MANUAL TRANSMITTAL

2.3.44

Department of the Treasury
Internal Revenue Service

NOVEMBER 2, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1)   This transmits revised IRM 2.3.44, *IDRS Terminal Responses, Command Code PIVAR*.

MATERIAL CHANGES

(1)   Update error message f) under Exhibit 2.3.44-4

EFFECT ON OTHER DOCUMENTS

IRM 2.3.44, dated January 20, 2023 is superseded.

AUDIENCE

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

Kaschit Pandya
Acting, Chief Information Officer

Cat. No. 28156P (11-02-2023)   Internal Revenue Manual   **2.3.44**
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2.3.44
Command Code PIVAR

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2.3.44.1 (11-02-2023) **Program Scope and Objectives**	(1) CC PIVAR is use to display various penalty explanation on a tax module residing on the Taxpayer Information File (ITIF and BTIF only). (2) **Purpose**: This transmits revised IRM 2.3.44, IDRS Terminal Input, Command Codes PIVAR. (3) **Audience**: All IRS business areas. (4) **Policy Owner**: The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure. (5) **Program Owner**: Account Services, which is under the Director, Internal Management. (6) **Primary Stakeholders**: Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Enterprise Operations (EOPS). (7) **Program Goals**: This IRM provides the fundamental knowledge and procedural guidance for employees who work penalty on IDRS. By following the processes and procedures provided by this IRM, employees will process taxpayer various penalty explanation in a manner that follows IRS policy and procedures while promoting the best interests of the Government.
2.3.44.1.1 (01-10-2023) **Background**	(1) Command Code PIVAR was developed to provide taxpayers various penalty explanation imposed by the Internal Revenue Code (IRC).
2.3.44.1.2 (01-10-2023) **Authority**	(1) **IRM 20.1**, Penalty Handbook, provides guidance to all areas of the IRS for all civil penalties imposed by the Internal Revenue Code (IRC). It sets forth general policy and procedural requirements for assessing and abating penalties, and it contains discussions on topics such as criteria for relief from certain penalties.
2.3.44.1.3 (01-10-2023) **Responsibilities**	(1) The Director, Business Support, is the director responsible for the servicewide civil penalty program. (2) The Director, Internal Management, is the director responsible for the IDRS Command Code. (3) Overall responsibility for civil penalty programs is assigned to OSP. OSP is a matrix organization residing in the Business Support (Small Business/Self Employed) Function. OSP is charged with coordinating policy and procedures concerning the civil penalty program administration, ensuring consistency with the penalty policy statement, reviewing and analyzing penalty information, researching penalty effectiveness on compliance trends, and determining appropriate action necessary to promote voluntary compliance. (4) Each and every taxpayer has a set of fundamental rights when dealing with IRS as provided in the Taxpayer Bill of Rights (TBOR). All employees handling penalty cases must do so in accordance with the TBOR as listed in **IRC 7803(a)(3)**. The TBOR can also be found at Taxpayer Bill of Rights on irs.gov

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2.3.44.1.4 (01-10-2023) **Program Management and Review**	(1)	Every function in the IRS has a role in proper penalty administration. It is essential that each function conduct its operations with an emphasis on promoting voluntary compliance. Appropriate business reviews should be conducted to ensure consistency with the penalty policy statement (**Policy Statement 20-1**) and philosophy. Attention should be directed to penalty program coordination between offices and functions to make sure that approaches are consistent and penalty information is used for identifying and responding to compliance problems.

2.3.44.1.5 (01-10-2023) **Program Controls**	(1)	SACS controls all the IDRS user accesses and permissions.

2.3.44.1.6
(01-10-2023)
**Terms/Definitions/
Acronyms**

(1) Commonly used acronyms used within this IRM

<div align="center">

Acronyms

</div>

Acronym	Definition
PIVAR	Penalty and Interest Various Penalty Explanation
ITIF	Individual Taxpayer Information File
BTIF	Business Taxpayer Information File

2.3.44.1.7
(01-10-2023)
Related Resources

(1) IRM 20.1.1, Penalty Handbook, Introduction and Penalty Relief

(2) 2.3.29 - IDRS Terminal Responses - Command Codes INTST, ICOMP, and COMPA

(3) 2.3.40 - IDRS Terminal Responses - Command Code PICRD

(4) 2.3.41 - IDRS Terminal Response - Command Code PIEST

(5) 2.3.43 - IDRS Terminal Responses - Command Code PIFTF

2.3.44.2
(02-05-2021)
**General Information for
Command Code PIVAR**

(1) Command code PIVAR displays an explanation of the computation of the following penalties on a specific tax module:

   a.   Bad Check See Exhibit 2.3.44-3.
   b.   Failure to Report Tip Income See Exhibit 2.3.44-4.
   c.   Fraud See Exhibit 2.3.44-5.
   d.   Late Filing (also known as daily delinquency penalty) See Exhibit 2.3.44-6. See Exhibit 2.3.44-7. See Exhibit 2.3.44-8.
   e.   Negligence See Exhibit 2.3.44-9.
   f.   1120s Form Missing. See Exhibit 2.3.44-11.
   g.   1065 Form Missing. See Exhibit 2.3.44-12.

(2) Four types of non-error responses are possible:

   a.   Those penalties which were not assessed WILL NOT APPEAR on the screen. If all of the penalties were not assessed, a special no-penalties

      format will be displayed. See Exhibit 2.3.44-10.

    b.   If a penalty was totally abated or requires special information as to why there is no computation breakdown an information line will be put out directly below the penalty name.

    c.   A penalty computation breakdown will be displayed which explains how the penalty was computed.

    d.   It is also possible to have a combination of penalty explanations using (b) and (c) above. The appropriate penalty name will be shown before each type of output.

(3)   Only tax periods subsequent to 198212 will be considered.

(4)   The computation uses only information accessed from the ITIF or BTIF tax module.

(5)   For a complete computation, the module must not contain any of the restrictive conditions specified in the list of messages in See IRM 2.3.44.2.and See IRM 2.3.44.3.

(6)   The command code will allow the TIN, MFT, tax period and name control to be passed from a preceding command code such as TXMOD and other PINEX command codes; thus eliminating the requirement to always input the data on the screen.

(7)   The input screen is shown in See Exhibit 2.3.44-1.

(8)   The output error display screen is shown in See Exhibit 2.3.44-2.

2.3.44.3
(01-01-2003)
Terminal Responses Validation Error Messages — CC PIVAR

(1)   **NOTE:** WHEN ANY ONE OF THE FOLLOWING MESSAGES IS DISPLAYED—THERE IS NO FURTHER PROCESSING.

(2)   *INVALID TIN* — The requested TIN does not meet the standard validity criteria or is not IMF or BMF.

(3)   *INVALID MFT* — The requested MFT code does not meet the standard validity criteria.

(4)   *INCONSISTENT MFT/TIN* — The MFT code input is inconsistent with the type of account input.

(5)   *MFT 13/55 INVALID FOR CC PIVAR* — Civil Penalties are not displayed or explained by the PINEX System.

(6)   *INVALID TXPD* — The tax period input does not meet the standard validity criteria.

(7)   *INCONSISTENT TXPD/MFT* — The tax period input is inconsistent with the MFT input.

(8)   *TAX PERIOD 198212 AND PRIOR INVALID FOR CC PIVAR* — Any tax period 8212 and earlier is invalid for CC PIVAR.

(9)   *ACCOUNT NOT ON TIF* — The requested TIN does not match an account on File.

(10)   *REQUESTED TIN MATCHES DUMMY ACCOUNT ON TIF* — The requested TIN matches a dummy account.

(11)   *REQUESTED TIN MATCHES MEMO ACCOUNT ON TIF* — The requested TIN matches a memo account.

(12)   *TAX MODULE NOT ON TIF* — The requested MFT and tax period does not have a matching module for that account.

(13)   *REQUESTED TXPD MATCHES DUMMY MODULE ON TIF* — The requested module is a dummy module.

(14)   *REQUESTED TXPD MATCHES MEMO MODULE ON TIF* — The requested module is a memo module.

(15)   *UNABLE TO COMPUTE—NO POSTED RETURN ON TAX MODULE* — There is no posted return associated with this specific tax module.

(16)   *NO DATE OF DEATH ON MODULE* — The MFT is 52 and there is no date of death on the module. Bad data on the TIF, so notify Service Center Control Staff.

2.3.44.4
(01-01-2024)
**Terminal Responses
Computation Error
Messages — CC PIVAR**

(1)   NOTE: WHEN ANY ONE OF THE FOLLOWING MESSAGES IS DISPLAYED—THERE IS NO FURTHER PROCESSING ON THAT PENALTY.

#
#

#
#
#
#
#
#
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#
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#
#
#
#
#
#

(3)   When no computation of failure to report tip income penalty is done, the following messages will be displayed: PENALTY ABATED — The net amount of all TC310s and TC311s is zero.

(4)   When no computation of fraud penalty is done, one of the following messages will be displayed:

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a.   PENALTY ABATED — The net amount of all TC320s and TC321s is zero.
b.   NO MATCHING EXAM ASSESSMENT — There is no unreversed TC290 or TC300 with a DLN that matches the DLN of the TC320 (or one of the TC320s).
c.   UNABLE TO COMPUTE—PARTIAL ABATEMENT OF MULTIPLE TC320s — Unable to determine which TC320(s) the TC321 is abating.

(5)   When no computation of late filing penalty is done the following message will be displayed: PENALTY ABATED — The sum of the TRANS-AMTs of all posted and pending TC234s, TC235s, TC238s and TC239s is zero or less.

(6)   When no computation of negligence penalty is done, one of the following messages will be displayed:

a.   PENALTY ABATED — The net amount of all TC350s and TC351s is zero.
b.   NO MATCHING EXAM ASSESSMENT — There is no unreversed TC290 or TC300 with a DLN that matches the DLN of the TC350 (or one of the TC350s).
c.   UNABLE TO COMPUTE—PARTIAL ABATEMENT OF MULTIPLE TC350S — Unable to determine which TC350(s) the TC351 is abating.

(7)   The following messages reflect restrictions from the security, PRODUCTION-TRAINING-INDICATOR:

a.   BMF ACCESS RESTRICTED — Employee is not authorized to access BMF accounts.
b.   IMF ACCESS RESTRICTED — Employee is not authorized to access IMF accounts.

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Exhibit 2.3.44-1   (01-01-2003)
Command Code PIVAR Input Request Format

```
 |  |
 |  |    1-9   |  11-19  |   21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |  |
 |  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890  |
 | 1|PIVAR nnn-nn-nnnnv |         |          |         |         |         |         |         | 1|
 | 2|nn yyyymm |                  |          |         |         |         |         |         | 2|
 | 3|_____|_____|_____|_____|_____|_____|_____|_____|_____| 3|
 | 4|_____|_____|_____|_____|_____|_____|_____|_____|_____| 4|
 | 5|_____|_____|_____|_____|_____|_____|_____|_____|_____| 5|
 | 6|_____|_____|_____|_____|_____|_____|_____|_____|_____| 6|
 | 7|_____|_____|_____|_____|_____|_____|_____|_____|_____| 7|
 | 8|_____|_____|_____|_____|_____|_____|_____|_____|_____| 8|
 | 9|_____|_____|_____|_____|_____|_____|_____|_____|_____| 9|
 10|_____|_____|_____|_____|_____|_____|_____|_____|_____|10|
 11|_____|_____|_____|_____|_____|_____|_____|_____|_____|11|
 12|_____|_____|_____|_____|_____|_____|_____|_____|_____|12|
 13|_____|_____|_____|_____|_____|_____|_____|_____|_____|13|
 14|_____|_____|_____|_____|_____|_____|_____|_____|_____|14|
 15|_____|_____|_____|_____|_____|_____|_____|_____|_____|15|
 16|_____|_____|_____|_____|_____|_____|_____|_____|_____|16|
 17|_____|_____|_____|_____|_____|_____|_____|_____|_____|17|
 18|_____|_____|_____|_____|_____|_____|_____|_____|_____|18|
 19|_____|_____|_____|_____|_____|_____|_____|_____|_____|19|
 20|_____|_____|_____|_____|_____|_____|_____|_____|_____|20|
 21|_____|_____|_____|_____|_____|_____|_____|_____|_____|21|
 22|_____|_____|_____|_____|_____|_____|_____|_____|_____|22|
 23|_____|_____|_____|_____|_____|_____|_____|_____|_____|23|
 24|                                                                                   24|
 |  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890  |
 |  |   1-9   |  11-19  |   21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |  |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1–5	COMMAND-CD	PIVAR
2	1	7–18	Edited TIN and File Source	For BTIF: nnn-nn-nnnnW nnn-nn-nnnnV nn-nnnnnnn For ITIF: nnn-nn-nnnn nnn-nn-nnnn*
3	2	1–2	MFT	nn
4	2	4–9	TAX-PRD	yyyymm

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Exhibit 2.3.44-2 (01-01-2003)
Command Code PIVAR Output Error Display

```
         |  1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-79  |
         |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
     1|PIVAR nnn-nn-nnnnv |        |        |        |        |        |        |       | 1|
     2|nn yyyymm |         |        |        |        |        |        |        |       | 2|
     3|          |         |        |        |        |        |        |        |       | 3|
     4|          |         |        |        |        |        |        |        |       | 4|
     5|          |         |        |        |        |        |        |        |       | 5|
     6|          |         |        |        |        |        |        |        |       | 6|
     7|          |         |        |        |        |        |        |        |       | 7|
     8|          |         |        |        |        |        |        |        |       | 8|
     9|          |         |        |        |        |        |        |        |       | 9|
    10|          |         |        |        |        |        |        |        |       |10|
    11|          |         |        |        |        |        |        |        |       |11|
    12|          |         |        |        |        |        |        |        |       |12|
    13|          |         |        |        |        |        |        |        |       |13|
    14|          |         |        |        |        |        |        |        |       |14|
    15|          |         |        |        |        |        |        |        |       |15|
    16|          |         |        |        |        |        |        |        |       |16|
    17|          |         |        |        |        |        |        |        |       |17|
    18|          |         |        |        |        |        |        |        |       |18|
    19|          |         |        |        |        |        |        |        |       |19|
    20|          |         |        |        |        |        |        |        |       |20|
    21|          |         |        |        |        |        |        |        |       |21|
    22|          |         |        |        |        |        |        |        |       |22|
    23|          |         |        |        |        |        |        |        |       |23|
    24|          |         |        |        |        |        |        |        |       |24|
         |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
         |  1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-79  |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1–5	COMMAND-CD	PIVAR
2	1	7–18	Edited TIN and File Source	For BTIF: nnn-nn-nnnnW nnn-nn-nnnnV nn-nnnnnnn For ITIF: nnn-nn-nnnn nnn-nn-nnnn*
3	2	1–2	MFT	nn
4	2	4–9	TAX-PRD	yyyymm
5	24	1–80	Error Message	

Exhibit 2.3.44-3   (01-01-2003)
Command Code PIVAR Output Explanation Display (Bad check penalty format)

```
|   |                                                                               |   |
|   |   1-9   | 11-19   |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |   |
|   | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |   |
| 1 | VARCOMP                          vv vvv     nnn-nn-nnnnv nn yyyymm yyyyddd |  1 |
| 2 | BAD CHECK PENALTY  |         |         |         |         |         |         |  2 |
| 3 |    AMOUNT OF RETURNED CHECK         PENALTY RATE        TOTAL PENALTY      |  3 |
| 4 |        $$$$,$$$,$$9.99              X 1%             $$$$,$$$,$$9.99     - |  4 |

|23 |        |         |         |         |         |         |         |         | 23 |
|24 |        |         |         |         |         |         |         |         | 24 |
|   | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |   |
|   |   1-9   | 11-19   |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |   |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1–7	Literal	VARCOMP
2	1	38–39	B.O.D. code	vv
3	1	41–43	B.O.D. client code	vvv
4	1	48–59	TIN and File Source	For BTIF: nnn-nn-nnnnW nnn-nn-nnnnV nn-nnnnnnn For ITIF: Nnn-nn-nnnn Nnn-nn-nnnn*
5	1	61–62	MFT	Nn
6	1	64–69	TAX-PRD	Yyyymm
7	1	71–77	SCREEN-JULIAN-DT	Yyyyddd
8	2	1–17	Literal	BAD CHECK PENALTY
9	3*	4–27	Literal	AMOUNT OF RETURNED CHECK
10	3*	37–48	Literal	PENALTY RATE
11	3*	58–70	Literal	TOTAL PENALTY
12	4*	10–24	Edited RETURNED-CK-AMT	$$$$,$$$,$$9.99
13	4*	40–43	Literal	X 1% or X 2%
14	4*	56–70	Edited BAD-CK-PNLTY-AMT	$$$$,$$$,$$9.99

* If non-compute message is displayed, it will be in format line 2 and the remaining lines will be spaces.

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Exhibit 2.3.44-4   (01-01-2003)
Command Code PIVAR Output Explanation Display (Failure to report tip income penalty format)

```
|    |       |       |       |       |       |       |       |       |    |
|    |   1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-79 |    |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|  1 |FAILURE TO REPORT TIP INCOME PENALTY vv vvv            |       |       |    | 1  |
|  2 |   TAX ON UNREPORTED TIP INCOME      PENALTY RATE          TOTAL PENALTY |    | 2  |
|  3 |        $$$$,$$$,$$9.99                 X 50%            $$$$,$$$,$$9.99   _ | 3  |

| 23 |       |       |       |       |       |       |       |       |       | 23 |
| 24 |       |       |       |       |       |       |       |       |       | 24 |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|    |   1-9 | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-79 |    |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1–36	Literal	FAILURE TO REPORT TIP INCOME PENALTY
2	1	38–39	B.O.D. code	vv
3	1	41–43	B.O.D. client code	vvv
4	2*	4–31	Literal	TAX ON UNREPORTED TIP INCOME
5	2*	37–48	Literal	PENALTY RATE
6	2*	58–70	Literal	TOTAL PENALTY
7	3*	10–24	Edited UNRPTD-TIP-INCM-AMT	$$$$,$$$,$$9.99
8	3*	40–44	Literal	X 50%
9	3*	56–70	Edited TIP-INCM-PNLTY-AMT	$$$$,$$$,$$9.99

*If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces

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                              28156002   Any line marked with a #
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Exhibit 2.3.44-5   (01-01-2003)
Command Code PIVAR Output Explanation Display (Fraud penalty format)

```
   |  |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-79   |       |
   |  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
   | 1|FRAUD PENALTY    MISMATCH          |    VV VVV  |          |          |          |       |  |
   | 2|   AMOUNT SUBJECT TO PENALTY       |    PENALTY RATE      |    PENALTY        |       | 1|
   | 3|      $$$$,$$$,$$9.99              |       X 50%          |  $$$$,$$$,$$9.99  |       | 2|
   | 4|      $$$$,$$$,$$9.99              |       X 50%          |  $$$$,$$$,$$9.99  |       | 3|
   | 5|                                  |    TOTAL PENALTY     |  $$$$,$$$,$$9.99  |       | 4|
   |  |                                                                                        | 5|

   |23|        |        |        |        |        |        |        |        |       |23|
   |24|        |        |        |        |        |        |        |        |       |24|
   |  |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
   |  |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |       |
```

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Exhibit 2.3.44-5 (Cont. 1) (01-01-2003)
Command Code PIVAR Output Explanation Display (Fraud penalty format)

Element Number	Line	Pos.	Element Name	Format
1	1	1–13	Literal	FRAUD PENALTY
2	1	38–39	B.O.D. code	vv
3	1	41–43	B.O.D. client code	vvv
4	1	18–25	MF-MATCH-LITERAL	" MISMATCH", "MATCH " or blank
5	2*	4–28	Literal	AMOUNT SUBJECT TO PENALTY
6	2*	37–48	Literal	PENALTY RATE
7	2*	58–64	Literal	PENALTY
8	3*	7–21	Edited UNDRPYMT-SBJCT-TO-FRAUD-PNLTY	$$$$,$$$,$$9.99
9	3*	40–44	FRAUD-ON-UNDRPYMT-LIT	"X 50%" or "X 75%"
10	3*	56–70	Edited UNDRPYMT-FRAUD-PNLTY-AMT	$$$$,$$$,$$9.99
11	4*	7–21	Edited INT-SBJCT-TO-FRAUD-PNLTY	$$$$,$$$,$$9.99
12	4*	40–44	Literal	"X 50%"
13	4*	56–70	Edited INT-ON-UNDRPYMT-FRAUD-AMT	$$$$,$$$,$$9.99
14	5*	36–48	Literal	TOTAL PENALTY
15	5*	56–70	Edited PINEX-FRAUD-PNLTY-AMT	$$$$,$$$,$$9.99

* If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces.

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Exhibit 2.3.44-6   (01-01-2003)
Command Code PIVAR Output Explanation Display (Late filing penalty format: MFT is 36 or TAX-PRD is prior to 198712)

```
  |                                                                      |
  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |
  | 12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1| LATE FILING PENALTY    MATCH        vv vvv                                      |1
 2|     NUMBER OF DAYS LATE            PENALTY RATE        TOTAL  PENALTY           |2
 3|         z,zz9                       X $10.00        $$$$,$$$,$$9.99             |3

23|                                                                                |23
24|                                                                                |24
  | 12345678901234567890123456789012345678901234567890123456789012345678901234567890
  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1–19	Literal	LATE FILING PENALTY
2	1	24–31	MF-MATCH-LITERAL	MATCH, MISMATCH or blank
3	1	38–39	B.O.D. code	vv
4	1	41–43	B.O.D. client code	vvv
5	2*	4–22	Literal	NUMBER OF DAYS LATE
6	2*	37–48	Literal	PENALTY RATE
7	2*	58–70	LATE-FILING-AMT-HDR	TOTAL PENALTY
8	3*	8–12	Edited LATE-FILING-NUM-DAYS-LATE	z,zz9
9	3*	38–45	Literal	X $10.00
10	3*	56–70	Edited TENTATIVE-LATE-FILING-PNLTY	$$$$,$$$,$$9.99

* If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces.

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Internal Revenue Manual

28156004

Exhibit 2.3.44-6

Exhibit 2.3.44-7   (01-01-2003)

Command Code PIVAR Output Explanation Display (Late filing penalty format: MFT is 36 or TAX-PRD is before 198712)

```
|   |     1-9    |  11-19    |   21-29   |   31-39   |   41-49   |  51-59   |  61-69   |  71-79   |   |
|   | 1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 |   |
| 1 | LATE FILING PENALTY     MATCH         vv vvv   |          |          |          |          | 1 |
| 2 |    NUMBER OF DAYS LATE                PENALTY RATE             AMOUNT      | 2 |
| 3 |       z,zz9                           X $10.00           $$$$,$$$,$$9.99        _   | 3 |
| 4 |    MAXIMUM PENALTY ALLOWED IS $5,000  |          |          |          |          | 4 |

|23 |          |          |          |          |          |          |          |          |23 |
|24 |          |          |          |          |          |          |          |          |24 |
|   | 1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 |   |
|   |     1-9    |  11-19    |   21-29   |   31-39   |   41-49   |  51-59   |  61-69   |  71-79   |   |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1–19	Literal	LATE FILING PENALTY
2	1	24–31	MF-MATCH-LITERAL	MATCH, MISMATCH or blank
3	1	38–39	B.O.D. code	vv
4	1	41–43	B.O.D. client code	vvv
5	2*	4–22	Literal	NUMBER OF DAYS LATE
6	2*	37–48	Literal	PENALTY RATE
7	2*	65–70	LATE-FILING-AMT-HDR	AMOUNT
8	3*	8–12	Edited LATE-FILING-NUM-DAYS-LATE	z,zz9
9	3*	38–45	Literal	X $10.00
10	3*	56–70	Edited TENTATIVE-LATE-FILING-PNLTY-AMT	$$$$,$$$,$$9.99
11	4*	4–36	LATE-FILING-PNLTY-ALLOWED-LIT	See Screen grid above.

* If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces.

Exhibit 2.3.44-7   Internal Revenue Manual   Cat. No. 28156P (11-02-2023)
                            28156005   Any line marked with a #
                                                                 is for **Official Use Only**

Exhibit 2.3.44-8   (07-28-2009)
Command Code PIVAR Output Explanation Display (Late filing penalty format: MFT is not 36 and TAX-PRD is after 198711)

```
    |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-79   |
    | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
 1  | LATE FILING PENALTY    MATCH |       vv vvv                                        | 1
 2  |    NUMBER OF DAYS LATE                     RATE                    AMOUNT           | 2
 3  |      z,zz9                              X $10.00          $$$$,$$$,$$9.99           | 3
 4  |    GROSS RECEIPTS                          RATE                    AMOUNT           | 4
 5  | $$$$,$$$,$$9.99                          X 5%            $$$$,$$$,$$9.99            | 5
 6  |   TOTAL PENALTY IS $$$$,$$$,$$9.99                                                  | 6

23  |                                                                                    | 23
24  |                                                                                    | 24
    | 12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
    |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-79   |
```

Cat. No. 28156P (11-02-2023)   Internal Revenue Manual   **Exhibit 2.3.44-8**
Any line marked with a #   28156006
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Exhibit 2.3.44-8 (Cont. 1) (07-28-2009)
Command Code PIVAR Output Explanation Display (Late filing penalty format: MFT is not 36 and TAX-PRD is after 198711)

Element Number	Line	Pos.	Element Name	Format
1	1	1–19	Literal	LATE FILING PENALTY
2	1	24–31	MF-MATCH-LITERAL	MATCH, MISMATCH or blank
3	1	38–39	B.O.D. code	vv
4	1	41–43	B.O.D. client code	vvv
5	2*	4–22	Literal	NUMBER OF DAYS LATE
6	2*	41–44	Literal	RATE
7	2*	65–70	Literal	AMOUNT
8	3*	8–12	Edited LATE-FILING-NUM-DAYS-LATE	z,zz9
9	3*	38–45	Literal	X $10.00
10	3*	56–70	Edited TENTATIVE-LATE-FILING-PNLTY	$$$$,$$$,$$9.99
11	4*	4–17	Literal	GROSS RECEIPTS
12	4*	41–44	Literal	RATE
13	4*	65–70	Literal	AMOUNT
14	5*	3–17	Edited TOTAL-GROSS-RECEIPTS-GEN	$$$$,$$$,$$9.99
15	5*	41–44	Literal	X 5%
16	5*	56–70	Edited 5%-OF-GROSS-RCPTS-AMT	$$$$,$$$,$$9.99
17	6*	4–80	LATE-FILING-PNLTY-ALLOWED-LIT	See Note 1 below.

* If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces.

#
#
#
#
#
#

Exhibit 2.3.44-8   Internal Revenue Manual   Cat. No. 28156P (11-02-2023)

Exhibit 2.3.44-9   (01-01-2003)
Command Code PIVAR Output Explanation Display (Negligence penalty format)

```
|   |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-79   |   |
|   |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
| 1 |NEGLIGENCE PENALTY      MISMATCH       vv vvv                                    |
| 2 |    AMOUNT SUBJECT TO PENALTY          PENALTY RATE         PENALTY              | 2 |
| 3 |      $$$$,$$$,$$9.99                     X 5%           $$$$,$$$,$$9.99         | 3 |
| 4 |      $$$$,$$$,$$9.99                     X 50%          $$$$,$$$,$$9.99         | 4 |
| 5 |                                       TOTAL PENALTY    $$$$,$$$,$$9.99          | 5 |

|23 |          |          |          |          |          |          |          |          |23 |
|24 |          |          |          |          |          |          |          |          |24 |
|   |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|   |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-79   |   |
```

Cat. No. 28156P (11-02-2023)   Internal Revenue Manual   **Exhibit 2.3.44-9**
Any line marked with a #
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Exhibit 2.3.44-9 (Cont. 1) (01-01-2003)
Command Code PIVAR Output Explanation Display (Negligence penalty format)

Element Number	Line	Pos.	Element Name	Format
1	1	1–18	Literal	NEGLIGENCE PENALTY
2	1	24–31	MF-MATCH-LITERAL	" MISMATCH", "MATCH" or blanks
3	1	38–39	B.O.D. code	vv
4	1	41–43	B.O.D. client code	vvv
5	2*	4–28	Literal	AMOUNT SUBJECT TO PENALTY
6	2*	37–48	Literal	PENALTY RATE
7	2*	57–63	Literal	PENALTY
8	3*	7–21	Edited UNDRPD-SBJCT-TO-NGLGNC-PNLTY	$$$$,$$$,$$9.99
9	3*	40–43	Literal	X 5%
10	3*	56–70	Edited UNDRPYMT-NGLGNC-PNLTY-AMT	$$$$,$$$,$$9.99
11	4*	7–21	Edited INT-SBJCT-TO-NGLGNC-PNLTY	$$$$,$$$,$$9.99
12	4*	40–44	Literal	X 50%
13	4*	56–70	Edited INT-ON-UNDRPYMT-NGLGNC-AMT	$$$$,$$$,$$9.99
14	5*	36–48	Literal	TOTAL PENALTY
15	5*	56–70	Edited PINEX-NGLGNC-PNLTY-AMT	$$$$,$$$,$$9.99

* If non-compute message is displayed, the message will be in format line 2 and remaining format lines will be spaces.

Exhibit 2.3.44-9   Internal Revenue Manual   Cat. No. 28156P (11-02-2023)
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Exhibit 2.3.44-10   (02-05-2021)
Command Code PIVAR Output Explanation Display (No penalties assessed format)

```
|                                                                                      |
|  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |  |
|  |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|  |
|1 |VARCOMP          |         |         |      nn-nnnnnnn  |nn yyyymm yyyyddd   |1 |
|2 |NO PENALTY ASSESSED ON ____ |         |         |         |         |         |2 |
|3 |___ BAD CHECK PENALTY ____ ___|_____ |_____ |_____ |_____ |        |3 |
|4 |    FAILURE TO REPORT TIP INCOME PENALTY  |         |         |         |      |4 |
|5 |    FRAUD PENALTY   |         |         |         |         |         |        |5 |
|6 |    LATE FILING PENALTY      |         |         |         |         |        |6 |
|7 |    NEGLIGENCE PENALTY       |         |         |         |         |        |7 |
|8 |    MISSING 1120S FORM       |         |         |         |         |        |8 |
|9 |    MISSING 1065 FORM        |         |         |         |         |        |9 |
|10|         |         |         |         |         |         |         |        |10|
|11|         |         |         |         |         |         |         |        |11|
|12|         |         |         |         |         |         |         |        |12|
|13|         |         |         |         |         |         |         |        |13|
|14|         |         |         |         |         |         |         |        |14|
|15|         |         |         |         |         |         |         |        |15|
|16|         |         |         |         |         |         |         |        |16|
|17|         |         |         |         |         |         |         |        |17|
|18|         |         |         |         |         |         |         |        |18|
|19|         |         |         |         |         |         |         |        |19|
|20|         |         |         |         |         |         |         |        |20|
|21|         |         |         |         |         |         |         |        |21|
|22|         |         |         |         |         |         |         |        |22|
|23|         |         |         |         |         |         |         |        |23|
|24|         |         |         |         |         |         |         |        |24|
|  |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|  |
|  |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |  |
```

Cat. No. 28156P (11-02-2023)   Internal Revenue Manual   **Exhibit 2.3.44-10**
Any line marked with a #   28156008
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Exhibit 2.3.44-10 (Cont. 1) (02-05-2021)
Command Code PIVAR Output Explanation Display (No penalties assessed format)

Element Number	Line	Pos.	Element Name	Format
1	1	1–7	Literal	VARCOMP
2	1	38–39	B.O.D. code	vv
3	1	41–43	B.O.D. client code	vvv
4	1	47–58	TIN and FileSource	For BTIF: nnn-nn-nnnnW nnn-nn-nnnnV nn-nnnnnnn For ITIF: nnn-nn-nnnn nnn-nn-nnnn*
5	1	61–62	MFT	nn
6	1	64–69	TAX-PRD	yyyymm
7	1	71–77	SCREEN-JULIAN-DT	yyyyddd
8	2	1–22	Literal	See screen grid above
9	3	4–20	Literal	See screen grid above
10	4	4–39	Literal	See screen grid above
11	5	4–16	Literal	See screen grid above
12	6	4–22	Literal	See screen grid above
13	7	4–21	Literal	See screen grid above
14	8	4-21	Literal	See screen grid above
15	9	4-20	Literal	See screen grid above

Exhibit 2.3.44-10   Internal Revenue Manual   Cat. No. 28156P (11-02-2023)

Exhibit 2.3.44-11   (02-05-2021)
Command Code PIVAR Output Explanation Display (1120s Form Missing: MFT 02 Doc Code 16)

```
|   |                                                                           |   |
| |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  | |
| |12345678901234567890123456789012345678901234567890123456789012345678901234567890| |
|1 |VARCOMP   |         |         |         |   nn-nnnnnn   |nn yyyymm yyyyddd|   |1 |
|2 |1120S FORM MISSING  |   MISMATCH   |         |         |         |         |   |2 |
|3 |   NUMBER OF MONTHS       PENALTY RATE      # SHAREHOLDERS     TOTAL PENALTY  |3 |
|4 |      Z,ZZ9       |     $,$$9.99     |       ZZZ999    $$$$,$$$,$$9.99       |4 |
|5 |          |         |         |         |         |         |         |     |5 |
|6 |          |         |         |         |         |         |         |     |6 |
|7 |          |         |         |         |         |         |         |     |7 |
|8 |          |         |         |         |         |         |         |     |8 |
|9 |          |         |         |         |         |         |         |     |9 |
|10|          |         |         |         |         |         |         |     |10|
|11|          |         |         |         |         |         |         |     |11|
|12|          |         |         |         |         |         |         |     |12|
|13|          |         |         |         |         |         |         |     |13|
|14|          |         |         |         |         |         |         |     |14|
|15|          |         |         |         |         |         |         |     |15|
|16|          |         |         |         |         |         |         |     |16|
|17|          |         |         |         |         |         |         |     |17|
|18|          |         |         |         |         |         |         |     |18|
|19|          |         |         |         |         |         |         |     |19|
|20|          |         |         |         |         |         |         |     |20|
|21|          |         |         |         |         |         |         |     |21|
|22|          |         |         |         |         |         |         |     |22|
|23|          |         |         |         |         |         |         |     |23|
|24|          |         |         |         |         |         |         |     |24|
| |12345678901234567890123456789012345678901234567890123456789012345678901234567890| |
| |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  | |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1-7	Literal	VARCOMP
2	1	47-56	TIN	nn-nnnnnnn
3	1	61-62	MFT	nn
4	1	64-69	TAX-PRD	yyyymm
5	1	71-77	SCREEN-JULIAN-DT	yyyyddd
6	2	1-17	Literal	1120 FORM MISSING
7	2	24-32	Literal	'MATCH' or 'MISMATCH'
8	3*	4-19	Literal	NUMBER OF MONTHS
9	3*	28-39	Literal	PENALTY RATE
10	3*	45-58	Literal	# SHAREHOLDERS
11	3*	64-76	Literal	TOTAL PENALTY
12	4*	9-13	Edited 1120-NUM-MONTH	Z,ZZ9
13	4*	28-35	Edited 1120-PENALTY-RATE	$,$$9.99
14	4*	50-55	Edited 1120 -NUM-SHAREHLDERS	ZZZ999

Cat. No. 28156P (11-02-2023)   Internal Revenue Manual   **Exhibit 2.3.44-11**
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Exhibit 2.3.44-11 (Cont. 1) (02-05-2021)
Command Code PIVAR Output Explanation Display (1120s Form Missing: MFT 02 Doc Code 16)

| 15 | 4* | 60-74 | Edited 1120-MISSING-PNLTY-AMT | $$$$,$$$,$$9.99 |

* If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces.

Exhibit 2.3.44-11   Internal Revenue Manual   Cat. No. 28156P (11-02-2023)
Any line marked with a #
is for **Official Use Only**

Exhibit 2.3.44-12   (02-05-2021)
Command Code PIVAR Output Explanation Display (1065 Form Missing: MFT 06)

```
|                                                                                    |   |
|  |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |   |
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
|1 |VARCOMP           |          |          |          nn-nnnnnnn  |nn yyyymm yyyyddd|  |1 |
|2 |1065 FORM MISSING |   MISMATCH          |          |          |          |         |  |2 |
|3 |    NUMBER OF MONTHS          PENALTY RATE       # PARTNERS          TOTAL PENALTY   |3 |
|4 |       Z,ZZ9           |     $,$$9.99    |          ZZZ999    $$$$,$$$,$$9.99        |4 |
|5 |          |          |          |          |          |          |          |        |5 |
|6 |          |          |          |          |          |          |          |        |6 |
|7 |          |          |          |          |          |          |          |        |7 |
|8 |          |          |          |          |          |          |          |        |8 |
|9 |          |          |          |          |          |          |          |        |9 |
|10|          |          |          |          |          |          |          |        |10|
|11|          |          |          |          |          |          |          |        |11|
|12|          |          |          |          |          |          |          |        |12|
|13|          |          |          |          |          |          |          |        |13|
|14|          |          |          |          |          |          |          |        |14|
|15|          |          |          |          |          |          |          |        |15|
|16|          |          |          |          |          |          |          |        |16|
|17|          |          |          |          |          |          |          |        |17|
|18|          |          |          |          |          |          |          |        |18|
|19|          |          |          |          |          |          |          |        |19|
|20|          |          |          |          |          |          |          |        |20|
|21|          |          |          |          |          |          |          |        |21|
|22|          |          |          |          |          |          |          |        |22|
|23|          |          |          |          |          |          |          |        |23|
|24|          |          |          |          |          |          |          |        |24|
|  |12345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
|  |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |   |
```

Element Number	Line	Pos.	Element Name	Format
1	1	1-7	Literal	VARCOMP
2	1	61-62	MFT	nn
3	1	64-69	TAX-PRD	yyyymm
4	1	71-77	SCREEN-JULIAN-DT	yyyyddd
5	2	1-17	Literal	1065 FORM MISSING
6	2	18-25	Literal	'MATCH' or 'MISMATCH'
7	3*	4-19	Literal	NUMBER OF MONTHS
8	3*	28-39	Literal	PENALTY RATE
9	3*	45-54	Literal	# PARTNERS
10	3*	64-76	Literal	TOTAL PENALTY
11	4*	9-13	Edited 1065-NUM-MONTH	Z,ZZ9
12	4*	28-36	Edited 1065-PENALTY-RATE	$,$$9.99
13	4*	50-55	Edited 1065-NUM-PARTNERS	ZZZ999
14	4*	60-74	Edited 1065-MISSING-PNLTY-AMT	$$$$,$$$,$$9.99

Cat. No. 28156P (11-02-2023)   Internal Revenue Manual   **Exhibit 2.3.44-12**
Any line marked with a #   28156010
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Exhibit 2.3.44-12 (Cont. 1) (02-05-2021)
Command Code PIVAR Output Explanation Display (1065 Form Missing: MFT 06)

* If non-compute message is displayed, the message will be on format line 2 and remaining lines will be spaces.

Exhibit 2.3.44-12   Internal Revenue Manual   Cat. No. 28156P (11-02-2023)
Any line marked with a #
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