# MANUAL TRANSMITTAL

2.3.35

Department of the Treasury
**Internal Revenue Service**

**MARCH 18, 2024**

**EFFECTIVE DATE**

(03-18-2024)

**PURPOSE**

(1) This transmits revised IRM 2.3.35, *IDRS Terminal Responses, Command Code IRPTR*.

**MATERIAL CHANGES**

(1) Tax Year references have been updated. TY2013 references have been removed while TY2023 has been added.

(2) IRM 2.3.35.4. - Available valid Tax Years have been updated.

(3) Exhibit 2.3.35-4. - Document codes availability chart has been updated.

(4) IRM 2.3.35.10.5 - Selected Documents Payer Summary (Definer 'I') has new screen views and definers.

(5) Exhibit 2.3.35-14 - Form 1098-F (Doc Code 03) has new payment field; "Amount to be paid for violation or potential violation".

(6) Exhibit 2.3.35-58 - Form 1099-H (Doc Code 90) This document is reinstated for TY2022; "Health Coverage Tax Credit (HCTC) Advance Payments".

(7) Exhibit 2.3.35-67 - Form 1099-QA (Doc Code 1A) New Form added; "Distributions From ABLE Accounts".

(8) Update of Internal Controls in 2.3.35.1 section of the IRM.

(9) 2.3.35.9.5(2), 2.3.35.9.8(4), 2.3.35.9.11(1) were revised.

(10) Summary: Changes were made for TY2023, 2 new forms and 2 new doc codes were added.

(11) Note: all Tax years reference TY2023 - TY2014 unless otherwise listed.

**EFFECT ON OTHER DOCUMENTS**

IRM 2.3.35 dated December 30, 2021, is superseded.

**AUDIENCE**

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

Rajiv Uppal
Chief Information Officer

2.3.35
Command Code IRPTR

## Table of Contents

2.3.35.1 Program Scope and Objectives
2.3.35.1.1 Background
2.3.35.1.2 Authority
2.3.35.1.3 Responsibities
2.3.35.1.4 Program Management and Review
2.3.35.1.5 Program Controls
2.3.35.1.6 Terms/Acronyms/Definition
2.3.35.1.7 Related Resources
2.3.35.2 Important Dates For Command Code IRPTR
2.3.35.3 Command Code IRPTR Valid Definers
2.3.35.4 Command Code IRPTR Valid Tax Years
2.3.35.5 Initial Help Screen and More Help Screen (Definer ‘H’)
2.3.35.6 Payee Hardcopy Transcript Request (Definer ‘E’)
2.3.35.6.1 Validated Fields of Payee Request Screen
2.3.35.7 Payer Hardcopy Transcript Request (Definer ‘R’)
2.3.35.7.1 Validated Fields of Payer Request screen
2.3.35.8 Payee and Payer Hardcopy Request Error Message
2.3.35.8.1 Payee Hardcopy Request Error Message List
2.3.35.8.2 Payer Hardcopy Request Error Message List
2.3.35.8.3 Payee and Payer Hardcopy Request Special Messages
2.3.35.9 Paper Transcript Schedule
2.3.35.10 Payee and Payer online Transcript (Definer ‘L’, ‘O’, and ’W’)
2.3.35.10.1 Payee online Transcript No Hit
2.3.35.10.2 Payee online Transcript Help (Definer ‘L’, ‘O’, or ’W’)
2.3.35.10.3 Payee On-line Transcript Payee Summary (Definer ‘L’)
2.3.35.10.3.1 Payee On-line Transcript Payee Summary Entice or Refusal Screen (Definer ’L’)
2.3.35.10.3.2 Validated Fields for Payee Summary Command String
2.3.35.10.4 Payee online Transcript (Definer ‘O’)
2.3.35.10.4.1 Validated Fields for Payee online Transcript Command String
2.3.35.10.4.2 Payee online Transcript Overview
2.3.35.10.4.3 Payee online Transcript Individual Document
2.3.35.10.4.4 Validated Fields for Individual Document Command String
2.3.35.10.5 Selected Documents Payer Summary (Definer ’I’)
2.3.35.10.6 Payee on-line Summary Transcript (Definer ‘S’)
2.3.35.10.7 Payee online Hardcopy Transcript (Definer ’C’)

2.3.35.10.8 Payee online Sanitized Transcript (Definer 'W')
2.3.35.10.9 Nonfiler Summary (Definer 'J')
2.3.35.10.10 Payee online UNIQUE FORM IDENTIFIER (Definer 'U')
2.3.35.10.11 Payee online Transcript Error Message

Exhibits
2.3.35-1 Initial Help Screen
2.3.35-2 More Help Screen
2.3.35-3 Payee Hardcopy Request Screen
2.3.35-4 Document Code Availability by Tax Year
2.3.35-5 Payer Hardcopy Request Screen
2.3.35-6 Payee online Transcript No Hit Screen
2.3.35-7 Payee online Transcript Help Screen
2.3.35-8 Payee On-line Transcript Payee Summary Screen
#
2.3.35-10 Payee On-line Transcript Payee Summary Entice or Refusal Screen (Key Words)
2.3.35-11 Payee On-line Transcript Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)
2.3.35-12 Payee online Transcript Document Overview Screen
2.3.35-13 Payee online Transcript Document Display Screen: 1042–S (DOC CODE 02)
2.3.35-14 Payee online Transcript Document Display Screen: 1098-F (Doc Code 03)
2.3.35-15 Payee online Transcript Document Display Screen: 1099-K (Doc Code 10)
2.3.35-16 Payee online Transcript Document Display Screen: FBAR (DOC CODE 13)
2.3.35-17 Payee online Transcript Document Display Screen: PASSPORT (DOC CODE 15)
2.3.35-18 Payee online Transcript Document Display Screen: 1099-LS (DOC CODE 16)
2.3.35-19 Payee online Transcript Document Display Screen: W–2 (DOC CODE 21)
2.3.35-20 Payee online Transcript Document Display Screen: 3921 (DOC CODE 25)
2.3.35-21 Payee online Transcript Document Display Screen: 3922 (DOC CODE 26)
2.3.35-22 Payee online Transcript Document Display Screen: 5498–MSA or SA (DOC CODE 27)
2.3.35-23 Payee online Transcript Document Display Screen: 5498 (DOC CODE 28)
2.3.35-24 Payee online Transcript Document Display Screen: SIIR (DOC CODE 30)
2.3.35-25 Payee online Transcript Document Display Screen: 1099–Q (DOC CODE 31)
2.3.35-26 Payee online Transcript Document Display Screen: W–2G (DOC CODE 32)
2.3.35-27 Payee online Transcript Document Display Screen: SCIR (DOC CODE 33)
2.3.35-28 Payee online Transcript Document Display Screen: SWIR (DOC CODE 34)
2.3.35-29 Payee online Transcript Document Display Screen: SSSTIR (DOC CODE 35)
2.3.35-30 Payee online Transcript Document Display Screen: 8288-A (DOC CODE 41)
2.3.35-31 Payee online Transcript Document Display Screen: W–4 (DOC CODE 42)This doc code is obsolete

2.3.35-32 Payee online Transcript Document Display Screen: 1099-SB (DOC CODE 43)

2.3.35-33 Payee online Transcript Document Display Screen: 8935 (DOC CODE 44) This doc code is obsolete for TY2021 - TY2014.

2.3.35-34 Payee online Transcript Document Display Screen: 8805 (DOC CODE 46)

2.3.35-35 Payee online Transcript Document Display Screen:1097-BTC (Doc Code 50)

2.3.35-36 Payee online Transcript Document Display Screen: 8596 Fed Contractor (DOC CODE 59)

2.3.35-37 Payee online Transcript Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)

2.3.35-38 Payee online Transcript Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)

2.3.35-39 Payee online Transcript Document Display Screen: FinCEN Form 8300 (DOC CODE 64)

2.3.35-40 Payee online Transcript Document Display Screen: K–1 1065 (DOC CODE 65)

2.3.35-41 Payee online Transcript Document Display Screen: K–1 1041 (DOC CODE 66)

2.3.35-42 Payee online Transcript Document Display Screen: K–1 1120S (DOC CODE 67)

2.3.35-43 Payee online Transcript Document Display Screen: 1099–NEC (DOC CODE 71)

2.3.35-44 Payee online Transcript Document Display Screen: 5498–ESA (DOC CODE 72)

2.3.35-45 Payee online Transcript Document Display Screen: 1099–CAP (DOC CODE 73)

2.3.35-46 Payee online Transcript Document Display Screen: 1098–Q (DOC CODE 74)

2.3.35-47 Payee online Transcript Document Display Screen: 1099–S (DOC CODE 75)

2.3.35-48 Payee online Transcript Document Display Screen: 1098–C (DOC CODE 78)

2.3.35-49 Payee online Transcript Document Display Screen: 1099–B (DOC CODE 79)

2.3.35-50 Payee online Transcript Document Display Screen: 1099–A (DOC CODE 80)

2.3.35-51 Payee online Transcript Document Display Screen: 1098 (DOC CODE 81)

2.3.35-52 Payee online Transcript Document Display Screen: SSA–1099 (DOC CODE 82)

2.3.35-53 Payee online Transcript Document Display Screen: 1098–T (DOC CODE 83)

2.3.35-54 Payee online Transcript Document Display Screen: 1098–E (DOC CODE 84)

2.3.35-55 Payee online Transcript Document Display Screen: 1099–C (DOC CODE 85)

2.3.35-56 Payee online Transcript Document Display Screen: 1099–G (DOC CODE 86)

2.3.35-57 Payee online Transcript Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)

2.3.35-58 Payee online Transcript Document Display Screen: 1099–H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.

2.3.35-59 Payee online Transcript Document Display Screen: 1099–DIV (DOC CODE 91)

2.3.35-60 Payee online Transcript Document Display Screen: 1099–INT (DOC CODE 92)

2.3.35-61 Payee online Transcript Document Display Screen: 1099–LTC (DOC CODE 93)

2.3.35-62 Payee online Transcript Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)

2.3.35-63 Payee online Transcript Document Display Screen: 1099–MISC (DOC CODE 95)

2.3.35-64 Payee online Transcript Document Display Screen: 1099–OID (DOC CODE 96)

2.3.35-65 Payee online Transcript Document Display Screen: 1099–PATR (DOC CODE 97)

2.3.35-66 Payee online Transcript Document Display Screen: 1099–R (DOC CODE 98)

2.3.35-67 Payee online Transcript Document Display Screen: 1099–QA (DOC CODE 1A)

2.3.35-68 Payee online Transcript Document Summary Screen
2.3.35-69 Payee online Transcript Hardcopy Request Screen

2.3.35.1
(03-18-2024)
**Program Scope and Objectives**

(1) **Overview**: Command Code (CC) Information Returns Processing Transcript Requests (IRPTR) allows Integrated Data Retrieval System (IDRS) users to request either online or hardcopy Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF).

(2) **Purpose**: CC IRPTR can be used to request data, either online or hardcopy transcripts, for a particular Payee (online or Hardcopy) or Payer (Hardcopy only) using Taxpayer Identification Number (TIN) along with one or more Tax Years (TY).

(3) **Audience**: These procedures apply to IRS employees who use IDRS system to research information using payee tin, payee tin type, tax year and document codes

(4) **Policy Owner**: Wage and Investment (W&I) executive of the operation.

(5) **Program Owner**: Information Returns Master File (IRMF) is a Non-major, high impact planned maintenance project that is part of the Information Returns Processing (IRP) Program. IRMF is categorized as a steady state legacy system that incorporates annual programming changes and legislative changes to maintain functionality.

(6) **Primary Stakeholders**: Stakeholders Impacted by system/application are Wage and Investment (W&I), Small Business/Self-Employed (SBSE),Tax Exempt & Government Entities (TE/GE), Large Business and International (LB&I) Division .

(7) **Program Goals**: This IRM provides the fundamental knowledge and procedural guidance for employees and users to look up various Information Returns documents by PAYEE TIN, PAYEE TIN TYPE, TAX YEAR and DOCUMENT CODES.

2.3.35.1.1
(03-18-2024)
**Background**

(1) Information Returns Processing Transcript Requests (IRPTR) allow tax examiners to research tax payers information to confirm data validity and payment information provided to the IRS.

2.3.35.1.2
(03-18-2024)
**Authority**

(1) Command CODE IRPTR was developed to allow users to do research on the IDRS (Integrated Data Retrieval System) for Entity data and certain payment information.

2.3.35.1.3
(03-18-2024)
**Responsibities**

(1) The team manager is responsible for ensuring the program developer receive requirements from stakeholders for annual changes.

(2) The programmer is responsible for all changes and updates that are made based on requirements from internal and external stakeholders.

2.3.35.1.4
(03-18-2024)
**Program Management and Review**

(1) The Program is managed utilizing IRMF Exam Transcripts processing to produce and sort transcript tapes for examination. These tapes will contain taxpayer IRP data which was extracted from IRMF. A Tickler is created for each taxpayer for whom IRP data was extracted from the IRMF. A Standard Transcript Summary report is created with the requested data.

2.3.35.1.5
(03-18-2024)
**Program Controls**

(1) IDRS user access code and permissions are required to access IRPTR information.

2.3.35.1.6
(03-18-2024)
**Terms/Acronyms/ Definition**

(1) Acronyms

| Acronym | Definition |
|---|---|
| CC | Command Code |
| IDRS | Integrated Data Retrieval System |
| IRM | Internal Revenue Manual |
| LB&I | Large Business and International |
| IRPTR | Information Return Processing Transcript Requests |
| TE/GE | Tax Exempt and Government Entities |
| SB/SE | Small Business Self-Employed |
| W&I | Wage & Investment |
| TIN | Taxpayer Identification Number |

2.3.35.1.7
(03-18-2024)
**Related Resources**

(1) IDRS - Integrated Data Retrieval System

2.3.35.2
(03-18-2024)
**Important Dates For Command Code IRPTR**

(1) The last day to request TY2013 Payee and Payer Transcripts is Wednesday, December 27, 2023 , and must be made before 12:00 p.m. (Noon) Eastern Standard Time.

(2) The last day to access TY 2013 online is Friday, December 29, 2023.

(3) TY 2024 data will be accessible online Tuesday, January 2, 2024.

(4) TY 2025 data will be accessible online Thursday, January 2, 2025.

(5) The schedule noted above is tentative and subject to change without notice. Efforts will be made to notify all users.

2.3.35.3
(10-10-2013)
**Command Code IRPTR Valid Definers**

(1) The following table lists valid definers used by CC IRPTR.

| Definer | Explanation |
|---|---|
| H | Initial Help Screen |
| E | Payee Hardcopy Transcript Request |
| R | Payer Hardcopy Transcript Request |

| Definer | Explanation |
|---|---|
| I | Payer Summary Request for Document codes (02,10,21,32,65,66,67,71,86,91,92,95,96,97, and 98) |
| L | Payee On-line Transcript Payee Summary |
| O | Payee On-line Transcript Request |
| W | Payee On-line Sanitized Transcript Request |
| J | Payee NonFiler Summary Request |
| N | Enter 'N' without changing the rest of the command line if there are more than one page of documents. The default definer is 'N' for 'Next'. |
| P | Enter 'P' without changing the rest of the command line will display the previous page. |
| C | Entering 'C' will display the Hardcopy Request screen. |

2.3.35.4
(03-18-2024)
**Command Code IRPTR Valid Tax Years**

(1) Up to ten Tax Years can be referenced in IRPTR.

(2) Available Tax Years and the input digits used to reference them on various screens are shown below.

| Tax Year | Reference Digit |
|---|---|
| **2023** | **3** |
| **2022** | **2** |
| **2021** | **1** |
| **2020** | **0** |
| **2019** | **9** |
| **2018** | **8** |
| **2017** | **7** |
| **2016** | **6** |
| **2015** | **5** |
| 2014 | 4 |

2.3.35.5
(08-01-2003)
**Initial Help Screen and More Help Screen (Definer 'H')**

(1) The Initial Help screen is displayed as a result of entering Command Code IRPTR without a definer or with a definer that is not equal to 'E', 'R', 'L', 'O', 'J', 'W', or 'I'.

(2) Initial Help screen contains instructions for the use of Command Code IRPTR. Additional instructions can be viewed by transmitting this screen with a Definer of 'H'. This brings up the More Help screen. To see the screen layout of the Initial Help Screen, Exhibit 2.3.35-1. To see the screen layout of the More Help

Screen, Exhibit 2.3.35-2.

(3) Entering Definer 'H' again toggles back to the Initial Help Screen.

2.3.35.6
(05-03-2011)
**Payee Hardcopy Transcript Request (Definer 'E')**

(1) The user can request an IRP Payee hardcopy transcript using the Payee Request screen.

(2) The Payee Request Screen is displayed by transmitting an 'E' in the Definer field, or in the Definer field on an initial Help screen, or on a Payer Request screen, or on a IRPTRO/W Help Screen.

(3) The user can request up to ten Tax Years of the IRP Payee hardcopy transcript. IRM 2.3.35.4 for a list of Tax Years.

(4) To see the screen layout, Exhibit 2.3.35-3.

(5) Upon completing a successful Transcript Request, a message "REQUEST COMPLETED XXX" is displayed to the user. XXX is a number representing the incremental count of requests that the user has completed as long as the definer is not changed.

2.3.35.6.1
(05-01-2009)
**Validated Fields of Payee Request Screen**

(1) The Table below shows the validated fields for Payee Request Screen:

| | |
|---|---|
| **REQUESTED TIN** | Entry must be 9 numeric digits but not all zeros ('000000000') or nines ('999999999'). This entry is expected to be either a Social Security Number (SSN) or an Employer Identification Number (EIN). |
| **REQUESTED TIN TYPE and VALIDITY** | Entry must be one of:<br>0 - Valid SSN<br>1 - Invalid SSN<br>2 - All SSNs<br>3 - EIN<br>4 - All TINs<br>for extraction of Information Returns documents for the specified TIN. |
| **YEAR DIGITS** | Enter one to ten numeric digits for Tax Year(s) desired. Each digit entered corresponds to the last digit of a Tax Year listed, IRM 2.3.35.4 Digits in the first and subsequent positions of this field must be valid. They cannot be separated by blanks or other characters. Trailing blanks are permitted. |
| **DOC CODE** | Entry must be within the range specified by this list, Exhibit 2.3.35-4. Some document codes are not present for all Tax Years. This field is checked for consistency against the YEAR DIGITS field and if the desired document code is not available for at least one of the specified Tax Years, both the DOC CODE and the YEAR DIGITS fields are flagged as errors. |
| **RECEIVING OFFICE** | City and State of the office that receives your inter-office mail. |
| **UNIT OFFICE** | Office name (if any) City, State. |
| **MAIL STOP** | Unit's Mail Stop. Please include building extensions if necessary. |
| **TELEPHONE NUMBER** | Enter telephone number so distribution centers can contact your for assistance in routing. This field is required to be filled out. |

2.3.35.7
(05-03-2011)
**Payer Hardcopy Transcript Request (Definer 'R')**

(1) The user can request an IRP Payer hardcopy transcript using Payer Request screen.

(2) Payer Request Screen is displayed by transmitting an 'R' in the Definer field initially or in the Definer field of an Initial Help Screen, a Payee Request Screen, or an IRPTRO/W Help Screen.

(3) The user can request up to 10 Tax Years of IRP Payer hardcopy transcript. IRM 2.3.35.4 for a list of Tax Years.

(4) The entry field, “Destination Code” on the IRPTR“R” screen, is intended for TE/GE and LB&I users to route the requested data to Returns Inventory Classification System (RICS). If paper transcript is needed, the field should be left blank.

(5) To see the screen layout, Exhibit 2.3.35-5.

(6) Upon a successful request, a message “REQUEST COMPLETED XXX” is displayed to the user. XXX is a number representing the incremental count of requests that the user has completed as long as the definer is not changed.

2.3.35.7.1
(05-03-2011)
**Validated Fields of Payer Request screen**

(1) The Table below shows the validated fields for Payer Request Screen:

| | |
|---|---|
| **REQUESTED TIN** | Entry must be 9 numeric digits but not all zeros ('000000000') or nines ('999999999'). This entry is expected to be either a Social Security Number (SSN) or an Employer Identification Number (EIN). |
| **REQUESTED TIN TYPE** | Requested TIN Type is an unreliable field. This field is forced to be a 4 (SSN and EIN) for all Payer requests. |
| **PAYEE TIN TYPE** | Entry must be one of:<br>0 - Valid SSN<br>1 - Invalid SSN<br>2 - All SSNs<br>3 - EIN<br>4 - All TINs<br>***Note:*** Payee TIN Type of "4" is **strongly recommended** in order to get a hit on all documents from the Payer. |
| **YEAR DIGITS** | Enter one to ten numeric digits for Tax Year(s) desired. Each digit entered corresponds to the last digit of a Tax Year listed, IRM 2.3.35.4 Digits in the first and subsequent positions of this field must be valid. They cannot be separated by blanks or other characters. Trailing blanks are permitted. |
| **DOC CODE** | Entry must be within the range specified by this list, Exhibit 2.3.35-4. Some document codes are not present for all Tax Years. This field is checked for consistency against the YEAR DIGITS field and if the desired document code is not available for at least one of the specified Tax Years, both the DOC CODE and the YEAR DIGITS fields are flagged as errors. |
| **COUNT LIMIT** | Entry must be either all blanks or contain a one to five digit number positioned anywhere in the field as long as the digits are adjacent. This field limits the number of IRP Documents in a Transcript and must be left blank if '00', '99', or 'WW' is specified for DOC CODE . Inconsistencies will error flag both the COUNT LIMIT and DOC CODE fields. |
| **DESTINATION CODE** | Leave blank to request paper transcripts, otherwise enter a code to route the data to another destination. Contact your user support representative for more information on this code. |

| | |
|---|---|
| **RECEIVING OFFICE** | City and State of the office that receives your inter-office mail. |
| **UNIT OFFICE** | Office name (if any), City, State. |
| **MAIL STOP** | Unit's Mail Stop. Please include building extensions if necessary. |
| **TELEPHONE NUMBER** | Enter telephone number so distribution centers can contact your for assistance in routing. This field is required to be filled out. |

2.3.35.8
(05-01-2005)
**Payee and Payer Hardcopy Request Error Message**

(1) If an error condition is detected, an error message will appear online 24 of Payee or Payer Request screens.

(2) The entry field mentioned in the message will be flagged with an asterisk and the cursor will be set on that entry field for corrective action to be taken. Type in the correction, place your cursor in the cursor placement field and hit the enter key again.

(3) The error message may apply to a pair of fields that are inconsistent. Both fields will be asterisk-ed and the cursor set on the first field of the pair. One or both fields may need to be corrected.

2.3.35.8.1
(08-01-2003)
**Payee Hardcopy Request Error Message List**

(1) Here is a list of possible error messages. These error messages are self-explanatory.

- INVALID REQUESTED TIN
- INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL NINES
- INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL ZEROES
- INVALID TIN TYPE AND VALIDITY
- INVALID YEAR DIGITS
- INVALID YEAR DIGITS - ENTRY MUST BE LEFT JUSTIFIED
- INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN IMBEDDED BLANKS
- INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN REPEATED DIGITS
- INVALID DOC CODE
- INVALID DOC CODE ENTRY FOR SELECTED YEAR DIGIT(S)
- BLANK PHONE ENTRY - PLEASE ENTER PHONE NUMBER

2.3.35.8.2
(08-01-2004)
**Payer Hardcopy Request Error Message List**

(1) Here is a list of possible error messages. These error messages are self-explanatory.

- INVALID REQUESTED TIN
- INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL NINES
- INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL ZEROES
- INVALID TIN TYPE
- INVALID YEAR DIGITS
- INVALID YEAR DIGITS - ENTRY MUST BE LEFT JUSTIFIED
- INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN IMBEDDED BLANKS

- INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN REPEATED DIGITS
- INVALID DOC CODE
- INVALID DOC CODE ENTRY FOR SELECTED YEAR DIGIT(S)
- INVALID COUNT LIMIT
- DOC CODE/COUNT LIMIT CONFLICT
- INVALID DESTINATION CODE
- BLANK PHONE ENTRY - PLEASE ENTER PHONE NUMBER

2.3.35.8.3
(07-01-1999)
**Payee and Payer Hardcopy Request Special Messages**

(1) The message "***** DATA BASE NOT AVAILABLE @ MCC—TRY LATER—ERROR#XX.*****" can appear online 24 of either a PAYEE or PAYER screen. The cursor will be set on the first line so that you can conveniently switch to a different Command Code. If this message persists after a lapse of more than one hour, please contact your User Support representative. (The "XX" of "ERROR#XX" should be reported as this may help ECC-MTB to diagnose the problem.)

2.3.35.9
(08-01-2003)
**Paper Transcript Schedule**

(1) All Payee/Payer transcript requests should be input before Wednesday, 12:00 p.m. (Noon) Eastern Standard Time to receive the transcripts as soon as possible. All requests that are input after 12:00 p.m. (Noon) Eastern Standard Time on Wednesday will have to wait until the following Wednesday after 12:00 p.m. (Noon) Eastern Standard Time to be processed.

(2) The paper transcripts processing normally takes 2 to 4 days to extract the requested documents from IRMF System.

(3) Please allow at least 1 week following Wednesday deadline for transcripts to be shipped. If the requested transcript do not arrive within seven days, please contact your campus distribution center or user support representative.

2.3.35.10
(05-01-2009)
**Payee and Payer online Transcript (Definer 'L', 'O', and 'W')**

(1) There are three definers that can be used to view Payee Transcripts online. The definers are 'L', 'O' and 'W'.

(2) Requests are made using command string fields in this order: Payee TIN, Validity Indicator, Tax Year and Document Code.

(3) Definer 'L' is used to bring up Payee summary screen. This definer is used to view money summaries, the two best payee addresses, date of birth, date of death and filing status.

(4) Definer 'O' is used to bring up online Payee transcripts screen. This definer is used to view all the documents based on the Payee TIN.

(5) Definer 'W' is used to bring up Sanitized online Payee transcripts screen. This definer is used to print sanitized screens for taxpayer.

(6) Ten Tax Years are available online, IRM 2.3.35.4

2.3.35.10.1
(05-01-2005)
**Payee online Transcript No Hit**

(1) If there are no documents using the Payee TIN on the IRPTR online database, a No Hit screen will be shown.

(2) If a document for a particular taxpayer is not found on the current Tax Year Payee online Transcripts database, you may need to try again about one week later. The database is being updated every week; it is possible that the document is still in the pipeline processing.

(3) The message "TRY AGAIN LATER" can appear online 24 of No Hit screen due to a problem with the portion of the database covering the requested TIN.

a. If the message persists after a lapse of more than one hour, please contact your User Support representative.
b. The "XXV" of "ERROR CODE XXV" in the upper right hand corner should be reported. This may help ECC-MTB to diagnose the problem. The "V" in the Error code will show "C" (CREF file) or "D" (Documents file).

2.3.35.10.2
(08-01-2004)
**Payee online Transcript Help (Definer 'L', 'O', or 'W')**

(1) The screen is displayed as the result of transmitting an 'L', 'O', or 'W' (immediately followed by the enter key) in the definer field of an INITIAL HELP, PAYEE, or PAYER screen.

(2) It also can be displayed as the result of invalid TIN type and validity, document code or tax year. The error message will appear online 24.

(3) Instead of requesting an online Transcript, the user can change the 'L', 'O', or 'W' in the DEFINER field of this screen to switch to an Initial Help, Payee or Payer screen.

(4) IRPTRL/O/W Help screen gives further information about working with definers 'L', 'O', or 'W'.

2.3.35.10.3
(05-01-2009)
**Payee On-line Transcript Payee Summary (Definer 'L')**

(1) The purpose of Payee Summary screen is to show money summaries, the two best payee addresses, date of birth, date of death and filing status.

(2) To see the layout of the screen, Exhibit 2.3.35-8.

(3) The following codes from IRP (Information Returns Processing) Data Assimilation are used to determine whether the IRP documents are to be suppressed or not.

a. Error Reason Code is not blank or "OV", suppress the document.
b. Correlation Option Code is a "2" or "3", suppress the document.

(4) The following criteria are used to select the two best Payee addresses from documents:

a. Passport documents are not selected.
b. The following documents are considered high priority in selecting best or next best addresses: W-2, 1099-DIV, 1099-OID, 1099-MISC, 1099-B, 8596, SSA-1099, RRB-1099 and 1099-G.
c. The rest of the documents are considered low priority while 1042-S (Document Code 02) is considered the lowest priority of all document.
d. Payment amounts are used to determine whether the document has a higher or lower value against other documents.
e. In order for the documents to be qualified for best or next best addresses: first Payee Name Line must not be blanks, first character in the address line must be numeric, State Code must be either alphabetic or has "." (means foreign) and ZIP Code must be either (numeric and does not have all zeroes) or (all zeroes and State Code is equal to ".").

f. If none of the documents other than 1042-S qualified, then select 1042-S as the best or next best addresses.

(5) Here is a table of fixed Money Amount Description that are shown on the screen:

***Note:*** The following documents with their money amounts are not included in the money summaries: State Individual Information Return (Doc Code 30), State Corporate Information Return (Doc Code 33), State Withholding Information Return (Doc Code 34) and State Sales, Service, or Transaction Information Return.

***MONEY AMOUNT TABLE***

| THE FIXED POSITION FIELDS | |
|---|---|
| **LITERAL** | **SOURCE DOCUMENT(s) with Doc Code** |
| FED TAX WH | 1042–S (02) |
| | W–2 (21) |
| | W–2G (32) |
| | K–1 1120S (67) |
| | 1099-CAP (73) |
| | 1099–B (79) |
| | SSA–1099 (82) |
| | 1099–G (86) |
| | 1099–DIV (91) |
| | 1099–INT (92) |
| | 1099–MISC (95) |
| | 1099–OID (96) |
| | 1099–PATR (97) |
| | 1099–R (98) |
| WAGES | W–2 (21) |
| ALLOC TIPS | W–2 (21) |
| INTEREST | K–1 1065 (65) |
| | K–1 1041 (66) |
| | K–1 1120S (67) |
| | 1099–INT (92) |
| | 1099–OID (96) |
| MTG INT PD | 1098 (81) |
| POINTS PD | 1098 (81) |
| PR YR RFND | 1099–G (86) |
| SAV BOND | 1099–INT (92) |
| DIVIDENDS | K–1 1065 (65) |
| | K–1 1041 (66) |
| | K–1 1120S (67) |
| PENS/ANN | SSA–1099 (82) |
| IRA CTB | 5498 IRA (28) |
| NONEMP COM | 1099–NEC (71) |

| THE FIXED POSITION FIELDS | |
|---|---|
| **LITERAL** | **SOURCE DOCUMENT(s) with Doc Code** |
| | 1099-MISC (95) |
| CAPTL GAIN | 1099–DIV (91) |
| REAL ES SL | 1099–S (75) |
| GROSS DIST | 1099–R (98) |
| TAXBLE AMT | 1099–R (98) |
| Cost/Basis | 1099- B (79) |

(6) All floating money amounts can be found in Payee On-line Transcript Document Display screens in the exhibit section of the IRM.

(7) The user can get a taxpayer's copy of Payee Summary screen by replacing definer 'L' with definer 'T'. The result will be a screen that has been cleaned up (all IRS related fields removed.)

(8) If the user does not alter the command line except for the doc code, the next screen the user will get is the individual document screen. IRM 2.3.35.10.4 for more information on individual document screens.

2.3.35.10.3.1
(12-04-2009)
**Payee On-line Transcript Payee Summary Entice or Refusal Screen (Definer 'L')**

(1) There will be some Payee TIN requests that will return a different kind of Payee Summary screen, which is Payee Summary Entice or Refusal screen.

#
#

#
#
#

(4) Second kind of screen is **Key Words** screen, which means that all the documents have key words indicating nominee income and/or system is unable to accurately determine ownership of requested documents. To see the layout of the screen with message, Exhibit 2.3.35-10

(5) Last screen is **Amended/Corrected Documents**, which means that there are amended and corrected documents present. To see the layout of the screen with message, Exhibit 2.3.35-11.

(6) Entering the enter key without modifying the command line will display the individual document screen(s) of the request.

2.3.35.10.3.2
(08-01-2004)
**Validated Fields for Payee Summary Command String**

(1) The table below shows the validated fields for Payee Summary Request:

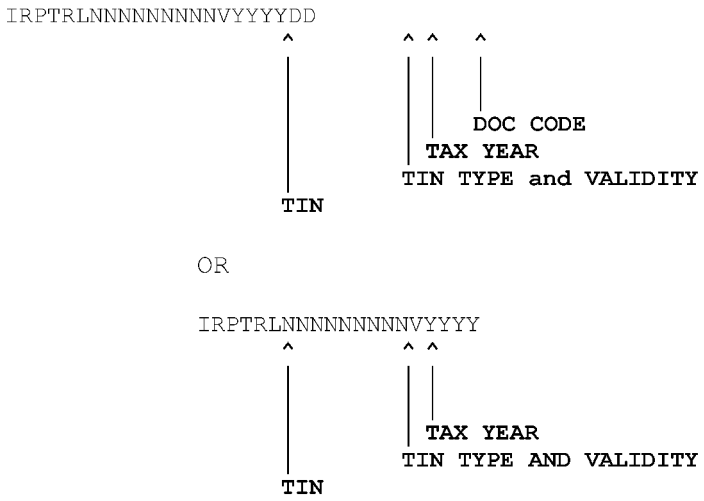



**Figure 2.3.35-1**

| | |
|---|---|
| **TIN** | Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999. |
| **TIN TYPE and VALIDITY** | Entry must be 0, 1, 2 or 3 to respectively specify Valid SSN, Invalid SSN, all SSN, or EIN extraction of Information Returns Documents for the TIN. |
| **TAX YEAR** | Entry must be a valid Tax Year that is available on the Information Returns On-line Master File. IRM 2.3.35.4 for valid Tax Years. |
| **DOC CODE** | Entry must be within the range specified by Exhibit 2.3.35-4. Since all specific DOC CODE's are not present for all years, this field is also checked for consistency against the YEAR DIGITS field and if the DOC CODE is not available for the specified Tax Year both the DOC CODE and the TAX YEAR fields are flagged. |

2.3.35.10.4
(05-01-2005)
**Payee online Transcript (Definer 'O')**

(1) Payee online Transcript is used to request various documents using Payee TIN.

(2) An overview screen could be displayed before you see the first individual document screen, IRM 2.3.35.10.4.2 for more information.

(3) Note: If fraudulent data is detected, the following message will be displayed on the bottom of the screen:
"=>CONSIDER SUBMISSION FALSIFIED AND DON'T USE TO VERIFY WAGES OR WITHHOLDING<="

2.3.35.10.4.1
(08-01-2004)
**Validated Fields for Payee online Transcript Command String**

(1) The graphic and table below shows the validated fields for online Transcript Request:

Document Display Screen Doc Cd 50 1097-BTC

```
    1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 50  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1097-BTC   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 RECIPIENT: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv               4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  OTHER ALLOWANCE DT: MM/DD/YYYY      8
 9  STATE: vv ZIP: NNNNN-NNNN                    BOND IND: vvvvvvvvvvvvvvvvvvvvvvvv  9
10                                               CUSIP: nnnnnnnnnnnnn               10
 1 ISSUER:  vvv vvvvvvvvvvvvv                    BOND ISSUERS ID NUMBER: nnnnnnnnnnnnn  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TAX CREDIT BOND TYPE CODE: nnn       2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  BOND ISSUE DATE: MM/DD/YYYY         3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MATURITY DATE: MM/DD/YYYY          4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  BOND ISSUERS NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                  6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                      8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                      9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                      20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                      1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                      2
 3                                                                                 3
 4                                                                                 4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-2**

| | |
|---|---|
| **TIN** | Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999. |
| **TIN TYPE and VALIDITY** | Entry must be 0, 1, 2 or 3 to respectively specify Valid SSN, Invalid SSN, all SSN, or EIN extraction of Information Returns Documents for the TIN. |
| **TAX YEAR** | Entry must be a valid Tax Year that is available on the Information Returns online Master File. IRM 2.3.35.4 for valid Tax Years. |
| **DOC CODE** | Entry must be within the range specified by Exhibit 2.3.35-4. Since all specific DOC CODE's are not present for all years, this field is also checked for consistency against the YEAR DIGITS field and if the DOC CODE is not available for at least one of the specified Tax Year both the DOC CODE and the TAX YEAR fields are flagged. |

2.3.35.10.4.2
(07-01-1999)
**Payee online Transcript Overview**

(1) Depending on the request, an Overview screen could be displayed. The command string must have DOC CODE equal to 00 (all types) along with other valid fields and when there are 5 or more documents available based on the Payee TIN.

(2) To see the layout of the Document Overview screen, Exhibit 2.3.35-12

(3) The screen provides a preview the number of pages (document screens) are available for the requested Payee TIN (TOTAL PAGES), the number of pages available by DOC CODE, and provides an indication of the size of the dollar amount involved.

(4) Please note that the dollar figures supplied with each doc type are accumulated from various money types present within the individual documents of that type according to largest absolute (unsigned) value. This is in an attempt to display where most of the money is and is not meant to give accurate roll-up figures for any particular money type.

(5) With this overview screen, it will be possible for the user to make an informed choice on whether to continue with the request as it stands. The user also can restrict it to a single DOC CODE (changing '00' to specific document code), jump ahead to the SUMMARY SCREEN (using definer 'S'), bail out with or without the hardcopy option (using definer 'C'), or input a new request.

2.3.35.10.4.3
(05-03-2011)
**Payee online Transcript Individual Document**

(1) Individual Document screens are displayed based on document codes entered. Here is a list of exhibits with document codes:

- 1042-S (DOC CODE 02), Exhibit 2.3.35-13
- 1098-F (DOC CODE 03), Exhibit 2.3.35-14
- 1099-K (DOC CODE 10), Exhibit 2.3.35-15

- FBAR (DOC CODE 13), Exhibit 2.3.35-16
- Passport (DOC CODE 15), Exhibit 2.3.35-17
- 1099-LS (DOC CODE 16), Exhibit 2.3.35-18
- W–2 (DOC CODE 21), Exhibit 2.3.35-19
- 3921 (DOC CODE 25), Exhibit 2.3.35-20
- 3922 (DOC CODE 26), Exhibit 2.3.35-21
- 5498 SA or 5498 MSA (DOC CODE 27), Exhibit 2.3.35-22
- 5498 IRA (DOC CODE 28), Exhibit 2.3.35-23
- SIIR (DOC CODE 30), Exhibit 2.3.35-24
- 1099-Q (DOC CODE 31), Exhibit 2.3.35-25
- W–2G (DOC CODE 32), Exhibit 2.3.35-26
- SCIR (DOC CODE 33), Exhibit 2.3.35-27
- SWIR (DOC CODE 34), Exhibit 2.3.35-28
- SSSTIR (DOC CODE 35), Exhibit 2.3.35-29
- 8288-A (DOC CODE 41), Exhibit 2.3.35-30
- W-4 (DOC CODE 42), Exhibit 2.3.35-31
- 1099-SB (DOC CODE 43), Exhibit 2.3.35-32
- 8935 (DOC CODE 44), Exhibit 2.3.35-33
- 8805 (DOC CODE 46), Exhibit 2.3.35-34
- 1097-BTC (DOC CODE 50), Exhibit 2.3.35-35
- 8596 Fed Contractor (DOC CODE 59), Exhibit 2.3.35-36
- Form FinCEN CTR 112: Casino (DOC CODE 61), Exhibit 2.3.35-37
- FinCEN Form CMIR 105 (DOC CODE 63), Exhibit 2.3.35-38
- FinCEN Form 8300 (DOC CODE 64), Exhibit 2.3.35-39
- K–1 1065 (DOC CODE 65), Exhibit 2.3.35-40
- K–1 1041 (DOC CODE 66), Exhibit 2.3.35-41
- K–1 1120S (DOC CODE 67), Exhibit 2.3.35-42
- Form 1099-NEC (DOC CODE 71), Exhibit 2.3.35-43
- 5498-ESA (DOC CODE 72), Exhibit 2.3.35-44
- 1099-CAP (DOC CODE 73), Exhibit 2.3.35-45
- 1098-Q (DOC CODE 74), Exhibit 2.3.35-46
- 1099–S (DOC CODE 75), Exhibit 2.3.35-47
- 1098-C (DOC CODE 78), Exhibit 2.3.35-48
- 1099–B (DOC CODE 79), Exhibit 2.3.35-49
- 1099–A (DOC CODE 80), Exhibit 2.3.35-50
- 1098 (DOC CODE 81), Exhibit 2.3.35-51
- SSA–1099 (DOC CODE 82), Exhibit 2.3.35-52
- 1098–T (DOC CODE 83), Exhibit 2.3.35-53
- 1098–E (DOC CODE 84), Exhibit 2.3.35-54
- 1099–C (DOC CODE 85), Exhibit 2.3.35-55
- 1099–G (DOC CODE 86), Exhibit 2.3.35-56
- Form FinCEN CTR 112 (DOC CODE 89), Exhibit 2.3.35-57
- 1099-H (DOC CODE 90),Exhibit 2.3.35-58
- 1099–DIV (DOC CODE 91), Exhibit 2.3.35-59
- 1099–INT (DOC CODE 92), Exhibit 2.3.35-60
- 1099–LTC (DOC CODE 93), Exhibit 2.3.35-61
- 1099–SA or 1099–MSA (DOC CODE 94), Exhibit 2.3.35-62
- 1099–MISC (DOC CODE 95), Exhibit 2.3.35-63
- 1099–OID (DOC CODE 96), Exhibit 2.3.35-64
- 1099–PATR (DOC CODE 97), Exhibit 2.3.35-65
- 1099–R (DOC CODE 98), Exhibit 2.3.35-66
- 1099-QA(DOC CODE 1A), Exhibit 2.3.35-67

(2) If there are more than one page of documents, hitting 'enter' will display the next page (the default definer is 'N' for 'Next'). If it is a one page document, then hitting 'enter' will go to the summary screen.

(3) Changing the definer from 'N' to 'P' for 'Previous' without changing the rest of the command line will display the previous page. If the previous page is the first page of the command line request, the definer will default to 'N'. It is also possible to display a specific page by entering the desired page number in the page area of the command line and hitting 'enter'.

(4) To go directly to the summary screen, changing the definer to 'S' without changing the rest of the command line will display the screen.

(5) To request a hardcopy of the requested payee TIN, entering 'C' will display the Hardcopy Request screen and allow further input to request a copy of the page that had just been displayed

2.3.35.10.4.4
(08-01-2004)
**Validated Fields for Individual Document Command String**

(1) The graphic and table below shows the validated fields for Individual Document screen:

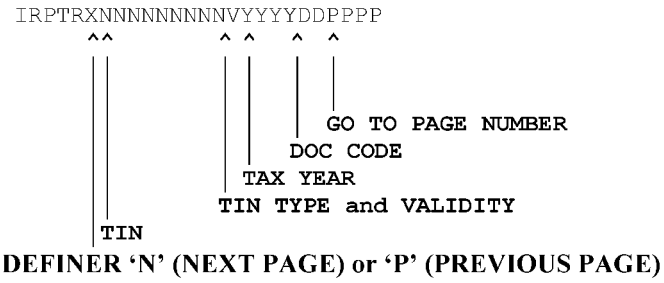



**Figure 2.3.35-3**

| | |
|---|---|
| **TIN** | Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999. |
| **TIN TYPE and VALIDITY** | Entry must be 0, 1, 2 or 3 to respectively specify Valid SSN, Invalid SSN, all SSN, or EIN extraction of Information Returns Documents for the TIN. |
| **TAX YEAR** | Entry must be a valid Tax Year that is available on the Information Returns online Master File. IRM 2.3.35.4 for valid Tax Years. |
| **DOC CODE** | Entry must be within the range specified by Exhibit 2.3.35-4. All specific DOC CODE's are not present for all years, this field is also checked for consistency against the YEAR DIGITS field and if the DOC CODE is not available for at least one of the specified Tax Year both the DOC CODE and the TAX YEAR fields are flagged. |
| **GO TO PAGE NUMBER** | Entry must be numeric field containing 4 bytes. Valid page numbers are 0000 to 9999. Entering 0000 means next page or previous page depending on the definer. Entering other number will cause the command code to jump to the specific page if it is within range. |

2.3.35.10.5
(12-04-2014)
**Selected Documents Payer Summary (Definer 'I')**

(1) Command Code IRPTR definer 'I' is used to access Payee data using Payer TIN.

(2) This Command Code will return a summary of documents filed for paper and electronically by Payer and followed by specific fields selected from the Payee document. Only document codes 02(1042-S), 10(1099-K), 21(W-2), 32(W-2G), 65(1065 K-1), 66(1041 K-1), 67(1120s K-1), 71(1099-NEC), 86(1099-G), 91(1099-DIV), 92(1099-INT), 95(1099-MISC), 96(1099-OID), 97(1099-PATR) and 98(1099-R) are available from this system.

(3) Each IRPTR'I' Request will be validated per criteria outlined below, if a request is not valid, the Help Screen will be returned.

(4) IRPTR'I' returns a summary screen with the total number of documents (requested document code) filed via paper and/or electronic and a list of up to 36 DLNs.
Note 1: The DLN can be used in the search. Use **IRPTRI** on the command line to see Help Screen for more information.
Note 2: If fraudulent data is detected, the following message will be displayed on the bottom of the screen:
"=>CONSIDER SUBMISSION FALSIFIED AND DON'T USE TO VERIFY WAGES OR WITHHOLDING<="

**IRPTR'I' HELP SCREEN LAYOUT (Request is Invalid)**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRINNN-NN-NNNNVYYYYDD NNNNN-NNN-NNNNN-N                                    1
 2     *** INFORMATION RETURNS ON LINE SYSTEM - IRPTR'I' HELP SCREEN ***          2
 3                                                                                3
 4 1. THE COMMAND STRING => IRPTRINNNNNNNNNVYYYY NNNNN-NNN-NNNN                   4
 5    WHERE NNNNNNNNN = TIN, V = TIN VALIDITY, YYYY = TAX YEAR AND DD = DOC CODE, 5
 7    NNNNN-NNN-NNNNN-N = OPTIONAL DLN IF USER NEEDS TO SEE DOCS FILED UNDER A    6
 8    SPECIFIC DLN.                                                               7
 9    THE REQUESTED TIN MAY BE FORMATTED AS NNN-NN-NNNN, NN-NNNNNNN OR NNNNNNNNN  8
10    THE REQUESTED VALIDITY MAY BE '0' FOR VALID, '1' FOR INVALID OR '2' FOR     9
 1    EITHER VALID OR INVALID.                                                   10
 2 2. UNDER DEFINER 'I', YOU CAN VIEW THE PAYER IRMF SCREENS                     1
 3 3. IF THERE IS NO PAYER IRMF DATA AVAILABLE FOR THE IRPTR'I' REQUEST,         2
 4    A NO DATA SCREEN WILL BE DISPLAYED.                                        3
 5                                                                               5
 6                                                                               6
 7                                                                               7
 8                                                                               8
 9                                                                               9
20                                                                              20
 1                                                                               1
 2                                                                               2
 3                                                                               3
 4                                                                               4
 5                                                                               5
 6                                                                               6
 7  VVVVVVVVVVVVVVVVVVVVVVVVVV                                                   7
          1         2         3         4         5         6         7         8
```

**Figure 2.3.35-4a**

**IRPTR'I' NO HIT SCREEN LAYOUT**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRINNNNNNNNNNVYYYYDD                                                       1
 2                      **TYNNNN ONLINE PAYEE SYSTEM**           ERROR CODE: NNN  2
 3     YOU REQUESTED: TIN- NNNNNNNNN   VALIDITY CODE - N  DOCUMENT CODE- NN       3
 4                                                                               4
 5                                                                               5
 6                                                                               6
 7                                                                               7
 8                                                                               8
 9     UNFORTUNATELY, FOR THE TIN, VALIDITY, TAX YEAR AND DOC CODE REQUESTED     9
10               THERE IS NO ONLINE DATA AVAILABLE AT THIS TIME.                10
 1                                                                               1
 2                                                                               2
 3                                                                               3
 4                                                                               4
 5                                                                               5
 6                                                                               6
 7                                                                               7
 8                                                                               8
 9                                                                               9
20                                                                              20
 1                                                                               1
 2                                                                               2
 3                                                                               3
 4                                                                               4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-4b**

**PAYER DOCUMENT SUMMARY SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRINNNNNNNNNVYYYYNN                                                        1
 2 DOCUMENT TYPE: vvvvvvvv          *(TYyyyy) IRMF PAYER ONLINE SYSTEM SUMMARY *  2
 3 ------------------------------------------------------------------------------ 3
 4                                                                               4
 5  PAYER TIN: NN-NNNNNNN => WARNING - POTENTIAL FRAUDULENT PAYER TIN  ***       | 5
 6                                                                               5
 7                          TOTAL NUMBER OF DOCUMENTS: nnn,nnn,nnn               6
 8         TOTAL NUMBER OF ELECTRONIC FILED DOCUMENTS: nnn,nnn,nnn               7
 9              TOTAL NUMBER OF PAPER FILED DOCUMENTS: nnn,nnn,nnn               8
10                                                                              10
 1          DLN(S) ASSOCIATED WITH YOUR SEARCH:                                  1
 2                                                                               2
 3                                                                               3
```

**Figure 2.3.35-4c**

(5) The following are the screen layouts for all Doc Codes accessible by IRPTRI.

(6) **1042-S PAYER DOCUMENT SCREEN**

**1042-S PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY02                                                        1
 2 DOCUMENT TYPE: 1042-S             *(TYyyyy) IRMF PAYER ON LINE SYSTEM *       2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 RCPN1: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  RCPNT FGN ID #: vvvvvvvvvvvvvvvvvvvv  5
 6 RCPN2: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   CH4-EXM: nn  CH4-SC: nn  CHPTR-IND: n  6
 7 FED TAX WH  GROSS INC   WHHG B/O AGT CH3-EXM INC-CD CH3-SC RC-CTRY ESCR M-IND  7
 8 nnn,nnn,nnn nnn,nnn,nnn nnn,nnn,nnn     vv     vv      vv    vv      v     v   8
 9 ------------------------------------------------------------------------------ 9
10 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN/RLN: NNNNN-NNN-NNNNN-N 10
 1 RCPN1: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  RCPNT FGN ID #: vvvvvvvvvvvvvvvvvvvv  1
 2 RCPN2: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   CH4-EXM: nn  CH4-SC: nn  CHPTR-IND: n  2
 3 FED TAX WH  GROSS INC   WHHG B/O AGT CH3-EXM INC-CD CH3-SC RC-CTRY ESCR M-IND  3
 4 nnn,nnn,nnn nnn,nnn,nnn  nn,nnn,nnn     vv     vv      vv    vv      v     v   4
 5 ------------------------------------------------------------------------------ 5
 6 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN/RLN: NNNNN-NNN-NNNNN-N 6
 7 RCPN1: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  RCPNT FGN ID #: vvvvvvvvvvvvvvvvvvvv  7
 8 RCPN2: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   CH4-EXM: nn  CH4-SC: nn  CHPTR-IND: n  8
 9 FED TAX WH  GROSS INC   WHHG B/O AGT CH3-EXM INC-CD CH3-SC RC-CTRY ESCR M-IND  9
20 nnz,nnn,nnn nnz,nnn,nnn nnn,nnn,nnn     vv     vv      vv    vv      v     v  20
 1 ------------------------------------------------------------------------------ 1
 2                                                                               2
 3                                                                               3
 4                              PAGE NNN OF NNN                                  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-5**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | COMMAND CD |
| 1.2 | 6 | COMMAND DEFINER CD Will be set to “I” to go to the first individual document screen after viewing the Nonfiler Summary screen. |
| 1.3 | 7 | COMMAND STRING NNNNNNNNN=TIN, V=TIN Type/Validity, YYYY=Tax Year, DD=Doc Code. |
| 2.1 | 29 | TAX YEAR Requested Tax Year, See IRM 2.3.35.3 for valid Tax Years. |
| 3.1 | 48 | UPDATE CYCLE Cycle that the Nonfiler database was last brought up to date. |
| 4.1<br>10.1<br>16.1 | 6 | PAYEE TIN (E01.01) If SSN, display in this format: NNN-NN-NNNN If Invalid, display in this format: NNNNNNNNN If EIN, display in this format: NN-NNNNNNN |
| 4.2<br>10.2<br>16.2 | 30 | CORRECTED DOCUMENT Possible values:<br>‘N’ – Not corrected document (Amended Code(E05.06) = ‘F’)<br>’Y’ - Corrected document (Amended Code(E05.06) = ‘G’ or ‘C’)<br><br>F = Original (default if input is out of range)<br>G = Amended<br>C = Corrected Original |

| | | |
|---|---|---|
| 4.3<br>10.3<br>16.3 | 41 | SOURCE CODE Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER')<br>Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') |
| 4.4<br>10.4<br>16.4 | 63 | DLN/RLN (Payer DLN (E05.03)) |
| 5.1<br>11.1<br>17.1 | 8 | RECIPIENT NAME LINE 1 (Payee Name Line 1 (E09.01.01)) |
| 5.2<br>11.2<br>17.2 | 57 | RECIPIENT FOREIGN TAX IDENTIFYING NUMBER (E10.02.23) |
| 6.1<br>12.1<br>18.1 | 8 | RECIPIENT NAME LINE 2 (Payee Name Line 2 (E09.01.02)) |
| 6.2<br>12.2<br>18.2 | 51 | EXEMPTION CHAPTER 4 CODE (E10.02.44)<br>13 -Grandfathered payment<br>14 -Effectively connected income<br>15 -Payee not subject to Chapter 4 withholding<br>16 -Excluded nonfinancial payment<br>17 -Foreign Entity that assumes primary withholding responsibility<br>18 -U.S. Payees – of participating FFI or registered deemed –compliant FFI<br>19 -Exempt from withholding under IGA<br>20 -Dormant Account<br>21 -Excluded offshore payment |

| | | |
|---|---|---|
| 6.3<br>12.3<br>18.3 | 63 | RECIPIENT CHAPTER 4 STATUS CODE (E10.02.28)<br><br>01 U.S. Withholding Agent—FI<br>02 U.S. Withholding Agent—Other<br>03 Territory FI—not treated as U.S. Person<br>04 Territory FI—treated as U.S. Person<br>05 Participating FFI—Other<br>06 Participating FFI—Reporting Model 2 FFI<br>07 Registered Deemed-Compliant FFI—Reporting Model 1 FFI<br>08 Registered Deemed-Compliant FFI—Sponsored Entity<br>09 Registered Deemed-Compliant FFI—Other<br>10 Certified Deemed-Compliant FFI—Other<br>11 Certified Deemed-Compliant FFI—FFI with Low Value Accounts<br>12 Certified Deemed-Compliant FFI—Non-Registering Local Bank<br>13 Certified Deemed-Compliant FFI—Sponsored Entity<br>14 Certified Deemed-Compliant FFI—Investment Advisor or Investment<br>15 Nonparticipating FFI<br>16 Owner-Documented FFI<br>17 Limited Branch treated as Nonparticipating FFI<br>18 Limited FFI treated as Nonparticipating FFI<br>19 Passive NFFE identifying Substantial U.S. Owners<br>20 Passive NFFE with no Substantial U.S. Owners<br>21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE<br>22 Active NFFE<br>23 Individual<br>24 Section 501(c) Entities<br>25 Excepted Territory NFFE<br>26 Excepted NFFE — Other<br>27 Exempt Beneficial Owner<br>28 Entity Wholly Owned by Exempt Beneficial Owners<br>29 Unknown Recipient<br>30 Recalcitrant Account Holder<br>31 Nonreporting IGA FFI<br>32 Direct reporting NFFE<br>33 U.S. reportable account<br>34 Non-consenting U.S. account<br>35 Sponsored direct reporting NFFE<br>36 Excepted Inter-affiliate FFI<br>37 Undocumented Preexisting Obligation<br>38 U.S. Branch—ECI presumption applied<br>39 Account Holder of Excluded Financial Account11<br>40 Passive NFFE reported by FFI12<br>41 NFFE subject to 1472 withholding<br>50 U.S. Withholding Agent—Foreign branch of FI<br><br>**Pooled Reporting Codes**<br>42 Recalcitrant Pool—No U.S. Indicia<br>43 Recalcitrant Pool—U.S. Indicia<br>44 Recalcitrant Pool—Dormant Account<br>45 Recalcitrant Pool—U.S. Persons<br>46 Recalcitrant Pool—Passive NFFEs<br>47 Nonparticipating FFI Pool |

| | | |
|---|---|---|
| | | 48 U.S. Payees Pool<br>49 QI-Recalcitrant Pool—General 13 |
| 6.4<br>12.4<br>18.4 | 79 | CHAPTER 3-4 CODES (E10.02.25)<br>3….Form was filed Chapter 3<br>4….Form was filed Chapter 4 |
| 8.1<br>14.1<br>20.1 | 1 | FEDERAL TAX WITHHELD (Money field) |
| 8.2<br>14.2<br>20.2 | 13 | GROSS INCOME (Money field) |
| 8.3<br>14.3<br>20.3 | 25 | WITHHOLDING BY OTHER AGENTS (Money field) |
| 8.4<br>14.4<br>20.4 | 41 | EXEMPTION CODE CHAPTER 3 (E10.02.17) Possible values:<br>blank - Tax rate is greater than (>) 30%<br>00 - Exemption code not applicable (1-30%)<br>01 - Effectively Connected with a U. S. trade or business<br>02 - Exempt under an Internal Revenue Code Section (income other than portfolio interest)<br>03 - Income is not from U. S. Sources<br>04 - Exempt under tax treaty<br>05 - Portfolio interest<br>06 - Qualified intermediary that assumes primary withholding responsibility<br>07 - Withholding foreign partnership<br>08 - U. S. Branch treated as a U.S. person<br>09 - Qualified Intermediary represents income is exempt<br>99 - NQI exemption code (presumption rule-2nd level identifier) |
| 8.5<br>14.5<br>20.5 | 49 | INCOME CODE<br>See (Exhibit 2.3.35-13) Payee online Transcript Document Display Screen: 1042–S (DOC CODE 02) for list of Income Codes. |

| | | |
|---|---|---|
| 8.6<br>14.6<br>20.6 | 55 | RECIPIENT CHAPTER 3 STATUS (E10.02.06) Possible values:<br>01 - Individual<br>02 - Corporation<br>03 - Partnership other than withholding foreign Partnership<br>04 - Withholding foreign Partnership or withholding foreign trust<br>05 - Trust<br>06 - Government or international organization<br>07 - Tax-exempt organization (IRC Section 501(a))<br>08 - Private foundation<br>09 - Artist or athlete<br>10 - Estate<br>11 - U. S. Branch treated as U.S. person<br>12 - Qualified intermediary<br>13 - Private arrangement intermediary - withholding Rate pool<br>14 - Private arrangement intermediary - withholding Rate pool – exempt organization<br>15 - Qualified intermediary withholding rate pool<br>16 - Qualified intermediary withholding Rate pool-exempt organizations<br>17 - Authorized foreign agent 18 Public pension fund 20 Unknown recipient |
| 8.7<br>14.7<br>20.7 | 62 | RECIPIENT COUNTRY CODE FOR TAX PURPOSES (E10.02.15) |
| 8.8<br>14.8<br>20.8 | 69 | UNDER ESCROW PROCEDURE (E10.02.26)<br>0….check box not checked<br>1….check box was checked<br>(If checked, tax not deposited under escrow procedure) |
| 8.9<br>14.9<br>20.9 | 75 | MATCHED INDICATOR (E10.02.41)<br>00…. ...Unmatched (credit was not paid)<br>01…....Matched (credit was paid)<br>blank....Null (the credit does not pertain to this document at this time) |

(7) **1099-K PAYER DOCUMENT SCREEN**

**1099-K PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY10                                                        1
 2 DOCUMENT TYPE: 1099-K             *(TYyyyy) IRMF PAYER ONLINE SYSTEM *        2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  GAMC&TN     CARDNTPRES   NUM PYMNTS  MERCH CATCD                   6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn    nnn,nnn,nnn     nnnn                      7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1  FED TAX WH GAMC&TN     CARDNTPRES   NUM PYMNTS  MERCH CATCD                   1
 2 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn    nnn,nnn,nnn     nnnn                      2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6  FED TAX WH GAMC&TN     CARDNTPRES   NUM PYMNTS  MERCH CATCD                   6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn    nnn,nnn,nnn     nnnn                      7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 20
 1  FED TAX WH GAMC&TN     CARDNTPRES   NUM PYMNTS  MERCH CATCD                   1
 2 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn    nnn,nnn,nnn     nnnn                      2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                         4
```

**Figure 2.3.35-6**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4.1<br>9.1<br>14.1<br>19.1 | Payee TIN (E01.01)<br>(if needed, may repeat on lines 9, 14 or 19) |
| 4.2<br>9.2<br>14.2<br>19.2 | CORRECTED DOCUMENT<br><br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G' |
| 4.3<br>9.3<br>14.3<br>19.3 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>"IRMOD A2A' - filed documents (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' -filed documents (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' -filed documents (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |

| | |
|---|---|
| 4.4<br>9.4<br>14.4<br>19.4 | **DLN** (Payer DLN (E05.03)) |
| 5.1<br>10.1<br>15.1<br>20.1 | **PAYEE NAME LINE 1** |
| 5.2<br>10.2<br>15.2<br>20.2 | **PAYER NAME LINE 1** |
| 7.1<br>12.1<br>17.1<br>22.1 | **FEDERAL TAX WITHHELD** (Money field) |
| 7.2<br>12.2<br>17.2<br>22.2 | **GROSS AMOUNT OF PAYMENT CARD/THIRD PARTY NETWORK TRANSACTIONS** (Money field) |
| 7.3<br>12.3<br>17.3<br>22.3 | **CARD NOT PRESENT TRANSACTIONS** (Money field) |
| 7.4<br>12.4<br>17.4<br>22.4 | **NUMBER OF PAYMENT TRANSACTIONS** (Money field) |
| 7.5<br>12.5<br>17.5<br>22.5 | **CARD NOT PRESENT TRANSACTIONS** (Money field) |
| 7.6<br>12.6<br>17.6<br>22.6 | **NUMBER OF PAYMENT TRANSACTIONS** (Non-Money field) |
| 7.7<br>12.7<br>17.7<br>22.7 | **MERCHANT CATEGORY CODE** (Non-Money field) |

(8) **W2 PAYER DOCUMENT SCREEN**

**W2 PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY21                                                        1
 2 DOCUMENT TYPE: W2                        *(TYyyyy) IRMF PAYER ONLINE SYSTEM *  2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  SO SEC WAG  SO SEC TIP  SO SEC WH   MED WAG    MED WH     GR WAGES  6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1 FED TAX WH  SO SEC WAG  SO SEC TIP  SO SEC WH   MED WAG    MED WH     GR WAGES  1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn   nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  SO SEC WAG  SO SEC TIP  SO SEC WH   MED WAG    MED WH     GR WAGES  6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 20
 1 FED TAX WH  SO SEC WAG  SO SEC TIP  SO SEC WH   MED WAG    MED WH     GR WAGES  1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                         4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-7**

| LINE | DESCRIPTION AND VALIDITY<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01)<br>(if needed, may repeat on lines 9, 14 or 19) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>“N’ – Not corrected document (Amended Code(E05.06) = ‘F’<br>‘Y’ – Corrected document (Amended Code(E05.06) = ‘C’ or ‘G’) |
| 4 | **SOURCE CODE**<br>Possible values:<br>‘ELECTRONIC’ – Electronically filed document (Paper Tape TIN Source Code(E05.08) = ‘C’ or ‘T<br>‘PAPER’ – Paper filed document (Paper Tape TIN Source Code(E05.08) = ‘G’ or ‘P’) |
| 4 | **DLN**<br>(Payer DLN (E05.03)) |
| 5 | **PAYEE NAME LINE 1** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |

| | |
|---|---|
| 7 | **SOCIAL SECURITY WAGES** (Money field) |
| 7 | **SOCIAL SECURITY TIPS** (Money field) |
| 7 | **SOCIAL SECURITY TAX WITHHELD** (Money field) |
| 7 | **MEDICARE WAGES AND TIPS** (Money field) |
| 7 | **MEDICARE TAX WITHHELD** (Money field) |
| 7 | **WAGES, TIPS, OTHER COMPENSATION** (Money field) |

### (9) W2-G PAYER DOCUMENT SCREEN

**W2-G PAYER DOCUMENT SCREEN**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNVYYYY32                                                          1
 2 DOCUMENT TYPE: W-2G              *(TYyyyy) IRMF PAYER ONLINE SYSTEM *          2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6  FED TAX WH  G-WINNINGS                                                       6
 7 nn,nnn,nnn   nn,nnn,nnn                                                       7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1  FED TAX WH  G-WINNINGS                                                       1
 2  nn,nnn,nnn  nn,nnn,nnn                                                       2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6  FED TAX WH  G-WINNINGS                                                       6
 7  nn,nnn,nnn  nn,nnn,nnn                                                       7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 20
 1  FED TAX WH  G-WINNINGS                                                       1
 2  nn,nnn,nnn  nn,nnn,nnn                                                       2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                         4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-8**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |

| | |
|---|---|
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **GROSS WINNINGS** |

(10) **1065-K1 PAYER DOCUMENT SCREEN**

```
                    1065-K1 PAYER DOCUMENT SCREEN

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNVYYYY65                                                        1
 2 DOCUMENT TYPE: 1065-K1                *(TYyyyy) IRMF PAYER ONLINE SYSTEM *   2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 ORD INC K1   REAL EST   DIVIDENDS   SHT TRM CG  LNG TRM CG PT3INCLOSS PT3DEDLOSS 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 ORD INC K1   REAL EST   DIVIDENDS   SHT TRM CG  LNG TRM CG PT3INCLOSS PT3DEDLOSS 1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 ORD INC K1   REAL EST   DIVIDENDS   SHT TRM CG  LNG TRM CG PT3INCLOSS PT3DEDLOSS 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 ORD INC K1   REAL EST   DIVIDENDS   SHT TRM CG  LNG TRM CG PT3INCLOSS PT3DEDLOSS 1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                        4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-9**

| LINE | DESCRIPTION AND VALIDITY |
|---|---|
| 4 | **PAYEE TIN**(E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G' |

| | |
|---|---|
| 4 | **SOURCE CODE**<br><br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') |
| 4 | **DLN** (E05.03) |
| 5 | **PAYEE NAME LINE 1** (E09.01.01) |
| 5 | **PAYER NAME LINE 1** (E09.02.01) |
| 7 | **ORDINARY BUSINESS INCOME (LOSS)** (Money field) |
| 7 | **NET RENTAL REAL ESTATE INCOME (LOSS)**(Money field) |
| 7 | **ORDINARY DIVIDENDS** (Money field) |
| 7 | **NET SHORT-TERM CAPITAL GAIN (LOSS)** (Money field) |
| 7 | **NET LONG-TERM CAPITAL GAIN (LOSS)**(Money field) |
| 7 | **PART III OTHER INCOME LOSS AMOUNT** (Money field) |
| 7 | **PART III OTHER DEDUCTIONS AMOUNT**(Money field) |

(11) **1041-K1 PAYER DOCUMENT SCREEN**

**1041-K1 PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYY66                                                        1
 2 DOCUMENT TYPE: 1041-K1                *(TYyyyy) IRMF PAYER ONLINE SYSTEM *     2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 DIVIDENDS   SHT TRM CG  LNG TRM CG  OTH PRTFLO  BUSI INC   NET RENT   OTH INFO  6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1 DIVIDENDS   SHT TRM CG  LNG TRM CG OTH PRTFLO   BUSI INC   NET RENT   OTH INFO  1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn   nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 DIVIDENDS   SHT TRM CG  LNG TRM CG  OTH PRTFLO   BUSI INC   NET RENT  OTH INFO  6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 20
 1 DIVIDENDS   SHT TRM CG  LNG TRM CG  OTH PRTFLO   BUSI INC   NET RENT  OTH INFO  1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                         4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-10**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') |
| 4 | **DLN** (Payer DLN (E05.03)) |
| 5 | **PAYEE NAME LINE 1** |
| 5 | **PAYER NAME LINE 1** |
| 7 | **ORDINARY DIVIDENDS** (Money field) |
| 7 | **NET SHORT-TERM CAPITAL GAIN** (Money field) |

| | |
|---|---|
| 7 | **NET LONG-TERM CAPITAL GAIN**(Money field) |
| 7 | **OTHER PORTFOLIO AND NON-BUSINESS INCOME**(Money field) |
| 7 | **ORDINARY BUSINESS INCOME** (Money field) |
| 7 | **NET RENTAL REAL ESTATE INCOME** (Money field) |
| 7 | **OTHER INFO** (Money field) |

(12) **1120-K1 PAYER DOCUMENT SCREEN**

**1120-K1 PAYER DOCUMENT SCREEN**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY67                                                        1
 2 DOCUMENT TYPE: 1120S-K1                *(TYyyyy) IRMF PAYER ONLINE SYSTEM *   2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 ORD INC K1   REAL EST   SHT TRM CG  LNG TRM CG  PT3INCLOSS PT3DEDLOSS CR&CR-RCAP 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 ORD INC K1   REAL EST   SHT TRM CG  LNG TRM CG  PT3INCLOSS PT3DEDLOSS CR&CR-RCAP 1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn   nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 ORD INC K1   REAL EST   SHT TRM CG  LNG TRM CG  PT3INCLOSS PT3DEDLOSS CR&CR-RCAP 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 ORD INC K1   REAL EST   SHT TRM CG  LNG TRM CG  PT3INCLOSS PT3DEDLOSS CR&CR-RCAP 1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                         4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-11**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |

| | |
|---|---|
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') |
| 4 | **DLN** (Payer DLN (E05.03)) |
| 5 | **PAYEE NAME LINE 1** |
| 5 | **PAYER NAME LINE 1** |
| 7 | **ORDINARY BUSINESS INCOME (LOSS)** (Money field) |
| 7 | **NET RENTAL REAL ESTATE INCOME (LOSS)** (Money field) |
| 7 | **NET SHORT-TERM CAPITAL GAIN**(Money field) |
| | **NET LONG-TERM CAPITAL GAIN**(Money field) |
| 7 | **PART III OTHER INCOME LOSS AMOUNT**(Money field) |
| 7 | **PART III OTHER DEDUCTED AMOUNT** (Money field) |
| 7 | **CREDITS AND CREDIT RECAPTURE** (Money field) |

(13) **1099-NEC PAYER DOCUMENT SCREEN**

```
1099-NEC  PAYER DOCUMENT SCREEN

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY71                                                        1
 2 DOCUMENT TYPE: 1099-NEC                *(TYyyyy) IRMF PAYER ONLINE SYSTEM *   2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  NONEMP COM                                                        6
 7 nn,nnn,nnn  nn,nnn,nnn                                                        7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 FED TAX WH  NONEMP COM                                                        1
 2 nn,nnn,nnn  nn,nnn,nnn                                                        2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  NONEMP COM                                                        6
 7 nn,nnn,nnn  nn,nnn,nnn                                                        7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 FED TAX WH  NONEMP COM                                                        1
 2 nn,nnn,nnn  nn,nnn,nnn                                                        2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                         4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-12**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **NONEMPLOYEE COMPENSATION** (Money field) |

(14) **1099-G PAYER DOCUMENT SCREEN**

**1099-G PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNVYYYY86                                                          1
 2 DOCUMENT TYPE: 1099-G                  *(TYyyyy) IRMF PAYER ONLINE SYSTEM *    2
 3 ------------------------------------------------------------------------------- 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  TX GRANT    UNEMPL COM  AG SUBS     PR YR RFND RTAA PYMT  MRKGAINCC | 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------- 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 FED TAX WH  TX GRANT    UNEMPL COM  AG SUBS     PR YR RFND RTAA PYMT  MRKGAINCC | 1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn   nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------- 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  TX GRANT    UNEMPL COM  AG SUBS     PR YR RFND RTAA PYMT  MRKGAINCC | 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 7
 8 ------------------------------------------------------------------------------- 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 FED TAX WH  TX GRANT    UNEMPL COM  AG SUBS     PR YR RFND RTAA PYMT  MRKGAINCC | 1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn   nn,nnn,nnn nn,nnn,nnn nn,nnn,nnn 2
 3 ------------------------------------------------------------------------------- 3
 4                              PAGE NNN                                          4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-13**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |

| | |
|---|---|
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **TAXABLE GRANTS** (Money field) |
| 7 | **UNEMPLOYMENT COMPENSATION** (Money field) |
| 7 | **AGRICULTURAL PAYMENTS** (Money field) |
| 7 | **STATE OR LOCAL INCOME TAX REFUNDS, CREDITS, OR OFFSETS** (Money field) |
| 7 | **REEMPLOYMENT TRADE ADJUSTMENT ASSISTANCE PAYMENTS** (Money field) |
| 7 | **MARKET GAIN ON COMMODITY CREDIT CORPORATION** (Money field) |

(15) **1099-DIV PAYER DOCUMENT SCREEN**

**1099-DIV PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNVYYYY91                                                          1
 2 DOCUMENT TYPE: 1099-DIV                *(TYyyyy) IRMF PAYER ONLINE SYSTEM *    2
 3 ------------------------------------------------------------------------------- 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N     4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  ORD DIV     QLF DVDNDS                                             6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                             7
 8 ------------------------------------------------------------------------------- 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N     9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 FED TAX WH  ORD DIV    QLF DVDNDS                                              1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn                                              2
 3 ------------------------------------------------------------------------------- 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N     4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  ORD DIV    QLF DVDNDS                                              6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                             7
 8 ------------------------------------------------------------------------------- 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N     9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 FED TAX WH  ORD DIV    QLF DVDNDS                                              1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn                                              2
 3 ------------------------------------------------------------------------------- 3
 4                              PAGE NNN                                          4

          1         2         3         4         5         6         7         8
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-14**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |

| | |
|---|---|
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **TOTAL ORDINARY DIVIDENDS** (Money field) |
| 7 | **QUALIFIED DIVIDENDS** (Money field) |

(16) **1099-INT PAYER DOCUMENT SCREEN**

**1099-INT PAYER DOCUMENT SCREEN**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNVYYYY92                                                        1
 2 DOCUMENT TYPE: 1099-INT                *(TYyyyy) IRMF PAYER ONLINE SYSTEM *  2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  INTEREST   INT FORFET   SAV BOND                                 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 FED TAX WH  INTEREST   INT FORFET   SAV BOND                                 1
 2 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  INTEREST   INT FORFET   SAV BOND                                 6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 FED TAX WH  INTEREST   INT FORFET   SAV BOND                                 1
 2 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                        4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-15**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **INTEREST INCOME NOT INCLUDED IN BOX 3** (Money field) |
| 7 | **QUALIFIED DIVIDENDS** (Money field) |
| 7 | **EARLY WITHDRAWAL PENALTY** (Money field) |
| 7 | **INTEREST ON U.S. SAVINGS BONDS AND TREASURY OBLIGATIONS** (Money field) |

(17) **1099-MISC PAYER DOCUMENT SCREEN**

**1099-MISC PAYER DOCUMENT SCREEN**

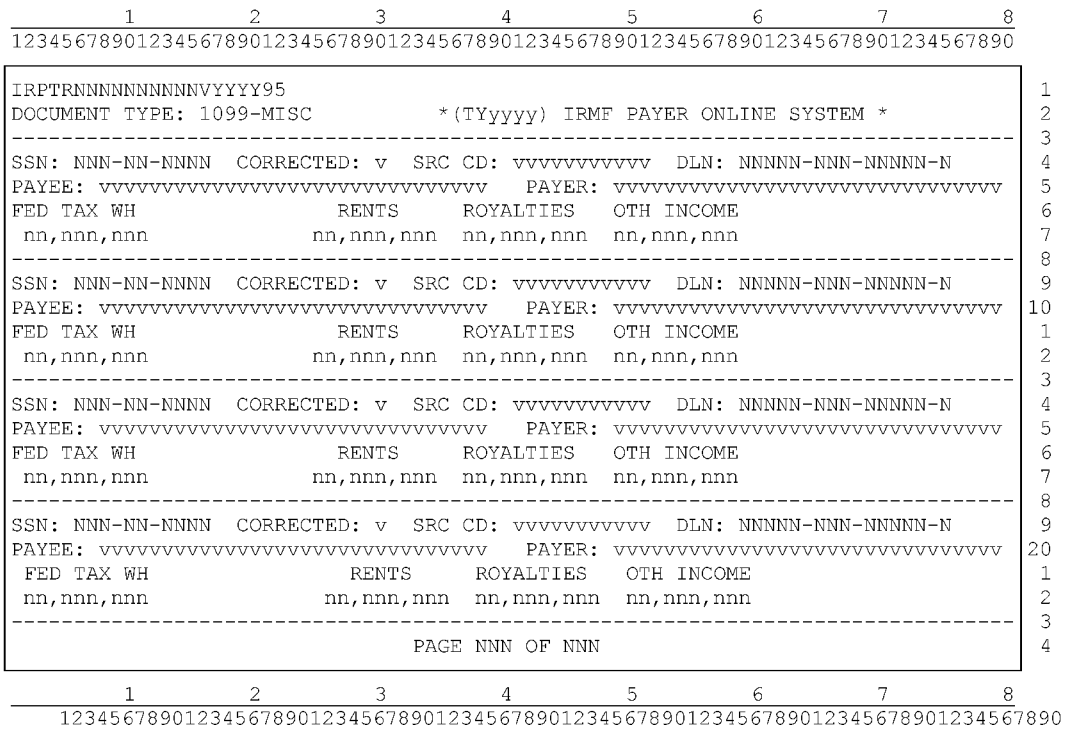



**Figure 2.3.35-16**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |

| | |
|---|---|
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **RENTS** (Money field) |
| 7 | **ROYALTIES** (Money field) |
| 7 | **EARLY WITHDRAWAL PENALTY** (Money field) |
| 7 | **OTHER INCOME** (Money field) |

(18) **1099-OID PAYER DOCUMENT SCREEN**

```
1099-OID PAYER DOCUMENT SCREEN

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNVYYYY96                                                          1
 2 DOCUMENT TYPE: 1099-OID               *(TYyyyy) IRMF PAYER ONLINE SYSTEM *     2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  OR ISS DSC   INTEREST   INT FORFET  OID TRS OB FATCA: Y             6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                      7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 FED TAX WH  OR ISS DSC   INTEREST   INT FORFET  OID TRS OB FATCA: Y             1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn   nn,nnn,nnn                     2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  OR ISS DSC   INTEREST   INT FORFET  OID TRS OB FATCA: Y             6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                      7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N    9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 FED TAX WH  OR ISS DSC   INTEREST   INT FORFET  OID TRS OB FATCA: Y             1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                      2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                          4

          1         2         3         4         5         6         7         8
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-17**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |

| | |
|---|---|
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **ORIGINAL ISSUE DISCOUNT FOR CURRENT YEAR** (Money field) |
| 7 | **Other Periodic Interest** (Money field) |
| 7 | **EARLY WITHDRAWAL PENALTY** (Money field) |
| 7 | **ORIGINAL ISSUE DISCOUNT ON U.S. TREASURY OBLIGATIONS** (Money field) |
| 7 | **FATCA INDICATOR** |

(19) **1099-PATR PAYER DOCUMENT SCREEN**

**1099-PATR PAYER DOCUMENT SCREEN**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY97                                                        1
 2 DOCUMENT TYPE: 1099-PATR              *(TYyyyy) IRMF PAYER ONLINE SYSTEM *    2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  PATRONAGE  NONPAT DIS                                             6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                            7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1  FED TAX WH PATRONAGE  NONPAT DIS                                            1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn                                            2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6  FED TAX    PATRONAGE  NONPAT DIS                                            6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                            7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 20
 1  FED TAX    PATRONAGE  NONPAT DIS                                            1
 2 nn,nnn,nnn  nn,nnn,nnn nn,nnn,nnn                                            2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN                                        4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-18**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |

| | |
|---|---|
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **PATRONAGE DIVIDENDS** (Money field) |
| 7 | **NONPATRONAGE DIVIDENDS** (Money field) |

(20) **1099-R PAYER DOCUMENT SCREEN**

```
1099-R PAYER DOCUMENT SCREEN
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYY98                                                        1
 2 DOCUMENT TYPE: 1099-R             *(TYyyyy) IRMF PAYER ONLINE SYSTEM *        2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  GROSS DIST  TXABLE AMT                                            6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                            7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
10 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv10
 1 FED TAX WH  GROSS DIST  TXABLE AMT                                            1
 2 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                            2
 3 ------------------------------------------------------------------------------ 3
 4 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   4
 5 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6 FED TAX WH  GROSS DIST  TXABLE AMT                                            6
 7 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                            7
 8 ------------------------------------------------------------------------------ 8
 9 SSN: NNN-NN-NNNN  CORRECTED: v  SRC CD: vvvvvvvvvvv  DLN: NNNNN-NNN-NNNNN-N   9
20 PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv20
 1 FED TAX WH  GROSS DIST  TXABLE AMT                                            1
 2 nn,nnn,nnn  nn,nnn,nnn  nn,nnn,nnn                                            2
 3 ------------------------------------------------------------------------------ 3
 4                              PAGE NNN OF NNN                                  4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-19**

| LINE | **DESCRIPTION AND VALIDITY**<br>(Element No. from Data Elements) |
|---|---|
| 4 | **PAYEE TIN** (E01.01) |
| 4 | **CORRECTED DOCUMENT**<br>Possible values:<br>'N' – Not corrected document (Amended Code(E05.06) = 'F'<br>'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G') |

| | |
|---|---|
| 4 | **SOURCE CODE**<br>Possible values:<br>'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T'<br>'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')<br>'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B')<br>'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N')<br>'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L') |
| 4 | **DLN(E05.03**) |
| 5 | **PAYEE NAME LINE** (E09.01.01) |
| 5 | **PAYER NAME LINE 1**(E09.02.01) |
| 7 | **FEDERAL TAX WITHHELD** (Money field) |
| 7 | **GROSS DISTRIBUTION** (Money field) |
| 7 | **TAXABLE AMOUNT** (Money field) |

2.3.35.10.6
(05-01-2005)
**Payee on-line Summary Transcript (Definer 'S')**

(1) The screen will show a summary of selected money amounts.

(2) For any corrected or amended documents, money amount summaries will be separated from original documents.

(3) To see the layout of the screen, Exhibit 2.3.35-68

(4) Here is a table of selected money amounts and how they are summarized for this screen:

| Summary Literal | Source Documents with Doc code | Source Document Payment Literal |
|---|---|---|
| 28% RT GN | 1099-DIV (91) | 28% RT GN |
| ADV EIC | W-2 (21) | ADV EIC |
| ATTRNY FEE | 1099-MISC (95) | ATTRNY FEE |
| BARTERING | 1099-B (79) | BARTERING |
| COST/BASIS | 1099-B (79) | COST/BASIS |

| | | |
|---|---|---|
| CAPTL GAIN | K–1 1065 (65) | SHT TRM CG |
| | K–1 1065 (65) | LNG TRM CG |
| | K–1 1041 (66) | SHT TRM CG |
| | K–1 1041 (66) | LNG TRM CG |
| | K–1 1120S (67) | SHT TRM CG |
| | K–1 1120S (67) | LNG TRM CG |
| | 1099-DIV (91) | CAPTL GAIN |
| | 1099-R (98) | EL CAP GN |
| DEPEND CARE | W-2 (21) | DPEND CARE |
| DIVIDENDS | K-1 1065 (65) | DIVIDENDS |
| | K-1 1041 (66) | DIVIDENDS |
| | K-1 1120S (67) | DIVIDENDS |
| ED IRA CTB | 5498 IRA (28) | ED IRA CTB |
| SO SEC WH | W-2 (21) | SO SEC WH |
| FISH INC | 1099-MISC (95) | FISH INC |
| FRGN TX PD | 1099-DIV (91) | FRGN TX PD |
| GR PEN/IRA | SSA-1099 (82) | PENS/ANN |
| GR WINNING | W-2G (32) | GR WINNING |
| GROSS DIST | 1099-R (98) | GROSS DIST |
| INTEREST | K-1 1065 (65) | INTEREST |
| | K-1 1041 (66) | INTEREST |
| | K-1 1120S (67) | INTEREST |
| | 1099-INT (92) | INTEREST |
| | 1099-OID (96) | INTEREST |
| LIQUID DIST | 1099-DIV (91) | CASH LIQ |
| | 1099-DIV (91) | NOCASH LIQ |
| MED PAYMTS | 1099-MISC (95) | MED PAYMTS |
| MEDCARE WG | W-2 (21) | MEDCARE WG |
| MEDCARE WH | W-2 (21) | MEDCARE WH |
| MSA FMV | 5498-SA or 5498-MSA (27) | MSA FMV |
| MTG INT PD | 1098 (81) | MTG INT PD |
| NONEMP COMP | 1099-NEC (71) | NONEMP COM |
| | 1099-MISC (95) | NONEMP COM |

| | | |
|---|---|---|
| NONTX DIST | 1099-DIV (91) | NONTX DIST |
| ORD DIV | 1099-DIV (91) | ORD DIV |
| ORD INCOME | K-1 1065 (65) | OR INC K-1 |
| | K-1 1120S (67) | OR INC K-1 |
| OTHER INC | W-2 (21) | DEF COMP |
| | K-1 1041 (66) | BUSI INC |
| | K-1 1041 (66) | PASS INC |
| | 1099-C (85) | AMT DBT CN |
| | 1099-G (86) | TX GRANT |
| | 1099-G (86) | AG SUBS |
| | 1099-MISC (95) | MISC OTH I |
| | 1099-MISC (95) | SUB PAYMTS |
| | 1099-MISC (95) | GOLDEN PAR |
| | 1099-MISC (95) | CROP INS |
| | 1099-PATR (97) | PATRONAGE |
| | 1099-PATR (97) | NONPAT DIS |
| | 1099-PATR (97) | RTAIN ALLC |
| | 1099-PATR (97) | REDEMPTION |
| | 1099-R (98) | OTHER INC |
| POINTS PAID | 1098 (81) | POINTS PD |
| PR YR RFND | 1099-G (86) | PR YR RFND |
| PROFT&LOSS | 1099-B (79) | PROFT&LOSS |
| REAL ES SL | 1099-S (75) | REAL ES SL |
| RENT/ROYLT | K-1 1065 (65) | ROYALTIES |
| | K-1 1120S (67) | ROYALTIES |
| | 1099-MISC (95) | RENTS |
| | 1099-MISC (95) | ROYALTIES |
| RH CNV AMT | 5498 IRA (28) | RH CNV AMT |
| RH IRA CTB | 5498 IRA (28) | RH IRA CTB |
| SAV BOND | 1099-INT (92) | SAV BOND |
| SC 1202 GN | 1099-DIV (91) | SC 1202 GN |
| STD LN INT | 1098-E (84) | STD LN INT |
| STOCK&BOND | 1099-B (79) | STOCK&BOND |

| | | |
|---|---|---|
| TOTAL CTR | CASINO CTR (61) | AMT OF TRN |
| | CMIR (63) | AMT OF TRN |
| | 8300 (64) | AMT OF TRN |
| | CTR (89) | TOTAL CTR |
| FED TAX WH | 1042-S (02) | FED TAX WH |
| | W-2 (21) | FED TAX WH |
| | W-2G (32) | FED TAX WH |
| | K-1 1120S (67) | FED TAX WH |
| | 1099-CAP (73) | FED TAX WH |
| | 1099-B (79) | FED TAX WH |
| | SSA-1099 (82) | FED TAX WH |
| | 1099-G (86) | FED TAX WH |
| | 1099-DIV (91) | FED TAX WH |
| | 1099-INT (92) | FED TAX WH |
| | 1099-MISC (95) | FED TAX WH |
| | 1099-OID (96) | FED TAX WH |
| | 1099-PATR (97) | FED TAX WH |
| | 1099-R (98) | FED TAX WH |
| TXABLE DIST | 1099-R (98) | TAXBLE AMT |
| UN 1250 GN | 1099-DIV (91) | UN 1250 |
| UNEMPL COMP | 1099-G (86) | UNEMPL COM |
| WAGES | W-2 (21) | WAGES |
| | W-2 (21) | ALLOC TIPS |
| WC OFFSET | SSA-1099 (82) | WC OFFSET |
| | | |

2.3.35.10.7
(05-01-2005)
**Payee online Hardcopy Transcript (Definer 'C')**

(1) After the user makes an online transcript request, the user can make a hardcopy request by changing the definer ( 'O', 'N', 'P' or 'S') to a 'C'.

(2) A hardcopy screen will appear and will ask for receiving office, unit office, mail stop and phone number. Please be accurate to ensure that the transcripts are routed timely.

(3) Do not change the command string or your request may not be processed.

(4) Upon successful request, a message "REQUEST COMPLETED" is displayed to the user.

(5) Please note that the hardcopy system does not provide sanitized transcripts.

(6) To see the layout of the screen, Exhibit 2.3.35-69

2.3.35.10.8
(05-03-2011)
**Payee online Sanitized Transcript (Definer 'W')**

(1) After the user makes an online transcript request, the user can make a sanitized document screen by changing the definer ('N' or 'P') to a 'W'.

(2) Sanitized document screens from the local printer are specially designed to be given to taxpayers.

(3) Users can use definer 'W' to get all documents in the sanitized mode.

(4) Due to disclosure rules, three documents (FinCEN CTR 112: Casino) — Document Code 61, (FinCEN 105 or 4790 also known as CMIR CTR) — Document Code 63 and (FinCEN 112 or 4789 also known as CTR) — Document Code 89 are not to be given to the taxpayers and will be suppressed.

(5) A message "Taxpayer's Copy" will be display online 24 to show that it is a sanitized screen and can be printed for the taxpayer via local printer.

2.3.35.10.9
(09-01-2011)
**Nonfiler Summary (Definer 'J')**

(1) Command Code IRPTR Definer 'J' will present a Nonfiler(NF) summary screen for a given TIN, that displays both IMF and IRP case information by tax year. The fields that are available come directly from the Nonfiler inventory that is housed on the IBM mainframe at ECC-MTB . The information is passed to the IRPTR system and is updated periodically to capture any inventory updates that occur during the processing year.

(2) IRPTR'J' replaced the SUPOL Command Code.

(3) The benefits of IRPTR'J' over SUPOL are many - the most significant being that NF information will be available for all cases residing in the inventory, not just those selected for notices; and unlike SUPOL, IRPTR'J' will display any information updates that occur during the time the inventory is active.

(4) The number of fields displayed through the command code will be held at a minimum but the information presented will be enough to profile the nonfiler type and also determine any tax liabilities.

(5) Once the IRPTR'J' screen is reviewed, hitting enter will take the user to the first screen of the individual documents. NOTE: There will be no sole proprietorship documents among the individual documents that are displayed. In order to view the sole proprietorship documents, you will need to copy the TIN within IRPTR'J' screen and do a command code IRPTRO on the selected TIN.

(6) An error screen will be returned if there is no matching TIN in the nonfiler database.

**SCREEN LAYOUT**
**(Output of BUILD NF SUMMARY SCREEN)**

**IRPTR'J' NON FILER SUMMARY SCREEN LAYOUT**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRONNN-NN-NNNNVYYYY00                                                       1
 2                     **** TYYYY NONFILER SUMMARY ****                           2
 3                      DATA CURRENT AS OF CYCLE YYYYCC                           3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      PRIMARY SSN: NNN-NN-NNNN   vvvvvvv  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       SPOUSE SSN: NNN-NN-NNNN   vvvvvvv  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv         SP EIN 1: NN-NNNNNNN             6
 7  vvvvvvvvvvvvvvvvvvvvvvv vv vvvvvvvvv             SP EIN 2: NN-NNNNNNN             7
 8                                                   SP EIN 3: NN-NNNNNNN             8
 9  DATE OF BIRTH: nn/nn/nnnn  TC140: vvv               FSC: N                        9
10  DATE OF DEATH: nn/nn/nnnn  SELECTION CODE: vv       LAST YEAR OF FILING: vvvv    10
 1  DECEASED IND: vvv          COPYS SCORE: vvvv        TOTAL EXEMPTIONS: vvv         1
 2  FEDERAL EMP. IND: vvv                               TOTAL EXEMPTIONS ALLOWED: vvv 2
 3  TOTAL NO. DOCS: nnnn                                                             3
 4                                    ***ORIGINAL***     ***UPDATED***             4
 5       TOTAL INCOME.....................zzz,zzz,zzz........zzz,zzz,zzz            5
 6       CREDIT BALSNCE...................zzz,zzz,zzz........zzz,zzz,zzz            6
 7       WITHHOLDING….....................zzz,zzz,zzz........zzz,zzz,zzz            7
 8                                                                                  8
 9       TAX ASSESSMENT...................zzz,zzz,zzz-.......zzz,zzz,zzz-           9
20       NET TAX DUE......................zzz,zzz,zzz-.......zzz,zzz,zzz-          20
 1                                                                                  1
 2       SFR POTENTIAL TAX ASSESSMENT.....zzz,zzz,zzz-.......zzz,zzz,zzz-           2
 3       SFR BALANCE DUE..................zzz,zzz,zzz-.......zzz.zzz,zzz-           3
 4         ****** NOTE: THIS INFORMATION IS FOR INTERNAL USE ONLY ******             4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-20**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | COMMAND CD |
| 1.2 | 6 | COMMAND DEFINER CD Will be set to "O" to go to the first individual document screen after viewing the Nonfiler Summary screen. |
| 1.3 | 7 | COMMAND STRING NNNNNNNNN=TIN, V=TIN Type/Validity, YYYY=Tax Year, DD=Doc Code. |
| 2.1 | 29 | TAX YEAR Requested Tax Year, See IRM 2.3.35.3 for valid Tax Years. |
| 3.1 | 48 | UPDATE CYCLE Cycle that the Nonfiler database was last brought up to date. |
| 4.1 | 2 | FIRST NAME LINE Taxpayer name information taken from the IMF or IRP document name line. |
| 4.2 | 58 | PRIMARY SSN Taxpayer SSN originating from either the IMF or IRP documents associated with the taxpayer. Formatted as nnn-nn-nnnn. |
| 4.3 | 70 | PRIMARY SSN VALIDITY Indicates the validity of the Taxpayer Primary SSN. Possible values: '0'= VALID '1'= INVALID |

| | | |
|---|---|---|
| 5.1 | 2 | SECOND NAME LINE Taxpayer name information taken from the IMF or IRP document second name line. |
| 5.2 | 58 | SPOUSE SSN Spouse SSN originating from the IMF Primary Taxpayer account information. If there is no Spouse SSN, it will be displayed as 'NONE'. If available, formatted as nnn-nn-nnnn. |
| 5.3 | 70 | SPOUSE SSN VALIDITY Indicates the validity of the Taxpayer's spouse SSN. Possible values: '0'= VALID '1'= INVALID ' '(Blank) = No spouse SSN |
| 6.1 | 2 | STREET ADDRESS Street address taken from the IMF or IRP document address information. |
| 6.2 | 58 | SOLE PROPRIETORSHIP EIN 1 Business EIN associated with the taxpayer If there is no EIN, it will be displayed as 'NONE', otherwise, it will be formatted as nn-nnnnnnnn. |
| 7.1 | 2 | CITY City taken from the IMF or IRP document address information. |
| 7.2 | 28 | STATE State taken from the IMF or IRP document address information. |
| 7.3 | 31 | ZIP CODE Zip Code taken from the IMF or IRP document address information. |
| 7.4 | 58 | SOLE PROPRIETORSHIP EIN 2 2nd business EIN associated with the taxpayer If there is no EIN, it will be displayed as 'NONE', otherwise, it will be formatted as nn-nnnnnnnn. |
| 8.1 | 58 | SOLE PROPRIETORSHIP EIN 3 3rd business EIN associated with the taxpayer If there is no EIN, it will be displayed as 'NONE', otherwise, it will be formatted as nn-nnnnnnnn. |
| 9.1 | 2 | DATE OF BIRTH Taxpayer date of birth If it is available, it will be formatted as MM-DD-YYYY, otherwise, it will be left blank. |
| 9.2 | 35 | TC140 CODE Indicates whether or not a TC140 was created for the Taxpayer SSN. Possible values: 'YES' = TC140 created for the Taxpayer SSN 'NO' = TC140 not created for the Taxpayer SSN |
| 9.3 | 55 | FILING STATUS CODE Filing status code taken from the taxpayer's prior year return. It is assigned a value of '1' if there is no prior year return. The values can range from '1' to '6'. Refer to the IRS Processing Codes and Information document for the definitions. |
| 10.1 | 2 | DATE OF DEATH Taxpayer date of death If it is available, it will be formatted as MM-DD-YYYY, otherwise, it will be left blank. |
| 10.2 | 44 | SELECTION CODE Defines the type of case created for the taxpayer based on IMF account and IRP documents information. Refer Nonfiler PRP 404 Section 030 for the definitions. Possible value of '01' to '99' |
| 10.3 | 71 | LAST YEAR OF FILING IMF Last year of filing |
| 11.1 | 16 | DECEASED INDICATOR Indicates whether or not the taxpayer is deceased Possible values: 'YES'= taxpayer is deceased 'NO' = taxpayer is not deceased |
| 11.2 | 41 | COPYS SCORE Four digit statistical numeric value that is derived from prior year return and current year IRP information The first digit defines the case type: '6'= WI Stopfiler '7'= WI Nonfiler '8'= SB/SE Stopfiler '9'= SB/SE Nonfiler The second through 4th digit is the actual score and can have a value ranging from 001 – 999. The higher the value the greater the chances of securing a return. |

| | | |
|---|---|---|
| 11.3 | 68 | TOTAL EXEMPTIONS Total number of exemptions reported on the prior year return, or assigned a value of '00' if a prior year return is not available |
| 12.1 | 20 | FEDERAL EMPLOYEE INDICATOR Indicates whether or not the taxpayer was a federal employee during the tax year Possible value: 'YES' = taxpayer is or was a federal employee during the tax year 'NO'= taxpayer was not a federal employee during the tax year |
| 12.2 | 76 | TOTAL EXEMPTIONS ALLOWED The Total number of exemptions is set equal to Total Exemptions if a value for Total Exemptions is not '00'. Otherwise it is assigned a value of '01' or '02' depending upon the value of the Filing Status Code. Possible values of '01' to '99' |
| 13.1 | 18 | TOTAL NUMBER OF DOCUMENTS Total number of IRP documents associated with the taxpayer |
| 15.1 | 40 | ORIGINAL TOTAL INCOME Total income computed from the IRP documents associated with the taxpayer |
| 15.2 | 60 | UPDATED TOTAL INCOME Total income computed after IRP document updates have occurred |
| 16.1 | 40 | ORIGINAL CREDIT BALANCE Credit balance extracted from the IMF taxpayer account information |
| 16.2 | 60 | UPDATED CREDIT BALANCE Credit balance extracted after IMF updates have occurred |
| 17.1 | 40 | ORIGINAL WITHHOLDING Withholding amount computed from the IRP documents associated with the taxpayer |
| 17.2 | 60 | UPDATED WITHHOLDING Withholding amount computed after IRP document updates have occurred |
| 19.1 | 40 | ORIGINAL TAX ASSESSMENT Potential tax assessment that is computed based on the taxpayer's total IRP income |
| 19.2 | 60 | UPDATED TAX ASSESSMENT Potential tax assessment that is computed after IRP document updates have occurred |
| 20.1 | 40 | ORIGINAL NET TAX DUE Net tax due that is computed based on the taxpayer's total IRP income |
| 20.2 | 60 | UPDATED NET TAX DUE Net tax due that is computed after IRP document updates have occurred |
| 22.1 | 40 | ORIGINAL SUBSTITUTE FOR RETURN (SFR) POTENTIAL TAX ASSESSMENT SFR Potential tax assessment that is computed based on the taxpayer's total IRP income |
| 22.2 | 60 | UPDATED SUBSTITUTE FOR RETURN (SFR) POTENTIAL TAX ASSESSMENT SFR Potential tax assessment that is computed after IRP document updates have occurred |
| 23.1 | 40 | ORIGINAL BALANCE DUE Balance Due extracted from the IMF taxpayer account information |
| 23.2 | 60 | UPDATED BALANCE DUE Balance due extracted after IMF updates have occurred |

2.3.35.10.10
(10-31-2018)
**Payee online UNIQUE FORM IDENTIFIER (Definer 'U')**

(1) IRPTRU was created to search 1042-S documents of the IRMF using the UNIQUE FORM IDENTIFIER (UFI) field.

(2) The parameters for IRPTRU are TIN, document code, tax year, validation code of 4, and optional UFI values.

(3) The graphic and table below shows the validated fields UNIQUE FORM IDENTIFIER:

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRU                                                        ERROR: XX       1
 2          *** FORM 1042-S INFORMATION RETURNS REQUEST SYSTEM HELP ***           2
 3                                                                                3
 4                                                                                4
 5                ENTER:   IRPTRUNNNNNNNNNVYYYY02                                 5
 6                                                                                6
 7                   OR:   IRPTRUNNNNNNNNNVYYYY02-NNNNNNNNN                       7
 8                                                                                8
 9                WHERE: NNNNNNNNN  =  WITHHOLDING AGENT'S EIN                    9
10                             V  =  VALIDITY CODE (ALWAYS 4)                    10
 1                          YYYY  =  TAX YEAR (2017 - 2018)                      1
 2                            02  =  MUST BE DOC CODE 02                        2
 3                             -  =  (HYPHEN) INDICATES UNIQUE FORM ID SEARCH    3
 4                       NNNNNNNNN  =  UNIQUE FORM ID (UFI)                      4
 5                                                                               5
 6                                                                               6
 7                                                                               7
 8                                                                               8
 9                                                                               9
20                                                                              20
 1                                                                               1
 2                                                                               2
 3                                                                               3
 4                                                                               4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-21**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1  IRPTRUNNNNNNNNNVYYYY02-nnnnnnnnnn                                            1
 2  CHPTR-IND: n       UFI: nnnnnnnnnn       AMENDED:v  AMENDED NO: n            2
 3                     DLN: nnnnnnnnnnnnnn                                       3
 4 WTHHG ENTITY DATA:  TIN: vvvvvvvv         INC-CD: nn             PRO-RATA: v   4
 5  WTHHG AGENT NAME LINE 1                  GROSS-INC: nnn,nnn,nnn               5
 6  WTHHG AGENT NAME LINE 2                  WHHG-ALLOW: nnn,nnn,nnn              6
 7  WTHHG AGENT ADDRESS LINE 1               NET-INC: nnn,nnn,nnn                 7
 8  WTHHG AGENT CITY LINE 1                  CH3-EXM: nn             CH4-EXM: nn  8
 9  ST: vv PR:vv CNTRY: vv PLCD: nnnnnnnnn   CH3-TR: nn.nn%          CH4-TR: nn.nn% 9
10  CNTRY-CD: vv CH3-SC: vv CH4-SC: vv       FTW: nnn,nnn,nnn        ESCROW: v    10
 1  WA-GIIN: vvvvvvvvvvvvvvvvvvv             WBOA: nnn,nnn,nnn                    1
 2  WA-FID: vvvvvvvvvvvvvvvvvvvvv            AMT-REPAID: nnn,nnn,nnn              2
 3                                           TWC: nnn,nnn,nnn                     3
 4 RCPNT ENTITY DATA:  TIN: vvvvvvvv         TXPD-WA: nnn,nnn,nnn         LOB: vv 4
 5  RCPNT NAME LINE 1                                                            5
 6  RCPNT ADDRESS LINE 1                     PRWA NAME: vvvvvvvvvvvvvvv           6
 7  RCPNT CITY                               PRWA TIN: vvvvvvvvv                  7
 8  ST: vv PR: vv CNTRY: vv PLCD: nnnnnnnnn                                       8
 9  TX-CNTRY-CD: vv CH3-SC: vv CH4-SC: vv    IFW NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 9
20  RC-GIIN: vvvvvvvvvvvvvvvvvvv            IFW TIN: vvvvvvvv                    20
 1  RC-FID: vvvvvvvvvvvvvvvvvvv              CNTRY-CD: vv CH3-SC: vv CH4-SC: vv   1
 2  ACCT-NO: vvvvvvvvvvvvvvvv                IFLW-GIIN: vvvvvvvvvvvvvvvvvvv       2
 3  DOB: YYYY/MM/DD                          IFLW-FID: vvvvvvvvvvvvvvvvvvvvvvv    3
 4                                                                               4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-22**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "U" | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD='02') | N/A |
| 1.4 | 25 | **WITHHOLDING AGENT'S EIN** | N/A |
| 2.1 | 13 | **CHPTR-IND** | N/A |
| 2.2 | 25 | **UFI** UNIQUE FORM ID | N/A |
| 2.3 | 50 | **AMENDED** Amended Code | N/A |
| 2.4 | 65 | **AMENDED NUMBER** | N/A |
| 3.1 | 25 | **DLN** | N/A |
| 4.1 | 26 | **WTHHG ENTITY DATA LITERAL** "TIN"" | N/A |
| 4.2 | 50 | **INC-CD** | N/A |
| 4.3 | 74 | **PRO-RATA** | |
| 5.1 | 26 | **WITHHOLDING AGENT NAME LINE 1** | |
| 5.2 | 53 | **GROSS-INC** | |
| 6.1 | 26 | **WITHHOLDING AGENT NAME LINE 2** | |
| 6.2 | 54 | **WHHG-ALLOW** | |
| 7.1 | 28 | **WTHHG AGENT ADDRESS LINE 1** | |
| 7.2 | 51 | **NET-INC** | |
| 8.1 | 25 | **WTHHG AGENT CITY LINE 1** | |
| 8.2 | 51 | **CH3-EXM** | |
| 8.3 | 74 | **CH4-EXM** | |
| 9.1 | 6 | **ST** State | |
| 9.2 | 12 | **PR** Province | |
| 9.3 | 22 | **CNTRY** | |
| 9.4 | 31 | **PLCD** | |
| 9.5 | 50 | **CH3-TR** | |
| 9.6 | 73 | **CH4-TR** | |
| 10.1 | 12 | **COUNTRY CODE** | |
| 10.2 | 23 | **CH3-SC** | |
| 10.3 | 34 | **CH4-SC** | |
| 10.4 | 47 | **FTW** | |
| 10.5 | 73 | **ESCROW** | |

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.1 | 11 | **WA-GIIN** | |
| 11.2 | 48 | **WBOA** | |
| 12.1 | 10 | **WA-FID** | |
| 12.2 | 54 | **AMT-REPAID** | |
| 13.1 | 47 | **TWC** | |
| 14.1 | 26 | **RCPNT ENTITY DATA LITERAL TIN** | |
| 14.2 | 51 | **TXPD-WA** | |
| 14.3 | 75 | **LOB** | |
| 15.1 | 19 | **RCPNT NAME LINE 1** | |
| 16.1 | 22 | **RCPNT ADDRESS LINE 1** | |
| 16.2 | 53 | **PRWA NAME** | |
| 17.1 | 18 | **RECIPIENT CITY** | |
| 17.2 | 52 | **PRWA TIN** | |
| 18.1 | 6 | **ST** STATE CODE | |
| 18.2 | 13 | **PR** PROVINCE CODE | |
| 18.3 | 24 | **CNTRY** COUNTRY CODE | |
| 18.4 | 32 | **PLCD** | |
| 19.1 | 16 | **TX-CNTRY-CD** | |
| 19.2 | 27 | **CH3-SC** | |
| 19.3 | 37 | **CH4-SC** | |
| 19.4 | 53 | **IFW NAME** INTERMEDIARY FLOW NAME | |
| 20.1 | 11 | **RC-GIIN** | |
| 20.2 | 52 | **IFW TIN** | |
| 21.1 | 11 | **RC-FID** | |
| 21.2 | 52 | **CNTRY-CD** | |
| 21.3 | 63 | **CH3-SC** | |
| 21.4 | 75 | **CH4-SC** | |
| 22.1 | 11 | **ACCT-NO** | |
| 22.2 | 54 | **IFLW-GIIN** | |
| 23.1 | 7 | **DOB** | |
| 23.2 | 52 | **IFLW-FID** | |

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

2.3.35.10.11
(03-18-2024)
**Payee online Transcript Error Message**

(1) Error message will appear online 24 on IRPTRO help or hardcopy (definer 'C') screen. These error messages are self-explanatory.

- INVALID FUNCTION CODE—ENTRY MUST BE LETTERS
- INVALID REQUESTED TIN
- IINVALID REQUESTED TIN—ENTRY MUST NOT BE ALL NINES
- INVALID REQUESTED TIN—ENTRY MUST NOT BE ALL ZEROES
- INVALID TIN TYPE AND VALIDITY
- INVALID YEAR DIGIT—ENTRY MUST BE 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, or 2023.
- INVALID DOC CODE
- BLANK REMARKS ENTRY—PLEASE ENTER ROUTING INFORMATION

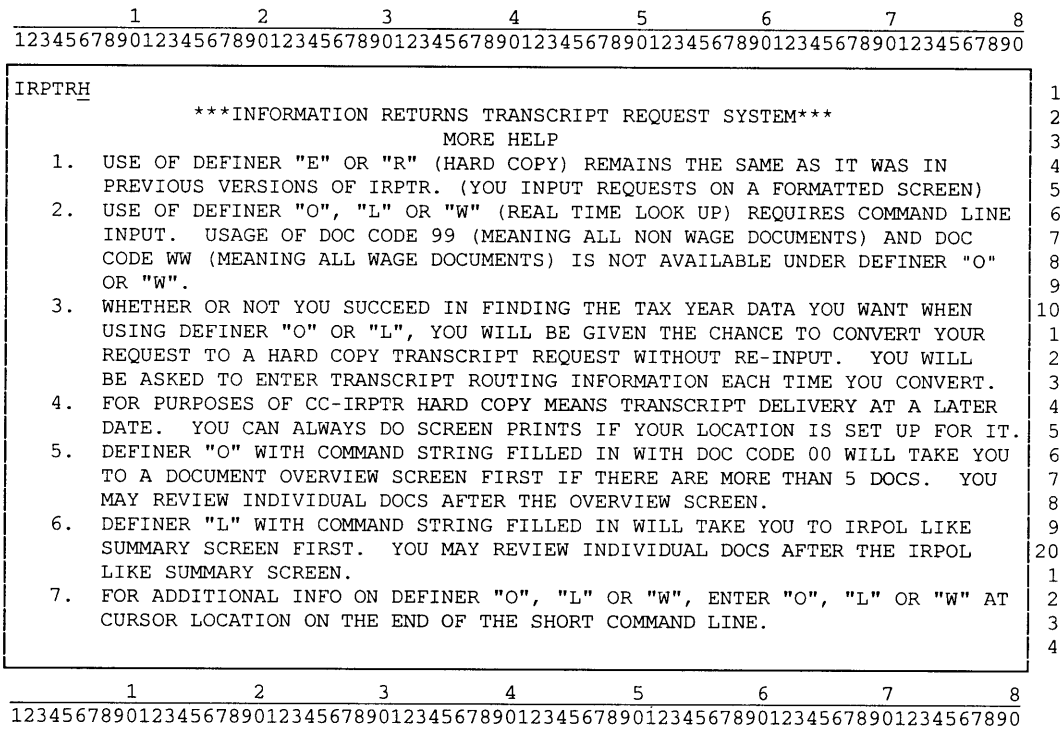
**This Page Intentionally Left Blank**

**Exhibit 2.3.35-1 (12-03-2014)**
**Initial Help Screen**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRH                                                                        1
 2    ***INFORMATION RETURNS REQUEST SYSTEM INITIAL HELP SCREEN VERSION NN.NN***  2
 3  IRPTR REQUEST TYPES (DEFINERS H E R O W L)-EMAIL "&IT IRP IRPTR" WITH CONCERNS 3
 4      1-HELP REQUEST                                IRPTRH                     4
 5      2-PAYEE REQUEST -- HARD COPY                  IRPTRE                     5
 6      3-PAYER REQUEST -- HARD COPY                  IRPTRR*                    6
 7      4-PAYEE REQUEST -- ONLINE  TRANSCRIPT         IRPTRONNNNNNNNNVYYYYDD     7
 8      5-PAYEE REQUEST -- ONLINE  SANITIZED TRANSCRIPT IRPTRWNNNNNNNNNVYYYYDD   8
 9      6-PAYEE REQUEST -- ONLINE  IRPOL LIKE SUMMARY IRPTRLNNNNNNNNNVYYYY       9
10  NNNNNNNNN=TIN, V=TIN TYPE/VALIDITY**, YYYY=TAX YEAR, DD=DOC CODE            10
 1 FOR 1 ABOVE, YOU ENTER "H" AT THE CURSOR LOCATION TO LEARN MORE ABOUT CC-IRPTR. 1
 2 FOR 2-3, ENTER "E" OR "R" AT CURSOR-TO GET A FORMATTED HARD COPY INPUT SCREEN. 2
 3 FOR 4 ABOVE, ENTER "0" AT CURSOR, FOLLOWED BY REMAINDER OF COMMAND STRING-THIS 3
 4    IS AN (O)N LINE TRANSCRIPT REQUEST, YOU CAN VIEW INDIVIDUAL IRP DOCUMENTS. 4
 5 FOR 6 ABOVE, ENTER "L" AT CURSOR, FOLLOWED BY REMAINDER OF COMMAND STRING-THIS 5
 6    REQUESTS AN IRPOL LIKE SUMMARY (DD=DOC CODE IS OPTIONAL AND HAS NO EFFECT). 6
 7 FOR 4-6, IF YOU PUT YOUR CURSOR IMMEDIATELY AFTER THE "O", "L" OR "W", YOU WILL 7
 8    RECEIVE SPECIFIC INFO ABOUT ONLINE  REQUESTS USING DEFINER "O", "L" OR "W". 8
 9 * (NOTE 1) BEFORE USING IRPTRR YOU MAY WISH TO USE COMMAND CODE PMFOL TO      9
20    SEE IF YOU SHOULD MAKE PAYER REQUEST(S) FOR SPECIFIC DOCUMENT TYPE(S) WITH 20
 1    COUNT LIMIT(S) TO LIMIT NUMBER OF TRANSCRIPTS OUTPUT.                      1
 2 **(NOTE 2) V=0 MEANS VALID SSN, V=1 INVALID SSN, V=2 BOTH KINDS OF SSN, V=3 EIN 2
 3 ******       TAX YEARS 2008 THROUGH 2017 ARE NOW AVAILABLE ONLINE       ******* 3
 4  ENTER DEFINER= PAYE(E), PAYE(R), (O)NLINE, (W)HITE OUT, IRPO(L) FOR MORE HELP  4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “E”, “R”, “O” or “H”—This screen displays “H” as the default) |
| 2.1 | 70 | **INITIAL HELP SCREEN VERSION** |
| 3.1 | 31 | **IRPTR Request Types** |
| 4.1 thru 9.1 | 8 | **Available Selections for Request Type** |
| 4.2 thru 9.2 | 54 | **Example of Definer Input** |
| 10.1 | 2 | **TIN** |
| 10.2 | 17 | **TIN TYPE/VALIDITY** |
| 10.3 | 40 | **TAX YEAR** |
| 10.4 | 55 | **DOC CODE** |
| 11.1 Thru 22.1 | 1 | **Instructions for Using Help Screen** |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-2 (08-01-2004)**
**More Help Screen**



```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRH                                                                       1
 2              ***INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM***             2
 3                                  MORE HELP                                   3
 4    1.  USE OF DEFINER "E" OR "R" (HARD COPY) REMAINS THE SAME AS IT WAS IN   4
 5        PREVIOUS VERSIONS OF IRPTR. (YOU INPUT REQUESTS ON A FORMATTED SCREEN)5
 6    2.  USE OF DEFINER "O", "L" OR "W" (REAL TIME LOOK UP) REQUIRES COMMAND LINE 6
 7        INPUT.  USAGE OF DOC CODE 99 (MEANING ALL NON WAGE DOCUMENTS) AND DOC 7
 8        CODE WW (MEANING ALL WAGE DOCUMENTS) IS NOT AVAILABLE UNDER DEFINER "O" 8
 9        OR "W".                                                               9
10    3.  WHETHER OR NOT YOU SUCCEED IN FINDING THE TAX YEAR DATA YOU WANT WHEN 10
 1        USING DEFINER "O" OR "L", YOU WILL BE GIVEN THE CHANCE TO CONVERT YOUR 1
 2        REQUEST TO A HARD COPY TRANSCRIPT REQUEST WITHOUT RE-INPUT.  YOU WILL 2
 3        BE ASKED TO ENTER TRANSCRIPT ROUTING INFORMATION EACH TIME YOU CONVERT. 3
 4    4.  FOR PURPOSES OF CC-IRPTR HARD COPY MEANS TRANSCRIPT DELIVERY AT A LATER 4
 5        DATE.  YOU CAN ALWAYS DO SCREEN PRINTS IF YOUR LOCATION IS SET UP FOR IT. 5
 6    5.  DEFINER "O" WITH COMMAND STRING FILLED IN WITH DOC CODE 00 WILL TAKE YOU 6
 7        TO A DOCUMENT OVERVIEW SCREEN FIRST IF THERE ARE MORE THAN 5 DOCS.  YOU 7
 8        MAY REVIEW INDIVIDUAL DOCS AFTER THE OVERVIEW SCREEN.                 8
 9    6.  DEFINER "L" WITH COMMAND STRING FILLED IN WILL TAKE YOU TO IRPOL LIKE 9
20        SUMMARY SCREEN FIRST.  YOU MAY REVIEW INDIVIDUAL DOCS AFTER THE IRPOL 20
 1        LIKE SUMMARY SCREEN.                                                  1
 2    7.  FOR ADDITIONAL INFO ON DEFINER "O", "L" OR "W", ENTER "O", "L" OR "W" AT 2
 3        CURSOR LOCATION ON THE END OF THE SHORT COMMAND LINE.                 3
 4                                                                              4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CODE** |
| 1.2 | 6 | **COMMAND DEFINER CODE** (Transmit “E”, “R”, “O” or “H”—This screen displays “H” as the default) |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-3 (05-01-2009)**
**Payee Hardcopy Request Screen**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRE                                                                        1
 2                ***INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM***            2
 3                              *PAYEE* REQUEST                                  3
 4  ************ ALL REQUESTS ARE PROCESSED AT NOON EST ON WEDNESDAYS. ********** 4
 5 _.........<    REQUESTED TIN==>ENTER THE REQUESTED TIN 9 DIGITS UNEDITED.      5
 6 .<             TIN TYPE AND VALIDITY ==>ENTER 0=VALID SSN; 1=INVALID SSN;     6
 7                                          2=ALL SSN; 3=EIN; 4=ALL TINS.        7
 8                                                                               8
 9 ..........<    YEAR DIGITS ==>ENTER UP TO TEN YEAR DIGITS LEFT JUSTIFIED.      9
10                                                                              10
 1 ..<            DOC CODE ==>ENTER VALID TWO DIGIT DOCUMENT CODE OR 00 FOR ALL   1
 2                DOCUMENTS, OR 99 FOR ALL NON-WAGE DOCS, OR WW FOR ALL WAGE DOCS. 2
 3                                                                               3
 4 .<             RESERVED FOR FUTURE USE                                        4
 5                                                                               5
 6 ROUTING INFO - PLEASE BE ACCURATE TO ENSURE YOUR TRANSCRIPTS ARE ROUTED TIMELY. 6
 7  *** INACCURATE INFO MAY RESULT IN FAILURE TO RECEIVE TRANSCRIPTS ON TIME. *** 7
 8 ..........................................................<  RECEIVING OFFICE  8
 9 ..........................................................<  UNIT OFFICE       9
20 ..........................................................<  MAIL STOP         20
 1 ..........<    TELEPHONE NUMBER ==>(REQUIRED) ENTER TELEPHONE NUMBER SO        1
 2                DISTRIBUTION CENTERS CAN CONTACT YOU FOR ASSISTANCE IN ROUTING. 2
 3 ..<            PLACE THE CURSOR HERE BEFORE HITTING THE ENTER KEY.             3
 4                                                                               4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-3 (Cont. 1) (05-01-2009)**
**Payee Hardcopy Request Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CODE.** Enter five characters. “IRPTR” or other desired command code. |
| 1.2 | 6 | **COMMAND DEFINER CODE.** Enter one character. Transmitting“E” in this position with “IRPTR” in the preceding positions causes the above screen to appear. |
| 5.1 | 1 | **REQUESTED TIN.** Enter nine numeric characters. The TIN must conform to the definition given in the table for IRM 2.3.35.4.1. |
| 6.1 | 1 | **REQUESTED TIN TYPE AND VALIDITY.** Enter one numeric character. Acceptable values are 0, 1, 2, 3 or 4. |
| 13.1 | 1 | **REQUESTED YEAR DIGITS.** Enter one to ten characters. IRM 2.3.35.4 for acceptable values. |
| 15.1 | 1 | **DOC CODE.** Enter two alphanumeric characters representing the desired IRMF document code. Acceptable document code values are listed in Exhibit 2.3.35.4. In addition, “00 ”, “99” and “WW” are accepted. |
| 18.1 | 1 | **RECEIVING OFFICE.** Enter the city and state of the office that receives your interoffice postal mail. Up to 58 characters may be entered. |
| 19.1 | 1 | **UNIT OFFICE.** Enter the office name, if any, and the city and state. Up to 58 characters may be entered. |
| 20.1 | 1 | **MAIL STOP.** Your Unit’s mail stop. Please include building extensions if necessary. Up to 58 characters may be entered. |
| 20.1 | 1 | **TELEPHONE NUMBER.** Enter 10-digit telephone number so distribution centers can contact your for assistance in routing. This field is required. |
| 23.1 | 1 | **CURSOR PLACEMENT.** Place the cursor here before hitting the enter key. |
| 24.1 | 1 | **SYSTEM MESSAGE AREA.** This area allows the System to respond to user requests. Whenever user input is processed by the system, a message from the system appears here which either indicates that the request completed normally, or displays one of the error messages listed in IRM 2.3.35.6.2. Normal request completion is indicated by the message “REQUEST COMPLETED XXX”. For more information about this message, please see IRM 2.3.35.4.6. |

**Exhibit 2.3.35-4 (03-18-2024)**
**Document Code Availability by Tax Year**

| DOCUMENT TYPE | DOC CODE | TY 2014 | TY 2015 | TY 2016 | TY 2017 | TY 2018 | TY 2019 | TY 2020 | TY 2021 | TY 2022 | TY 2023 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ALL TYPES | 00 | X | X | X | X | X | X | X | X | X | X |
| 1042-S | 02 | X | X | X | X | X | X | X | X | X | X |
| 1098-F | 03 | | | | | X | X | X | X | X | X |
| 1099-K | 10 | X | X | X | X | X | X | X | X | X | X |
| FBAR | 13 | X | X | X | X | X | X | X | X | X | X |
| PASSPORT | 15 | X | X | X | X | X | X | X | X | X | X |
| 1099-LS | 16 | | | | | X | X | X | X | X | X |
| W–2 | 21 | X | X | X | X | X | X | X | X | X | X |
| 3921 | 25 | X | X | X | X | X | X | X | X | X | X |
| 3922 | 26 | X | X | X | X | X | X | X | X | X | X |
| 5498 SA | 27 | X | X | X | X | X | X | X | X | X | X |
| 5498 IRA | 28 | X | X | X | X | X | X | X | X | X | X |
| SIIR | 30 | X | X | X | X | X | X | X | X | X | X |
| 1099-Q | 31 | X | X | X | X | X | X | X | X | X | X |
| W–2G | 32 | X | X | X | X | X | X | X | X | X | X |
| SCIR | 33 | X | X | X | X | X | X | X | X | X | X |
| SWIR | 34 | X | X | X | X | X | X | X | X | X | X |
| SSSTIR | 35 | X | X | X | X | X | X | X | X | X | X |
| 8288-A | 41 | X | X | X | X | X | X | X | X | X | X |
| 1099-SB | 43 | | | | | X | X | X | X | X | X |
| 8935 | 44 | X | | | | | | | | | |
| 8805 | 46 | X | X | X | X | X | X | X | X | X | X |
| 1097-BTC | 50 | X | X | X | X | X | X | X | X | X | X |
| 8596 FED CONTRACTOR | 59 | X | X | X | X | X | X | X | X | X | X |
| FinCEN 112 CASINO | 61 | X | X | X | X | X | X | X | X | X | X |
| FinCEN 105 | 63 | X | X | X | X | X | X | X | X | X | X |
| 8300 | 64 | X | X | X | X | X | X | X | X | X | X |
| K–1 1065 | 65 | X | X | X | X | X | X | X | X | X | X |

**Exhibit 2.3.35-4 (Cont. 1) (03-18-2024)**
**Document Code Availability by Tax Year**

| DOCUMENT TYPE | DOC CODE | TY 2014 | TY 2015 | TY 2016 | TY 2017 | TY 2018 | TY 2019 | TY 2020 | TY 2021 | TY 2022 | TY 2023 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| K–1 1041 | 66 | X | X | X | X | X | X | X | X | X | X |
| K–1 1120S | 67 | X | X | X | X | X | X | X | X | X | X |
| 1099-H | 71 | X | X | | | X | X | | | | |
| 1099-NEC | 71 | | | | | | | X | X | X | X |
| 5498-ESA | 72 | X | X | X | X | X | X | X | X | X | X |
| 1099-CAP | 73 | X | X | X | X | X | X | X | X | X | X |
| 1098-Q | 74 | | | X | X | X | X | X | X | X | X |
| 1099–S | 75 | X | X | X | X | X | X | X | X | X | X |
| 1098-C | 78 | X | X | X | X | X | X | X | X | X | X |
| 1099–B | 79 | X | X | X | X | X | X | X | X | X | X |
| 1099–A | 80 | X | X | X | X | X | X | X | X | X | X |
| 1098 | 81 | X | X | X | X | X | X | X | X | X | X |
| SSA–1099 | 82 | X | X | X | X | X | X | X | X | X | X |
| 1098–T | 83 | X | X | X | X | X | X | X | X | X | X |
| 1098–E | 84 | X | X | X | X | X | X | X | X | X | X |
| 1099–C | 85 | X | X | X | X | X | X | X | X | X | X |
| 1099–G | 86 | X | X | X | X | X | X | X | X | X | X |
| FINCEN 112 | 89 | X | X | X | X | X | X | X | X | X | X |
| 1099-H | 90 | | | | | | | | | X | X |
| 1099–DIV | 91 | X | X | X | X | X | X | X | X | X | X |
| 1099–INT | 92 | X | X | X | X | X | X | X | X | X | X |
| 1099–LTC | 93 | X | X | X | X | X | X | X | X | X | X |
| 1099-SA | 94 | X | X | X | X | X | X | X | X | X | X |
| 1099–MISC | 95 | X | X | X | X | X | X | X | X | X | X |
| 1099–OID | 96 | X | X | X | X | X | X | X | X | X | X |
| 1099–PATR | 97 | X | X | X | X | X | X | X | X | X | X |
| 1099–R | 98 | X | X | X | X | X | X | X | X | X | X |
| 1099-QA | 1A | | | | | | | | | X | X |
| ALL NON WAGE | 99 | X | X | X | X | X | X | X | X | X | X |

**Exhibit 2.3.35-4 (Cont. 2) (03-18-2024)**
**Document Code Availability by Tax Year**

| DOCUMENT TYPE | DOC CODE | TY 2014 | TY 2015 | TY 2016 | TY 2017 | TY 2018 | TY 2019 | TY 2020 | TY 2021 | TY 2022 | TY 2023 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ALL WAGE | WW | X | X | X | X | X | X | X | X | X | X |

**Exhibit 2.3.35-5 (05-01-2009)**
**Payer Hardcopy Request Screen**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRR                                                                        1
 2           INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM *PAYER* REQUEST       2
 3  ************ ALL REQUESTS ARE PROCESSED AT NOON EST ON WEDNESDAYS. ********** 3
 4  ****** NOTICE: DID YOU CHECK CC PMFOL BEFORE MAKING ANY PAYER REQUESTS? ****** 4
 5 _.........<    REQUESTED TIN ==>ENTER THE REQUESTED TIN 9 DIGITS UNEDITED.     5
 6 *** NOTE: REQUESTED TIN TYPE IS AN UNRELIABLE FIELD.  THIS FIELD IS FORCED  *** 6
 7 ***       TO BE A 4(SSN AND EIN) FOR THIS REQUEST.                          *** 7
 8 .<            PAYEE TIN TYPE ==>ENTER 0=VALID SSN; 1=INVALID SSN; 2=ALL SSN;  8
 9                                      3=EIN; 4=ALL TINS.                       9
10 ..........<   YEAR DIGITS ==>ENTER UP TO TEN YEAR DIGITS LEFT JUSTIFIED.     10
 1 ..<           DOC CODE ==>ENTER VALID TWO DIGIT DOCUMENT CODE OR 00 FOR ALL    1
 2               DOCUMENTS, OR 99 FOR ALL NON-WAGE DOCS, OR WW FOR ALL WAGE DOCS. 2
 3 .....<        COUNT LIMIT ==>(OPTIONAL) ENTER UP TO 5 DIGIT NUMBER TO LIMIT    3
 4                           OUTPUT WHEN DOC CODE IS NOT 00, 99 OR WW.           4
 5 .<            DESTINATION CODE ==>ENTER CODE (LEAVE BLANK FOR PAPER TRANSCRIPTS) 5
 6 ROUTING INFO - PLEASE BE ACCURATE TO ENSURE YOUR TRANSCRIPTS ARE ROUTED TIMELY. 6
 7  *** INACCURATE INFO MAY RESULT IN FAILURE TO RECEIVE TRANSCRIPTS ON TIME. *** 7
 8 ..........................................................<  RECEIVING OFFICE 8
 9 ..........................................................<  UNIT OFFICE      9
20 ..........................................................<  MAIL STOP        20
 1 ..........<   TELEPHONE NUMBER ==>(REQUIRED) ENTER TELEPHONE NUMBER SO        1
 2               DISTRIBUTION CENTERS CAN CONTACT YOU FOR ASSISTANCE IN ROUTING.  2
 3 ..<           PLACE THE CURSOR HERE BEFORE HITTING THE ENTER KEY.              3
 4                                                                               4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-5 (Cont. 1) (05-01-2009)**
**Payer Hardcopy Request Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CODE.** Enter five characters. “IRPTR” or other desired command code. |
| 1.2 | 6 | **COMMAND DEFINER CODE.** Enter one character. Transmitting“E” in this position with “IRPTR” in the preceding positions causes the above screen to appear. |
| 5.1 | 1 | **REQUESTED TIN.** Enter nine numeric characters. The TIN must conform to the definition given in the table for IRM 2.3.35.4.1. |
| 6.1 | 1 | **REQUESTED TIN TYPE.** Enter one numeric character. Acceptable values are 0, 2 and 4. |
| 8.1 | 1 | **PAYEE TIN TYPE.** Enter one numeric character. Acceptable values are 0, 1, 2, 3, or 4. |
| 10.1 | 1 | **REQUESTED YEAR DIGITS.** Enter one to ten characters. IRM 2.3.35.6.1 for acceptable values. |
| 11.1 | 1 | **DOC CODE.** Enter two alphanumeric characters representing the desired IRMF document code. Acceptable document code values are listed in Exhibit 2.3.35.4. In addition, “00 ”, “99” and “WW” are accepted. |
| 13.1 | 1 | **COUNT LIMIT.** Enter one to five numeric digits or leave blank. Numeric digits can be entered anywhere in the field as long as they occupy consecutive positions. This field must be blank if DOC CODE field is “00”, “99” and “WW”. |
| 15.1 | 1 | **DESTINATION CODE.** Leave blank if paper transcript is desired, otherwise enter a code to route the request to another destination. |
| 18.1 | 1 | **RECEIVING OFFICE.** Enter the city and state of the office that receives your interoffice postal mail. Up to 58 characters may be entered. |
| 19.1 | 1 | **UNIT OFFICE.** Enter the office name, if any, and the city and state. Up to 58 characters may be entered. |
| 20.1 | 1 | **MAIL STOP.** Your Unit’s mail stop. Please include building extensions if necessary. Up to 58 characters may be entered. |
| 21.1 | 1 | **TELEPHONE NUMBER.** Enter 10-digit telephone number so distribution centers can contact your for assistance in routing. This field is required. |
| 23.1 | 1 | **CURSOR PLACEMENT.** Place the cursor here before hitting the enter key. |

**Exhibit 2.3.35-5 (Cont. 2) (05-01-2009)**
**Payer Hardcopy Request Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 24.1 | 1 | **SYSTEM MESSAGE AREA.** This area allows the System to respond to user requests. Whenever user input is processed by the system, a message from the system appears here which either indicates that the request completed normally, or displays one of the error messages listed in IRM 2.3.35.6.2. Normal request completion is indicated by the message “REQUEST COMPLETED XXX”. For more information about this message, please see IRM 2.3.35.4.6. |

**Exhibit 2.3.35-6 (05-01-2009)**

**Payee online Transcript**
**No Hit Screen**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRONNNNNNNNNVYYYYDD                                                        1
 2                       **TYYYYY ON LINE PAYEE SYSTEM**            ERROR CODE-VVV  2
 3    YOU REQUESTED: TIN- .........  TIN TYPE AND VALIDITY- .  DOCUMENT CODE- ..   3
 4                                                                                4
 5    VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV  5
 6    VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV  6
 7                                                                                7
 8    IT IS POSSIBLE THAT YOU CAN OBTAIN A HARD COPY TRANSCRIPT FROM THE STANDARD  8
 9    TRANSCRIPT REQUEST SYSTEM ON ITS NORMAL CYCLICAL DELIVERY SCHEDULE.  THIS    9
10    DEPENDS ON WHETHER INFORMATION RELEVANT TO YOUR REQUEST IS AVAILABLE ON     10
 1    THE INFORMATION RETURNS MASTER FILE AT THAT TIME.                           1
 2                                                                                2
 3    SEE INSTRUCTIONS AT BOTTOM OF SCREEN.                                       3
 4                                                                                4
 5                                                                                5
 6                                                                                6
 7                                                                                7
 8                                                                                8
 9                                                                                9
20  ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ  ** 20
 1                                                                               1
 2                                                                               2
 3                                                        VVVVVVVVVVVVVVVV       3
 4                                                                               4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-6 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**No Hit Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CODE.** |
| 1.2 | 6 | **COMMAND DEFINER CODE.** (Transmit “E”, “R”, “H”, , “O”, or “C”—This screen displays “O” as the default). |
| 1.3 | 7 | **COMMAND STRING.** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code. |
| 2.1 | 29 | **TAX YEAR.** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 2.2 | 77 | **ERROR CODE.** Generated by system. |
| 3.1 | 25 | **REQUEST TIN.** This field recapitulates the requested TIN you entered. |
| 3.2 | 59 | **REQUEST TIN TYPE AND VALIDITY.** Always returned just as input when appearing in this profile. |
| 3.3 | 77 | **REQUEST DOC CODE.** Always returned just as input when appearing in this profile. |
| 5.1 & 6.1 | 5 | **EXPLANATION FOR NO HIT.** Possibilities: UNFORTUNATELY, FOR THE TIN, TIN TYPE AND VALIDITY, AND DOCUMENT CODE YOU REQUESTED THERE IS NO ONLINE DATA AVAILABLE AT THIS TIME<br>*or*<br>UNFORTUNATELY, FOR THE TIN YOU REQUESTED THE DATABASE IS CURRENTLY DOWN. PLEASE TRY AGAIN LATER. |
| 20.1 | 2 | **ALTERNATE TY MESSAGE.** This message will appear if a profile is available for a different TY - ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ ** |
| 23.1 | 62 | **SYSTEM MESSAGE.** In the event that the portion of the data base covering the requested TIN is down this message will say: PLEASE TRY LATER *otherwise* message will be blank. |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen. |

**Exhibit 2.3.35-7 (08-01-2004)**
**Payee online Transcript**
**Help Screen**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRO/L/W                                                                    1
 2         ***INFORMATION RETURNS ONLINE SYSTEM*** - IRPTRO/L/W HELP SCREEN      2
 3 1. THERE ARE FOUR TYPES OF COMMAND STRINGS TO USE IN DEFINER "O", "L" OR "W". 3
 4  A.  IRPTRONNNNNNNNNVYYYYDD              B.  IRPTRWNNNNNNNNNVYYYYDD          4
 5  C.  IRPTRLNNNNNNNNNVYYYY   (NO DD - IRPTR WILL ASSUMED DOC CODE = 00)       5
 6  D.  IRPTRlNNNNNNNNNVYYYYDD (DD ONLY USED IF AUTOMATIC "0" TAKEN SEE 3.)     6
 7  WHERE NNNNNNNNN=TIN; V=TIN TYPE/VALIDITY; YYYY=TAX YR; DD=DOC CD            7
 8 2. UNDER DEFINER "O", YOU CAN VIEW INDIVIDUAL DOCS, SCROLL TO NEXT DOC, JUMP TO 8
 9    A SPECIFIC PAGE, CHANGE DOC CD TO JUMP TO A SPECIFIC DOC CD PAGE OR JUMP TO 9
10    THE SUMMARY.  THE COMMAND STRING IS EXPANDED DURING INDIVIDUAL DOC VIEWING TO10
 1    ALLOW OVERLAY THE "PPPP" WITH A SPECIFIC PAGE NUMBER IF DESIRED.  SANITIZED 1
 2    VERSION OF INDIVIDUAL DOCUMENT IS AVAILABLE BY CHANGING "N" OR "P" TO "W".  2
 3 3. DEFINER "L" WILL NORMALLY PRESENT AN IRPOL SUMMARY IF DOCS ARE PRESENT.  IF 3
 4    UNABLE TO SUMMARIZE, AND DOCS ARE PRESENT, RE-TRANSMITTAL OF JUST Y0UR CURSOR 4
 5    AT THE END OF THE STRING (WITH OR WITHOUT A DOC CD CHANGE) WILL AUTOMATICALLY 5
 6    START A DEFINER "O" (INDIVIDUAL DOCUMENT) LOOKUP.  SANITIZED VERSION OF     6
 7    IRPTRL SUMMARY SCREEN IS AVAILABLE, USE DEFINER "T".                        7
 8 4. INSTEAD OF USING DEFINER "O", USE "W" TO SCROLL THROUGH ALL SANITIZED       8
 9    INDIVIDUAL DOC SCREENS TO PRINT AND GIVE TO TAXPAYER.                       9
20 5. USAGE OF DEFINER "O", "L" OR "W" ALLOWS YOU TO ASK FOR ONE TIN WITH A      20
 1    SPECIFIC TIN TYPE/VALIDITY AND TAX YEAR EACH TIME.  IF YOU CHANGE EITHER    1
 2    TIN, TIN TYPE/VALIDITY OR TAX YEAR, YOU ARE CREATING A NEW REQUEST.  YOU CAN 2
 3    CHANGE DOC CODE TO GO TO A SPECIFIC DOCUMENT TYPE IF YOU WISH.              3
 4                                                                                4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “E”, “R”,“H”, or “O”—This screen displays “O” as the default) |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-8 (04-27-2008)**

**Payee On-line Transcript**
**Payee Summary Screen**

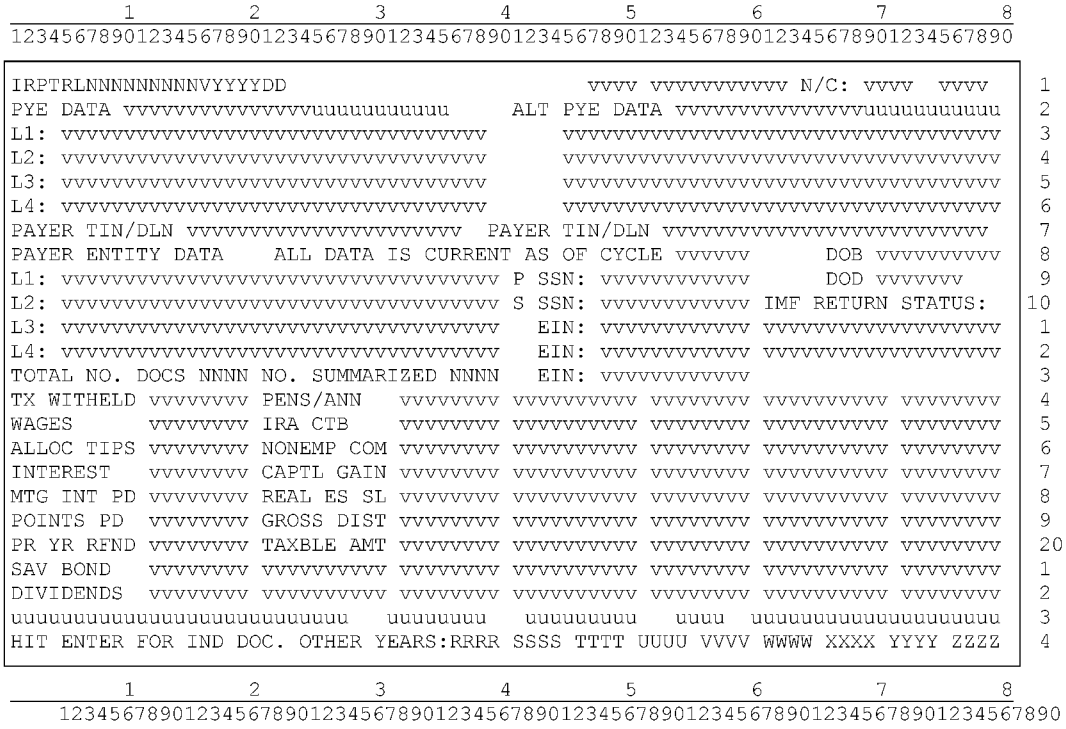


**Exhibit 2.3.35-8 (Cont. 1) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (L causes the above screen response.) |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code |
| 1.4 | 47 | **SSN EIN LITERAL** |
| 1.5 | 52 | **TIN** (The request TIN edited by system as an SSN or an EIN) |
| 1.6 | 64 | **Literal** (Labels following field as a Name Control) |
| 1.7 | 69 | **NAME CNTL** (The Name Control for this profile, may be from IRP or IMF |
| 1.8 | 75 | **Variable Literal** (Designates source of preceding field— (IMF) or (IRP)) |
| 2.1 | 1 | **Literal** (Labels data appearing on next four lines immediately below, if any, as Payee Entity Data) |
| 2.2 | 10 | **PAYEE PAYER ADDRESS SOURCE** (Gives source i.e. kind of document from which data appearing on next ten lines immediately below, if any, was taken) |
| 2.3 | 25 | **PAYEE PAYER PRINCIPAL AMOUNT** (Gives the amount of the Principal Payment, if any, made to the payee as recorded in the document selected for the data in the next ten lines immediately below |
| 2.4 | 41 | **Literal** (Labels data appearing on next four lines immediately below, if any, as Alternate Payee Entity Data) |
| 2.5 | 54 | **ALTERNATE PAYEE ADDRESS SOURCE** (Gives source i.e. kind of document from which data appearing on next four lines immediately below, if any, was taken) |
| 2.6 | 69 | **ALT PAYEE PAYER PRINCIPAL AMOUNT** (Gives the amount of the Principal Payment, if any, made to the payee as recorded in the document selected for the data in the next five lines immediately below |
| 3.1 | 1 | **Literal** (labels next two fields to right, if present, as First Entity Lines) |
| 3.2 | 5 | **BEST PAYEE FIRST NAME LINE** (First Name Line taken from best available IRP document, if any) |
| 3.2 | 45 | **NEXT PAYEE FIRST NAME LINE** (First Name Line taken from an alternate IRP document, if any.) |
| 4.1 | 1 | **Literal** (labels next two fields to right, if present, as Second Entity Lines) |
| 4.2 | 5 | **BEST PAYEE SECOND NAME LINE** (Second Name Line taken from best available IRP document, if any) |
| 4.3 | 45 | **NEXT PAYEE SECOND NAME LINE** (Second Name Line taken from the alternate IRP document, if any.) |
| 5.1 | 1 | **Literal** (labels next two fields to right, if present, as Third Entity Lines) |

**Exhibit 2.3.35-8 (Cont. 2) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 5.2 | 5 | **BEST PAYEE STREET ADDRESS** (Third Entity Line taken from best available IRP document, if any) |
| 5.2 | 45 | **NEXT PAYEE STREET ADDRESS** (Third Entity Line taken from the alternate IRP document, if any.) |
| 6.1 | 1 | **Literal** (labels next two fields to right, if present, as Fourth Entity Lines) |
| 6.2 | 5 | **BEST PAYEE CITY STATE ZIP** (Fourth Entity Line taken from best available IRP document, if any) |
| 6.2 | 45 | **NEXT PAYEE CITY STATE ZIP** (Fourth Entity Line taken from the alternate IRP document, if any.) |
| 7.1 | 1 | **Literal** (Labels next field to right as containing Payer TIN and DLN) |
| 7.2 | 15 | **BEST PAYER TIN DLN** (Payer TIN and DLN taken from same document whose Entity Data appears immediately above) |
| 7.3 | 41 | **Literal** (Labels next field to right as containing another Payer TIN and DLN) |
| 7.4 | 55 | **NEXT PAYER TIN DLN** (Payer TIN and DLN taken from same document whose Entity Data appears immediately above) |
| 8.1 | 1 | **Literal** (Labels data immediately below as Payer Entity Data—this data is taken from the same document that has provided the Payee Entity data on lines 3, 4, 5 and 6 above beginning in position 6) |
| 8.2 | 24 | **Literal** (Labels next field as cycle when Payee Summary data base was last refreshed) |
| 8.3 | 56 | **DATA BASE UPDATE CYCLE** (Cycle Payee Summary data base last brought up to date) |
| 8.4 | 68 | **Literal** (Labels next field to right as Date of birth) |
| 8.5 | 72 | **DATE OF BIRTH** (MM-DD-YYYY if available from Social Security Administration) |
| 9.1 | 1 | **Literal** (labels next field to right, if present, as First Entity Line) |
| 9.2 | 5 | **PAYER ENTITY LINE 1** (First Name Line taken from best available IRP document, if any) |
| 9.3 | 41 | **Literal** (Labels next Field to right as Primary SSN) |
| 9.4 | 48 | **PRIMARY SSN** (Field will have a trailing asterisk if TIN is considered invalid on the IMF) |
| 9.5 | 68 | **Literal** (Labels next field to right as Date of death) |
| 9.6 | 72 | **DEATH DATE** (MM-YYYY if available from Social Security Administration) |
| 10.1 | 1 | **Literal** (labels next field to right, if present, as Second Entity Line) |

**Exhibit 2.3.35-8 (Cont. 3) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 10.2 | 5 | **PAYER SECOND NAME LINE** (Second Name Line taken from best available IRP document, if any) |
| 10.3 | 41 | **Literal** (Labels next Field to right as Secondary SSN) |
| 10.4 | 48 | **SECONDARY SSN** (Field will have a trailing asterisk if TIN is considered invalid on the IMF) |
| 10.5 | 61 | **Literal** (Labels information immediately below as IMF Return Status) |
| 11.1 | 1 | **Literal** (labels next field to right, if present, as Third Entity Line) |
| 11.2 | 5 | **PAYER STREET ADDRESS** (Third Entity Line taken from best available IRP document, if any) |
| 11.3 | 43 | Literal (Labels next field to right as an EIN) |
| 11.4 | 48 | **EIN 1** (field will be highlighted if this is the requested TIN it will be in normal video if only related to the requested TIN) |
| 11.5 | 61 | **Variable Literal** (TYnnnn IS LATEST RETN or SEE PSSN FOR LYF or TPNOT ON IMF or TYnnnn FILED-DIFF N/C) |
| 12.1 | 1 | **Literal** (labels next field to right, if present, as Fourth Entity Line) |
| 12.2 | 5 | **PAYER CITY STATE ZIP** (Fourth Entity Line taken from best available IRP document, if any) |
| 12.3 | 43 | **Literal** (Labels next field to right as an EIN) |
| 12.4 | 48 | **EIN 2** (field if present is always related to the Requested TIN) |
| 12.5 | 61 | **Variable Literal CRIM INVESTIGATION** (on IMF account of requested or related TIN or blanks) |
| 13.1 | 1 | **Literal** (Labels next field to right as number of documents associated with the taxpayer) |
| | * | **Numeric fields *ed below may appear further to right because of leading zero suppression.** |
| 13.2 | 16 | **TOTAL DOCUMENT COUNT** (count of documents associated to the taxpayer) |
| 13.3 | 21 | **Literal** (Labels next field to right as number of documents associated to the taxpayer and summarized on this screen) |
| 13.4 | 36 | **SUMMARIZED DOCUMENT COUNT** (Number of Documents contributing to this Profile net of those associated to the taxpayer but excluded because of probable non-ownership of the income on account of reserved words in the entity lines i.e. NOMINEES/TRUSTEES etc.) (see Cont. (9)) |
| 13.5 | 43 | **Literal** (Labels next field to right as an EIN) |
| 13.6 | 48 | **EIN 3** (field if present is always related to the Requested TIN) |

**Exhibit 2.3.35-8 (Cont. 4) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 14.1 | 1 | **Fixed Money Literal** (Identifies field to right as Tax Withheld) |
| 14.2 | 12* | **TAX WITHHELD** (Positive dollar amount, 999,999* means overflow) |
| 14.3 | 21 | **Fixed Money Literal** (Identifies field to right as Pensions and Annuities) |
| 14.4 | 32* | **PENSIONS AND ANNUITIES** Positive dollar amount, 999,999* means overflow) |
| 14.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 14.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 14.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 14.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 15.1 | 1 | **Fixed Money Literal** (Identifies field to right as Wages) |
| 15.2 | 12* | **WAGES** (Positive dollar amount, 999,999* means overflow) |
| 15.3 | 21 | **Fixed Money Literal** (Identifies field to right as IRA Contribution) |
| 15.4 | 32* | **IRA CONTRIBUTION** (Positive dollar amount, 999,999* means overflow) |
| 15.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 15.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 15.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 15.8 | 71* | **DOLLAR AMOUNT** (Positive or negative″ dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 16.1 | 1 | **Fixed Money Literal** (Identifies field to right as Allocated |
| 16.2 | 12* | **ALLOCATED TIPS** (Positive dollar amount, 999,999* means overflow) |
| 16.3 | 21 | **Fixed Money Literal** (Identifies field to right as Non Employee Comp) |
| 16.4 | 32* | **NON EMPLOYEE COMP** (Positive dollar amount, 999,999* means overflow) |
| 16.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |

**Exhibit 2.3.35-8 (Cont. 5) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 16.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 16.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 16.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 17.1 | 1 | **Fixed Money Literal** (Identifies field to right as Interest) |
| 17.2 | 12* | **INTEREST** (Positive dollar amount, 999,999* means overflow) |
| 17.3 | 21 | **Fixed Money Literal** (Identifies field to right as Capital Gains) |
| 17.4 | 32* | **CAPITAL GAINS** (Positive dollar amount, 999,999* means overflow) |
| 17.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 17.6 | 51* | **DOLLAR AMOUNT** (Positive or negative**dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 17.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 17.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 18.1 | 1 | **Fixed Money Literal** (Identifies field to right as Mortgage Interest Paid) |
| 18.2 | 12* | **MORTGAGE INTEREST PAID** (Positive dollar amount, 999,999** means overflow) |
| 18.3 | 21 | **Fixed Money Literal** (Identifies field to right as Real Estate Sales) |
| 18.4 | 32* | **REAL ESTATE SALES** (Positive dollar amount, 999,999* means overflow) |
| 18.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 18.6 | 51* | **DOLLAR AMOUNT** (Positive or negative**dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 18.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 18.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |

**Exhibit 2.3.35-8 (Cont. 6) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 19.1 | 1 | **Fixed Money Literal** (Identifies field to right as Points Paid) |
| 19.2 | 12* | **POINTS PAID** (Positive dollar amount, 999,999* means overflow) |
| 19.3 | 21 | **Fixed Money Literal** (Identifies field to right as Gross Distributions) |
| 19.4 | 31* | **GROSS DISTRIBUTIONS** (Positive dollar amount, 999,999* means overflow) |
| 19.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 19.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 19.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 19.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 20.1 | 1 | **Fixed Money Literal** (Identifies field to right as Prior Year Refund) |
| 20.2 | 12* | **PRIOR YEAR REFUND** (Positive dollar amount, 999,999* means overflow) |
| 20.3 | 21 | **Fixed Money Literal** (Identifies field to right as Taxable Amount) |
| 20.4 | 31* | **TAXABLE AMOUNT** (Positive dollar amount, 999,999* means overflow) |
| 20.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 20.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 20.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 20.8 | 71* | **DOLLAR AMOUNT** (Positive or negative**″ dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 21.1 | 1 | **Fixed Money Literal** (Identifies field to right as Savings Bond Interest) |
| 21.2 | 12* | **SAVING BOND** (Positive dollar amount, 999,999* means overflow) |
| 21.3 | 21 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 21.4 | 31* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |

**Exhibit 2.3.35-8 (Cont. 7) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 21.5 | 41 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 21.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 21.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 21.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 22.1 | 1 | **Fixed Money Literal** (Identifies field to right as Dividends) |
| 22.2 | 12* | **DIVIDENDS** (Positive dollar amount, 999,999* means overflow) |
| 22.3 | 21 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 22.4 | 31* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 22.5 | 41 | **Variable money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 22.6 | 51* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 22.7 | 61 | **Variable Money Literal** (Identifies field to right by Money Type, blank if field to right not used) |
| 22.8 | 71* | **DOLLAR AMOUNT** (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount) |
| 23.1 | 1 | **Variable Literal** (Indicates **TOO MANY AMOUNTS TO DISPLAY** literal when there are more than 22 variable amount types summarized in the profile—22 is the number of available slots—otherwise blank) |
| 23.2 | 31 | **Variable Literal** (Indicates presence of a Passport Document in Profile with literal **PASSPORT** —otherwise blank) |
| 23.4 | 54 | **Variable Literal** (Indicates presence of one or more Questionable W–4's in Profile with literal **??W4**—otherwise blank) |
| 23.5 | 61 | **Variable Literal** (Indicates Taxpayer, of requested SSN is Deceased with literal **TAXPAYER DECEASED**—otherwise blank) |

**Exhibit 2.3.35-8 (Cont. 8) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 24.1 | 60 | **ALTERNATE TY MESSAGE** (This message will appear if a profile is available for a different TY) OTHER YEARS:RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ |

#
#
#
#
#

| | | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

#
#
#
#

| | | |
|---|---|---|
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |
| | | # |


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

| | | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

**Exhibit 2.3.35-10 (04-27-2008)**

**Payee On-line Transcript**

**Payee Summary Entice or Refusal Screen (Key Words)**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRLNNNNNNNNNVYYYYDD                        vvvv vvvvvvvvvvv N/C: vvvv  vvvv   1
 2                                                                                  2
 3 ALL DOCUMENTS FOR THIS SUMMARY HAVE KEY WORDS INDICATING NOMINEE INCOME, NON-    3
 4 INCOME AND/OR SYSTEM UNABLE TO ACCURATELY DETERMINE OWNERSHIP OF REQUESTED       4
 5 DOCUMENTS.                                                                       5
 6                                                                                  6
 7                                                                                  7
 8                     ALL DATA IS CURRENT AS OF CYCLE vvvvvv      DOB vvvvvvvvvv   8
 9                                          P SSN: vvvvvvvvvvvv      DOD vvvvvvv    9
10                                          S SSN: vvvvvvvvvvvv IMF RETURN STATUS:  10
 1                                            EIN: vvvvvvvvvvvv vvvvvvvvvvvvvvvvvvv  1
 2                                            EIN: vvvvvvvvvvvv vvvvvvvvvvvvvvvvvvv  2
 3 TOTAL NO. DOCS NNNN NO. SUMMARIZED NNNN    EIN: vvvvvvvvvvvv                      3
 4                                                                                  4
 5 YOU MAY WANT TO VIEW THE INDIVIDUAL DOCUMENTS AVAILABLE FOR THIS TIN AND TAX     5
 6 YEAR.  IF YOUR REQUEST WAS FOR A SSN (AS OPPOSED TO AN EIN) YOU MAY WISH TO      6
 7 VIEW BOTH VALID AND INVALID SSN INDIVIDUAL DOCUMENTS EVEN IF YOUR INITIAL        7
 8 REQUEST WAS NOT FOR BOTH.                                                        8
 9                                                                                  9
20 NOTE:  TO GO TO INDIVIDUAL DOCUMENTS FOR THIS REQUEST, HIT ENTER AT CURSOR.     20
 1 TO MOVE ON TO A NEW REQUEST, CHANGE TIN, TIN TYPE/VALIDITY OR TAX YEAR.          1
 2 FOR FURTHER HELP, PLACE CURSOR IMMEDIATELY AFTER THE "L" AND HIT ENTER.         2
 3  ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ **  3
 4 HIT ENTER TO GO TO IND DOCUMENTS OR SEE HANDBOOK FOR OTHER OPTIONS                4
         1         2         3         4         5         6         7         8
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-10 (Cont. 1) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Entice or Refusal Screen (Key Words)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (L causes the above screen response.) |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=TIN Type/ Validity, YYYY=Tax Year, DD=Doc Code |
| 1.4 | 47 | **SSN EIN LITERAL** |
| 1.5 | 52 | **TIN** (The request TIN edited by system as an SSN or an EIN) |
| 1.6 | 64 | **Literal** (Labels following field as a Name Control) |
| 1.7 | 69 | **NAME CNTL** (The Name Control for this profile, may be from IRP or IMF |
| 1.8 | 75 | **Variable Literal** (Designates source of preceding field—(IMF) or (IRP)) |
| 8.1 | 24 | **Literal** (Labels next field as cycle when Payee Summary data base was last refreshed) |
| 8.2 | 56 | **DATA BASE UPDATE CYCLE** (Cycle Payee Summary data base last brought up to date) |
| 8.3 | 68 | **Literal** (Labels next field to right as Date of birth) |
| 8.4 | 72 | **DATE OF BIRTH** (MM-DD-YYYY if available from Social Security Administration) |
| 9.1 | 41 | **Literal** (Labels next Field to right as Primary SSN) |
| 9.2 | 48 | **PRIMARY SSN** (This field will be highlighted if it is the Requested TIN, it will be in normal video if it is a Primary TIN on the IMF related to the Requested TIN. Field will have a trailing asterisk if TIN is considered invalid on the IMF) |
| 9.3 | 68 | **Literal** (Labels next field to right as Date of death) |
| 9.4 | 72 | **DEATH DATE** (MM-YYYY if available from Social Security Administration) |
| 10.1 | 41 | **Literal** (Labels next Field to right as Secondary SSN) |
| 10.2 | 48 | **SECONDARY SSN** (This field will be highlighted if it is the Requested TIN, it will be in normal video if it is a Secondary TIN on the IMF related to the Requested TIN. Field will have a trailing asterisk if TIN is considered invalid on the IMF) |
| 10.3 | 61 | **Literal** (Labels information immediately below as IMF Return Status) |

**Exhibit 2.3.35-10 (Cont. 2) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Entice or Refusal Screen (Key Words)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 11.1 | 43 | **Literal** (Labels next field to right as an EIN) |
| 11.2 | 48 | **EIN 1** (field will be highlighted if this is the requested TIN it will be in normal video if only related to the requested TIN) |
| 11.3 | 61 | **Variable Literal** (TYxxxx IS LATEST RETN or SEE PSSN FOR LYF or TP NOT ON IMF or TYxxxx FILED-DIFF N/C) |
| 12.1 | 43 | **Literal** (Labels next field to right as an EIN) |
| 12.2 | 48 | **EIN 2** (field if present is always related to the Requested TIN) |
| 12.3 | 61 | **Variable Literal** CRIM INVESTIGATION (on IMF account of requested or related TIN or blanks) |
| 13.1 | 1 | Literal (Labels next field to right as number of documents associated with the taxpayer) |
| | * | **Numeric fields *ed below may appear further to right because of leading zero suppression.** |
| 13.2 | 16 | **TOTAL DOCUMENT COUNT** (count of documents associated to the taxpayer) |
| 13.3 | 21 | **Literal** (Labels next field to right as number of documents associated to the taxpayer and summarized on this screen) |
| 13.4 | 36 | **SUMMARIZED DOCUMENT COUNT** (Number of Documents contributing to this Profile net of those associated to the taxpayer but excluded because of probable non-ownership of the income on account of reserved words in the entity lines i.e. NOMINEES/TRUSTEES etc.) (see Cont. (9)) |
| 13.5 | 43 | **Literal** (Labels next field to right as an EIN) |
| 13.6 | 48 | **EIN 3** (field if present is always related to the Requested TIN) |
| 23.1 | 2 | **ALTERNATE TY MESSAGE** (This message will appear if a profile is available for a different TY) ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ ** |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-11 (04-27-2008)**

**Payee On-line Transcript**

**Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRLNNNNNNNNNVYYYYDD                          vvvv vvvvvvvvvv N/C: vvvv  vvvv  1
 2                                                                                  2
 3 AMENDED OR CORRECTED DOCUMENT(S) PRESENT                                         3
 4                                                                                  4
 5                                                                                  5
 6                                                                                  6
 7                                                                                  7
 8                      ALL DATA IS CURRENT AS OF CYCLE vvvvvv      DOB vvvvvvvvvv  8
 9                                          P SSN: vvvvvvvvvvvv      DOD vvvvvvv    9
10                                          S SSN: vvvvvvvvvvvv IMF RETURN STATUS:  10
 1                                            EIN: vvvvvvvvvvvv vvvvvvvvvvvvvvvvvvv  1
 2                                            EIN: vvvvvvvvvvvv vvvvvvvvvvvvvvvvvvv  2
 3 TOTAL NO. DOCS NNNN NO. SUMMARIZED NNNN    EIN: vvvvvvvvvvvv                      3
 4                                                                                  4
 5 YOU MAY WANT TO VIEW THE INDIVIDUAL DOCUMENTS AVAILABLE FOR THIS TIN AND TAX     5
 6 YEAR.  IF YOUR REQUEST WAS FOR A SSN (AS OPPOSED TO AN EIN) YOU MAY WISH TO     6
 7 VIEW BOTH VALID AND INVALID SSN INDIVIDUAL DOCUMENTS EVEN IF YOUR INITIAL       7
 8 REQUEST WAS NOT FOR BOTH.                                                       8
 9                                                                                 9
20 NOTE:  TO GO TO INDIVIDUAL DOCUMENTS FOR THIS REQUEST, HIT ENTER AT CURSOR.    20
 1 TO MOVE ON TO A NEW REQUEST, CHANGE TIN, TIN TYPE/VALIDITY OR TAX YEAR.         1
 2 FOR FURTHER HELP, PLACE CURSOR IMMEDIATELY AFTER THE "L" AND HIT ENTER.         2
 3  ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ  **  3
 4 HIT ENTER TO GO TO IND DOCUMENTS OR SEE HANDBOOK FOR OTHER OPTIONS               4
         1         2         3         4         5         6         7         8
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-11 (Cont. 1) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (L causes the above screen response.) |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=TIN Type/ Validity, YYYY=Tax Year, DD=Doc Code |
| 1.4 | 47 | **SSN EIN LITERAL** |
| 1.5 | 52 | **TIN** (The request TIN edited by system as an SSN or an EIN) |
| 1.6 | 64 | **Literal** (Labels following field as a Name Control) |
| 1.7 | 69 | **NAME CNTL** (The Name Control for this profile, may be from IRP or IMF |
| 1.8 | 75 | **Variable Literal** (Designates source of preceding field—(IMF) or (IRP)) |
| 8.1 | 24 | **Literal** (Labels next field as cycle when Payee Summary data base was last refreshed) |
| 8.2 | 56 | **DATA BASE UPDATE CYCLE** (Cycle Payee Summary data base last brought up to date) |
| 8.3 | 68 | **Literal** (Labels next field to right as Date of birth) |
| 8.4 | 72 | **DATE OF BIRTH** (MM-DD-YYYY if available from Social Security Administration) |
| 9.1 | 41 | **Literal** (Labels next Field to right as Primary SSN) |
| 9.2 | 48 | **PRIMARY SSN** (This field will be highlighted if it is the Requested TIN, it will be in normal video if it is a Primary TIN on the IMF related to the Requested TIN. Field will have a trailing asterisk if TIN is considered invalid on the IMF) |
| 9.3 | 68 | **Literal** (Labels next field to right as Date of death) |
| 9.4 | 72 | **DEATH DATE** (MM-YYYY if available from Social Security Administration) |
| 10.3 | 61 | **Literal** (Labels information immediately below as IMF Return Status) |
| 11.1 | 43 | **Literal** (Labels next field to right as an EIN) |
| 11.2 | 48 | **EIN 1** |
| 11.3 | 61 | **Variable Literal** (TYxxxx IS LATEST RETN or SEE PSSN FOR LYF or TP NOT ON IMF or TYxxxx FILED-DIFF N/C) |
| 12.1 | 43 | **Literal** (Labels next field to right as an EIN) |

**Exhibit 2.3.35-11 (Cont. 2) (04-27-2008)**
**Payee On-line Transcript**
**Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 12.2 | 48 | **EIN 2** (field if present is always related to the Requested TIN) |
| 12.3 | 61 | **Variable Literal** CRIM INVESTIGATION (on IMF account of requested or related TIN or blanks) |
| 13.1 | 1 | **Literal** (Labels next field to right as number of documents associated with the taxpayer) |
| | * | **Numeric fields *ed below may appear further to right because of leading zero suppression.** |
| 13.2 | 16 | **TOTAL DOCUMENT COUNT** (count of documents associated to the taxpayer) |
| 13.3 | 21 | **Literal** (Labels next field to right as number of documents associated to the taxpayer and summarized on this screen) |
| 13.4 | 36 | **SUMMARIZED DOCUMENT COUNT** (Number of Documents contributing to this Profile net of those associated to the taxpayer but excluded because of probable non-ownership of the income on account of reserved words in the entity lines i.e. NOMINEES/TRUSTEES etc.) (see Cont. (9)) |
| 13.5 | 43 | **Literal** (Labels next field to right as an EIN) |
| 13.6 | 48 | **EIN 3** (field if present is always related to the Requested TIN) |
| 23.1 | 2 | **ALTERNATE TY MESSAGE** (This message will appear if a Profile is available for a different TY) ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ ** |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-12 (05-03-2011)**

**Payee online Transcript**
**Document Overview Screen**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYY00                                                        1
 2    **TYYYYY ON LINE PAYEE OVERVIEW**  TIN- .........  TIN TYPE AND VALIDITY- .  2
 3  DC  FORM       PGS    AMOUNT    DC  FORM       PGS    AMOUNT    DC  FORM      PGS  3
 4 02  1042-S     NNNN  N,NNN,NNN  73  1099-CAP  NNNN  N,NNN,NNN  13  FBAR      NNNN  4
 5 21  W-2        NNNN  N,NNN,NNN  75  1099-S    NNNN  N,NNN,NNN  15  PASSPORT  NNNN  5
 6 25  3921       NNNN  N,NNN,NNN  78  1098-C    NNNN  N,NNN,NNN  16  GREENCRD  NNNN  6
 7 26  3922       NNNN  N,NNN,NNN  79  1099-B    NNNN  N,NNN,NNN  30  SIIR      NNNN  7
 8 27  vvvvvvvv   NNNN  N,NNN,NNN  80  1099-A    NNNN  N,NNN,NNN  33  SCIR      NNNN  8
 9 28  5498-IRA   NNNN  N,NNN,NNN  81  1098      NNNN  N,NNN,NNN  34  SWIR      NNNN  9
10 31  1099-Q     NNNN  N,NNN,NNN  82  SSA-1099  NNNN  N,NNN,NNN  35  SSSTIR    NNNN 10
 1 32  W-2G       NNNN  N,NNN,NNN  83  1098-T    NNNN  N,NNN,NNN  42  W-4       NNNN  1
 2 41  8288-A     NNNN  N,NNN,NNN  84  1098-E    NNNN  N,NNN,NNN                       2
 3 44  8935       NNNN  N,NNN,NNN  85  1099-C    NNNN  N,NNN,NNN      WITHHOLDING     3
 4 46  8805       NNNN  N,NNN,NNN  86  1099-G    NNNN  N,NNN,NNN         (W-2)        4
 5 59  8596       NNNN  N,NNN,NNN  89  CTR       NNNN  N,NNN,NNN       N,NNN,NNN      5
 6 61  CASINOCTR NNNN  N,NNN,NNN  91  1099-DIV   NNNN  N,NNN,NNN                      6
 7 63  CMIR       NNNN  N,NNN,NNN  92  1099-INT  NNNN  N,NNN,NNN      WITHHOLDING     7
 8 64  8300       NNNN  N,NNN,NNN  93  1099-LTC  NNNN  N,NNN,NNN    (OTHER THAN W-2)  8
 9 65  K-1 1065  NNNN  N,NNN,NNN  94  vvvvvvvv  NNNN  N,NNN,NNN       N,NNN,NNN      9
20 66  K-1 1041  NNNN  N,NNN,NNN  95  1099-MISC NNNN  N,NNN,NNN                      20
 1 67  K-1 1120S NNNN  N,NNN,NNN  96  1099-OID  NNNN  N,NNN,NNN                      1
 2 71  1099-H    NNNN  N,NNN,NNN  97  1099-PATR NNNN  N,NNN,NNN      TOTAL PAGES     2
 3 72  5498-SA   NNNN  N,NNN,NNN  98  1099-R    NNNN  N,NNN,NNN          NNNN        3
 4                                                                                 4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-12 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Overview Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “E”, “R”, “O”, “C”, “S” or “H”—This screen displays “N” as the default) |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code |
| 2.1 | 29 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 3.1 | 33 | **REQUEST TIN** (Always returned just as input when appearing in this profile) |
| 3.2 | 67 | **REQUEST TIN TYPE AND VALIDITY** (Always returned just as input when appearing in this profile) |
| 4.1 thru 23.1 | 15 | **PAGE COUNTS** Number of documents of specified type. **** if> 9999. |
| 4.2 thru 23.2 | 21 | **ABSOLUTE DOLLAR AMOUNTS** Accrued from largest absolute dollar figure found in each document of specified type. * filled if> 9,999,999 |
| 4.3 thru 23.3 | 46 | **PAGE COUNTS** Number of documents of specified type. **** if> 9999. |
| 4.4 thru 23.4 | 52 | **ABSOLUTE DOLLAR AMOUNTS** Accrued from largest absolute dollar figure found in each document of specified type. * filled if> 9,999,999. |
| 4.5 thru 11.5 | 76 | **PAGE COUNTS** Number of documents of specified type. **** if > 9999. |
| 8.1 | 5 | **DOC CODE 27 LITERAL** Possibilities are:<br>5498-SA **(present - 2014)**<br>5498-MSA **(present - 2014)** |
| 15.5 | 68 | **WITHHOLDING W2**– Quick view of Total W2 tax withholding. |
| 19.1 | 36 | **DOC CODE 94 LITERAL** Possibilities are:<br>1099-SA**(present - 2014)**<br>1099-MSA **(present - 2014)** |
| 19.5 | 68 | **WITHHOLDING NON W2**– Quick view of Total non W2 tax withholding. |
| 23.5 | 71 | **TOTAL PAGE COUNT** Total number of documents of all types. **** if> 9999. |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-13 (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

Form 1042-S: Foreign Person's U.S. Source Income Subject to Withholding

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
  12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 02  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1042-S  RECEIVED DATE: YYYY-MM-DD vvvvvvvvvvvvvvvvvvvvvvvvvvv     3
 4 RCPNT ENTITY DATA:  vvv vvvvvvvvvvv - vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv ESCROW:v   4
 5  RECIPIENT NAME LINE 1vvvvvvvvvvvvvvvvvvv  CHPT:v EXPT-CD:nn TAX-RATE:nn.nn%      5
 6  RECIPIENT NAME LINE 2vvvvvvvvvvvvvvvvvvv  RC-GIIN:vvvvvvvvvvvvvvvvvvv M-IND:v    6
 7  RECIPIENT NAME LINE 3vvvvvvvvvvvvvvvvvvv  UNIQ-FORM-ID:nnnnnnnnnn  AMENDMT#:n    7
 8  RECIPIENT ADDRESS 1vvvvvvvvvvvvvvvvvvvvv  BOD:YYYY-MM-DD CH3:vv CH4:vv LOB:vv    8
 9  RECIPIENT ADDRESS 2vvvvvvvvvvvvvvvvvvvvv  RTI:vvvvvvvvv PRBR:vvvv INC-CD:nn      9
10  RECIPIENT CITY vvvvvvvvvvvvvvvvvvvvvvvvv  IFLW-CH3:vv CH4:vv WA-CH3:vv CH4:vv   10
 1  ST: vv PR: vv CNTRY: vv PLCD: NNNNNNNNNN  IFLW-US-TIN:nnnnnnnnn  SUBSEQ-YR:v     1
 2  WITHHOLDING AGENT DATA: vvv vvvvvvvvvv    IFLW-GIIN:vvvvvvvvvvvvvvvvvvv          2
 3  WITHHOLDING AGENT NAME LINE 1vvvvvvvvvvv  IFLW-FID:vvvvvvvvvvvvvvvvvvvvv        3
 4  WITHHOLDING AGENT NAME LINE 2vvvvvvvvvvv  PR:vv  CNTRY:vv  PLCD:nnnnnnnnnn      4
 5  WITHHOLDING AGENT NAME LINE 3vvvvvvvvvvv  WA-GIIN:vvvvvvvvvvvvvvvvvvv          5
 6  WITHHOLDING AGENT ADDRESS 1vvvvvvvvvvvvv  WA-FID:vvvvvvvvvvvvvvvvvvvvv         6
 7  WITHHOLDING AGENT ADDRESS 2vvvvvvvvvvvvv  PRWA:vvvvvvvvvvvvvvv TIN vvvvvvvvv   7
 8  WITHHOLDING AGENT CITYvvvvvvvvvvvvvvvvvv  PAYER:vvvvvvvvvvvvvvv TIN:nnnnnnnnn  8
 9  ST: vv PR: vv CNTRY: vv PLCD: NNNNNNNNNN  PAYER GIIN:vvvvvvvvvvvvvvvvvvv ST:vv  9
20  CNTRY:vv RC-FID:vvvvvvvvvvvvvvvvvvvvv     ST-TAX-NUM:nnnnnnnnnn  CH3:vv CH4:vv  20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            3
 4                                                                                  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1187.

**Exhibit 2.3.35-13 (Cont. 1) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1042–S this can only be 02(1042–S) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of— the individual document display **** if > 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1042–S in the case of a 1042–S | N/A |
| 3.2 | 41 | **RECEIVED DATE** MM-DD-YYYY, actual date IRS received form. | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN”” | N/A |

**Exhibit 2.3.35-13 (Cont. 2) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 4.4 | 78 | **ESCROW** Tax not deposited under escrow procedure<br>Y or N | Check box |
| 5.1 | 2 | **RECIPIENT NAME LINE 1** | Box 13 |
| 5.2 | 49 | **CHPT (CHAPTER)**<br>3….Form was filed Chapter 3 (box 3 check box was checked)<br>4….Form was filed Chapter 4 (box 4 check box was checked) | Check box on Form |
| 5.3 | 59 | **EXPT-CD (EXEMPTION CODE)**<br>01 Effectively connected income<br>02 Exempt under IRC (other than portfolio interest)<br>03 Income is not from U. S. Sources<br>04 Exempt under tax treaty<br>05 Portfolio interest except under IRC<br>06 QI that assumes primary withholding responsibility<br>07 WFP or WFT<br>08 U. S. Branch treated as a U.S. person<br>09 Territory FI treated as U.S.Person<br>10 QI represents that income is exempt<br>11 QSL that assumes primary withholding responsibility<br>12 Payee subjected to Chapter 4 withholding | Box 3a |
| 5.4 | 71 | **TAX-RATE** | Box 3b |
| 6.1 | 2 | **RECIPIENT NAME LINE 2** | Box 13 |
| 6.2 | 52 | **RC-GIIN (RECIPIENT GLOBAL INTERMEDIARY IDENTIFICATION NUMBER)** Global International ID Number is an ID assigned to a Foreign Financial Institution (FFI) | Box 13h |

**Exhibit 2.3.35-13 (Cont. 3) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 78 | **M-IND (MATCHED INDICATOR)**<br>00…. Unmatched (credit was not paid)<br>01…. Matched (credit was paid)<br>b/b/ .Null (the credit does not pertain to this document at this time) | IRS Generated (present-2016) |
| 7.1 | 2 | **RECIPIENT NAME LINE 3** | Box 13 |
| 7.2 | 56<br>53 | **UNIQUE FORM IDENTIFIER** Number – can have **.**<br>**RECIPIENT STATUS CODE** Possibilities are:<br>01 = Individual<br>02 = Corporation<br>03 = Partnership other than Withholding Foreign Partnership<br>04 = Withholding Foreign Partnership or Withholding Foreign Trust<br>05 = Trust<br>06 = Government or International Organization<br>07 = Tax-exempt Organization (IRC Section 501(a))<br>08 = Private Foundation<br>09 = Artist or Athlete<br>10 = Estate11 = U. S. Branch Treated as U.S. Person<br>12 = Qualified Intermediary<br>13 = Private Arrangement Intermediary-Withholding Rate Pool<br>14 = Private Arrangement Intermediary-Withholding Rate Pool-Exempt Org<br>15 = Qualified Intermediary Withholding Rate Pool<br>16 = Qualified Intermediary Withholding Rate Pool-Exempt Organizations<br>17 = Authorized Foreign Agent<br>18 = Public Pension Fund<br>20 = Unknown Recipient<br>N/A (if indicator improperly set) | Top of Form<br>N/A (2016-2014)<br>Box 12 (2013) |
| 7.3 | 67 | **AMENDMENT NUMBER**<br>1...SSN/ITIN<br>2...EIN<br>3...QI/WP/WT-EI5<br>4...TIN required, but not provided (present-2014) | No box – input field on top of form<br>Box 14 (2014) |
| 8.1 | 21 | **RECIPIENT ADDRESS 1** | Box 13 |
| 8.2 | 51 | **B-DATE (BIRTH DATE)** RECIPIENT BIRTHDAY | Box 13I |
| 8.3 | 69 | **RC-CH3 (RECIPIENT CHAPTER THREE)** | Box 13f |
| 8.4 | 77 | **RC-CH4 (RECIPIENT CHAPTER FOUR)** | Box 13g |

**Exhibit 2.3.35-13 (Cont. 4) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.5 | | **LOB (Limitations on Benefits)**<br>1...Individual<br>2...Government – contracting state/political subdivision/ local<br>3...Tax exempt pension trust/Pension fund<br>4...Tax exempt/Charitable organization<br>5...Publicly-traded corporation<br>6...Subsidiary of publicly-traded corporation<br>7...Company that meets the ownership and base erosion test<br>8...Company that meets the derivative benefits test<br>9...Company with an item of income that meets the active trade or business test<br>10...Discretionary determination<br>11...Blank no LOB code entered | Box 13j |
| 9.1 | 21 | **RECIPIENT ADDRESS 2** | Box 13 |
| 9.2 | 47 | **RETURN TYPE INDICATOR** Possibilities:<br>ORIGINAL<br>AMENDED | Top of Form |
| 9.3 | 62 | **PRBR (PRO RATE BASIS REPORTING)** Possibilities:<br>0 Not checked<br>1 Checked | Box 15 |

**Exhibit 2.3.35-13 (Cont. 5) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 9.4 | 71 | **INC (INCOME CODE)** Possibilities:<br>01 = Interest Paid by a U. S. Obligor/General<br>02 = Interest on Real Property Mortgages<br>03 = Interest Paid to Controlling Foreign Corporations<br>04 = Interest Paid by Foreign Corporations<br>05 = Interest of Tax Free Covenant Bonds<br>06 = Dividends Paid by U.S. Corporations-General<br>07 = Dividends Subject to Direct Dividends Rate<br>08 = Dividends Paid by Foreign Corporations<br>09 = Capital Gains<br>10 = Industrial Royalties<br>11 = Motion Picture or Television Copyright Royalties<br>12 = Other Royalties (e.g., copyright, recording, publishing)<br>13 = Real-Property Income and Natural Resource Royalties<br>14 = Pensions, Annuities, Alimony and/or Insurance Premiums<br>15 = Scholarship or Fellowship Grants<br>16 = Compensation for Independent Personal Services<br>17 = Compensation for Dependent Personal Services<br>18 = Compensation for Teaching<br>19 = Compensation During Studying and Training<br>20 = Earnings as an Artist or Athlete<br>21 = Social Security Benefits<br>22 = Railroad Retirement (Tier 1) Benefits<br>23 = Railroad Retirement (Tier 2) Benefits<br>24 = Real Estate Investment Trust (REIT distributions of capital gains)<br>25 = Trust Distributions Subject to IRC Section 1445<br>26 = Unsevered Growing Crops and Timber Distributions by a Trust Subject to IRC Section 1445<br>27 = Publicly Traded Partnership Distributions Subject to IRC Section 1446<br>28 = Gambling Winnings<br>29 = Deposit Interest<br>30 = Original Issue Discount (OID)<br>31 = Short Term OID<br>32 = Notional Principle Contracting Income<br>33 = Substitute Payment - Interest<br>34 = Substitute Payment - Dividend<br>35 = Substitute Payment - Other<br>36 = Captial Gains Distribution<br>50 = Other Income<br>N/A (if indicator improperly set) | Box 1 |

**Exhibit 2.3.35-13 (Cont. 6) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 10.1 | 18 | **RECIPIENT CITY** | Box 13 |
| 10.2 | 52 | **IFLW-CH3** INTERMEDIARY FLOW THRU CHAPTER 3 STATUS CODE | Box 15b |
| 10.3 | 59 | **IFLW-CH4** INTERMEDIARY FLOW THRU CHAPTER 4 STATUS CODE | Box 15c |
| 10.4 | 69 | **WA-CH3** WITHHOLDING AGENT CHAPTER 3 STATUS CODE | Box 12b |
| 10.4 | 76 | **WA-CH4** WITHHOLDING AGENT CHAPTER 4STATUS CODE | Box 12c |
| 11.1 | 6 | **RECIPIENT STATE CODE** | Box 13 |
| 11.2 | 13 | **RECIPIENT PROVINCE CODE** (Canadian)<br>Possibilities:<br>AB - Alberta<br>BC - British Columbia<br>LB - Labrador<br>MB - Manitoba<br>NB - New Brunswick<br>NF - Newfoundland<br>NS - Nova Scotia<br>NT - Northwest Territories<br>ON - Ontario<br>PE - Prince Edward Island<br>PQ - Quebec<br>SK - Saskatchewan<br>YK - Yukon Territory<br>Blank – Country is not Canada | Box 13d |
| 11.3 | 23 | **RECIPIENT COUNTRY CODE** (Foreign)<br>Possibilities: | Box 13d |
| | | AE - Abu Dhabi<br>AE - Dubai<br>AE - United Arab Emirates<br>AG - Algeria<br>AJ - Azerbaijan<br>AL - Albania<br>AM - Armenia<br>AN - Andorra<br>AO - Angola | |

**Exhibit 2.3.35-13 (Cont. 7) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | AQ - American Samoa | |
| | | AR - Argentina | |
| | | AS - Australia | |
| | | AT - Ashmore & Cartier Island | |
| | | AU - Austria | |
| | | AX - Anguilla | |
| | | AY - Antarctica | |
| | | BA - Bahrain | |
| | | BB - Barbados | |
| | | BC - Botswana | |
| | | BD - Bermuda | |
| | | BE - Belgium | |
| | | BF - Bahamas, The | |
| | | BG - Bangladesh | |
| | | BH - Belize | |
| | | BK - Bosnia-Herzegovina | |
| | | BL - Bolivia | |
| | | BM - Burma | |
| | | BN - Benin (Dahomey) | |
| | | BO - Belaris | |
| | | BP - Solomon Islands | |
| | | BQ - Navassa Island | |
| | | BR - Brazil | |
| | | BT - Bhutan | |
| | | BU - Bulgaria | |
| | | BV - Bouvet Island | |
| | | BX - Brunei | |
| | | BY - Burundi | |
| | | CA - Canada | |

**Exhibit 2.3.35-13 (Cont. 8) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | CB - Cambodia (Kampuchea) | |
| | | CD - Chad | |
| | | CE - Sri Lanka | |
| | | CF - Congo (Brazzaville) | |
| | | CG - Zaire (Kinshasa) | |
| | | CH - China, Peoples Republic of (including, Inner Mongolia, Tibet and Manchuria) | |
| | | CI - Chile | |
| | | CJ - Cayman Islands | |
| | | CK - Cocos (Keeling) Island | |
| | | CM - Cameroon | |
| | | CN - Comoros | |
| | | CO - Colombia | |
| | | CQ - Northern Mariana Islands | |
| | | CR - Coral Sea Islands | |
| | | CS - Costa Rica | |
| | | CT - Central African Republic | |
| | | CU - Cuba | |
| | | CV - Cape Verde | |
| | | CW - Cook Island | |
| | | CY - Cyprus | |
| | | DA - Denmark | |
| | | DJ - Djibouti | |
| | | DO - Dominica | |
| | | DQ - Jarvis Island | |
| | | DX - Dominican Republic | |
| | | EC - Ecuador | |
| | | EG - Egypt | |
| | | EI - Ireland | |
| | | EK - Equatorial Guinea | |

**Exhibit 2.3.35-13 (Cont. 9) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | EN - Estonia | |
| | | ER - Eritrea | |
| | | ES - El Salvador | |
| | | EU - Europa Island | |
| | | EZ - Czech Republic | |
| | | FG - French Guiana | |
| | | FI - Finland | |
| | | FJ - Fiji | |
| | | FK - Falkland Islands (Islas Malvinas) | |
| | | FM - Federal States of Micronesia | |
| | | FO - Faroe Islands | |
| | | FP - French Polynesia | |
| | | FQ - Baker Island | |
| | | FR - France | |
| | | FS - French Southern and Antarctic Lands | |
| | | GA - Gambia | |
| | | GB - Gabon | |
| | | GG - Georgia | |
| | | GH - Ghana | |
| | | GI - Gibraltar | |
| | | GJ - Grenada (Southern Grenadines) | |
| | | GK - Guernsey | |
| | | GL - Greenland | |
| | | GM - Germany | |
| | | GP - Guadeloupe | |
| | | GQ – Guam | |
| | | GR - Greece | |
| | | GT - Guatemala | |
| | | GV - Guinea | |

**Exhibit 2.3.35-13 (Cont. 10) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | GY - Guyana | |
| | | HA - Haiti | |
| | | HK - Hong Kong | |
| | | HM - Heard Island and McDonald Islands | |
| | | HO - Honduras | |
| | | HQ - Howland Island | |
| | | HR - Croatia | |
| | | HU - Hungary | |
| | | IC - Iceland | |
| | | ID - Indonesia (including Bali, Belitung, Flores, Java, Moluccas, Sumatra, Timor) | |
| | | IM - Isle of Man | |
| | | IN - India | |
| | | IO - British Indian Ocean Territory | |
| | | IP - Clipperton Island | |
| | | IR - Iran | |
| | | IS - Israel | |
| | | IT - Italy | |
| | | IV - Cote d'Ivoire (Ivory Coast) | |
| | | IZ - Iraq | |
| | | JA - Japan | |
| | | JE - Jersey | |
| | | JM - Jamaica | |
| | | JN - Jan Mayen | |
| | | JO - Jordan | |
| | | JQ - Johnston Atoll | |
| | | KE - Kenya | |
| | | KG - Kyrgyzstan | |
| | | KN - Korea, Democratic Peoples Republic of (North) | |
| | | KQ - Kingman Reef | |

**Exhibit 2.3.35-13 (Cont. 11) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | KR - Kiribati (Gilbert Island) | |
| | | KS - Korea, Republic of (South) | |
| | | KT - Christmas Island (Indian Ocean) | |
| | | KV - Kuwait | |
| | | KZ - Kazakhstan | |
| | | LA - Laos | |
| | | LE - Lebanon | |
| | | LG - Latvia | |
| | | LH - Lithuania | |
| | | LI - Liberia | |
| | | LO - Slovakia | |
| | | LQ - Palmyra Atoll | |
| | | LS - Liechtenstein | |
| | | LT - Lesotho | |
| | | LU - Luxembourg | |
| | | LY – Libya | |
| | | MA – Madagascar (Malagasy Republic) | |
| | | MB - Martinique | |
| | | MC - Macau | |
| | | MD - Moldova | |
| | | MF - Mayotte | |
| | | MG - Mongolia | |
| | | MH - Montserrat | |
| | | MI - Malawi | |
| | | MJ - Montenegro | |
| | | MK - Macedonia | |
| | | ML - Mali | |
| | | MN – Monaco | |
| | | MO - Morocco | |

**Exhibit 2.3.35-13 (Cont. 12) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | MP - Mauritius | |
| | | MQ - Midway Islands | |
| | | MR - Mauritania | |
| | | MT - Malta | |
| | | MU - Oman | |
| | | MV - Maldives | |
| | | MX - Mexico | |
| | | MY - Malaysia | |
| | | MY - Sarawak | |
| | | MZ – Mozambique | |
| | | NC - New Caledonia | |
| | | NE - Niue | |
| | | NF - Norfolk Island | |
| | | NG - Niger | |
| | | NH - Vanuatu | |
| | | NI - Nigeria | |
| | | NL - Netherlands | |
| | | NO - Norway | |
| | | NP- Nepal | |
| | | NR- Nauru | |
| | | NS - Suriname | |
| | | NT - Bonaire | |
| | | NT - Curacao | |
| | | NT - Netherlands Antilles | |
| | | NU - Nicaragua | |
| | | NZ - New Zealand | |
| | | OC - Other Country | |
| | | PA - Paraguay | |
| | | PC - Pitcairn Island | |

**Exhibit 2.3.35-13 (Cont. 13) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | PE - Peru<br>PF - Paracel Islands<br>PG - Spratly Islands<br>PK - Pakistan<br>PL - Poland<br>PM - Panama<br>PO - Portugal<br>PP - Papua New Guinea<br>PS - Palau, Republic of<br>PU - Guinea-Bissau<br>QA - Qatar (Katar)<br>RE - Reunion<br>RI - Serbia<br>RO - Romania<br>RP - Philippines<br>RQ - Puerto Rico<br>RS - Kurile Islands<br>RS - Russia<br>RW - Rwanda<br>SA - Saudi Arabia<br>SB - St. Pierre and Miquelon<br>SC - St. Kitts (St. Christopher and Nevis)<br>SE - Seychelles<br>SF - South Africa<br>SG - Senegal<br>SH - St. Helena (Ascension Island and Tristan de Cunha Island Group)<br>SI - Slovenia<br>SL - Sierra Leone<br>SM - San Marino | |

**Exhibit 2.3.35-13 (Cont. 14) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | SN - Singapore | |
| | | SO - Somalia | |
| | | SP - Balearic Islands (Mallorca, etc.) | |
| | | SP - Canary Islands | |
| | | SP - Spain | |
| | | ST - St. Lucia | |
| | | SU - Sudan | |
| | | SV - Svalbard (Spitsbergen) | |
| | | SW - Sweden | |
| | | SX - South Georgia and the South Sandwich Islands | |
| | | SY - Syria | |
| | | SZ - Switzerland | |
| | | TC - Dubai TC - United Arab Emirates | |
| | | TD - Trinidad and Tobago | |
| | | TE - Tromelin Island | |
| | | TH - Thailand | |
| | | TI - Tajikistan | |
| | | TK - Turks and Caicos Islands | |
| | | TL - Tokelau | |
| | | TN - Tonga | |
| | | TO - Togo | |
| | | TP - Sao Tome and Principe | |
| | | TS - Tunisia | |
| | | TT - East Timor | |
| | | TU – Turkey | |
| | | TV - Tuvalu | |
| | | TW - Taiwan | |
| | | TX - Turkmenistan | |
| | | TZ - Tanzania, United Republic of | |

**Exhibit 2.3.35-13 (Cont. 15) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | UC - CURACAO | |
| | | UG - Uganda | |
| | | UK - Great Britain (United Kingdom) | |
| | | UK - Northern Ireland | |
| | | UK - United Kingdom (England, Wales, Scotland, Northern Ireland) | |
| | | UP - Ukraine | |
| | | UV - Burkina Faso (Upper Volta) | |
| | | UY - Uruguay | |
| | | UZ - Uzbekistan | |
| | | VC - St. Vincent and The Grenadines (Northern Grenadines) | |
| | | VC - Windward Island | |
| | | VE - Venezuela | |
| | | VI - Redonda | |
| | | VI - Tortola | |
| | | VI - Virgin Islands (British) | |
| | | VM - Vietnam | |
| | | VQ - Virgin Islands (US) | |
| | | VT - Vatican City | |
| | | WA - Namibia | |
| | | WE – West Bank | |
| | | WF - Wallis and Futuna | |
| | | WI - Western Sahara | |
| | | WQ - Wake Island | |
| | | WS - Western Samoa | |
| | | WZ - Swaziland | |
| | | WZ - Swaziland | |
| | | XZ - Azores | |
| | | YI - Yugoslavia | |

**Exhibit 2.3.35-13 (Cont. 16) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| | | YM - Yemen (Aden)<br>ZA - Zambia<br>ZI - Zimbabwe | |
| 11.4 | 32 | **RECIPIENT POSTAL CODE** | Box 13 |
| 11.5 | 55 | **IFLW-US-TIN** | Box 15a |
| 11.6 | 76 | **SUBSEQ-YR** | Box 7c |
| 12.1 | 20 | **WITHHOLDING AGENT DATA** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 12.2 | 24 | **WITHHOLDING AGENT TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | Box 9 |
| 12.3 | 53 | **INTERMEDIARY FLOW THRU GIIN** | Box 15e |
| 13.1 | 30 | **WITHHOLDING AGENT NAME LINE 1** | Box 10 |
| 13.2 | 60 | **INTERMEDIARY FLOW THRU FOREIGN ID** | Box 15g |
| 14.1 | 30 | **WITHHOLDING AGENT NAME LINE 2** | Box 10 |
| 14.2 | 46 | **INTERMEDIARY'S FLOW THROUGH ENTITY'S PROVINCE CODE** (Canadian) | Box 13f (present-2016) |
| 14.3 | 56 | **INTERMEDIARY'S FLOW THROUGH ENTITY'S COUNTRY CODE** (Foreign) | Box 13f (present-2016) |
| 14.4 | 65 | **INTERMEDIARY'S FLOW THROUGH ENTITY'S POSTAL CODE** | Box 16f |
| 15.1 | 2 | **WITHHOLDING AGENT NAME LINE 3** | Box 10 |
| 15.2 | 66 | **WITHHOLDING AGENT GIIN** | Box 13 |
| 16.1 | 2 | **WITHHOLDING AGENT STREET 1** | Box 10 |
| 16.2 | 58 | **PAYER US TIN** | Box 21 |
| 17.1 | 2 | **WITHHOLDING AGENT STREET 2** | Box 10 |
| 17.2 | 44 | **PAYER NAME LINE 1** Will be truncated to 37 bytes long, instead of 40 bytes. | Box 21 |
| 18.1 | 2 | **WITHHOLDING AGENT CITY** | Box 10 |
| 18.2 | 68 | **PAYER STATE TAX NUMBER** | Box 23 |
| 19.1 | 6 | **WITHHOLDING AGENT STATE CODE** | Box 10 |

**Exhibit 2.3.35-13 (Cont. 17) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 19.2 | 13 | **WITHHOLDING AGENT PROVINCE CODE** (Canadian) See **RECIPIENT PROVINCE CODE** (11.2) for the table. | Box 10 |
| 19.3 | 23 | **WITHHOLDING AGENT COUNTRY CODE** (Foreign) See **RECIPIENT COUNTRY CODE** (11.3) for the table. | Box 10 |
| 19.4 | 32 | **WITHHOLDING AGENT POSTAL CODE** | Box 10 |
| 19.5 | | **PAYER GIIN** | Box 16c |
| 19.6 | | **PAYER STATE CODE** | Box 24 |
| 20.1 | 7 | **RECIPIENT COUNTRY CODE FOR TAX PURPOSES** See **RECIPIENT COUNTRY CODE** (11.3) for the table. | Box 14d (present-2016) |
| 20.2 | 18 | **RECIPIENT FOREIGN TAX IDENTIFYING NUMBER** | Box 13i |
| 20.3 | 55 | **RECIPIENT STATE TAX NUMBER )** | Box 17b |
| 20.4 | 71 | **Payer Chapter 3 Status Code** | Box 16d |
| 20.5 | 78 | **Payer Chapter 4 Status Code** | Box 16e |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 1042–S these are elements 21.1, 21.2, 22.1, 22.2, 23.1 and 23.2 | |
|---|---|
| General: | These items consist of a 10 position literal beginning position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1187.

Possible literal for a 1042–S are:

**Exhibit 2.3.35-13 (Cont. 18) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: 1042–S (DOC CODE 02)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | U.S. Federal Tax Withheld | Box 7 |
| GROSS INC | Gross Income | Box 2 |
| WHHG ALLOW | Withholding Allowance | Box 5 (present-2016) |
| NET INCOME | Net Income | Box 6 (present-2016) |
| AMT RMBRSD | Overwithheld tax repaid to recipient pursuant to adjustment procedures | Box 9 (2018)<br>Box 11 (present-2016) |
| ST IN TXWH | State Income Tax Withheld | Box 21 (present-2016)<br>Box 24( 2014) |
| WHHG AGENT | Withholding Agent | Box 8 |
| WHHGCREDIT | Total Withholding Credit (combine boxes 7a, 8, and 9) | Box 10 (2018) |
| TXASSUBYWA | Tax paid by withholding agent (amounts not withheld)<br>Tax Assumed by W/H Agent<br>Now named Tax Paid by W/H Agent | Box 11(2018)<br>Box 9 (present-2016) |
| LOB | Limitations on Benefits | Box 13j (present-2016) |

**Exhibit 2.3.35-14 (10-01-2019)**
**Payee online Transcript**
**Document Display Screen: 1098-F (Doc Code 03)**

Form 1098-F: Fines, Penalties, and Other Amounts

```
        1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYY) IRMF ONLINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 03  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1098-F   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 FILER ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DATE OF ORDER/AGREEMENT: MM-DD-YYYY  8
 9  STATE: vv ZIP: NNNNN-NNNN                     JURISDICTION:                      9
10                                                 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv           CASE NUMBER:                       1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  NAME/DESC OF MATTER/SUIT/AGREEMENT:  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  CODE(S): vvvvvv                     5
 6                                                                                  6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                       8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                       9
20                                                                                 20
 1                                                                                  1
 2                                                                                  2
 3                                                                                  3
 4                                                                                  4
        1         2         3         4         5         6         7         8
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-23**

**Exhibit 2.3.35-14 (Cont. 1) (10-01-2019)**
**Payee online Transcript**
**Document Display Screen: 1098-F (Doc Code 03)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**NOTE:** Errors are treated as if you had entered the default. | |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) | |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered | |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered | |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the requested DOC CODE (03) you entered. | |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display | |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of— the individual document display **** if> 9999 | |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1098-F | |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | |
| 4.1 | 20 | **FILER ENTITY DATA** | |
| 5.1 | 2 | **FILER ENTITY LINE 1** | |
| 5.2 | 66 | **PYR'S SUBMISSION DLN** | |
| 6.1 | 2 | **FILER ENTITY LINE 2** | |

**Exhibit 2.3.35-14 (Cont. 2) (10-01-2019)**
**Payee online Transcript**
**Document Display Screen: 1098-F (Doc Code 03)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media.<br>Possibilities: NNNNNNN or N/A | |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | |
| 7.1 | 2 | **FILER ENTITY LINE 3** | |
| 7.2 | 58 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word **TAPE** means any kind of magnetic media) | |
| 8.1 | 2 | **FILER ENTITY LINE 4** | |
| 8.2 | 69 | **DATE OF ORDER/AGREEMENT** | BOX 5 |
| 9.1 | 9,17 | **FILER ENTITY LINE 5** | |
| 9.2 | 50 | **COURT OR ENTITY:LITERAL**: | |
| 10.1 | 14 | **CASE NUMBER** case number associated with the court order | BOX 7 |
| 10.2 | 44 | **COURT OR ENTITY DATA**<br>Name of the court that entered the order or approved the agreement. | BOX 6 |
| 11.1 | 20 | **PAYER ENTITY DATA** | |
| 11.2 | 47 | **CASE NUMBER:LITERAL** | |
| 12.1 | 2 | **PAYER ENTITY LINE 1** This literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element). | |
| 12.2 | 44 | **CASE NUMBER**The case number associated with the court order or agreement | |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line— often it is a street address. | |
| 13.2 | 47 | **CASE NAME OR NAMES OF PARTIES LITERAL** | |
| 14.1 | 2 | **PAYER ENTITY LINE 3** In this case— of the PASSPORT issuer. Sometimes this is a CITY/STATE/ZIP line—often it is blank | |
| 14.2 | 44 | **CASE NAME OR NAMES OF PARTIES DATA** | BOX 8 |

**Exhibit 2.3.35-14 (Cont. 3) (10-01-2019)**
**Payee online Transcript**
**Document Display Screen: 1098-F (Doc Code 03)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 15.1 | 2 | **PAYER ENTITY LINE 4** In this case— of the PASSPORT issuer. Sometimes this is a CITY/STATE/ ZIP line—often it is blank | |
| 15.2 | 53 | **CODE(S)**: Possibilities:<br>A-Multiple payments<br>B-Multiple payers/defendants<br>C-Multiple payees<br>D-Property required to be acquired, constructed, or transferred under the court order or agreement<br>E-Payment to third party other than government or governmental entity<br>F-Paid in full as of time of filing<br>G-No payment received as of time of filing<br>H-Deferred prosecution agreement | BOX 9 |
| | | | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | |

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AMTREQPAID | Total amount required to be paid | BOX 1 |
| RESTREMAMT | Restitution/Remediation amount | BOX 3 |
| COMPLNCAMT | Compliance amount | BOX 4 |
| AMTVIOLATN | Amount to be paid for violation or potential violation | BOX 2 |

**Exhibit 2.3.35-15 (10-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099-K (Doc Code 10)**

Form 1099-K: Merchant Card and Third Party Network Payments

```
                    DOCUMENT DISPLAY OF 1099-K DOC CD 10

      12345678901234567890123456789012345678901234567890123456789012345678901234567890
    ┌─────────────────────────────────────────────────────────────────────────────────┐
  1 │IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   │ 1
  2 │ TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 10  PAGE NNNN OF NNNN  │ 2
  3 │ DOCUMENT TYPE: 1099-K     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv │ 3
  4 │PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        │ 4
  5 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: nnnnnnnnnnnnnn │ 5
  6 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv│ 6
  7 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa    │ 7
  8 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      │ 8
  9 │ STATE: vv ZIP: NNNNN-NNNN                  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv│ 9
 10 │ACCOUNT NUMBER: NNNNNNNNNNNNNNNNN           TRANSACTIONS ARE vvvvvvvvvvvvvvvvvv  │ 10
  1 │PAYER ENTITY DATA: vvv vvvvvvvvvvvvv        NUM OF PAYMENT TRANS: nnnnnnnnnnnnnn │ 1
  2 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      │ 2
  3 │vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      │ 3
  4 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      │ 4
  5 │ vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      │ 5
  6 │ MCC 1: nnnn vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  │ 6
  7 │ MCC 2: nnnn vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  │ 7
  8 │ MCC 3: nnnn vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  │ 8
  9 │ vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  │ 9
 20 │ vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  │ 20
  1 │ vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  │ 1
  2 │ vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  │ 2
  3 │ vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  │ 3
  4 │                                                                                 │ 4
    └─────────────────────────────────────────────────────────────────────────────────┘

              1         2         3         4         5         6         7         8
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Figure 2.3.35-24**

**Exhibit 2.3.35-15 (Cont. 1) (10-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099-K (Doc Code 10)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**NOTE:** Errors are treated as if you had entered the default. |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of— the individual document display **** if> 9999 |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099-K |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION |
| 4.1 | 20 | **TIN LITERAL** says "SSN", "EIN" or "TIN"″ |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN |

**Exhibit 2.3.35-15 (Cont. 2) (10-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099-K (Doc Code 10)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 5.1 | 2 | **PAYEE ENTITY LINE 1** |
| 6.1 | 2 | **PAYEE ENTITY LINE 2**<br>Sometimes this is a 2nd name line— often it is a street address |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media.<br>Possibilities: NNNNNNN or N/A |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line |
| 7.2 | 61 | **SUBMITTED TO IRS** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line— often it contains the State and 9 digit ZIP with appropriate literal |
| 8.2 | 43 | **SECOND NOTICE INDICATOR** |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line— often it is blank |
| 9.2 | 43 | **PSE-EPF INDICATOR**<br>1 = FILER IS PYMT SETTLEMENT ENTITY<br>2 = FILER IS ELECTRONIC PYMT FACILITATOR |
| 10.1 | 16 | **ACCOUNT NUMBER** |
| 10.2 | 60 | **TRANSACTIONS**<br>1 = Transactions are Payment Card<br>2 = Transactions are Third Party Network |
| 11.1 | 19 | **PAYER ENTITY DATA** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) |
| 11.2 | 65 | **NUMBER OF PAYMENT TRANS** |
| 12.1 | 2 | **PAYER ENTITY LINE 1** |
| 13.1 | 1 | **PAYER ENTITY LITERAL** This literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element). |
| 14.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line— often it is a street address. |

**Exhibit 2.3.35-15 (Cont. 3) (10-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099-K (Doc Code 10)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 15.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address— often it is a CITY/STATE/ZIP line |
| 16.1 | 11 | **MCC Code 1** |
| 17.1 | 11 | **MCC Code 2** |
| 18.1 | 11 | **MCC Code 3** |
| 19.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 20.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 21.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** |
| 22.3 | 55 | **Card not Present Transactions** Box 1b (2014) |
| 23.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** for this screen |

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal Income Tax Withheld | Box 4 |
| GAMC&TN | Gross Amount of Merchant Card/Third Party Network Transactions | Box 1a<br>Box 1 |
| JAN PMT | January Payments | Box 5a |
| FEB PMT | February Payments | Box5b |
| MAR PMT | March Payments | Box5c |
| APRIL PMT | April Payments | Box5d |
| MAY PMT | May Payments | Box5e |
| JUNE PMT | June Payments | Box5f |
| JULY PMT | July Payments | Box5g |
| AUGUST PMT | August Payments | Box5h |
| SEPT PMT | September Payments | Box5i |
| OCT PMT | October Payments | Box5j |
| NOV PMT | November Payments | Box5k |
| DEC PMT | December Payments | Box5l |
| CARDNTPRES | Card not Present Transactions | Box1b |

**Exhibit 2.3.35-16 (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FBAR (DOC CODE 13)**

Form TD F 90-22.1: Report of Foreign Bank and Financial Accounts

```
        1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: FBAR       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PAYEE'S ENTITY IS vvvvvvvvvvvvvvvvvv  8
 9  STATE: vv ZIP: NNNNN-NNNN                   NUMBER/TOTAL DOCUMENTS: vvvv OF vvvv  9
10 DOCUMENT NUMBER: vvvvvvvvvvvvvvvvvvvv        ARE THESE ACCOUNTS JOINTLY OWNED? vvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv         TYPE OF ACCOUNT: vvvvvvvvvv           1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MAX VALUE ACCT: vvvvvvvvvvvvvvvvvvvv  2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  COUNTRY IN WHICH ACCOUNT IS HELD: vv  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       5
 6 FINANCIAL INST. WITH WHCH ACCT IS HELD: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa  6
 7                                                                                 7
 8  NON MONEY DOCUMENT TYPE                                                        8
 9                                                                                 9
20                                                                                20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4                                                                                 4

        1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desire). | N/A |

**Exhibit 2.3.35-16 (Cont. 1) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FBAR (DOC CODE 13)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a FBAR this can only be 13 (FBAR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**FBAR in the case of FBAR | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | Box 30 |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |

**Exhibit 2.3.35-16 (Cont. 2) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FBAR (DOC CODE 13)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient's name box |
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **SEQUENCE/TOTAL OF RECORDS**This field contains the sequence of the IRMF record and the total number of IRMF records generated from a CBRS record. | Generated by Currency and Banking Retrieval System (CBRS) |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address or City, State and ZIP code box |
| 7.2 | 2 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 1 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's Street address or Recipient's City, State and ZIP code box |
| 8.2 | 62 | **PAYEE'S ENTITY** Which entity is Payee?<br>Possibilities:<br>FILER<br>JOINT<br>FINANCIAL INTEREST | Generated by Currency and Banking Retrieval System (CBRS) |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Recipient's Street address or City, State and ZIP code box |
| 9.2 | 62 | **NUMBER/TOTAL OF DOCUMENTS** | Generated by Currency and Banking Retrieval System (CBRS) database |

**Exhibit 2.3.35-16 (Cont. 3) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FBAR (DOC CODE 13)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 10.1 | 17 | **DOCUMENT NUMBER** assigned by payer—will say N/A if blanks present | Document number box |
| 10.2 | 78 | **ARE THESE ACCOUNTS JOINTLY OWNED?** (CHECKBOX) Possibilities:<br>YES<br>NO<br>Blank (neither box checked)<br>N/A - if indicator improperly set. | Box 14 |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.4 | 61 | **TYPE OF ACCOUNT** Possibilities:<br>BANK<br>SECURITIES<br>OTHER | Box 21 |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 12.2 | 60 | **MAX VALUE ACCOUNT** Maximum value of account<br>Possibilities:<br>UNDER $10,000<br>$10,000 - $99,999<br>$100,000 - $1,000,000<br>OVER $1,000,000<br>Left blank if indicator improperly set | Box 22 |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |

**Exhibit 2.3.35-16 (Cont. 4) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FBAR (DOC CODE 13)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.3 | 78 | **COUNTRY CODE**Two digits country code in which account is held.<br>To see a list of Country Code, Exhibit 2.3.35-13 Line 11.3. | Box 25 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/ STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 16.1 | 41 | **NAME OF FINANCIAL INSTITUTION** Whatever is present except blanks will cause N/A to display | Box 25 |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-17 (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: PASSPORT (DOC CODE 15)**

Form DS-11: Application for a US Passport

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: PASSPORT   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa  | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PASSPORT INFO PROCESSING CODE: NNNN | 8
 9| STATE: vv ZIP: NNNNN-NNNN                    DATE OF BIRTH: MM-DD-YYYY        | 9
10|                                                                               |10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                           | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  | 5
 6|                                                                               | 6
 7| NON MONEY DOCUMENT TYPE                                                       | 7
 8|                                                                               | 8
 9|                                                                               | 9
20|                                                                               |20
 1|                                                                               | 1
 2|                                                                               | 2
 3|                                                                               | 3
 4|                                                                               | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-17 (Cont. 1) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: PASSPORT (DOC CODE 15)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a PASSPORT this can only be 15 (PASSPORT) or 00 (ALL TYPES) |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of— the individual document display **** if> 9999 |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** PASSPORT in the case of a PASSPORT |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION |
| 4.1 | 20 | **TIN LITERAL** says "SSN", "EIN" or "TIN"″ |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN |

**Exhibit 2.3.35-17 (Cont. 2) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: PASSPORT (DOC CODE 15)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** |
| 6.1 | 2 | **PAYEE ENTITY LINE 2**<br>Sometimes this is a 2nd name line— often it is a street address |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media.<br>Possibilities: NNNNNNN or N/A |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line— often it contains the State and 9 digit ZIP with appropriate literal |
| 8.2 | 75 | **PASSPORT INFORMATION PROCESSING CODE** assigned by issuer. Some meanings are: 0999 SSN present and valid, 2000 SSN missing with indication not required, 3999 SSN invalid, 4999 SSN blank, 6000 age of applicant under 22, 7000 age of applicant over 65, 7001 Date of Birth Year Position not reliable. N/A not set |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line— often it is blank |
| 9.2 | 59 | **PSE-EPF INDICATOR** 1 = FILER IS PYMT SETTLEMENT ENTITY 2 = FILER IS ELECTRONIC PYMT FACILITATOR |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) |

**Exhibit 2.3.35-17 (Cont. 3) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: PASSPORT (DOC CODE 15)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. |
| 12.1 | 2 | **PAYER ENTITY LINE 1** In this case—of the PASSPORT issuer |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** In this case—of the PASSPORT issuer. Sometimes this is a 2nd name line— often it is a street address. Starts in position 4 if TR Agent else 2. |
| 14.1 | 2 | **PAYER ENTITY LINE 3** In this case— of the PASSPORT issuer. Sometimes this is a street address— often it is a CITY/STATE/ZIP line |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank |
| 15.2 | 54 | **BIRTH PLACE** |
| 15.3 | 76 | **EMBASSY** |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-18 (10-01-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-LS (DOC CODE 16)**

Form 1099-LS: Reportable Policy Sale.

```
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 16  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1099-LS   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  ISSUER CONTACT NAME:                8
 9  STATE: vv ZIP: NNNNN-NNNN                       vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv        POLICY NUMBER:                        10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv          nnnnnnnnnnnnnnnnnnn                  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DATE 0F SALE: MM-DD-YYYY            2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6                                                                                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                        7
 8                                                                                   8
 9                                                                                   9
20                                                                                  20
 1                                                                                   1
 2                                                                                   2
 3                                                                                   3
 4                                                                                   4
          1         2         3         4         5         6         7         8
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-18 (Cont. 1) (10-01-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-LS (DOC CODE 16)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the requested DOC CODE you entered. | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if > 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099-LS in the case of a 1099-LS | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |

**Exhibit 2.3.35-18 (Cont. 2) (10-01-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-LS (DOC CODE 16)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line — often it is a street address. | |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address . | |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a city line — often it contains the State and 9 digit ZIP with appropriate literal. | |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal — often it is blank. | |
| 9.2 | 46 | **Issuer's Contact Name** The life insurance company's name. | |

**Exhibit 2.3.35-18 (Cont. 3) (10-01-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-LS (DOC CODE 16)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 10.1 | 17 | **Account NUMBER** Issuer assigns it — will say N/A if blanks present. | |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | |
| 11.3 | 46 | **POLICY NUMBER** Unique identifying number assigned to the life insurance contract. | |
| 12.1 | 2 | **PAYER ENTITY LINE 1** This is the name of the payer. | |
| 12.2 | 58 | **Date of Sale** Date of the reportable policy sale . | |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line — often it is a street address. | |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address. | |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/ STATE/ZIP. | |
| 17.1 | 2 | **AMTPDRECIP Literal** Amount paid to Recipient | |
| 17.2 | 15 | **Money amount paid to Recipient** Total paid to recipient | |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | |

| **MONEY SECTION** | |
|---|---|
| For 1099-LS this is the element 17.2 | |
| General: | This item consist of a 10 position literal beginning in position 15 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |
| ***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.<br>Possible literal for 1099-LS : | |

**Exhibit 2.3.35-18 (Cont. 4) (10-01-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-LS (DOC CODE 16)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AMTPDRECIP | Amount paid to Recipient | Box 1 |

**Exhibit 2.3.35-19 (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

Form W-2: Wage and Tax Statement

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: W-2        ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SSA MICROFILM NUMBER: NNNNNNNNNNN   | 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: aaaaaaaaaaaaaa        | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PAYROLL REPORTING UNIT: vvvv        | 8
 9| STATE: vv ZIP: NNNNN-NNNN                   FOREIGN PYR IND: aaaaaaaaaaaaaaaaaa | 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv         aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa|10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvvv        aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa| 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa| 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  $ CHNG: aaaaaaaaaaaaaaaaaaaaaaaaa  | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  CREDIBILITY: aaaaaaaaaaaaaaaaaaaaa   | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  STATUTORY EMPLOYEE IND: aaa          | 5
 6| TYPE OF EMPLOYMENT: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa                    | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns| 7
 8| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns| 8
 9| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           | 9
20| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           |20
 1| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           | 1
 2| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           | 2
 3| vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           | 3
 4|                                                                                | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in SSA's publication MMREF-1.

**Exhibit 2.3.35-19 (Cont. 1) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a W–2 this can only be 21 (W–2) or 00 (ALL TYPES). | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** W–2 in the case of a W–2. | N/A |

**Exhibit 2.3.35-19 (Cont. 2) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately. | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Box e |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Box f |
| 6.2 | 66 | **SSA MICROFILM NUMBER** Presence of zeroes or blanks will result in display of N/A. | SSA Generated Field |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Box f |

**Exhibit 2.3.35-19 (Cont. 3) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 7.2 | 58 | **SUBMISSION AGENCY/MEDIA** Possibilities are:<br>SSA ON: PAPER<br>SSA ON: TAPE<br>IRS DIRECTLY | N/A |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Box f |
| 8.2 | 68 | **PAYROLL REPORTING UNIT** (establishment code) presence of blanks or zeroes will display N/A | W-3 Box d |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Box f |
| 9.2 | 59 | **FOREIGN PAYER INDICATOR** Possibilities:<br>ASSUMED NOT FOREIGN<br>FOREIGN<br>N/A (if indicator improperly set) | SSA Generated Field |
| 10.1 | 18 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks or zeroes input | N/A |
| 10.2 | 61 | **THIRD PARTY SICK PAY INDICATOR** Possibilities:<br>0<br>1<br>" " Blank | • Box 13<br><br><br>Blank mean "no correction". |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-19 (Cont. 4) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.4 | 63 | **RETIREMENT PLAN INDICATOR-** Possibilities:<br>0<br>1<br>" " Blank | Box 13<br><br><br>Blank mean "no correction". |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Box c |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line or a street address — often blanks on W–2's. Starts in position 4 if TR Agent else 2. | Box c |
| 13.3 | 52 | **MONEY CHANGE SETTING** Possibilities:<br>MEDICARE WGE AMENDED BY SSA<br>SSA GENERATED FICA WAGES<br>SSA GENERATED MDCR WAGES<br>COMBINATION<br>NOT SET<br>N/A (if indicator improperly set) | SSA Generated Field<br><br>Note. Obsolete for TY2015 Original documents and Corrected documents January 2017 and later. |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address or a CITY/STATE/ZIP line — often blank on W–2's. | Box c |
| 14.2 | 57 | **CREDIBILITY IND** Possibilities:<br>CHILD<6 EXCESSIVE WAGE<br>EARNINGS AFTER DEATH<br>NOT SET<br>N/A (if indicator improperly set) | SSA Generated Field |

**Exhibit 2.3.35-19 (Cont. 5) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Box c |
| 15.2 | 68 | **STATUTORY EMPLOYEE INDICATOR** Possibilities:<br>0<br>1<br>" " Blank | • Box 13<br><br><br>Blank mean "no correction". |
| | | **W2 SUBMISSION TYPE**Possibilities:<br>blank<br>"C" | (TY2015) |
| | | **Withholding Compliance SSN Validation Code**Possibilities:<br>"S, P, V, E, C, 1, N, Z, U"<br>S…..Validated by Single Select<br>P…..Validated by Previously Reinstated Item<br>V…..Correct SSN<br>E…..Earnings After Death of W/E<br>C…..Young Children's Earnings<br>1 …..Validated by Single Select and Name Search<br>N…..Validated by Name Search<br>Z…..Incorrect/Invalid SSN<br>U…..Incomplete SSN | (TY2015) |
| 16.1 | 22 | **TYPE OF EMPLOYMENT** Possibilities:<br>M = AGRICULTURAL<br>P = HOUSEHOLD<br>E = MILITARY<br>Q = MEDICARE QUALIFIED GOVERNMENT EMPLOYEE<br>R = RAILROAD<br>Z = MIXED FICA AND MQGE<br>F = FEDERAL **(2017-2016)**<br>V = STATE/LOCAL—LIMIT LIABILITY<br>A = ALL OTHERS<br>N/A (if indicator improperly set) | SSA Generated Field |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-19 (Cont. 6) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a W–2 these are elements 17.1, 17.2, 17.3, 18.1, 18.2, 18.3, 19.1, 19.2, 20.1, 20.2, 21.1, 21.2, 22.1, 22.2, 23.1 and 23.2

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning position 2, 29 or 56 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26, 53 or 80. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in SSA's publication MMREF-1.

Possible literal for a W–2 are:

**Exhibit 2.3.35-19 (Cont. 7) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 2 |
| WAGES | Wages, tips, other compensation | Box 1 |
| ALLOC TIPS | Allocated tips | Box 8 |
| SO SEC WH | Social Security tax withheld | Box 4 |
| SO SEC WAG | Social Security wages | Box 3 |
| SO SEC TIP | Social Security tips | Box 7 |
| ADV EIC | Advance EIC payment | Box 9 |
| DEF COMP | Elective deferrals (total of codes D,E,F,G,H) | • Box 12 |
| MEDCARE WH | Medicare tax withheld | Box 6 |
| MEDCARE WG | Medicare wages and tips | Box 5 |
| DPEND CARE | Dependent care benefits | Box 10 |
| PRVIOUS WG | Previously reported wages, tips, other compensation | W-2c only: Box 1 (Previously Reported column) |
| CODE R MED | Code “R” Employer’s Contribution to Medical Savings Account | • Box 12 |
| CODE S SMP | Code “S” Employee salary reduction contributions under a section 408(p) SIMPLE (not included in box 1) | • Box 12 |
| CODE T ADP | Code “T” Expenses Incurred for Qualified Adoption | • Box 12 |
| CODE V NSO | Code “V” Income from exercise of non-statuary stock options | Box 12 |
| CODE Q COM | Code “Q” Nontaxable combat pay | Box 12 |
| CODE W HSA | Code “W” Employer contributions to your Health Savings Account | Box 12 |
| CODE Y DEF | Code “Y” Deferrals under a section 409A nonqualified deferred compensation plan | Box 12 |
| CODE Z INC | Code “Z” Income under section 409A on a nonqualified deferred compensation plan | Box 12 |
| CODE AA PL | Code “AA” Designated Roth Contributions under a Section 401(k) Plan | Box 12 |

**Exhibit 2.3.35-19 (Cont. 8) (12-01-2014)**
**Payee online Transcript**
**Document Display Screen: W–2 (DOC CODE 21)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| CODE BB PL | Code “BB” Designated Roth Contributions under a Section 403(b) Plan | Box 12 |
| CODE CC HE | Code “CC” HIRE Exempt Wage and Tips | Box 12 |
| CODE DD HC | Code “DD” Cost of Employer-Sponsored Health Coverage | Box 12 |
| CODE EE RC | Code “EE” Designated ROTH Contributions Under a Governmental Section 457(b) Plan | Box 12 |
| CODE FF | Code “FF” Permitted benefits under a qualified small employer health reimbursement arrangement | Box 12 (2017) |
| CODE GG | Code “GG” Income from Qualified Equity Grants Under Section 83(i) | Box 12 (2018) |
| CODE HH | Code “HH” Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year are being added. | Box 12 (2018) |

**Exhibit 2.3.35-20 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3921 (DOC CODE 25)**

Form 3921: Exercise of an Incentive Stock Option Under Section 422(b)

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 25  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: FORM 3921  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 TRANSFEREE:        vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa    7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   8
 9  STATE: vv ZIP: NNNNN-NNNN                 DATE OPTION EXERCISED: MM-DD-YYYY    9
10                                            DATE OPTION GRANTED: MM-DD-YYYY     10
 1 TRANSFEROR:        vvv vvvvvvvvvvvvv       NUMBER OF SHARES: nnnnnnnnnnnnn      1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   5
 6  TRANSFERRED STOCK: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                 6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                    7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                    8
 9                                                                               9
20                                                                              20
 1                                                                               1
 2                                                                               2
 3                                                                               3
 4                                                                               4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | NA |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |

**Exhibit 2.3.35-20 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3921 (DOC CODE 25)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 3921, this can only be 25 (3921) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 3921 in the case of a 3921 | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |

**Exhibit 2.3.35-20 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3921 (DOC CODE 25)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Transferee's name box |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Transferee's name box or Transferee's Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media.<br>Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Transferee's Street address box or Transferee's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |

**Exhibit 2.3.35-20 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3921 (DOC CODE 25)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Transferee's City, state and ZIP code box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Transferee's City, state and ZIP code box |
| 9.2 | 67 | **DATE OPTION EXERCISED** | Box 2 |
| 10.1 | 65 | **DATE OPTION GRANTED** | Box 1 |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.4 | 62 | **NUMBER OF SHARES TRANSFERRED** | Box 5 |
| 12.1 | 4 | **PAYER ENTITY LINE 1** Name of the payer | Transferror's name, street address, city, state and Zip code box |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Transferor's name, street address, city, state and Zip code box |

**Exhibit 2.3.35-20 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3921 (DOC CODE 25)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Transferor's name, street address, city, state and Zip code box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Transferor's name, street address, city, state and Zip code box |
| 16.1 | 21 | **STOCK TRANSFERRED DESCRIPTION** | Box 6 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 3921 these are elements 17.1 and 18.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 3921 are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| EXRCSPRICE | Exercise price per share | Box 3 |
| FMV EXR DT | Fair market value per share on exercise date | Box 4 |

**Exhibit 2.3.35-21 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3922 (DOC CODE 26)**

Form 3922: Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 26  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: FORM 3922  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 TRANSFEROR:        vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa   7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    8
 9  STATE: vv ZIP: NNNNN-NNNN                 DATE OPTION EXERCISED: MM-DD-YYYY     9
10                                            DATE OPTION GRANTED: MM-DD-YYYY      10
 1 CORPORATION:       vvv vvvvvvvvvvvvv       NUMBER OF SHARES: nnnnnnnnnnnnn       1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DATE TITLE TRANSFERRED: MM-DD-YYYY  2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6                                                                                 6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                      8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                      9
20                                                                                20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4                                                                                 4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | NA |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |

**Exhibit 2.3.35-21 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3922 (DOC CODE 26)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 3922, this can only be 26 (3922) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 3922 in the case of a 3922 | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |

**Exhibit 2.3.35-21 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3922 (DOC CODE 26)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Transferor's name box |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Transferor's name box or Transferor's Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media.<br>Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Transferor's Street address box or Transferor's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |

**Exhibit 2.3.35-21 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3922 (DOC CODE 26)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Transferor's City, state and ZIP code box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Transferor's City, state and ZIP code box |
| 9.2 | 67 | **DATE OPTION EXERCISED** | Box 2 |
| 10.1 | 65 | **DATE OPTION GRANTED** | Box 1 |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.4 | 62 | **NUMBER OF SHARES TRANSFERRED** | Box 5 |
| 12.1 | 4 | **PAYER ENTITY LINE 1** Name of the payer | Corporation's name, street address, city, state and Zip code box |
| 12.2 | 68 | **DATE TITLE TRANSFERRED** | Box 7 |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Corporation's name, street address, city, state and Zip code box |

**Exhibit 2.3.35-21 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 3922 (DOC CODE 26)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Corporation's name, street address, city, state and Zip code box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Corporation's name, street address, city, state and Zip code box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a 3922 these are elements 17.1, 18.1 and 19.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 3922 are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| EXRCSPRICE | Exercise price per share | Box 5 |
| FMV EXR DT | Fair market value per share on exercise date | Box 4 |
| FMV GRNTDT | Fair market value per share on grant date | Box 3 |
| EXRCPRDTRM | Exercise price per share determined as if the option was exercised on the date shown in box 1. | Box 8 |

**Exhibit 2.3.35-22 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498–MSA or SA (DOC CODE 27)**

Form 5498-SA: HSA, Archer, or Medicare Advantage MSA Information

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: vvvvvvvv   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 8
 9  STATE: vv ZIP: NNNNN-NNNN                        vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv              vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                              1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  5
 6                                                                                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                        7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                        8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                        9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                       20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                        1
 2                                                                                   2
 3                                                                                   3
 4                                                                                   4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-22 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498–MSA or SA (DOC CODE 27)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | NA |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 5498–SA or 5498–MSA, this can only be 27 (5498–SA or 5498–MSA) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 5498–SA 5498–MSA | N/A |

**Exhibit 2.3.35-22 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498–MSA or SA (DOC CODE 27)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Participant’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Participant’s name box or Participant’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-22 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498–MSA or SA (DOC CODE 27)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Participant's Street address box or Participant's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Participant's City, state and ZIP code box |
| 8.2 | 44 | **MA MSA INDICATOR** Possibilities are:<br>MA MSA BOX NOT CHECKED<br>MA MSA BOX CHECKED | • Box 6 Bottom |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Participant's City, state and ZIP code box |
| 9.2 | 44 | **ARCHER MSA INDICATOR**Possibilities are:<br>ARCHER MSA BOX NOT CHECKED<br>ARCHER MSA BOX CHECKED | Box 6 Middle |
| 10.1 | 18 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks present | Account number box |
| 10.2 | 44 | **HSA INDICATOR** Possibilities are:<br>HSA BOX NOT CHECKED<br>HSA BOX CHECKED | Box 6 Top |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-22 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498–MSA or SA (DOC CODE 27)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 4 | **PAYER ENTITY LINE 1** Name of the payer | Trustee's name, street address, city, state and Zip code box |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Trustee's name, street address, city, state and Zip code box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Trustee's name, street address, city, state and Zip code box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Trustee's name, street address, city, state and Zip code box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-22 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498–MSA or SA (DOC CODE 27)**

**MONEY SECTION**

| For a 5498–SA or 5498–MSA these are elements 17.1, 18.1, 19.1, 20.1 and 21.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 5498–SA or 5498–MSA are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| MSA CTB | • Employee or self-employed person's Archer MSA contributions made in Current Year and Future Year for Current Year (present to 2014) | Box 1 |
| CRRENT CTB | Total contributions made in Current Year | Box 2 |
| FUTURE CTB | • Total HSA or Archer MSA contributions made in Future Year for Current Year (present to 2014) | Box 3 |
| RO MSA CTB | Rollover Contributions | Box 4 |
| MSA FMV | • Fair market value of HSA, Archer MSA, or MA MSA | Box 5 |

**Exhibit 2.3.35-23 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

Form 5498: IRA Contribution Information

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 5498       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv   6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   8
 9  STATE: vv ZIP: NNNNN-NNNN                    SEP CODE: vvvvvvvvvvv               9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv          SIMPLE CODE: vvvvvvvvvvv            10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv          RMD DATE: nnnnnnnn                  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  ROTH IRA CODE: vvvvvvvvvv            2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  RMD FOR SUBSEQUENT YEAR: vvvvvvvvvv  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  POSTPONE CONTRIB CODE: vvvvvvvv      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  YR: YYYY REPYMT CD: vv FMV CD: VV   5
 6                                               SPECIFIC ASSET TYPE=TYvv            6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                        1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                        2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                        3
 4                                                                                   4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-23 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 5498 this can only be 28 (5498) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 5498 in the case of a 5498 | N/A |

**Exhibit 2.3.35-23 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 40 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Participant’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Participant’s name box or Participant’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-23 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Participant's Street address box or Participant's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Participant's City, state and ZIP code box |
| 8.2 | 59 | **IRA CODE**<br>Possibilities are:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set | • Box 7 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Participant's City, state and ZIP code box |
| 9.2 | 59 | **SEP CODE** Possibilities are:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | • Box 7 |
| 10.1 | 18 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks present | Account number box |
| 10.2 | 62 | **SIMPLE CODE**<br>Possibilities are:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | • Box 7 |

**Exhibit 2.3.35-23 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 4 | **PAYER ENTITY LINE 1** Name of the payer | Trustee's or Issuer's name, street address, city, state and ZIP code box |
| 12.2 | 59 | **ROTH IRA CODE** Possibilities are:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | • Box 7 |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Trustee's or Issuer's name, street address, city, state and ZIP code box |
| 13.3 | 66 | **RMD FOR SUBSEQUENT YEAR** Possibilities are:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | • Box 11 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Trustee's or Issuer's name, street address, city, state and ZIP code box |
| 14.2 | 67 | **POSTPONE CONTRIBUTION CODE** PO, PL, EO, FD, or SC followed by 6 numbers, or all blank | Box 13c |

**Exhibit 2.3.35-23 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Trustee's or Issuer's name, street address, city, state and ZIP code box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 5498 these are elements 17.1, 17.2, 18.1, 18.2, 19.1, 19.2, 20.1, 21.1, 22.1 and 23.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 5498 are:

**Exhibit 2.3.35-23 (Cont. 6) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 5498 (DOC CODE 28)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| IRA CTB | IRA contributions | Box 1 |
| RO IRA CTB | Rollover contributions | Box 2 |
| SEP CTB | SEP contributions | • Box 8 |
| SMPL CTB | SIMPLE contributions | • Box 9 |
| LIFE INS | Life insurance cost included in box 1 | • Box 6 |
| FMV ACCT | Fair market value of account | • Box 5 |
| RMD AMT | Required Minimum Distribution Amount | Box 12b |
| RH CNV AMT | Roth IRA conversion amount | Box 3 |
| RH IRA CTB | Roth IRA contributions | • Box 10 |
| RECHAR CTB | Recharacterized Contribution | Box 4 |
| POSTPN CTB | Postponed Contributions | Box 13c |
| REPAYMENTS | Repayment of a qualified reservist distribution or federally designated disaster withdrawal repayment | Box 14b |
| ASSETS FMV | FMV of Certain Specified Assets | Box 15a |

**Exhibit 2.3.35-24 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

Form SIIR: State Individual Information Return

***Note:*** This document comes from the State Reverse File Match Initiative (SRFMI) project.

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) *** THIS IS A SRFMI IRP DOC ***     1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 30  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: SIIR       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  FIRST NAME LINE                          FED DLN: NNNNNNNNNNNNNN                5
 6  SECOND NAME LINE                         STATE DLN: NNNNNNNNNNNNNN              6
 7  THIRD NAME LINE                          RET SIGNED: vvv  ELF RET: vvv          7
 8  PAYEE STREET ADDRESS 1                   AGENCY CODE: NNNN   EXTRACT YR: NNNN   8
 9  CITY               vv NNNNN-NNNN         TAX PRD: NNNNNN  ADDR CHG YR: NNNN     9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv       DEDUCTION IND: v     DECEDENT IND: v   10
 1  PA: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   AMNESTY IND: vvv  NF/UNDERRPT: N     1
 2  PREP TIN: NNNNNNNNN  PREP PH: NNNNNNNNNN  PREP EIN: NNNNNNNNN DATE: NN-NN-NNNN  2
 3  SP TIN/PR: NNNNNNNNN SP TIN/SP: NNNNNNNNN PRMRY EXMPT: v SEC EXMPT: v OTHER: v  3
 4  SPOUSES NAME LINE                        SPOUSE TIN: NNNNNNNNN       FS CD: v   4
 5  PART YEAR: vvv    NON RESIDENT: vvv      LATEST TY/SPSAL TIN: NNNN              5
 6  PR/INV SEG: v  LT TY SP/SPSAL TIN: NNNN  SP/INV: v  SP/INV SEC: v  GIVEN SP: v  6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns 7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns 8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns 9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns 20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns 1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            3
 4 ***** NOTE: THIS IS A STATE REVERSE FILE MATCH INITIATIVE (SRFMI) IRP DOC *****  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |

**Exhibit 2.3.35-24 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

| | | | |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a SIIR this can only be 30 (SIIR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** SIIR in the case of a SIIR | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 40 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE NAME LINE 1** Name of the payee | N/A |
| 5.2 | 53 | **FEDERAL DOCUMENT LOCATOR NUMBER (DLN)** Presence of zeroes or blanks will result in display of N/A | N/A |

**Exhibit 2.3.35-24 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

| | | | |
|---|---|---|---|
| 6.1 | 2 | **PAYEE NAME LINE 2** | N/A |
| 6.2 | 55 | **STATE DOCUMENT LOCATOR NUMBER (DLN)**<br>Presence of zeroes or blanks will result in display of N/A | N/A |
| 7.1 | 2 | **PAYEE NAME LINE 3** | |
| 7.2 | 56 | **RETURN SIGNED**Possibilities are:<br>NO<br>YES | |
| 7.3 | 70 | **ELF RETURN**Possibilities are:<br>NO<br>YES | |
| 8.1 | 2 | **PAYEE STREET ADDRESS** | |
| 8.2 | 57 | **AGENCY CODE** | |
| 8.3 | 76 | **SRFMI EXTRACT YEAR** | |
| 9.1 | 2 | **PAYEE CITY** | |
| 9.2 | 22 | **PAYEE STATE CODE** | |
| 9.3 | 25 | **PAYEE ZIP CODE** | |
| 9.4 | 31 | **PAYEE ZIP+4** | |
| 9.5 | 53 | **TAX PERIOD** | |
| 9.6 | 74 | **ADDRESS CHANGE YEAR** | |
| 10.1 | 17 | **ACCOUNT NUMBER** | |
| 10.2 | 59 | **ITEMIZED DEDUCTIONS/STANDARD DEDUCTION INDICATOR**Possibilities are:<br>I: Itemized deduction<br>S: Standard deduction | |
| 10.3 | 79 | **DECEDENT INDICATOR** Possibilities are:<br>blank: N/A<br>1: Primary taxpayer is deceased<br>2: Secondary taxpayer is deceased<br>3: Both the primary and secondary taxpayer are deceased | |
| 11.1 | 6 | **PREPARER'S ADDRESS** | |
| 11.2 | 57 | **AMNESTY INDICATOR**Possibilities are:<br>NO<br>YES | |
| 11.3 | 75 | **NONFILER/UNDERREPORTER INDICATOR**Possibilities are:<br>N: Non-Filer<br>U: Underreporter | |

**Exhibit 2.3.35-24 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

| | | | |
|---|---|---|---|
| 12.1 | 12 | **PREPARER'S SSN/PTIN** | |
| 12.2 | 32 | **PREPARER'S PHONE** | |
| 12.3 | 54 | **PREPARER'S EIN** | |
| 12.4 | 70 | **STATE TRANSACTION DATE** | |
| 13.1 | 13 | **SPOUSAL TIN PRIMARY** | |
| 13.2 | 34 | **SPOUSAL TIN FRM SPOUSAL** | |
| 13.3 | 57 | **EXEMPTION - PRIMARY TAXPAYER**Possibilities are:<br>1: Self<br>2: Self and over 65<br>3: Self, over 65, and blind<br>4: Self and blind<br>5: Unable to determine if additional exemption credit is for over 65 or blind<br>6: Exemption can be claimed by someone else | |
| 13.4 | 70 | **EXEMPTION - SECONDARY TAXPAYER**Possibilities are:<br>1: Self<br>2: Self and over 65<br>3: Self, over 65, and blind<br>4: Self and blind<br>5: Unable to determine if additional exemption credit is for over 65 or blind<br>6: Exemption can be claimed by someone else | |
| 13.5 | 79 | **EXEMPTION - OTHER** Can be blanks | |
| 14.1 | 2 | **SPOUSE'S NAME LINE** | |
| 14.2 | 56 | **SPOUSE'S SSN OR ITIN** | |
| 14.3 | 79 | **FILING STATUS CODE** Possibilities are:<br>1: Single taxpayer<br>2: Married taxpayers filing joint return<br>3: Married taxpayer filing separate<br>4: Unmarried, head of household<br>5: Widow(er) with dependent child<br>6: Married taxpayers filing separate on the same/ combined return | |
| 15.1 | 13 | **PART-YEAR INDICATOR** Possibilities are:<br>NO<br>YES | |
| 15.2 | 34 | **NON-RESIDENT INDICATOR** Possibilities are:<br>NO<br>YES | |
| 15.3 | 65 | **LATEST TAX YEAR - SPOUSAL TIN SP** | |

**Exhibit 2.3.35-24 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

| | | | |
|---|---|---|---|
| 16.1 | 14 | **PRIMARY TIN ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>N: NO<br>Y: YES | |
| 16.2 | 37 | **LATEST TAX YEAR - SPOUSAL ASSOCIATED WITH SPOUSAL TIN** | |
| 16.3 | 51 | **SPOUSAL TIN FOUND ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>N: NO<br>Y: YES | |
| 16.4 | 66 | **SPOUSAL TIN FOUND ON SECONDARY INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>N: NO<br>Y: YES | |
| 16.5 | 79 | **GIVEN SPOUSAL TIN ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>N: NO<br>Y: YES | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-24 (Cont. 5) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

| | | | |
|---|---|---|---|
| 20.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |

**MONEY SECTION**

For a SIIR these are elements 17.1, 17.2, 17.3, 18.1, 18.2, 18.3, 19.1, 19.2, 19.3, 20.1, 20.2, 20.3, 21.1, 21.2, 21.3, 22.1, 22.2, 23.1 and 23.2

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a SIIR are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| WAGES | Wages, Salaries, Tips, etc. | N/A |
| TXBL INT | Taxable Interest | N/A |
| BUS I/L | Business Income/Loss | N/A |
| FARM I/L | Farm Income/Loss | N/A |

**Exhibit 2.3.35-24 (Cont. 6) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SIIR (DOC CODE 30)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| BUS FRMI/L | Combined Business and Farm Income/ Loss | N/A |
| CAP GN/LS | Capital Gain/Loss | N/A |
| TXBL PN/AN | Taxable Pensions and Annuities | N/A |
| MISC I/L | Rental Real Estate, Royalties, Partner-ships, S Corporations, Trust, Remics, etc. Income/Loss | N/A |
| OTHER INC | Other Income | N/A |
| TOTAL INC | Total Income | N/A |
| ADJ TO INC | Adjustments to Income | N/A |
| ADJ GR INC | Adjustments to Gross Income | N/A |
| ITM/STDAMT | Itemized or Standard Deduction Amount | N/A |
| TXBL INC | Taxable Income | N/A |
| EIC CLAIM | Earned Income Credit Claimed | N/A |
| TOTAL CRED | Total Credits | N/A |
| ST TAX/CRD | Total State Tax after Credits | N/A |
| ST TX RFND | State Tax Refund | N/A |
| UNPD ST LB | Current Unpaid State Liability | N/A |

**Exhibit 2.3.35-25 (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–Q (DOC CODE 31)**

Form 1099-Q: Payments from Qualified Education Programs (Under Section 529 and 530)

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: 1099-Q     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv | 8
 9| STATE: vv ZIP: NNNNN-NNNN                      vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv | 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv        vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv |10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                              | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 5
 6|                                                                                  | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                        | 7
 8| vvvvvvvvvv..$nnn,nnn,nnns                                                        | 8
 9| vvvvvvvvvv..$nnn,nnn,nnns                                                        | 9
20|                                                                                  |20
 1|                                                                                  | 1
 2|                                                                                  | 2
 3|                                                                                  | 3
 4|                                                                                  | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-25 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–Q (DOC CODE 31)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–Q this can only be 31(1099–Q) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–Q in the case of 1099–Q | N/A |

**Exhibit 2.3.35-25 (Cont. 2) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–Q (DOC CODE 31)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-25 (Cont. 3) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–Q (DOC CODE 31)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code Box |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code Box |
| 8.2 | 44 | **TRUSTEE ROLLOVER IND** Possibilities:<br>TRUSTEE ROLLOVER BOX CHECKED<br>TRUSTEE ROLLOVER BOX NOT CHECKED<br>TRUSTEE ROLLOVER BOX CODE NOT VALID (if code improperly set) | Box 4 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Recipient's City, state and ZIP code Box |
| 9.2 | 44 | **PRIVATE/STATE CD** Possibilities:<br>PRIVATE BOX CHECKED<br>STATE BOX CHECKED<br><br>COVERDELL ESA BOX CHECKED<br>NEITHER OR MULTIPLE BOXES CHECKED<br>PRIVATE/STATE BOX CODE NOT VALID (if code improperly set) | Box 5 |

**Exhibit 2.3.35-25 (Cont. 4) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–Q (DOC CODE 31)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 44 | **DESIGNATED BENEFICIARY CD** Possibilities:<br>RECIPIENT IS NOT DESGNTD BENEFICIARY<br>DESGNTD BENEFCIARY BOX NOT CHECKED<br>DESGNTD BENEFICIARY BOX CODE NOT VALID (if code improperly set) | Box 6 |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone number box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone number box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone number box |

**Exhibit 2.3.35-25 (Cont. 5) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–Q (DOC CODE 31)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. | Payer's name, street address, city, state, ZIP code and telephone number box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a 1099–Q these are elements 17.1, 18.1, and 19.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–Q are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| QTP DIST | Gross distribution | Box 1 |
| QTP EARNGS | Earnings | Box 2 |
| QTP BASIS | Basis | Box 3 |

**Exhibit 2.3.35-26 (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: W–2G (DOC CODE 32)**

Form W-2G: Certain Gambling Winnings

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP           (TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: W2-G       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv    | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 8
 9| STATE: vv ZIP: NNNNN-NNNN                                                      | 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv                                            |10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                           | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 5
 6| TYPE OF GAMBLING: vvvvvvvvvvvvvvvvv                                            | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 7
 8| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 8
 9| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 9
20|                                                                               |20
 1|                                                                               | 1
 2|                                                                               | 2
 3|                                                                               | 3
 4|                                                                               | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-26 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: W–2G (DOC CODE 32)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a W2–G this can only be 32 (W–2G) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** W–2G in the case of a W–2G | N/A |

**Exhibit 2.3.35-26 (Cont. 2) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: W–2G (DOC CODE 32)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Winner’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Winner’s name box or Winner’s Street Address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-26 (Cont. 3) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: W–2G (DOC CODE 32)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Winner's Street Address box or Winner's City, state and ZIP Code box |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Winner's City, state and ZIP Code box |
| 8.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Winner's City, state and ZIP Code box |
| 10.1 | 18 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks present | N/A |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name box |

**Exhibit 2.3.35-26 (Cont. 4) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: W–2G (DOC CODE 32)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's Street address box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's City, state and ZIP Code box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's City, state and ZIP Code box |
| 16.1 | 20 | **TYPE OF GAMBLING** the following possibilities are interpreted for display from a code present in the document:<br>HORSE RACING<br>DOG RACING<br>JAI-ALAI<br>STATE LOTTERY<br>KENO<br>CASINO TYPE BINGO<br>SLOT MACHINES<br>POKER WINNINGS (2014)<br>OTHER<br>Remaining possibilities are:<br>Presence of 0 or blank code will display N/A<br>Presence of other codes will display N/A<br>uninterpreted code | Box 3 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-26 (Cont. 5) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: W–2G (DOC CODE 32)**

**MONEY SECTION**

| For a W–2G these are elements 17.1, 18.1 and 19.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220

Possible literal for a W–2G are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| GR WINNING | Gross winnings | Box 1 |
| FED TAX WH | Federal income tax withheld | Box 4<br>Box 2 |
| IDEN WAGER | Winnings from Identical Wager | Box 7 |

**Exhibit 2.3.35-27 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SCIR (DOC CODE 33)**

Form SCIR: State Corporation Information Return

***Note:*** This document comes from the State Reverse File Match Initiative (SRFMI) project.

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) *** THIS IS A SRFMI IRP DOC ***    1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 33  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: SCIR       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        4
 5  FIRST NAME LINE                          FED DLN: NNNNNNNNNNNNN                  5
 6  SECOND NAME LINE                         STATE DLN: NNNNNNNNNNNNN                6
 7  THIRD NAME LINE                          STATE ID NUM: NNNNNNNNNNN               7
 8  PAYEE STREET ADDRESS 1                   AGENCY CODE: NNNN   EXTRACT YR: NNNN    8
 9  CITY               vv NNNNN-NNNN         TAX PRD: NNNNNN  ADDR CHG YR: NNNN      9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv       FINAL RET: vvv INIT RET: vvv SP: vvv    10
 1  PA: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  AMNESTY IND: vvv  NF/UNDERRPT: v       1
 2  PREP TIN: NNNNNNNNN  PREP PH: NNNNNNNNNN  PREP EIN: NNNNNNNNN DATE: NN-NN-NNNN  2
 3  PERSONAL HOLDING CORP IND: vvv            PERSONAL SERVICE CORP IND: vvv        3
 4  FOURTH NAME LINE                         PARENT CORP EIN: NNNNNNNNN  FS CD: v    4
 5  FOREIGN CORP IND: vvv  FISCAL MONTH: vv   XREF PARENT EIN: NNNNNNNNN             5
 6  NAICS CODE: vvvvvv                                                              6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                       8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                       9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                      20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                       1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                       2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                       3
 4 ***** NOTE: THIS IS A STATE REVERSE FILE MATCH INITIATIVE (SRFMI) IRP DOC *****  4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |

**Exhibit 2.3.35-27 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SCIR (DOC CODE 33)**

| | | | |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a SCIR this can only be 33 (SCIR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** SCIR in the case of a SCIR | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 40 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE NAME LINE 1** | N/A |

**Exhibit 2.3.35-27 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SCIR (DOC CODE 33)**

| | | | |
|---|---|---|---|
| 5.2 | 53 | **FEDERAL DOCUMENT LOCATOR NUMBER (DLN)**<br>Presence of zeroes or blanks will result in display of N/A | N/A |
| 6.1 | 2 | **PAYEE NAME LINE 2** | N/A |
| 6.2 | 55 | **STATE DOCUMENT LOCATOR NUMBER (DLN)**<br>Presence of zeroes or blanks will result in display of N/A | N/A |
| 7.1 | 2 | **PAYEE NAME LINE 3** | |
| 7.2 | 58 | **STATE IDENTIFICATION NUMBER** | |
| 8.1 | 2 | **PAYEE STREET ADDRESS** | |
| 8.2 | 57 | **AGENCY CODE** | |
| 8.3 | 76 | **SRFMI EXTRACT YEAR** | |
| 9.1 | 2 | **PAYEE CITY** | |
| 9.2 | 22 | **PAYEE STATE CODE** | |
| 9.3 | 25 | **PAYEE ZIP CODE** | |
| 9.4 | 31 | **PAYEE ZIP+4** | |
| 9.5 | 53 | **TAX PERIOD** | |
| 9.6 | 74 | **ADDRESS CHANGE YEAR** | |
| 10.1 | 17 | **ACCOUNT NUMBER** | |
| 10.2 | 55 | **FINAL RETURN INDICATOR** Possibilities are:<br>NO<br>YES | |
| 10.3 | 69 | **INITIAL RETURN INDICATOR** Possibilities are:<br>NO<br>YES | |
| 10.4 | 77 | **SHORT PERIOD INDICATOR** Possibilities are:<br>NO<br>YES | |
| 11.1 | 6 | **PREPARER'S ADDRESS** | |
| 11.2 | 57 | **AMNESTY INDICATOR**Possibilities are:<br>N: NO<br>Y: YES | |
| 11.3 | 75 | **NONFILER/UNDERREPORTER INDICATOR**Possibilities are:<br>N: Non-Filer record<br>U: Underreporter record | |
| 12.1 | 12 | **PREPARER'S SSN/PTIN** | |
| 12.2 | 32 | **PREPARER'S PHONE** | |

**Exhibit 2.3.35-27 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SCIR (DOC CODE 33)**

| | | | |
|---|---|---|---|
| 12.3 | 54 | **PREPARER'S EIN** | |
| 12.4 | 70 | **STATE TRANSACTION DATE** | |
| 13.1 | 29 | **PERSONAL HOLDING CORPORATION INDICATOR-**<br>Possibilities are:<br>NO<br>YES | |
| 13.2 | 71 | **PERSONAL SERVICE CORPORATION INDICATOR-**<br>Possibilities are:<br>NO<br>YES | |
| 14.1 | 2 | **PAYEE NAME LINE 4** | |
| 14.2 | 61 | **PARENT CORPORATION EIN** | |
| 14.3 | 79 | **1120 FILING STATUS CODE**Possibilities are:<br>00: Separate State/Separate Federal<br>01: Separate State/Consolidated Federal<br>02: Consolidated State/Consolidated Federal | |
| 15.1 | 20 | **FOREIGN CORPORATION INDICATOR**Possibilities are:<br>NO<br>YES | |
| 15.2 | 39 | **FISCAL MONTH** | |
| 15.3 | 61 | **XREF PARENT EIN** | |
| 16.1 | 14 | **NAICS CODE** | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-27 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SCIR (DOC CODE 33)**

**MONEY SECTION**

| For a SCIR these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a SCIR are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| GROSS RCPT | Gross Receipts or Sales for U.S. | N/A |
| CST GD SLD | Cost of Goods Sold for U.S. | N/A |
| CMP OFFCR | Compensation of Officers for U.S. | N/A |
| SL & WAGES | Salary and wages for U.S. | N/A |
| TOT DEDCTS | Total Deductions for U.S. | N/A |
| NETINC/NOL | Taxable Income Before NOL Deduction & Special Deduction for U.S. | N/A |
| TAX INC US | Taxable Income for U.S.: State equivalent to Form 1120, Line 30 | N/A |

**Exhibit 2.3.35-28 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SWIR (DOC CODE 34)**

Form SWIR: State Withholding Information Return

***Note:*** This document comes from the State Reverse File Match Initiative (SRFMI) project.

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) *** THIS IS A SRFMI IRP DOC ***    1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 34  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: SWIR       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        4
 5  FIRST NAME LINE                                                TIN TYPE: N   5
 6  SECOND NAME LINE                          STATE DLN: NNNNNNNNNNNNNN            6
 7  THIRD NAME LINE                           STATE ID NUM: NNNNNNNNNNNN           7
 8  PAYEE STREET ADDRESS 1                    AGENCY CODE: NNNN   EXTRACT YR: NNNN 8
 9  CITY                vv NNNNN-NNNN         TAX PRD: NNNNNN  ADDR CHG YR: NNNN   9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv       FINAL RET: vvv INIT RET: vvv         10
 1  PA: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   AMNESTY IND: vvv  NF/UNDERRPT: v     1
 2  PREP TIN: NNNNNNNNN  PREP PH: NNNNNNNNNN  PREP EIN: NNNNNNNNN DATE: NN-NN-NNNN 2
 3  FILING REQ ST WH: NN  ENTITY TYPE IND: N  NUMBER OF EMPLOYEES: NNNNNNNN        3
 4  FOURTH NAME LINE                          SPS TIN PRMRY/XREF SSN: NNNNNNNNN    4
 5  XREF SSN: NNNNNNNNN  XREF EIN: NNNNNNNNN  XREF PARENT EIN: NNNNNNNNN           5
 6  LATEST TY SPS TIN: NNNN   PRMRY TIN/INV SEG: vvv   SPS TIN/INV SEG: vvv        6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                      8
 9                                                                                 9
20                                                                                20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4 ***** NOTE: THIS IS A STATE REVERSE FILE MATCH INITIATIVE (SRFMI) IRP DOC *****  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |

**Exhibit 2.3.35-28 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SWIR (DOC CODE 34)**

| | | | |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a SWIR this can only be 34 (SWIR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** SWIR in the case of a SWIR | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 40 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE NAME LINE 1** | N/A |

**Exhibit 2.3.35-28 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SWIR (DOC CODE 34)**

| | | | |
|---|---|---|---|
| 5.2 | 79 | **TIN TYPE**Possibilities are:<br>0: SSN<br>1: EIN<br>2: ITIN<br>3: Other | N/A |
| 6.1 | 2 | **PAYEE NAME LINE 2** | N/A |
| 6.2 | 55 | **STATE DOCUMENT LOCATOR NUMBER (DLN)** | N/A |
| 7.1 | 2 | **PAYEE NAME LINE 3** | |
| 7.2 | 58 | **STATE IDENTIFICATION NUMBER** | |
| 8.1 | 2 | **PAYEE STREET ADDRESS** | |
| 8.2 | 57 | **AGENCY CODE** | |
| 8.3 | 76 | **SRFMI EXTRACT YEAR** | |
| 9.1 | 2 | **PAYEE CITY** | |
| 9.2 | 22 | **PAYEE STATE CODE** | |
| 9.3 | 25 | **PAYEE ZIP CODE** | |
| 9.4 | 31 | **PAYEE ZIP+4** | |
| 9.5 | 53 | **TAX PERIOD** | |
| 9.6 | 74 | **ADDRESS CHANGE YEAR** | |
| 10.1 | 17 | **ACCOUNT NUMBER** | |
| 10.2 | 55 | **FINAL RETURN INDICATOR** Possibilities are:<br>NO<br>YES | |
| 10.3 | 69 | **INITIAL RETURN INDICATOR** Possibilities are:<br>NO<br>YES | |
| 11.1 | 6 | **PREPARER'S ADDRESS** | |
| 11.2 | 57 | **AMNESTY INDICATOR**Possibilities are:<br>NO<br>YES | |
| 11.3 | 75 | **NONFILER/UNDERREPORTER INDICATOR**Possibilities are:<br>N: Non-Filer record<br>U: Underreporter record | |
| 12.1 | 12 | **PREPARER'S SSN OR PTIN** | |
| 12.2 | 32 | **PREPARER'S PHONE** | |
| 12.3 | 54 | **PREPARER'S EIN** | |

**Exhibit 2.3.35-28 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SWIR (DOC CODE 34)**

| | | | |
|---|---|---|---|
| 12.4 | 70 | **STATE TRANSACTION DATE** | |
| 13.1 | 20 | **FILING REQUIREMENTS FOR STATE WITHHOLDING CODE**Possibilities are:<br>00: Return filed Monthly<br>01: Return filed Quarterly<br>02: Return filed Annually | |
| 13.2 | 41 | **ENTITY TYPE INDICATOR** Possibilities are:<br>1: Sole Proprietor (Form 1040, Schedule C)<br>2: Partnership (Form 1065)<br>3: Corporation (Form 1120)<br>4: Sub S Corporation (Form 1120S)<br>5: Exempt Organization<br>6: Fiduciary (Form 1041)<br>7: Other | |
| 13.3 | 65 | **NUMBER OF EMPLOYEES** | |
| 14.1 | 2 | **PAYEE NAME LINE 4** | |
| 14.2 | 68 | **SPOUSAL TIN FROM PRIMARY OR XREF SSN** | |
| 15.1 | 12 | **XREF SSN** | |
| 15.2 | 33 | **XREF EIN** | |
| 15.3 | 61 | **XREF PARENT EIN** | |
| 16.1 | 21 | **LATEST TAX YEAR ASSOCIATED WITH SPOUSAL TIN** | |
| 16.2 | 47 | **PRIMARY TIN ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>NO<br>YES | |
| 16.3 | 70 | **SPOUSAL TIN ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>NO<br>YES | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**MONEY SECTION**

For a SWIR these are elements 17.1 and 18.1

**Exhibit 2.3.35-28 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SWIR (DOC CODE 34)**

**MONEY SECTION**

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a SWIR are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| ST WGS TPS | State Wages, Tips and Other Compensation | N/A |
| TOT STTXWH | Total State Income Tax Withheld from Wages, Tips and Other Compensation | N/A |

**Exhibit 2.3.35-29 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SSSTIR (DOC CODE 35)**

Form SSSTIR: State Sales, Service or Transaction Information Return

***Note:*** This document comes from the State Reverse File Match Initiative (SRFMI) project.

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) *** THIS IS A SRFMI IRP DOC ***     1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 35  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: SSSTIR     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  FIRST NAME LINE                          FED DLN: NNNNNNNNNNNNNN  TIN TYPE: N   5
 6  SECOND NAME LINE                         STATE DLN: NNNNNNNNNNNNNN              6
 7  THIRD NAME LINE                          STATE ID NUM: NNNNNNNNNNNN             7
 8  PAYEE STREET ADDRESS 1                   AGENCY CODE: NNNN   EXTRACT YR: NNNN   8
 9  CITY               vv NNNNN-NNNN         TAX PRD: NNNNNN  ADDR CHG YR: NNNN     9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv      FINAL RET: vvv INIT RET: vvv           10
 1  PA: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  AMNESTY IND: vvv  NF/UNDERRPT: v      1
 2  PREP TIN: NNNNNNNNN  PREP PH: NNNNNNNNNN  PREP EIN: NNNNNNNNN DATE: NN-NN-NNNN  2
 3  FILING REQ ST SL: NN  ENTITY TYPE IND: N                                       3
 4  FOURTH NAME LINE                         SPS TIN PRMRY/XREF SSN: NNNNNNNNN     4
 5  XREF SSN: NNNNNNNNN                      XREF PARENT EIN: NNNNNNNNN            5
 6  LATEST TY SPS TIN: NNNN   PRMRY TIN/INV SEG: vvv   SPS TIN/INV SEG: vvv        6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                      8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                      9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                     20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                      1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                      2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                      3
 4 ***** NOTE: THIS IS A STATE REVERSE FILE MATCH INITIATIVE (SRFMI) IRP DOC *****  4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |

**Exhibit 2.3.35-29 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SSSTIR (DOC CODE 35)**

| | | | |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a SSSTIR this can only be 35 (SSSTIR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** SSSTIR in the case of a SSSTIR | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 40 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE NAME LINE 1** | N/A |

**Exhibit 2.3.35-29 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SSSTIR (DOC CODE 35)**

| | | | |
|---|---|---|---|
| 5.2 | 53 | **FEDERAL DOCUMENT LOCATOR NUMBER (DLN)**<br>Presence of zeroes or blanks will result in display of N/A | N/A |
| 5.3 | 79 | **TIN TYPE**Possibilities are:<br>0: SSN<br>1: EIN<br>2: ITIN<br>3: Other | N/A |
| 6.1 | 2 | **PAYEE NAME LINE 2** | N/A |
| 6.2 | 55 | **STATE DOCUMENT LOCATOR NUMBER (DLN)**<br>Presence of zeroes or blanks will result in display of N/A | N/A |
| 7.1 | 2 | **PAYEE NAME LINE 3** | |
| 7.2 | 58 | **STATE IDENTIFICATION NUMBER** | |
| 8.1 | 2 | **PAYEE STREET ADDRESS** | |
| 8.2 | 57 | **AGENCY CODE** | |
| 8.3 | 76 | **SRFMI EXTRACT YEAR** | |
| 9.1 | 2 | **PAYEE CITY** | |
| 9.2 | 22 | **PAYEE STATE CODE** | |
| 9.3 | 25 | **PAYEE ZIP CODE** | |
| 9.4 | 31 | **PAYEE ZIP+4** | |
| 9.5 | 53 | **TAX PERIOD** | |
| 9.6 | 74 | **ADDRESS CHANGE YEAR** | |
| 10.1 | 17 | **ACCOUNT NUMBER** | |
| 10.2 | 55 | **FINAL RETURN INDICATOR** Possibilities are:<br>NO<br>YES | |
| 10.3 | 69 | **INITIAL RETURN INDICATOR** Possibilities are:<br>NO<br>YES | |
| 11.1 | 6 | **PREPARER'S ADDRESS** | |
| 11.2 | 57 | **AMNESTY INDICATOR**Possibilities are:<br>NO<br>YES | |
| 11.3 | 75 | **NONFILER/UNDERREPORTER INDICATOR**Possibilities are:<br>N: Non-Filer record<br>U: Underreporter record | |
| 12.1 | 12 | **PREPARER'S SSN OR PTIN** | |

**Exhibit 2.3.35-29 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SSSTIR (DOC CODE 35)**

| | | | |
|---|---|---|---|
| 12.2 | 32 | **PREPARER'S PHONE** | |
| 12.3 | 54 | **PREPARER'S EIN** | |
| 12.4 | 70 | **STATE TRANSACTION DATE** | |
| 13.1 | 20 | **FILING REQUIREMENT FOR SALES TAX CODE**Possibilities are:<br>00: Monthly filer<br>01: Quarterly filer<br>02: Annual filer | |
| 13.2 | 41 | **ENTITY TYPE INDICATOR** Possibilities are:<br>1: Sole Proprietor (Form 1040, Schedule C)<br>2: Partnership (Form 1065)<br>3: Corporation (Form 1120)<br>4: Sub S Corporation (Form 1120S)<br>5: Exempt Organization<br>6: Fiduciary (Form 1041)<br>7: Other | |
| 14.1 | 2 | **PAYEE NAME LINE 4** | |
| 14.2 | 68 | **SPOUSAL TIN FROM PRIMARY OR XREF SSN** | |
| 15.1 | 12 | **XREF SSN** | |
| 15.2 | 61 | **XREF PARENT EIN** | |
| 16.1 | 21 | **LATEST TAX YEAR ASSOCIATED WITH SPOUSAL TIN** | |
| 16.2 | 47 | **PRIMARY TIN FOUND ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>NO<br>YES | |
| 16.3 | 70 | **SPOUSAL TIN FOUND ON INVALID SEGMENT**Possibilities are:<br>blank: N/A<br>NO<br>YES | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-29 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: SSSTIR (DOC CODE 35)**

| | | | |
|---|---|---|---|
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**MONEY SECTION**

For a SSSTIR these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a SSSTIR are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| GR SL SRVC | Gross Sales and Services | N/A |
| TOT ADD GS | Total Additions to Gross Sales and Services | N/A |
| TOT DED GS | Total Deductions to Gross Sales and Services | N/A |
| TOT TXBLSS | Total Taxable Sales and Services | N/A |
| ST SL TAX | State Sales Tax | N/A |
| TOT OTH LTX | Total Other Local Taxes | N/A |
| TOTAL TAX | Total Tax | N/A |

**Exhibit 2.3.35-30 (04-29-2007)**
**Payee online Transcript**
**Document Display Screen: 8288-A (DOC CODE 41)**

Form 8288-A: Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 8288-A     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 RCPNT ENTITY DATA:  vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     4
 5  RECIPIENT NAME LINE 1vvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN   5
 6  RECIPIENT NAME LINE 2vvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv   6
 7  RECIPIENT ADDRESS 1vvvvvvvvvvvvvvvvvvvvv  DATE OF TRANSFER: MM-DD-YYYY          7
 8  RECIPIENT ADDRESS 2vvvvvvvvvvvvvvvvvvvvv  PAYEE COUNTRY CODE: vv                8
 9  RECIPIENT CITYvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      9
10  ST: vv PR: vv CNTRY: vv PLCD: NNNNNNNNNN                                      10
 1                                                                                 1
 2  WTHHG ENTITY DATA: vvv vvvvvvvvvvvvv                                           2
 3  WITHHOLDING AGENT NAME LINE 1vvvvvvvvvvv                                       3
 4                                                                                 4
 5                                                                                 5
 6                                                                                 6
 7                                                                                 7
 8                                                                                 8
 9                                                                                 9
20  RL PRPTY:vvvvvvvvvvvvvvvvvvvv
```

**Exhibit 2.3.35-30 (Cont. 1) (04-29-2007)**
**Payee online Transcript**
**Document Display Screen: 8288-A (DOC CODE 41)**

| | | | |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 8288-A this can only be 41 (8288-A) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 8288-A in the case of a 8288-A | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **RECIPIENT NAME LINE 1** | Name of person subject to withholding |

**Exhibit 2.3.35-30 (Cont. 2) (04-29-2007)**
**Payee online Transcript**
**Document Display Screen: 8288-A (DOC CODE 41)**

| | | | |
|---|---|---|---|
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **RECIPIENT NAME LINE 2** | Name of person subject to with-holding |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **RECIPIENT ADDRESS LINE 1** | Foreign address (number, street, and apt. or suite no.) |
| 7.2 | 62 | **DATE OF TRANSFER** MM-DD-YYYY — will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Box 1 |
| 8.1 | 2 | **RECIPIENT ADDRESS LINE 2** | Foreign address (number, street, and apt. or suite no.) |
| 8.2 | 64 | **PAYEE COUNTRY CODE** | |
| 9.1 | 2 | **RECIPIENT CITY LINE** | City, province, or state, postal code, and country (not U.S.) |
| 10.1 | 6 | **STATE CODE** | City, province, or state, postal code, and country (not U.S.) |
| 10.2 | 13 | **PROVINCE CODE** | City, province, or state, postal code, and country (not U.S.) |
| 10.3 | 23 | **COUNTRY CODE** (Foreign)<br>To see a list of Country Code, Exhibit 2.3.35-13 Line 11.3. | City, province, or state, postal code, and country (not U.S.) |

**Exhibit 2.3.35-30 (Cont. 3) (04-29-2007)**
**Payee online Transcript**
**Document Display Screen: 8288-A (DOC CODE 41)**

| | | | |
|---|---|---|---|
| 10.4 | 32 | **POSTAL CODE** | City, province, or state, postal code, and country (not U.S.) |
| 12.1 | 21 | **WITHHOLDING AGENT TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 12.2 | 25 | **WITHHOLDING AGENT TIN** formatted as NNN-NN-NNNN, NN-NNNNNNN or NNNNNNNNN | Withholding agent's EIN |
| 13.1 | 2 | **WITHHOLDING AGENT NAME LINE 1** | Withholding agent's name, street address, city, state and ZIP code |
| 20.1 | 11 | **REAL PROPERTY DESCRIPTION** | Box 5 |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

| MONEY SECTION | |
|---|---|
| For a W–2G these are elements 17.1, 18.1 and 19.1 | |
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. |
| ***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.<br>Possible literal for a 8288-A are: | |

**Exhibit 2.3.35-30 (Cont. 4) (04-29-2007)**
**Payee online Transcript**
**Document Display Screen: 8288-A (DOC CODE 41)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AMT REALZD | Amount realized | Box 3 |
| WH DSPSTNS | Withholding on Dispositions by Foreign Persons. It actually said "Federal income tax withheld" on the paper forjm | Box 2 |
| GAIN RECG | Gain recognized by foreign corporation | Box 4 |

**Exhibit 2.3.35-31 (04-27-2008)**

**Payee online Transcript**

**Document Display Screen: W–4 (DOC CODE 42)This doc code is obsolete**

Form W-4: Employee's Withholding Allowance Certificate

***Note:*** W-4 documents have been declared obsolete in TY2005. These documents are only available from TY2004 to TY2000.

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: W4         ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                          5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  NUMBER OF ALLOWANCES CLAIMED: NNN  8
 9  STATE: vv ZIP: NNNNN-NNNN                 W-4 TYPE: vvvvvvvvvv                9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv       vvvvvvvvvvv                         10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                           1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                             2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                             3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                             4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                             5
 6                                                                                6
 7  NON MONEY DOCUMENT TYPE                                                       7
 8                                                                                8
 9                                                                                9
20                                                                               20
 1                                                                               1
 2                                                                               2
 3                                                                               3
 4                                                                               4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-31 (Cont. 1) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: W–4 (DOC CODE 42)This doc code is obsolete**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a W4 this can only be 42 (W4) or 00 (ALL TYPES) |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** W4 in the case of a W4 |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION |
| 4.1 | 20 | **TIN LITERAL** says "SSN", "EIN" or "TIN" |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN |

**Exhibit 2.3.35-31 (Cont. 2) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: W–4 (DOC CODE 42)This doc code is obsolete**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal |
| 8.2 | 74 | **NUMBER OF ALLOWANCES CLAIMED** Three digit numeric. Non number field will cause N/A to display |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank |
| 9.2 | 54 | **W4 TYPE** possibilities:<br>NON-EXEMPT<br>EXEMPT<br>N/A (if there is an invalid code) |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks or zeroes input |

**Exhibit 2.3.35-31 (Cont. 3) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: W–4 (DOC CODE 42)This doc code is obsolete**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 10.2 | 44 | **STUDENT STATUS LITERAL** possibilities:<br>NON-STUDENT<br>STUDENT<br>(nothing displayed if input indicator not valid) |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address or a CITY/STATE/ZIP line |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-32 (08-20-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-SB (DOC CODE 43)**

Form 1099-SB: Seller's Investment Contract.

```
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
  1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
  2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 43  PAGE NNNN OF NNNN  2
  3  DOCUMENT TYPE: 1099-SB   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
  4 PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
  5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
  6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
  7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
  8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  ISSUER CONTACT NAME:                  8
  9  STATE: vv ZIP: NNNNN-NNNN                       vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  9
 10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv           POLICY NUMBER:                      10
  1 PAYER ENTITY DATA: vvv vvvvvvvvvvvv             nnnnnnnnnnnnnnnnnnnn                1
  2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      2
  3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      3
  4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
  5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
  6                                                                                   6
  7  vvvvvvvvvv..$nnn,nnn,nnns                                                        7
  8  vvvvvvvvvv..$nnn,nnn,nnns                                                        8
  9                                                                                   9
 20                                                                                  20
  1                                                                                   1
  2                                                                                   2
  3                                                                                   3
  4                                                                                   4
          1         2         3         4         5         6         7         8
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY | |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit **N**, **P**, **E**, **R**, **H**, **O**, **W** or **C**—This screen displays **N** or **P** as the default on which direction you were going.<br>**EXCEPTION:** **P** is not offered as a valid option when viewing the **first** DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered | N/A |

**Exhibit 2.3.35-32 (Cont. 1) (08-20-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-SB (DOC CODE 43)**

| | | | |
|---|---|---|---|
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the requested DOC CODE you entered. | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if > 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099-SB in the case of 1099-SB | |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says **SSN**, **EIN** or **TIN** | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line — often it is a street address. | |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | |

**Exhibit 2.3.35-32 (Cont. 2) (08-20-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-SB (DOC CODE 43)**

| | | | |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address . | |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word **TAPE** means any kind of magnetic media) | |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a city line — often it contains the State and 9 digit ZIP with appropriate literal. | |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal — often it is blank. | |
| 9.2 | 46 | **Issuer's Contact Name** The life insurance company's name. | |
| 10.1 | 17 | **Account NUMBER** Issuer assigns it — will say N/A if blanks present. | |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | |
| 11.3 | 46 | **POLICY NUMBER** Unique identifying number assigned to the life insurance contract. | |
| 12.1 | 2 | **PAYER ENTITY LINE 1** This is the name of the payer. | |
| 12.2 | 58 | **Date of Sale** Date of the reportable policy sale . | |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line — often it is a street address. Starts in position 4 if TR Agent else position 2. | |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address — often it is a CITY/STATE/ZIP line. | |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ ZIP line. | |
| 17.1 | 2 | **INVESTCONT Literal** Seller's investment in contract | |

**Exhibit 2.3.35-32 (Cont. 3) (08-20-2018)**
**Payee online Transcript**
**Document Display Screen: 1099-SB (DOC CODE 43)**

| | | | |
|---|---|---|---|
| 17.2 | 15 | **Money amount paid to Recipient** Issuer's estimate of your investment in the contract (as defined in section 72(e)(6)). | |
| 18.1 | 2 | **SURRENDAMT Literal** Surrender Amount | |
| 18.2 | 15 | **Money amount paid to Recipient** Amount that you would have received upon surrender of the life insurance contract transferred | |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | |

| **MONEY SECTION** | |
|---|---|
| For 1099-SB this is the element 17.2 and 18.2 | |
| General: | This item consist of a 10 position literal beginning in position 15 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |
| ***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.<br>Possible literal for 1099-SB : | |

| **Literal** | **Meanings** | **Paper Form Reference** |
|---|---|---|
| INVESTCONT | Seller's investment in contract | Box 1 |
| SURRENDAMT | Surrender Amount | Box 2 |

**Exhibit 2.3.35-33 (08-17-2015)**

**Payee online Transcript**

**Document Display Screen: 8935 (DOC CODE 44) This doc code is obsolete for TY2021 - TY2014.**

Form 8935: Airline Payments Report

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *
 TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 44  PAGE NNNN OF NNNN
 DOCUMENT TYPE: FORM 8935  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv
RECIPIENT:          vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
 STATE: vv ZIP: NNNNN-NNNN

PAYER:              vvv vvvvvvvvvvvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv

 vvvvvvvvvv..$nnn,nnn,nnns
 vvvvvvvvvv..$nnn,nnn,nnns
 vvvvvvvvvv..$nnn,nnn,nnns
 vvvvvvvvvv..$nnn,nnn,nnns
 vvvvvvvvvv..$nnn,nnn,nnns
 vvvvvvvvvv..$nnn,nnn,nnns

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-34 (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8805 (DOC CODE 46)**

Form 8805: Foreign Partner's Information Statement of Section 1446 Withholding Tax

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 8805       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA:  vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  PAYEE NAME LINE 1 vvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  PAYEE NAME LINE 2 vvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  PAYEE STREET 1 vvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 7
 8  PAYEE STREET 2 vvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 8
 9  PAYEE CITY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      9
10  ST: vv  CNTRY: vv  PLCD: NNNNNNNNNN                                          10
 1                                                                               1
 2 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                          2
 3  PAYER NAME LINE 1 vvvvvvvvvvvvvvvvvvvvvv                                     3
 4                                                                               4
 5                                                                               5
 6                                                                               6
 7                                                                               7
 8                                                                               8
 9                                                                               9
20                                                                              20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                    1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                    2
 3                                                                               3
 4                                                                               4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

**Exhibit 2.3.35-34 (Cont. 1) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8805 (DOC CODE 46)**

| | | | |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 8805 this can only be 46 (8805) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of— the individual document display **** if > 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 8805 in the case of a 8805 | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |

**Exhibit 2.3.35-34 (Cont. 2) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8805 (DOC CODE 46)**

| | | | |
|---|---|---|---|
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE NAME LINE 1** | Box 1a |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE NAME LINE 2** | Box 1a |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer’s discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE STREET ADDRESS 1** | Box 1b |
| 7.2 | 44 | **TIERED PARTNERSHIP INDICATOR** Possibilities are:<br>2 = TIERED PARTNERSHIP BOX NOT CHECKED<br>1 = TIERED PARTNERSHIP BOX CHECKED<br>Not 1 or 2 = Leave blank | Box 8a |
| 8.1 | 2 | **PAYEE STREET ADDRESS 2** | Box 1b |
| 8.2 | 44 | **INCOME EXEMPT INDICATOR** Possibilities are:<br>2 = INCOME EXEMPT BOX NOT CHECKED<br>1 = INCOME EXEMPT BOX CHECKED<br>Not 1 or 2 = Leave blank | Box 8b |
| 9.1 | 2 | **PAYEE CITY** | Box 1c |
| 10.1 | 6 | **PAYEE STATE CODE** | Box 1c |

**Exhibit 2.3.35-34 (Cont. 3) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8805 (DOC CODE 46)**

| | | | |
|---|---|---|---|
| 10.2 | 17 | **PAYEE COUNTRY CODE** (Foreign)<br>To see a list of Country Code, Exhibit 2.3.35-13 Line 11.3. | Box 4 |
| 10.3 | 27 | **PAYEE POSTAL CODE** | N/A |
| 12.1 | 20 | **PAYER TIN LITERAL**Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 12.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | Box 6 |
| 13.1 | 2 | **PAYER NAME LINE 1** | Box 5a |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 8805 these are elements 21.1 and 22.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

Possible literal for a 8805 are:

**Exhibit 2.3.35-34 (Cont. 4) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8805 (DOC CODE 46)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| ECTI ALLOC | Partnership's effectively connected taxable income allocable to partner for the tax year (may be negative) | Line 9 |
| TX CR 1446 | Total tax credit allowed to partner under section 1446. | Line 10 |
| BENF ECTI | Amount of ECTI on line 9 to be included in the beneficiary's gross income (may be negative) | Line 12 |
| BENF TX CR | Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return | Line 13 |

**Exhibit 2.3.35-35 (09-01-2011)**
**Payee online Transcript**
**Document Display Screen:1097-BTC (Doc Code 50)**

Form 1097-BTC: Bond Tax Credit.

Document Display Screen Doc Cd 50 1097-BTC

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 50  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1097-BTC   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 RECIPIENT: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                 4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  OTHER ALLOWANCE DT: MM/DD/YYYY      8
 9  STATE: vv ZIP: NNNNN-NNNN                     BOND IND: vvvvvvvvvvvvvvvvvvvvvvvv  9
10                                                CUSIP: nnnnnnnnnnnn               10
 1 ISSUER:  vvv vvvvvvvvvvvvv                     BOND ISSUERS ID NUMBER: nnnnnnnnnnnn  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TAX CREDIT BOND TYPE CODE: nnn      2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  BOND ISSUE DATE: MM/DD/YYYY       3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MATURITY DATE: MM/DD/YYYY         4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6  BOND ISSUERS NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                      8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                      9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                     20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                      1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                      2
 3                                                                                 3
 4                                                                                 4

          1         2         3         4         5         6         7         8
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-35 (Cont. 1) (09-01-2011)**
**Payee online Transcript**
**Document Display Screen:1097-BTC (Doc Code 50)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–LTC this can only be 93 (1099–LTC) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the last document of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–LTC in the case of a 1099–LTC | N/A |

**Exhibit 2.3.35-35 (Cont. 2) (09-01-2011)**
**Payee online Transcript**
**Document Display Screen:1097-BTC (Doc Code 50)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 12 | **RECIPIENT** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 16 | **EDITED TIN** The request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 31 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **RECIPIENT ENTITY LINE 1** Name of the payee | Policyholder’s name box |
| 6.1 | 2 | **RECIPIENT ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Policyholder’s name box or Policyholder’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer’s discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |

**Exhibit 2.3.35-35 (Cont. 3) (09-01-2011)**
**Payee online Transcript**
**Document Display Screen:1097-BTC (Doc Code 50)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 7.1 | 2 | **RECIPIENT ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Policyholder's Street address box or Policyholder's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **RECIPIENT ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | Policyholder's City, state and ZIP code box |
| 8.2 | 59 | **UNIQUE ID CODE** | |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Policyholder's City, state and ZIP code box |
| 10.1 | 44 | **UNIQUE IDENTIFIER**<br>C-CUSIP number<br>A-Account number<br>O-Any other identifier | UNIQUE IDENTIFIER assigned by the Form 1097-BTC |
| 11.1 | 24 | **ISSUER'S NAME TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.2 | 86 | **BOND TYPE**<br>101-Clean renewable energy bond<br>199-Other | Codes for tax credit bonds |
| 12.1 | 2 | **ISSUER'S NAME ENTITY LINE 1**<br>Name of the payer | Issuer's name, street address, city, state, ZIP code and telephone no. box |
| 12.2 | 86 | **BOND TYPE**<br>101-Clean renewable energy bond<br>199-Other | Codes for tax credit bonds |
| 13.1 | 2 | **ISSUER'S NAME ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |

**Exhibit 2.3.35-35 (Cont. 4) (09-01-2011)**
**Payee online Transcript**
**Document Display Screen:1097-BTC (Doc Code 50)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 14.1 | 2 | **ISSUER'S NAME ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **ISSUER'S NAME ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** For this screen | N/A |

| **MONEY SECTION** | |
|---|---|
| For a 1099–LTC these are elements 17.1 and 18.1 | |
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |
| ***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.<br>Possible literal for a 1099–LTC are: | |

**Exhibit 2.3.35-35 (Cont. 5) (09-01-2011)**
**Payee online Transcript**
**Document Display Screen:1097-BTC (Doc Code 50)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| STTD PRNC | Stated principle | Box 3 |
| MRCH 15 CR | March 15 allowance date credit | Box 1a<br>Box 4a |
| JUNE 15 CR | June 15 allowance date credit | Box 2a<br>Box 4b |
| SEPT 15 CR | September 15 allowance date credit | Box 3a<br>Box 4c |
| DEC 15 CR | December 15 allowance date credit | Box 4a<br>Box 4d |
| OTHER CR | Other allowance date credit | Box 5a |
| GROSS AMT | Shows the aggregate gross amount of card/third party network credit transactions made to you through the PSE during the tax year. (see note below) | Box 1 |
| JAN CREDS | January Credits (see note below) | Box 5a |
| FEB CREDS | February Credits (see note below) | Box 5b |
| MAR CREDS | March Credits (see note below) | Box 5c |
| APRL CREDS | April Credits (see note below) | Box 5d |
| MAY CREDS | May Credits (see note below) | Box 5e |
| JUNE CREDS | June Credits (see note below) | Box 5f |
| JULY CREDS | July Credits (see note below) | Box 5g |
| AUG CREDS | August Credits (see note below) | Box 5h |
| SEPT CREDS | September Credits (see note below) | Box 5i |
| OCT CREDS | October Credits (see note below) | Box 5j |
| NOV CREDS | November Credits (see note below) | Box 5k |
| DEC CREDS | December Credits (see note below) | Box 5l |
| | NOTE. The change of the money amount codes from 300-312 to 350-362 was done to avoid conflict in the meanings of codes 300-312 with Form 1099-K which uses the same codes as “payments”. On Form 1097-BTC, these meanings are “credits”, not “payments”. Form 1097-BTC documents for prior tax years that have been previously posted to the IRMF prior to cycle 06 in calendar year 2016 will continue to have 300-312. | |

**Exhibit 2.3.35-36 (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

Form 8596: Information Return for Federal Contracts

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 ┌──────────────────────────────────────────────────────────────────────────────┐
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: FED CONTR  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  CONTRACT COMPLETION DATE: MM-DD-YYYY | 8
 9| STATE: vv ZIP: NNNNN-NNNN                     CONTRACT QUARTER: vvvvvvvvvvv      | 9
10|CONTRACT NUMBER: vvvvvvvvvvvvvvv               CONTRACT EFFECTIVE DATE: MM-DD-YYYY  |10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvv                                               | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 5
 6| MODIFICATION NUMBER: vvvv  AGENCY CODE: vvvv  OFFICE NUMBER: vvvv                | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                       | 7
 8|                                                                              | 8
 9|                                                                              | 9
20|                                                                              |20
 1|                                                                              | 1
 2|                                                                              | 2
 3|                                                                              | 3
 4|                                                                              | 4
 └──────────────────────────────────────────────────────────────────────────────┘
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-36 (Cont. 1) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a Fed Contractor this can only be 59 (Fed Contractor) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** FED CONTR in the case of a FED CONTR | N/A |

**Exhibit 2.3.35-36 (Cont. 2) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Box 1 |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Box 1 |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-36 (Cont. 3) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Box 1 |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Box 1 |
| 8.2 | 70 | **CONTRACT COMPLETION DATE** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Box 8 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Box 1 |
| 9.2 | 62 | **CONTRACT QUARTER** Possibilities:<br>1ST QUARTER<br>2ND QUARTER<br>3RD QUARTER<br>4TH QUARTER<br>N/A (If setting not 1, 2, 3 or 4) | IRS Generated Field |
| 10.1 | 17 | **CONTRACT NUMBER** assigned by AGENCY— will say N/A if blanks present | Box 10 |
| 10.2 | 69 | **CONTRACT EFFECTIVE DATE** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Box 7 |

**Exhibit 2.3.35-36 (Cont. 4) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Box 5 |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 2 if TR Agent else 4. | Box 5 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Box 5 |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Box 5 |
| 16.1 | 23 | **MODIFICATION NUMBER** will say N/A if blanks present. | Box 13 |
| 16.2 | 42 | **AGENCY CODE** will say N/A if blanks present. | Box 11 |
| 16.3 | 59 | **OFFICE NUMBER** will say N/A if blanks present. | Box 12 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-36 (Cont. 5) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a Fed Contractor this is element 17.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a Fed Contractor is

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AMT OF CON | Total amount obligated under the contract | Box 9 |

**Exhibit 2.3.35-37 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

FinCEN CTR form 112: Casino (2020-2014)

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: FC112CTR-C ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRANSACTION DATE: MM-DD-YYYY       8
 9  STATE: vv ZIP: NNNNN-NNNN                    NUMBER/TOTAL DOCUMENTS: vvvv OF vvvv 9
10 DOCUMENT NUMBER: vvvvvvvvvvvvvvvvvvv                                            10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                            1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  TRANSACTION TYPE: vvvvvvvv                                                     6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8                                                                                 8
 9                                                                                 9
20                                                                                20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4                                                                                 4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-37 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a Casino CTR this can only be 61 (Casino CTR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** CASNO CONTR in the case of a CASNO CONTR | N/A |

**Exhibit 2.3.35-37 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Box 3, Box 4 and Box 5 |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Usually this is a street address | Box 6 |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-37 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Box 8 |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Box 9 and Box 10 |
| 8.2 | 74 | **TRANSACTION DATE** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Line 32 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Box 9 and Box 10 |
| 9.2 | 68 | **SEQUENCE/TOTAL OF RECORD-S**This field contains the sequence of the IRMF record and the total number of IRMF records generated from a CBRS record. | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 10.1 | 17 | **DOCUMENT NUMBER** will say N/A if blanks present | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-37 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Box 17, Box 18 and Box 19 |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Box 20 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Box 22, Box 23 and Box 24 |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Box 22, Box 23 and Box 24 |
| 16.1 | 20 | **TRANSACTION TYPE** Possibilities:<br>CASH OUT<br>CASH IN<br>UNKNOWN<br>INSIGNIFICANT<br>N/A (if setting not 1, 2, 3 or blank) | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-37 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

**MONEY SECTION**

For FinCEN CTR form 112 this is element 17.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a FinCEN 103 or 8362 Casino CTR is:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| CASHIN CS | CASH IN transaction(s) | Line 30i on Form 103<br>Line 31g on Form 103-N |
| CASHOUT CS | CASH OUT transaction(s) | Line 31i on Form 103<br>Line 32g on Form 103-N |

**Exhibit 2.3.35-38 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

FinCEN Form CMIR 105: Report of International Transportation of Currency or Monetary Instruments

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: FC105-CMIR ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRANSACTION DATE: MM-DD-YYYY       8
 9  STATE: vv ZIP: NNNNN-NNNN                     NUMBER/TOTAL DOCUMENTS: vvvv OF vvvv  9
10 DOCUMENT NUMBER: vvvvvvvvvvvvvvvvvvvv         DATE OF BIRTH: MM-DD-YYYY           10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv          vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  TRANSACTION TYPE: vvvvvv                                                        6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8                                                                                  8
 9                                                                                  9
20                                                                                 20
 1                                                                                  1
 2                                                                                  2
 3                                                                                  3
 4                                                                                  4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-38 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a CMIR 4790 this can only be 63 (CMIR 4790) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** CMIR 4790 in the case of a CMIR 4790 | N/A |

**Exhibit 2.3.35-38 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Box 1 |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Usually this is a street address | Box 6 |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-38 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Box 6 |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Box 6 |
| 8.2 | 62 | **TRANSACTION DATE** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | •Line 20 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Box 6 |
| 9.2 | 2 | **NUMBER/TOTAL OF RECORD-S**This field contains the sequence of the record and the total number of records. | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 10.1 | 17 | **DOCUMENT NUMBER** will say N/A if blanks present | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 10.2 | 59 | **DATE OF BIRTH** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | •Line 3 |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-38 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | N/A |
| 11.4 | 44 | **CTR INDICATOR** Possibilities:<br>PART 1 INFO USED (TRAVELER)<br>PART 2 INFO USED (SHIPPER/ RECEIVER)<br>(blanks if code is blank or improperly set) | Set by Customs |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Box 13 |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Box 14 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Box 14 |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Box 14 |
| 16.1 | 20 | **TRANSACTION TYPE** Possibilities:<br>IMPORT<br>EXPORT<br>UNKNOWN<br>N/A (if setting not 1, 2 or blank) | •Line 23 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-38 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a FinCEN 105 or 4790 CMIR is:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AMT OF TRN | Amount of Transaction | •Line 16 (total) |

**Exhibit 2.3.35-39 (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

FinCEN Form 8300: Report of Cash Payments Over $10,000 Received in a Trade or Business

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 8300       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv         4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRANSACTION DATE: MM-DD-YYYY       8
 9  STATE: vv ZIP: NNNNN-NNNN                     NUMBER/TOTAL DOCUMENTS: vvvv OF vvvv  9
10 DOCUMENT NUMBER: vvvvvvvvvvvvvvvvvvvv                                            10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                             1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                  5
 6  TRANSACTION TYPE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8                                                                                 8
 9                                                                                 9
20                                                                                20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4                                                                                 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-39 (Cont. 1) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 8300 this can only be 64 (8300) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 8300 in the case of an 8300 | N/A |

**Exhibit 2.3.35-39 (Cont. 2) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Box 3, Box 4 and Box 5 |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2**Usually this is a street address | Box 9 |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-39 (Cont. 3) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Box 9 or Box 10 and Box 11 |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Box 9 or Box 10 and Box 11 |
| 8.2 | 62 | **TRANSACTION DATE** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Line 28 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Box 10 and Box 11 |
| 9.2 | 68 | **NUMBER/TOTAL OF RECORD-S**This field contains the sequence of the record and the total number of records generated from a CBRS record. | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 10.1 | 17 | **DOCUMENT NUMBER** assigned by payer—will say N/A if blanks present | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-39 (Cont. 4) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Box 16, Box 17 and Box 18 |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Box 20 or Box 21 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Box 21 or Box 23 |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Box 24 and Box 25 |

**Exhibit 2.3.35-39 (Cont. 5) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 16.1 | 20 | **TRANSACTION TYPE** Possibilities:<br>PERSONAL PROPERTY PURCHASED<br>REAL PROPERTY PURCHASED<br>PERSONAL SERVICES PROVIDED<br>BUSINESS SERVICES PROVIDED<br>INTANGIBLE PROPERTY PURCHASED<br>DEBT OBLIGATION PAID<br>EXCHANGE OF CASH<br>ESCROW OR TRUST FUNDS<br>OTHER<br>MULTIPLE BOXES CHECKED<br>NOT COMPLETED<br>N/A (if code improperly set) | Line 33 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For an 8300 this is element 17.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for an 8300 is:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AMT OF TRN | Amount of Transaction | Line 29 or 31 |

**Exhibit 2.3.35-40 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1065 (DOC CODE 65)**

Form 1065 Schedule K-1: Partner's Share of Income, Deductions, Credits, etc.

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: K-1 1065   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4  PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv          4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa    7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     8
 9  STATE: vv ZIP: NNNNN-NNNN                PARTNER SHARE BEGINNING: nnn.nnn       9
10                                           PARTNER SHARE ENDING:    nnn.nnn      10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv       IRA SEP KEOGH IND: vvvvvvvvvvvvvvv      1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  BEGINNING TAX PERIOD: MM-YYYY       2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  ENDING TAX PERIOD: MM-YYYY          3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TAX PERIOD: YYYYMM                  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     5
 6                                                                                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                       20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                       1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                       2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                       3
 4                                                                                   4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-40 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1065 (DOC CODE 65)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERNCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a K–1 1065 this can only be 65 (K–1 1065) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** K–1 1065 in the case of a K–1 1065 | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |

**Exhibit 2.3.35-40 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1065 (DOC CODE 65)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERNCE |
|---|---|---|---|
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | |
| 7.2 | 62 | **SUBMITTED TO:** | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | |
| 9.2 | 69 | **PARTNER SHARE BEGINNING** | Line J |
| 10.1 | 69 | **PARTNER SHARE ENDING** | Line J |
| 11.1 | 20 | **PAYER ENTITY DATA** Name of the payer. | N/A |
| 11.2 | 63 | **IRA SEP KEOGH IND**<br>blank…Box is not checked<br>1……Box checked | Line I1 |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Sometimes this is a 2nd name line—often it is a street address. | |
| 12.2 | 68 | **BEGINNING TAX PERIOD** | Top of Form |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 3rd name line—often it is blank | |
| 13.2 | 65 | **ENDING TAX PERIOD** | Top of Form |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address or a CITY/STATE/ZIP line | |
| 14.2 | 56 | **TAX PERIOD** | |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-40 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1065 (DOC CODE 65)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERNCE |
|---|---|---|---|
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a K–1 1065 these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1, 23.1, 17.2, 18.2 and 19.2 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Line numbers, when they appear, refer to the lines on the paper forms. Equivalent magnetic media fields can be found in Publication 1525.

Possible literal for a K–1 1065 are:

**Exhibit 2.3.35-40 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1065 (DOC CODE 65)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| DIVIDENDS | Ordinary dividends<br>(may be negative) | • Box 6a |
| INTEREST | Interest income<br>(may be negative) | • Box 5 |
| ROYALTIES | Royalties<br>(may be negative) | • Box 7 |
| OR INC K–1 | • Ordinary business income (loss) | • Box 1 |
| REAL EST | • Net rental real estate income (loss) | • Box 2 |
| OTHER RENT | • Other net rental income (loss) | • Box 3 |
| GUAR PAYMT | • Guaranteed payments | • Box 4 |
| SECT179 EX | • Section 179 deduction | • Box 12 |
| SHT TRM CG | Net short-term captial gain (loss) | • Box 8 |
| LNG TRM CG | Net long-term capital gain (loss) | • Box 9a |
| PT3INCLOSS | Part III Other Income Loss Amount (can be zero) | |
| PT3DEDLOSS | Part III Other Deductions Amount (can be zero) | |
| NRECOURBEG | Nonrecourse Beginning Amount | |
| NRECOUREND | Nonrecourse Ending Amount | |
| QLRECURBEG | Qualified Nonrecourse Beginning Amount | |
| QLRECUREND | Qualified Nonrecourse Ending Amount | |
| RECOURBEG | Recourse Beginning Amount | |
| RECOUREND | Recourse Ending Amount | |
| DIVDENDEQU | DIVIDENDS-EQUIV-AMT | |

**Exhibit 2.3.35-41 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1041 (DOC CODE 66)**

Form 1041 Schedule K-1: Beneficiary's Share of Income, Deductions, Credits, etc.

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: K-1 1041   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa   7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  BEGINNING TAX PERIOD: MM-YYYY    8
 9  STATE: vv ZIP: NNNNN-NNNN                     ENDING TAX PERIOD: MM-YYYY       9
10                                                TAX PERIOD: YYYYMM              10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                            1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6 PYMNT 'OTHER INFO1' TYPE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 6
 7 PYMNT 'OTHER INFO2' TYPE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 7
 8                                                                                 8
 9                                                                                 9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                          20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                      3
 4                                                                                 4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-41 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1041 (DOC CODE 66)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a K–1 1041 this can only be 66 (K–1 1041) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** K–1 1041 in the case of a K–1 1041 | N/A |

**Exhibit 2.3.35-41 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1041 (DOC CODE 66)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 4.1 | 2 | **PAYEE ENTITY DATA SSN**, **EIN** or **TIN** | |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | |
| 6.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | |
| 7.2 | 62 | **SUBMITTED TO** | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | |
| 8.2 | 66 | **BEGINNING TAX PERIOD** | Top of form |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | |
| 9.2 | 63 | **ENDING TAX PERIOD** | Top of form |
| 10.1 | 56 | **TAX PERIOD** | |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-41 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1041 (DOC CODE 66)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | |
| 16.1 | 24 | **OTHER INFORMATION CODE 1** if there is a money type of 'OTHER INFO', then this field will give further explanation of 'OTHER INFO' code otherwise, this line is blank if there are no 'OTHER INFO' money type.<br>'OTHER INFO' possible codes:<br>A Tax-exempt interest<br>B Foreign Taxes<br>C Qualified production activities income<br>D Employer's W-2 wages<br>E Net investment income<br>F Gross farm and fishing income<br>G Foreign Trading Gross Receipts (IRC 942(a))<br>H Other information<br>* Statement was attached to K-1<br>blank Insignificant | Box 14 |

**Exhibit 2.3.35-41 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1041 (DOC CODE 66)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 17.1 | 24 | **OTHER INFORMATION CODE 2** if there is a money type of 'OTHER INFO', then this field will give further explanation of 'OTHER INFO' code otherwise, this line is blank if there are no 'OTHER INFO' money type. 'OTHER INFO' possible codes:<br>A Tax-exempt interest<br>B Foreign Taxes<br>C Qualified production activities income<br>D Employer's W-2 wages<br>E Net investment income<br>F Gross farm and fishing income<br>G Foreign Trading Gross Receipts (IRC 942(a))<br>H Other information<br>* Statement was attached to K-1 blank Insignificant | Box 14 |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20. | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21. | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-41 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1041 (DOC CODE 66)**

**MONEY SECTION**

| For a K–1 1041 these are elements 20.1, 20.2, 21.1, 21.2, 22.1, 22.2 and 23.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Line numbers, when they appear, refer to the lines on the paper forms. Equivalent magnetic media fields can be found in Publication 1438.

Possible literal for a K–1 1041 are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| DIVIDENDS | Ordinary dividends<br>(may be negative) | • Box 2a (present-2016) |
| INTEREST | Interest<br>(may be negative) | • Box 1 (present-2016) |
| BUSI INC | • Ordinary Business Income (present to 2014)<br>(may be negative) | • Box 6 (present-2016) |
| SHT TRM CG | Net short-term capital gain<br>(may be negative) | • Box 3 (present-2016) |
| LNG TRM CG | Net long-term capital gain<br>(may be negative) | • Box 4a (present-2016) |
| NET RENTAL | Net rental real estate income<br>(may be negative) | Box 7 (present - 2014) |
| OTH RENTAL | Other rental income<br>(may be negative) | Box 8 (present - 2014) |
| OTHER INFO | Other information | Box 14 (present - 2014) |
| OTH PRTFLO | Other Portfolio and Non-Business Income<br>(may be negative) | Box 5 (present - 2014) |

**Exhibit 2.3.35-42 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

Form 1120 Schedule K-1: Shareholder's Share of Income, Credits, Deduction, etc.

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: K-1 1120S  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa   7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    8
 9  STATE: vv ZIP: NNNNN-NNNN                  SHAREHOLDERS PCT OF STOCK: nnn.nnn   9
10                                             BEGINNING TAX PERIOD: MM-YYYY       10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv        ENDING TAX PERIOD: MM-YYYY            1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TAX PERIOD:YYYYMM                   2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6 PYMNT 'CREDITS1' TYPE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  6
 7 PYMNT 'CREDITS2' TYPE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  7
 8                                                                                 8
 9                                                                                 9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvv..$nnn,nnn,nnns 20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           3
 4                                                                                 4

         1         2         3         4         5         6         7         8
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-42 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a K–1 1120s this can only be 67 (K–1 1120s) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** K–1 1120S in the case of a K–1 1120S | N/A |

**Exhibit 2.3.35-42 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 4.1 | 20 | **PAYEE ENTITY** “SSN”, “EIN” or “TIN” | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | |
| 7.2 | 62 | **SUBMITTED TO** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word “TAPE” means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | |
| 9.2 | 71 | **SHAREHOLDERS PCT OF STOCK** SHAREHOLDERS PERCENTAGE OF STOCKS | Line F |

**Exhibit 2.3.35-42 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 10.1 | 66 | **BEGINNING TAX PERIOD** | Top of form |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 63 | **ENDING TAX PERIOD** | Top of form |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | |
| 12.2 | 55 | **TAX PERIOD** | |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address or a CITY/ STATE/ZIP line | |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | |

**Exhibit 2.3.35-42 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 16.1 | 24 | **CREDITS CODE 1**<br>if there is a money type of 'CR&CR RCAP', then this field will give further explanation of 'CR&CR RCAP' code otherwise, this line is blank if there is no 'CR&CR RCAP' money type.<br>'CR&CR RCAP' possible codes:<br>A Low-income housing credit (section 42(j)(5))<br>B Low-income housing credit (other)<br>C Qualified rehabilitation expend. (rental real estate)<br>D Qualified rehabilitation expend. (not rentl real est)<br>E Basis of energy property<br>F Other rental real estate credits<br>G Other rental credits<br>H Undistributed capital gains credits<br>I Credit for alcohol used as fuel<br>J Work opportunity credit<br>K Welfare-to-work credit<br>L Disabled access credit<br>M Empowerment zone & renewal community employment crdt<br>N Credit for increasing research activities<br>O New markets credit<br>P Crdt for employer social security and Medicare taxes<br>Q Backup withholding<br>R Recapture of low-income housing crdt (section 42(j)(5))<br>S Recapture of low-income housing crdt (other)<br>T Recapture of investment credit<br>U Other credits<br>V Recapture of other credits<br>* Statement was attached to K-1 blank Insignificant | Box 14 (present - 2014) |

**Exhibit 2.3.35-42 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 17.1 | 24 | **CREDITS CODE 2**<br>if there is a money type of 'CR&CR RCAP', then this field will give further explanation of 'CR&CR RCAP' code otherwise, this line is blank if there is no 'CR&CR RCAP' money type.<br>'CR&CR RCAP' possible codes:<br>A Low-income housing credit (section 42(j)(5))<br>B Low-income housing credit (other)<br>C Qualified rehabilitation expend. (rental real estate)<br>D Qualified rehabilitation expend. (not rentl real est)<br>E Basis of energy property<br>F Other rental real estate credits<br>G Other rental credits<br>H Undistributed capital gains credits<br>I Credit for alcohol used as fuel<br>J Work opportunity credit<br>K Welfare-to-work credit<br>L Disabled access credit<br>M Empowerment zone & renewal community employment crdt<br>N Credit for increasing research activities<br>O New markets credit<br>P Crdt for employer social security and Medicare taxes<br>Q Backup withholding<br>R Recapture of low-income housing crdt (section 42(j)(5))<br>S Recapture of low-income housing crdt (other)<br>T Recapture of investment credit<br>U Other credits<br>V Recapture of other credits<br>* Statement was attached to K-1<br>blank Insignificant | Box 14 (present - 2014) |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.3 | 56 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-42 (Cont. 6) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 230.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.2 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For an K–1 1120S these are elements 20.1, 20.2, 20.3, 21.1, 21.2, 22.1, 22.2, 23.1 and 23.2 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Line numbers, when they appear, refer to the lines on the paper forms.

Possible literal for a K–1 1120S are:

**Exhibit 2.3.35-42 (Cont. 7) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: K–1 1120S (DOC CODE 67)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| DIVIDENDS | Ordinary dividends<br>(may be negative) | • Box 5a (present - 2014) |
| INTEREST | Interest income<br>(may be negative) | • Box 4 (present - 2014) |
| ROYALTIES | Royalties | • Box 6 (present - 2014) |
| OR INC K–1 | • Ordinary business income (loss) (present - 2014) | • Box 1(present - 2014) |
| REAL EST | • Net rental real estate income (loss) (present - 2014) | • Box 2 (present - 2014) |
| OTHER RENT | • Other net rental income (loss) (present - 2014) | • Box 3 (present - 2014) |
| SECT179 EX | • Section 179 deduction (present - 2014) | • Box 11 (present - 2014) |
| SHT TRM CG | Net short-term capital gain (loss) | • Box 7 (present - 2014) |
| LNG TRM CG | Net long-term capital gain (loss) | • Box 8a (present - 2014) |
| CREDITS<br>CR&CR RCAP | • Credits (present to 2014)<br>• Credits & credit recapture | • Box 13 1st line |

**Exhibit 2.3.35-43 (10-12-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–NEC (DOC CODE 71)**

Form 1099 NEC: Nonemployee Compensation

**Note: Document code 71 was used for TY2013 and TY2016 to TY2019 Form 1099-H. Form 1099-H was reinstated in TY2022 as doc code 90.**

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE TRANSCRIPT SYSTEM *     1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 71  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-NEC   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 RECIPIENT:          vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SECOND NOTICE IND: vvvvvvvvvvvvvvvv  8
 9  STATE: vv ZIP: NNNNN-NNNN                                                        9
10                                          FATCA IND: vvv                          10
 1 PAYER:              vvv vvvvvvvvvvvvv       DIRECT-SALES-IND: vvv                  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     5
 6                                                                                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                        7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                        8
 9                                                                                   9
20                                                                                  20
 1                                                                                   1
 2                                                                                   2
 3                                                                                   3
 4                                                                                   4
         1         2         3         4         5         6         7         8
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

**Exhibit 2.3.35-43 (Cont. 1) (10-12-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–NEC (DOC CODE 71)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–DIV this can only be 91 (1099–DIV) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–NEC in the case of a 1099–NEC | N/A |

**Exhibit 2.3.35-43 (Cont. 2) (10-12-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–NEC (DOC CODE 71)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **RECIPIENT** “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-43 (Cont. 3) (10-12-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–NEC (DOC CODE 71)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 63 | **SECOND NOTICE IND** | Box 2 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 10.1 | 55 | **FATCA IND** | |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 62 | **DIRECT-SALES-IND** | |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |

**Exhibit 2.3.35-43 (Cont. 4) (10-12-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–NEC (DOC CODE 71)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | Box 1 |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | Box 2 |

**Exhibit 2.3.35-44 (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 5498–ESA (DOC CODE 72)**

Form 5498-ESA: Coverdell ESA Contribution Information

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP       .    *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  | 2
 3| DOCUMENT TYPE: 5498-ESA   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 8
 9| STATE: vv ZIP: NNNNN-NNNN                                                       | 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv                                            |10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                            | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 5
 6|                                                                                | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 7
 8| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 8
 9|                                                                                | 9
20|                                                                                |20
 1|                                                                                | 1
 2|                                                                                | 2
 3|                                                                                | 3
 4|                                                                                | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-44 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 5498–ESA (DOC CODE 72)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 5498–ESA this can only be 72 (5498–ESA) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**5498–ESA in the case of 5498–ESA | N/A |

**Exhibit 2.3.35-44 (Cont. 2) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 5498–ESA (DOC CODE 72)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN,<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Transferor’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN**Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line-often it is a street address | Transferor’s name box or Transferor’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-44 (Cont. 3) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 5498–ESA (DOC CODE 72)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address– often it is a CITY line | Transferor's Street address box or Transferor's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 61 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line- often it contains the State and 9 digit ZIP with appropriate literal | Transferor's City, state and ZIP code box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Transferor's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |

**Exhibit 2.3.35-44 (Cont. 4) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 5498–ESA (DOC CODE 72)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line- often it is a street address. Starts in position 2 if TR Agent else 4. | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address- often it is a CITY/STATE/ZIP line | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 5498–ESA these are elements 17.1 and 18.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 5498–ESA are:

**Exhibit 2.3.35-44 (Cont. 5) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 5498–ESA (DOC CODE 72)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| ESA CTB | Coverdell ESA contributions | Box 1 |
| ESA RO CTB | Rollover contributions | Box 2 |

**Exhibit 2.3.35-45 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–CAP (DOC CODE 73)**

Form 1099-CAP: Changes in Corporate Control and Capital Structure

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1099-CAP   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRANSACTION DATE: MM-DD-YYYY       8
 9  STATE: vv ZIP: NNNNN-NNNN                    GROSS INCLUDES COMMISSIONS: vvvvvvvvv 9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv         GROSS EXCLUDES COMMISSIONS: vvvvvvvvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv         CUSIP NUMBER: vvvvvvvvvvvvv          1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6  ITEM DESCRIPTION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                       8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                       9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                      20
 1                                                                                  1
 2                                                                                  2
 3                                                                                  3
 4 ENTER DEFINER=(N)EXT,(P)REVIOUS,(S)UMMARY,IRPO(L),(O)NLINE,HARD(C)OPY            4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-45 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–CAP (DOC CODE 73)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desire). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–CAP this can only be 73 (1099–CAP) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–CAP in the case of 1099–CAP | N/A |

**Exhibit 2.3.35-45 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–CAP (DOC CODE 73)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **PAYEE ENTITY DATA** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line-often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-45 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–CAP (DOC CODE 73)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address or City, State and ZIP code box |
| 7.2 | 2 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 1 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's Street address or Recipient's City, State and ZIP code box |
| 8.2 | 56 | **TRANSACTION DATE** MM-DD-YYYY (Date of sale or exchange) | Box 1 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Recipient's Street address or City, State and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER ENTITY DATA** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |

**Exhibit 2.3.35-45 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–CAP (DOC CODE 73)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 14.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.2 | 67 | **NUMBER OF SHARES EXCHANGED.** | • Box 3 (present - 2014) |
| 15.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.2 | 62 | **CLASS OR CLASSES OF STOCK EXCHANGED.** | • Box 4 (present - 2014) |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**MONEY SECTION**

For a 1099–CAP these are elements 17.1, 18.1, 19.1 and 20.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–CAP are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| AGGRGT AMT | Aggregate amount received | Box 2 (present - 2014) |

**Exhibit 2.3.35-46 (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1098–Q (DOC CODE 74)**

Form 1098-Q: Qualifying Longevity Annuity Contract (QLAC) Information

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 74  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1098-Q     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: nnnnnnnnnnnnnn  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvv                 8
 9  STATE: vv ZIP: NNNNN-NNNN                    ANNUITY START DATE: MM/DD/YYYY      9
10 ACCOUNT NUMBER: NNNNNNNNNNNNNNNNN            ACCELERATED START DATE = VVV        10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                              1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MONTHLY PAYMENT DAY:                 2
 3  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   JAN=NN, FEB=NN, MAR=NN, APR=NN     3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   MAY=NN, JUN=NN, JUL=NN, AUG=NN     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   SEP=NN, OCT=NN, NOV=NN, DEC=NN     5
 6                                                                                  6
 7                                                                                  7
 8                                                                                  8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns 20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns  3
 4                                                                                  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-46 (Cont. 1) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1098–Q (DOC CODE 74)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD** |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.<br>**NOTE:** Errors are treated as if you had entered the default. |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired) |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of— the individual document display **** if> 9999 |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099-K |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN”″ |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN |

**Exhibit 2.3.35-46 (Cont. 2) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1098–Q (DOC CODE 74)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 5.1 | 2 | **PAYEE ENTITY LINE 1** |
| 6.1 | 2 | **PAYEE ENTITY LINE 2**<br>Sometimes this is a 2nd name line— often it is a street address |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media.<br>Possibilities: NNNNNNN or N/A |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line |
| 7.2 | 61 | **SUBMITTED TO IRS** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line— often it contains the State and 9 digit ZIP with appropriate literal |
| 8.2 | 43 | **SECOND NOTICE INDICATOR** |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line— often it is blank |
| 9.2 | 43 | **ANNUITY START DATE**<br>YYYYMMDD |
| 10.1 | 16 | **ACCOUNT NUMBER** |
| 10.2 | 60 | **ACCELERATED START DATE IND**<br>0...Start Date is not accelerated<br>1...Start Date may be accelerated |
| 11.1 | 19 | **PAYER ENTITY DATA** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) |
| 12.1 | 2 | **PAYER ENTITY LINE 1** |
| 13.1 | 2 | **PAYER ENTITY LITERAL** This literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element). |
| 13.2 | 49,57,65, 73 | **JAN, FEB, MAR, APR**<br>Day of month (dd) that last payment was made |

**Exhibit 2.3.35-46 (Cont. 3) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1098–Q (DOC CODE 74)**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 14.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line— often it is a street address. |
| 14.2 | 49,57,65, 73 | **MAY, JUN, JUL, AUG**<br>Day of month (dd) that last payment was made |
| 15.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address— often it is a CITY/STATE/ZIP line |
| 15.2 | 49,57,65, 73 | **SEP, OCT, NOV, DEC**<br>Day of month (dd) that last payment was made |
| 19.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 20.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 21.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 22.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |
| 23.1 | 2,29,55 | **MONEY TYPE AND AMOUNT** |

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| JAN DD | Day of month (dd) that last payment was made | Box 5a |
| FEB DD | Day of month (dd) that last payment was made | Box5b |
| MAR DD | Day of month (dd) that last payment was made | Box5c |
| APRIL DD | Day of month (dd) that last payment was made | Box5d |
| MAY DD | Day of month (dd) that last payment was made | Box5e |
| JUNE DD | Day of month (dd) that last payment was made | Box5f |
| JULY DD | Day of month (dd) that last payment was made | Box5g |
| AUGUST DD | Day of month (dd) that last payment was made | Box5h |
| SEPT DD | Day of month (dd) that last payment was made | Box5i |
| OCT DD | Day of month (dd) that last payment was made | Box5j |

**Exhibit 2.3.35-46 (Cont. 4) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1098–Q (DOC CODE 74)**

| | | |
|---|---|---|
| NOV DD | Day of month (dd) that last payment was made | Box5k |
| DEC DD | Day of month (dd) that last payment was made | Box5l |

**Exhibit 2.3.35-47 (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–S (DOC CODE 75)**

Form 1099-S: Proceeds From Real Estate Transactions

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-S     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv   6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa       7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DATE OF CLOSING: MM-DD-YYYY          8
 9  STATE: vv ZIP: NNNNN-NNNN                     vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv          FOREIGN IND: V                      10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                               1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6  ITEM DESCRIPTION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                      6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                        7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                        8
 9                                                                                   9
20                                                                                  20
 1                                                                                   1
 2                                                                                   2
 3                                                                                   3
 4                                                                                   4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-47 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–S (DOC CODE 75)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–S this can only be 75 (1099–S) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–S in the case of 1099–S | N/A |

**Exhibit 2.3.35-47 (Cont. 2) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–S (DOC CODE 75)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN,<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Transferor’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN**Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line-often it is a street address | Transferor’s name box or Transferor’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-47 (Cont. 3) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–S (DOC CODE 75)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address– often it is a CITY line | Transferor's Street address box or Transferor's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 61 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line- often it contains the State and 9 digit ZIP with appropriate literal | Transferor's City, state and ZIP code box |
| 8.2 | 61 | **DATE OF CLOSING** MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31 | Box 1 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Transferor's City, state and ZIP code box |
| 9.2 | 44 | **TRANSFER INDICATOR** Possibilities:<br>PROPERTY OR SERVICES NOT RECEIVED<br>PROPERTY OR SERVICES RECEIVED<br>(blanks if indicator improperly set) | Box 4 |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 57 | **FOREIGN IND** | Box 5 |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-47 (Cont. 4) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–S (DOC CODE 75)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Pos-sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line- often it is a street address. Starts in position 2 if TR Agent else 4. | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address- often it is a CITY/STATE/ZIP line | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Filer's name, street address, city, state, ZIP code and telephone no. box |
| 16.1 | 20 | **ITEM DESCRIPTION** Whatever is present except blanks will cause N/A to display | Box 3 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-47 (Cont. 5) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–S (DOC CODE 75)**

**MONEY SECTION**

| For a 1099–S these are elements 17.1 and 18.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–S are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| REAL ES SL | Gross proceeds | Box 2 |
| BYR RE TAX | Buyer's part of real estate tax | Box 6 |

**Exhibit 2.3.35-48 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–C (DOC CODE 78)**

Form 1098-C: Contributions of Motor Vehicles, Boats, and Airplanes

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1098-C     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DATE OF CONTRIBUTION: MM-DD-YYYY     8
 9  STATE: vv ZIP: NNNNN-NNNN                   DATE OF SALE: MM-DD-YYYY             9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv          ARM'S LENGTH INDICATOR: vvvvvvvv     10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv         BOX 5A CERT. INDICATOR: vvvvvvvvvvvv  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  NEEDY INDIVIDUAL IND: vvvvvvvvvvvvv  2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  GOODS OR SERVICES CODE: vvvvvvvvvvv  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  INTANG. RLGS BNFTS IND: vvvvvvvvvvvvv 4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  CONTRIBUTION LIMIT IND: vvvvvvvvvvvvv 5
 6 MAKE, MODEL AND YEAR: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     6
 7 VEHICLE OR OTHER IDENTIFICATION NUMBER: vvvvvvvvvvvvvvvvvvvvvvvvvvv              7
 8 DESCRIPTION FROM BOX 5C: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa   8
 9 GOODS AND SERVICES: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                     20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                     1
 2                                                                                2
 3                                                                                3
 4                                                                                4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |

**Exhibit 2.3.35-48 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–C (DOC CODE 78)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1098–C this can only be 78 (1098–C) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1098–C in the case of 1098–C | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |

**Exhibit 2.3.35-48 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–C (DOC CODE 78)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | Donor's identification number |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Donor's name box |
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line-often it is a street address | Donor's name box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Donor's name box |
| 7.2 | 2 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |

**Exhibit 2.3.35-48 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–C (DOC CODE 78)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.1 | 1 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Donor's City, state, and ZIP code box |
| 8.2 | 56 | **DATE OF CONTRIBUTION** MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31 | Box 1 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Donor's City, state, and ZIP code box |
| 9.2 | 58 | **DATE OF SALE** MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31 | Box 4b (present - 2014) |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 68 | **ARM'S LENGTH INDICATOR**Possibilities:<br>SOLD<br>NOT SOLD<br>N/A if indicator improperly set. | Box 4a - Donee certifies that vehicle was sold in arm's length transaction to unrelated party |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | Donee's identification number |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.4 | 68 | **BOX 5A CERTIFICATION INDICATOR** Possibilities:<br>CERTIFIES<br>NOT CHECKED<br>N/A if indicator improperly set. | Box 5a - Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use |

**Exhibit 2.3.35-48 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–C (DOC CODE 78)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Donee's name, street address, city, state, ZIP code and telephone no. box |
| 12.2 | 66 | **NEEDY INDIVIDUAL INDICATOR** Possibilities:<br>BOX 5B CHK<br>BOX 5B NOT CHK | Box 5b (present - 2014) |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Donee's name, street address, city, state, ZIP code and telephone no. box |
| 13.3 | 68 | **GOODS OR SERVICES CODE**Possibilities:<br>YES<br>NO<br>NEITHER CHK | Box 6a (present - 2014) |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Donee's name, street address, city, state, ZIP code and telephone no. box |
| 14.2 | 68 | **INTANGIBLE RELIGIOUS BENEFITS INDICATOR**Possibilities:<br>BOX 6C CHK<br>BOX 6C NOT CHK | Box 6c (present - 2014) |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Donee's name, street address, city, state, ZIP code and telephone no. box |
| 15.2 | 68 | **CONTRIBUTION LIMIT INDICATOR** Possibilities:<br>BOX 7 CHK<br>BOX 7 NOT CHK | Box 7 (present - 2014) |
| 16.1 | 23 | **MAKE, MODEL AND YEAR OF VEHICLE** | Box 2 |
| 17.1 | 41 | **VEHICLE OR OTHER IDENTIFICATION NUMBER** | Box 3 |

**Exhibit 2.3.35-48 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–C (DOC CODE 78)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 18.1 | 26 | **DESCRIPTION FROM BOX 5C** Whatever is present except blanks will cause N/A to display | Box 5c - Donee certifies the following detailed description of material improvements or significant intervening use and duration of use |
| 19.1 | 21 | **GOODS AND SERVICES DESCRIPTION**Whatever is present except blanks will cause N/A to display | Box 6c (present - 2014) - Describe the goods and services, if any, that were provided. |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a 1098–C these are elements 20.1 and 21.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098–C is:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| PRCDS SALE | Gross proceeds from sale | Box 4c |
| VL GDS&SRV | Value of goods and services provided in exchange for the vehicle | Box 6b (present - 2014) |

**Exhibit 2.3.35-49 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

Form 1099-B: Proceeds From Broker and Barter Exchange Transactions

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1099-B     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SALES DATE: MM-DD-YYYY IRS-IND: v   8
 9  STATE: vv ZIP: NNNNN-NNNN                     GROSS INCLUDES COMMISSIONS: vvv     9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv           GROSS EXCLUDES COMMISSIONS: vvv    10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv           CUSIP NUMBER: VVVVVVVVVVVV          1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvv                2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  ACQUIRED DATE: MM-DD-YYYY          4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  GAIN/LOSS CD: vvvvvvvvvvvvv        5
 6  ITEM DESCRIPTION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv CODE IF ANY: v        4
 7  NONCOVERED SECURITY BASIS NOT REPORTED TO IRS                                   7
 8                                              FATCA IND=vvv PROCEEDS COLLEC=vvv   8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            3
 4                                                                                  4

          1         2         3         4         5         6         7         8
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-49 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| | | | |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–B this can only be 79 (1099–B) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–B in the case of 1099–B | N/A |

**Exhibit 2.3.35-49 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line-often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-49 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address or City, State and ZIP code box |
| 7.2 | 2 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 1 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's Street address or Recipient's City, State and ZIP code box |
| 8.2 | 56 | **DATE SOLD** MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31 | Box 1c |
| 8.3 | 75 | **Basis Reported IRS Indicator** (CHECKBOX) Possibilities:<br>A-Short Term Transaction for which the Cost or Other Basis is being reported to the IRS<br>B-Short Term Transaction for which the Cost or Other Basis is NOT being reported to the IRS<br>D-Lone Term Transaction for which the Cost or Other Basis is being reported to the IRS<br>E-Long Term Transaction for which the Cost or Other Basis is NOT being reported to the IRS<br>X-Transaction if you cannot determine whether the Recipient should check Box B or Box E on Form 8949 because the Holding Period is unknown<br>Blank-Transactions that do not flow to Form 8949 | BOX 12 |

**Exhibit 2.3.35-49 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Recipient's Street address or City, State and ZIP code box |
| 9.2 | 72 | **GROSS PROCEEDS** (CHECKBOX) Possibilities:<br>YES<br>NO<br>N/A - if indicator improperly set. | Box 6 |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 72 | **NET PROCEEDS** (CHECKBOX) Possibilities:<br>YES<br>NO<br>N/A - if indicator improperly set. | Box 6 |
| 11.1 | 20 | **PAYER ENTITY** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 58 | **CUSIP NUMBER** Whatever is present except blanks will cause N/A to display | Box 1b |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 12.2 | 44 | **SECOND NOTICE STATUS** Possibilities:<br>SECOND NOTICE ISSUED<br>NO SECOND NOTICE<br>(left blank if indicator improperly set) | 2nd TIN Not. box |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.2 | 44 | **BASIS REPORTED IRS INDICATOR** Possibilities:<br>RCPNT CANNOT TAKE A LOSS ON TX RETURN<br>RCPNT CAN TAKE A LOSS ON TAX RETURN<br>N/A if indicator improperly set. | Box 12 (present - 2014) |

**Exhibit 2.3.35-49 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.2 | 59 | **DATE ACQUIRED**<br>DATE OF ACQUISITION | Box 1b (present - 2014) |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.2 | 58 | **GAIN OR LOSS CODE**<br>0...Box not checked<br>1...Short-term<br>2...Long-term<br>3...Ordinary and Short-Term<br>4...Ordinary and Long-Term | Box 2 (present - 2014) |
| 16.1 | 20 | **ITEM DESCRIPTION** Whatever is present except blanks will cause N/A to display | • Box 1a (present - 2014) |
| 17.1 | 2 | **NONCOVERED SECURITY INDICATOR**<br>blank...Nothing checked<br>1...Noncovered Security Basis not reported to IRS (Box 5)<br>2...Noncovered Security Basis reported to IRS (Box 3) | Box 3,5 (present - 2014) |
| 18.1 | 54 | **FATCA Filing Requirement CODE**<br>"1" or blank | |
| 18.2 | 64 | **Proceeds From Collectible**<br>QOF | Box 3 |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

| **MONEY SECTION** |
|---|
| For a 1099–B these are elements 17.1, 17.2, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1 |

**Exhibit 2.3.35-49 (Cont. 6) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–B (DOC CODE 79)**

| **MONEY SECTION** | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |
| ***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220. | |
| Possible literal for a 1099–B are: | |

| **Literal** | **Meanings** | **Paper Form Reference** |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 4 |
| BARTERING | Bartering | Box 13 (present - 2014) |
| PROFT&LOSS | Aggregate profit or (loss) | • Box 11 (present - 2014) |
| REALIZED | Profit or (loss) realized in Current Year | • Box 8 (present - 2014) |
| UNREAL PY | Unrealized profit or (loss) on open contracts—12/31/Prior Year | Box 9 (present - 2014) |
| PROCEEDS (present-2014)<br>STOCK&BOND (2013) | Proceeds (may be negative)<br><br>Stocks, Bonds, etc. (may be negative) | Box 1d (present - 2014) |
| UNREAL CY | Unrealized profit or (loss) on open contracts—12/31/Current Year | Box 10 (present - 2014) |
| COST&BASIS | Cost or Other Basis | Box 1e (present - 2014) |
| ADJUSTMENT (present-2014)<br>SALE&LOSS (2013) | Adjustments<br><br><br><br>Wash Sale Loss Disallowed | Box 1g (present - 2014) |
| ACCRUED MDA | Accrued Market Discount Amount | Box 1f |

**Exhibit 2.3.35-50 (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–A (DOC CODE 80)**

Form 1099-A: Acquisition or Abandonment of Secured Property

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: 1099-A     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  ACQUISITION DATE: MM-DD-YYYY       | 8
 9| STATE: vv ZIP: NNNNN-NNNN                     PERSONAL LIABILITY (BELOW):       | 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv          vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv|10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                              | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 5
 6| ITEM DESCRIPTION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                   | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 7
 8| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 8
 9| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 9
20|                                                                                |20
 1|                                                                                | 1
 2|                                                                                | 2
 3|                                                                                | 3
 4|                                                                                | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-50 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–A (DOC CODE 80)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–A this can only be 80 (1099–A) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–A in the case of 1099–A | N/A |

**Exhibit 2.3.35-50 (Cont. 2) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–A (DOC CODE 80)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Borrower’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Borrower’s name box or Borrower’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-50 (Cont. 3) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–A (DOC CODE 80)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Borrower's Street address box or Borrower's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Borrower's City, state and ZIP code box |
| 8.2 | 62 | **ACQUISITION DATE** MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31 | Box 1 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Borrower's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 45 | **PERSONAL LIABILITY** Possibilities:<br>"Y" BOX CHKD (PERSONALLY LIABLE)<br>"N" BOX CHKD (NOT PERSONALLY LIABLE)<br>BOTH BOXES CHECKED<br>NEITHER BOX CHECKED | Box 5 |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-50 (Cont. 4) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–A (DOC CODE 80)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Lender's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Lender's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Lender's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. | Lender's name, street address, city, state, ZIP code and telephone no. box |
| 16.1 | 20 | **ITEM DESCRIPTION** Whatever is present except blanks will cause N/A to display | Box 6 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-50 (Cont. 5) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–A (DOC CODE 80)**

**MONEY SECTION**

| For a 1099–A these are elements 17.1 and 18.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–A are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| PRPTY FMV | Fair market value of property | Box 4 |
| DEBT OUT | Balance of principal outstanding | Box 2 |

**Exhibit 2.3.35-51 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098 (DOC CODE 81)**

Form 1098: Mortgage Interest Statement

```
        1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1098       ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 RECIPIENT/BORROWER vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa       7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MORTGAGED PROPERTIES: nnnnnnnnnnnn    8
 9  STATE: vv ZIP: NNNNN-NNNN                     MORTGAGE ORIG DATE:MM/DD/YYYY        9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv           PROPERTY ADDRESS VERIFIED:VVV        10
 1 PAYER/LENDER: vvv vvvvvvvvvvvvv               vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6                                                                                    6
 7                                                                                    7
 8                                                                                    8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                         9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                        20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                         1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                         2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                         3
 4                                                                                    4

        1         2         3         4         5         6         7         8
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-51 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098 (DOC CODE 81)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1098 this can only be 81 (1098) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1098 in the case of 1098 | N/A |

**Exhibit 2.3.35-51 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098 (DOC CODE 81)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Payer’s/Borrower’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Payer’s/Borrower’s name box or Payer’s/Borrower’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-51 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098 (DOC CODE 81)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Payer's/Borrower's Street address box or Payer's/Borrower's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Payer's/Borrower's City, state and ZIP code box |
| 8.2 | 66 | **NUMBER OF MORTGAGED PROPERTIES** The number of mortgaged properties | Box 9 (2019) |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Payer's/Borrower's City, state and ZIP code box |
| 9.2 | 63 | **MORTGAGE ORIGINATION DATE** | Box 3 |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 70 | **PROPERTY ADDRESS VERIFICATION** | Box 7 |
| 11.1 | 24 | **PAYER/LENDER** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-51 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098 (DOC CODE 81)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Recipient's/Lender's name, address and telephone number box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Recipient's/Lender's name, address and telephone number box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Recipient's/Lender's name, address and telephone number box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Recipient's/Lender's name, address and telephone number box |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-51 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098 (DOC CODE 81)**

**MONEY SECTION**

| For a 1098 these are elements 17.1, 18.1, and 19.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098 are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| POINTS PD | Points paid on purchase of principal residence | Box 2 |
| OVERPD INT | Refund of overpaid interest | Box 3 |
| MTG INT PD | Mortgage interest received from payer(s)/ borrower(s) | Box 1 |
| MRTG INS | Mortgage Insurance Premiums | Box 4 (present - 2014) |
| OUTST MRTG | Outstanding mortgage principle | Box 2 |

**Exhibit 2.3.35-52 (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

Form SSA-1099: Social Security Benefit Statement
Form RRB-1099: Railroad Retirement Benefit Statement

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 ┌──────────────────────────────────────────────────────────────────────────────┐
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: SSA-1099   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN 5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRUST FUND: vvvvvvvvvv             8
 9  STATE: vv ZIP: NNNNN-NNNN                     SSA/RRB PAYMENTS: vvvvvvvvvvvvvvvv  9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv                                            10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvv                                             1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6                                                                                6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                          7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                     8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                     9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                    20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                     1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                     2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                     3
 4                                                                                4
 └──────────────────────────────────────────────────────────────────────────────┘
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-52 (Cont. 1) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a SSA–1099 this can only be 82 (SSA–1099) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITER-AL**SSA–1099 in the case of a SSA–1099 | N/A |

**Exhibit 2.3.35-52 (Cont. 2) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | |
| 5.2 | 70 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-52 (Cont. 3) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | |
| 8.2 | 56 | **TRUST FUND** Possibilities are:<br>DISABILITY<br>RETIREMENT<br>N/A (if code improperly set) | SSA Generated Field |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | |
| 9.2 | 62 | **SSA/RRB IND** Possibilities:<br>EITHER SSA OR RRB<br>BOTH SSA AND RRB<br>N/A (if code improperly set) | SSA Generated Field |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | N/A |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-52 (Cont. 4) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line- often it is a street address. Starts in position 4 if TR Agent else 2. | |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. | |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-52 (Cont. 5) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

**MONEY SECTION**

| For a SSA—1099 these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1, 23.1 and 17.2 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a SSA—1099 are:

**Exhibit 2.3.35-52 (Cont. 6) (04-27-2008)**
**Payee online Transcript**
**Document Display Screen: SSA–1099 (DOC CODE 82)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| PENS/ANN | • Benefits Paid in Current Year (SSA-1099)<br>• Gross Social Security Equivalent Benefits Portion of Tier 1 Paid in Current year (RRB-1099) | Box 3 |
| FED TAX WH | Voluntary Federal Income Tax Withholding | • SSA-1099: Box 6<br>• RRB-1099: Box 10 |
| REPAYMENTS | • Benefits Repaid to SSA in Current Year (SSA-1099)<br>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in Current Year (RRB-1099) | Box 4 |
| WC OFFSET | Workers' Compensation Offset in Current Year | • SSA-1099: Box 3<br>• RRB-1099: Box 6 |
| REPAY NNNN | • Benefits Repaid to SSA in [Current Year-1] (SSA-1099)<br>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-1] (RRB-1099) | Box 4 |
| REPAY NNNN | • Benefits Repaid to SSA in [Current Year-2] (SSA-1099)<br>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-2] (RRB-1099) | Box 4 |
| REPAY NNNN | • Benefits Repaid to SSA in [Current Year-3] (SSA-1099)<br>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-3] (RRB-1099) | Box 4 |
| REPAY NNNN | • Benefits Repaid to SSA in [Current Year-4] (SSA-1099)<br>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-4] (RRB-1099) | Box 4 |

***Note:*** WHERE THE REPAY NNNN FIELD TY'S ARE TY minus 1, 2, 3 OR 4. (Example given is for 2015)

**Exhibit 2.3.35-53 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

Form 1098-T: Tuition Statement

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1098-T     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  8
 9  STATE: vv ZIP: NNNNN-NNNN                     vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv          vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv          vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  STUDENT TIN VERIFICATION=vvv       2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6                                                                                  6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                       8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                       9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                      20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                       1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                       2
 3                                                                                  3
 4                                                                                  4
          1         2         3         4         5         6         7         8
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-53 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1098–T this can only be 83 (1098–T) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1098–T in the case of a 1098–T | N/A |

**Exhibit 2.3.35-53 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Student’s name box |
| 5.2 | 70 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Student’s name box or Student’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-53 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Student's Street address box or Student's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Student's City, state and ZIP code box |
| 8.2 | 44 | **HALF TIME INDICATOR** Possibilities:<br>LESS THAN HALF TIME STUDENT<br>GRTR THAN OR EQ TO HALF TIME STUDENT<br>N/A (if code improperly set) | • Box 8 (present - (2014) |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Student's City, state and ZIP code box |
| 9.2 | 44 | **GRADUATE STUDENT INDICATOR** Possibilities:<br>GRADUATE STUDENT<br>NOT A GRADUATE STUDENT<br>N/A (if code improperly set) | • Box 9 (present - 2014) |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |

**Exhibit 2.3.35-53 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 10.2 | | **ACADEMIC PERIOD CODE** Possibilities are:<br>YES = AMOUNT IN BOX 1 OR 2 IS FOR AN ACADEMIC PERIOD BEGINNING JANUARY - MARCH OF NEXT TAX YEAR<br>NO = ACADEMIC PERIOD BOX NOT CHECKED<br>N/A (if code improperly set) | • Box 7 (present - 2014) |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.4 | 44 | **METHOD OF REPORTING INDICATOR**<br>Possibilities:<br>NO CHANGE IN RPRTNG METHOD PREV YEAR<br>A CHANGE IN RPRTNG METHOD PREV YEAR<br>If not the above two indicators, it will be left blank<br>**PREVIOUS YEAR AMOUNT CODE**<br>Possibilities:<br>PREVIOUS YEAR AMT INCLUDED IN BOX 1<br>PREVIOUS YEAR AMT INCLUDED IN BOX 2<br>If not the above two codes, it will be left blank | **NOTE:**Osolete for TY2019.<br>Box 3 |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Filer's name, street address, city, state, ZIP code and telephone number box |

**Exhibit 2.3.35-53 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 12.2 | 69 | **TIN CHECKBOX** Name of the payer | After box 2, before box 3 – where student would normally enter Social Security number |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Filer's name, street address, city, state, ZIP code and telephone number box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Filer's name, street address, city, state, ZIP code and telephone number box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Filer's name, street address, city, state, ZIP code and telephone number box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-53 (Cont. 6) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1098–T (DOC CODE 83)**

**MONEY SECTION**

| For a 1098-T these are elements 17.1 and 18.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098-T are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| QLF TTN&RE | Payments received for qualified tuition and related expenses | Box 1 (present -2014) |
| SCH OR GRT | Scholarships or Grants | • Box 5(present - 2014) |
| AMNTS BILL | Amounts billed for qualified tuition and related expenses | Box 2 (present - 2014) |
| ADJSTMT PY | Adjustments made for a prior year | • Box 4 (present - 2014) |
| ADJST SCHL | Adjustments to scholarships or grants for a prior year | • Box 6 (present - 2014) |
| RFUNS TTN | Reimbursements or refunds of qualified tuition and related expenses from an insurance contract | • Box 10 (present - 2014) |

**Exhibit 2.3.35-54 (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1098–E (DOC CODE 84)**

Form 1098-E: Student Loan Interest Statement

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1098-E     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN 5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  LOAN ORIGINATION IND: aaaaaaaaaaa   8
 9  STATE: vv ZIP: NNNNN-NNNN                                                       9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv                                            10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                            1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   5
 6                                                                                 6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                      7
 8                                                                                 8
 9                                                                                 9
20                                                                                20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4                                                                                 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-54 (Cont. 1) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1098–E (DOC CODE 84)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–E this can only be 84 (1098–E) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1098–E in the case of a 1098–E | N/A |

**Exhibit 2.3.35-54 (Cont. 2) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1098–E (DOC CODE 84)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Borrower’s name box |
| 5.2 | 70 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Borrower’s name box or Borrower’s Street address box |
| 6.2 | 57 | **TRANSMITTAL CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-54 (Cont. 3) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1098–E (DOC CODE 84)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Borrower's Street address box or Borrower's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Borrower's City, state and ZIP code box |
| 8.2 | 66 | **LOAN ORIGINATION FEE INDICATOR**<br>Possiblities are<br>CHECKED<br>NOT CHECKED<br>N/A | Box 2 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Borrower's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-54 (Cont. 4) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1098–E (DOC CODE 84)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Recipient's/Lender's name, address and telephone number box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Recipient's/Lender's name, address and telephone number box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Recipient's/Lender's name, address and telephone number box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. | Recipient's/Lender's name, address and telephone number box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-54 (Cont. 5) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1098–E (DOC CODE 84)**

**MONEY SECTION**

| For a 1098–E this is element 17.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098–E is:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| STD LN INT | Student loan interest received by lender | Box 1 |

**Exhibit 2.3.35-55 (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1099–C (DOC CODE 85)**

Form 1099-C: Cancellation of Debt

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *    1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-C     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRANSACTION DATE: MM-DD-YYYY         8
 9  STATE: vv ZIP: NNNNN-NNNN                   vvvvvvvvvvvvvvvvvvvvvvvv            9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv         PERSONAL LIABILITY (BELOW):          10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv         aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa   1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  IDENTIFIABLE EVENT CODE (BELOW):     2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv   aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6  DEBT DESCRIPTION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                     6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                       8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                       9
20                                                                                 20
 1                                                                                 1
 2                                                                                 2
 3                                                                                 3
 4                                                                                 4

         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-55 (Cont. 1) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1099–C (DOC CODE 85)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–C this can only be 85 (1099–C) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–C in the case of a 1099–C | N/A |

**Exhibit 2.3.35-55 (Cont. 2) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1099–C (DOC CODE 85)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 4.1 | 20 | **PAYEE ENTITY DATA** | N/A |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Debtor's name box |
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Debtor's name box or Debtor's Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Debtor's Street address box or Debtor's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Debtor's City, state and ZIP code box |

**Exhibit 2.3.35-55 (Cont. 3) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1099–C (DOC CODE 85)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.2 | 62 | **DATE CANCELED** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Box 1 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Debtor's City, state and ZIP code box |
| 9.2 | 44 | **BANKRUPTCY INDICATOR** Possibilities:<br>BANKRUPTCY INDICATED<br>BANKRUPTCY NOT INDICATED | Box 6 |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 10.2 | 44 | **PERSONAL LIABILITY (BELOW):** | N/A |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 45 | **PERSONAL LIABILITY INDICATOR** Possibilities are:<br>YES, PERSONALLY LIABLE<br>NO, NOT PERSONALLY LIABLE<br>N/A | Box 5 (present-2016) |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Creditor's name, street address, city, state and ZIP code box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |

**Exhibit 2.3.35-55 (Cont. 4) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1099–C (DOC CODE 85)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 13.2 | 45 | **IDENTIFIABLE EVENT CODE** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. Add new value "H' (2017) Other actual discharge before identifiable event | Creditor's name, street address, city, state and ZIP code box 6 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Creditor's name, street address, city, state and ZIP code box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. | Creditor's name, street address, city, state and ZIP code box |
| 16.1 | 20 | **DEBT DESCRIPTION** Whatever is present for blanks will cause N/A to display | Box 4 (present-2016) |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 1099–C this is element 17.1, 18.1 and 19.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–C are:

**Exhibit 2.3.35-55 (Cont. 5) (12-10-2014)**
**Payee online Transcript**
**Document Display Screen: 1099–C (DOC CODE 85)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| PRPTY FMV | Property Fair Market Value | Box 7 |
| AMT DBT CN | Amount of Debt Discharged (present - 2014)<br>Amount of debt canceled | Box 2 |
| INT FORGVN | Interest Forgiven Amount | Box 3 |

**Exhibit 2.3.35-56 (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–G (DOC CODE 86)**

Form 1099-G: Certain Government Payments

Document Display Screen: 1099-G (DOC CODE 86)

```
   1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *                                  1
 2  TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 86 PAGE NNNN OF NNNN                          2
 3  DOCUMENT TYPE: 1099-G ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                        3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                            4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN                    5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv                    6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv SUBMITTED TO: IRS aaaaaaaaaaaaaa                        7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv TAX YEAR OF REFUND: vvvvv                               8
 9  STATE: vv ZIP: NNNNN-NNNN                                                                          9
10  ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv                                                               10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                                                1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                        2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                        3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                        4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                        5
 6  1099-G OFFSET: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                                         7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                                         8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                                         9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                                        20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                                         1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                                         2
 3                                                                                                    3
 4                                                                                                    4
   1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-56 (Cont. 1) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–G (DOC CODE 86)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–G this can only be 86 (1099–G) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**1099–G in the case of a 1099–G | N/A |

**Exhibit 2.3.35-56 (Cont. 2) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–G (DOC CODE 86)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-56 (Cont. 3) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–G (DOC CODE 86)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 18.2 | 64 | **TAX YEAR OF REFUND** Possibilities:<br>UNSET<br>YYYY<br>Will display N/A (if code improperly set) | Box 3 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer—will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-56 (Cont. 4) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–G (DOC CODE 86)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 16.1 | 17 | **1099–G OFFSET** Possibilities:<br>NOT REFUND, CREDIT OR OFF SET FOR TRADE OR BUSINESS<br>REFUND, CREDIT OR OFFSET FOR TRADE OR BUSINESS<br>N/A (displayed if code improperly set) | Box 8 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-56 (Cont. 5) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–G (DOC CODE 86)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a 1099–G these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–G are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 4 |
| TX GRANT | Taxable grants | Box 6 |
| UNEMPL COM | Unemployment compensation | Box 1 |
| AG SUBS | Agriculture payments | Box 7 |
| PR YR RFND | State or local income tax refunds, credits, or offsets | Box 2 |
| RTAA PYMNT | RTAA payments | Box 5 |
| MRK-GAINCCC | Market gain on Commodity Credit Corporation loans repaid on or after January 1, 2007 | Box 9 (2014) |

**Exhibit 2.3.35-57 (05-01-2008)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

Form FinCEN CTR 112: Currency Transaction Report

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *    1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: CTR        ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv  3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRANSACTION DATE: MM-DD-YYYY         8
 9  STATE: vv ZIP: NNNNN-NNNN                   NUMBER/TOTAL DOCUMENTS: vvvv OF vvvv  9
10 DOCUMENT NUMBER: vvvvvvvvvvvvvvvvvvv                                              10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                              1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     5
 6                                                                                  6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                       7
 8                                                                                  8
 9                                                                                  9
20                                                                                 20
 1                                                                                  1
 2                                                                                  2
 3                                                                                  3
 4                                                                                  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-57 (Cont. 1) (05-01-2008)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a CTR this can only be 89 (CTR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** CTR in the case of a CTR | N/A |

**Exhibit 2.3.35-57 (Cont. 2) (05-01-2008)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUB-MISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** The request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | N/A |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Box 2, Box 3 and Box 4 |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Usually this is a street address | Box 7 |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if trans-mitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-57 (Cont. 3) (05-01-2008)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Box 7 or Box 9 |
| 7.2 | 62 | **SUBMISSION MEDIA**Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Box 9 or Box 10 and Box 11 |
| 8.2 | 62 | **TRANSACTION DATE** MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Line 28 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank | Box 10 and Box 11 |
| 9.2 | 68 | **NUMBER/TOTAL OF RECORD-S**This field contains the sequence of the record and the total number of records generated from a CBRS record. | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 10.1 | 18 | **DOCUMENT NUMBER** Assigned to this document—will say N/A if blanks present | Generated by the Currency and Banking Retrieval System (CBRS) database |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-57 (Cont. 4) (05-01-2008)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | N/A |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Box 15, Box 16 and Box 17 |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Box 18 |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address— often it is a CITY/STATE/ZIP line | Box 18 or Box 20, Box 21 and Box 22 |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Box 20, Box 21 and Box 22 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-57 (Cont. 5) (05-01-2008)**
**Payee online Transcript**
**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

**MONEY SECTION**

| For a FinCEN 112 or 4789 CTR these are elements 17.1 and 18.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

Possible literal for a FinCEN 112 or 4789 CTR is:

| Literal | Meanings |
|---|---|
| CASHIN CT | Total cash in |
| CASHOUT CT | Total cash out |

**Exhibit 2.3.35-58 (03-18-2024)**

**Payee online Transcript**

**Document Display Screen: 1099–H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

Form 1099-H: Health Coverage Tax Credit (HCTC) Advance Payments

```
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 90  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1099-H     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 RECIPIENT DATA:    vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MONTHS HCTC RECEIVED: nn            8
 9  STATE: vv ZIP: NNNNN-NNNN                                                        9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv                                              10
 1 ISSUER ENTITY DATA:vvv vvvvvvvvvvvvv                                             1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    5
 6                                                                                  6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                      2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                      3
 4                                                                                 4
          1         2         3         4         5         6         7         8
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit **N**, **P**, **E**, **R**, **H**, **O**, **W** or **C**—This screen displays **N** or **P** as the default on which direction you were going.<br>**EXCEPTION:** **P** is not offered as a valid option when viewing the **first** DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |

**Exhibit 2.3.35-58 (Cont. 1) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

| | | | |
|---|---|---|---|
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–DIV this can only be 91 (1099–DIV) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–H in the case of a 1099–H | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **RECIPIENT DATA:** | N/A |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient's name box |

**Exhibit 2.3.35-58 (Cont. 2) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

| | | | |
|---|---|---|---|
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient's name box or Recipient's Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMITTED TO IRS** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word **TAPE** means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 66 | **MONTHS HCTC RECEIVED** | Box 2 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** Assigned by payer — will say N/A if blanks present | Account number box |
| 11.1 | 20 | **ISSUER ENTITY DATA** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-58 (Cont. 3) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

| | | | |
|---|---|---|---|
| 11.2 | 24 | **ISSUER ENTITY TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>Edited NNNNNNNNN (when we don't know) | N/A |
| 12.1 | 2 | **ISUER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **ISUER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **ISUER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/ STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **ISUER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** For this screen | N/A |

MONEY SECTION

Possible literals for a 1099–H are:

**Exhibit 2.3.35-58 (Cont. 4) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

| Payment Code | Literal | Meanings | Paper Form Reference |
|---|---|---|---|
| 112 | HLTH INS A | Amount of HCTC advance payments | Box 1 |
| 122 | ADVPAY JAN | Advanced Payment for January | Box 3 |
| 123 | ADVPAY FEB | Advanced Payment for February | Box 4 |
| 124 | ADVPAY MAR | Advanced Payment for March | Box 5 |
| 125 | ADVPAY APR | Advanced Payment for April | Box 6 |
| 126 | ADVPAY MAY | Advanced Payment for May | Box 7 |
| 127 | ADVPAY JUN | Advanced Payment for June | Box 8 |
| 138 | ADVPAY JUL | Advanced Payment for July | Box 9 |
| 139 | ADVPAY AUG | Advanced Payment for August | Box 10 |
| 140 | ADVPAY SEP | Advanced Payment for September | Box 11 |
| 141 | ADVPAY OCT | Advanced Payment for October | Box 12 |
| 142 | ADVPAY NOV | Advanced Payment for November | Box 13 |
| 143 | ADVPAY DEC | Advanced Payment for December | Box 14 |

**Exhibit 2.3.35-59 (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

Form 1099-DIV: Dividends and Distributions

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE TRANSCRIPT  SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 91  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-DIV   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv   6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa       7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvv                   8
 9  STATE: vv ZIP: NNNNN-NNNN                     FATCA IND:vvv                       9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv                                                10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                               1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       5
 6                                                                                    6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns   7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns vvvvvvvvvv..$nnn,nnn,nnns   8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             3
 4                                                                                    4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-59 (Cont. 1) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING**<br>NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–DIV this can only be 91 (1099–DIV) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**<br>1099–DIV in the case of a 1099–DIV | N/A |

**Exhibit 2.3.35-59 (Cont. 2) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUB-MISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if trans-mitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-59 (Cont. 3) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 44 | **SECOND NOTICE STATUS** Possibilities:<br>SECOND NOTICE ISSUED<br>NO SECOND NOTICE<br>(left blank if indicator improperly set) | 2nd TIN Not. box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** Assigned by payer — will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-59 (Cont. 4) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.3 | 55 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.3 | 55 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-59 (Cont. 5) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 21.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** For this screen | N/A |

**MONEY SECTION**

For a 1099–DIV these are elements 17.1, 17.2, 18.1, 18.2, 19.1, 19.2, 20.1, 20.2, 21.1, 21.2, 22.1, 22.2 and 23.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–DIV are:

**Exhibit 2.3.35-59 (Cont. 6) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–DIV (DOC CODE 91)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 4 |
| CAPTL GAIN | Total capital gains distr. | Box 2a |
| NONDV DIST | Nondividend distributions | Box 3 |
| CASH LIQ | Cash liquidation distributions | Box 9 (2018) |
| NOCASH LIQ | Noncash liquidation distributions | Box 10 (2018) |
| INVEST EXP | Investment expenses | Box 6 (2018)<br>Box 5 |
| ORD DIV | • Total ordinary dividends<br>• Ordinary dividends | • Box 2e (present - 2014)<br>• Box 1 |
| EXMTINTDIV | Exempt Interest Dividends | Box 11 (2018) |
| SPRVACTBID | Specified Private Activity Bond Interest Dividend | Box 12 (2018) |
| 28% RT GN | • Collectibles (28%) gain<br>• 28% rate gain | • Box 2d (present - 2014)<br>• Box 2b |
| UN 1250 GN | Unrecaptured section 1250 gain | • Box 2b (present - 2014)<br>• Box 2d<br>• Box 2c |
| SC 1202 GN | Section 1202 gain | • Box 2c (present - 2014)<br>• Box 2d |
| FRGN TX PD | Foreign tax paid | Box 7 (2018) |
| QLF DVDNDS | Qualified dividends | Box 1b |
| SEC199ADIV | Section 199A REIT Dividends | Box 5 (2018) |
| SEC897ODIV | Section 897 Ordinary Dividends | Box 2e |
| SEC897CPGN | Section 897 Capital Gain | Box 2f |

**Exhibit 2.3.35-60 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

Form 1099-INT: Interest Income

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-INT   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv         4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa       7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvv                  8
 9  STATE: vv ZIP: NNNNN-NNNN                   TAX EXMPT BOND CUSIP: nnnnnnnnnnnnn   9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv         FATCA IND=vvv                        10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                              1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       5
 6  FOREIGN COUNTRY OR US POSSESION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                           20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                            3
 4                                                                                  4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-60 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–INT this can only be 92 (1099–INT) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–INT in the case of a 1099–INT | N/A |

**Exhibit 2.3.35-60 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-60 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 44 | **SECOND NOTICE STATUS** Possibilities:<br>SECOND NOTICE ISSUED<br>NO SECOND NOTICE<br>(left blank if indicator improperly set) | 2nd TIN Not. box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 9.2 | 66 | TAX EXMPT BOND CUSIP | |
| 10.1 | 17 | **ACCOUNT NUMBER** Assigned by payer — will say N/A if blanks present | Account number box |
| 10.2 | 54 | **FATCA FILING REQUIREMENT**<br>0...Box not checked no Filing Requirement<br>1...Box checked-Filing Requirement | |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-60 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and Telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and Telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and Telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank | Payer's name, street address, city, state, ZIP code and Telephone no. box |
| 16.1 | 35 | **FOREIGN COUNTRY OR US POSSESSION** | Box 7 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** For this screen | N/A |

**Exhibit 2.3.35-60 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

| Field | Remarks | Paper Form Reference | Tax Years |
|---|---|---|---|
| SECOND NOTICE INDICATOR | 0 No second notice<br>1 Second notice issued | 2nd TIN Not. box | |
| FOREIGN COUNTRY OR US POSSESSION | Can be blanks | Box 7 | present -2014 |
| TAX-EXEMPT BOND CUSIP NUMBER | Can be blanks | Box 14<br>Box 12 | 2018<br>2017 - 2014 |
| FATCA FILING REQUIREMENT | 0....Box not checked no Filling Requirement<br>1.... Box checked-Filling Requirement | | (present-2016) |

**MONEY SECTION**

| For a 1099–INT these are elements 17.1, 18.1, 19.1, 20.1 and 21.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–INT are:

**Exhibit 2.3.35-60 (Cont. 6) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–INT (DOC CODE 92)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| INTEREST | Interest income not included in box 3 | Box 1 |
| FED TAX WH | Federal income tax withheld | Box 4 |
| SAV BOND | Interest on U.S. Savings Bonds and Treas. Obligations | Box 3 |
| INVEST EXP | Investment expenses | Box 5 |
| FRGN TX PD | Foreign Tax Paid | Box 6 (present - 2014) |
| INT FORFET | Early withdrawal penalty | Box 2 |
| TX EXM INT | Tax-exempt interest | Box 8 (present - 2014) |
| SP PR INT | Specified private activity bond interest | Box 9 (present - 2014) |
| MARKETDISC | Market Discount | Box 10 (present-2014) |
| BOND PREM | Bond Premium | Box 11 (present-2014) |
| BOND PREM TX EXMPT | Bond Premium on Tax Exempt Bond | Box 13 (present-2016) |
| BDPMTREAS | Bond Premium on Treasury Obligations | Box 12 (present-2016) |

**Exhibit 2.3.35-61 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–LTC (DOC CODE 93)**

Form 1099-LTC: Long-Term Care and Accelerated Death Benefits

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: 1099-LTC   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  LONG TERM CARE DATE: MM-DD-YYYY     | 8
 9| STATE: vv ZIP: NNNNN-NNNN                     ILLNESS CODE: vvvvvvvvvvvvvvvvvvvvvvv| 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv          PER DIEM CODE: vvvvvvvvvvvvvvvvvvvvvv|10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvv          LONG TERM CARE SSN: NNN-NN-NNNN      | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     | 5
 6| INSURED NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                         | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                       | 7
 8| vvvvvvvvvv..$nnn,nnn,nnns                                                       | 8
 9|                                                                                 | 9
20|                                                                                 |20
 1|                                                                                 | 1
 2|                                                                                 | 2
 3|                                                                                 | 3
 4|                                                                                 | 4
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-61 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–LTC (DOC CODE 93)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–LTC this can only be 93 (1099–LTC) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the last document of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–LTC in the case of a 1099–LTC | N/A |

**Exhibit 2.3.35-61 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–LTC (DOC CODE 93)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** The request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Policyholder’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Policyholder’s name box or Policyholder’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-61 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–LTC (DOC CODE 93)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Policyholder's Street address box or Policyholder's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | Policyholder's City, state and ZIP code box |
| 8.2 | 65 | **LONG TERM CARE DATE** MM-DD-YYYY — will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31 | Date certified box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Policyholder's City, state and ZIP code box |
| 9.2 | 58 | **ILLNESS CODE** Possibilities:<br>CHRONICALLY ILL BOX CHECKED<br>TERMINALLY ILL BOX CHECKED<br>BOTH BOXES CHECKED<br>NEITHER BOX CHECKED | • Box 5 (present - 2014) |
| 10.1 | 17 | **ACCOUNT NUMBER** Assigned by payer— will say N/A if blanks present | Account number box |
| 10.2 | 59 | **PER DIEM CODE** Possibilities:<br>PER DIEM BOX CHECKED<br>REIMBURSED AMT BOX CHK<br>BOTH BOXES CHECKED<br>NEITHER BOX CHECKED | Box 3 |

**Exhibit 2.3.35-61 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–LTC (DOC CODE 93)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 11.4 | 64 | **LONG TERM CARE SSN** The SSN of Insured — edited as NNN-NN-NNNN | Insured's social security no. box |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 16.1 | 2 | **INSURED NAME** Name of Insured — up to 39 characters | Insured's name box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-61 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–LTC (DOC CODE 93)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 24.1 | 1 | **LEGAL DEFINER LIST** For this screen | N/A |

**MONEY SECTION**

For a 1099–LTC these are elements 17.1 and 18.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–LTC are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| GROSS BEN | Gross long-term care benefits paid | Box 1 |
| ACL BEN PD | Accelerated death benefits paid | Box 2 |

**Exhibit 2.3.35-62 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)**

Form 1099-SA: Distributions from an HSA, Archer MSA, or Medicare Advantage MSA

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: vvvvvvvv   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv 6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa     7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  MSA DISTRIBUTION CODE (BELOW):      8
 9  STATE: vv ZIP: NNNNN-NNNN                         vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv       vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv       vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                   5
 6                                                                                   6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                        7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                        8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                        9
20                                                                                  20
 1                                                                                   1
 2                                                                                   2
 3                                                                                   3
 4                                                                                   4
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-62 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING**<br>NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–SA or 1099–MSA this can only be 94 (1099–SA or 1099–MSA) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**<br>1099–SA<br>1099–MSA | N/A |

**Exhibit 2.3.35-62 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 44 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-62 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 9.2 | 48 | **MSA DISTRIBUTION CODE** Possibilities:<br>NORMAL DISTRIBUTION<br>EXCESS CONTRIBUTIONS<br>DISABILITY<br>DEATH<br>PROHIBITED TRANSACTION<br>DISTRIB. TO NON-SPOUSAL BENEFICIARY<br>NOT SET (if value is blank) | Box 3 |
| 10.1 | 17 | **ACCOUNT NUMBER** Assigned by payer— will say N/A if blanks present | Account number box |
| 10.2 | 48 | **MA MSA INDICATOR** Possibilities are:<br>MA MSA BOX NOT CHECKED<br>MA MSA BOX CHECKED | • Box 5 bottom (present - 2014) |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-62 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 11.2 | 44 | **ARCHER MSA INDICATOR**Possibilities are:<br>ARCHER MSA BOX NOT CHECKED<br>ARCHER MSA BOX CHECKED | Box 5 Middle (present - 2014) |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state and ZIP code box |
| 12.2 | 44 | **HSA INDICATOR**Possibilities are:<br>HSA BOX NOT CHECKED<br>HSA BOX CHECKED | Box 5 Top (present - 2014) |
| 13.1 | 1 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state and ZIP code box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state and ZIP code box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank. | Payer's name, street address, city, state and ZIP code box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-62 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–SA or 1099–MSA (DOC CODE 94)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 24.1 | 1 | **LEGAL DEFINER LIST** For this screen | N/A |

**MONEY SECTION**

For a 1099–SA or 1099–MSA these are elements 17.1, 18.1 and 19.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–SA or 1099–MSA are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FMV ON DOD | FMV on date of death | Box 4 |
| ERN DS CTB | Earnings on excess contributions | Box 2 |
| MSA GR DIS | Gross Distribution | Box 1 |

**Exhibit 2.3.35-63 (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

Form 1099-MISC: Miscellaneous Information

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE TRANSCRIPT  SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 95  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-MISC  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv   6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaaa       7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv     8
 9  STATE: vv ZIP: NNNNN-NNNN                     vvvvvvvvvvvvvvvvvvvv                  9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvv          FATCA IND:vvv                        10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                                1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                       5
 6                                                                                    6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             20
 1  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              1
 2  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              2
 3  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              3
 4                                                                                    4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-63 (Cont. 1) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING**<br>NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–MISC this can only be 92 (1099–MISC) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL**<br>1099–MISC in the case of a 1099–MISC | N/A |

**Exhibit 2.3.35-63 (Cont. 2) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 44 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-63 (Cont. 3) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 44 | **DIRECT SALES INDICATOR** Possibilities:<br>SALES AMOUNTED TO $5,000 OR MORE<br>NOT DIRECT SALES<br>(left blank if indicator improperly set) | Box 9 |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 9.2 | 44 | **SECOND NOTICE STATUS** Possibilities:<br>SECOND NOTICE ISSUED<br>NO SECOND NOTICE<br>(left blank if indicator improperly set) | 2nd TIN Not. box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |

**Exhibit 2.3.35-63 (Cont. 4) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |

**Exhibit 2.3.35-63 (Cont. 5) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

For a 1099–MISC these are elements 17.1, 17.2, 18.1, 18.2, 19.1, 19.2, 20.1, 20.2, 21.1, 22.1 and 23.1

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–MISC are:

**Exhibit 2.3.35-63 (Cont. 6) (11-05-2021)**
**Payee online Transcript**
**Document Display Screen: 1099–MISC (DOC CODE 95)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 4 |
| NONEMP COM | Nonemployee compensation<br>Note: Removed for TY2020 | Box 7 |
| MED PAYMTS | Medical and health care payments | Box 6 |
| FISH INC | Fishing boat proceeds | Box 5 |
| RENTS | Rents | Box 1 |
| ROYALTIES | Royalties | Box 2 |
| OTHER INC | Other Income | Box 3 |
| SUB PAYMTS | Substitute payments in lieu of dividends or interest | Box 8 |
| GOLDEN PAR | Excess golden parachute payments | • Box 13 (present - 2014) |
| CROP INS | Crop insurance proceeds | Box 10 |
| ATTRNY FEE | Gross proceeds paid to an attorney | • Box 14 (present - 2014) |
| SC 409A DF | Section 409A deferrals | Box 15a (present - 2014) |
| NON-QDEFCMP SC 409A IN | Section 409A income (Obsolete for TY2021) | Box 15b (present - 2014) |
| FISH RESAL | Fish purchased for resale | Box 11 |

| Field | Remarks | Paper Form Reference | Tax Years |
|---|---|---|---|
| SECOND NOTICE INDICATOR | 0..... No second notice<br>1..... Second notice issued | 2nd TIN Not. box | |
| DIRECT SALES INDICATOR | 0.... Not Direct Sales<br>1...Sales amounted to $5,000 or more | Box 9 | |
| FATCA FILLING REQUIREMENT | Box not checked no Filling Requirement<br>Box checked-Filling Requirement | FATCA Filling Requirement | |

**Exhibit 2.3.35-64 (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

Form 1099-OID: Original Issue Discount

```
        1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1|IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *  | 1
 2| TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN | 2
 3| DOCUMENT TYPE: 1099-OID   ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv| 3
 4|PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv      | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN | 5
 6| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv| 6
 7| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa     | 7
 8| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvv               | 8
 9| STATE: vv ZIP: NNNNN-NNNN                                                      | 9
10|ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv                                             |10
 1|PAYER ENTITY DATA: vvv vvvvvvvvvvvv                                             | 1
 2| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 2
 3|vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 3
 4| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 4
 5| vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                    | 5
 6| ITEM DESCRIPTION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                   | 6
 7| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 7
 8| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 8
 9| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 9
20| vvvvvvvvvv..$nnn,nnn,nnns                                                      |20
 1| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 1
 2| vvvvvvvvvv..$nnn,nnn,nnns                                                      | 2
 3|                                                                                | 3
 4|                                                                                | 4
        1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-64 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. **EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–OID this can only be 96 (1099–OID) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–OID in the case of a 1099–OID | N/A |

**Exhibit 2.3.35-64 (Cont. 2) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** The request TIN edited as an:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-64 (Cont. 3) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 44 | **SECOND NOTICE STATUS** Possibilities:<br>SECOND NOTICE ISSUED<br>NO SECOND NOTICE<br>(left blank if indicator improperly set) | 2nd TIN Not. box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 9.3 | 54 | **FATCA IND** | |
| 10.1 | 17 | **ACCOUNT NUMBER** Assigned by payer— will say N/A if blanks present | Account number box |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-64 (Cont. 4) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 16.1 | 20 | **ITEM DESCRIPTION** Whatever is present except blanks will cause N/A to display | Box 5 |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-64 (Cont. 5) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

**MONEY SECTION**

| For a 1099–OID these are elements 17.1, 18.1, 19.1, 20.1, 21.1 and 22.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–OID are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| INTEREST | Other periodic interest | Box 2 |
| FED TAX WH | Federal income tax withheld | Box 4 |
| TAXEXMPOID | Tax Exempt OID | Box 11 |
| INVEST EXP | Investment expenses | Box 7 |
| INT FORFIT | Early withdrawal penalty | Box 3 |
| OR ISS DSC | Original issue discount for Current Year | Box 1 |
| OID TRS OB | Original issue discount on U.S. Treasury obligations | Box 6 |
| MARKETDISC | Market Discount | Box 5 |
| AQUISPREM | Acquisition Premium | Box 6 |
| BDPREM | Bond Premium | Box 10 |

| Field | Remarks | Paper Form Reference | Tax Years |
|---|---|---|---|
| SECOND NOTICE INDICATOR | 0..... No second notice<br>1..... Second notice issued | 2nd TIN Not. box | |
| ITEM DESCRIPTION | Actual description of item involved in the transaction | Box 7 | (present - 2014) |

**Exhibit 2.3.35-64 (Cont. 6) (08-01-2004)**
**Payee online Transcript**
**Document Display Screen: 1099–OID (DOC CODE 96)**

| | | | |
|---|---|---|---|
| FATCA FILLING REQUIREMENT | Box not checked no Filling Requirement<br>Box checked-Filling Requirement | | |

**Exhibit 2.3.35-65 (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–PATR (DOC CODE 97)**

Form 1099-PATR: Taxable Distributions Received from Cooperatives

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 97  PAGE NNNN OF NNNN   2
 3  DOCUMENT TYPE: 1099-PATR  ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvv   3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNN   5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv   6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa       7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvv                   8
 9  STATE: vv ZIP: NNNNN-NNNN                                                          9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv       SPECIFIED COOP: vvv                      10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                                1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6                                                                                    6
 7  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              7
 8  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              8
 9  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                              9
20  vvvvvvvvvv..$nnn,nnn,nnns  vvvvvvvvvv..$nnn,nnn,nnns                             20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                         1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                         2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                         3
 4                                                                                    4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-65 (Cont. 1) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–PATR (DOC CODE 97)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going.<br>**EXCEPTION:** "P" is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–PATR this can only be 97 (1099–PATR) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–PATR in the case of a 1099–PATR | N/A |

**Exhibit 2.3.35-65 (Cont. 2) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–PATR (DOC CODE 97)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUB-MISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** Says “SSN”, “EIN” or “TIN” | N/A |
| 4.2 | 24 | **EDITED TIN** The request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient’s name box |
| 5.2 | 66 | **PAYER’S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Recipient’s name box or Recipient’s Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if trans-mitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |

**Exhibit 2.3.35-65 (Cont. 3) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–PATR (DOC CODE 97)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 44 | **SECOND NOTICE STATUS** Possibilities:<br>SECOND NOTICE ISSUED<br>NO SECOND NOTICE<br>(left blank if indicator improperly set) | 2nd TIN Not. box |
| 9.1 | 2 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks present | Account number box |
| 10.2 | 60 | **SPECIFIED COOP** | |
| 11.1 | 20 | **PAYER TIN LITERAL** Possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** Edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |

**Exhibit 2.3.35-65 (Cont. 4) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–PATR (DOC CODE 97)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 17.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 18.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 19.2 | 29 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**Exhibit 2.3.35-65 (Cont. 5) (05-01-2009)**
**Payee online Transcript**
**Document Display Screen: 1099–PATR (DOC CODE 97)**

**MONEY SECTION**

For a 1099–PATR these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1, 23.1, 17.2, 18.2 and 19.2.

| | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–PATR are:

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 4 |
| PATRONAGE | Patronage dividends | Box 1 |
| NONPAT DIS | Nonpatronage distributions | Box 2 |
| RTAIN ALLC | Per-unit retain allocations | Box 3 |
| REDEMPTION | Redemption of nonqualified notices and retain allocations | Box 5 |
| PROD DEDCT | Domestic production activities deduction | Box 6 |
| INVEST CRD | Investment credit | Box 7 |
| WRK OP CRD | Work opportunity credit | Box 8 |
| PT AMT ADJ | Patron's AMT adjustment | Box 9 |
| OTH CDT&DD | Other credits and deductions | Box 10 |

**Exhibit 2.3.35-66 (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

Form 1099-R: Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- NN  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1099-R     ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv       4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  IRA/SEP/SIMPLE: vvvvvvvvvvvvvvvvv    8
 9  STATE: vv ZIP: NNNNN-NNNN                        TOTAL DISTRIBUTION: vvvvvvvvvvv     9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv               TAX AMT UNDETERMINED: vvvvvvvvvvv   10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                                 1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DISTRIBUTION CODE (BELOW):         2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  DISTRIBUTION CODE (BELOW):         4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
 6                                                                                     6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                          7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                          8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                          9
20  vvvvvvvvvv..$nnn,nnn,nnns                                                         20
 1  vvvvvvvvvv..$nnn,nnn,nnns                                                          1
 2  vvvvvvvvvv..$nnn,nnn,nnns                                                          2
 3  vvvvvvvvvv..$nnn,nnn,nnns                                                          3
 4                                                                                     4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-66 (Cont. 1) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD** (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default on which direction you were going. **EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN) **NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–R this can only be 98 (1099–R) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–R in the case of a 1099–R | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **TIN LITERAL** says “SSN”, “EIN” or “TIN” | N/A |

**Exhibit 2.3.35-66 (Cont. 2) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 4.2 | 24 | **EDITED TIN** the request TIN edited as:<br>SSN: NNN-NN-NNNN<br>EIN: NN-NNNNNNN<br>TIN: NNNNNNNNN | N/A |
| 4.3 | 39 | **TIN DESCRIPTION** possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 4 | **PAYEE ENTITY LINE 1** Name of the payee | Recipient's name box |
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 4 | **PAYEE ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. | Recipient's name box or Recipient's Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 4 | **PAYEE ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMISSION MEDIA** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>The word "TAPE" means any kind of magnetic media) | IRS Generated Field |

**Exhibit 2.3.35-66 (Cont. 3) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.1 | 4 | **PAYEE ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |
| 8.2 | 59 | **IRA/SEP/SIMPLE INDICATOR** Possibilities:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | Box 7 |
| 9.1 | 4 | **PAYEE ENTITY LINE 5** Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 9.2 | 64 | **TOTAL DISTRIBUTION** Possibilities:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | Box 2b |
| 10.1 | 17 | **ACCOUNT NUMBER** assigned by payer— will say N/A if blanks or zeroes input | Account number box |
| 10.2 | 66 | **TAX AMOUNT NOT DETERMINED** Possibilities:<br>NOT CHECKED<br>CHECKED<br>N/A (if indicator improperly set) | Box 2b |
| 11.1 | 20 | **PAYER TIN LITERAL** possibilities are SSN, EIN or TIN (when we don't know) | N/A |
| 11.2 | 24 | **PAYER TIN** edited as an:<br>SSN NNN-NN-NNNN<br>EIN NN-NNNNNNN<br>not edited NNNNNNNNN (when we don't know) | N/A |
| 11.3 | 34, 35 or 36 | **CORRECTED PAYER TIN INDICATOR** Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables. | IRS Generated Field |
| 12.1 | 4 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |

**Exhibit 2.3.35-66 (Cont. 4) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 13.1 | 4 | **TRANSFER AGENT LITERAL** Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent | N/A |
| 13.2 | 2 or 4 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.3 | 44 | **CATEGORY OF DISTRIBUTION #1** Possibilities: | Box 7 (1st position) |
| | | NO CODE ENTERED (if both Category of Distribution #1 and #2 are blanks.)<br>ONLY ONE CODE ENTERED (SEE BELOW) (If there is a code entered in Category of Distribution #2)<br>1 EARLY DIST. NO KNOWN EXCEPTION<br>2 EARLY DIST. EXCEPTION APPLIES<br>3 DISABILITY<br>4 DEATH<br>5 PROHIBITED TRANSACTIONS<br>6 SECTION 1035 EXCHANGE<br>7 NORMAL DISTRIBUTION<br>8 EXCESS CONTRIBS REFUNDED + EARNINGS<br>9 COST OF CRRNT LIFE INSURANCE PROT.<br>A QUALIFIES FOR 10-YEAR AVERAGING<br>B DESIGNATED ROTH ACCT DISTRIBUTION<br>C Reportable Death Benefits under Section 6050Y (c) **TY2018**<br>C QUALIFIED DIST FROM ROTH ACCT<br>D EXCS CNTRB+EARNS/EXCS DFRLS TXBL 87<br>E EXCESS ANNUAL DEDNS UNDER SECT 415 **(2007)** | |

**Exhibit 2.3.35-66 (Cont. 5) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| | | | |
|---|---|---|---|
| | | E DIST UNDER EPCRS **(2017-2016)**<br>F CHARITABLE GIFT ANNUITY<br>G DIRECT ROLLOVER & DIRECT CONTRIB.<br>H DIRECT ROLLOVER TO PLAN OR ANNUITY<br>J DIST. FROM A ROTH IRA<br>L LOANS TREATED AS DISTRIBUTION<br>M Qualified plan loan offsets. (Code M can be combined with codes 1, 2, 4, and B.) **(TY2018)**<br>N IRA CNTRB MADE & RECHAR CURRENT YR<br>P EXCS CONTRIB RFND+EARNS IN PRIOR YR<br>Q QUALIFIED DIST. FROM A ROTH IRA<br>R IRA CNTRB PRIOR YR/RECHAR CRRNT YR<br>S EARLY DIST. FROM A SIMPLE IRA<br>T ROTH IRA DIST. NOT SUBJECT PENALTY<br>U DVDND DIST FROM ESOP -- SEC 404(K) **(2017-2016)** | |
| **NOTE:** The following are reserved for Railroad Retirement Board's use | | | |
| | | W RRB—VESTED DUAL BENEFIT (WINDFALL)<br>X RRB—TIER 1 NSSEB<br>Y RRB—TIER 2<br>Z RRB—SUPPLEMENTAL<br>N/A (if indicator not set properly) | |
| 14.1 | 4 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 4 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/ STATE/ZIP line — often it is blank. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.2 | 44 | **CATEGORY OF DISTRIBUTION #2** Possibilities: | Box 7 (2nd position) |

**Exhibit 2.3.35-66 (Cont. 6) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| | | | |
|---|---|---|---|
| | | NO CODE ENTERED (if both Category of Distribution #1 and #2 are blanks.)<br>ONLY ONE CODE ENTERED (If there is a code entered in Category of Distribution #1)<br>See CATEGORY OF DISTRIBUTION #1 for rest of possible codes<br>N/A - if indicator not set properly. | |
| 16.1 | 54 | **FATCA IND**<br>blank….not FATCA<br>1…….....The Payer is reporting on this Form 1099 to satisfy their Chapter 4 Account Reporting Requiement | Box 11 |
| 17.1 | 61 | **DATE OF PAYMENT**<br>Date of Payment for Reportable Death Benefits under Section 6050Y | |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 20.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 21.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 22.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 23.1 | 2 | **MONEY TYPE AND AMOUNT** | See Money Section |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen | N/A |

**MONEY SECTION**

| For a 1099–R these are elements 17.1. 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1 | |
|---|---|
| General: | These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance) |

***Note:*** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–R are:

**Exhibit 2.3.35-66 (Cont. 7) (05-03-2011)**
**Payee online Transcript**
**Document Display Screen: 1099–R (DOC CODE 98)**

| Literal | Meanings | Paper Form Reference |
|---|---|---|
| FED TAX WH | Federal income tax withheld | Box 4 |
| EMP CTB | Total employee contributions | Box 9b |
| UNREAL APR | Net unrealized appreciation in employer's securities | Box 6 |
| OTHER INC | Other (instructions show this as the value of an annuity contract) | Box 8 |
| GROSS DIST | Gross Distributions | Box 1 |
| TAXBLE AMT | Taxable Amount | Box 2a |
| EL CAP GN | Capital gain included in box 2a (taxable amount) | Box 3 |
| AMT IRR | Amount Allocable to IRR Within 5 Years | Box 10 |

**Exhibit 2.3.35-67 (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–QA (DOC CODE 1A)**

Form 1099-QA: Distributions From ABLE Accounts

```
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 IRPTRNNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM *   1
 2  TIN- 999999999  TIN TYPE AND VALIDITY- N  DOCUMENT CODE- 1A  PAGE NNNN OF NNNN  2
 3  DOCUMENT TYPE: 1099-QA    ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
 4 RECIPIENT ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  TRN CNTL CD: vvvvvvv PYR OFC CD: vvvv  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  SUBMITTED TO: IRS aaaaaaaaaaaaa      7
 8  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv  PROGRAM-TO-PROGRAM TRANSFER: vvv     8
 9  STATE: vv ZIP: NNNNN-NNNN                       ABLE ACCOUNT TERMINATED YYYY: vvv    9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvv             RECIPIENT DESIGNATED BENEFICARY: vvv 10
 1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvv                                                 1
 2  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      2
 3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                     3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                      5
 6                                                                                     6
 7  vvvvvvvvvv..$nnn,nnn,nnns                                                           7
 8  vvvvvvvvvv..$nnn,nnn,nnns                                                           8
 9  vvvvvvvvvv..$nnn,nnn,nnns                                                           9
20                                                                                    20
 1                                                                                     1
 2                                                                                     2
 3                                                                                     3
 4                                                                                     4
          1         2         3         4         5         6         7         8
   12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.1 | 1 | **COMMAND CD** | N/A |
| 1.2 | 6 | **COMMAND DEFINER CD**<br>(Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default on which direction you were going.<br>**EXCEPTION:** “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)<br>**NOTE:** Errors are treated as if you had entered the default. | N/A |
| 1.3 | 7 | **COMMAND STRING**<br>NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired). | N/A |

**Exhibit 2.3.35-67 (Cont. 1) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–QA (DOC CODE 1A)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 1.4 | 41 | **TAX YEAR** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. | N/A |
| 2.1 | 7 | **REQUEST TIN** This Field recapitulates the request TIN you entered. | N/A |
| 2.2 | 41 | **REQUEST TIN TYPE AND VALIDITY** This Field recapitulates the request TIN TYPE AND VALIDITY you entered. | N/A |
| 2.3 | 59 | **REQUEST DOC CODE** This Field recapitulates the requested DOC CODE you entered. If you are viewing a 1099–QA this can only be 1A (1099–QA) or 00 (ALL TYPES) | N/A |
| 2.4 | 68 | **PAGE NUMBER** The current page number of the individual document display. | N/A |
| 2.5 | 76 | **MAX PAGE NUMBER** The page number of the last document of the individual document display — **** if> 9999 | N/A |
| 3.1 | 17 | **DOCUMENT TYPE LITERAL** 1099–QA in the case of a 1099–QA. | N/A |
| 3.2 | 41 | **ON FILE DATE** MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately | IRS Generated Field |
| 3.3 | 51 | **SUBMISSION TYPE** Possibilities are:<br>CORRECTED ORIGINAL SUBMISSION<br>ORIGINAL SUBMISSION<br>AMENDED SUBMISSION | IRS Generated Field |
| 4.1 | 20 | **RECIPIENT ENTITY DATA** | N/A |

**Exhibit 2.3.35-67 (Cont. 2) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–QA (DOC CODE 1A)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 4.2 | 39 | **TIN DESCRIPTION** Possibilities are:<br>INVALID<br>IRS VALID PERFECTED SSN<br>INVALID PERFECTED SSN<br>VALID PERFECTED SSN<br>VALID PERFECTED EIN<br>IRS VALID SSN<br>VALID SSN<br>VALID EIN | IRS Generated Field |
| 5.1 | 2 | **RECIPIENT ENTITY LINE 1** Name of the payee | Recipient's name box |
| 5.2 | 66 | **PAYER'S SUBMISSION DLN** Presence of zeroes or blanks will result in display of N/A | IRS Generated Field |
| 6.1 | 2 | **RECIPIENT ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address | Recipient's name box or Recipient's Street address box |
| 6.2 | 57 | **TRANSMITTER CONTROL CODE** Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A | IRS Generated Field |
| 6.3 | 77 | **PAYER OFFICE CODE** Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer. | N/A |
| 7.1 | 2 | **RECIPIENT ENTITY LINE 3** Sometimes this is a street address—often it is a CITY line | Recipient's Street address box or Recipient's City, state and ZIP code box |
| 7.2 | 62 | **SUBMITTED TO: IRS** Possibilities are:<br>ON: PAPER<br>ON: TAPE<br>ELECTRONICALLY<br>(The word "TAPE" means any kind of magnetic media) | IRS Generated Field |
| 8.1 | 2 | **RECIPIENT ENTITY LINE 4** Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal | Recipient's City, state and ZIP code box |

**Exhibit 2.3.35-67 (Cont. 3) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–QA (DOC CODE 1A)**

| LINE | POSITION | DESCRIPTION AND VALIDITY | PAPER FORM REFERENCE |
|---|---|---|---|
| 8.2 | 73 | **PROGRAM-TO-PROGRAM TRANSFER:**<br>0 Not checked<br>1 Checked, program to program transfer | Box 4 |
| 9.1 | 2 | **RECIPIENT ENTITY LINE 5**<br>Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank | Recipient's City, state and ZIP code box |
| 9.2 | 74 | **ABLE ACCOUNT TERMINATED**<br>0 Not checked<br>1 Checked, ABLE account terminated in 2022 | Box 5 |
| 10.1 | 17 | **ACCOUNT NUMBER** | |
| 10.2 | 77 | **RECIPIENT DESIGNATED BENEFICARY:**<br>0 Not checked<br>1 Checked, the recipient is not the designated beneficiary | Box 6 |
| 11.1 | 20 | **PAYER ENTITY DATA** | |
| 12.1 | 2 | **PAYER ENTITY LINE 1** Name of the payer | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 13.1 | 2 | **PAYER ENTITY LINE 2** Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 14.1 | 2 | **PAYER ENTITY LINE 3** Sometimes this is a street address—often it is a CITY/STATE/ZIP line | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 15.1 | 2 | **PAYER ENTITY LINE 4** Sometimes this is a CITY/STATE/ZIP line—often it is blank | Payer's name, street address, city, state, ZIP code and telephone no. box |
| 17.1 | 2 | **MONEY TYPE AND AMOUNT** | Box 1 |
| 18.1 | 2 | **MONEY TYPE AND AMOUNT** | Box 2 |
| 19.1 | 2 | **MONEY TYPE AND AMOUNT** | Box 3 |

Possible literal for a 1099–QA are:

**Exhibit 2.3.35-67 (Cont. 4) (03-18-2024)**
**Payee online Transcript**
**Document Display Screen: 1099–QA (DOC CODE 1A)**

| Payment Code | CC-IRPTR Literal | Definitions | Paper Form Reference |
|---|---|---|---|
| 254 | GROSS DIST | Gross distribution | Box 1 |
| 255 | EARNINGS | Earnings | Box 2 |
| 256 | BASIS | Basis | Box 3 |

**Exhibit 2.3.35-68 (08-01-2004)**
**Payee online Transcript**
**Document Summary Screen**

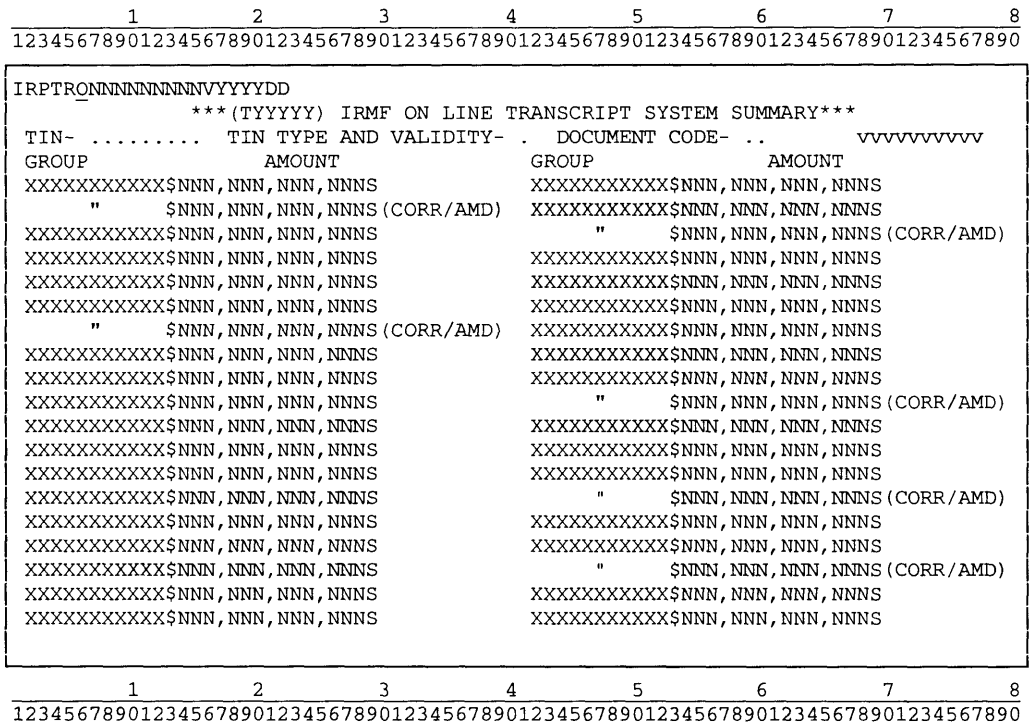


**Exhibit 2.3.35-68 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Document Summary Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CODE** |
| 1.2 | 6 | **COMMAND DEFINER CODE** (Transmit "E", "R", "H", "O", "W" or "C"—This screen displays "O" as the default) |
| 1.3 | 7 | **COMMAND STRING** NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code |
| 3.1 | 7 | **REQUEST TIN.** Always returned just as input when appearing in this Profile. |
| 3.2 | 41 | **REQUEST TIN TYPE AND VALIDITY.** Always returned just as input when appearing in this profile. |
| 3.3 | 59 | **REQUEST DOC CODE.** Optional |
| 3.4 | 65 | **TAX YEAR.** Requested Tax Year, IRM 2.3.35.4 for valid Tax Years. |
| 3.5 | 70 | **DOC COUNT.** Normally the number of Docs Summarized. The literal "OVERFLOW" appears here if the summary is incomplete because either there are too many summary groups to display or there are more than 9,999 documents selected. |
| 5.1 thru 23.1<br>5.4 thru 23.4 | 17<br>42 | **SUMMARY GROUP LITERALS.** As needed - one per line. To see the summary group literals, IRM 2.3.35.10.6 for the summary literal table. |
| 5.2 thru 23.2<br>5.5 thru 23.5 | 13<br>53 | **WAGES** Significant amounts accrued for all documents found for the requested TIN, TIN TYPE AND VALIDITY, and DOC CODE according to the adjacent SUMMARY GROUP LITERAL. **Exception:** When a given MONEY AMOUNT (accrual) is significant for corrected and/or amended documents the amount (accrued from corrected and/or amended documents only) will appear following a literal and it will precede a (CORR/AMD) literal. In such cases the appropriate SUMMARY GROUP LITERAL will always appear just above the literal and be followed by the same accrual type taken from original documents only even if this latter accrual is 0. The intention here is to make it very clear when an accrual group is based on amended/corrected input |
| 6.3 thru 23.3<br>6.6 thru 23.6 | 30<br>70 | **CORRECTED/AMENDED LITERAL.** Appears to the right of any MONEY AMOUNT that is derived from Corrected and/or Amended Documents. |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |

**Exhibit 2.3.35-69 (08-01-2004)**

**Payee online Transcript**
**Hardcopy Request Screen**

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890

 1 IRPTRCNNNNNNNNNVYYYYDD                                                        1
 2                ***INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM***             2
 3                              *HARDCOPY* REQUEST                               3
 4  ************ ALL REQUESTS ARE PROCESSED AT NOON EST ON WEDNESDAYS. ********** 4
 5  YOU HAVE REQUESTED A HARDCOPY OF THE TIN, TIN TYPE/VALIDITY, TAX YEAR AND DOC 5
 6  CODE ON THE ABOVE LINE.  IN ORDER TO COMPLETE THIS REQUEST, YOU NEED TO FILL  6
 7  OUT THE REMAINING FIELDS BELOW.                                               7
 8                                                                                8
 9                                                                                9
10 .<            RESERVED FOR FUTURE USE                                         10
 1                                                                                1
 2 ROUTING INFO - PLEASE BE ACCURATE TO ENSURE YOUR TRANSCRIPTS ARE ROUTED TIMELY. 2
 3  *** INACCURATE INFO MAY RESULT IN FAILURE TO RECEIVE TRANSCRIPTS ON TIME. ***  3
 4 ..........................................................<  RECEIVING OFFICE  4
 5 ..........................................................<  UNIT OFFICE       5
 6 ..........................................................<  MAIL STOP         6
 7 ..........<   TELEPHONE NUMBER ==>(REQUIRED) ENTER TELEPHONE NUMBER SO          7
 8               DISTRIBUTION CENTERS CAN CONTACT YOU FOR ASSISTANCE IN ROUTING.   8
 9 ..<           PLACE THE CURSOR HERE BEFORE HITTING THE ENTER KEY.              9
20                                                                               20
 1                                                                                1
 2                                                                                2
 3                                                                                3
 4                                                                                4

          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
```

**Exhibit 2.3.35-69 (Cont. 1) (08-01-2004)**
**Payee online Transcript**
**Hardcopy Request Screen**

| LINE | POSITION | DESCRIPTION AND VALIDITY |
|---|---|---|
| 1.1 | 1 | **COMMAND CD.** |
| 1.2 | 6 | **COMMAND DEFINER CD.** (Transmit “R”, “E”, “H”, “O”, or “C”—This screen displays “C” as the default) |
| 1.3 | 7 | **COMMAND STRING.** NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code |
| 14.1 | 1 | **RECEIVING OFFICE.** Enter the city and state of the office that receives your interoffice postal mail. Up to 58 characters may be entered. |
| 15.1 | 1 | **UNIT OFFICE.** Enter the office name, if any, and the city and state. Up to 58 characters may be entered. |
| 16.1 | 1 | **MAIL STOP.** Your Unit’s mail stop. Please include building extensions if necessary. Up to 58 characters may be entered. |
| 17.1 | 1 | **TELEPHONE NUMBER.** Enter 10-digit telephone number so distribution centers can contact your for assistance in routing. This field is required. |
| 19.1 | 1 | **CURSOR PLACEMENT.** Place the cursor here before hitting the enter key. |
| 24.1 | 1 | **LEGAL DEFINER LIST** for this screen |