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Department of the Treasury
Internal Revenue Service

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(07-17-2023)

PURPOSE

- (1) This transmits revised IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry.

MATERIAL CHANGES

- (1) Updated the Internal Controls information within the first subsection of this IRM, Program Scope and Objectives. Now it includes subsections 2.3.31.1.1 through 2.3.31.1.8. See Section IRM 2.3.31.1

EFFECT ON OTHER DOCUMENTS

IRM 2.3.31, dated December 11, 2018, is superseded.

AUDIENCE

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

Kaschit Pandya
Acting, Chief Information Officer

2.3.31

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry

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2.3.31.1 (07-17-2023) Program Scope and Objectives

- (1) This IRM section provides the instructions for the use of Centralized Authorization File (CAF) Inquiry command codes CFINK and RPINK.
- (2) **Purpose:** These sections provide instructions for conducting research within the CAF database.
- (3) **Audience:** IRS Tax Technicians and Account Management employees.
- (4) **Policy Owner:** The Director, W&I owns the policies contained herein.
- (5) **Program Owner:** Wage & Investment(W&I) is responsible for the administration, procedures, and updates related to the program.
- (6) **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).
- (7) **Program Goals:** These are the instructions for using the CAF Inquiry IDRS command codes.

2.3.31.1.1 (07-17-2023) Background

- (1) The Centralized Authorization File (CAF) is a computerized system of records which houses authorization information from both powers of attorney and tax information authorizations. The CAF system contains several types of records, among them taxpayer and representatives records, tax modules, and authorizations.:
 - Form 2848, Power of Attorney and Declaration of Representative,
 - Form 8821, Tax Information Authorization,
 - Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return,
 - Oral Disclosure Consent (ODC), a non-written tax information authorization, or
 - Third Party Designee (also known as Check-box authority).

These authorizations may be submitted through paper submission via fax or mail, electronically via the TaxPro application, or verbally via taxpayer contact directly with the Internal Revenue Service (IRS) for oral authorizations.

- (2) Different types of authorization authority are:
 - **Representative** - An individual the taxpayer has authorized to represent the taxpayer before the IRS.
 - **Appointee** - An individual person or business entity the taxpayer appoints to receive and inspect confidential tax return information verbally or in writing for the type of tax and years or periods specified by the taxpayer.
 - **Third Party Designee** - An individual person that has been designated to receive and inspect confidential tax return information via telephone or **Check-box election** on a tax return.
- (3) The CAF database also contains:
 - Taxpayer name, Taxpayer Identification Number (TIN), name control, and signature date
 - Third Party name, address, telephone number, fax number, name control, CAF number, and status information

- Type of tax i.e., (MFT)(s) and tax period(s)
- Employee Plan number, if applicable
- Source Document Locator Number (SDLN)
- Authorization type, such as Form number
- Representation designation level(s), such as Attorney, CPA, or Enrolled Agent.
- Notice Indicator - tells whether the third party will receive a "CAF Copy" of the Taxpayer Notice or not.
- Authority granted by taxpayer(s) to the representative(s), i.e., disclosure to third parties, substitute/add representatives, and/or sign return

2.3.31.1.2
(07-17-2023)
Authority

- (1) The CAF Inquiry command codes were developed as the principle means for researching the information contained on Forms 2848, 8821, and 706 on the CAF Database.

2.3.31.1.3
(07-17-2023)
Responsibilities

- (1) Applications Development is responsible for the maintenance of Command Codes CFINK , RPINK, KAFFQ and KAFTQ.
- (2) The CAF Tax Analyst is responsible for policies and procedures surrounding data entry and review.
- (3) The CAF Unit Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The CAF Unit Employees are responsible for insuring the information contained on Forms 2848, 8821, and 706 is correctly added to the CAF database. Certain actions may cause unpostable conditions that will need corrective actions taken.

2.3.31.1.4
(07-17-2023)
Program Management and Review

- (1) The CAF database was originally a hierarchical database on the UNISYS mainframe. In 2002 it was redesigned as a relational database and brought over to the IBM mainframe.
- (2) The CAF database is accessed through embedded SQL statements within the code. This code includes COBOL Batch runs, CICS Command Codes, and Stored Procedures.
- (3) The CAF command codes validate the user input and provide either a "Request Completed" message or an error message, prompting the user to correct the information.

2.3.31.1.5
(07-17-2023)
Program Controls

- (1) Access to the CAF Database by these inquiry command codes is governed by SACS.

2.3.31.1.6
(07-17-2023)
Terms

- (1) **Command Code Definitions:** CFINK and RPINK are IDRS command codes used to query the contents of the CAF database. Preceding Command Codes are SUMRY, TXMOD. To research Accounts on the IDRS use CC SUMRY. TXMOD is then used to select the Taxpayer Account information. CFINK and RPINK and their various different formats are then entered to access several different screen displays of data.

2.3.31.1.7
(07-17-2023)

Acronyms

(1) The table lists commonly used acronyms and their definitions:

Word or acronym:	Meaning:	Example of use:
ADDR	Address	Your address is in Detroit, Michigan
ADD3P	CAF CC that adds a third party to the database	Using ADD3P will add a third party to the CAF database
ATHLVL	Authorization level of a third party used on forms 2848 or 706	The authorization level of this third party indicates she filed as an attorney.
AUTH	Authorization level of a third party used on forms 2848 or 706	On Form 706 there are only 3 authorization levels used, Attorney, CPA or Enrolled Agent.
BMF	Business Master File	The BMF data can be accessed on-line.
CAF	Centralized Authorization File	The CAF database was not current.
cc/CC	Command Code	The use of cc has sped up processing time.
CD	Code	The zip-code was not filled in on the document.
CFINK(x)	CAF CC that queries the database (The x can be a definer or a space depending on the version of the CC desired.)	The CFINK cc is used to view what data exists on the CAF database.
CNTY	County (used in the foreign address data)	The county name was Wayne for Detroit.
CONF FRAUD	a CAF number status meaning confirmed fraud	The Tax Examiner changed the status to "confirmed fraud" since her manager told her to.
DB2	The type of database CAF exists on.	The CAF database is a IBM DB2 one.

EIN	Employer Identification Number	The business Taxpayer identifier is called an EIN.
EPMF	Employee Plan Master File	EPMF contains various Employer Plans, used for their employees.
EXT	Extension number used with a telephone number.	The telephone number was 123-45-6789, with an ext of 123.
FRM3P	CAF CC that paints the ADD3P screen to add a third party to the database	The third party I have on this form does not appear in my queries of CAF, so I will enter FRM3P to add this one.
ID	Identification	My SSN is an identification number.
IDRS	Integrated Data Retrieval System	IDRS only contains accounts being worked on, not all accounts the IRS maintains.
IMF	Individual Master File	The IMF is considered a file of all Individual Taxpayers.
INIT	Initial, used in middle name.	In the name John Q Public the initial Q means the first letter of this man's middle name.
KAFAD(M or T)	CAF CC that adds an Authorization (from one form) to the database	The authorization was added to the database with KAFAD.
KAFFRQ	CAF CC, used by FOIA, to requests third party authorizations	a FOIA request for information meant the user had to enter KAFFRQ.
KAFMC	CAF CC used to resolve CAF number merge conflicts	The CAF unit Lead Tax Examiner needed to resolve a typo entered on a CAF database, she used KAFMC.

KAFRM(x)	CAF CC used to paint a update screen (The x can be a space to paint KAFAD, or a value to paint several update CC screens)	The prerequisite cc was KAFRM.
KAFTQ	CAF CC, used by TIGTA, to requests third party authorizations	TIGTA needed to see all clients of a third party, so KAFTQ will generate their report.
L/B/E	License or Bar or Enrollment number used by attorneys, CPAs, Enrolled agents/ actuaries/retirement plan agents	The L/B/E number on the Form 2848 was on clear.
LVL	Level, used in the term Authorization Level	The authorization level must appear on Form 2848.
MFT	Master File Tax (code)	The Taxpayer used Form 1040 which is MFT-30.
MF TRANS	Master File Transaction	By entering an Authorization onto the database often causes a MF Transaction being sent to the Master Files.
MOD/UNM	Modified or Unmodified for an indicator on Form 2848	The Unmodified Form 2848 had no text from the Taxpayer on a specific matter.
N/C	Name Control	The name control is usually the first 4 characters of the Taxpayer's (IMF) last name.
NAP	National Account Profile	We check the NAP for every Taxpayer.
NMF	Non-Master File	I am not sure what is maintained on the NMF.
NO	Number	This number is long.

NUM	Number	The CAF number is 9-digits.
OPR	Office of Professional Responsibility	OPR has oversight on most third parties.
PHO	Phone as in telephone.	I have no telephone number.
PLN	Plan as in report-plan number.	The report/plan number was for a health plan for employees.
PND REVIEW	A CAF number status meaning pending review	Criminal Investigators are looking at this CAF number for miss-use, we entered a "P" in status, which means Pending Review.
POA	Power of Attorney	The POA was signed by the Taxpayer.
PREREQ	Prerequisite	The prerequisite for CFINK in this case was INOLE.
PROV	Province, a component of a foreign address.	The third party lived in Ontario, which is a province of Canada.
PTIN	a 9-alpha-numeric assigned to a Return Preparer by the IRS.	Not all third parties have a PTIN.
R/W	Revoke or Withdrawal, used in CAF processing to indicate who wanted the deleting of an Authorization.	This indicator Revoke/Withdraw contained a X which means the Taxpayer contacted us to revoke this third party authorization.
RCT	Receipts of a third party. Will define what indicators were on a Form 2848/8821/706	The third party receipts indicated he can receive Taxpayer Notices.
REP	Representative or third party.	The representative or third party must always have a CAF number.

REPN	Representative number or CAF number	A CAF number is usually given to individuals, but sometimes a business obtains them also.
REPORT PLAN NUMBER	Uniquely identifies a particular employee pension plan (EPMF) or an indication of a report number (BMF). Part of the identifier for a Taxpayer.	The report/plan number is part the way the CAF database stores Taxpayer information so we can match MF processing.
RN/C	Representative name control	The third party 's full name was Jane Doe, so her rn/c was DOEx, where x is a space.
RPINK	CAF CC that queries the database for a specific third party using the name (and optional other identifying components)	RPINK is used to research existing third parties on the database.
SDLN	Source Document Locator Number	The SDLN is useful in the paper world to pull a CAF document from the Federal Records Center.
TAXPRD	Tax Period	The tax period was 201912
TC	Transaction Code	CAF creates the Transaction Code = 960.
TIA	Tax Information Authorization	A Form 8821 title name is TIA.
TIN	Taxpayer Identification Number	A TIN can be a SSN or EIN.
TP	Third Party	A third party is another name for representative.
TXMOD or TXMD	Tax Module	A Tax Module identifiers are MFT, Tax Period and Report-Plan Number.

TXPRD/TPD	Tax Period	The tax period was 201912
UN/MOD	Modified or Unmodified for an indicator on Form 2848	The Unmodified Form 2848 had no text from the Taxpayer on a specific matter.
UNAVAIL	Unavailable	The CAF database is unavailable until noon today.
UNDEL	Undeliverable, as in being mailable or not.	This representative's copy of the Notice was sent back to the campus due to having an undeliverable address.
Unpostable	A transaction which failed to match a Master File Account for various reasons. Usually because a business rule was not followed, but can be a programming issue also.	The TC960 did not post to IMF, according to the IMFOL display, so it is considered an UNPOSTABLE.
UPNCF	CAF CC that modifies a CAF number.	UPNCF is used to change the CAF number to some other unused value.
UPRCF	CAF CC that modifies third party data.	The UPRCF was used to change the third party address.
UPTCF	CAF CC that modifies Taxpayer data.	The Taxpayer changed her name so UPTCF was entered to change the Taxpayer name on the database.

2.3.31.1.8
(07-17-2023)

Related Resources

- (1) The following are the primary sources of guidance on the CAF program. Together this material forms the operating rules and responsibilities for the CAF program.

- IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry.
- IRM 2.4.7, IDRS Terminal Input, Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update.
- IRM 21.3.7 Taxpayer Contacts - Processing Third Party Authorizations onto the Centralized Authorization File (CAF)

- CIRCULAR 230 Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers.

2.3.31.2
(01-01-2011)
**Centralized
Authorization File
Inquiry Command Codes
CFINK and RPINK —
General Description**

- (1) The Centralized Authorization File (CAF) contains information regarding authorizations that taxpayers have given third parties (“representatives, or *reps*”/ “appointees”) for various tax matters within their accounts. This information is used to determine whether an individual claiming to be a taxpayer’s rep/ appointee is, in fact, authorized to represent or act on the taxpayer’s behalf, or to receive the information she/he requests. It can also be used to direct refunds and/or copies of notices and correspondence to third parties when authorized. The command codes (CCs) available for research are:
- CC CFINK — See IRM 2.3.31.3 Command Code CFINK — Description and Use, and
 - CC RPINK — See IRM 2.3.31.4 Command Code RPINK — Description and Use.

2.3.31.3
(01-01-2009)
**Command Code CFINK
— Description and Use**

- (1) This command code is used to research the CAF in any of several ways:
- When CC CFINK is input with *taxpayer information* [i.e. Taxpayer Identification Number (TIN), File Source, and TIN Type] only, a list of modules present for the taxpayer will be displayed.
 - When CC CFINK is input with *third party information* (i.e. CAF Number, File Source, and TIN Type) only, all information (e.g. Name and Address) present on the CAF for that third party will be displayed.
 - When CC CFINK is input with *taxpayer information* and *module information* [i.e. Master File Tax Code (MFT), Tax Period, and Plan Number], all authorizations present on the CAF for that module will be displayed.
 - When CC CFINK is input with *taxpayer information*, *module information*, and *third party information*, the specific details of the authorization will be displayed.
- Note:** After the conversion of CAF from UNISYS to IBM in 2003, some signature dates are reflected as **01-01-0001**. This was a default value placed in some records during the conversion process because no date was available.
- If a complete match on the taxpayer, module, and third party is not made, appropriate error messages will be displayed. See IRM 2.3.31.3.1 below.
 - **IRM 2.4 Section 7** contains a complete description of the command codes, used by the CAF Units only, for updates: KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P and KAFMC.

2.3.31.3.1
(01-01-2010)
**CFINK — Terminal
Responses**

- (1) Error Messages — line 24 — These messages result in no or partial CAF Information being displayed.

ERROR MESSAGE	REASON	ACTION
NO RECORD OF T/P ACCOUNT	You input a one-line CFINK with a taxpayer TIN (SSN or EIN) — there is no such taxpayer on the CAF.	Correct the TIN and re-enter —or— add the taxpayer.
NO RECORDS WERE FOUND THAT MATCH YOUR SEARCH CRITERIA	You input a one-line CFINK with a CAF number— the third party is not on the CAF.	Correct the CAF number and re-enter —or— add the third party.
NO DATA FOR SPECIFIED REP TAXPAYER ON CAF	You input a three-line CFINK requesting specific module information including a CAF number — the third party is not on the CAF.	Correct the CAF number and re-enter —or— add the third party.
NO MODULES PRESENT FOR TAXPAYER	You input a two-line CFINK requesting specific module information (by MFT, Tax Period, and Plan Number) — there is no such module for this taxpayer.	Correct the module info and re-enter —or— add the module.
NO RECORD OF TAXPAYER ACCOUNT - REPRESENTATIVE ON CAF	You input a three-line CFINK requesting specific module/CAF number information (probably as prereq for KAFAD) — the third party is on the CAF, but the taxpayer is not.	Correct the TIN and re-enter —or— add the taxpayer.
REP HAS NO AUTHORITIES FOR THIS TAX PERIOD REP EXISTS ON CAF	You input a three-line CFINK requesting specific module/CAF number information (probably as prereq for KAFAD) — the third party is on the CAF, but is not authorized for this module.	Correct the MFT/TAX PERIOD and re-enter —or— add the authorization.

ERROR MESSAGE	REASON	ACTION
NO MODULES PRESENT FOR TAXPAYER	The taxpayer is on the CAF but has no authorizations.	Correct the MFT/TAX PERIOD and re-enter —or— add the authorization.
INVALID SSN/EIN MUST BE NUMERIC	The TIN is in the incorrect format.	Correct the TIN and re-enter.
INVALID MFT CODE	The MFT is missing or incorrect.	Correct the MFT and re-enter.
INVALID TAX PERIOD	The tax period is missing or incorrect.	Correct the tax period and re-enter.
CAF DATABASE NOT AVAILABLE AT THIS TIME	CAF database is not accessible	Contact CAF programming staff in Detroit
INVALID CAF NUMBER	The CAF number is incorrect	Correct the CAF number and re-enter
INVALID SSN OR EIN CFINK	The TIN entered is incorrect	Correct the TIN and re-enter
CAF NUMBER MUST BE ENTERED	The CAF number is required for command entered	Re-enter command with CAF number

2.3.31.3.2 (01-01-2009) **CFINK — Subsequent Command Code Usage**

- (1) Command Code CFINK is a prerequisite for command code KAFRM, which requests the formats of the CAF input command codes, KAFAD, UPTCF, UPRCF, and UPNCF.
- (2) Command Code CFINK input with the TIN and File Source; MFT and tax period (and plan in some instances); and CAF Number with File Source, can be followed by a KAFRM.
If the taxpayer is not on the database, KAFRM will bring back a KAFADT format, allowing for input of a taxpayer and his/her authorization information. If the taxpayer already exists on the database, KAFRM will bring back a KAFADM format, allowing for input of the taxpayer's authorization information.
- (3) Command Code CFINK input with the TIN and File Source may only be followed by a KAFRMT, provided a record for the Taxpayer is found on the CAF. This will bring back UPTCF format, allowing for update of taxpayer information.
- (4) Command Code CFINK input with the CAF Number and File Source may be followed by a KAFRMR, provided a record for the third party is found on the CAF. This will bring back UPRCF format, allowing for update of third party information.

- (5) CFINK input with the CAF Number and File Source may also be followed by a KAFRMN, provided a record for the third party is found on the CAF. This will bring back UPNCF format, allowing a CAF number merge.

2.3.31.3.3
(01-01-2010)

**Command Code CFINKH
(Module History)—
Description and Use**

- (1) This command code is used to research historical information relating to a specific TIN and tax matter (MFT and tax period). The first screen returned contains the most current information displayed on the upper half of the screen. The lower half is the most recent historical data. Subsequent screens contain remaining history in newest-to-oldest order.

2.3.31.3.4
(01-01-2009)

**CFINKH (Module
History) — Terminal
Responses**

- (1) Error Messages — These messages result in no or partial CAF Information being displayed.

MESSAGE	REASON	ACTION
INVALID SSN/EIN MUST BE NUMERIC	SSN/EIN is either missing, not numeric or not in the correct format	Correct the TIN and re-enter.
INVALID MFT CODE	The MFT is missing or incorrect.	Correct the MFT and re-enter.
INVALID TAX PERIOD	The tax period is missing or incorrect.	Correct the tax period and re-enter.
MATCHING TAXPAYER RECORD NOT FOUND	No record of taxpayer for entered TIN	Correct the TIN and re-enter.
NO HISTORY RECORDS FOR THIS MFT AND TAX PERIOD	Taxpayer has no history records	
PROBLEM GETTING TIMESTAMP	Database error	Contact CAF programming staff in Detroit.
TIN VALIDATION ERROR	The TIN entered is not valid	Correct the TIN and re-enter.
xxxxxxx DB2 IS UNAVAILABLE - PLEASE TRY AGAIN	The requested CAF database is not available	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
ERROR: SELECT xxxxxxxxxxx CALL CAF SYSTEMS	An error occurred while trying to read the CAF database.	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.

MESSAGE	REASON	ACTION
ERROR ON DECLARE OF xxxxxxxx CALL SYSTEMS	An error occurred while trying to read the CAF database.	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
OPEN ERROR xxxxxxxxxxxx CALL SYSTEMS	An error occurred while trying to open the CAF database.	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
ERROR ON FETCH OF xxxxxxxxxxxx CALL SYSTEMS	An error occurred while trying to retrieve data from the CAF database.	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
ERROR ON CLOSE OF xxxxxxxxxxxx CALL SYSTEMS	An error occurred while trying to close the CAF database.	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
COSIGN DATA NOT FOUND - CALL SYSTEMS	POA co-signer is indicated but no taxpayer found	Contact CAF programming staff in Detroit.

2.3.31.3.5
(01-01-2010)
**Command Code CFINKH (Rep History)—
Description and Use**

- (1) This command code is used to research information relating to a specific third party. The CAF number is entered and the current information is displayed on the top portion of the screen on the first page and history information on the bottom half. Information on the history record that is different is highlighted. As the information is paged through, the bottom half of data will be moved to the top half and the next history will be placed on the bottom with differences highlighted. Beginning and ending dates are optional and may be used to narrow down the history displayed from the most recent to the oldest. If only a beginning date is entered, history from that date to present will be displayed. If both dates are entered, history will only display for that range of dates.

2.3.31.3.6
(01-01-2010)
**CFINKH (Rep History) —
Terminal Responses**

- (1) Error Messages — These messages result in no or partial CAF Information being displayed.

MESSAGE	REASON	ACTION
NO CURRENT RECORD FOUND FOR CAF NUM	No current data exists (could have been merged)	

MESSAGE	REASON	ACTION
NO HISTORY RECORDS FOUND	Third party has no history.	
NO HISTORY RECORDS FOUND FOR DATE ENTERED	Third party has no history for entered date(s)	Correct date(s) and re-enter
INVALID CAF NUMBER	The CAF number is incorrect	Correct the CAF number and re-enter
INVALID CAF NUM MUST BE NUMERIC	The CAF number is incorrect	Correct the CAF number and re-enter
BEGINNING DATE MUST BE NUMERIC	The date entered must be numeric and in the format mmddyyyy	Correct the date and re-enter
INVALID BEGINNING DATE - MONTH	The month entered must be between 01 and 12	Correct the date and re-enter
INVALID BEGINNING DATE - DAY	The day entered must be between 01 and 31	Correct the date and re-enter
ENDING DATE MUST BE NUMERIC	The date entered must be numeric and in the format mmddyyyy	Correct the date and re-enter
INVALID ENDING DATE - MONTH	The month entered must be between 01 and 12	Correct the date and re-enter
INVALID ENDING DATE - DAY	The day entered must be between 01 and 31	Correct the date and re-enter
xxxxx HISTORY DISTINCT CURSOR - ERROR	Problem with Third party database	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.

2.3.31.3.7
(01-01-2010)

**Command Code CFINKS
— Description and Use**

- (1) This command code is used to research information relating to a specific SDLN (Source Document Locator Number). This information includes all taxpayers and representatives associated to this document. It also will include any text entered by the representative (E-services only).

2.3.31.3.8
(01-01-2011)
CFINKS — Terminal Responses

- (1) Error Messages — No database information will be returned:

MESSAGE	REASON	ACTION
PLEASE CORRECT INVALID DATA	SDLN is either missing, incomplete or not in the format nn-nnnn-nn-nnn-nn	Correct and re-enter.
SDLN NOT FOUND ON DATABASE	SDLN entered does not exist	Correct and re-enter.
AN SQL ERROR HAS OCCURED CONTACT SYSTEM ADMINISTRATOR	Could not access the CAF database	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.

2.3.31.3.9
(01-01-2010)
Command Code CFINKT — Description and Use

- (1) This command code is used to list the authorizations that a representative has for a specified taxpayer. The TIN (either SSN or EIN) is entered along with the third party CAF Number. The taxpayer's and third party's names are displayed along with the third party's contact information. Below the contact information are the authorizations by tax period.

2.3.31.3.10
(01-01-2010)
CFINKT — Terminal Responses

- (1) Error Messages — Either partial or no database information will be returned:

MESSAGE	REASON	ACTION
INVALID SSN/EIN MUST BE NUMERIC	SSN/EIN is either missing, not numeric or not in the correct format	Correct and re-enter.
CAF NUMBER MUST BE ENTERED	CAF Number required for this command code	Correct and re-enter.
NO RECORD OF T/P ACCOUNT	Entered TIN does not exist on database	Correct and re-enter.
NO MODULES PRESENT FOR TAXPAYER	There are no authorizations for the entered CAF Number and this TIN	
REP NOT FOUND	The CAF number entered is not on the database	Correct and re-enter.

MESSAGE	REASON	ACTION
*** SELECT OF xxxxxxxxxxxx UN- AVAILABLE	Could not access the CAF database	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
*** ERROR ON SELECT OF xxxxxxxxxxxx	Could not access the CAF database	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
xxxxx CAFPWRS_CSR UNAVAILABLE	I/O error on CAF database	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
ERROR ON xxxxx OF CAFPWRS_CSR	I/O error on CAF database	Wait for a few minutes and retry, if problem still exists, contact CAF programming staff in Detroit.
COSIGN DATA NOT FOUND - CALL SYSTEMS	POA co-signer is indicated but no taxpayer found	Contact CAF pro- gramming staff in Detroit.

2.3.31.4
(01-01-2005)
Command Code RPINK
— Description and Use

- (1) This command code is used to research a third party on CAF in various ways, depending on the number of search keys given. IRM 2.3.31.4.1 RPINK Search Keys, below for explanation of search keys.

2.3.31.4.1
(01-01-2010)
RPINK — Search Keys

- (1) The only required search key for CC RPINK is: Business-name or Third Party Last Name (up to ten characters). This must be input exactly as it was entered on the database or there will be no match. If there are ten or more characters in the last name, all ten must be entered.

Caution: Unless the business name (or last name) itself is less than ten characters in length, RPINK **will not work** with less than ten.

Caution: There are third party names on the CAF that were input incorrectly. After conversion to IBM, taxpayer and (non-business) third party name components are input in separate fields, virtually eliminating the potential for this problem. But you need to be mindful of the *pre-existing situation* when doing your research.

Also - if you enter any of the 2nd line optional fields - first 3 digits of zip code, 4th & 5th digits of zip code, 1st 4 characters of street address - the search will include these criteria in sequence. If there is a failure to match on any criterion, you will get a message indicating that no record was found. To ensure you've covered all bases, it would be advisable to redo

the RPINK with fewer criteria to ensure the third party is not on the database, possibly with some erroneous information.

Caution: There are also some third parties - that are businesses - that were incorrectly loaded during the database conversion. As a result, RPINK won't always find the third party you expect to find.

Examples: SMITH & SMITH might be found by one - *or the other* - of RPINK **SMITH & S**

or

RPINK **SMITH,SMITH** depending on how it was loaded (or entered).

WILSON AND DUNLAP might be located by one - *or the other* - of RPINK **WILSON AND**

or

RPINK **DUNLAP, WILSON**

depending on how it was loaded (or entered).

To ensure you've covered all bases, it would be advisable to RPINK both versions. If you find the name you want but it's entered incorrectly, make corrections via KAFRMR/UPRCF and proceed. For example, if you find SMITH & SMITH was entered as SMITH (first name) AND (middle name) SMITH (last name), enter SMITH & SMITH on the full name field and clear out the first, middle, and last names. Then proceed.

(2) Optional search keys, in order, for CC RPINK are:

a. Rep First Name (up to 10 characters)

Note: Since conversion to the IBM, you may now enter *any number of characters*, up to ten (formerly only first initial worked).

b. 1st three digits of the ZIP code

c. 4th & 5th digits of the ZIP code

d. 1st four characters of the street address

Note: In the past, RPINK results may not have been sorted by first name within last name. You may have seen SMITH JOE followed by SMITH JACK followed by SMITH JERRY on the screen. Since conversion to DB2, RPINK results are sorted by first name within last name. Researching multiple screens of RPINK results should be quicker.

2.3.31.4.2
(01-01-2010)
**RPINK — Terminal
responses**

(1) Error Messages — No database information will be returned:

MESSAGE	REASON	ACTION
LAST NAME MUST BE INPUT FOR SEARCH	No last name was entered for search. RPINK requires Last Name/Business Name to be entered.	Correct and reenter.
NO RECORDS FOUND MATCHING YOUR SEARCH CRITERIA	No exact match could be found on the CAF for the search keys given.	Change/Delete one of the search keys and reenter.
LAST NAME IS NOT FORMATTED CORRECTLY	The last name was entered incorrectly — most likely with an invalid character	Correct and reenter.
FIRST NAME IS NOT FORMATTED CORRECTLY	The first name was entered incorrectly — most likely with an invalid character.	Correct and reenter.
ZIP CODE IS INCORRECT	The 1st three digits of the Zip Code were entered incorrectly — most likely with a non-numeric character.	Correct and reenter.
2ND ZIP CODE IS INCORRECT	The 4th and 5th digits of the Zip Code were entered incorrectly — most likely with a non-numeric character.	Correct and reenter.
ADDRESS IS INCORRECT	The 1st four characters of the street address were entered incorrectly — most likely with an invalid character.	Correct and reenter.
FIRST ZIP CODE MUST BE ENTERED	First zip must be entered when street or second zip entered.	Correct and reenter.

2.3.31.4.3
(01-01-2005)

**RPINK — Subsequent
Command Code Usage**

- (1) Command Code RPINK is a prerequisite for command code FRM3P.
- (2) Command Code FRM3P is a prerequisite for command code ADD3P.

2.3.31.5
(01-01-2011)
**KAFFQ -- Description
and Use**

- (1) This command code is used by select employees of the Disclosure Office to request third party information to fulfill a Freedom of Information request.
 - CC KAFFQ is input with third party information which is the CAF number and the letter R (which equates to: file source code of 9 and tin type of 4)
 - CC KAFFQ with the definer P will return to the user any pending request(s), which are awaiting processing into the daily batch run.
 - The request information will be stored by CAF, then processed the next business day by a batch run, output data will be received via Control-D.
- (2) See Exhibit 2.3.31-12 and Exhibit 2.3.31-13 for examples of screen displays.

2.3.31.5.1
(01-01-2011)
**KAFFQ -- Terminal
Responses**

- (1) Error Messages — Line 24 - These messages result in no request being processed:

MESSAGE	REASON	ACTION
THIS REQUEST ALREADY EXISTS	CAF Number entered has already been requested and is pending the process- ing step	Correct the CAF number and re-enter
THIS CAF NUMBER DOES NOT EXIST ON DATABASE	CAF Number entered does not exist on the database	Correct the CAF number and re-enter

2.3.31.6
(01-01-2011)
**KAFTQ -- Description
and Use**

- (1) This command code is used by select employees of TIGTA to request third party information for specific investigations.
 - CC KAFTQ is input with third party information which is the CAF number and the letter R (which equates to: file source code of 9 and tin type of 4)
 - CC KAFTQ with the definer P will return to the user any pending request(s), which are awaiting processing by the daily batch run.
 - The request information will be stored by CAF, then processed the next business day by a batch run, output data will be received via Control-D.
- (2) See Exhibit 2.3.31-14 and Exhibit 2.3.31-15 for examples of screen displays.

2.3.31.6.1
(01-01-2011)

**KAFTQ -- Terminal
Responses**

- (1) Error Messages — Line 24 - These messages result in no request being processed:

MESSAGE	REASON	ACTION
THIS REQUEST ALREADY EXISTS	CAF Number entered has already been requested and is pending the process- ing step	Correct the CAF number and re-enter
THIS CAF NUMBER DOES NOT EXIST ON DATABASE	CAF Number entered does not exist on the database	Correct the CAF Number and re-enter

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-1 (01-01-2019)

CFINK with Taxpayer SSN

Input:

	1	2	3	4	5	6	7	8
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	CFINK 999-99-9999							
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	CFINK 999-99-9999							
2	NAME: X-----X							
3	N/C: X--X							
4								
5	MF	TAXPRD	PLN	RN/C	REP-NUMBER	SIGNDATE	SDLN	FORM LV RCTS AUTHS
6	-----							
7	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
8	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
9	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
10	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
11	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
12	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
13	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
14	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
15	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
16	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
17	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
18	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
19	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
20	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
21	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
22	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
23	XX	X----	X	999X	X--X	9999-99999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1	2	3	4	5	6	7	8

The table below contains a full list of the screen fields and their descriptions.

Input SSN		
Line 1	Command Code	CFINK

Exhibit 2.3.31-1 (Cont. 1) (01-01-2019)
CFINK with Taxpayer SSN

Line 1	TIN & file source & tin type	SSN -- must be in one of the following formats: ([[slashb]]=blank) nnn-nn-nnnn[[slashb]] (Valid IMF) nnn-nn-nnnn* (Invalid IMF) nnn-nn-nnnnV (Valid BMF SSN) nnn-nn-nnnnW (Invalid BMF SSN) nnn-nn-nnnnN (NMF SSN)
Output - 1-line (SSN)		
Line 1	Command Code	CFINK
Line 1	TIN & file source & tin type	SSN re-displayed from input screen.
Line 2	NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 3	N/C	Taxpayer name control
Lines 7 thru 23	MF	MFT - Master File Tax code (to which an authorization applies)
Lines 7 thru 23	TAXPRD	Tax Period - yyyymm format
Lines 7 thru 23	PLN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76).
Lines 7 thru 23	RN/C	Third party's name control
Lines 7 thru 23	REP-NUMBER	Third party CAF number
Lines 7 thru 23	SIGNDATE	Taxpayer signature date from form

Exhibit 2.3.31-1 (Cont. 2) (01-01-2019)
CFINK with Taxpayer SSN

Lines 7 thru 23	SDLN	Source Document Locator Number nn-nnnn-nn-nnn-nn format, where... nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date nnnn=control cycle - yyww format; not later than current cycle nn=document location office nnn=block series - numeric; 000-999 nn=sequence number - numeric; 00-99 Note: Oral TIAs will show a 'P' after the SDLN
Lines 7 thru 23	FORM	Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Lines 7 thru 23	LV	Authorization level - mandatory for 2848 only A - Attorney B - Certified Public Accountant C - Enrolled Agent D - <i>Bona fide</i> officer of the taxpayer's organization E - Full-time employee of the taxpayer's organization F - Member of the taxpayer's immediate family (spouse, child, parent, sibling) G - Enrolled actuary H - Unenrolled return preparer I- Registered Return Preparer K - Student Attorney or CPA R -Enrolled Retirement Plan Agent (ERPA)

Exhibit 2.3.31-1 (Cont. 3) (01-01-2019)
CFINK with Taxpayer SSN

Lines 7 thru 23	RCTS	<p>N = third party is authorized to receive copies of taxpayer correspondence</p> <p>R = third party is authorized to receive taxpayer's refund check</p> <p>B = indicates blind trust - third party receives correspondence and refund; taxpayer receives neither</p>
Lines 7 thru 23	AUTHS ~or~ Acts authorized	<p>U = 2848 was unmodified</p> <p>M = 2848 was modified in some way other than sign, delegate and/or disclose to third party</p> <p>T = input by E-Services and contains modified form text</p> <p>S = modified to allow third party to sign returns for taxpayer</p> <p>D = modified to allow third party to re-delegate his/her authorization</p> <p>I = 8821 coded for INSPECT</p> <p>Y= Taxpayer allows Rep to disclose to third parties</p>
Line 7 thru 23	STATUS	<p>Note: If third party is Pending Review, Confirmed Fraud, disbarred, suspended, etc., that information will be displayed beneath the RCTS and AUTHS headers. If a third party in good standing this area will be spaces.</p>

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-2 (01-01-2019)

CFINK with Taxpayer EIN

Input:

	1	2	3	4	5	6	7	8
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	CFINK 99-9999999							
2								
3								

Output:

	1	2	3	4	5	6	7	8
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	CFINK 99-9999999							
2	NAME: X-----X							
3	N/C: X--X							
4								
5	MF	TAXPRD	PLN	RN/C	REP-NUMBER	SIGNDATE	SDLN	FORM LV RCTS AUTHS
6	-----							
7	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
8	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
9	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
10	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
11	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
12	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
13	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
14	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
15	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
16	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
17	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
18	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
19	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
20	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
21	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
22	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
23	XX	X----	X	999X	X--X	9999-999999R	MM-DD-YYYY	99-9999-99-999-99 X--X X XX XXXX
24								
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
	1	2	3	4	5	6	7	8

The table below contains a full list of the screen fields and their descriptions.

Input EIN		
Line 1	Command Code	CFINK
Line 1	TIN & file source & tin type	EIN -- must be in one of the following formats: ([[slashb]]=blank) nn-nnnnnnnn[[slashb]] (BMF EIN) nn-nnnnnnnnP (EPMF EIN) nn-nnnnnnnnN (NMF EIN)
Output - 1-line (EIN)		

Exhibit 2.3.31-2 (Cont. 1) (01-01-2019)
CFINK with Taxpayer EIN

Line 1	Command Code	CFINK
Line 1	TIN & file source & tin type	EIN re-displayed from input screen
Line 2	NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 3	N/C	Taxpayer name control
Lines 7 thru 23	MF	MFT - Master File Tax code (to which an authorization applies)
Lines 7 thru 23	TAXPRD	Tax Period - yyyymm format
Lines 7 thru 23	PLN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76).
Lines 7 thru 23	RN/C	Third party's name control
Lines 7 thru 23	REP-NUMBER	Third party CAF number
Lines 7 thru 23	SIGNDATE	Taxpayer signature date
Lines 7 thru 23	SDLN	Source Document Locator Number nn-nnnn-nn-nnn-nn format, where... nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date nnnn=control cycle - yyww format; not later than current cycle nn=document location office nnn=block series - numeric; 000-999 nn=sequence number - numeric; 00-99 Note: Oral TIAs will show a 'P' after the SDLN

Exhibit 2.3.31-2 (Cont. 2) (01-01-2019)
CFINK with Taxpayer EIN

Lines 7 thru 23	FORM	Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Lines 7 thru 23	LV	Authorization level - mandatory for 2848 only A - Attorney B - Certified Public Accountant C - Enrolled Agent D - <i>Bona fide</i> officer of the taxpayer's organization E - Full-time employee of the taxpayer's organization F - Member of the taxpayer's immediate family (spouse, child, parent, sibling) G - Enrolled actuary H - Unenrolled return preparer I- Registered Return Preparer K - Student Attorney or CPA R -Enrolled Retirement Plan Agent (ERPA)
Lines 7 thru 23	RCTS	N = third party is authorized to receive copies of taxpayer correspondence R = third party is authorized to receive taxpayer's refund check B = indicates blind trust - third party receives correspondence and refund; taxpayer receives neither
Lines 7 thru 23	AUTHS	U = 2848 was unmodified M = 2848 was modified in some way other than sign, delegate and/or disclose to third party T = input by E-Services and contains modified form text S = modified to allow third party to sign returns for taxpayer D = modified to allow third party to re-delegate his/her authorization I = 8821 coded for INSPECT Y= Taxpayer allows Rep to disclose to third parties

Exhibit 2.3.31-2 (Cont. 3) (01-01-2019)
CFINK with Taxpayer EIN

Lines 7 thru 23	STATUS	Note: If third party is Pending Review, Confirmed Fraud, disbarred, suspended, etc., that information will be displayed beneath the RCTS and AUTHS headers. If a third party in good standing this area will be spaces.
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CFINK with CAF number

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK	9999-99999R						
2								
3								

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK	9999-99999R						
2	NAME:	X-----X			NAME CNTRL:	X--X		
3	FIRST:	X-----X						
4	MIDDLE:	X-----X			PTIN:	X-----X		
5	LAST:	X-----X						
6	SUFFIX:	X-----X						
7	2ND NAME:	X-----X						
8								
9	STREET:	X-----X			PHONE & FAX	-----		
10	CITY:	X-----X			999-999-9999	EXT 999999999		
11	STATE:	XX	ZIP:	9-----9	999-999-9999			
12	COUNTRY:	X-----X			UNDELIVERABLE			
10	CITY:	X-----X			011+999-99999-999999999			
11	PROV/CNTY:	X-----X	CD:	X-----X	011+999-99999-999999999			
12	COUNTRY:	X-----X			UNDELIVERABLE			
13								
14	CAF STATUS:	X-----X	FROM	99/99/9999	UNTIL	99/99/9999		
15	AUTH LEVELS ON CAF:	X,X,X,X,X,X,X,X,X,X,X						
16								
17	SDLN:	99-9999-99-999-99X	SIGN DATE:	99-99-9999	FORM NUM:	X---X		
18								
19	COMMENTS:							
20	X-----X							
21								
22								

Input - CAF#		
Line 1	Command Code	CFINK
Line 1	CAF number& file source & tin type	CAF number-- must be the following format: ([[/b>blank) nnnn-nnnnnR (Third Party CAF number)
Output - CAF#		
Line 1	Command Code	CFINK

Exhibit 2.3.31-3 (Cont. 1) (01-01-2019)
CFINK with CAF number

Line 1	CAF number& file source & tin type	CAF number re-displayed from input screen
Line 2	NAME	The full third party's name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the business name.
Line 2	NAME CNTRL	Third party's name control
Line 3	FIRST	Third party's first name - maximum 20 characters (total of first name, middle name, last name and suffix may not exceed 35)
Line 4	MIDDLE	Third party's middle name - maximum 20 characters (total of first name, middle name, last name and suffix may not exceed 35)
Line 4	PTIN	Third Party PTIN (9 characters) (Optional)
Line 5	LAST	Third party's last name - maximum 20 characters (total of first name, middle name, last name and suffix may not exceed 35)
Line 6	SUFFIX	JR, III, etc. - maximum 10 characters (total of first name, middle name, last name and suffix may not exceed 35 characters. Note: Do <i>not</i> include any authorization level information (e.g. ATTY, EA, A, B, C, etc.) in this field. That information does not belong in the THIRD PARTY record.
Line 7	2ND NAME	Third party's 2nd name, often a business name Used in some instances to indicate multiple locations (i.e. "Location 2")
Line 9	STREET	Third party's street address, <i>domestic or foreign</i>

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-3 (Cont. 2) (01-01-2019)

CFINK with CAF number

Line 10	CITY	Third party's city, <i>domestic or foreign</i>
Line 10	PHONE & EXT	Entry for Third party's phone number, <i>domestic or foreign</i> . Extension may be present on domestic phone numbers. It is optional.
Line 11	FAX	Entry for Third party's fax number, <i>domestic or foreign</i> .
Line 11	STATE ~or~ PROV/CNTY	<i>Domestic</i> address will have US state-codes (2 characters). <i>Foreign</i> addresses will have Province or County name (17 characters) (Optional).
Line 11	ZIP ~or~ CD	Third party's domestic Zip code or Foreign Postal code.
Line 12	COUNTRY	Third party's 2 character country code and 35 character country name is displayed.
Line 12		Note: If correspondence addressed to the third party at this address has been returned by the USPS, then 'UNDELIVERABLE', will appear to the left of COUNTRY

Exhibit 2.3.31-3 (Cont. 3) (01-01-2019)
CFINK with CAF number

Line 14	CAF STATUS	<p>Indicates third party's practice status before the IRS</p> <p>GOOD STANDING - third party is authorized to represent the taxpayer</p> <p>DISBARRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>SUSPENDED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>DECEASED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>RETIRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>INELIGIBLE - third party is <u>not</u> authorized to represent the taxpayer</p> <p>PND REVIEW - CAF number under review for possible fraud</p> <p>CONF FRAUD - Confirmed Fraud usage of this CAF number.</p>
Line 14	FROM/UNTIL	<p>Date of an OPR/CAF Business disciplinary action <i>may</i> appear in these fields. Sometimes only one or the other are entered.</p>

Exhibit 2.3.31-3 (Cont. 4) (01-01-2019)

CFINK with CAF number

Line 15	AUTH LEVELS ON CAF	<p>Displays all authorization levels the third party has on file, they represent the authorizations that this third party has associated to them. If blank, the third party has no authorizations on CAF.</p> <p>Authorization level - mandatory for 2848 only</p> <p>A - Attorney</p> <p>B - Certified Public Accountant</p> <p>C - Enrolled Agent</p> <p>D - Bona fide officer of the taxpayer's organization</p> <p>E - Full-time employee of the taxpayer's organization</p> <p>F - Member of the taxpayer's immediate family (spouse, child, parent, sibling)</p> <p>G - Enrolled actuary</p> <p>H - Unenrolled return preparer</p> <p>I- Registered Return Preparer</p> <p>K - Student Attorney or CPA</p> <p>R -Enrolled Retirement Plan Agent (ERPA)</p>
Line 17	SDLN	<p>Source Document Locator Number</p> <p>nn-nnnn-nn-nnn-nn format, where...</p> <p>nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date</p> <p>nnnn=control cycle - yyww format; not later than current cycle</p> <p>nn=document location office</p> <p>nnn=block series - numeric; 000-999</p> <p>nn=sequence number - numeric; 00-99</p> <p>Note:Oral TIAs will show a 'P' after the SDLN</p>
Line 17	SIGN DATE	Taxpayer signature date from form

Exhibit 2.3.31-3 (Cont. 5) (01-01-2019)
CFINK with CAF number

Line 17	FORM NUM	Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Line 20	COMMENTS	Any comments that the CAF units have entered about the Third Party.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-4 (01-01-2019)

CFINK with Taxpayer TIN and Tax Module Information

Input format 1:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK	999-99-9999						
2	30	201212	000					
3								

Input format 2:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK	99-9999999	03	201112	000			
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK	999-99-9999						
2	-----	TAXPAYER	-----		MFT 99	TAX PRD	9999999	PLAN 999
3	NAME	X-----	X					
4	NAME	CONTROL	X-X					
5	-----	AUTHORIZATION	-----					
6	REP	NAME	X-----	X	NAME	CONTROL	X-X	
7	CAF	NUMBER	9999-99999R		CAF	STATUS	X-----	X
8	SDLN	99-9999-99-999-99	FORM	NUM XXXX	AUTH	LEVEL	X	
9	SIGN	DATE 99-99-9999	JURISDICTION	XX	ON	RETURN	X-X	MF TRANS X-X
10	L-B-E	NUMBER X-----	X		UN/MOD	X-X	NOTICE	X-X
11	-----	POA/TIA	CO-SIGNER	-----	SIGNATURE	X-X	REFUND	X-X
12	TIN	999-99-9999			DELEGATE	X-X	BLIND TRUST	X-X
13	NAME	X-----	X		DISCLOSE	X-X		
14	-----	AUTHORIZATION	-----					
15	REP	NAME	X-----	X	NAME	CONTROL	X-X	
16	CAF	NUMBER	9999-99999R		CAF	STATUS	X-----	X
17	SDLN	99-9999-99-999-99	FORM	NUM X-X	AUTH	LEVEL	X	
18	SIGN	DATE 99-99-9999	JURISDICTION	XX	ON	RETURN	X-X	MF TRANS X-X
19	L-B-E	NUMBER X-----	X		UN/MOD	X-X	NOTICE	X-X
20	-----	POA/TIA	CO-SIGNER	-----	SIGNATURE	X-X	REFUND	X-X
21	TIN	999-99-9999			DELEGATE	X-X	BLIND TRUST	X-X
22	NAME	X-----	X		DISCLOSE	X-X		
23	-----							
24								

The table below contains a full list of the screen fields and their descriptions.

Input - TIN and Tax Module		
Line 1	Command Code	CFINK

Exhibit 2.3.31-4 (Cont. 1) (01-01-2019)**CFINK with Taxpayer TIN and Tax Module Information**

Line 1	TIN	SSN or EIN -- must be in one of the following formats: ([[/b>blank) nnn-nn-nnnn[/b>] (Valid IMF) nnn-nn-nnnn* (Invalid IMF) nnn-nn-nnnnV (Valid BMF SSN) nnn-nn-nnnnW (Invalid BMF SSN) nnn-nn-nnnnN (NMF SSN) nn-nnnnnnn[/b>] (BMF EIN) nn-nnnnnnnP (EPMF EIN) nn-nnnnnnnN (NMF EIN)
Line 1 or 2	MFT	MFT - Master File Tax code (to which an authorization applies)
Line 1 or 2	Tax Period	yyyymm format month ending the period of time the tax form covers
Line 1 or 2	PLAN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76). Enter only if present.
Output - 2-line (SSN or EIN) and Tax Module		
Line 1	Command Code	CFINK
Line 1	TIN	Re-display of the SSN or EIN entered on the Input screen
Line 2	MFT	MFT - Master File Tax code (to which an authorization applies)
Line 2	TAX PRD	Tax Period - yyyymm format
Line 2	PLAN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76).
Line 3	NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 4	NAME/CONTROL	Taxpayer name control
Line 6 & 15	REP NAME	The full third party name - up to 35 characters. This field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX.
Line 6 & 15	NAME/CONTROL	Third party's name control
		Note: If correspondence addressed to the third party at this address has been returned by the USPS, then 'UNDELIVERABLE', will appear to the right of REP NAME

Exhibit 2.3.31-4 (Cont. 2) (01-01-2019)

CFINK with Taxpayer TIN and Tax Module Information

Line 7 &16	CAF NUMBER	Third party CAF number
Line 7 &16	CAF STATUS	<p>Indicates third party's practice status before the IRS</p> <p>GOOD STANDING - third party is authorized to represent the taxpayer</p> <p>DISBARRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>SUSPENDED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>DECEASED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>RETIRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>INELIGIBLE - third party is <u>not</u> authorized to represent the taxpayer</p> <p>PND REVIEW - CAF number underreview for possible fraud</p> <p>CONF FRAUD - Confirmed Fraud usage of this CAF number.</p>
Line 8 & 17	SDLN	<p>Source Document Locator Number</p> <p>nn-nnnn-nn-nnn-nn format, where...</p> <p>nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date</p> <p>nnnn=control cycle - yyww format; not later than current cycle</p> <p>nn=document location office</p> <p>nnn=block series - numeric; 000-999</p> <p>nn=sequence number - numeric; 00-99</p> <p>Note: Oral TIAs will show a 'P' after the SDLN</p>
Line 8 & 17	FORM NUM	<p>Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.</p>

Exhibit 2.3.31-4 (Cont. 3) (01-01-2019)

CFINK with Taxpayer TIN and Tax Module Information

Line 8 & 17	AUTH LEVEL	Authorization level - mandatory for 2848 only A - Attorney B - Certified Public Accountant C - Enrolled Agent D - <i>Bona fide</i> officer of the taxpayer's organization E - Full-time employee of the taxpayer's organization F - Member of the taxpayer's immediate family (spouse, child, parent, sibling) G - Enrolled actuary H - Unenrolled return preparer I - Registered Return Preparer K - Student Attorney or CPA R - Enrolled Retirement Plan Agent (ERPA)
Line 9 & 18	SIGN DATE	Taxpayer signature date from form
Line 9 & 18	JURISDICTION	2 character state code of where the Third Party practices as an Attorney or CPA, for this authorization, if applicable
Line 9 & 18	ON RETURN	YES = POA was submitted with a tax return NO = POA was submitted separately or after July 2008
Line 9 & 18	MF TRANS	Indicates if a transaction was attempted to be sent to Master File. Yes or No.
Line 10 & 19	L-B-E Number	License/Bar/Enrollment number, if applicable. Applicable to designation levels: Attorney, CPA, Enrolled Agent, Enrolled Actuary, Enrolled Retirement Plan Agent.
Line 10 & 19	UN/MOD	UNM = 2848 was unmodified MOD = 2848 was modified in some way other than sign, delegate and/or disclose to third party TXT = input by E-Services and contains modified form text
Line 10 & 19	NOTICE	Indicates if authorized to receive copies of taxpayer notices (Yes or No)
Line 11 & 20	SIGNATURE	Indicates if third party allowed to sign returns for taxpayer (Yes or No)
Line 11 & 20	REFUND	Indicates if authorized to receive (but not negotiate) taxpayer's refund checks (Yes or No)
Line 12 & 21	POA/TIA CO-SIGNER TIN	TIN of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 12 & 21	DELEGATE	Indicates if authorized to delegate or substitute (Yes or No)

Exhibit 2.3.31-4 (Cont. 4) (01-01-2019)

CFINK with Taxpayer TIN and Tax Module Information

Line 12 & 21	BLIND TRUST	Indicates whether module contains blind trust authorization
Line 13 & 22	POA/TIA CO-SIGNER NAME	Name of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 13 & 22	DISCLOSE	Indicates whether the taxpayer has given the Rep authorization to disclose information to another third party. (Yes or No)

Exhibit 2.3.31-5 (01-01-2019)**CFINK with Taxpayer TIN, Tax Module, and CAF Number****Input format 1:**

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK 999-99-9999							
2	30 201212 000							
3	9999-99999R							

Input format 2:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK 99-9999999 03 201112 000 9999-99999R							
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINK 666-55-4444							
2								
3	----- TAXPAYER ----- MFT: 99 TAX PRD: 999999 PLAN: 999							
4	NAME: X-----X							
5	NAME CONTROL: X--X							
6	----- THIRD PARTY -----							
7	CAF NUMBER: 9999-99999R PTIN: X-----X							
8	REP NAME: X-----X NAME CONTROL: X--X							
9	SECOND NAME: X-----X STATUS: X-----X 99/99/9999-99/99/9999							
10	PHONE: X-----X FAX: X-----X							
11	ADDRESS: X-----X CITY: X-----X							
12	STATE/PROV/CNTY: X-----X ZIP/POSTAL CD: X-----X							
13	COUNTRY: X-----X UNDELIVERABLE							
14	----- SOURCE DOCUMENT -----							
15	SDLN: 99-9999-99-999-99X FORM-NUM: X---X ON RETURN: X-X							
16	SIGN DATE: 99-99-9999							
17	POA/TIA CO-SIGNER TIN: 999-99-9999 NAME: X-----X							
18	----- AUTHORIZATION -----							
19	AUTH LEVEL: X NOTICE: X-X SIGN: X-X							
20	UN/MOD: X-X REFUND: X-X DELEGATE: X-X							
21	MF-TRANS: X-X BLIND TRUST: X-X DISCLOSE THIRD PARTY: X-X							
22	JURISDICTION: XX L-B-E NUM: X-----X							
23								
24	PAGE 001 OF 001 -CFIPG 001							

The table below contains a full list of the screen fields and their descriptions.

Input - TIN, Tax Module, CAF#		
Line 1	Command Code	CFINK

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-5 (Cont. 1) (01-01-2019)

CFINK with Taxpayer TIN, Tax Module, and CAF Number

Line 1	TIN	SSN or EIN -- must be in one of the following formats: ([[/b>blank) nnn-nn-nnnn[/b>] (Valid IMF) nnn-nn-nnnn* (Invalid IMF) nnn-nn-nnnnV (Valid BMF SSN) nnn-nn-nnnnW (Invalid BMF SSN) nnn-nn-nnnnN (NMF SSN) nn-nnnnnnnn[/b>] (BMF EIN) nn-nnnnnnnnP (EPMF EIN) nn-nnnnnnnnN (NMF EIN)
Line 1 or 2	MFT	MFT - Master File Tax code (to which an authorization applies)
Line 1 or 2	Tax Period	yyyymm format month ending the period of time the tax form covers
Line 1 or 2	PLAN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76). Enter only if present.
Line 1 or 3	CAF number	CAF number of the Rep (third party) of the account
Output - TIN, Tax Module, CAF# or 3-line		
Line 1	Command Code	CFINK
Line 1	TIN	Re-display of SSN or EIN entered on Input screen.
Line 3	MFT	MFT - Master File Tax code (to which an authorization applies)
Line 3	TAX PRD	Tax Period - yyyymm format
Line 3	PLAN	Used for all EPMF and some BMF modules (MFT 46 and 76). Enter only if present.
TAXPAYER		
Line 4	NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 5	NAME/CONTROL	Taxpayer name control
THIRD PARTY		
Line 7	CAF NUMBER	Third party CAF number
Line 7	PTIN	Third Party PTIN (Optional)

Exhibit 2.3.31-5 (Cont. 2) (01-01-2019)**CFINK with Taxpayer TIN, Tax Module, and CAF Number**

Line 8	REP NAME	The full third party name - up to 35 characters. This field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX.
Line 8	NAME/CONTROL	Third party name control
Line 9	SECOND NAME	Third party's 2nd name, often a business name Used in some instances to indicate multiple locations (i.e. "Location 2")
Line 9	STATUS	Indicates third party's practice status before the IRS GOOD STANDING - third party is authorized to represent the taxpayer DISBARRED - third party is <u>not</u> authorized to represent the taxpayer SUSPENDED - third party is <u>not</u> authorized to represent the taxpayer DECEASED - third party is <u>not</u> authorized to represent the taxpayer RETIRED - third party is <u>not</u> authorized to represent the taxpayer INELIGIBLE - third party is <u>not</u> authorized to represent the taxpayer PND REVIEW - CAF number underreview for possible fraud CONF FRAUD - Confirmed Fraud usage of this CAF number.
Line 9	FROM/UNTIL	Date of an OPR disciplinary action <i>may</i> appear in these fields. Sometimes only one or the other are entered.
Line 10	PHONE	Third party's phone number (domestic or international)
Line 10	FAX	Third party's FAX number (domestic or international)
Line 11	STREET	Third party's street address (domestic or international)
Line 11	CITY	Third party's city (domestic or international)
Line 12	STATE/PROV/CNTY	2 character state code if address is domestic or province/county name if foreign.
Line 12	ZIP/POSTAL CD	Zip code is domestic or postal code if foreign
Line 13	COUNTRY	Third party's 2 character ISO country code and 35 character country name is displayed.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-5 (Cont. 3) (01-01-2019)

CFINK with Taxpayer TIN, Tax Module, and CAF Number

Line 13		Note: If correspondence addressed to the third party at this address has been returned by the USPS, then 'UNDELIVERABLE', will appear to the right of COUNTRY
SOURCE DOCUMENT		
Line 15	SDLN	Source Document Locator Number nn-nnnn-nn-nnn-nn format, where... nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date nnnn=control cycle - yyww format; not later than current cycle nn=document location office nnn=block series - numeric; 000-999 nn=sequence number - numeric; 00-99 Note: Oral TIAs will show a 'P' after the SDLN
Line 15	FORM-NUM	Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Line 15	ON RETURN	YES = POA was submitted with a tax return NO = POA was submitted separately or after July 2008
Line 16	SIGN DATE	Taxpayer signature date
Line 17	POA/TIA CO-SIGNER TIN	TIN of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 17	POA/TIA CO-SIGNER NAME	Name of co-signer of CAF document (<i>not necessarily joint filer</i>)
AUTHORIZATION		
Line 19	AUTH LEVEL	Authorization level - mandatory for 2848 only A - Attorney B - Certified Public Accountant C - Enrolled Agent D - <i>Bona fide</i> officer of the taxpayer's organization E - Full-time employee of the taxpayer's organization F - Member of the taxpayer's immediate family (spouse, child, parent, sibling) G - Enrolled actuary H - Unenrolled return preparer I- Registered Return Preparer K - Student Attorney or CPA R -Enrolled Retirement Plan Agent (ERPA)

Exhibit 2.3.31-5 (Cont. 4) (01-01-2019)**CFINK with Taxpayer TIN, Tax Module, and CAF Number**

Line 19	NOTICE	Indicates if authorized to receive copies of taxpayer notices (Yes or No)
Line 19	SIGN	Indicates if third party allowed to sign returns for taxpayer (Yes or No)
Line 20	UN/MOD	UNM = 2848 was unmodified MOD = 2848 was modified in some way other than sign, delegate and/or disclose to third party TXT = input by E-Services and contains modified form text
Line 20	REFUND	Indicates if authorized to receive (but not negotiate) taxpayer's refund checks
Line 20	DELEGATE	Indicates if authorized to delegate or substitute
Line 21	MF-TRANS	Indicates if a transaction was <i>attempted</i> to be sent to Master File
Line 21	BLIND TRUST	Indicates whether module contains blind trust authorization
Line 21	DISCLOSE THIRD PARTY	Indicates whether the taxpayer has given the Rep authorization to disclose information to another third party. (Yes or No)
Line 22	JURISDICTION	2 character state code of where the Third Party practices as an Attorney or CPA, for this authorization, if applicable
Line 22	L-B-E NUMBER	License/Bar/Enrollment number, if applicable. Applicable to designation levels: Attorney, CPA, Enrolled Agent, Enrolled Actuary, Enrolled Retirement Plan Agent.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-6 (01-01-2019)

CFINKH (Mod History) with Taxpayer TIN, MFT, and Tax Period

Input:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKH666-55-4444 03 201112							
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKH666-55-4444					MFT 99		
2	----- TAXPAYER -----					TAX PRD 9----9		
3	NAME X-----X					N/C	X--X	PLAN 9-9
4	=====							
5	----- AUTH EFFECTIVE FROM X-----X TO X-----X					EMP-NO 9-----9 -----		
6	REP NAME: X-----X					N/C:X--X	CAF NUMBER: 9999-99999R	
7	CAF STATUS: X-----X					AUTH LEVEL: X/X-----X	SDLN:99-9999-99-999-99	
8	PHO: 999-999-9999 X9999999999					SIGN DATE: 99-99-9999	FORM: X----X	R/W: X
9	FAX: 011+999+99999+9999999999					L/B/E NUM: X-----X	DISCLOSE:	X-X
10	X-----X					JURISDICTION: XX	ON RETURN: X-X	MF TRANS: X-X
11	----- POA/TIA CO-SIGNER -----					UN/MOD: X-X	NOTICE:	X-X
12	TIN: 999-99-9999					SIGNATURE: X-X	REFUND:	X-X
13	NAME: X-----X					DELEGATE: X-X	BLIND TRUST:X-X	
14	=====							
15	----- AUTH EFFECTIVE FROM X-----X TO X-----X					EMP-NO 9-----9 -----		
16	REP NAME: X-----X					N/C:X--X	CAF NUMBER: 9999-99999R	
17	CAF STATUS: X-----X					AUTH LEVEL: X/X-----X	SDLN: 99-9999-99-999-99	
18	PHO: 999-999-9999 X9999999999					SIGN DATE: 99-99-9999	FORM: X----X	R/W: W
19	FAX: 011+999+99999+9999999999					L/B/E NUM: X-----X	DISCLOSE:	YES
20	UNDELIVERABLE					JURISDICTION: XX	ON RETURN: NO	MF TRANS: YES
21	----- POA/TIA CO-SIGNER -----					UN/MOD: UNM	NOTICE:	YES
22	TIN: 999-99-9999					SIGNATURE: NO	REFUND:	NO
23	NAME:X-----X					DELEGATE: YES	BLIND TRUST:NO	
24	PAGE 9-9 OF 9-9				-CFIPG 9-9			

The table below contains a full list of the screen fields and their descriptions.

Input - Tax Module History		
Line 1	Command Code	CFINKH
Line 1	TIN	SSN or EIN -- must be in one of the following formats: ([/[b]]=blank) nnn-nn-nnnn[/[b]] (Valid IMF) nnn-nn-nnnn* (Invalid IMF) nnn-nn-nnnnV (Valid BMF SSN) nnn-nn-nnnnW (Invalid BMF SSN) nnn-nn-nnnnN (NMF SSN) nn-nnnnnnn[/[b]] (BMF EIN) nn-nnnnnnnP (EPMF EIN) nn-nnnnnnnN (NMF EIN)

Exhibit 2.3.31-6 (Cont. 1) (01-01-2019)**CFINKH (Mod History) with Taxpayer TIN, MFT, and Tax Period**

Input - Tax Module History		
Line 1	Command Code	CFINKH
Line 1	MFT	MFT - Master File Tax code (to which an authorization applies)
Line 1	Tax Period	yyyymm format month ending the period of time the tax form covers
Output - Tax Module History		
Line 1	Command Code	CFINKH
Line 1	TIN	TIN entered on Input screen
Line 1	MFT	MFT - Master File Tax code (to which an authorization applies)
Line 2	TAX PRD	yyyymm format month ending the period of time the tax form covers
Line 3	PLAN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76).
TAXPAYER		
Line 3	NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 3	N/C	Taxpayer name control
Line 5 & 15	AUTH EFFECTIVE FROM/TO	This is the date range that the particular authorization is valid for. If this is the current authorization, the TO field will display the word PRESENT
Line 5 & 15	EMP NO	This is the number of the employee who added/updated information on this particular authorization. If this field is zeroes, change was done in batch processing.
Line 6 & 16	REP NAME	The full third party name - up to 35 characters. This field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX.
Line 6 & 16	REP N/C	Third party name control
Line 6 & 16	CAF NUMBER	Third party CAF number

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-6 (Cont. 2) (01-01-2019)

CFINKH (Mod History) with Taxpayer TIN, MFT, and Tax Period

Input - Tax Module History		
Line 1	Command Code	CFINKH
Line 7 & 17	CAF STATUS	<p>Indicates third party's practice status before the IRS</p> <p>GOOD STANDING - third party is authorized to represent the taxpayer</p> <p>DISBARRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>SUSPENDED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>DECEASED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>RETIRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>INELIGIBLE - third party is <u>not</u> authorized to represent the taxpayer</p> <p>PND REVIEW - CAF number underreview for possible fraud</p> <p>CONF FRAUD - Confirmed Fraud usage of this CAF number.</p>
Line 7 & 17	AUTH LEVEL	<p>Authorization level - mandatory for 2848 only</p> <p>A - Attorney</p> <p>B - Certified Public Accountant</p> <p>C - Enrolled Agent</p> <p>D - <i>Bona fide</i> officer of the taxpayer's organization</p> <p>E - Full-time employee of the taxpayer's organization</p> <p>F - Member of the taxpayer's immediate family (spouse, child, parent, sibling)</p> <p>G - Enrolled actuary</p> <p>H - Unenrolled return preparer</p> <p>I - Registered Return Preparer</p> <p>K - Student Attorney or CPA</p> <p>R - Enrolled Retirement Plan Agent (ERPA)</p>
Line 7 & 17	SDLN	<p>Source Document Locator Number</p> <p>nn-nnnn-nn-nnn-nn format, where...</p> <p>nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date</p> <p>nnnn=control cycle - yyww format; not later than current cycle</p> <p>nn=document location office</p> <p>nnn=block series - numeric; 000-999</p> <p>nn=sequence number - numeric; 00-99</p> <p>Note: Oral TIAs will show a 'P' after the SDLN</p>

Exhibit 2.3.31-6 (Cont. 3) (01-01-2019)**CFINKH (Mod History) with Taxpayer TIN, MFT, and Tax Period**

Input - Tax Module History		
Line 1	Command Code	CFINKH
Line 8 & 18	PHO	Third party's phone number (domestic or foreign), and possibly extension (domestic only)
Line 8 & 18	SIGN DATE	Taxpayer signature date from form
Line 8 & 18	FORM	FORM: Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Line 8 & 18	R/W	Revoke or Withdrawn Indicator, X= Taxpayer revoked the authorization W = Rep withdrew the authorization E = Employee change or error
Line 9 & 19	FAX	Third party's FAX number (domestic or foreign)
Line 9 & 19	L/B/E NUM	License/Bar/Enrollment number, if applicable. Applicable to designation levels: Attorney, CPA, Enrolled Agent, Enrolled Actuary, Enrolled Retirement Plan Agent.
Line 9 & 19	DISCLOSE	Indicates whether the taxpayer has given the Rep authorization to disclose information to another third party. (Yes or No)
Line 10 & 20		Note: If correspondence addressed to the third party at this address has been returned by the USPS, then 'UNDELIVERABLE', will appear to the left of JURISDICTION
Line 10 & 20	JURISDICTION	2 character state code of where the Third Party practices as an Attorney or CPA, for this authorization, if applicable
Line 10 & 20	ON RETURN	YES = POA was submitted with a tax return NO = POA was submitted separately or after July 2008
Line 10 & 20	MF TRANS	Indicates if a transaction was attempted to be sent to Master File
Line 11 & 21	UN/MOD	UNM = 2848 was unmodified MOD = 2848 was modified in some way other than sign, delegate and/or disclose to third party TXT = input by E-Services and contains modified form text
Line 11 & 21	NOTICE	Indicates if authorized to receive copies of taxpayer notices (Yes or No)

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-6 (Cont. 4) (01-01-2019)

CFINKH (Mod History) with Taxpayer TIN, MFT, and Tax Period

Input - Tax Module History		
Line 1	Command Code	CFINKH
Line 12 & 22	POA/TIA CO-SIGNER TIN	TIN of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 12 & 22	SIGNATURE	Indicates if third party allowed to sign a return for the taxpayer (Yes or No)
Line 12 & 22	REFUND	Indicates if authorized to receive (but not negotiate) taxpayer's refund checks (Yes or No)
Line 13 & 23	POA/TIA CO-SIGNER NAME	Name of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 13 & 23	DELEGATE	Indicates if authorized to delegate or substitute (Yes or No)
Line 13 & 23	BLIND TRUST	Indicates whether module contains blind trust authorization (Yes or No)

Exhibit 2.3.31-7 (01-01-2019)**CFINKH (Rep History) with CAF Number**

Input 1:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKH9999-99999R							
2								
3								

Input 2:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKH9999-99999R 01012012 12312012							
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKH9999-99999R NAME: X-----X NAME CNTRL: X--X							
2	~~~ FROM: 9999-99-99 99:99 TO: 9999-99-99 99:99 PGM/EMP: XXXXXXXX/9999999999 ~~~							
3	FIRST: X-----X PH: 999-999-9999 X9999999999 FORM: X----X							
4	MIDDLE: X-----X FAX: 999-999-9999 ~~ MERGE INFO ~~							
5	LAST: X-----X SDLN: 99-9999-99-999-99X CAF#: 9999-99999R							
6	SUFFIX: X-----X SIGN DATE: 99-99-9999 DATE: 9999-99-99							
7	2ND NAME:X-----X PTIN: 99-9999999							
8	STREET: X-----X							
9	CITY: X-----X, XX 9-----9							
10	COUNTRY: X-----X							
9	CITY: X-----X POSTAL CD: X-----X							
10	PROV/CNTY: X-----X COUNTRY: X-----X							
11	UNDEL CAF STATUS: X-----X FROM 99/99/9999 TO 99/99/9999							
12	-----							
13	NAME: X-----X NAME CNTRL: X--X							
14	~~~ FROM: 9999-99-99 99:99 TO: 9999-99-99 99:99 PGM/EMP: XXXXXXXX/9999999999 ~~~							
15	FIRST: X-----X PH: 011+999+99999+9999999999 FORM: X----X							
16	MIDDLE: X-----X FAX: 011+999+99999+9999999999 ~~ MERGE INFO ~~							
17	LAST: X-----X SDLN: 99-9999-99-999-99X CAF#: 9999-99999R							
18	SUFFIX: X-----X SIGN DATE: 99-99-9999 DATE: 9999-99-99							
19	2ND NAME:X-----X PTIN: 99-9999999							
20	STREET: X-----X							
21	CITY: X-----X, XX 9-----9							
22	COUNTRY: X-----X							
23	UNDEL CAF STATUS: X-----X FROM 99/99/9999 TO 99/99/9999							
24	PAGE 001 OF 005 -CFIPG 002							

The Begin Date(MMDDYYYY) and End Date(MMDDYYYY) fields are optional. If only a Begin Date is specified, all history from the Begin Date to current date is displayed. If both Begin Date and End Date are specified, then the current record along with all history within the specified range will be displayed.

The table below contains a full list of the screen fields and their descriptions.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-7 (Cont. 1) (01-01-2019)
CFINKH (Rep History) with CAF Number

Input - CAF# History		
Line 1	Command Code	CFINKH
Line 1	CAF Number	Third party CAF number followed by 'R '(file source code = 9 and tin type = 4). Format: nnnn-nnnnR
Line 1	Beginning Date (optional)	If a beginning date is entered, only history equal to or newer is displayed Format: mmddyyyy
Line 1	Ending Date (optional)	If an ending date is entered, the history that is displayed will fall in to the range of dates entered. Format: mmddyyyy
Output - CAF# History		
Line 1	Command Code	CFINKH
Line 1	CAF Number	Third party CAF # entered on input screen
Line 1	NAME	The full third party name - up to 35 characters. This field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX or business name.
Line 1	NAME CNTRL	Third party name control
Line 2 & 14	FROM/TO	Date range that this authorization is valid for
Line 2 & 14	PGM/EMP	PGM: Name of the program used when adding/ updating this third party data. EMP: This is the number of the employee who added/updated information on this particular third party. If this field is zeroes, change was done in batch processing.
Line 3 & 15	FIRST	Third party's first name - maximum 20 characters (total of first name, middle name, last name and suffix may not exceed 35)
Line 3 & 15	PHONE	Third party's phone number, domestic or foreign. Extension may also be present on domestic numbers.
Line 3 & 15	FORM	FORM: Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Line 4 & 16	MIDDLE	Third party's middle name - maximum 20 characters (total of first name, middle name, last name and suffix may not exceed 35)
Line 4 & 16	FAX	Third party's FAX number, domestic or foreign

Exhibit 2.3.31-7 (Cont. 2) (01-01-2019)
CFINKH (Rep History) with CAF Number

Input - CAF# History		
Line 1	Command Code	CFINKH
Line 5 & 17	LAST	Third party's last name - maximum 20 characters (total of first name, middle name, last name and suffix may not exceed 35)
Line 5 & 17	SDLN	Source Document Locator Number nn-nnnn-nn-nnn-nn format, where... nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date nnnn=control cycle - yyww format; not later than current cycle nn=document location office nnn=block series - numeric; 000-999 nn=sequence number - numeric; 00-99 Note: Oral TIAs will show a 'P' after the SDLN
Line 5 & 17	MERGE CAF#	CAF number of third party who was merged to this third party
Line 6 & 18	SUFFIX	JR, III, etc. - maximum 10 characters (total of first name, middle name, last name and suffix may not exceed 35 characters). Note: Do <i>not</i> include any authorization level information (e.g. ATTY, EA, A, B, C, etc.) in this field. That information does not belong in the THIRD PARTY record.
Line 6 & 18	SIGN DATE	Third party signature date
Line 6 & 18	MERGE DATE	Date the third party merge took place
Line 7 & 19	2ND NAME	Third party's 2nd name, often a business name Used in some instances to indicate multiple locations (i.e. "Location 2")
Line 7 & 19	MERGE PTIN	PTIN of third party who was merged to this third party
Line 8 & 20	STREET	Third party's street address, domestic or foreign
Line 9 & 21	CITY	Third party's city, domestic or foreign on domestic, state & Zip codes will be to the right of CITY on foreign, postal code will be to the right of CITY
Line 10 & 22	PROV/CNTY	If foreign, province/county/territory name will be displayed to the left of COUNTRY
Line 10 & 22	COUNTRY	Third party's 2 character country code along with the 35 character name is displayed.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-7 (Cont. 3) (01-01-2019) CFINKH (Rep History) with CAF Number

Input - CAF# History		
Line 1	Command Code	CFINKH
Line 11 & 23		Note: If correspondence addressed to the third party at this address has been returned by the USPS, then 'UNDEL', will appear to the left of CAF STATUS
Line 11 & 23	CAF STATUS	<p>Indicates third party's practice status before the IRS</p> <p>GOOD STANDING - third party is authorized to represent the taxpayer</p> <p>DISBARRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>SUSPENDED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>DECEASED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>RETIRED - third party is <u>not</u> authorized to represent the taxpayer</p> <p>INELIGIBLE - third party is <u>not</u></p> <p>PND REVIEW - CAF number under review for possible fraud</p> <p>CONF FRAUD - Confirmed Fraud usage of this CAF number. authorized to represent the taxpayer</p>
Line 11 & 23		Note: If the third party has been suspended, the date(s) of the suspension will display in the format mm/dd/yy to the right of the CAF STATUS

Input:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKS99-9999-99-99-99							
2								
3								

Output:

[illegible]

Input - SDLN		
Line 1	Command Code	CFINKS
Line 1	SDLN	SDLN (Source Document Locator Number) must be entered in the format nn-nnnn-nn-nnn-nn
Output _ SDLN		
Line 1	Command Code	CFINKS

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-8 (Cont. 1) (01-01-2019)
CFINKS with SDLN

Input - SDLN		
Line 1	Command Code	CFINKS
Line 2	SDLN	Source Document Locator Number nn-nnnn-nn-nnn-nn format, where... nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date nnnn=control cycle - yyww format; not later than current cycle nn=document location office nnn=block series - numeric; 000-999 nn=sequence number - numeric; 00-99 Note: Oral TIAs will show a 'P' after the SDLN
Line 2	SIGN DATE	Taxpayer signature date
Line 2	FORM NUM	Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Line 3	MODIFIED FORM CODE	U = 2848 was unmodified M = 2848 was modified in some way other than sign, delegate and/or disclose to third party T = input by E-Services and contains modified form text
Line 3	PURGE DATE	Date that the paper document and the authorization are to be purged from the files : Forms 2848/8821 - 7 years from sign date Form 706 - 15 years from sign date
Line 4 thru 6		Note: If the modified form code is 'T', then the text entered by e-services will be displayed beneath the MODIFIED FORM CODE field.
Line 9 thru 11	TAXPAYER TIN	The taxpayer's SSN or EIN
Line 9 thru 11	TAXPAYER NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 14 thru 23	REP NUMBER	Third party CAF number
Line 14 thru 23	REP NAME	The full third party name - up to 35 characters. This field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX.

Exhibit 2.3.31-8 (Cont. 2) (01-01-2019)
CFINKS with SDLN

Input - SDLN		
Line 1	Command Code	CFINKS
Line 14 thru 23	STATUS	<p>Indicates third party's practice status before the IRS</p> <p>UNDEL - Undeliverable - correspondence addressed to the third party at this address has been returned by the USPS</p> <p>GOOD - Good Standing, third party is authorized to represent the taxpayer</p> <p>DISB - Disbarred - third party is <u>not</u> authorized to represent the taxpayer</p> <p>SUSP - Suspended - third party is <u>not</u> authorized to represent the taxpayer</p> <p>DEC - Deceased, <u>not</u> authorized to represent the taxpayer</p> <p>RET - Retired - third party is <u>not</u> authorized to represent the taxpayer</p> <p>INELG - Ineligible - third party is <u>not</u> authorized to represent the taxpayer</p> <p>PNDING - CAF number under review for possible fraud</p> <p>C FRD - Confirmed Fraud usage of this CAF number.</p>
Line 14 thru 23	OPR DATE(S)	<p>If the third party has been suspended, the date(s) of the suspension will display in the format mm/dd/yy</p>

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-9 (01-01-2019)

CFINKT with Taxpayer TIN and CAF Number

Input:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKT111-11-1111	0307-00012R						
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	CFINKT111-11-1111	0307-00012R						
2	TAXPAYER	NAME: MOON PARK CPA				TXP NAME CNTRL:PARK		
3	THIRD PARTY NAME:	MICHAEL G COSBY				REP NAME CNTRL:COSE		
4	SECOND NAME:	COSBY ENTERPRISES			PHNO:011-812-08002-2372655			
5	STREET:	100 W MONROE ST STE 650			FAX:011-812-08000-2276566			
6					PTIN: P76769998			
7	CITY/STATE/CNTRY:	YELLOW KNIFE, MI 49232						
8	=====							
9	MF TAXPRD	PLN FORM	SIGDATE	SDLN	LVL	RCT	AUTHS	CO-SIGNER TIN N-C
10	30	201312	000	2848	08082012	18-1234-28-022-02	A	USD
11	30	200912	000	2848	08132012	18-1234-28-043-43	B	N USDY
12	30	201212	000	2848	08012012	18-1236-28-031-31	A	N USD
13	30	197312	000	2848	01092013	18-1302-28-023-23	B	USD
14	30	197412	000	2848	01082013	19-1302-28-015-15	A	USDY
15	30	197512	000	2848	01082013	19-1302-28-015-15	A	USDY
16	30	197612	000	2848	01082013	19-1302-28-015-15	A	USDY
17	30	197712	000	2848	01082013	19-1302-28-015-15	A	USDY
18	30	198812	000	2848	01082013	19-1302-28-016-16	B	UY
19	30	198912	000	2848	01082013	19-1302-28-017-17	B	UY
20	30	199012	000	2848	01082013	19-1302-28-018-18	A	UY
21	30	199112	000	2848	01082013	19-1302-28-019-19	A	USDY
22	30	200112	000	2848	01082013	19-1302-28-020-20	A	USD
23								
24								

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Input - TIN & CAF#		
Line 1	Command Code	CFINKT
Line 1	TIN	SSN or EIN -- must be in one of the following formats: ([/[b]])=blank) nnn-nn-nnnn[/[b]] (Valid IMF) nnn-nn-nnnn* (Invalid IMF) nnn-nn-nnnnV (Valid BMF SSN) nnn-nn-nnnnW (Invalid BMF SSN) nnn-nn-nnnnN (NMF SSN) nn-nnnnnnn[/[b]] (BMF EIN) nn-nnnnnnnP (EPMF EIN) nn-nnnnnnnN (NMF EIN)
Line 1	CAF Number	Third party CAF number followed by 'R '. Format: nnnn-nnnnnR (CAF #)
Output - TIN & CAF#		

Exhibit 2.3.31-9 (Cont. 1) (01-01-2019)
CFINKT with Taxpayer TIN and CAF Number

Input - TIN & CAF#		
Line 1	Command Code	CFINKT re-displayed from input screen
Line 1	TIN	Taxpayer TIN re-displayed from input screen
Line 1	CAF Number	Third party CAF number re-displayed from input screen
Line 2	TAXPAYER NAME	The full taxpayer name - up to 35 characters. For individuals , this field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX. For business entries, this field will be the only place the name is displayed.
Line 2	TXP NAME CNTRL	Taxpayer name control
Line 3	THIRD PARTY NAME	The full third party name - up to 35 characters. This field is made up of FIRST-NAME, MIDDLE-NAME/INIT, LAST-NAME, and SUFFIX.
Line 3	REP NAME CNTRL	Third party's name control
Line 4	SECOND NAME	Third party's 2nd name, often a business name Used in some instances to indicate multiple locations (i.e. "Location 2")
Line 4	PHNO	Third party's phone number, domestic or foreign
Line 5	STREET	Third party's street address, domestic or foreign
Line 5	FAX	Third party's FAX number, domestic or foreign
Line 6	PTIN	Third Party PTIN
Line 7	CITY/STATE/CNTRY	Third party's DOMESTIC: City, 2-character state code & Zip Code or FOREIGN: City, province/territory/county name, Postal code & Country
Line 7		Note: If third party is 'UNDELIVERABLE', this will to the right of COUNTRY
Line 10 thru 22	MF	MFT - Master File Tax code (to which an authorization applies)
Line 10 thru 22	TAXPRD	Tax Period - yyyymm format
Line 10 thru 22	PLN	REPORT/PLAN NUMBER Used for all EPMF and some BMF modules (MFT 46 and 76).
Line 10 thru 22	FORM	Input form number - current valid form numbers are 2848, 8821, and 706. Older entries may contain 2848D, 56, or others.
Line 10 thru 22	SIGNDATE	Taxpayer signature date

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-9 (Cont. 2) (01-01-2019) CFINKT with Taxpayer TIN and CAF Number

Input - TIN & CAF#		
Line 10 thru 22	SDLN	Source Document Locator Number nn-nnnn-nn-nnn-nn format, where... nn=purge year - last 2 digits of the year in which the paper document is to be purged from the files; if form 2848 or 8821 then 7 years after sign date; if form 706 then 15 years after sign date nnnn=control cycle - yyww format; not later than current cycle nn=document location office nnn=block series - numeric; 000-999 nn=sequence number - numeric; 00-99 Note: Oral TIAs will show a 'P' after the SDLN
Line 10 thru 22	LVL	Authorization level - mandatory for 2848 only A - Attorney B - Certified Public Accountant C - Enrolled Agent D - <i>Bona fide</i> officer of the taxpayer's organization E - Full-time employee of the taxpayer's organization F - Member of the taxpayer's immediate family (spouse, child, parent, sibling) G - Enrolled actuary H - Unenrolled return preparer I- Registered Return Preparer K - Student Attorney or CPA R -Enrolled Retirement Plan Agent (ERPA)
Line 10 thru 22	RCT	N = third party is authorized to receive copies of taxpayer correspondence R = third party is authorized to receive taxpayer's refund check B = indicates blind trust - third party receives correspondence and refund; taxpayer receives neither
Line 10 thru 22	AUTHS	U = 2848 was unmodified M = 2848 was modified in some way other than sign, delegate and/or disclose to third party T = input by E-Services and contains modified form text S = modified to allow third party to sign returns for taxpayer D = modified to allow third party to re-delegate his/her authorization I = 8821 coded for INSPECT Y = Disclosure to another third party

Exhibit 2.3.31-9 (Cont. 3) (01-01-2019)

CFINKT with Taxpayer TIN and CAF Number

Input - TIN & CAF#		
Line 10 thru 22		Note: If there is something other than a blank (Good Standing) in the third party's practice status, one of the following will be displayed in the RCT and AUTHS fields. DISBARRED - third party is <u>not</u> authorized to represent the taxpayer SUSPENDED - third party is <u>not</u> authorized to represent the taxpayer DECEASED - third party is <u>not</u> authorized to represent the taxpayer RETIRED - third party is <u>not</u> authorized to represent the taxpayer INELIGIBLE - third party is <u>not</u> authorized to represent the taxpayer PND REVIEW - CAF number under review for possible fraud CONF FRAUD - Confirmed Fraud usage of this CAF number.
Line 10 thru 22	CO-SIGNER TIN	TIN of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 10 thru 22	N-C	Name control of co-signer of CAF document (<i>not necessarily joint filer</i>)
Line 10 thru 22		Note: If there is more than 1 co-signer, an asterisk (*) will display next to the name control.

The table below contains a full list of the screen fields and their descriptions.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-10 (01-01-2019)

RPINK with All Options

Input:

	1	2	3	4	5	6	7	8
	1	2	3	4	5	6	7	8
	1	2	3	4	5	6	7	8
1	RP	INK	SMITHA,	J				
2								
3								

Output:

	1	2	3	4	5	6	7	8
	1	2	3	4	5	6	7	8
	1	2	3	4	5	6	7	8
1	RP	INK	SMITHA					
2								
3		-----	CAF NUMBER 0302-44967R	-----				
4	NAME:	JOHNE SMITHA		PTIN:	P11111111			
5	SECOND NAME:			PH:				
6	STREET:	985 MICHIGAN		FAX:				
7	CITY:	WINDSOR,MI 48226-9999-999				STATUS:	GOOD	STANDING
8	COUNTRY:	US						
9								
10		-----	CAF NUMBER 0302-44968R	-----				
11	NAME:	JONA SMITHA		PTIN:	P12345678			
12	SECOND NAME:			PH:				
13	STREET:	985 MICHIGAN		FAX:				
14	CITY:	WINDSOR,				STATUS:	GOOD	STANDING
15	COUNTRY:	XX-UNKNOWN						
16								
17		-----	CAF NUMBER 0302-44969R	-----				
18	NAME:	JONB SMITHA		PTIN:				
19	SECOND NAME:			PH:				
20	STREET:	985 MICHIGAN		FAX:				
21	CITY:	WINDSOR,ON				STATUS:	GOOD	STANDING
22	COUNTRY:	CA-CANADA						
23								
24			PAGE 004 OF 010		-RPIPG 005			

The table below contains a full list of the screen fields and their descriptions.

Input		
Line 1	Command Code	RPINK
Line 1	Third Party last name	the first 10 characters of the last name field
Line 1	delimiter	comma
Line 1	Third Party first name	up to the first 10 characters of the first name field
Line 1	Zip - 1st 3 digits	the first 3 characters of the postal code
Line 1	Zip - 4th & 5th digits	the 4th and 5th of the postal code
Line 1	Address - 1st 4 characters	the first 4 characters of the street address

Exhibit 2.3.31-10 (Cont. 1) (01-01-2019)
RPINK with All Options

Input		
Line 1	Command Code	RPINK
Output		
Line 1	Command Code	RPINK
Line 1	Third Party last name	the first 10 characters of the last name field
Line 3, 10, 17	CAF NUMBER	Third party CAF number followed by 'R '.
Line 4, 11, 18	NAME	Full name of third party
Line 4, 11, 18	PTIN	Third party's PTIN
Line 5, 12, 19	SECOND NAME	Third party's 2nd name, often a business name
Line 5, 12, 19	PH	Third party's telephone number, domestic or foreign
Line 6, 13, 20	STREET	Third party's street address, domestic or foreign
Line 6, 13, 20	FAX	Third party's FAX number, domestic or foreign
Line 7, 14, 21	CITY	The third party address data reflected is a string of the following, domestic or foreign, information: city name state cd or province/territory name zip or postal code
Line 7, 14, 21	STATUS	If database Practice Code is not spaces will show: 'PENDING REVIEW', 'CONFIRM FRAUD', 'RETIRED ', 'DECEASED', 'DISBARRED', 'SUSPENDED ', or 'INELIGIBLE'. If 'SUSPENDED' or 'CONFIRM FRAUD' or 'PENDING REVIEW', date(s) of suspension may display underneath.
Line 8, 15, 22	COUNTRY	Third party's 2 character country code and 35 character country name will be displayed.

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-11 (01-01-2011) KAFFQ with CAF Number Display

INPUT without definer:

	1	2	3	4	5	6	7	8
1	1234567890123456789012345678901234567890123456789012345678901234567890							
2	KAFFQ 9999-99999R !							
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								

OUTPUT without definer:

	1	2	3	4	5	6	7	8
1	1234567890123456789012345678901234567890123456789012345678901234567890							
2	KAFFQ 9999-99999R							
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24	FOIA REQUEST WILL BE PROCESSED ON THE NEXT BUSINESS DAY.							

Exhibit 2.3.31-12 (01-01-2011)
KAFFQP Display

INPUT using the definer P:

	1	2	3	4	5	6	7	8	
1	1234567890123456789012345678901234567890123456789012345678901234567890								1
2	KAFFQP								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	2	3	4	5	6	7	8	

OUTPUT using definer P:

	1	2	3	4	5	6	7	8	
1	1234567890123456789012345678901234567890123456789012345678901234567890								1
2	KAFFQP	PENDING FOIA REQUESTS:							2
3									3
4									4
5									5
6	CAF NO:	THIRD PARTY NAME:							6
7	9999-99999R	JOHN DOE							7
8	9999-99999R	JANE DOE							8
9	9999-99999R	JILL DOE							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	2	3	4	5	6	7	8	

Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry 2.3.31

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Exhibit 2.3.31-13 (01-01-2011) KAFTQ with CAF Number Display

```
INPUT without definer:
      1      2      3      4      5      6      7      8
123456789012345678901234567890123456789012345678901234567890
1 KAFTQ 9999-99999R ;
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

123456789012345678901234567890123456789012345678901234567890
      1      2      3      4      5      6      7      8
OUTPUT without definer:
123456789012345678901234567890123456789012345678901234567890
1 KAFTQ 9999-99999R
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24 TIGTA REQUEST WILL BE PROCESSED ON THE NEXT BUSINESS DAY.
123456789012345678901234567890123456789012345678901234567890
      1      2      3      4      5      6      7      8
```

Exhibit 2.3.31-14 (01-01-2011)
KAFTQP Display

INPUT using the definer P:

```
      1      2      3      4      5      6      7      8
123456789012345678901234567890123456789012345678901234567890
1 KAFTQP
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
```

OUTPUT using definer P:

```
      1      2      3      4      5      6      7      8
123456789012345678901234567890123456789012345678901234567890
1 KAFTQP      PENDING TIGTA REQUESTS:
2
3
4
5
6 CAF NO:      THIRD PARTY NAME:
7 9999-99999R  JOHN DOE
8 9999-99999R  JANE DOE
9 9999-99999R  JILL DOE
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
```