.99	12zzz.zzz9.99	27zzz.zzz9.99	12zzz.zzz9.99	27zzz.zzz9.99	17
18	13zzz.zzz9.99	28zzz.zzz9.99	13zzz.zzz9.99	28zzz.zzz9.99	13zzz.zzz9.99	28zzz.zzz9.99	13zzz.zzz9.99	28zzz.zzz9.99	18
19	14zzz.zzz9.99	29zzz.zzz9.99	14zzz.zzz9.99	29zzz.zzz9.99	14zzz.zzz9.99	29zzz.zzz9.99	14zzz.zzz9.99	29zzz.zzz9.99	19
20	15zzz.zzz9.99	30zzz.zzz9.99	15zzz.zzz9.99	30zzz.zzz9.99	15zzz.zzz9.99	30zzz.zzz9.99	15zzz.zzz9.99	30zzz.zzz9.99	20
21		31zzz.zzz9.99		31zzz.zzz9.99		31zzz.zzz9.99		31zzz.zzz9.99	21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description

**Exhibit 2.3.28-6 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer A Response  
(Tax Periods 199303 and subsequent)**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code Definer	B
3	1	2536	Literal	BASE-PRD-CD=
4	1	37	BASE PERIOD CODE	n
5	1	4756	Edited TIN and File Source	nn-nnnnnnn
6	1	6162	MFT	nn
7	1	6469	TAX-PRD	yyyymm
8	2	140	Literal	See Note #1
9	3	528	Literal	See Note #2
10	3	3042	Tax Liability	z,zzz,zzz,zzz
11	3	4473	Literal	See Note #3
12	4	1-12	Literal	FIRST MONTH
13	4	1326	First month total	zzz,zzz,zz9.99
14	4	28-39	Literal	SECOND MONTH
15	4	4154	Second month total	zzz,zzz,zz9.99
16	4	56-66	Literal	THIRD MONTH
17	4	6780	Third month total	zzz,zzz,zz9.99
18	621	12, 1415, 2829, 4142, 5556, 6869	days of the month	nn
19	621	312, 1625, 3039, 4352, 5766, 7079	Liability Amt.	zzzzzz9.99**

Note #1: Use literal "IF TOTAL LIABILITY FOR THE QUARTER IS TO"

Note #2: Use literal "BE AVERAGED, ENTER TOTAL"

Note #3: Use literal "ELSE, ENTER LIABILITIES BELOW":

## Exhibit 2.3.28-7 (01-01-2011)

Command Code FTDPN With Definer Blank display response  
(Form 943 and Form 945 starting Tax Periods 199412 and subsequent.)

Response Screen FTDPN with aBlank Definer.

	1-9	11-19	21-20	31-39	41-49	51-59	61-69	71-80		
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890		
1	FTDPNB	BASE-PRD-CD=n		nn-nnnnnnn		nn yyyymm			1	
2	IF TOTAL LIABILITY IS TO BE AVERAGED, ENTER TOTAL \$\$\$\$\$\$\$\$\$\$									2
3	(AVG)TOTAL TAX \$\$\$\$\$\$\$\$\$\$		TOTAL CREDIT USED \$\$\$\$\$\$\$\$\$\$		STATE-CD=NN				3	
4	TAX LIABILITIES ON THE POSTED RETURN OR OPERATOR INPUT: MONTHLY TOTALS:									4
5	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	01 \$\$\$\$\$\$\$\$\$\$. \$				5	
6	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	02 \$\$\$\$\$\$\$\$\$\$. \$				6	
7	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	03 \$\$\$\$\$\$\$\$\$\$. \$				7	
8	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	04 \$\$\$\$\$\$\$\$\$\$. \$				8	
9	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	05 \$\$\$\$\$\$\$\$\$\$. \$				9	
10	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	06 \$\$\$\$\$\$\$\$\$\$. \$				10	
11	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	07 \$\$\$\$\$\$\$\$\$\$. \$				11	
12	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	08 \$\$\$\$\$\$\$\$\$\$. \$				12	
13	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	09 \$\$\$\$\$\$\$\$\$\$. \$				13	
14	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	10 \$\$\$\$\$\$\$\$\$\$. \$				14	
15	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	11 \$\$\$\$\$\$\$\$\$\$. \$				15	
16	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	12 \$\$\$\$\$\$\$\$\$\$. \$				16	
17	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$					17	
18	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$					18	
19	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$					19	
20	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$					20	
21	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$	MMDD \$\$\$\$\$\$\$\$\$\$					21	
22	R=Request Letter D=Delete Request, Enter ==> (S=Summary Breakdown)									22
23	TOTAL AMT SUBJECT TO FTD PENALTY: \$\$\$\$\$\$\$\$\$\$				TOTAL PENALTY \$\$\$\$\$\$\$\$\$\$				23	
24										24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890		
	1-9	11-19	21-20	31-39	41-49	51-59	61-69	71-80		

Record Element Description

**Exhibit 2.3.28-7 (Cont. 1) (01-01-2011)****Command Code FTDPN With Definer Blank display response****(Form 943 and Form 945 starting Tax Periods 199412 and subsequent.)**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code definer	B
3	1	1118	Literal	See Note #1
4	1	2536	Literal	BASE-PRD-CD=
5	1	37	BASE PERIOD CODE	n
6	1	4756	Edited TIN and File Source	nn-nnnnnnn
7	1	6162	MFT	nn
8	1	6469	TAX-PRD	yyyymm
9	2	140	Literal	See Note #2
10	2	5163	TOTAL	z,zzz,zzz,zzz
11	3	528	Literal	See Note #3
12	3	3042	Total Tax Liability	z,zzz,zzz,zzz
13	3	4473	Literal	See Note #4
14	3	5163	Total-credit-used	z,zzz,zzz,zzz
15	3	6878	Literal	See Note #5
16	3	7980	State-cd	nn
17	4	155	Literal	See Note #6
18	5-21	1-5	Literal	mmdd
		21-24		
		41-44		
19	521	6-18	Liability Amt.	zzzzzzzz9.99**
		26-38		
		46-58		
20	5-16	62-63	literal	01-12
21	5-16	65-78	Monthly total	z,zzz,zzz,9.99
20	22	153	Literal	See Note #7
21	23	133	Literal	See Note #8
22	23	3446	Amt-to-penalty	z,zzz,zzz,zzz
23	23	4861	Literal	See note #9



**Exhibit 2.3.28-7 (Cont. 2) (01-01-2011)**

**Command Code FTDPN With Definer Blank display response  
(Form 943 and Form 945 starting Tax Periods 199412 and subsequent.)**

Elem	Line	Position	Description	Format
24	23	6274	Total-penalty	Z,ZZZ,ZZZ,ZZZ

Note #1: Use literal "Match" or "Mismatch"

Note #2: Use literal "IF TOTAL LIABILITY IS TO BE AVERAGED, ENTER TOTAL"

Note #3: Use literal "TOTAL ROFT"

Note #4: Use literal "TOTAL CREDIT USED"

Note #5: Use literal "STATE CD ="

Note #6: Use literal "TAX LIABILITIES ON THE POST RETURN OR OPERATOR INPUT: MONTHLY TOTAL"

Note #7: Use literal "For a summary of the breakdown page(s), Enter \_ (Y):"

For Form 945: Use literal "R= Request Letter D=Delete Request, Enter \_ (Y):(S=Summary Breakdown)"

Note #8: Use literal "TOTAL AMT SUBJECT TO FTD PENALTY "

Note #9: Use literal "TOTAL PENALTY"

\*\* due to spacing limitations, commas are not required in order to compute million dollar liability accounts.

**Exhibit 2.3.28-8 (01-01-2007)****Command Code FTDPN4-tier FTD penalty output screens**

**Command Code FTDPN**Output Explanation Display for Form 941 (for tax periods 199106 and later).

The screen on this page is for tax periods 199106 thru 199212. The screen on the next page is for tax periods 199303 and subsequent. The middle screens and the totals screen described on the following pages will stay the same for both.

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNE		3-DAY-IND = n		nn-nnnnnnn	nn	yyyymm	yyyyddd	1
2									2
3	TOTAL TAX	zzz.zzz.zz9.99	TOTAL CREDITS	zzz.zzz.zz9.99					3
4									4
5	THE FOLLOWING REFLECTS TAX LIABILITIES ON THE POSTED RETURN RECORD.								5
6	AN AVERAGE IS REFLECTED IF NO PERIODIC LIABILITY AMOUNT WAS POSTED.								6
7	A zzz.zzz.zz9.99	I zzz.zzz.zz9.99	O zzz.zzz.zz9.99						7
8	B zzz.zzz.zz9.99	J zzz.zzz.zz9.99	R zzz.zzz.zz9.99						8
9	C zzz.zzz.zz9.99	K zzz.zzz.zz9.99	S zzz.zzz.zz9.99						9
10	D zzz.zzz.zz9.99	L zzz.zzz.zz9.99	T zzz.zzz.zz9.99						10
11	E zzz.zzz.zz9.99	M zzz.zzz.zz9.99	U zzz.zzz.zz9.99						11
12	F zzz.zzz.zz9.99	N zzz.zzz.zz9.99	V zzz.zzz.zz9.99						12
13	G zzz.zzz.zz9.99	O zzz.zzz.zz9.99	W zzz.zzz.zz9.99						13
14	H zzz.zzz.zz9.99	P zzz.zzz.zz9.99	X zzz.zzz.zz9.99						14
15									15
16									16
17									17
18		TOTAL AMOUNT SUBJECT TO FTD PENALTY	zzz.zzz.zz9.99						18
19		TOTAL PENALTY	zzz.zzz.zz9.99						19
20									20
21									21
22	SCREENS 2 & 3 REFLECT DEPOSITS/PAYMENTS AS APPLIED TO LIABILITIES WHEN DUE								22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Amount fields are depicted in the above screen graph and following element specifications with z's and 9's. This represents zero suppression of leading zeros.

Line 24 will contain system paging information.

THE FIELDS MARKED WITH A + WILL NOT BE DISPLAYED ON CC FTDPN

Exhibit 2.3.28-10. for computation screens and record layouts for Form 941 penalty computation for tax periods 199303 and subsequent

## Exhibit 2.3.28-9 (01-01-2007)

## Command Code FTDPN Output Explanation Display

(Form 941, Form 943 and Form 945 for Tax Period 199303 and subsequent)

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE-PRD-CD=n		nn-nnnnnnn		nn yyymmm	yyyyddd	1
2									2
3	(AVG)TOTAL TAX	zzz,zzz,zz9.99		TOTAL CREDIT USED	zzz,zzz,zz9.99		STATE-CD=nn		3
4	TAX LIABILITIES ON THE POSTED RETURN OR OPERATOR INPUT:								4
5	A FIRST MONTH OF QUARTER		B SECOND MONTH OF QUARTER		C THIRD MONTH OF QUARTER				5
6	1zzz,zz9.99	16zzz,zz9.99	1zzz,zz9.99	16zzz,zz9.99	1zzz,zz9.99	16zzz,zz9.99			6
7	2zzz,zz9.99	17zzz,zz9.99	2zzz,zz9.99	17zzz,zz9.99	2zzz,zz9.99	17zzz,zz9.99			7
8	3zzz,zz9.99	18zzz,zz9.99	3zzz,zz9.99	18zzz,zz9.99	3zzz,zz9.99	18zzz,zz9.99			8
9	4zzz,zz9.99	19zzz,zz9.99	4zzz,zz9.99	19zzz,zz9.99	4zzz,zz9.99	19zzz,zz9.99			9
10	5zzz,zz9.99	20zzz,zz9.99	5zzz,zz9.99	20zzz,zz9.99	5zzz,zz9.99	20zzz,zz9.99			10
11	6zzz,zz9.99	21zzz,zz9.99	6zzz,zz9.99	21zzz,zz9.99	6zzz,zz9.99	21zzz,zz9.99			11
12	7zzz,zz9.99	22zzz,zz9.99	7zzz,zz9.99	22zzz,zz9.99	7zzz,zz9.99	22zzz,zz9.99			12
13	8zzz,zz9.99	23zzz,zz9.99	8zzz,zz9.99	23zzz,zz9.99	8zzz,zz9.99	23zzz,zz9.99			13
14	9zzz,zz9.99	24zzz,zz9.99	9zzz,zz9.99	24zzz,zz9.99	9zzz,zz9.99	24zzz,zz9.99			14
15	10zzz,zz9.99	25zzz,zz9.99	10zzz,zz9.99	25zzz,zz9.99	10zzz,zz9.99	25zzz,zz9.99			15
16	11zzz,zz9.99	26zzz,zz9.99	11zzz,zz9.99	26zzz,zz9.99	11zzz,zz9.99	26zzz,zz9.99			16
17	12zzz,zz9.99	27zzz,zz9.99	12zzz,zz9.99	27zzz,zz9.99	12zzz,zz9.99	27zzz,zz9.99			17
18	13zzz,zz9.99	28zzz,zz9.99	13zzz,zz9.99	28zzz,zz9.99	13zzz,zz9.99	28zzz,zz9.99			18
19	14zzz,zz9.99	29zzz,zz9.99	14zzz,zz9.99	29zzz,zz9.99	14zzz,zz9.99	29zzz,zz9.99			19
20	15zzz,zz9.99	30zzz,zz9.99	15zzz,zz9.99	30zzz,zz9.99	15zzz,zz9.99	30zzz,zz9.99			20
21		31zzz,zz9.99		31zzz,zz9.99		31zzz,zz9.99			21
22	R=REQUEST LETTER	D=DELETE REQUEST,	ENTER ==>	x					22
23	TOTAL AMT SUBJECT TO FTD PENALTY	zzz,zzz,zz9.99		TOTAL PENALTY	zzz,zzz,zz9.99				23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Amount fields are depicted in the above screen graph and following element specifications with z's and 9's. This represents zero suppression of leading zeros.

THE FIELDS MARKED WITH A+ WILL NOT BE DISPLAYED ON CC FTDPN

See next pages for computation output screens for Form 941 (tax periods 199106 and subsequent).

Due to space limitations, the user does not have to use commas to compute million dollar liabilities.

## Record Element Description

**Exhibit 2.3.28-9 (Cont. 1) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941, Form 943 and Form 945 for Tax Period 199303 and subsequent)**

Elem	Line	Scr	Position	Description	Format
1	1	1+	16	Literal	FTDPNB
2*	1	1+	2536	Literal	BASE PRD CD=
3*	1	1+	37	BASE-PRD-CD	n
4	1	1+	4756	Edited TIN and File Source	enn-nnnnnnn
5	1	1+	6162	MFT	nn
6	1	1+	6469	TAX-PRD	yyyymm
7	1	1+	7379	SCREEN-JULIAN-DT	yyyddd
8	3	2+	19	Literal	TOTAL-TAX
9	3	2+	1528	TOTAL-TAX	zzz,zzz,zz9.99
10	3	2+	3349	Literal	TOTAL CREDIT USED
11	3	2+	5063	TOTAL-CREDIT	zzz,zzz,zz9.99
12	3	2	6977	Literal	STATE-CD
13	3	2	7879	STATE CODE	nn
14	4	2	155	Literal	See Note #1
15	5	2	111	Literal	FIRST MONT
16	5	2	13-26	First month amout	zzz,zzz,zz9.99
17	5	2	2839	Literal	SECOND MONTH
18	5	2	41-54	Second month amout	zzz,zzz,zz9.99
19	5	2	5666	Literal	THIRD MONTH
20	5	2	67-80	Third month amout	zzz,zzz,zz9.99
21	620	2	12,	Day of Month	nn
			1415,		
			2829,		
			4142,		
			5556,		
			6869		
22	620	2	312,	Liability Amt	zzz,zz9.99
			1625,		

**Exhibit 2.3.28-9 (Cont. 2) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941, Form 943 and Form 945 for Tax Period 199303 and subsequent)**

Elem	Line	Scr	Position	Description	Format
			3039,		
			4352,		
			5766,		
			7079		
23	21	2	1415,	Day of Month	nn
			4142		
			6869		
24	21	2	1625,	Liability Amt	zzz,zzz,zz9.99
			4352,		
			7079		
25	22	2	147	Literal	R=REQUEST LETTER,D=DELETE REQUEST, ENTER ==>
26	22	2	48	FTD-LETTER-IND	r or d
27	23	2	132	Literal	TOTAL AMT SUBJECT TO FTD PENALTY
28	23	2	3447	TOTAL FTD PENALTY	zzz,zzz,zz9.99
29	23	2	5062	Literal	TOTAL PENALTY
30	23	2	6477	TOTAL-PENALTY	zzz,zzz,zz9.99
NOTE:	Use Literal "TAX LIABILITIES ON THE POSTED RETURN OPERATOR INPUT: ".				

**Exhibit 2.3.28-10 (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941 for Tax Period 199303 and subsequent. This screen(s) displays the credits.)**

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE-PRD-CD=n		nn-nnnnnnn		nn yyyymmme	yyvdd	1
2	<b>CREDIT TRANSACTIONS ON THE POSTED RETURN OR OPERATOR INOUT:</b>						YYYY=EFT-YR		2
3	TOTAL AMOUNT OF CREDIT TRANSACTIONS \$\$\$\$\$\$\$\$\$\$						STATE-CD=nn		3
4	<b>To Designate, Enter L## (L=Indicator ##=Incurred Liability Number) 15%-IND=n</b>								4
5	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT			5
6	L##emddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnnemddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnnemddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnnemddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	6
7	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	7
8	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	8
9	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	9
10	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	10
11	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	11
12	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	12
13	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	13
14	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	14
15	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	15
16	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	16
17	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	17
18	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	18
19	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	19
20	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	20
21	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	21
22	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description

**Exhibit 2.3.28-10 (Cont. 1) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941 for Tax Period 199303 and subsequent. This screen(s) displays the credits.)**

Elem	Line	Scr	Position	Description	Format
1	1	1+	17	Literal	FTDCOMP or FTDPNB
2*	1	1+	2536	Literal	BASE-PRD-CD=
3*	1	1+	37	BASE-PRD-CD	n
4	1	1+	4756	Edited TIN and File Source	nn-nnnnnnn
5	1	1+	6162	MFT	nn
6	1	1+	6469	TAX-PRD	yyyymm
	1	1+	70	ENROLLED-IND (temp)	See Note #4
7	1	1+	7379	SCREEN-JULIAN-DT	yyyyddd
8	2	1+	159	Literal	See Note #2
9	2	1+	6166	Literal	W-IND=
10	2	1+	67	FTD-waiver-ind	n value 'Y' or 'N'
11	2	1+	6972	EFTPS-ELEC-DPST-IND	yyyy
12	2		7379	Literal	=EFT-YR
13	3	2+	135	Literal	See Note #1
14	3	2+	3851	CREDITS-TOTAL	zzzzzzzzzz9.99
15	3	2+	6977	Literal	STATE-CD=
16	3	2+	7879	STATE-CD	nn
17	4	2+	167	Literal	See Note #5
18	4	2+	7077	Literal	15%-IND=
19	4	2+	78	15-PCT-IND	N value 'Y' or 'N'
20	5	2+	124	Literal	See note #3
21	5	2+	2953	Literal	See Note #3
22	5	2+	5780	Literal	See Note #3
23	622	2+	14	Transaction	nnne (See Amendment #1)
			2830		Or L## (see note #5, #6)
			5557		
24	522	2+	512	Trans-Date	mmddyyyy

**Exhibit 2.3.28-10 (Cont. 2) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941 for Tax Period 199303 and subsequent. This screen(s) displays the credits.)**

Elem	Line	Scr	Position	Description	Format
			3239		
			5966		
25	522	2+	1426	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
			4153		
			6880		

NOTE #1Use literal "TOTAL AMOUNT OF CREDIT TRANSACTIONS".

NOTE #2Use literal "CREDIT TRANSACTIONS ON THE POSTED RETURN OR OPERATOR INPUT:".

NOTE #3Use literal "TC/E DATE TRANS-AMOUNT".

NOTE #4Use literal "E" Only present for purposes of the EFTPS Penalty Waiver starting Tax Year 1997 (refer to Amendment #3). A display of this literal "E" on this position signify that the Taxpayer is considered ENROLLED for purposes of the EFTPS waiver.

NOTE #5Use literal "To Designate, Enter L##" (L=Indicator ##=Incurred Liability Number)

NOTE #6To designate a particular TC650, user can now input "L##" by overlaying the existing 650. The "L" indicates that the credit (650) is being designated to a certain Incurred Liability Number (##) skipping the FIFO method.

\*NOTE: Only present for tax periods greater than 199212 (all screens).



**Exhibit 2.3.28-11 (01-01-2007)**

**Command Code FTDPN Output Explanation Display (Form 943 and Form 945 for Tax Period 199412 and subsequent. This screen(s) displays the credits.)**

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE-PRD-CD=n		nn-nnnnnnn		nn yyyymme	yyyyddd	1
							YYYY=EFT-YR		2
3	TOTAL AMOUNT OF CREDIT TRANSACTIONS					15%-IND=n	STATE-CD=nn		3
4	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT			4
5	L##emddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnnemddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnnemddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			5
6	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			6
7	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			7
8	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			8
9	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			9
10	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			10
11	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			11
12	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			12
13	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			13
14	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			14
15	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			15
16	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			16
17	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			17
18	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			18
19	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			19
20	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			20
21	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$			21
22	To designate, Enter L## (L=Indicator ##Incurred Liability Number)								22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description

**Exhibit 2.3.28-11 (Cont. 1) (01-01-2007)**

**Command Code FTDPN Output Explanation Display (Form 943 and Form 945 for Tax Period 199412 and subsequent. This screen(s) displays the credits.)**

Elem	Line	Scr	Position	Description	Format
1	1	1+	17	Literal	FTDCOMP or FTDPNB
2*	1	1+	2536	Literal	BASE-PRD-CD=
3*	1	1+	37	BASE-PRD-CD	n
4	1	1+	4756	Edited TIN and File Source	nn-nnnnnnn
5	1	1+	6162	MFT	nn
6	1	1+	6469	TAX-PRD	yyyymm
	1	1+	70	ENROLLED-IND (temp)	See Note #4
7	1	1+	7379	SCREEN-JULIAN-DT	yyyddd
8	2	2+	61	Literal	W-IND=
9	2	2+	67	FTD-waiver-ind	n value 'Y' or 'N'
10	2	1+	6972	EFTPS-ELEC-DPST-IND	yyyy
11	2		7379	Literal	=EFT-YR
12	3	2+	135	Literal	See Note #1
13	3	2+	5363	Literal	15%-IND=
14	3	2+	64	15-PCT-IND	n 'Y' or 'N'
15	3	2+	3851	CREDITS-TOTAL	Zzzzzzzzz9.99
16	3	2+	6977	Literal	STATE-CD=
17	3	2+	7879	STATE-CD	nn
18	4	2+	124	Literal	See Note #3
19	4	2+	2953	Literal	See note #3
20	4	2+	5780	Literal	See Note #3
21	521	2+	14	Transaction	nnne (See Amendment #1)
			2830		Or L## (see note #2, #5)
			5557		
22	522	2+	512	Trans-Date	Mmddyyyy
			3239		
			5966		

**Exhibit 2.3.28-11 (Cont. 2) (01-01-2007)**

**Command Code FTDPN Output Explanation Display (Form 943 and Form 945 for Tax Period 199412 and subsequent. This screen(s) displays the credits.)**

Elem	Line	Scr	Position	Description	Format
23	522	2+	1426	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$
			4153		
			6880		
24	23	2+	170	Literal	See Note #2

NOTE #1 Use literal "TOTAL AMOUNT OF CREDIT TRANSACTIONS".

NOTE#2 Use Literal To Designate, Enter L## (L=Indicator ##=Incurred Liability Number) If the liability numbers excess 100, do not enter L, enter 100, 101, etc.

NOTE #3 Use literal "TC/E DATE TRANS-AMOUNT".

NOTE #4 Use literal "E" Only present for purposes of the EFTPS Penalty Waiver starting Tax Year 1997 (refer to Amendment #3). A display of this literal "E" on this position signify that the Taxpayer is considered ENROLLED for purposes of the EFTPS waiver.

NOTE#6 To designate a particular TC650, user can now input "L##" by overlaying the existing 650. The "L" indicates that the credit (650) is being designated to a certain Incurred Liability Number (##) skipping the FIFO method.

\*NOTE: Only present for tax periods greater than 199412 (all screens).

**Exhibit 2.3.28-12 (01-01-2007)**

**Command Code FTDPNOutput Explanation Display (Form 941, Form 943 and Form 945 for Tax Period 199303 and subsequent. This screen(s) displays the credits)**

FTD Penalty Amendments, per RIS TPS50038:	
Amendment #1.	
*NOTE:	Starting Tax Year 199712, for Form 941, Form 943, and Form 945, CC FTDPNB Credit Screen will be displaying a new Electronic Deposit Year indicator in the second line starting at position 69 to 72 (YYYY). This applies to mandated Taxpayers required to deposit using the Electronic Federal Tax Payment System (EFTPS) or those Taxpayers mandated in 1995 and 1996 thru TAXLINK System. In addition, the literal "TC" on the fifth line had been changed to "TC/E", where "E" signifies EFTPS or TAXLINK deposit. All credit transactions (NNN) that carries the Electronic Payment Indicator (EFTPS-ELEC-DPST-IND) or TAXLINK File Location Code (FLC) will be displayed on the Credit Screen with this new format "NNNE", ex., 650E. Regular coupon deposits or Non-EFTPS deposits, if MANDATED account; will be displayed on the Credit Screen as "NNN", space after the "NNN" means a coupon or NON-EFTPS deposit. Command Code FTDPN can now accept EFTPS or TAXLINK Credit Transaction on the FTDPNB CREDIT screen by inputting this new format "NNNE ", such as TRANS-CODE (650E/670E). This transaction will be considered an Electronic deposit when CC FTDPN re-computes the FTD penalty.
*NOTE:	The Indicator Year will indicate the tax year a Taxpayer is mandated to start using the EFTPS. Once a Taxpayer is mandated to deposit thru EFTPS, CC FTDPN will start monitoring the presence of the Electronic Payment Indicator on every deposit (TC's) when determining whether the EFTPS avoidance penalty applies. This new indicator (EFTPS-ELEC-DPST-IND) will be part of the posted (TIF62) and pending (TIF63) records using these format codes 01, 11, 13 and 47.
Amendment #2.	
*NOTE:	Starting Tax Year 1997, all EFTPS Payment Transactions (TC 610/640/660/670) that carry an Electronic Payment Indicator (EFTPS-ELEC-DPST-IND) will be treated as a good FTD credit (TC 650) not subject to a 10% payment avoidance penalty.
Amendment #3.	
*NOTE:	For FTD deposits made on MFT 01/11/16 tax modules with 199612/199703/199706/199709/199712 tax periods, the following penalty-waiver rules apply for FTD deposits dated between January 1 to September 30, 1997. For purposes of this penalty waiver, CC FTDPN will now recognized Financial Agent (FA) Enrollment Code and Mandated Tax Year as two types of indicators as a part of the criteria for allowing the EFTPS waiver.
	CC FTDPN will now display a literal "E" in position 68 in the first line of the FTDPNB CREDIT SCREEN, if a Taxpayer is considered as ENROLLED or the Financial Agent (FA) Code is set by the Banks.
EFTPS Avoidance Penalty Criteria:	
1.	For FTD deposits dated between Jan. 01, to December 31, 1997 (inclusive):

**Exhibit 2.3.28-12 (Cont. 1) (01-01-2007)**

**Command Code FTDPN Output Explanation Display (Form 941, Form 943 and Form 945 for Tax Period 199303 and subsequent. This screen(s) displays the credits)**

	*	FTD, EFT Avoidance Penalty will NOT be assessed on taxpayers who were mandated to start depositing Electronically in Jan. 1997. This penalty will still be applied to 1995/1996 EFT-Mandated Taxpayers.
Late Deposit Penalty Criteria:		
1.	For FTD Deposits dated between Jan. 1, to Sept. 30, 1997 (inclusive):	
	*	FTD Late Penalty will NOT be assessed on any Taxpayer who deposits Electronically.
	*	FTD Late Penalty will NOT be assessed on any Taxpayer who has deposited by regular coupon if his FA indicator is set (i.e., he has ENROLLED EFTPS or Electronic Payment Indicator = 1 on the TC650).
Amendment #4. Extends the EFTPS Avoidance Penalty Criteria of Amendment #3.		
EFTPS Avoidance Penalty Criteria:		
1.	For FTD deposits dated between July 01, 1997 to December 31, 1997:	
	*	Penalty will NOT be assessed on taxpayers who were mandated to start depositing Electronically in Jan. 1997. This penalty will still be applied to 1995/1996 EFF-Mandated Taxpayers.
Amendment #5. Extends the EFTPS Avoidance Penalty Criteria of Amendment 4 and Late Deposit Penalty Criteria of Amendment #3.		
EFTPS Avoidance Penalty Criteria:		
1.	For FTD deposits dated from December 31, 1997 to June 30, 1998:	
	*	Penalty will NOT be assessed on taxpayers who were mandated to start depositing Electronically in Jan. 1997 and 1998. This penalty will still be applied to 1995/1996 EFT-Mandated Taxpayers.
Late Deposit Penalty Criteria:		
1.	For FTD Deposits dated from Oct. 1, 1997 to December 30, 1997 (inclusive):	
	*	FTD Late Penalty will NOT be assessed on 1997 Mandated Taxpayers enrolled in or volunteering to use EFTPS.
	*	FTD Late Penalty will NOT be assessed on any Taxpayer who has deposited by regular coupon if his FA indicator is set (ie, he has ENROLLED EFTPS or Electronic Payment Indicator = 1 on the TC650).

**Exhibit 2.3.28-13 (01-01-2007)****Command Code FTDPNfor 4 tier FTD penalty output screens**

Response Screen Command Code FTDPN Output Explanation Breakdown page for Form 941, Form 943, Form 945, Form CT-1, Form 1042, and Form 944

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		3-DAY-IND = n		nn-nnnnnnnn nn		yyyymm	yyyvddd	1
2									2
3							TRANS	EXPL	3
4							DATE	CODE	4
5	PERIOD X ENDING DATE		mm/dd/yyyy						5
6	ACCUMULATED TAX LIABILITY					z.zzz.zz9.99			6
7	APPLIED DEPOSIT			z.zzz.zz9.99			mm/dd/yyyy		7
8	APPLIED PAYMENT			z.zzz.zz9.99			mm/dd/yyyy		8
9	TOTAL DEPOSITS					z.zzz.zz9.99			9
10	TOTAL PAYMENTS (10% PENALTY)					z.zzz.zz9.99		nn	10
11	UNDEPOSITED TAXES					z.zzz.zz9.99			11
12	AMOUNT SUBJECT TO FTD PENALTY					z.zzz.zz9.99		nn	12
13									13
14	CURRENT UNDEPOSITED BALANCE					z.zzz.zz9.99			14
15	APPLIED DPST(EXCESS CREDIT)	z.zzz.zz9.99					mm/dd/yyyy		15
16	APPLIED PYMT(EXCESS CREDIT)	z.zzz.zz9.99					mm/dd/yyyy		16
17	TOTAL DEPOSITS					z.zzz.zz9.99			17
18	TOTAL PAYMENTS (10% PENALTY)					z.zzz.zz9.99		nn	18
19	AMT SUBJECT TO NN% FTD PENALTY					z.zzz.zz9.99			19
20	REMAINING TAX LIABILITY					z.zzz.zz9.99			20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

The screen layouts for the liability breakdown portion of CC FTDPN may vary from one account to another and from one module to another. The line numbers of the literal explanations are contingent upon the type of activity which has taken place on the account/module being reviewed.

## Exhibit 2.3.28-13 (Cont. 1) (01-01-2007)

## Command Code FTDPNfor 4 tier FTD penalty output screens

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDCOMP		BASE-PRD-CD = n		nn-nnnnnnn	nn yyymm	yyyddd		1
2									2
3	DEPOSIT: Semi-weekly/Daily/Semi-weekly				Subject to Days		Deposit		3
4	Event	Date	Amount		Penalty	Late	Rate	Penalty	4
5	-----								5
6	SAFE HAVEN AMOUNT DUE				z.zzz.zz9.99				6
7	APPLIED DEPOSIT		z.zzz.zz9.99			mm/dd/yyyy			7
8	APPLIED PAYMENT		z.zzz.zz9.99			mm/dd/yyyy			8
9	TOTAL DEPOSITS				z.zzz.zz9.99				9
10	TOTAL PAYMENTS (10% PENALTY)				z.zzz.zz9.99		nn		10
11	AMOUNT SUBJECT TO FTD PENALTY				z.zzz.zz9.99				11
12									12
13	FIRST MONTH DUE DATE	mm/dd/yyyy							13
14	MONTHLY AMOUNT DUE				z.zzz.zz9.99				14
15	APPLIED DEPOSIT		z.zzz.zz9.99			mm/dd/yyyy			15
16	APPLIED PAYMENT		z.zzz.zz9.99			mm/dd/yyyy			16
17	TOTAL DEPOSITS				z.zzz.zz9.99				17
18	TOTAL PAYMENTS (10% PENALTY)				z.zzz.zz9.99		nn		18
19	AMOUNT SUBJECT TO FTD PENALTY				z.zzz.zz9.99				19
20									20
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

The screen layouts for the liability breakdown portion of CC FTDPN may vary from one account to another and from one module to another. The line numbers of the literal explanations are contingent upon the type of activity which has taken place on the account/module being reviewed.

## Exhibit 2.3.28-13 (Cont. 2) (01-01-2007)

Command Code FTDPNfor 4 tier FTD penalty output screens

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	123456789012345678901234567890123456789012345678901234567890123456789								
1	FTDPNB		3-DAY-IND = n		nn-nnnnnnn	nn	yyyymm	yyyyddd	1
2									2
3							TRANS	EXPL	3
4							DATE	CODE	4
5	END OF QUARTER DUE DATE	mm/dd/yyyy							5
6	SAFE HAVEN AMOUNT DUE				z,zzz,zz9.99				6
7	APPLIED DEPOSIT		z,zzz,zz9.99			mm/dd/yyyy			7
8	APPLIED PAYMENT		z,zzz,zz9.99			mm/dd/yyyy			8
9	TOTAL DEPOSITS				z,zzz,zz9.99				9
10	TOTAL PAYMENTS (10% PENALTY)				z,zzz,zz9.99		nn		10
11	AMOUNT SUBJECT TO FTD PENALTY				z,zzz,zz9.99				11
12									12
13	TAX LIABILITY INCURRED DATE	mm/dd/yyyy							13
14	PERIOD ENDING DATE	mm/dd/yyyy							14
15	CURRENT UNDEPOSITED BALANCE				z,zzz,zz9.99				15
16	15% PENALTY DATE					mm/dd/yyyy			16
17	APPLIED DEPOSIT		z,zzz,zz9.99			mm/dd/yyyy			17
18	APPLIED PAYMENT		z,zzz,zz9.99			mm/dd/yyyy			18
19	TOTAL DEPOSITS				z,zzz,zz9.99				19
20	AMT SUBJECT TO 15% FTD PENALTY				z,zzz,zz9.99				20
21	NEW UNDEPOSITED BALANCE				z,zzz,zz9.99				21
22									22
23									23
24									24
	123456789012345678901234567890123456789012345678901234567890123456789								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	123456789012345678901234567890123456789012345678901234567890123456789								
1	FTDPNB		3-DAY-IND = n		nn-nnnnnnn	nn	yyyymm	yyyyddd	1
2									2
3			TOTAL AMT SUBJECT	PENALTY		TOTAL PENALTY			3
4			TO FTD PENALTY	RATE		AMOUNT			4
5			z,zzz,zz9.99	2%		z,zzz,zz9.99			5
6			z,zzz,zz9.99	5%		z,zzz,zz9.99			6
7			z,zzz,zz9.99	10%		z,zzz,zz9.99			7
8			z,zzz,zz9.99	15%		z,zzz,zz9.99			8
9									9
10			TOTAL FTD PENALTY AMOUNT			z,zzz,zz9.99			10
11			(Per IRC SECTION 6656)						11
12									12
13			NET MASTER FILE PENALTY AMOUNT			z,zzz,zz9.99			13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	123456789012345678901234567890123456789012345678901234567890123456789								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description



## Exhibit 2.3.28-13 (Cont. 3) (01-01-2007)

## Command Code FTDPNfor 4 tier FTD penalty output screens

Elem	Line	Scr	Position	Description	Format
1	1	15+	17	Literal	FTDCOMP or FTDPNB
2	1	15+	1118	MF-MATCH-LITERAL	"MATCH" or "MISMATCH"
3	1	1	2536	Literal*	3-DAY-IND=
4	1	1	37	QTR-3-DAY-CD	n
5	1	15	2536	Literal**	BASE-PRD-CD=
6	1	1	37	BASE-PRD-CD	n
7	1	15	4756	Edited TIN and File Source	nn-nnnnnnn
8	1	15	6162	MFT	nn
9	1	15	6469	TAX-PRD	yyyymm
10	1	15+	7379	SCREEN-JULIAN-DT	yyyddd
*NOTE: Only present for tax periods less than 199303 (all screens).					
**NOTE: Only present for tax periods greater than 199212 (all screens).					
11	3	1	19	Literal	TOTAL TAX
12	3	1	1528	TOT-TAX-LIABILITY	zzz,zzz,zz9.99
13	3	1	3345	Literal	TOTAL CREDITS
14	3	1	5063	FTD-TOT-CREDITS	zzz,zzz,zz9.99
15	5	1	167	Literal	See Note #1
16	6	1	167	Literal	See Note #2
17	714	1	10, 31, 52	PERIOD-LEDTTER	A through X
18	714	1	1225, 3346, 5467	RET-941-PERIODIC-LIAB-AMT or averaged amt	zzz,zzz,zz9.99
19	18	1	1246	Literal	TOTAL AMOUNT SUBJECT TO FTD PENALTY
20	18	1	5063	RET-941-AMT-SBJCT-TO-PNLTY	z,zz9.99

**Exhibit 2.3.28-13 (Cont. 4) (01-01-2007)****Command Code FTDPNfor 4 tier FTD penalty output screens**

Elem	Line	Scr	Position	Description	Format
21	19	1	1224	1ST-MO-SUBJ-TO-PEN	TOTAL PENALTY
22	19	1	5063	Literal	zzz,zzz,zz9.99
23	3	1	6771	RET-941-TOT-PEN	"TRANS "
24	3	1	7578	Literal	"EXPL "
25	4	1	6770	Literal	"DATE"
26	4	1	7578	Literal	"CODE"

NOTE #1:For CC FTDPN use literal "THE FOLLOWING REFLECTS TAX LIABILITIES FOR THE QUARTER."  
For CC PIFTD use literal "THE FOLLOWING REFLECTS TAX LIABILITIES ON THE POSED RETURN RECORD"

NOTE #2:Use literal "AN AVERAGE IS REFLECTED IF NO PERIODIC LIABILITY AMOUNT WAS POSTED."

NOTE #3:Use literal "SCREENS 2&3 REFLECT DEPOSITS/PAYMENTS AS APPLIED TO LIABILITIES WHEN DUE"

NOTE #4:The screen page I stands for intermediate page. Page 1 is a fixed screen. Pages 2-nnn (intermediate) will depend on the number of credits and liabilities which are present. For purposes of showing a sample of each type of line which could be present pages 24 are intermediate. The lines shown depend on the type of credits present on the module, their transaction dates and the due dates of the liabilities. Page 5 represents the final page. This page is also a fixed screen.

**+NOTE:**Only present CC PIFTD. CC FTDPN will read FTDPNBno MATCH or MISMATCH literal since CC FTDPN does not compare its results against the Master File penalty computation.

## Exhibit 2.3.28-13 (Cont. 5) (01-01-2007)

## Command Code FTDPNfor 4 tier FTD penalty output screens

Elem	Line	Scr	Position	Description	Format
27	5	I	16	PERIOS-LETTER	"PERIOD" n(value A)
28	5	I	8	Literal	
29	5	I	1020	Literal	"ENDING DATE"
30	5	I	2635	PERIOD- ENDING-DT	mm/dd/yyyy
31	6	I	428	Literal	"ACCUMULATED TAX LIABILITY"
32	6	I	5162	ACCUM-TAX-LIAB	Z,ZZZ,ZZ9.99
33	7	I	620	Literal	"APPLIED DEPOSIT"
34	7	I	3445	APPLIED- DEPOSIT-AMT	Z,ZZZ,ZZ9.99
35	7	I	59-73	DEPOSIT-TRANS- DT-PAYMENT-NO	mm/dd/yyyy (NN) (See note #1)
36	8	I	620	Literal	"APPLIED PAYMEN"
37	8	I	3445	APPLIED-PAYMT- AMT	Z,ZZZ,ZZ9.99
38	8	I	59-73	PYMT-TRANS-DT- PAYMENT-NO	mm/dd/yyyy (NN) (See note #1)
39	9	I	417	Literal	"TOTAL DEPOSITS"
40	9	I	5162	TOT-DEPOSIT- AMT	Z,ZZZ,ZZ9.99
41	10	I	417	Literal	"TOTAL PAYMENTS"
42	10	I	1931	Literal	"(10% PENALTY) "
43	10	I	5162	TOT-PAYMENTS- AMT	Z,ZZZ,ZZ9.99
44	10	I	7677	EXPL-CODE	nn
45	11	I	420	Literal	"UNDEPOSITED TAXES"
46	11	I	5162	AMT- UNDEPOSITED- TXS	Z,ZZZ,ZZ9.99
47	12	I	432	Literal	"AMOUNT SUBJECT TO FTD PENALTY"
48	12	I	5162	AMT-SJBCT-TO- FTD-PEN	Z,ZZZ,ZZ9.99

**Exhibit 2.3.28-13 (Cont. 6) (01-01-2007)****Command Code FTDPNfor 4 tier FTD penalty output screens**

Elem	Line	Scr	Position	Description	Format
49	14	I	430	Literal	"CURRENT UNDEPOSITED BALANCE"
50	14	I	5162	CUR-UNDEPOSITED-BAL	Z,ZZZ,ZZ9.99
51	15	I	632	Literal	"APPLIED DPST (EXCESS CREDIT)"
52	15	I	3445	APPLIED-EXCESS-DPST	Z,ZZZ,ZZ9.99
53	16	I	632	Literal	"APPLIED PYMT (EXCESS CREDIT)"
54	16	I	3445	APPLIED-EXCESS-PYMT	Z,ZZZ,ZZ9.99
55	19	I	433	Literal	"AMT SUBJECT TO NN% FTD PENALTY"
56	19	I	5162	AMT-SBJCT-TO-nn-PCT-FTD-PNLTY	Z,ZZZ,ZZ9.99
57	20	I	426	Literal	"REMAINING TAX LIABILITY"
58	20	I	5162	REMAINING-TAX-LIAB, BAL	Z,ZZZ,ZZ9.99
<b>**Optional Field</b> This will only appear if an explanation is required for deposits or payments. <b>Note #1:</b> NN -Split Payments number in sequential order					
59	6	I	424	Literal	"SAFE HAVEN AMOUNT DUE"
60	6	I	5162	SAFE-HAVEN-AMT	Z,ZZZ,ZZ9.99
61	13	I	120	Literal	"FIRST MONTH DUE DATE"
62	13	I	2635	1ST-MONTH-DUE-DT	mm/dd/yyyy
63	14	I	421	Literal	"MONTHLY AMOUNT DUE"
64	14	I	5162	MONTHLY-AMT-DUE	Z,ZZZ,ZZ9.99
65	5	I	123	Literal	"END OF QUARTER DUE DATE"

**Exhibit 2.3.28-13 (Cont. 7) (01-01-2007)****Command Code FTDPNfor 4 tier FTD penalty output screens**

Elem	Line	Scr	Position	Description	Format
66	5	I	2635	END-OF-QTR-DUE-DT	mm-dd-yyyy
67	14	I	621	Literal	"15% PENALTY DATE"
68	14	I	6572	15-PCT-PEN-DT	mm/dd/yyyy
69	18	I	433	Literal	"AMT SUBJECT TO 15% FTD PENALTY"
70	18	I	5365	AMT-SUB-15-PCT-PNLTY	z,zzz,zz9.99
71	19	I	426	Literal	"NEW UNDEPOSITED BALANCE"
72	19	I	5162	RUNNING-UNDEPOSITED-BAL	Z,ZZZ,ZZ9.99
73	13	I	431	Literal	"TAX LIABILITY INCURRED DATE"
74	13	I	3544	TAX-LIAB-DATE	mm/dd/yyyy
75	3	5	1733	Literal	"TOTAL AMT SUBJECT"
76	3	5	4046	Literal	"PENALTY "
77	3	5	5365	Literal	"TOTAL PENALTY"
78	4	5	1831	Literal	"TO FTD PENALTY"
79	4	5	4144	Literal	"RATE"
80	4	5	5661	Literal	"AMOUNT "
81	5	5	1930	TOT-AMT-SBJCT-2PCT-FTD-PNLTY	Z,ZZZ,ZZ9.99
82	5	5	4243	Literal	"2%"
83	5	5	5364	TOT-2PCT-FTD-PNLTY-AMT	Z,ZZZ,ZZ9.99
84	6	5	1930	TOT-AMT-SBJCT-5PCT-FTD-PNLTY	Z,ZZZ,ZZ9.99
85	6	5	4243	Literal	"5%"
86	6	5	5364	TOT-5PCT-FTD-PNLTY-AMT	Z,ZZZ,ZZ9.99
87	7	5	1930	TOT-AMT-SBJCT-10PCT-FTD-PNLTY	Z,ZZZ,ZZ9.99

**Exhibit 2.3.28-13 (Cont. 8) (01-01-2007)****Command Code FTDPNfor 4 tier FTD penalty output screens**

<b>Elem</b>	<b>Line</b>	<b>Scr</b>	<b>Position</b>	<b>Description</b>	<b>Format</b>
88	7	5	4143	Literal	"10%"
89	7	5	5364	TOT-10PCT-FTD-PNLTY-AMT	Z,ZZZ,ZZ9.99
90	8	5	1930	TOT-AMT-SBJCT-15PCT-FTD-PNLTY	Z,ZZZ,ZZ9.99
91	8	5	4143	Literal	"15%"
92	8	5	5364	TOT-15PCT-FTD-PNLTY-AMT	Z,ZZZ,ZZ9.99
93	10	5	2043	Literal	"TOTAL FTD PENALTY AMOUNT"
94	10	5	5364	TOT-FTD-PNLTY-AMT	Z,ZZZ,ZZ9.99
95	12	5	2043	Literal	"NET MASTER FILE PENALTY AMOUNT"
96	12	5	5364	NET-MF-PNLTY-AMT	z,zzz,zz9.99

**Exhibit 2.3.28-14 (01-01-2007)****Command Code FTDPN Application Indicators**

The following are the values and meanings for the Explanation Code(s) displayed on the screen: (Only for tax periods 199106 and later)

**Exhibit 2.3.28-14 (Cont. 1) (01-01-2007)****Command Code FTDPN Application Indicators**

EXPL CODE	TEXT
01	The undeposited taxes are less than or equal to 5% of the tax liability for this eighth-monthly period. The remaining undeposited taxes are due with the first deposit required after the 15th of the following month.
02	The undeposited taxes are less than or equal to 5% of the tax liability for this eighth-monthly period. The remaining undeposited taxes are due at the end of the following month.
03	Your payment is penalized 10% because you did not deposit your money with an authorized financial institution or a Federal Reserve Bank or branch that serves your area.
04	The applied credit was timely and not penalized.
05	The undeposited taxes are less than or equal to 2% of the tax liability or \$100.00 of the tax liability, whichever is greater. The remaining undeposited taxes are due the first Wednesday or Friday on or after the 15th of the following month.
06	The undeposited taxes are less than or equal to 2% of the tax liability or \$100.00 of the tax liability, whichever is greater. The remaining undeposited taxes are due at RDD.
07	This SHORT-FALL amount is carried forward and due with the return.
08	This SHORT-FALL amount is carried forward and due on the first Wednesday or Friday on or after the 15th of the following month.
09	This due date was determined from using a STATE or FEDERAL holiday in the computation
10	Your Deposit or Credit was penalized 10% because you did not deposit your money thru ELECTRONIC FUNDS TRANSFER (EFT).
11	Your Credit was posted as a Payment Transaction (TC 610/640/660/670) and was deposited using the Electronic Federal Tax Payment System (EFTPS). The transaction carries an Electronic Payment Indicator (EFTPS-ELEC-DPST-IND) and this will be treated as a good FTD deposit, not subject to 10% payment avoidance penalty. (Per, RIS50038: Amendment #2)
12	Your late Deposit or Credit was dated between Jan. 01 to Sept. 30 1997 and was made Electronically. This FTD Deposit will not be assessed for late FTD penalty. (Per, RIS50038: Amendment #3)
13	Your late coupon deposit was dated between Jan. 1 to Sept 30 1997 and will not be assessed for late FTD penalty because we considered you as an ENROLLED EFTPS (Financial Agent is set) or one of your deposits was made Electronically (Electronic Payment Indicator = 1 on the TC650). (Amendment #3)



## Exhibit 2.3.28-14 (Cont. 2) (01-01-2007)

## Command Code FTDPN Application Indicators

EXPL CODE	TEXT
14	The Net Return Liability (Lesser of Total Tax Settlement of Tax Per Taxpayer) is \$2500 or less you are computing. Due to this, your deposit or credit can also be made as a check (to the IRS) for the full amount with your return without incurring FTD (Failure to Deposit) penalty. Starting Tax Periods 200103 and subsequent for Form 941/Form 943/Form 945 the "DeMinimus Rule " of \$1000 or less was changed to \$2500 or less. Command Codes PIFTD and FTDPN will now display Explanation Code 14 for information purposes only. This will inform users that their computation falls under the "DeMinimus Rule". Per RIS# EXM-00049
15	The new Intended Payment Data (IPD) information found in the credit (TC650/660) was used in computing the FTD late deposit penalty. Starting ONLY in Tax Period 200003 and subsequent, Command Codes FTDPN and PIFTD) will be recognizing the presence of the Intended Payment Data (IPD) field in determining FTD late deposit penalty. PIFTD will use this date information for computing or recomputing the penalty. This new IPD date field will be found on TIF62 and TIF63, using format codes 11, 13 and 43. Per. ETA90036.
16	The credit or TC650 used to satisfy the Liability Amount was a designated credit input by the user in the FTDPNB credit screen.
17	Denotes that the presence of TC971 AC260 on the TAX MODULE and any FTD, penalties incurred, whether late FTD penalties (TC650) or Avoidance penalties (TC610, TC670) will be given Y2K FTD penalty relief, per RIS EXM00010A. This RIS provides Taxpayers who called and reported Y2K problem penalty relief. Only those taxpayers who have FTD penalties (late penalty and/or avoidance penalty) will be given penalty relief.
18	Denotes That changing liability payment schedule (Monthly to Semi-Weekly, Semi-weekly to Daily, Monthly to Monthly/Daily/Semi-weekly and vice Versa) will be given FTD penalty relief whether Late FTD penalties (TC650) or Avoidance penalties(TC610, TC670). Per RIS #EXM-00051
19	FTD penalty relief for Disaster. For any FTD deposit that is due within the disaster window, then extend the liability due date of that deposit to either 15 calendar days for the original due date of to Disaster Due Date - whichever date is earlier. If this new liability due date falls on a Fed/State holiday, then make the liability due date the next business day.
20	Indicates that the payment is a non-EFTPS credit transfer payment and the 10% avoidance penalty was not imposed. <b>Note:</b> Payment was moved in from another module. FTDPN cannot determine if the payment was an EFTPS payment. Verify whether or not the TP is liable for the 10% failure to use the EFTPS system penalty. When transferring a non-EFTPS payment into a required TP account, masterfile will NOT assess the avoidance penalty. A manual TC 180 will need to be assessed at the time of the credit transfer, or masterfile will waive the avoidance penalty.
21	For form 944, if the total liability for the quarter is less than \$2,500, then sum the quarterly liability amount. Per EXM60048a00

**Exhibit 2.3.28-14 (Cont. 3) (01-01-2007)****Command Code FTDPN Application Indicators**

EXPL CODE	TEXT
22	Start from 201003, the new Safe Harbor rule for MFT 01 will be applied if: 1. Current-posting form 941's Total settlement is equal to or larger than \$2,500 2. No next-day deposit obligation: and 3. Prior-Quarter-Indicator = 1 (amount in the immediately-prior quarter Form 941 is less than \$2,500, or there is no return posted in the immediately prior quarter) Per Ris EXM090644
23	Avoidance penalty was waived for TC 670 payments between 1/1/2011 and 2-18-2011 posting for tax periods ending 201012 thru tax periods ending 201112 and there is no EFT-YR present.
24	Deposit due date was extended 3 additional business days from the normal deposit due date when there is no EFT-YR present and the normal deposit due date is dated between Jan thru May of 2011.

## Exhibit 2.3.28-15 (01-01-2007)

Command Code FTDPN Output Explanation Display  
(Form 941 and Form 945 for tax period 199303 and subsequent)

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE-PRD-CD=n		nn-nnnnnnn	nn yyymm	STA=XX		1
2	Enter compute to date [MMDDYYYY]. (Default: Date of Letter + 21 days)								
3	To request an FTD letter, Enter [MMDDYYYY] for the Inquiry Date. To explain a								
4	penalty in a specific liability, Enter the Liability Number(s) and Paragraph								
5	code(s). If a complete computational breakdown of all liabilities is to be								
6	printer at the end of this Letter, Enter (Y), OR (X) to Exit.								
7									7
8		1. NN-NNN	11. NN-NNN	21. NN-NNN	31. NN-NNN				8
9		2. NN-NNN	12. NN-NNN	22. NN-NNN	32. NN-NNN				9
10		3. NN-NNN	13. NN-NNN	23. NN-NNN	33. NN-NNN				10
11		4. NN-NNN	14. NN-NNN	24. NN-NNN	34. NN-NNN				11
12		5. NN-NNN	15. NN-NNN	25. NN-NNN	35. NN-NNN				12
13		6. NN-NNN	16. NN-NNN	26. NN-NNN	36. NN-NNN				13
14		7. NN-NNN	17. NN-NNN	27. NN-NNN	37. NN-NNN				14
15		8. NN-NNN	18. NN-NNN	28. NN-NNN	38. NN-NNN				15
16		9. NN-NNN	19. NN-NNN	29. NN-NNN	39. NN-NNN				16
17		10. NN-NNN	20. NN-NNN	30. NN-NNN	40. NN-NNN				17
18									18
19	Note: NN - Two digit liability number displayed on the breakdown screen.								
20	NNN - Three digit paragraph explanation code.								
21									21
22	To generate Letter enter ENTRY CODE on the last six(6) lines of this screen.								
23	In order to VIEW CP568 Letter Online, ENTER ==> (V) AND THEN ENTRY CODE.								
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description

**Exhibit 2.3.28-15 (Cont. 1) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941 and Form 945 for tax period 199303 and subsequent)**

Elem	Line	Scr	Position	Description	Format
1	1	6	15	Command Code	FTDPN
2	1	6	6	Command Code Definer	B
3	1	6	2536	Literal	"BASE-PRD-CD="
4	1	6	37	BASE-PRD-CD	n
5	1	6	4756	Edited TIN and File Source	nn-nnnnnnn
6	1	6	6162	MFT	nn
7	1	6	6469	TAX-PRD	yyyymm
8	1	6	7174	Literal	"STA="
9	2	6	7576	STATE-CODE(Deposit Made)	XX
10	2	6	527	Literal	"ENTER COMPUTE TO DATE ["
11	2	6	2835	NOT-COMPUTE-TO-DT	MMDDYYYY
12	2	6	3471	Literal	". (DEFAULT: DATE OF LETTER + 21 DAYS)"
13	3	6	133	Literal	"TO REQUEST AN FTD LETTER, ENTER [,"
14	3	6	3441	INQUIRY-DT	mmddyyyy
15	3	6	4076	Literal	" ] FOR THE INQUIRY DATE. TO EXPLAIN A"
16	4	6	176	Literal	"PENALTY ON A SPECIFIC LIABILITY, ENTER THE LIABILITY NUMBER(S) AND PARAGRAPH"

**Exhibit 2.3.28-15 (Cont. 2) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941 and Form 945 for tax period 199303 and subsequent)**

Elem	Line	Scr	Position	Description	Format
17	5	6	175	Literal	"CODE(S). IF A COMPLET COMPUTATIONAL BREAKDOWN OF ALL LIABILITIES IS TO BE"
18	6	6	142	Literal	"PRINTED AT THE END OF THIS LETTER, ENTER"
19	6	6	43	BREAKDOWN-IND	y OR x
20	6	6	4463	Literal	"(Y), OR (X) TO EXIT."
21	817	6	1012,		
			2729,		
			4547,		
			6365,	Liability Breakdown number	"1." Through "40."
22	817	6	1415,		
			3132,		
			4950,		
			6768	LIABILITY-NUM	nn
23	817	6	13, 33,	Literal	" _ "
			51, 69		
24	817	6	1719,	FTD-EXPLANATION-CD	nnn
			3437		
			5254		
			7072		
25	19	6	173	Literal	"Note: NNTwo digit liability number displayed on the breakdown screen"
26	20	6	852	Literal	"NNNThree digit paragraph explanation code."

**Exhibit 2.3.28-15 (Cont. 3) (01-01-2007)****Command Code FTDPN Output Explanation Display****(Form 941 and Form 945 for tax period 199303 and subsequent)**

<b>Elem</b>	<b>Line</b>	<b>Scr</b>	<b>Position</b>	<b>Description</b>	<b>Format</b>
27	22	6	176	Literal	"To generate Letter enter ENTRY CODE on the last six (6) lines of this screen"
28	23	6	173	Literal	"In order to VIEW CP568 Letter Online, Enter==> __ (V) and then ENTRY CODE Note: This line will be blank for Form 945"

## Exhibit 2.3.28-16 (01-01-2007)

Command Code FTDPN Output Explanation Display Delete Screen  
(Form 941 for tax period 199303 and subsequent)

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE-PRD-CD=n		nn-nnnnnnnn	nn yyyymm	yyyddd		1
2									2
3	THIS INPUT SCREEN ALLOWS USER TO DELETE ANY PREVIOUS FTD LETTER REQUEST								3
4									4
5	ENTER EIN AND TAX-PRD OF FTD LETTER REQUEST TO BE DELETED OR <XMIT> TO								5
6	DEFAULT TO CURRENT ACCOUNT OR ENTER x (X) TO EXIT.								6
7									7
8	EIN: nn-nnnnnnnn		TAX PRD: yyyymm						8
9									9
10									10
11									11
12									12
13									13
14	** NOTE: FTD LETTER REQUESTS CAN ONLY BE DELETED BY THE								14
15	EMPLOYEE WHO ORIGINALLY REQUESTED THE LETTER.								15
16									16
17	PRINT THIS SCREEN FOR FURTHER REFERENCE.								17
18									18
19	ENTRY CODE MUST BE ENTERED AFTER OR BELOW TAX-PRD								19
20	INFORMATION TO PROCESS DELETE REQUEST.								20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description

**Exhibit 2.3.28-16 (Cont. 1) (01-01-2007)**

**Command Code FTDPN Output Explanation Display Delete Screen**  
**(Form 941 for tax period 199303 and subsequent)**

Elem	Line	Scr	Position	Description	Format
1	1	6	15	Command Code	FTDPN
2	1	6	6	Command Code Definer	B
3	1	6	2536	Literal	"BASE-PRD-CD="
4	1	6	37	BASE-PRD-CD	n
5	1	6	4756	Edited TIN and File Source	nn-nnnnnnnn
6	1	6	6162	MFT	nn
7	1	6	6469	TAX-PRD	yyyymm
8	1	6	7379	SCREEN-JULIAN-DT	yyyddd
9	3	6	677	Literal	"THIS INPUT SCREEN ALLOWS USER TO DELETE ANY PREVIOUS FTD LETTER REQUEST. "
10	5	6	675	Literal	"ENTER EIN AND TAX-PRD OF FTD LETTER REQUEST TO BE OR V///// hXMITV/////g TO"
11	6	6	636	Literal	"DEFAULT TO CURRENT ACCOUNT OR ENTER"
12	6	6	37	DELETE-EXIT-IND	x
13	6	6	3850	Literal	"(X) TO EXIT."
14	7	6	611	Literal	"EIN:"
15	7	6	1221	DELETE-EIN	nn-nnnnnnnn
18	7	6	2533	Literal	"TAX PRD: "
19	7	6	3439	DELETE-TXPRD	yyyymm
20	14	6	156	Literal	"**NOTE: FTD LETTER REQUESTS CAN ONLY BE DELETED BY THE"



**Exhibit 2.3.28-16 (Cont. 2) (01-01-2007)**

**Command Code FTDPN Output Explanation Display Delete Screen  
(Form 941 for tax period 199303 and subsequent)**

Elem	Line	Scr	Position	Description	Format
21	15	6	1156	Literal	"EMPLOYEE WHO ORIGINALLY REQUESTED THE LETTER."
22	17	6	1151	Literal	"PRINT THIS SCREEN FOR FURTHER REFERENCE."
23	19	6	1160	Literal	"ENTRY CODE MUST BE ENTERED AFTER OR BELOW TAX- PRD"
24	20	6	1149	Literal	"INFORMATION TO PROCESS DELETE REQUEST."

## Exhibit 2.3.28-17 (01-01-2007)

Command Code FTDPN With Definer G Response  
(Tax Periods 199303 and subsequent)

Response Screen FTDPNG

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDDISP		BASE-PRD-CD=n		nn-nnnnnnn	nn yyymm	STA=nn		1
2									2
3	This is an Informational Display Screen that lists all the Paragraph Codes								3
4	available when requesting a CP568 Letter. Note, the next page is the Letter								4
5	screen where you input these Paragraph Codes.								5
6									6
7	011 - Reasonable cause (cover page)				100 - Explains Semi-weekly rule				7
8	012 - Reasonable cause (expl-pages)				110 - Explains Monthly rule				8
9	020 - Penalty for late deposit				120 - \$100,000 one day requirement				9
10	030 - All penalty rates/days late				130 - \$100,000 on Monthly				10
11	031 - 2% (1 to 5 days late)				140 - Lookback period rule				11
12	032 - 5% (6 to 15 days late)				151 - Safe Harbor, Monthly				12
13	240 - No penalty due, within tolerance				152 - Safe Harbor, Semi-weekly				13
14	034 - 15% 10 days late after 1st notice				170 - Deposit(s) not immediate credit				14
15	035 - 10% (avoidance deposit)				181 - In future complete Monthly ROFT				15
16	036 - 10% (avoidance of EFT compliance)				182 - In future complete schedule B				16
17	040 - 10% (unauthorized deposit)				190 - Not consider immediate credit				17
18	050 - Averaging Total Tax Liability				200 - Review schedule records				18
19	060 - Deposit(s) applied in date order				211 - Open text on cover pages				19
20	070 - Send schedule B				212 - Open text on cover pages				20
21	080 - Semi-weekly, send schedule B				220 - Attachments line (cover page)				21
22	090 - Monthly, send schedule B				230 - Explanations RRA 98 3304(a)&(b)				22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description

**Exhibit 2.3.28-17 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer G Response  
(Tax Periods 199303 and subsequent)**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code definer	B
3	1	1829	Literal	BASE-PRD-CD=
4	1	30	BASE PERIOD CODE	n
5	1	3233	STATE CODE	MU
6	1	6162	Literal	=STATE-CD
7	1	4756	Edited TIN & FS	nn-nnnnnnn
8	1	6162	MFT	nn
9	1	6467	TAX-PRD	yyyymm
10	2	158	Literal	See Note #1
11	3	528	Literal	See Note #2
12	3	3042	Total Tax Liability	z,zzz,zzz,zzz
13	3	4473	Literal	See Note #3
14	4	1	1st month indicator	A
15	4	324	Literal	FIRST MONTH OF QUARTER
16	4	28	2nd month indicator	B
17	4	3052	Literal	SECOND MONTH OF QUARTER
18	4	55	3rd month indicator	C
19	4	5778	Literal	THIRD MONTH OF QUARTER
20	621	12, 1415, 2829, 4142, 5556, 6869	days of the month	nn
21	621	312, 1625, 3039, 4352, 5766, 7079	Liability Amt.	zzzzzz9.99**
22	23	136	Literal	See Note #4

Note # 1: Use literal "GENERIC ACCOUNT: IF TOTAL LIABILITY FOR THE QUARTER IS TO"

Note #2: Use literal "BE AVERAGED, ENTER TOTAL"

Note #3: Use literal "ELSE, ENTER LIABILITIES BELOW:"

**Exhibit 2.3.28-17 (Cont. 2) (01-01-2007)**

**Command Code FTDPN With Definer G Response  
(Tax Periods 199303 and subsequent)**

Note #4: Use literal "ENTER ENTRY CODE STARTING THIS LINE."

\*\*due to spacing limitations, commas are not required in order to compute million dollar liability accounts.

## Exhibit 2.3.28-18 (01-01-2007)

## Command Code FTDPN With Definer "G" Output Explanation Display

(Form 941 for tax period 199303 and subsequent. This screen(s) displays the credits.

## Response Screen FTDPNG

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE PRD CD=n		nn-nnnnnnn	nn	yyyymm	yyyddd	1
2	GENERIC ACCOUNT:						yyyy=EFT-YR		2
3	TOTAL AMOUNT OF CREDIT TRANSACTIONS \$\$\$\$\$\$\$\$\$\$						STATE-CD = nn		3
4	CREDIT TRANSACTIONS ON THE POSTED RETURN OR OPERATOR INPUT:								
5	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT			5
6	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			6
7	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			7
8	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			8
9	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			9
10	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			10
11	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			11
12	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			12
13	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			13
14	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			14
15	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			15
16	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			16
17	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			17
18	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			18
19	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			19
20	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			20
21	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			21
22	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyyy	\$\$\$\$\$\$\$\$\$\$\$\$\$			22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description

**Exhibit 2.3.28-18 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer GOutput Explanation Display****(Form 941 for tax period 199303 and subsequent. This screen(s) displays the credits.**

Elem	Line	Scr	Position	Description	Format
1	1	1+	17	Literal	FTDCOMP or FTDPNB
2*	1	1+	2536	Literal	BASE-PRD-CD
3*	1	1+	37	BASE-PRD-CD	n
4	1	1+	4756	Edited TIN and File Source	nn-nnnnnnn
5	1	1+	6162	MFT	nn
6	1	1+	6469	TAX-PRD	yyyymm
7	1	1+	7379	SCREEN-JULIAN-DT	yyyddd
8	2	1+	61	Literal	W-IND=
9	2	1+	67	FTD-waiver-ind	n valued 'Y' or 'N'
10	2		6972	EFTPS-ELEC-DPST- IND	yyyy
11	2		7379	Literal	=EFT-YR
12	2	2+	116	Literal	GENERIC ACCOUNT:
13	3	2+	135	Literal	See Note #1
14	3	2+	3851	CREDITS-TOTAL	zzzzzzzzzz9.99
15	3	2+	6977	Literal	STATE-CD
16	3	2+	7879	STATE-CD	nn
17	4	2+	159	Literal	See Note #2
18	622	2+	14 2830 5557	Transaction	nnne (See Amendment #1)
18	622	2+	512 3239 5966	Trans-Date	mmddyyyy
20	622	2+	1426 4153 6880	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$

NOTE #1 Use literal " TOTAL AMOUNT OF CREDIT TRANSACTIONS".

NOTE #2 Use literal "To Designate, Enter L## (L=Indicator ##=Incurred Liability Number)".

**Exhibit 2.3.28-18 (Cont. 2) (01-01-2007)**

**Command Code FTDPN With Definer GOutput Explanation Display  
(Form 941 for tax period 199303 and subsequent. This screen(s) displays the credits.**

\*NOTE: Only present for tax periods greater than 199212 (all screens).

**Exhibit 2.3.28-19 (01-01-2008)**

**Command Code FTDPN With Definer B Text input Display**  
**(Form 941 for tax period 199303 and subsequent)**

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE-PRD-CD=n		nn-nnnnnnn	nn yyyymm	STA=XX		1
2									2
3	Selection of paragraph Code 212, allows you to input up to 15 lines of text								3
4	exactly as it should appear on the CP568. Note, a view function is available to								4
5	review your FTD letter including this text before XMITTING to generate letter.								5
6	hit the space bar at least once to create a blank line between paragraphs.								6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22	To generate letter enter ENTRY CODE on this line or after the last sentence.								22
23	In order to VIEW CP568 Letter Online, Enter ==> (V) and then ENTRY CODE.								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description



**Exhibit 2.3.28-19 (Cont. 1) (01-01-2008)****Command Code FTDPN With Definer B Text input Display  
(Form 941 for tax period 199303 and subsequent)**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code Definer	B
3	1	2536	Literal	"BASE-PRD-CD&ME"
4	1	37	BASE-PRD-CD	n
5	1	4756	Edited Tin and File Source	nn-nnnnnnn
6	1	6162	MFT	nn
7	1	6469	TAX-PRD	yyyymm
8	1	7174	Literal	"STA ="
9	1	7576	STATE CODE (Deposit Made)	XX
10	3	680	*Literal	
11	4	180	*Literal	
12	5	177	*Literal	
13	6	174	*Literal	
14	7	180	*underline	
15	8	180	*underline	
16	9	180	*underline	
17	10	180	*underline	
18	11	180	*underline	
19	12	180	*underline	
20	13	180	*underline	
21	14	180	*underline	
22	15	180	*underline	
23	16	180	*underline	
24	17	180	*underline	
25	18	180	*underline	
26	19	180	*underline	
27	20	180	*underline	
28	21	180	*underline	
29	22	175	*Literal	

**Exhibit 2.3.28-19 (Cont. 2) (01-01-2008)**

**Command Code FTDPN With Definer B Text input Display**  
**(Form 941 for tax period 199303 and subsequent)**

Elem	Line	Position	Description	Format
30	23	172	*Literal	
Note: *Refer to Literal value to Exhibit 2.3.28-16.				

## Exhibit 2.3.28-20 (01-01-2008)

## Command Code FTDPN Information Display Screen

(Form 941 and Form 945 for tax period 199303 and subsequent)

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDDISP		BASE-PRD-CD=n		nn-nnnnnnn		nn yyyymm	STA=XX	1
2									2
3	This is an Informational Display Screen that lists all the Paragraph Codes								3
4	available when requesting a CP568 Letter. Note, the next page is the Letter								4
5	screen where you input these Paragraph Codes.								5
6									6
7	011 - Reasonable cause (cover page)								7
8	012 - Reasonable cause (expl-pages)				100 - Explains Semi-weekly rule				8
9	020 - Penalty for late deposit				110 - Explains Monthly rule				9
10	030 - All penalty rates/days late				120 - \$100.000 one day requirement				10
11	031 - 2% (1 to 5 days late)				130 - \$100.000 on Monthly				11
12	032 - 5% (6 to 15 days late)				140 - Lookback period rule				12
13	033 - 10% (16 or more days late)				151 - Safe Harbor, Monthly				13
14	034 - 15% 10 days late after 1st notice				152 - Safe Harbor, Semi-weekly				14
15	035 - 10% (avoidance deposit)				170 - Deposit(s) not immediate credit				15
16	036 - 10% (avoidance of EFT compliance)				181 - In future complete Monthly ROFT				16
17	040 - 10% (unauthorized deposit)				182 - In future complete schedule B				17
18	050 - Averaging Total Tax Liability				190 - Not consider immediate credit				18
19	060 - Deposit(s) applied in date order				200 - Review schedule records				19
20	070 - Send schedule B				211 - Open text on cover page				20
21	080 - Semi-weekly, send schedule B				212 - Open text on expl-pages				21
22	090 - Monthly, send schedule B				220 - Attachments line (cover page)				22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

## Record Element Description

**Exhibit 2.3.28-20 (Cont. 1) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code Definer	B
3	1	2536	Literal	"BASE-PRD-CD&ME"
4	1	37	BASE-PRD-CD	n
5	1	4756	Edited Tin and File Source	nn-nnnnnnn
6	1	6162	MFT	nn
7	1	6469	TAX-PRD	yyyymm
8	1	7174	Literal	"STA ="
9	1	7576	STATE CODE (Deposit Made)	XX
10	3	680	*Literal	
11	4	180	*Literal	
12	5	177	*Literal	
13	6	280	*Literal	
14	7	280	*Literal	
15	8	280	*Literal	
16	9	280	*Literal	
17	10	280	*Literal	
18	11	280	*Literal	
19	12	280	*Literal	
20	13	280	*Literal	
21	14	280	*Literal	
22	15	280	*Literal	
23	16	280	*Literal	
24	17	280	*Literal	
25	18	280	*Literal	
26	19	280	*Literal	
27	20	280	*Literal	
28	21	280	*Literal	
29	22	276	*Literal	

**Exhibit 2.3.28-20 (Cont. 2) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

Elem	Line	Position	Description	Format
30	23	180	*Underscore	
Note: *Refer to Literal value Exhibit 2.3.28-17.				

PARA CODE	TEXT
011 - (Reasonable cause (cover page))012 - (Reasonable cause (expl-pages))	If you believe you have a reasonable cause for not making the deposits, please explain at the end of this letter and return it by August 30, 2004. A company officer or other authorized representative must sign the statement. The IRS will remove a penalty, or any portion of a penalty, if it is the result of written advice from the IRS. However, there are two conditions: you must have provided adequate and accurate information when you requested the advice and advice must have been given in response to a specific written request.
020 - (Penalty for late deposit)	We charged a penalty because, according to our records you did not make your tax deposit on time or in the correct amount. Form 944: For employers who are in the Employers' Annual Federal Tax Program (Form 944) whose tax liability for the year equals or exceeds \$2,500 but whose employment tax liability for a quarter of the year is de minimis (less than \$2,500) will be deemed to have timely deposited the employment taxes due for that quarter if you fully deposit the employment taxes accumulated during that quarter by the last day of the month following the close of that quarter. Employment taxes accumulated for less than \$2,500 during the fourth quarter can be either deposited by January 31 or remitted with a timely filed return for the return period.
023 (Penalty Waived)	We waived the 10 percent penalty for the deposit not made by EFTPS.

**Exhibit 2.3.28-20 (Cont. 3) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

030 - ( all penalty rates/ days late)	<p>The amount of the penalty is determined by how late the deposit was made. In addition, credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured as follows: 2 percent for deposits made 1 to 5 days late. 5 percent for deposits made 6 to 15 days late. 10 percent for deposits made 16 or more days late, but within 10 days of the date of the first notice we sent you asking for the tax due. 15 percent for amounts still unpaid more than 10 days after the date of the first notice we sent you asking for tax due. 10 percent avoidance penalty for deposits not made through EFTPS as required by law.</p> <p>After 12/31/2010 the paragraph will read</p> <p>The amount of the penalty is determined by how late the deposit was made. In addition, credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured as follows: 2 percent for deposits made 1 to 5 days late. 5 percent for deposits made 6 to 15 days late. 10 percent for deposits made 16 or more days late, but within 10 days of the date of the first notice we sent you asking for the tax due. 15 percent for amounts still unpaid more than 10 days after the date of the first notice we sent you asking for tax due. 10 percent avoidance penalty for deposits not made through EFTPS.</p>
031 - 2% ( 1 to 5 days late)	<p>The amount of the penalty is determined by how late the deposit was made. In addition credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured at a 2 percent for deposits made 1 to 5 days late.</p>
032 - 5% (6 to 15 days late)	<p>The amount of the penalty is determined by how late the deposit was made. In addition credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured at a 5 percent for deposits made 6 to 15 days late.</p>
033 - 10% (16 or more days late)	<p>The amount of the penalty is determined by how late the deposit was made. In addition credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured at a 10 percent for deposits made 16 or more days late, but within 10 days of the date of the first notice we sent you asking for the tax due.</p>
034 - 15% 10 days later after 1st notice	<p>The amount of the penalty is determined by how late the deposit was made. In addition credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured at 15 percent for amounts still unpaid more than 10 days after the date of the first notice we sent you asking for the tax due.</p>
240 - No penalty due, within tolerance	<p>Dear Taxpayer; Thank you for your reply, dated mm dd, yyyy to our letter proposing a federal tax deposit penalty on your Form 941/Form 945/Form 944 for the period ending mm dd, yyyy. Based on the information you provided we have determined that no penalty is due.</p>

**Exhibit 2.3.28-20 (Cont. 4) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

036 - 10% (avoidance or EFT compliance)	The amount of the penalty is determined by how late the deposit was made. In addition credits are applied to the most recent period or periods within the specified tax period to which the credit relates. Your penalty rate is figured at 10 percent avoidance penalty for deposits not made through EFTPS as required by law.
040 - 10% (unauthorized deposit)	<p>The penalty was charged because, according to our records, you paid your taxes to an unauthorized financial institution, directly to the IRS, or with your return. The penalty is 10 percent of each payment not properly deposited. There is a limit to the amount of tax you may pay with your return. On the Form 941/Form 945 series/Form 944, if your total accumulated taxes for the return period are less than \$2500, you may pay this amount with your return. After 12/31/2010 the paragraph for quarterly returns will read</p> <p>The penalty was charged because, according to our records, you paid your taxes to an unauthorized financial institution, directly to the IRS, or with your return. The penalty is 10 percent of each payment not deposited electronically through the Electronic Federal Tax Payment System (EFTPS). There is a limit to the amount of tax you may pay with your return. On the Form 941 series, you can pay your total Form 941 tax liability when you timely file the form if both:</p> <ul style="list-style-type: none"> <li>* Your total Form 941 tax liability for either the quarter or the preceding quarter or the preceding quarter is less than \$2,500 , and</li> <li>* You did not incur a \$100,000 next day deposit obligation during the quarter.</li> </ul> <p>After 12/31/2010 the paragraph for annual returns will read</p> <p>The penalty was charged because, according to our records, you paid your taxes directly to the IRS, or with your return. The penalty is 10 percent of each payment not deposited electronically through the Electronic Federal Tax Payment System (EFTPS). There is a limit to the amount of tax you may pay with your return. If your total accumulated taxes for the return period are less than \$2500, you may pay this amount with your return.</p>
050 - Averaging Total Tax Liability	We charged a penalty because we could not determine if your deposits were made timely or in sufficient amounts. We arrived at this conclusion because your record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported did not equal the net taxes for the tax period. Therefore, we averaged the total tax liability (reported on Form 944) and distributed it equally throughout the tax period. We applied your deposits and payments to the averaged liabilities in the date order we received your deposits. We figured the penalty on any tax not deposited on time or in the correct amount.
060 - Deposit (s) applied in date order	We applied your deposits and payments in the date order we received them. We used your Record of Federal Tax Liability to determine where to apply your deposits. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

**Exhibit 2.3.28-20 (Cont. 5) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

070 - Send Form 945-A/ Send Schedule B	If you believe we computed the penalty incorrectly, please send us a complete breakdown of your tax liability by filling in Form 945-A/ schedule B (Annual Record of Federal Tax Liability ) for tax years 1993 and later. Form 944: If you believe we computed the penalty incorrectly, please send us a complete breakdown of your Form 944 tax liability by filling in Form 945-A, Annual Record of Federal Tax Liability.
080 - Semi-weekly, send schedule B	Our records show you are a semi-weekly depositor but your Form 945-A Annual Record of Federal Tax Liability , Schedule B, Employers Record of Federal Tax Liability, did not have enough information on it for us to determine if you made your deposits on time or in the correct amounts. Our records show you are a semi-weekly depositor for Form 944, but your Form 945-A, Annual Record of Federal Tax Liability , did not have enough information on it for us to determine if you made your deposits on time or in the correct amounts.
090 - Monthly, send schedule B	Our records show you are a monthly depositor but your Monthly Summary of Federal Tax Liability did not have enough information on it for us to determine if you made deposits on time or in the correct amounts.
100 - Explains Semi- weekly rule	Our records indicate that you are a semi-weekly depositor. You should be following the semi-weekly deposit schedule because your total Form 945/ Form 941 - tax liability in your look back period was more than \$50,000. Therefore, your deposits should be made according to the following schedule: If you pay wages on Wednesday, Thursday, or Friday the Deposit is due by the following Wednesday. If you pay wages on Saturday, Sunday, Monday, or Tuesday, the Deposit is due by the following Friday.
110 - Explains Monthly rule	Our records indicate that you are a monthly depositor. You should be following the monthly deposits schedule because your total Form 945/ employment tax liability in your look back period was \$50,000 or less. For liabilities accumulated within any one monthly period, your deposit is due the first banking day on or after the 15th of the following month.
120 - \$100,000 one day requirement	If, during any month, your accumulated Federal Taxed reach \$100,000 or more, you must make a deposit on the next banking day. This one-day deposit requirement overrides any other deposit rule. For the remainder of the year you must follow the semi-weekly deposit schedule.
130 - \$100,000 on Monthly	Your requirements changed from monthly to semi-weekly, Monthly depositors who reach a liability of \$100,000 or more within any one month immediately become semi-weekly depositors for the remainder of the current year and for the following calendar year.
140 - Lookback period rule	Your deposit schedule for the calendar year is determined from the total taxes in a four quarter/Form 945 taxes in the lookback period. The lookback period is the second calendar year preceding the current calendar year. For example: the lookback period for the year 2000 is 1998. Form 944: Your deposit schedule for the calendar year is determined from the total Form 944 taxes reported in the look back period. The look back period is the second calendar year preceding the current calendar year. For example: the look back period for the year 2008 is 2006.



**Exhibit 2.3.28-20 (Cont. 6) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

151- Safe Harbor, Monthly	The regulations provide a safe harbor exception for any deposit where unusual or unforeseen circumstances prevent you from timely depositing 100% of your liability. If you deposit at least 98% of your tax liability by the deposit due date, and the shortfall does not exceed the greater of \$100 or 2 percent of the required deposit, you have met the deposit requirement for that liability. For a monthly depositor, any shortfall amount must be remitted or deposited by the return due dates.
152 - Safe Harbor, Semi-weekly	The regulations provide a safe harbor exception for any deposit where unusual or unforeseen circumstances prevent you from timely depositing 100% of your liability. If you deposit at least 98% of your tax liability by the deposit due date, and the shortfall does not exceed the greater of \$100 or 2 percent of the required deposit, you have met the deposit requirement for that liability.
170 - Deposit (s) not immediate credit	We charged you with the penalty for not making federal tax deposits on time because your deposit was not considered an immediate credit item by your bank. Each Federal Reserve Bank has its own guidelines for what it considers an immediate credit item. Therefore, you should contact the Treasury Tax and Loan or Federal Tax Department at your bank to resolve any difference between the date stamped on your receipt and the date your check was cancelled.
181- In future complete Monthly ROFT	In the future, please complete all applicable entries in the Form 945-A (Annual Record of Federal Tax Liability) / in the Record of Federal Tax Liabilities section of your tax return on the Monthly Summary of Federal Tax Liability. Show the amount of tax liability (not the deposit amount) for each period in which you paid wages to employees.
182 - In future complete schedule B	In the future, please complete all applicable entries in the Form 945-A (Annual Record of Federal Tax Liability) / in the Record of Federal Tax Liabilities section of your tax return on the Form 941 Schedule B (Employers Records of Federal Tax Liability). Show the amount of tax liability (not the deposit amount) for each period in which you paid wages to employees. Form 944: In the future, please complete and include with your Form 944 the Form 945-A, Annual Record of Federal Tax Liability. Show the amount of tax liability (not the deposit amount) for each period in which you paid wages to employees.
190 - Not consider immediate credit	Apparently, your deposit was processed under normal Federal Reserve Bank procedures. However, the bank did not consider your deposit (s) an immediate credit item. When this is the case, we must charge you the penalty for not making federal tax deposits. Your bank can explain which checks it considers immediate credit items.

**Exhibit 2.3.28-20 (Cont. 7) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

200 - Review schedule records	The schedule you provided indicates you are reporting wages for the pay period in which they are earned, rather than the date they are actually paid. This situation will cause your deposits to appear late. Please review your records, and if this is the case, please complete and return the enclosed Form 945-A, Annual record of Federal Tax Liabilities/Form 941, Schedule B, Employers Record of Federal Tax Liabilities. Return the Form 945-A/Form 941, Schedule B, along with a copy of this letter, to the address at the top of the first page of this letter, so we may correct our records and adjust your penalty accordingly. Form 944: The schedule you provided with your Form 944 indicates you are reporting wages for the pay period in which they are earned, rather than the date they are actually paid. This situation will cause your deposits to appear late. Please review your records, and if this is the case, please complete and return the enclosed Form 945-A, Annual Record of Federal Tax Liabilities. Return the Form 945-A, along with a copy of this letter, to the address at the top of the first page of this letter, so we may correct our records and adjust your penalty accordingly.
211 - Open text on cover page	Input your text for cover page.
212 - Open text on expl-pages	Input your text on expl-page.
220 - Attachments line (Cover page)	ATTACHMENTS: Form 945, Schedule B (Employer Record of Federal Tax Liability).

**Exhibit 2.3.28-20 (Cont. 8) (01-01-2008)****Command Code FTDPN Information Display Screen****(Form 941 and Form 945 for tax period 199303 and subsequent)**

230 - Explanations RRA 98 3304 (a) & (b)	<p>Our records indicate that you were issued a notice for the tax period ending mm dd, yyyy, That included a Federal Tax Deposit (FTD) penalty assessment for late paid deposits. The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) Section 3304 (a) and (b) allow you provisions for decreasing an FTD penalty assessment related to deposits required after January 18, 1999. The notice issued included an FTD penalty computed under section 3304 (c) where deposits are applied to the most recent period or periods within the specified tax period to which the deposit relates. The IRS issued Revenue procedure 99-10 that allows taxpayers to designate the application of federal tax deposit for a particular return period, in order to minimize the FTD penalty under section 6656. The procedure applies to deposits required after January 18, 1999. Section 3304 (a) allows taxpayers 90 days from the date of the penalty notice to contact the IRS and designate the deposit period or periods within a tax return period to which the deposits of tax are to be applied. The IRS will adjust the penalties and notify you of the new penalty amount in writing. Section 6656 of the Internal Revenue Code (IRC) provides that in the case of any failure by any person to deposit (as required by the IRC or regulations) on the date prescribed any amount of tax in a government depository, there will be imposed upon such person a penalty equal to the applicable percentage of the amount of the underpayment, unless it is shown that such failure is due to reasonable cause and not due to willful neglect. The penalty ranges from 2 to 15 percent depending upon the lateness of the deposit. Section 6656 (c) (2) (B) provides a waiver after the taxpayer is required to change the frequency of their deposits. The penalty relief is allowed provided you meet the net worth requirement (\$2,000,000 or less for individuals, \$7,000,000 or less for any owner or an unincorporated business, any partnership, corporation, association, unit of local government, or organization) and file a timely employment tax return. The relief provided by Section 6656 (c) (2) (B) is effective for deposits required after January 18, 1999. If you qualify for relief under either of these sections, please return this letter with your supporting information, or call the telephone number shown above for assistance. We apologize for the delay in notifying you of this penalty relief provision.</p>
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**Exhibit 2.3.28-21 (01-01-2007)****Command Code FTDPN With Definer G Definer-Input**

Input Screen FTDPNG for Tax Periods starting 199312 to present for Form 941 (MFT 01). And Tax Periods starting 199412 to present for Form 943 and Form 945 (MFT 11 and 16). Tax Periods starting 200412 to present for Form CT-1, Tax Periods starting 200612 for Form 1042 and Form 944

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

## Record Element Description

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code Definer	G
3	1	716	EIN	nn-nnnnnnn
4	2	12	MFT	01, 11, 16
5	2	49	Tax Period	yyyymm

## Exhibit 2.3.28-22 (01-01-2007)

## Command Code FTDPN With Definer G Display response

(Form 943 and Form 945 starting Tax Periods: 199412 and subsequent.  
Form 1042 and Form 944: 200612 and subsequent.)

## Response Screen FTDPNG

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE PRD CD=*		nn-nnnnnnn		nn yyymm		1
2	GENERIC ACCOUNT: ENTER TOTAL AVERAGED AMOUNT						\$\$\$\$\$\$\$\$\$		2
3							STATE-CD=MU		3
4	ENTER ANNUAL TAX LIABILITIES BELOW:								4
5	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	5
6	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	6
7	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	7
8	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	8
9	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	9
10	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	10
11	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	11
12	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	12
13	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	13
14	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	14
15	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	15
16	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	16
17	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	17
18	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	18
19	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	19
20	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	20
21	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	mmdd \$\$\$\$\$\$\$\$\$\$	21
22	For a summary of the breakdown page (s), Enter (Y):								22
23	ENTER ENTRY CODE ON THIS LINE:								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description

**Exhibit 2.3.28-22 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer G Display response**

**(Form 943 and Form 945 starting Tax Periods: 199412 and subsequent.  
Form 1042 and Form 944: 200612 and subsequent.)**

Elem	Line	Position	Description	Format
1	1	1	Command Code	FTDPN
2	1	6	Command Code definer	B
3	1	2536	Literal	BASE-PRD-CD=
4	1	37	BASE PERIOD CODE	*
5	1	4756	Edited TIN and File Source	nn-nnnnnnn
6	1	6162	MFT	nn
7	1	6469	TAX-PRD	yyyymm
8	2	140	Literal	See Note #1
9	2	5163	TOTAL	z,zzz,zzz,zzz
10	521	14	date	mmdd
		21-24		
		4144		
11	521	5, 25,45	Average-Ind.	See Note #2
12	521	618	Liability Amt.	zzzzzzzz9.99**
		26-38		
		46-57		
13	5-17	63-64	Literal	01 - 12
14	5-17	66-78	Monthly amount	zzz,zzz,zz9.99
15	22	153	Literal	See Note #3
16	22	153	Literal	See Note #4

Note #1: Use literal "GENERIC ACCOUNT: ENTER TOTAL AVERAGED AMOUNT"

Note #2: When computing a BASE-PRD-CD of 1 (Monthly), CC FTDPN can now accept a new indicator "A". The value of "A" signify that the monthly amount will be averaged into 4 and assigned the first four Wednesday of the month as the Incurred Liability Date. Users can use this manual enhancement if they are to average Monthly amounts rather than using the Total Tax Liability amount, this applies to Monthly account that needs averaging computation.

Note #3: Use literal "For a summary of the breakdown page(s), Enter\_(Y): "

**Exhibit 2.3.28-22 (Cont. 2) (01-01-2007)****Command Code FTDPN With Definer G Display response****(Form 943 and Form 945 starting Tax Periods: 199412 and subsequent.  
Form 1042 and Form 944: 200612 and subsequent.)**

Note #4: Use literal "ENTER ENTRY CODE ON THIS LINE:"

\*\* due to spacing limitations, commas are not required in order to compute million dollar liability accounts.

**Exhibit 2.3.28-23 (01-01-2007)****Command Code FTDPN With Definer B display response**

(Form 943 and Form 945 starting Tax Periods 199412 and subsequent. Form CT-1 starting Tax Periods 200412, Form 1042 and Form 944 starting Tax Periods 200612)

Response Screen FTDPN

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	FTDPNB		BASE PRD CD=n		nn-nnnnnnn		nn yyymm		1	
2	GENERIC ACCOUNT: ENTER TOTAL AVERAGED AMOUNT						\$\$\$\$\$\$\$\$\$\$\$\$			2
3	TOTAL ROFT \$\$\$\$\$\$\$\$\$\$			TOTAL CREDIT USED \$\$\$\$\$\$\$\$\$\$			STATE-CD = nn			3
4	TAX LIABILITIES ON THE POSTED RETURN OR OPERATOR INPUT:									4
5	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					5
6	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					6
7	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					7
8	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					8
9	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					9
10	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					10
11	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					11
12	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					12
13	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					13
14	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					14
15	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					15
16	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					16
17	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					17
18	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					18
19	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					19
20	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					20
21	mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$		mmdd \$\$\$\$\$\$\$\$\$\$					21
22	For a summary of the breakdown page(s), Enter (Y):									22
23	TOTAL AMT SUBJECT TO FTD PENALTY \$\$\$\$\$\$\$\$\$\$				TOTAL PENALTY \$\$\$\$\$\$\$\$\$\$					23
24										24
	1234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

Record Element Description



**Exhibit 2.3.28-23 (Cont. 1) (01-01-2007)****Command Code FTDPN With Definer B display response**

**(Form 943 and Form 945 starting Tax Periods 199412 and subsequent. Form CT-1 starting Tax Periods 200412, Form 1042 and Form 944 starting Tax Periods 200612)**

Elem	Line	Position	Description	Format
1	1	15	Command Code	FTDPN
2	1	6	Command Code definer	B
3	1	2536	Literal	BASE-PRD-CD=
4	1	37	BASE PERIOD CODE	n
5	1	4756	Edited TIN and File Source	nn-nnnnnnn
6	1	6162	MFT	nn
7	1	6469	TAX-PRD	yyyymm
8	2	140	Literal	See Note #1
9	2	5163	TOTAL	z,zzz,zzz,zzz
10	3	528	Literal	See Note #2
11	3	3042	Total Tax Liability	z,zzz,zzz,zzz
12	3	4473	Literal	See Note #3
13	3	5163	Total-credit-used	z,zzz,zzz,zzz
14	3	6878	Literal	See Note #4
15	3	7980	State-cd	nn
16	4	155	Literal	See Note #5
17	521	1-4	date	mmdd
		21-24		
		41-44		
18	521	5,25,45	Average-Ind	See Note #6
19	521	6-18	Liability Amt.	zzzzzzzz9.99**
		26-38		
		45-57		
20	5-17	63-64	Literal	01-12
21	5-17	66-78	Monthly amount	zzz,zzz,zz9.99
22	22	153	Literal	See Note #7
23	23	133	Literal	See Note #8
24	23	3446	Amt-to-penalty	z,zzz,zzz,zzz

**Exhibit 2.3.28-23 (Cont. 2) (01-01-2007)****Command Code FTDPN With Definer B display response**

**(Form 943 and Form 945 starting Tax Periods 199412 and subsequent. Form CT-1 starting Tax Periods 200412, Form 1042 and Form 944 starting Tax Periods 200612)**

Elem	Line	Position	Description	Format
25	23	4861	Literal	See Note #9
26	23	6274	Total-penalty	Z, ZZZ, ZZZ, ZZZ note #8

Note #1: Use literal "GENERIC ACCCOUNT: ENTER TOTAL AVERAGED AMOUNT"

Note #2: Use literal "TOTAL ROFT"

Note #3: Use literal "TOTAL CREDIT USED"

Note #4: Use literal "STATE CD="

Note #5: Use literal "TAX LIABILITIES ON THE POST RETURN OR OPERATOR INPUT:"

Note #6: When computing a BASE-PRD-CD of 1 (Monthly), CC FTDPN can now accept a new indicator "A". The value of "A" signify that the monthly amount will be averaged into 4 and assigned the first four Wednesday of the month as the Incurred Liability Date. Users can use this manual enhancement if they are to average Monthly amounts rather than using the Total Tax Liability amount, this applies to Monthly account that needs averaging Computation.

Note #7: Use literal "For a summary of the breakdown page(s), Enter\_(Y): "

Note #8: Use literal "TOTAL AMT SUBJECT TO FTD PENALTY"

Note #9: Use literal "TOTAL PENALTY"

\*\* due to spacing limitations, commas are not required in order to compute million dollar liability accounts.

## Exhibit 2.3.28-24 (01-01-2007)

Command Code FTDPN with Definer B Credit Output Explanation Display  
(Form 943 and Form 945 only for Tax Periods starting 199412 and subsequent)

## Response Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB		BASE PRD CD=n		nn-nnnnnnn		nn yyyymm		1
2	GENERIC ACCOUNT:							CCYY=EFT-YR	2
3	TOTAL AMOUNT OF CREDIT TRANSACTIONS \$\$\$\$\$\$\$\$\$\$							STATE-CD=nn	3
4	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT	TC/E DATE	TRANS-AMOUNT			4
5	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			5
6	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			6
7	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			7
8	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			8
9	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			9
10	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			10
11	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			11
12	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			12
13	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			13
14	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			14
15	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			15
16	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			16
17	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			17
18	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			18
19	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			19
20	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			20
21	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$	nnn mmddyyvy	\$\$\$\$\$\$\$\$\$\$\$\$\$			21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description

**Exhibit 2.3.28-24 (Cont. 1) (01-01-2007)**

**Command Code FTDPN with Definer B Credit Output Explanation Display**  
**(Form 943 and Form 945 only for Tax Periods starting 199412 and subsequent)**

Elem	Line	Scr	Position	Description	Format
1	1	1+	17	Literal	FTDCOMP or FTDPNB
2*	1	1+	2536	Literal	BASE-PRD-CD
3*	1	1+	37	BASE-PRD-CD	n
4	1	1+	4756	Edited TIN and File source	nn-nnnnnnn
5	1	1+	6162	MFT	nn
6	1	1+	6469	TAX-PRD	yyyymm
7	2	2+	116	Literal	GENERIC ACCOUNT:
8	2	1+	61	Literal	W-IND=
9	2	1+	67	FTD-waiver-ind	n value 'Y' or 'N'
10	2	2+	6972	EFTPS-MANDATED YEAR	CCYY
11	2	2+	7379	Literal	=EFT-YR
12	3	2+	135	Literal	See Note #1
13	3	2+	3851	CREDITS-TOTAL	zzzzzzzzzz9.99
14	3	2+	6977	Literal	STATE-CD
15	3	2+	7879	STATE-CD	nn
16	4	2+	159	Literal	See Note #2
17	521	2+	14	Transaction	nnne
18	521	2+	512	Trans-Date	mmddyyyy
19	622	2+	1426	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
			4153		
			6880		
22	23	2+	170	Literal	See note 3

**Exhibit 2.3.28-24 (Cont. 2) (01-01-2007)****Command Code FTDPN with Definer B Credit Output Explanation Display  
(Form 943 and Form 945 only for Tax Periods starting 199412 and subsequent)**

NOTE #1 Use literal TOTAL AMOUNT OF CREDIT TRANSACTIONS.

NOTE #2 Use literal "TC/E DATE TRANS-AMOUNT TC/E DATE TRANS-AMOUNT TC/E DATE TRANS-AMOUNT".

NOTE #3 Use literal "To designate, Enter L## (L=Indicator ##Incurred Liability Number"

\*NOTE: Only present for tax periods greater than 199412 (all screens).

**Exhibit 2.3.28-25 (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 941 for Tax Periods Starting 201306 and subsequent)**

This is an example of the Summary Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNCOM		BASE-PRD-CD=n	nn-nnnnnnn	nn	yyyymm	yyyynnn		1
2									2
3	DEPOSIT:	Semi-weekly			Subject to	Days		Deposit	3
4	Event	Date	Amount	Penalty	Late	Rate	Penalty		4
5	-----								5
6	nnnLiability	MM-DD-YY	zzz,zzz,zzz.zz						6
7	PR End Date	MM-DD-YY							7
8	Deposit (EFT)	MM-DD-YY (nnn)	zzz,zzz,zzz.zz	zzz,zzz,zzz.zz	nnn	nn%zzz,zzz,zzz.zz			8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

**Exhibit 2.3.28-25 (Cont. 1) (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 941 for Tax Periods Starting 201306 and subsequent)**

Elem	Line	Scr	Position	Description	Format
1	1	3+	1	Literal	FTDCOMP
2	1	3+	25	Literal	BASE-PRD-CD
3	1	3+	37	BASE-PRD-CD	n
4	1	3+	47	Edited Tin and File Source	nn-nnnnnnn
5	1	3+	61	MFT	nn
6	1	3+	64	TAX-PRD	yyyymm
7	1	3+	73	SCREEN-JULIAN-DT	yyyddd
8	3	3+	1	Literal	Deposit
9	3	3+	10	Literal	Semi-weekly / Daily/ Monthly
10	3	3+	45	Literal	Subject to
11	3	3+	59	Literal	Days
12	3	3+	74	Literal	Deposit
14	4	3+	3	Literal	Event
15	4	3+	20	Literal	Date
16	4	3+	34	Literal	AMOUNT
17	4	3+	47	Literal	Penalty
18	4	3+	59	Literal	Late
19	4	3+	66	Literal	Rate
20	4	3+	74	Literal	PENALTY
21	5	3+	1	Literal	-----
22	6+	3+	1	Liability number	nnb (01)...
23	6+	3+	4	Literal	Liability
24	6+	3+	17	Liability Date	MM-DD-YY
25	6+	3+	30	Liability Amount	zzz,zzz,zzz.zz
26	7+	3+	4	Literal	PR End Date/Due Date/ SF Due Date
27	7+	3+	17	Due Date	MM-DD-YY

**Exhibit 2.3.28-25 (Cont. 2) (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 941 for Tax Periods Starting 201306 and subsequent)**

Elem	Line	Scr	Position	Description	Format
28	8+	3+	4	Literal	Deposit(EFT)/ Deposit(neft)/ Deposit/ No Deposit/ Payment/ Excess Pymt
29	8+	3+	17	Deposit Date	MM-DD-YY
30	8+	3+	25	SPLIT NUMBER	(nnn)
31	8+	3+	30	DEPOSIT AMOUNT	zzz,zzz,zzz.zz
32	8+	3+	45	SUBJECT TO PENALTY	zzz,zzz,zzz.zz
33	8+	3+	60	DAYS LATE	nnn
34	8+	3+	64	RATE	nn% nn = 2, 5, 10, or 15
35	8+	3+	67	DEPOSIT PENALTY	zzz,zzz,zzz.zz



**Exhibit 2.3.28-26 (07-01-2013)****Command Code FTDPN / FTDMF With Summary Screen Display (Form 943 and 945 for Tax Periods Starting 201306 and subsequent)**

## Third Response Screen for FTDPN / FTDMF

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDCOMP		BASE-PRD-CD=n		nn-nnnnnnn		nn yyyymm	yyyynnn	1
2									2
3	FAILURE TO DEPOSIT - IRC SECTION 6656								3
4	DEPOSIT:	Semi-weekly/Daily/Semi-weekly		Days		Deposit	Explanation		4
5	Event	Date	Amount	Late	Rate	Penalty	Code		5
6	-----								6
7									7
8	nnnnLiability	MM-DD-YYYY	zzz,zzz,zzz.zz						8
9	PR End Date	MM-DD-YYYY							9
10	Due Date	MM-DD-YYYY							10
11	Deposit	MM-DD-YYYY (nnn)	zzz,zzz,zzz.zz	nnn	nn%	zzz,zzz,zzz.zz	nn		11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description

**Exhibit 2.3.28-26 (Cont. 1) (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 943 and 945 for Tax Periods Starting 201306 and subsequent)**

Elem	Line	Scr	Position	Description	Format
1	1	3+	1	Literal	FTDCOMP
2	1	3+	25	Literal	BASE-PRD-CD
3	1	3+	37	BASE-PRD-CD	n
4	1	3+	47	Edited Tin and File Source	nn-nnnnnnn
5	1	3+	61	MFT	nn
6	1	3+	64	TAX-PRD	yyyymm
7	1	3+	73	SCREEN-JULIAN-DT	yyyddd
8	3	3+	1	Literal	FAILURE TO DEPOSIT - IRC SECTION 6656
9	4	3+	1	Literal	DEPOSIT:
10	4	3+	10	Literal	Semi-weekly / Daily/ Monthly
11	4	3+	48	Literal	Days
12	3	3+	62	Literal	Deposit
13	4	3+	70	Literal	Explanation
14	5	3+	3	Literal	Event
15	5	3+	20	Literal	Date
16	5	3+	34	Literal	Amount
17	5	3+	48	Literal	Late
18	5	3+	54	Literal	Rate
19	5	3+	62	Literal	Penalty
20	5	3+	74	Literal	Code
21	6	3+	1	Literal	-----
22	8+	3+	1	Liability number	nnnb ...
23	8+	3+	5	Literal	Liability
24	8+	3+	18	Liability Date	MM-DD-YYYY
25	8+	3+	33	Liability Amount	zzz,zzz,zzz.zz
26	9+	3+	5	Literal	PR End Date/Due Date/ SF Due Date

**Exhibit 2.3.28-26 (Cont. 2) (07-01-2013)**

**Command Code FTDPN / FTDMP With Summary Screen Display (Form 943 and 945 for Tax Periods Starting 201306 and subsequent)**

Elem	Line	Scr	Position	Description	Format
27	10+	3+	18	Due Date	MM-DD-YYYY
28	11+	3+	5	Literal	Deposit(EFT) /Deposit(NEFT) Deposit /No Deposit /Payment /Excess Crt /Excess Pymt
29	11+	3+	18	Deposit Date	MM-DD-YYYY
30	11+	3+	28	SPLIT NUMBER	(nnn)
31	11+	3+	33	DEPOSIT AMOUNT	zzz,zzz,zzz.zz
32	11+	3+	50	DAYS LATE	nnn
33	11+	3+	54	RATE	nn% nn = 2, 5, 10, or 15
34	11+	3+	57	DEPOSIT PENALTY	zzz,zzz,zzz.zz
35	11+	3+	75	Explanation Code	nn

**Exhibit 2.3.28-27 (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 940 and 944, 1042 and CT-1 )**  
**Starting July 1,2013 and subsequent**

Third Response Screen for FTDPN / FTDMF

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNCOM		BASE-PRD-CD=n		nn-nnnnnnn		nn yyyymm	yyyynnn	1
2									2
3	FAILURE TO DEPOSIT - IRC SECTION 6656								3
4	DEPOSIT: Semi-weekly/Daily/Semi-weekly Subject to Days Deposit								4
5	Event	Date	Amount		Penalty	Late	Rate	Penalty	5
6	-----								6
7									7
8	nnnLiability	MM-DD-YY	zzz,zzz,zzz.zz						8
9	PR End Date	MM-DD-YY							9
10	Due Date	MM-DD-YY							10
11	Deposit	MM-DD-YY (nnn)	zzz,zzz,zzz.zz	zzz,zzz,zzz.zz	nnn nn%zzz,zzz,zzz.zz				11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

**Exhibit 2.3.28-27 (Cont. 1) (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 940 and 944, 1042 and CT-1 )  
Starting July 1,2013 and subsequent**

Elem	Line	Scr	Position	Description	Format
1	1	3+	1	Literal	FTDCOMP
2	1	3+	25	Literal	BASE-PRD-CD (Note 1)
3	1	3+	37	BASE-PRD-CD	n (Note 1)
4	1	3+	47	Edited Tin and File Source	nn-nnnnnnn
5	1	3+	61	MFT	nn
6	1	3+	64	TAX-PRD	yyyymm
7	1	3+	73	SCREEN-JULIAN-DT	yyyddd
8	3	3+	1	Literal	FAILURE TO DEPOSIT - IRC SECTION 6656
9	4	3+	1	Literal	DEPOSIT:
10	4	3+	10	Literal	Semi-weekly / Daily/ Monthly
11	4	3+	48	Literal	Days
12	3	3+	62	Literal	Deposit
13	4	3+	70	Literal	Explanation
14	5	3+	3	Literal	Event
15	5	3+	20	Literal	Date
16	5	3+	34	Literal	Amount
17	5	3+	48	Literal	Late
18	5	3+	54	Literal	Rate
19	5	3+	62	Literal	Penalty
20	5	3+	74	Literal	Code
21	6	3+	1	Literal	-----
22	8+	3+	1	Liability number	nnnb ...
23	8+	3+	5	Literal	Liability
24	8+	3+	18	Liability Date	MM-DD-YYYY
25	8+	3+	33	Liability Amount	zzz,zzz,zzz.zz

**Exhibit 2.3.28-27 (Cont. 2) (07-01-2013)**

**Command Code FTDPN / FTDMF With Summary Screen Display (Form 940 and 944, 1042 and CT-1 ) Starting July 1,2013 and subsequent**

Elem	Line	Scr	Position	Description	Format
26	9+	3+	5	Literal	PR End Date/Due Date/ SF Due Date
27	10+	3+	18	Due Date	MM-DD-YYYY
28	11+	3+	5	Literal	Deposit(EFT) /Deposit(NEFT) Deposit /No Deposit /Payment /Excess Crt /Excess Pymt
29	11+	3+	18	Deposit Date	MM-DD-YYYY
30	11+	3+	28	SPLIT NUMBER	(nnn)
31	11+	3+	33	DEPOSIT AMOUNT	zzz,zzz,zzz.zz
32	11+	3+	50	DAYS LATE	nnn
33	11+	3+	54	RATE	nn% nn = 2, 5, 10, or 15
34	11+	3+	57	DEPOSIT PENALTY	zzz,zzz,zzz.zz
35	11+	3+	75	Explanation Code	nn

NOTE #1: Spaces to MFT 10, 12 and 09

NOTE #2: Spaces to MFT 10 and 12

**Exhibit 2.3.28-28 (01-01-2015)****Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

## Response Screen for FTDPN / FTDMF

2.3.28-29 - Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	FTDPNB				nn-nnnnnnn	nn	yyyymm		1
2	IF TOTAL LIABILITY IS TO BE AVERAGED, ENTER TOTAL \$\$\$\$\$\$\$\$\$\$								2
3	TOTAL TAX		\$\$\$\$\$\$\$\$\$\$\$\$\$ TOTAL CREDIT USED		\$\$\$\$\$\$\$\$\$\$\$\$\$				3
4	TAX LIABILITIES ON THE POSTED RETURN OR OPERATOR INPUT: MONTHLY TOTALS								4
5	0107	\$\$\$\$\$\$\$\$\$\$\$\$\$	0115	\$\$\$\$\$\$\$\$\$\$\$\$\$	0122	\$\$\$\$\$\$\$\$\$\$\$\$\$	01	\$\$\$\$\$\$\$\$\$\$\$\$\$	5
6	0131	\$\$\$\$\$\$\$\$\$\$\$\$\$	0207	\$\$\$\$\$\$\$\$\$\$\$\$\$	0215	\$\$\$\$\$\$\$\$\$\$\$\$\$	02	\$\$\$\$\$\$\$\$\$\$\$\$\$	6
7	0222	\$\$\$\$\$\$\$\$\$\$\$\$\$	0229	\$\$\$\$\$\$\$\$\$\$\$\$\$	0307	\$\$\$\$\$\$\$\$\$\$\$\$\$	03	\$\$\$\$\$\$\$\$\$\$\$\$\$	7
8	0315	\$\$\$\$\$\$\$\$\$\$\$\$\$	0322	\$\$\$\$\$\$\$\$\$\$\$\$\$	0331	\$\$\$\$\$\$\$\$\$\$\$\$\$	04	\$\$\$\$\$\$\$\$\$\$\$\$\$	8
9	0407	\$\$\$\$\$\$\$\$\$\$\$\$\$	0415	\$\$\$\$\$\$\$\$\$\$\$\$\$	0422	\$\$\$\$\$\$\$\$\$\$\$\$\$	05	\$\$\$\$\$\$\$\$\$\$\$\$\$	9
10	0430	\$\$\$\$\$\$\$\$\$\$\$\$\$	0507	\$\$\$\$\$\$\$\$\$\$\$\$\$	0515	\$\$\$\$\$\$\$\$\$\$\$\$\$	06	\$\$\$\$\$\$\$\$\$\$\$\$\$	10
11	0522	\$\$\$\$\$\$\$\$\$\$\$\$\$	0531	\$\$\$\$\$\$\$\$\$\$\$\$\$	0607	\$\$\$\$\$\$\$\$\$\$\$\$\$	07	\$\$\$\$\$\$\$\$\$\$\$\$\$	11
12	0615	\$\$\$\$\$\$\$\$\$\$\$\$\$	0622	\$\$\$\$\$\$\$\$\$\$\$\$\$	0630	\$\$\$\$\$\$\$\$\$\$\$\$\$	08	\$\$\$\$\$\$\$\$\$\$\$\$\$	12
13	0707	\$\$\$\$\$\$\$\$\$\$\$\$\$	0715	\$\$\$\$\$\$\$\$\$\$\$\$\$	0722	\$\$\$\$\$\$\$\$\$\$\$\$\$	09	\$\$\$\$\$\$\$\$\$\$\$\$\$	13
14	0731	\$\$\$\$\$\$\$\$\$\$\$\$\$	0807	\$\$\$\$\$\$\$\$\$\$\$\$\$	0815	\$\$\$\$\$\$\$\$\$\$\$\$\$	10	\$\$\$\$\$\$\$\$\$\$\$\$\$	14
15	0822	\$\$\$\$\$\$\$\$\$\$\$\$\$	0831	\$\$\$\$\$\$\$\$\$\$\$\$\$	0907	\$\$\$\$\$\$\$\$\$\$\$\$\$	11	\$\$\$\$\$\$\$\$\$\$\$\$\$	15
16	0915	\$\$\$\$\$\$\$\$\$\$\$\$\$	0922	\$\$\$\$\$\$\$\$\$\$\$\$\$	0930	\$\$\$\$\$\$\$\$\$\$\$\$\$	12	\$\$\$\$\$\$\$\$\$\$\$\$\$	16
17	1007	\$\$\$\$\$\$\$\$\$\$\$\$\$	1015	\$\$\$\$\$\$\$\$\$\$\$\$\$	1022	\$\$\$\$\$\$\$\$\$\$\$\$\$			17
18	1031	\$\$\$\$\$\$\$\$\$\$\$\$\$	1107	\$\$\$\$\$\$\$\$\$\$\$\$\$	1115	\$\$\$\$\$\$\$\$\$\$\$\$\$			18
19	1122	\$\$\$\$\$\$\$\$\$\$\$\$\$	1130	\$\$\$\$\$\$\$\$\$\$\$\$\$	1207	\$\$\$\$\$\$\$\$\$\$\$\$\$			19
20	1215	\$\$\$\$\$\$\$\$\$\$\$\$\$	1222	\$\$\$\$\$\$\$\$\$\$\$\$\$	1231	\$\$\$\$\$\$\$\$\$\$\$\$\$			20
21	MMDD	\$\$\$\$\$\$\$\$\$\$\$\$\$	MMDD	\$\$\$\$\$\$\$\$\$\$\$\$\$	MMDD	\$\$\$\$\$\$\$\$\$\$\$\$\$			21
22	S=Summary Screen P=Print Screen(1042) Enter (S)								22
23	TOTAL AMT SUBJECT TO FTD PENALTY: \$\$\$\$\$\$\$\$\$\$ TOTAL PENALTY \$\$\$\$\$\$\$\$\$\$								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

## Record Element Description

**Exhibit 2.3.28-28 (Cont. 1) (01-01-2015)****Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

Elem	Line	Scr	Position	Description	Format
1	1	3+	1	Literal	FTDCOMP
2	1	1	6	Command Code definer	B
3	1	1	47	Edited TIN and File Source	nn-nnnnnnnn
5	1	1	61	MFT	nn
6	1	1	64	TAX-PRD	yyyymm
7	2	1	1	Literal	IF TOTAL LIABILITY IS TO BE AVERAGED, ENTER TOTAL
8	2	1	51	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
9	3	1	5	Literal	TOTAL TAX
10	3	1	19	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
11	3	1	33	Literal	TOTAL CREDIT USED
12	3	1	54	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
13	4	1	1	Literal	TAX LIABILITIES ON THE POSTED RETURN OR OPERATOR INPUT:
14	4	1	60	Literal	MONTHLY TOTALS
15	5	1	1	Literal	0107
16	5	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
17	5	1	21	Literal	0115
18	5	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
19	5	1	41	Literal	0122
20	5	1	62	Literal	01
21	5	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
22	6	1	1	Literal	0131
23	6	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
24	6	1	21	Literal	0207
25	6	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$



**Exhibit 2.3.28-28 (Cont. 2) (01-01-2015)****Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

Elem	Line	Scr	Position	Description	Format
26	6	1	41	Literal	0215
27	6	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
28	6	1	62	Literal	02
29	6	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
30	7	1	1	Literal	0222
31	7	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
32	7	1	21	Literal	0229
33	7	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
34	7	1	41	Literal	0307
35	7	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
36	7	1	62	Literal	03
37	7	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
38	8	1	1	Literal	0315
39	8	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
40	8	1	21	Literal	0322
41	8	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
42	8	1	41	Literal	0331
43	8	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
44	8	1	62	Literal	04
45	8	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
46	9	1	1	Literal	0407
47	9	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
48	9	1	21	Literal	0415
49	9	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
50	9	1	41	Literal	0422
51	9	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
52	9	1	62	Literal	05
53	9	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$

**Exhibit 2.3.28-28 (Cont. 3) (01-01-2015)****Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

Elem	Line	Scr	Position	Description	Format
54	10	1	1	Literal	0430
55	10	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
56	10	1	21	Literal	0507
57	10	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
58	10	1	41	Literal	0515
59	10	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
60	10	1	62	Literal	06
61	10	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
62	11	1	1	Literal	0522
63	11	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
64	11	1	21	Literal	0531
65	11	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
66	11	1	41	Literal	0607
67	11	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
68	11	1	62	Literal	07
69	11	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
70	12	1	1	Literal	0615
71	12	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
72	12	1	21	Literal	0622
73	12	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
74	12	1	41	Literal	0630
75	12	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
76	12	1	62	Literal	08
77	12	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
78	13	1	1	Literal	0707
79	13	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
80	13	1	21	Literal	0715
81	13	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
82	13	1	41	Literal	0722

**Exhibit 2.3.28-28 (Cont. 4) (01-01-2015)****Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

Elem	Line	Scr	Position	Description	Format
83	13	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
84	13	1	62	Literal	09
85	13	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
86	14	1	1	Literal	0731
87	14	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
88	14	1	21	Literal	0807
89	14	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
90	14	1	41	Literal	0815
91	14	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
92	14	1	62	Literal	10
93	14	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
94	15	1	1	Literal	0822
95	15	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
96	15	1	21	Literal	0831
97	15	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
98	15	1	41	Literal	0907
99	15	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
100	15	1	62	Literal	11
101	15	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
102	16	1	1	Literal	0915
103	16	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
104	16	1	21	Literal	0922
105	16	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
106	16	1	41	Literal	0930
107	16	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
108	16	1	62	Literal	12
109	16	1	65	TOTAL-MONTHLY-Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
110	17	1	1	Literal	1007

**Exhibit 2.3.28-28 (Cont. 5) (01-01-2015)****Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

Elem	Line	Scr	Position	Description	Format
111	17	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
112	17	1	21	Literal	1015
113	17	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
114	17	1	41	Literal	1022
115	17	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
116	18	1	1	Literal	1031
117	18	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
118	18	1	21	Literal	1107
119	18	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
120	18	1	41	Literal	1115
121	18	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
122	19	1	1	Literal	1122
123	19	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
124	19	1	21	Literal	1130
125	19	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
126	19	1	41	Literal	1207
127	19	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
128	20	1	1	Literal	1215
129	20	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
130	20	1	21	Literal	1222
131	20	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
132	20	1	41	Literal	1231
133	20	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
134	21	1	1	Literal	MMDD
135	21	1	6	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
136	21	1	21	Literal	MMDD
137	21	1	26	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
138	21	1	41	Literal	MMDD
139	21	1	46	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
140	22	1	1	Literal	S=Summary Screen

**Exhibit 2.3.28-28 (Cont. 6) (01-01-2015)**

**Command Code FTDPN/FTDMF With Definer B Form 1042 starting Tax Periods 201412)**

Elem	Line	Scr	Position	Description	Format
141	22	1	19	Literal	P=Print Screen(1042)
142	22	1	42	Literal	Enter
143	22	1	50	Selection	(S)
144	23	1	1	Literal	TOTAL AMT SUBJECT TO FTD PENALTY:
145	23	1	35	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$
146	23	1	50	Literal	TOTAL PENALTY
147	23	1	64	Trans-Amount	\$\$\$\$\$\$\$\$\$\$\$\$

