



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.64

AUGUST 23, 2019

EFFECTIVE DATE

(09-01-2019)

PURPOSE

- (1) This transmits revised IRM 2.3.64, IDRS Terminal Responses, Command Code EMFOL.

MATERIAL CHANGES

- (1) Revised IRM 2.3.64.1 add Program Scope and Objectives. Subsequent subsections renumbered.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.64, dated January 09, 2015, is superseded.

AUDIENCE

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

Chief Technology Officer (CIO)

2.3.64

Command Code EMFOL

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2.3.64.1
(01-20-2019)
Program Scope and Objectives

- (1) The Employee Plans Master File On-line (Command Code EMFOL) system provides read only access to Employee Plans Master File data.
- (2) **Purpose:** This IRM section provides the instructions for the use of Integrated Data Retrieval System (IDRS) command code EMFOL to display Employee Plans Master File data.
- (3) **Audience:** Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (4) **Policy Owner:** Tax Exempt and Government Entities (TE/GE).
- (5) **Program Owner:** Tax Exempt and Government Entities (TE/GE)
- (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).
- (7) **Program Goals:** The information provided in this IRM will instruct the user how to access the Employee Plans Master File data (Command Code EMFOL) screen that is requested.

2.3.64.2
(01-01-2000)
General Information for Command Code EMFOL

- (1) The Employee Plans Master File on-line system provides read only access to accounts on the Employee Plans Master File (EPMF) in Martinsburg, WV. All EPMF accounts are available on-line.

2.3.64.3
(07-10-2000)
Command Code EMFOL

- (1) This command code is provided to furnish access to the Employee Plans Master File. Fields available include basic identifying information, amounts, counts, dates, codes and indicators. Transaction posting and status history are also available. Additionally, for any specified account (EIN), a plan and return module index can be requested.
- (2) Entity, Plan and Tax data are available on-line.
- (3) A help feature provides on-line information regarding the correct input formats for the command code.
- (4) Whenever possible, the entire set of requested data will be presented on a single page (screen). When all requested data cannot fit on a single page, multiple pages will be formatted for the presentation of the entire set of data. After the initial request, users may page through a multiple page response without re-entering their entry code.
- (5) Abbreviated input formats permit the user to display related data without reentering a full command code.
- (6) The cursor is shown as a "gray box" and will be returned on line 24, ready for a request for the next screen.
- (7) Fields that may be negative will be noted on the screen display with a "-".

2.3.64.4
(01-14-2014)

**Command Code EMFOL
Input Formats**

- (1) CC EMFOL input with definer "C", and a Last Reported EIN will result in the display of all the DLNs, EINs, plans, tax periods and last reported plans for the input Last Reported EIN (no Plan Number or Tax Period).
- (2) CC EMFOL input with definer "D", an EIN and a Plan Number will result in the display of Plan Administrator data for the specified EIN/Plan Number (no Tax Period).
- (3) CC EMFOL input with definer "E" and an EIN will result in the display of Filer Entity information including the sponsor/employer name and address as well as indicators, codes, notice information and posted transactions for the specified account (no Plan Number or Tax Period).
- (4) CC EMFOL input with definer "H" will result in the display of an on-line help screen.
- (5) CC EMFOL input with definer "I" and an EIN will result in the display of an index of all the plans and their related tax modules for the input EIN (no Plan Number or Tax Period).
- (6) CC EMFOL input with definer "L", an EIN and Plan Number will result in the display of the plan module information as well as posted plan transactions (no Tax Period).
- (7) CC EMFOL input with definer "S", an EIN, Plan Number and Tax Period will result in the display of the status history of the specified tax module.
- (8) CC EMFOL input with definer "T", an EIN Plan Number and Tax Period will result in the display of the tax module data from posted transactions for the specified account.
- (9) CC EMFOL input with definer "X", an EIN will result in the display of the Cross Reference EINs (no Plan Number or Tax Period). An EIN Plan Number will result in the display of the Cross Reference EINs and Cross Reference Plan Numbers (no Tax Period).

Definer	EIN	Plan Num	Tax Prd	Result
C	Y	N	N	Last Reported Data including DLN, EIN, Plan Number, Tax Period and Last Reported Plan Number
D	Y	Y	N	Plan Administrator Data including Administrator name, address and telephone number
E	Y	N	N	Filer Entity information including the sponsor/ employer name, address and telephone number as well as indicators, codes, notice information and posted transactions.
H	N	N	N	Help Screen
I	Y	N	N	Index of all plans and returns for this account (EIN)
L	Y	Y	N	Plan Data including data posted in the plan application and termination, sections as well as posted transactions
S	Y	Y	Y	Status History
T	Y	Y	Y	Tax Module including the control DLN, indicators, IDRS status, dates and posted transactions
X	Y	Y/N	N	Cross Reference Module including Cross Reference EINs when only EIN entered or Cross Reference EINs and Cross Reference Plan Numbers when EIN and Plan Number entered

2.3.64.5
(01-01-2000)

**Command Code EMFOL
Abbreviated Input
Formats**

- (1) Abbreviated formats permit the user to omit input fields that are the same as the previous command. For instance, the user may want to view a different screen for the same EIN and Plan Number or may want to view status information immediately after having viewed the return for the same module. CC EMFOL input with only a definer will result in a display of information about the last account accessed as long as the "required" data is present from the previous request.

2.3.64.6
(01-01-2000)

**Command Code EMFOL
Message Screens**

- (1) Sometimes EMFOL cannot satisfy a request. In most cases a message screen is generated containing a message and explanation of what the problem may be.
- a. DATABASE IS NOT AVAILABLE. PLEASE TRY LATER
 - b. INTERNAL PROGRAM ERROR () – CALL SUPERVISOR
There is a program or system problem. If you continue to get this message, please have your supervisor report the problem.
 - c. DBC LOGON FAILED – CALL SUPERVISOR
See (b) above
 - d. REQUEST EXCEEDED AVAILABLE TIME. PLEASE TRY LATER
See (b) above
 - e. REQUESTED ACCOUNT NOT FOUND. PLEASE CHECK INPUT
There is currently no such EIN (or EIN/PLAN NUMBER/TAX PERIOD combination) on the master file. Validate input data.
 - f. DEFINER CODE USED IS INVALID —CHECK INPUT
 - g. DEFINER CODE USED REQUIRES VALID EIN—CHECK INPUT
The EIN must be in edited EIN format: nn-nnnnnnn.
 - h. DEFINER CODE USED REQUIRES VALID PLAN NUMBER —CHECK INPUT
The Plan Number must be 3 numeric digits.
 - i. DEFINER CODE USED REQUIRES VALID TAX PERIOD — CHECK INPUT.
The Tax Period must be numeric and in YYYYMM format.
 - j. FILE SOURCE CODE MUST BE P OR BLANK — CHECK INPUT
If present, the File Source must be P for EPMF accounts

2.3.64.7
(01-14-2014)

Table of Screen Exhibits

- (1) Input

Exhibit Numbers

Input Screens

Exhibit 2.3.64-1

Full Tax Module/Status Data

Exhibit 2.3.64-2

Plan and Administrator Data

Exhibit 2.3.64-3

Entity/Index/Cross Reference/Last
Reported Data

- (2) Output

Exhibit Numbers	Output Screens
Exhibit 2.3.64-4	Index
Exhibit 2.3.64-5	Entity
Exhibit 2.3.64-6 Exhibit 2.3.64-7	Plan Data
Exhibit 2.3.64-8	Administrator Data
Exhibit 2.3.64-9 Exhibit 2.3.64-10 Exhibit 2.3.64-11 Exhibit 2.3.64-12	Tax Module
Exhibit 2.3.64-13	Status History
Exhibit 2.3.64-14	Cross Reference
Exhibit 2.3.64-15	Last Reported Data
Exhibit 2.3.64-16	HELP Screen

This Page Intentionally Left Blank

Exhibit 2.3.64-1 (07-10-2000)
Command Code EMFOL Input Display
Full Tax Module Data

Use this format of the Command Code input screen to obtain a display of EPMF Master File data (Tax Module or Status History data). Access to each screen of the display will require input of a command code. Once a particular module is displayed, other pages can be accessed using the CC EMFPG displayed on line 24 of all responses that can have more than one page. See line 24 of displays for definers E, I, L, S and T.

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLDnn-nnnnnnnPppYYYYMM								01
02									02
03									03
04									04
05									05
06									06
07									07
08									08
09									09
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								

Line	Position	Description and Validity
1	01-05	Command Code (required): EMFOL
	06	Command Code Definer (required): S = Status History T = Tax Module
	07-16	TIN (required): EIN = nn-nnnnnnn
	18-20	Plan Number (required)
	21-26	Tax Period—YYYYMM (required)

Exhibit 2.3.64-2 (01-14-2007)**Command Code EMFOL Input Display****Plan or Administrator or Cross Reference Data**

Use this format of the Command Code input screen to obtain a display of EPMF Master File Plan, Administrator and Cross Reference data. Once a particular Entity module is displayed, other pages can be accessed using the CC EMFPG displayed on line 24. The Administrator and Cross Reference data response is a single page response.

	1	2	3	4	5	6	7	8	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
01	EMFOLnn-nnnnnnn ppp								01
02									02
03									03
04									04
05									05
06									06
07									07
08									08
09									09
10									10
11									11
12									12
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15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1	2	3	4	5	6	7	8	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	

Line	Position	Description and Validity
1	01-05	Command Code (required): EMFOL
	06	Command Code Definer (required):
		D = Plan Administrator Data
		L = Plan Data
		X = Cross Reference Data (EINs and Plan Numbers)
07-16		TIN (required):
		EIN = nn-nnnnnnnn
18-20		Plan Number (required)

Exhibit 2.3.64-3 (01-14-2014)

Command Code EMFOL Input Display

Entity Module or Index or Cross Reference Data

Use this format of the Command Code to obtain a display of EPMF Master File Entity data, Index, Cross Reference and Last Reported Data. Once a particular Entity module or Index or Cross Reference or Last Reported Data is displayed, other pages can be accessed using the CC EMFPG displayed on line 24. The Cross Reference data response is a single page response.

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLann-nnnnnnn*								01
02									02
03									03
04									04
05									05
06									06
07									07
08									08
09									09
10									10
11									11
12									12
13									13
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16									16
17									17
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19									19
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22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								

Exhibit 2.3.64-3 (Cont. 1) (01-14-2014)**Command Code EMFOL Input Display**

Line	Position	Description and Validity
1	01–05	Command Code (required): EMFOL
	06	Command Code Definer (required): C = Last Reported Data E = Entity Data I = Index X = Cross Reference (EINs only)
	07–16	TIN (required): EIN = nn-nnnnnnn Last-Reported-EIN = nn-nnnnnnn (Definer C only)

Command Code EMFOL Index Display

Exhibit 2.3.64-4

Exhibit 2.3.64-4 (Cont. 1) (01-01-2005)
Command Code EMFOL Index Display

Line	Description	Validity
1	NM CTRL UP CYC	NAME CONTROL or CHECK DIGITS LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	VARIABLE MESSAGE ENTITY IDRS EXTRACT IND	CONTAINS THE LITERAL “ACCOUNT MERGE IN PROGRESS” OR “ PLAN MERGE IN PROGRESS” IF THE MASTER FILE INDICATES A MERGE (INVERSE VIDEO). IDRS EXTRACT CODE INDICATING WHICH SERVICE CENTER IS MAINTAINING THE SUBJECT MODULE ON THE SERVICE CENTER’S IDRS/TIF DATABASE. VALUES ARE 00 THROUGH 06 AND 08.
3	VARIABLE MESSAGE	COUNT OF NUMBER OF PENSION AND WELFARE PLANS POSTED FOR THIS ACCOUNT (EIN). IF NO PLANS HAVE BEEN ESTABLISHED FOR THIS ACCOUNT, THE MESSAGE “NO PLANS CURRENTLY ESTABLISHED FOR THIS ACCOUNT” IS DISPLAYED AND NO DATA WILL BE AVAILABLE TO DISPLAY ON LINE 5 (INVERSE VIDEO).
5-23	PLN	3 DIGIT PLAN NUMBER. INDEX WILL DISPLAY RECORD OF THE ACCOUNT FOR EACH PLAN ESTABLISHED UNDER THIS EIN. WILL DISPLAY PLAN NUMBER FOR THE FIRST RETURN POSTED FOR THAT NUMBER—WILL NOT DISPLAY PLAN NUMBER AGAIN UNLESS THERE ARE ADDITIONAL PLANS FOR THE CURRENT ACCOUNT.

Exhibit 2.3.64-4 (Cont. 2) (01-01-2005)
Command Code EMFOL Index Display

Line	Description	Validity
5-23	TAXPRD	TAX PERIOD— vYYYYMM PERIOD OF TIME FOR WHICH A RETURN IS FILED (YEAR AND MONTH OF THE END OF THE PLAN PERIOD). DISPLAYS "NONE" IF NO TAX MODULE HAS BEEN ESTABLISHED FOR THIS PLAN. THE RETURN STATUS CODE DISPLAYED BEFORE THE YYYYMM INDICATES THE STATUS OF THE RETURN POSTED, PRESENT ON 199912 AND SUBSEQUENT RETURNS: C = CURRENT H = HISTORIC I = INTERIM U = UNPOSTABLE
	DLN	DOCUMENT LOCATOR NUMBER—A CONTROL NUMBER ASSIGNED TO EVERY RETURN OR DOCUMENT INPUT THROUGH THE ADP SYSTEM.
	SCHEDULES	ERTVU SCHEDULE INDICATOR—UP TO ELEVEN ALPHABETIC LITERALS SHOWING WHICH SCHEDULES WERE PROCESSED WITH THE RETURN (A,B,C,D,E,F,G,H,I,MB, P,R,S,SB,T) AND ARE AVAILABLE ON ERTVU.
	PLAN NAME	FIRST NAME LINE OF THE PLAN NAME.

NOTE:THE INFORMATION SHOWN WILL BE REPEATED FOR EACH ACCOUNT PRESENT UNDER THE SUBJECT EIN. IF A SECOND OR SUBSEQUENT RETURN IS FOUND FOR THE SAME EIN, THE PLAN NUMBER AND PLAN NAME FIELDS WILL NOT BE REPEATED AND WILL BE BLANK ON THE DISPLAY.

Command Code EMFOL Entity Data Display

Exhibit 2.3.64-5	Internal Revenue Manual	Cat. No. 28177S (08-23-2019)
28177790		

Exhibit 2.3.64-5 (Cont. 1) (01-17-2011)

Command Code EMFOL Entity Data Display

Line	Description	Validity
1	NM CTRL UP CYC	NAME CONTROL or CHECK DIGITS LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	PRIOR NM CTRL	NAME CONTROL PRIOR TO AN ENTITY NAME CHANGE (TC 012, 013, 014 OR 015)
3	SPONSOR	FIRST AND SECOND NAME LINES FOR SPONSOR/EMPLOYER. INPUT THROUGH CC BNCHG/ESIGN (ENTITY CHANGES TO EPMF)
4	SORT NAME	INPUT THROUGH CC BNCHG/ESIGN
5	CARE OF NAME	INPUT THROUGH CC BNCHG/ESIGN
6	MAILING ADDRESS	THE EMPLOYER/SPONSOR STREET ADDRESS OR OTHER OFFICIAL MAILING ADDRESS. UPDATED EITHER FROM THE RETURN OR THROUGH CC BNCHG/ESIGN.
7	CITY	EMPLOYER/SPONSOR CITY OR FOREIGN CITY. UPDATED EITHER FROM THE RETURN OR THROUGH CC BNCHG/ESIGN.
	STATE	THE EMPLOYER/SPONSOR STATE. UPDATED EITHER FROM THE RETURN OR THROUGH CC BNCHG/ESIGN.
	ZIP CODE/FOREIGN COUNTRY	9 POSITION ZIP CODE FIELD (BEFORE EDITING) CONTAINING EMPLOYER/SPONSOR ZIP CODE (VALID RANGE IS 00401–vvv THRU99999–vvvv).UPDATED EITHER FROM THE RETURN OR THROUGH CC BNCHG/ESIGN. MAY CONTAIN FOREIGN COUNTRY.
8–9	LOCATION ADDRESS	ADDITIONAL ADDRESS INFORMATION SUCH AS STREET ADDRESS IF “PO BOX” IN SPONSOR ADDRESS OR A DESCRIPTION OF A STREET LOCATION INPUT THROUGH CC BNCHG/ESIGN.
10	ULC	UNIVERSAL LOCATION CODE CORRESPONDING TO MAILING ADDRESS—IDENTIFIES THE LOCATION OF THE PLAN SPONSOR

Exhibit 2.3.64-5 (Cont. 2) (01-17-2011)**Command Code EMFOL Entity Data Display**

Line	Description	Validity
	AO CD	AREA OFFICE CODE REPRESENTING THE TE/GE AREA OFFICE WITH JURISDICTION OVER THE ACCOUNT
	ESTAB DATE	BASED ON TRANSACTION DATE OF ESTABLISHING TRANSACTION (YYYYMM)
	OPEN TDI IND	LITERAL "YES" OR "NO" INDICATING WHETHER A TDI IS OPEN FOR THIS EIN.
11	CLC	COLLECTION LOCATION CODE REPRESENTS THE SMALL BUSINESS/SELF-EMPLOYED (SB/SE) AREA OFFICE RESPONSIBLE FOR COLLECTION.
	SB AO CD	SMALL BUSINESS AREA OFFICE CODE, BASED ON THE UNIVERSAL LOCATION CODE, REPRESENTING THE SB/SE AREA OFFICE WHICH WILL HANDLE COLLECTION ACTIVITIES.
	CAF INDICATOR	POWER OF ATTORNEY ON FILE FOR THIS ACCOUNT ON THE CENTRALIZED AUTHORIZATION FILE 0 = NO RETURN MODULE HAS CAF INDICATOR SET 1 = AT LEAST ONE RETURN MODULE HAS CAF INDICATOR SET
	OPEN EXAM IND	LITERAL "YES" OR "NO" INDICATING WHETHER THERE IS AN OPEN TC424 ON ANY TAX MODULE FOR THIS ENTITY.
12	UAA IND	"UNDELIVERABLE AS ADDRESSED" FIELD PASSED BY FINALIST PROCESSING WHEN IT IS UNABLE TO EXPAND OR HYGIENE AN ADDRESS 0 = ADDRESS WAS EXPANDED OR HYGIENIC 1 = ADDRESS WAS NOT EXPANDED OR HYGIENIC
	UD IND	"UNDELIVERED MAIL" FIELD PASSED BY FINALIST PROCESSING WHEN IT IS UNABLE TO EXPAND OR HYGIENE AN ADDRESS 0 = NO TC971 AC 661 POSTED 1 = TC971 AC 661 HAS POSTED

Exhibit 2.3.64-5 (Cont. 3) (01-17-2011)
Command Code EMFOL Entity Data Display

Line	Description	Validity
14	NOTICE	CODE FOR TYPE OF NOTICE SENT ON THIS ACCOUNT. DISPLAYED AS A ONE DIGIT OUTPUT CODE FOLLOWED BY A THREE DIGIT TYPE OF NOTICE. 0213 = ASSESSMENT NOTICE. RETURN IS SUBJECT TO THE LATE FILING AND/OR INCOMPLETE PENALTIES. 0212 = MERGE NOTICE NOTE: OLDER RECORDS MAY ALSO CONTAIN HISTORICAL VALUES OF 1213 OR 0214.
	CYCLE	THE CYCLE THE NOTICE WAS ISSUED.
	PLAN	PLAN NUMBER OF PLAN FOR WHICH THIS NOTICE WAS ISSUED.
	TXPD	TAX PERIOD FOR WHICH THIS NOTICE WAS ISSUED. NOTE: THE PREVIOUS FOUR ELEMENTS WILL BE REPEATED DEPENDING ON HOW MANY NOTICES HAVE BEEN ISSUED FOR THIS ACCOUNT.
16	TRANS	TRANSACTION CODE IS A THREE DIGIT CODE USED TO IDENTIFY ACTIONS BEING TAKEN TO A TAXPAYER'S ACCOUNT. A REVERSAL INDICATOR FOLLOWS THE 3RD DIGIT. ALSO SEE DOC. 6209. TC001 —RESEQUENCE AN ACCOUNT TC002 —FAILURE TO RESEQUENCE TC005 —RESEQUENCE FOR MERGE TC006 —RESEQUENCE FOR MF LOCATION TC011 —EIN OR PLAN NUMBER CHANGE
	DATE	DATE OF THE EPMF TRANSACTION.
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED.
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED THE TRANSACTION.

Exhibit 2.3.64-5 (Cont. 4) (01-17-2011)**Command Code EMFOL Entity Data Display**

Line	Description	Validity
	XREF EIN	CROSS REFERENCE EIN CAN BE EITHER THE "TO" OR THE "FROM " EIN. DURING A MERGE, ALL THE INFORMATION IS MOVED FROM THE " FROM" ACCT INTO THE "TO" ACCT AND THE " FROM" ACCT IS DROPPED. THE TC INDICATES WHETHER THE CROSS REFERENCE EIN IS A "FROM" OR A "TO": TC011—"TO" TC001—"FROM" TC002—"TO" OR "FROM" TC005—" FROM" TC006—"FROM"
17	NOTICE SUPPRESS CD	IDENTIFIES THE STATUS OF THE NOTICE ENTRY. UPDATED SC PROCESSING ONLY. WILL BE SIGNIFICANT FOR ALL CP NOTICES EXCEPT 597. 0 = NOTICE NOT SELECTED OR SUPPRESSED FOR REVIEW 1 = NOTICE SELECTED FOR NOTICE REVIEW REGISTER
18	MERGE/FAIL REASON CD	CODE INDICATING THE REASON A MERGE OF TWO ACCOUNTS WAS NOT ALLOWED ON THE MASTER FILE.
19	TRANS	TRANSACTION CODE IS A 3 DIGIT CODE USED TO IDENTIFY ACTIONS BEING TAKEN TO A TAXPAYER'S ACCOUNT. A REVERSAL INDICATOR FOLLOWS THE 3RD DIGIT. ALSO SEE DOC. 6209. TC000 — ESTABLISH AN ACCOUNT ON THE MASTER FILE TC012 — RE-OPEN ENTITY ACCOUNT TC014 — ADDRESS CHANGE TC016 —ENTITY CODE CHANGE TC150 —ENTITY CREATED BY TC150 TC977 —ENTITY CREATED BY TC977
	DATE	DATE OF THE EPMF TRANSACTION.
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED.
	DLN	DLN OF THIS TRANSACTION.

Exhibit 2.3.64-5 (Cont. 5) (01-17-2011)

Command Code EMFOL Entity Data Display

Line	Description	Validity
20	TRANS	TRANSACTION CODE IS A 3 DIGIT CODE USED TO IDENTIFY ACTIONS BEING TAKEN TO A TAXPAYER'S ACCOUNT. A REVERSAL INDICATOR FOLLOWS THE 3RD DIGIT. ALSO SEE DOC. 6209. TC013 — NAME CHANGE
	DATE	DATE OF THE EPMF TRANSACTION.
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED.
	DLN	DLN OF THIS TRANSACTION.
	PRIOR NM CTRL	NAME CONTROL ASSOCIATED WITH THIS ACCOUNT BEFORE THIS TRANSACTION POSTED.
22	PRIOR PRIMARY NAME	FIRST NAME LINE OF SPONSOR NAME ASSOCIATED WITH THIS ACCOUNT BEFORE THIS TRANSACTION POSTED.
23	TRANS	TRANSACTION CODE IS A 3 DIGIT CODE USED TO IDENTIFY ACTIONS BEING TAKEN TO A TAXPAYER'S ACCOUNT. A REVERSAL INDICATOR FOLLOWS THE 3RD DIGIT. ALSO SEE DOC. 6209. TC015 — LOCATION OR ZIP CODE CHANGE
	DATE	DATE OF THE EPMF TRANSACTION.
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED.
	DLN	DLN OF THIS TRANSACTION.
	IDRS CASE ASSIGN NUM	NUMBER ASSIGNED TO THE CASE.

Command Code EMFOL Plan Data Display

[illegible]

Exhibit 2.3.64-6 (Cont. 1) (01-20-2015)

Command Code EMFOL Plan Data Display

Line	Description	Validity
1	NM CTRL	NAME CONTROL or CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT THE MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	PLAN NAME	FIRST AND SECOND NAME LINES OF THE PLAN NAME
3	PLAN SECTION	
4	PLAN PYE LUC	CYCLE INDICATING WHEN PLAN YEAR ENDING DATE WAS LAST UPDATED (RELATED TO TC053 TRANSACTIONS).
	FILING REQ	PLAN FILING REQUIREMENT—INDICATES THE FORM REQUIRED FOR THE NEXT FILING OF A RETURN FOR THIS PLAN: X = Form 5500 X = Form 5500C/R Z = Form 5500EZ T = Form 5500SF 8 = INACTIVE N = Form 5500EZ NOT REQUIRED N = Form 5500SF (One-participant box checked) BLANK = NOT REQUIRED
	PLAN ENTITY	INDICATES TYPE OF PLAN ENTITY (UPDATED FROM THE LATEST RETURN POSTED). VALUES FOR F5500: 1 = MULTIEmployer PLAN 2 = SINGLE EMPLOYER 3 = MULTIPLE- EMPLOYER PLAN 4 = DFE 9 = MULTIPLE BOXES CHECKED VALUES FOR F5500SF: 2 = SINGLE EMPLOYER 3 = MULTIPLE-EMPLOYER PLAN 8 = FOREIGN PLAN 9 = ONE-PARTICIPANT PLAN
5	PLAN EFF DATE	DATE THE PLAN FIRST BECAME EFFECTIVE .
	BUSINESS CODE	CODE THAT BEST DESCRIBES THE NATURE OF THE EMPLOYERS BUSINESS (UPDATED FROM THE LATEST RETURN POSTED).

Exhibit 2.3.64-6 (Cont. 2) (01-20-2015)**Command Code EMFOL Plan Data Display**

Line	Description	Validity
	TYPE PLAN DFE	INDICATES TYPE OF PLAN DIRECT FILING ENTITY VALUES: BLANK C = COMMON/COLLECTIVE TRUST E = 103-12 INVESTMENT ENTITY G = GROUP INSURANCE ARRANGEMENT M = MASTER TRUST INVESTMENT ACCOUNT P = POOLED SEPARATE ACCOUNT
6	PYEM	THE MONTH FROM THE PLAN YEAR ENDING DATE (TAX PERIOD) OF THE LATEST POSTED RETURN.
	1ST PRIOR PYM	FIRST PRIOR PLAN YEAR ENDING MONTH
	2ND PRIOR PYM	SECOND PRIOR PLAN YEAR ENDING MONTH
7	FILE FOLD NUM	NINE DIGIT NUMBER FROM THE TC 121/123 ASSIGNED TO THE CASE FILES OF PLAN APPLICATIONS FOR INTERNAL CONTROL AND PUBLIC SERVICE PURPOSES. THIS NUMBER APPEARS ON DETERMINATION LETTERS AND OPINIONS ISSUED.
	SC CODE	SERVICE CENTER CODE
	OPIN LTR NUM	EIGHT POSITION SERIAL NUMBER ASSIGNED WHEN MASTER, PROTOTYPE OR UNIFORM PLANS ARE APPROVED. THE FIRST AND LAST POSITIONS MAY BE NUMERIC OR ALPHA.
8	EZ PLAN TYPE	INDICATES TYPE OF PLAN AS REPORTED ON THE FORM 5500EZ. A = DEFINED BENEFIT PENSION PLAN(OTHER THAN A PLAN DESCRIBED IN CODE SECTION 412(i)) B = DEFINED BENEFIT PENSION PLAN DESCRIBED IN CODE SECTION 412(i) C = MONEY PURCHASE PLAN D = PROFIT-SHARING PLAN E = STOCK BONUS PLAN F = ESOP PLAN
	NEW LAW IND	INDICATES IF THE PLAN COMPLIES WITH THE REQUIREMENTS OF TEFRA, DEFRA AND REA TAX LAWS. VALUES: Y = PLAN IS A KEOGH PLAN N = PLAN IS NOT A KEOGH PLAN X = UNKNOWN BLANK

Exhibit 2.3.64-6 (Cont. 3) (01-20-2015)**Command Code EMFOL Plan Data Display**

Line	Description	Validity
	TC150 STAT CD	CURRENT PLAN STATUS CODES ARE USED TO SHOW RESULTS FROM IRS DETERMINATIONS (APPLICATIONS), CURRENT ANNUAL RETURN FILINGS AND PLAN TERMINATIONS. EPMF STATUS CODES IDENTIFICATION MAY BE USED TO EXTRACT PLAN DATA FROM EPMF. ALSO SEE DOC. 6476.
9	FUND ARRANGMT	CODE SPECIFYING THE TYPE OF FUNDING ARRANGEMENT. 1 = INSURANCE 2 = SECTION 412(i) INSURANCE CONTRACTS 3 = TRUST 4 = EXCLUSIVELY FROM GENERAL ASSETS OF SPONSOR (UNFUNDED) BLANKS
	LAST TC150 DT	DATE OF LAST POSTING OF CURRENT PLAN STATUS.
	ACCT OPIN CD	AO CODE FROM EPMF FORM 5500 PROCESSING INDICATES THAT AO IS NOT ATTACHED TO CURRENT YEAR'S FILING.
10	FRING BNFT CD	CODE INDICATING THE TYPE OF FRINGE BENEFIT PLAN . A = CODE SECTION 125 (CAFETERIA PLAN) B = CODE SECTION 127 (EDUCATIONAL ASSISTANCE PROGRAM) C = CODE SECTION 137 (ADOPTION ASSISTANCE PROGRAM)
	SPONS PHONE	SPONSOR'S TELEPHONE NUMBER

Exhibit 2.3.64-6 (Cont. 4) (01-20-2015)

Command Code EMFOL Plan Data Display

Line	Description	Validity
11	PENSION BNFT	<p>INDICATES THE TYPE OF PENSION BENEFIT PLAN (UPDATED FROM THE LATEST RETURN POSTED).</p> <p>DEFINED BENEFIT PENSION FEATURES:</p> <p>1A = BENEFITS ARE PRIMARILY PAY RELATED 1B = BENEFITS ARE PRIMARILY FLAT DOLLAR 1C = CASH BALANCE OR SIMILAR PLAN 1D = OFFSET ARRANGEMENT 1E = CODE SECTION 401(h) ARRANGEMENT -SEPARATE ACCT TO PROVIDE EMPLOYEE HEALTH BENEFITS 1F = CODE SECTION 414(k) ARRANGEMENT -SEPARATE ACCT OF PARTICIPANTS 1G = COVERED BY PBGC 1H = PLAN COVERED BY PBGC THAT WAS TERMINATED AND CLOSED OUT FOR PBGC PURPOSES 1I = FROZEN PLAN</p> <p>DEFINED CONTRIBUTION PENSION FEATURES:</p> <p>2A = ALLOCATIONS BASED UPON AGE, AND/OR SERVICE 2B = TARGET BENEFIT PLAN 2C = MONEY PURCHASE OTHER THAN TARGET BENEFIT PLAN 2D = OFFSET PLAN 2E = PROFIT SHARING PLAN 2F = ERISA SECTION 404(c) PLAN 2G = TOTAL PARTICIPANT DIRECTED ACCT PLAN 2H = PARTIAL PARTICIPANT DIRECTED ACCT PLAN 2I = STOCK BONUS PLAN 2J = CODE SECTION 401(k)PLAN (CASH OR DEFERRED ARRANGEMENT) 2K = CODE SECTION 401(m) ARRANGEMENT 2L = CODE SECTION 403(b)(1) ARRANGEMENT FOR CERTAIN EXEMPT ORGANIZATIONS 2M = CODE SECTION 403(b)(7) CUSTODIAL ACCOUNT 2N = CODE SECTION 408 ACCOUNTS AND ANNUITIES 2O = EMPLOYEE STOCK OWNERSHIP PLAN (ESOP) OTHER THAN A LEVERAGED ESOP 2P = LEVERAGED ESOP 2Q = EMPLOYER MAINTAINING THIS ESOP IS AN S CORPORATION 2R = PARTICIPANT-DIRECTED BROKERAGE ACCOUNTS PROVIDED AS AN INVESTMENT OPTION UNDER THE PLAN 2S = PLAN PROVIDES FOR AUTOMATIC ENROLLMENT IN PLAN 2T = TOTAL OR PARTIAL PARTICIPANT-DIRECTED ACCOUNT PLAN</p>

Exhibit 2.3.64-6 (Cont. 5) (01-20-2015)

Command Code EMFOL Plan Data Display

Line	Description	Validity
		OTHER PENSION BENEFIT FEATURES: 3A = PENSION PLAN MAINTAINED OUTSIDE US 3B = PLAN COVERS SELF EMPLOYED INDIVIDUALS 3C = PLAN NOT INTENDED TO BE QUALIFIED 3D = MASTER PLAN 3D = PRE-APPROVED PENSION PLAN (PRESENT FOR PY 2010) 3E = PROTOTYPE PLAN 3F = REGIONAL PROTOTYPE PLAN 3G = ONE-PARTICIPANT PLAN 3H = PLAN SPONSOR(S) IS (ARE) A MEMBER(S) OF A CONTROLLED GROUP 3I = PLAN REQUIRING ALL OR PART OF EMPLOYER CONTRIBUTIONS BE INVESTED AND HELD IN EMPLOYER SECURITIES 3J = U.S. BASED PLAN THAT COVERS PUERTO RICO AND QUALIFIED UNDER CODE SECTION 401 AND 8565 OF PUERTO RICO CODE
12	WLFR BNFT	INDICATES THE TYPE OF WELFARE BENEFIT(S) PROVIDED BY THIS PLAN. 4A = HEALTH INSURANCE 4B = LIFE INSURANCE 4C = SUPPLEMENTAL UNEMPLOYMENT 4D = DENTAL 4E = VISION 4F = TEMPORARY DISABILITY (ACCIDENT & SICK) 4G = PREPAID LEGAL 4H = LONG-TERM DISABILITY 4I = SEVERANCE PAY 4J = APPRENTICESHIP & TRAINING 4K = SCHOLARSHIP (FUNDED) 4L = DEATH BENEFITS EXCLUDING LIFE INSURANCE 4P = TAFT-HARTLEY FINANCIAL ASSISTANCE FOR EMPLOYEE HOUSING 4Q = OTHER 4R = UNFUNDED, FULLY INSURED, OR COMBINATION WELFARE PLAN THAT WILL NOT FILE A FORM 5500 FOR NEXT PLAN YEAR 4S = UNFUNDED, FULLY INSURED, OR COMBINATION WELFARE PLAN THAT STOPPED FILING FORM 5500s IN AN EARLIER PLAN YEAR 4T = 10 OR MORE EMPLOYER PLAN UNDER CODE SECTION 419A(f)(5) 4U = COLLECTIVELY BARGAINED WELFARE BENEFIT ARRANGEMENT UNDER CODE SECTION 419A(f)(5)

Exhibit 2.3.64-6 (Cont. 6) (01-20-2015)**Command Code EMFOL Plan Data Display**

Line	Description	Validity
13	APPLICATION SECTION (FROM FORM 5301, FORM 5303, FORM 5307 OR FORM 5309) COUNTER SPECIFIES THAT THIS IS THE FIRST (OR 00) OF 00 OR MORE PLAN APPLICATION SECTIONS PRESENT FOR THIS PLAN.	
14	PLAN EFF DT	CONTAINS THE DATE THE PLAN FIRST BECAME EFFECTIVE (POSTED FROM THE PLAN APPLICATION).
	TYPE REQUEST	CONTAINS A CODE INDICATING IF THE APPLICATION IS AN INITIAL, AMENDED, TERMINATING, OR REVIEW REQUEST. THIS SHOWS IF A PREVIOUS APPLICATION WAS FILED AND WHAT TYPE OF PROCESSING THIS ONE REQUIRES. I = INITIAL APPLICATION A = AMENDED APPLICATION T = TERMINATION APPLICATION M = TERMINATION OF A MULTI-EMPLOYER PLAN COVERED BY PBGC INSURANCE (VALID FOR FORM 5303).
	APPL STAT DT	CONTAINS THE DATE THE APPLICATION ENTERED THE CURRENT STATUS IN THE PROCESSING FOR A DETERMINATION.
15	AMENDMENT DT	INDICATES THE EFFECTIVE DATE OF A PLAN AMENDMENT AS INDICATED ON AN APPLICATION.
	DO CODE	DISTRICT OFFICE FOR THE JURISDICTION IN WHICH THE ENTITY IS LOCATED.
	SPONS EMPLEE	CONTAINS THE TOTAL NUMBER OF EMPLOYEES OF A PLAN SPONSOR REGARDLESS OF WHETHER THEY ARE PARTICIPATING IN A PLAN.
16	BENEFIT TYPE	CODE INDICATES THE TYPE OF PENSION BENEFITS THE PLAN AFFORDS ON THE APPLICATION FOR DETERMINATION. E = EMPLOYER-SPONSOR IRA F = FIXED BENEFIT (DB) G = FLAT BENEFIT (DB) M = MONEY PURCHASE (DC) N = OTHER DEFINED BENEFIT O = OTHER DEFINED CONTRIBUTION P = PROFIT SHARING (DC) S = STOCK BONUS (DC) T = TARGET BENEFIT (DC) U = UNIT BENEFIT (DB) V = ESOP/TRASOP TERMINATION W = SIMPLIFIED PROTOTYPE NOTE: DB = DEFINED BENEFIT, DC = DEFINED CONTRIBUTION
	SPON FYM	CALENDAR YEAR MONTH IN WHICH THE PENSION PLAN'S FISCAL YEAR ENDS.

Exhibit 2.3.64-6 (Cont. 7) (01-20-2015)

Command Code EMFOL Plan Data Display

Line	Description	Validity
	EMPLEE PARTCP	CONTAINS THE TOTAL NUMBER OF EMPLOYEES OF A PLAN SPONSOR PARTICIPATING IN A PLAN.
17	VESTING CODE	INDICATES THE SCHEDULE BY WHICH PENSION FUNDS BECOME VESTED. VALUES: A = FULL AND IMMEDIATE B = FULL AFTER 10 YEARS C = 5–15 YEARS (GRADUATED) D = RULE OF 45 E = 4/40 SCHEDULE F = 100% AFTER 5 YEARS (CLASS YEAR PLANS ONLY) G = OTHER H = 10% PER YEAR X = UNKNOWN
	SSA INTEGRATE	INDICATES IF PLAN CONTRIBUTIONS OR BENEFITS ARE INTENDED TO INTEGRATE WITH SOCIAL SECURITY BENEFITS. VALUES: Y = YES N = NO X = NO ANSWER FROM CORRESPONDENCE THIS FIELD HAS NOT BEEN ON THE FORM SINCE 1989 PROCESSING PERIOD—NO LONGER POSTS FROM RETURN. ONLY FROM APPLICATION
	TOTAL PARTCP	CONTAINS THE TOTAL NUMBER OF PEOPLE PARTICIPATING IN A PENSION PLAN.
18	MODEL TYPE	CODE INDICATING THE TYPE OF PLAN MODEL USED: F = UNIFORM PLAN M = MASTER/PROTOTYPE PLAN N = NOT APPLICABLE X = UNKNOWN
	FUND METHOD	CODE INDICATING THE MEANS BY WHICH THIS PLAN IS FUNDED: C = PLAN FUNDED THROUGH A CUSTODIAL ARRANGEMENT I = PLAN IS TRUSTEED— INSURANCE PLANS ARE PURCHASED. CODE USED FOR SPLIT FUNDED AS WELL AS FULLY INSURED FIELDS WHICH ARE TRUSTEED. N = PLAN IS NOT TRUSTEED—FULLY FUNDED THROUGH THE PURCHASE OF INSURANCE CONTRACTS. T = PLAN IS TRUSTEED—NO INSURANCE CONTRACTS ARE PURCHASED. X = UNKNOWN FUNDING ENTITY O = OTHER FUNDING TYPE

Exhibit 2.3.64-6 (Cont. 8) (01-20-2015)**Command Code EMFOL Plan Data Display**

Line	Description	Validity
	OPIN LTR NUM	EIGHT POSITION SERIAL NUMBER ASSIGNED WHEN MASTER, PROTOTYPE OR UNIFORM PLANS ARE APPROVED. THE FIRST AND LAST POSITIONS MAY BE NUMERIC OR ALPHA.
19	NEW LAW IND	INDICATES IF THE PLAN COMPLIES WITH THE REQUIREMENTS OF TEFRA, DEFRA AND REA TAX LAWS. VALUES: Y = PLAN IS A KEOGH PLAN N = PLAN IS NOT A KEOGH PLAN X = UNKNOWN
	TYPE SPONSOR	CODE WHICH INDICATES THE TYPE OF ENTITY OF THE EMPLOYER MAINTAINING THE PLAN: B = BANK C = CORPORATION D = CHURCH (NOT SUBJECT TO ERISA) E = EXEMPT ORGANIZATION G = GOVERNMENT/CHURCH NOT SUBJECT TO ERISA H = SUBCHAPTER S CORPORATION I = INSURANCE K = SINGLE EMPLOYER L = SAVINGS AND LOAN M = MULTIPLE EMPLOYER N = PLAN OF CONTROLLED GROUP O = OTHER P = PARTNERSHIP S = SOLE PROPRIETOR T = TRADE/PROFESSIONAL ASSOCIATION U = CREDIT UNION V = REGULATED INVESTMENT W = OTHER MULTI-EMPLOYER PLAN X = UNKNOWN
	EMP STK OWN	INDICATES AN EMPLOYEE STOCK OWNERSHIP PLAN HAS BEEN SUBMITTED FOR APPROVAL IN CONJUNCTION WITH THE PLAN DETERMINATION APPLICATION SUBMITTED ON FORM 5301, FORM 5303, OR FORM 5307. 9 = EMPLOYEE STOCK OWNERSHIP PLAN IS PRESENT (FORM 5309 ATTACHED) W = FORM 5309 NOT ATTACHED
20	TERMINATION SECTION	
21	TERM EFF DATE	DATE THE PLAN TERMINATION WAS EFFECTIVE

Exhibit 2.3.64-6 (Cont. 9) (01-20-2015)

Command Code EMFOL Plan Data Display

Line	Description	Validity
	TYPE REQ	INDICATES IF THE APPLICATION IS AN INITIAL, AMENDED, TERMINATING, OR REVIEW REQUEST AND SHOWS IF A PREVIOUS APPLICATION WAS FILED AND WHAT TYPE OF PROCESSING THIS ONE REQUIRES. I = INITIAL APPLICATION A = AMENDED APPLICATION T = TERMINATION APPLICATION M = TERMINATION OF A MULTI-EMPLOYER PLAN COVERED BY PBGC INSURANCE (VALID FOR FORM 5303)
	REASON	THE REASON INDICATED ON A FORM 5310 FOR THE TERMINATION OF AN EMPLOYEE PENSION PLAN. A = CHANGE OF OWNERSHIP/MERGER B = LIQUIDATION OR DISSOLUTION OF EMPLOYER C = CHANGE IN OWNERSHIP BY SALE OR TRANSFER D = ADVERSE BUSINESS CONDITIONS E = EMPLOYER ADOPTING NEW PLAN / THIS PLAN SUPERSEDED F = OTHER G = BURDENS IMPOSED BY ERISA X = UNKNOWN
	APPL STAT DT	TERMINATION APPLICATION PROCESSING STATUS DATE.
22	FIL REASON CD	THE CODE INDICATED ON A FORM 5310 AND OR FORM 5310-A FOR THE REASON FOR FILING 1 = NOTICE OF QUALIFIED SEPARATE LINES OF BUSINESS 2 = NOTICE OF PLAN MERGER OR CONSOLIDATION 3 = NOTICE OF PLAN SPIN-OFF 4 = NOTICE OF TRANSFER OF PLAN ASSETS OR LIABILITIES ANOTHER PLAN
	PLAN BNFTS TYPE CD	THE PLAN CODES FOR FORM 5310-A. DEFINED BENEFIT: F = FIXED G = FLAT N = OTHER (DB) U = UNIT DEFINED CONTRIBUTION: P = PROFIT SHARING S = STOCK BONUS M = MONEY-PURCHASE T = TARGET BENEFIT O = OTHER(DC) OTHER: V = ESOP or TRASOP

Command Code EMFOL Plan Data Display (Continued)

Cat. No. 28177S (08-23-2019)

Exhibit 2.3.64-7 (Cont. 1) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
1	NM CTRL	NAME CONTROL or CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB CYCLE THAT UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	APPLICATION SECTION (FROM FORM 5301, FORM 5303, FORM 5307 OR FORM 5309) COUNTER SPECIFIES THAT THIS IS THE SECOND OR SUBSEQUENT OF TWO OR MORE PLAN APPLICATION SECTIONS PRESENT FOR THIS PLAN.	
3	PLAN EFF DT	CONTAINS THE DATE THE PLAN FIRST BECAME EFFECTIVE (POSTED FROM THE PLAN APPLICATION).
	TYPE REQUEST	CONTAINS A CODE INDICATING IF THE APPLICATION IS AN INITIAL, AMENDED, TERMINATING, OR REVIEW REQUEST. THIS SHOWS IF A PREVIOUS APPLICATION WAS FILED AND WHAT TYPE OF PROCESSING THIS ONE REQUIRES. A = AMENDED APPLICATION I = INITIAL APPLICATION M = TERMINATION OF A MULTI-EMPLOYER PLAN COVERED BY PBGC INSURANCE (VALID FOR FORM 5303). R = POST TECHNICAL REVIEW APPLICATION T = TERMINATION APPLICATION
	APPL STAT DT	CONTAINS THE DATE THE APPLICATION ENTERED THE CURRENT STATUS IN THE PROCESSING FOR A DETERMINATION.
4	AMENDMENT DT	INDICATES THE EFFECTIVE DATE OF A PLAN AMENDMENT AS INDICATED ON AN APPLICATION.
	DO CODE	DISTRICT OFFICE FOR THE JURISDICTION IN WHICH THE ENTITY IS LOCATED.
	SPONS EMPLEE	CONTAINS THE TOTAL NUMBER OF EMPLOYEES OF A PLAN SPONSOR REGARDLESS OF WHETHER THEY ARE PARTICIPATING IN A PLAN.

Exhibit 2.3.64-7 (Cont. 2) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
5	BENEFIT TYPE	<p>CODE INDICATES THE TYPE OF PENSION BENEFITS THE PLAN AFFORDS ON THE APPLICATION FOR DETERMINATION.</p> <p>E = EMPLOYER-SPONSOR IRA F = FIXED BENEFIT (DB) G = FLAT BENEFIT (DB) M = MONEY PURCHASE (DC) N = OTHER DEFINED BENEFIT O = OTHER DEFINED CONTRIBUTION P = PROFIT SHARING (DC) S = STOCK BONUS (DC) T = TARGET BENEFIT (DC) U = UNIT BENEFIT (DB) V = ESOP/TRASOP TERMINATION W = SIMPLIFIED PROTOTYPE</p> <p>NOTE: DB = DEFINED BENEFIT, DC = DEFINED CONTRIBUTION</p>
	SPON FYM	<p>CALENDAR YEAR MONTH IN WHICH THE PENSION PLAN'S FISCAL YEAR ENDS. EMPLOYEE PARTICIPANT CONTAINS THE TOTAL NUMBER OF EMPLOYEES OF A PLAN SPONSOR PARTICIPATING IN A PLAN.</p>
6	VESTING CODE	<p>INDICATES THE SCHEDULE BY WHICH PENSION FUNDS BECOME VESTED.</p> <p>VALUES:</p> <p>A = FULL AND IMMEDIATE B = FULL AFTER 10 YEARS C = 5–15 YEARS (GRADUATED) D = RULE OF 45 E = 4/40 SCHEDULE F = 100% AFTER 5 YEARS (CLASS YEAR PLANS ONLY) G = OTHER H = 10% PER YEAR X = UNKNOWN</p>
	SSA INTEGRATE	<p>INDICATES IF PLAN CONTRIBUTIONS OR BENEFITS ARE INTENDED TO INTEGRATE WITH SOCIAL SECURITY BENEFITS.</p> <p>VALUES:</p> <p>Y = YES N = NO X = NO ANSWER FROM CORRESPONDENCE</p> <p>THE PREVIOUS FIELD HAS NOT BEEN ON THE FORM SINCE 1989 PROCESSING PERIOD—NO LONGER POSTS FROM RETURN, ONLY FROM APPLICATION</p>
	TOTAL PARTICIP	<p>CONTAINS THE TOTAL NUMBER OF PEOPLE PARTICIPATING IN A PENSION PLAN.</p>

Exhibit 2.3.64-7 (Cont. 3) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
7	MODEL TYPE	CODE INDICATING THE TYPE OF PLAN MODEL USED: B = BASIC PLAN F = UNIFORM PLAN M = MASTER/PROTOTYPE PLAN N = NOT APPLICABLE P = DISTRICT APPROVED PATTERN X = UNKNOWN
	FUND METHOD	CODE INDICATING THE MEANS BY WHICH THIS PLAN IS FUNDED: C = PLAN FUNDED THROUGH A CUSTODIAL ARRANGEMENT I = PLAN IS TRUSTEED—INSURANCE PLANS ARE PURCHASED. CODE USED FOR SPLIT FUNDED AS WELL AS FULLY INSURED FIELDS WHICH ARE TRUSTEED. N = PLAN IS NOT TRUSTEED—FULLY FUNDED THROUGH THE PURCHASE OF INSURANCE CONTRACTS. T = PLAN IS TRUSTEED—NO INSURANCE CONTRACTS ARE PURCHASED. X = UNKNOWN FUNDING ENTITY 0 = OTHER FUNDING TYPE
	OPIN LTR NUM	EIGHT POSITION SERIAL NUMBER ASSIGNED WHEN MASTER, PROTOTYPE OR UNIFORM PLANS ARE APPROVED. THE FIRST AND LAST POSITIONS MAY BE NUMERIC OR ALPHA.
8	NEW LAW IND	INDICATES IF THE PLAN COMPLIES WITH THE REQUIREMENTS OF TEFRA, DEFRA AND REA TAX LAWS. VALUES: Y = PLAN IS A KEOGH PLAN N = PLAN IS NOT A KEOGH PLAN X = UNKNOWN

Exhibit 2.3.64-7 (Cont. 4) (01-01-2000)**Command Code EMFOL Plan Data Display (Continued)**

Line	Description	Validity
	TYPE SPONSOR	CODE WHICH INDICATES THE TYPE OF ENTITY OF THE EMPLOYER MAINTAINING THE PLAN: B = BANK C = CORPORATION D = CHURCH (NOT SUBJECT TO ERISA) E = EXEMPT ORGANIZATION G = GOVERNMENT/CHURCH NOT SUBJECT TO ERISA H = SUBCHAPTER S CORPORATION I = INSURANCE K = SINGLE EMPLOYER L = SAVINGS AND LOAN M = MULTIPLE EMPLOYER N = PLAN OF CONTROLLED GROUP O = OTHER P = PARTNERSHIP S = SOLE PROPRIETOR T = TRADE/PROFESSIONAL ASSOCIATION U = CREDIT UNION V = REGULATED INVESTMENT W = OTHER MULTI-EMPLOYER PLAN X = UNKNOWN
	EMP STOCK OWN	INDICATES AN EMPLOYEE STOCK OWNERSHIP PLAN HAS BEEN SUBMITTED FOR APPROVAL IN CONJUNCTION WITH THE PLAN DETERMINATION APPLICATION SUBMITTED ON FORM 5301, FORM 5303, OR FORM 5307. 9 = EMPLOYEE STOCK OWNERSHIP PLAN IS PRESENT (FORM 5309 ATTACHED) W = FORM 5309 NOT ATTACHED

NOTE: THE DISPLAY OF TRANSACTION CODE INFORMATION WILL VARY, DEPENDING ON THE TRANSACTIONS POSTED FOR ANY INDIVIDUAL ACCOUNT. THE FOLLOWING FORMATS SHOW WHAT IS DISPLAYED FOR SPECIFIC TRANSACTION CODES, BUT DOES NOT ACCURATELY SHOW WHERE ON THE SCREEN THESE TRANSACTIONS WILL DISPLAY.

10	TRANS	TRANSACTION CODE—CONSISTS OF THREE DIGITS WHICH IDENTIFY THE BASIC TRANSACTION AND A FOURTH DIGIT (REVERSAL CODE) WHICH INDICATES THAT A REVERSING TRANSACTION HAS POSTED. TC012 —TRANSACTION TO REOPEN A PLAN FOR AN EPMF ENTITY AND CHANGE FILING REQUIREMENT FROM INACTIVE TO BLANK TC013 —CHANGES THE PLAN NAME OF AN EPMF ENTITY TC017 —REPLACES THE FILE FOLDER NUMBER FOR A PLAN OF AN EPMF ENTITY TC053 —CHANGES THE PLAN YEAR ENDING MONTH TC128 —CHANGES THE PLAN NAME AND ADMINISTRATOR DATA
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Exhibit 2.3.64-7 (Cont. 5) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
	DATE	DATE OF THE EPMF TRANSACTION
	CYCLE	CYCLE (WEEK) IN WHICH THE TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER—CONTROL NUMBER ASSIGNED TO EVERY RETURN OR DOCUMENT INPUT THROUGH THE ADP SYSTEM.
	PLAN DATA STATUS CD	CURRENT PLAN STATUS CODES—USED TO SHOW RESULTS FROM IRS DETERMINATIONS (APPLICATIONS), CURRENT ANNUAL RETURN FILINGS AND PLAN TERMINATIONS. EPMF STATUS CODES IDENTIFICATION MAY BE USED TO EXTRACT PLAN DATA FROM EPMF. (1) EACS STATUS CODES ARE USED ON EP APPLICATIONS BY THE DISTRICT OFFICES WHENEVER A CASE IS CLOSED. 00 CASE CLOSED FAVORABLE AFTER "ISSUE ONLY" ACCELERATED PROCESSING ANALYSIS 01 CASE CLOSED FAVORABLE AFTER COMPLETE REVIEW 02 FINAL ADVERSE DETERMINATION LETTER SENT 03 RETURNED INCOMPLETE 04 APPLICATION WITHDRAWN BY TAXPAYER 06 CLOSED BY TECHNICAL SCREENER 30 DELETION (2) EPMF STATUS CODES APPLY TO FORM 5310 AND ARE COMPUTER GENERATED FOR EXTRACT PURPOSES. 20 FAVORABLE DETERMINATION FOR PLAN TERMINATION 21 UNFAVORABLE DETERMINATION PLAN TERMINATION 22 FAVORABLE DETERMINATION OF PLAN MERGER, CONSOLIDATION OF PLAN ASSETS OR LIABILITIES.
11	FILING REQUIREMENT	IDENTIFIES THE TYPE OF RETURN A TAXPAYER MUST FILE. IT IS ALSO USED TO IDENTIFY THE TYPES OF FORMS THE IRS MUST MAIL TO THE TAXPAYER. 8 = INACTIVE N = FORM 5500EZ NOT REQUIRED or FORM 5500SF (ONE-PARTICIPANT BOX CHECKED) X = FORM 5500C/R U = UNKNOWN X = FORM 5500 T = FORM 5500SF Z = FORM 5500EZ BLANK = NOT REQUIRED

Exhibit 2.3.64-7 (Cont. 6) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
12	ADMINISTRATOR SAME	THIS FIELD COMES FROM THE INPUT OF TC000 OR TC128 ON CC EPLAN—INDICATES THAT THE ADMINISTRATOR DATA IS THE SAME AS THE SPONSOR. SAVE KEYSTROKES ON INPUT.
13	PRIOR PLAN EFF DATE	EFFECTIVE DATE POSTED PRIOR TO INPUT OF THIS TRANSACTION.
14	PRIOR PLAN YR END	PLAN YEAR ENDING MONTH PRIOR TO INPUT OF THIS TRANSACTION.
16	PRIOR PLAN FIRST NM	PLAN NAME LINE PRIOR TO INPUT OF TC013 OR TC128 (PRESENT ONLY ON TC013 AND TC128)
17	TRANS	TRANSACTION CODE—CONSISTS OF THREE DIGITS WHICH IDENTIFY THE BASIC TRANSACTION AND A FOURTH DIGIT (REVERSAL CODE) WHICH INDICATES THAT A REVERSING TRANSACTION HAS POSTED. TC000 —ESTABLISHES A NEW PLAN FOR AN EPMF ENTITY TC016 —CHANGES THE PLAN FILING REQUIREMENTS TC020 —DELETES A PLAN WHEN IT DOES NOT HAVE A RETURN MODULE OR AN UNREVERSED TC121,123, OR 125 IN THE PLAN DATA MODULE—OTHERWISE, CHANGES FILING REQUIREMENTS TO INACTIVE TC121 —POSTS EMPLOYEE PLAN CHARACTERISTICS FROM FORM 3672, FORM 3672A, FORM 4461, FORM 4461-A, FORM 4578, FORM 5300, FORM 5301, FORM 5303, FORM 5306, FORM 5306SEP, FORM 5307, AND FORM 5309. TC122 —REVERSAL OF TC121 TC123 —UPDATES EMPLOYEE PLAN CHARACTERISTICS TC125 —POSTS AN APPLICATION FOR DETERMINATION UPON TERMINATION FROM DATA ON FORM 5310. TC126 —REVERSAL OF TC125 TERMINATION TC127 —CHANGES THE FIELDS CONTAINING THE NAME, ADDRESS, AND EIN OF THE PLAN ADMINISTRATOR (SEE DEFINER CODE D) TC150 —TRANSACTION IDENTIFYING A POSTED RETURN TC977 —TRANSACTION IDENTIFYING AN AMENDED RETURN OR A LATE REPLY TO CORRESPONDENCE DATE DATE OF THE EPMF TRANSACTION (RECEIVED DATE) CYCLE CYCLE (WEEK) IN WHICH THE TRANSACTION POSTED DLN DOCUMENT LOCATOR NUMBER ASSIGNED TO THE TRANSACTION.

Exhibit 2.3.64-7 (Cont. 7) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
	PLAN DATA STATUS CD	<p>CURRENT PLAN STATUS CODES—USED TO SHOW RESULTS FROM IRS DETERMINATIONS (APPLICATIONS), CURRENT ANNUAL RETURN FILINGS AND PLAN TERMINATIONS. EPMF STATUS CODES IDENTIFICATION MAY BE USED TO EXTRACT PLAN DATA FROM EPMF.</p> <p>(1) EACS STATUS CODES ARE USED ON EP APPLICATIONS BY THE DISTRICT OFFICES WHENEVER A CASE IS CLOSED.</p> <p>00 CASE CLOSED FAVORABLE AFTER “ISSUE ONLY” ACCELERATED PROCESSING ANALYSIS</p> <p>01 CASE CLOSED FAVORABLE AFTER COMPLETE REVIEW</p> <p>02 FINAL ADVERSE DETERMINATION LETTER SENT</p> <p>03 RETURNED INCOMPLETE</p> <p>04 APPLICATION WITHDRAWN BY TAXPAYER</p> <p>06 CLOSED BY TECHNICAL SCREENER</p> <p>30 DELETION</p> <p>(2) EPMF STATUS CODES APPLY TO FORM 53 10 AND ARE COMPUTER GENERATED FOR EXTRACT PURPOSES.</p> <p>20 FAVORABLE DETERMINATION FOR PLAN TERMINATION</p> <p>21 UNFAVORABLE DETERMINATION PLAN TERMINATION</p> <p>22 FAVORABLE DETERMINATION OF PLAN MERGER, CONSOLIDATION OF PLAN ASSETS OR LIABILITIES.</p>
18	FILING REQUIREMENT	<p>IDENTIFIES THE TYPE OF RETURN A TAXPAYER MUST FILE. IT IS ALSO USED TO IDENTIFY THE TYPES OF FORMS THE IRS MUST MAIL TO THE TAXPAYER.</p> <p>8 = INACTIVE</p> <p>N = FORM 5500EZ NOT REQUIRED or FORM 5500SF (ONE-PARTICIPANT BOX CHECKED)</p> <p>X = FORM 5500C/R</p> <p>U = UNKNOWN</p> <p>X = FORM 5500</p> <p>T = FORM 5500SF</p> <p>Z = FORM 5500EZ</p> <p>BLANK = NOT REQUIRED</p>
19	ADMINISTRATOR SAME	THIS FIELD COMES FROM THE INPUT OF TC000 OR TC128 ON CC EPLAN—INDICATES THAT THE ADMINISTRATOR DATA IS THE SAME AS THE SPONSOR. SAVE KEYSTROKES ON INPUT.
20	PLAN TERM EFF DATE	THE DATE UPON WHICH A TERMINATION OF A PLAN TAKES EFFECT

Exhibit 2.3.64-7 (Cont. 8) (01-01-2000)

Command Code EMFOL Plan Data Display (Continued)

Line	Description	Validity
21	TRANS	TRANSACTION CODE IS A THREE DIGIT CODE USED TO IDENTIFY ACTIONS BEING TAKEN TO A TAXPAYER'S ACCOUNT. TC001 —RESEQUENCE AN ACCOUNT TC002 —RESEQUENCE EPMF MERGE-FAIL TC005 — RESEQUENCE FOR MERGE TC006 —RESEQUENCE TO MF LOCATION TC011 —PLAN NUMBER CHANGE TC020 —DELETES A PLAN WHEN IT DOES NOT HAVE A RETURN MODULE OR AN UNREVERSED TC121,123, OR 125 IN THE PLAN DATA MODULE—OTHERWISE, CHANGES FILING REQUIREMENTS TO INACTIVE
	DATE	DATE OF THE EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THE TRANSACTION.
	XREF PLAN NUMBER	PLAN NUMBER OF 'FROM' PLAN.
22	MERGE/FAIL REASON CD	CODE INDICATING THE REASON A MERGE OF TWO ACCOUNTS WAS NOT ALLOWED ON THE MASTER FILE (PRESENT ONLY FOR TC002). SEE DOC. 6209.
23	TRANS	TRANSACTION CODE—CONSISTS OF THREE DIGITS WHICH IDENTIFY THE BASIC TRANSACTION AND A FOURTH DIGIT (REVERSAL CODE) WHICH INDICATES THAT A REVERSING TRANSACTION HAS POSTED TC446 —MERGED TRANSACTION INDICATOR
	DATE	DATE OF THE EPMF TRANSACTION
	CYCLE	CYCLE (WEEK) IN WHICH THE TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THE TRANSACTION.

Command Code EMFOL Administrator Data Display

Line	Description	Validity
1	NM CTRL	NAME CONTROL OR CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO)
3	EIN	EIN OF THE PLAN ADMINISTRATOR
4	NAME	FIRST AND SECOND ADMINISTRATOR NAME LINES
5	STREET	STREET ADDRESS OF THE PLAN ADMINISTRATOR
6	CITY	CITY OF THE PLAN ADMINISTRATOR
7	STATE	STATE OF THE PLAN ADMINISTRATOR
8	ZIP	ZIP CODE OF THE PLAN ADMINISTRATOR
9	PHONE	ADMINISTRATORS TELEPHONE NUMBER

Exhibit 2.3.64-9 (01-13-2013)**Command Code EMFOL Tax Module Data Display**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLTnn-nnnnnnnn	pppYYYYMM	EPMF TAX MODULE	NM CTRL: vvvv	UP CYC: YYYYCC				01
02	nnnnn-nnn-nnnnn-n								02
03	RET DUE: MM-DD-YYYY	CUR MF STAT: vv	HIST ULC : nn	AIMS SC: nn					03
04	EXT DUE: MM-DD-YYYY	MF STAT CYC: YYYYCC	CASE GRADE : vv	CAF CD : v					04
05	ASED : MM-DD-YYYY	MF STAT DT : MM-DD-YYYY	IDRS STATUS: v	DFVC CD: v					05
06	TRANS--DATE----	CYCLE--DLN-----	VARIABLE DATA-----						06
07	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	CAF CODE	: v				07
08	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	NUMBER OF CYCLES	: nn				08
09	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	HIST FRC	: v	SELECTION CODE : vv			09
10	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	CLOSING CODE	: nn				10
11	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	AIMS ASSIGNEE CODE	: nnnnnnnnnnnn				11
12	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	DISPOSAL CODE	: nn				12
13				EXAM ISSUE CODES	: nn nn nn nn nn				13
14				AIMS SOURCE CODE	: nn				14
15				DISQUALIFY CODE	: n				15
16				CLAIM REJECT DATE	: MM-DD-YYYY				16
17				CLAIMED AMOUNT	: \$n,nnn,nnn,nnn-				17
18				SELECTION CODES	: vv vv vv vv vv				18
19	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	AIMS SOURCE CODE	: nn				19
20				AIMS ASSIGNEE CODE	: nnnnnnnnnnnn				20
21				RET REQUISITION IND	: v	STATUS: vv			21
22				SPECIAL PROJECT CODE:	vvvv				22
23				AIMS PUSH CODE	: vvv GEN TC: vvv				23
24		PAGE nnn OF nnn		>EMFPG nnn					24
	1234567890123456789012345678901234567890123456789012345678901234567890								

Exhibit 2.3.64-9 (Cont. 1) (01-13-2013)

Command Code EMFOL Tax Module Data Display

Line	Description	Validity
1	NM CTRL	NAME CONTROL or CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	DLN	DOCUMENT LOCATOR NUMBER (CONTROL OR REFILE DLN) THIS IS THE DLN OF (THE LATEST POSTED): 1. IF PRESENT, AN UNREVERSED TC421 WITH A BLOCKING SERIES OF 0XX, 6XX OR 9XX—OR 2. TC977 POSTED BEFORE CYCLE 8228—OR 3. TC150—OR 4. TC977, EXCEPT 5500EZ, POSTED TO 8812 OR LATER MODULE
3	RET DUE	THE RETURN DUE DATE—GENERATED. FOR RETURN PERIODS 197612 AND LATER THE DATE IS THE LAST DAY OF THE SEVENTH MONTH FOLLOWING THE END OF THE RETURN PERIOD.
	CUR MF STAT	GENERATED AS A RESULT OF ANALYSIS OF A TAX MODULE AFTER A TRANSACTION HAS POSTED. DESIGNATES THE CURRENT COLLECTION STATUS OF A MODULE. 00 = MODULE IS ESTABLISHED BUT RETURN IS NOT FILED 02 = RETURN NOT POSTED;LETTER OF INQUIRY MAILED 03 = IDRS IN DELINQUENCY STATUS 06 = ACCEPTABLE REASON FOR NON-FILING OF RETURN 10 = RETURN IS FILED OR ASSESSED
	HIST ULC	HISTORICAL (TIME RETURN POSTED) UNIVERSAL LOCATION CODE CORRESPONDING TO THE ENTITY ADDRESS WHICH IDENTIFIES THE AREA THAT THE TAXPAYER RESIDES.
	AIMS SC	SERVICE CENTER CODE
4	EXT DUE	EXTENDED DUE DATE FROM EFAST
	MF STAT CYC	CURRENT CYCLE
	CASE GRADE	GENERATED GS GRADE FIELD COMPUTED BY ASSIGNING VARIOUS POINTS TO CERTAIN VALUES IN 6 FIELDS FROM THE RETURN. THE GS GRADE VALUES ARE 09, 11, 12, OR 13.

Exhibit 2.3.64-9 (Cont. 2) (01-13-2013)**Command Code EMFOL Tax Module Data Display**

Line	Description	Validity
	CAF CD	<p>OneDIGIT CODE INDICATING THAT THE TAXPAYER HAS AN AUTHORIZED REPRESENTATIVE FOR THIS TAX PERIOD. SEE ALSO DOC. 6209.</p> <p>0 = TC961 DELETED OR REVOKED MODULE</p> <p>1 = ONE REPRESENTATIVE AUTHORIZED TO RECEIVE NOTICES</p> <p>2 = TWO REPRESENTATIVES AUTHORIZED TO RECEIVE NOTICES</p> <p>3 = ONE REPRESENTATIVE AUTHORIZED TO RECEIVE NOTICES AND REFUND</p> <p>4 = TWO REPRESENTATIVES AUTHORIZED TO RECEIVE NOTICES AND ONE RECEIVE REFUND</p> <p>5 = NO AUTHORIZATION, NO BLIND TRUST, OTHER AUTHORIZATION PRESENT</p> <p>6 = RESERVED</p> <p>7 = ONE REPRESENTATIVE AUTHORIZED TO RECEIVE REFUND</p> <p>8 = BLIND TRUST IN EFFECT</p>
5	ASED	<p>ASSESSMENT STATUTE EXPIRATION DATE, WHICH IS THE LATEST DATE WHEN AN ASSESSMENT CAN LEGALLY BE MADE THREE YEARS FROM THE RETURN DUE DATE OR THE TRANSACTION DATE, WHICHEVER IS GREATER.</p>
	MF STAT DT	CURRENT CYCLE DATE
	IDRS STATUS	<p>IDRS STATUS CODE FURTHER MODIFIES THE MEANING OF MF STATUS CODES 02 AND 03.</p> <p>1 = IDRS SENT 1ST TDI NOTICE—CP403</p> <p>2 = IDRS SENT 2ND TDI NOTICE—CP404 (NOT CURRENTLY USED)</p> <p>3 = IDRS SENT 3RD TDI NOTICE—CP405 (NOT CURRENTLY USED)</p> <p>4 = IDRS SENT 4TH TDI NOTICE—CP406</p> <p>5 = PAPER TDI ISSUED</p> <p>6 = PAPER TDI STATUS BUT THIS MODULE NOT INCLUDED ON PAPER TDI</p> <p>7 = MODULE ISSUED TO ACS (AUTOMATED COLLECTION SYSTEM)</p> <p>8 = MODULE IN QUEUE STATUS TO BE ORDERED OUT INDIVIDUALLY OR BY RWMS (RESOURCE & WORKLOAD MANAGEMENT SYSTEM) SCORE.</p> <p>B = POTENTIAL TDI NOTICE ONLY</p> <p>C = TC592 POSTED TO MODULE REVERSING TC59X. TC474 POSTING TO</p> <p>A MODULE IN DO STATUS OR WHEN IT WILL ESTABLISH A MODULE.</p> <p>Y = MODULE ON COMPLIANCE WITH PRIMARY CODE Y (TC592 POSTING GENERATED STATUS 02C)</p>

Exhibit 2.3.64-9 (Cont. 3) (01-13-2013)

Command Code EMFOL Tax Module Data Display

Line	Description	Validity
	DFVC CD	A CODE TO IDENTIFY IF A PARTICIPANT IS PARTICIPATING IN THE DEPARTMENT OF LABOR DELINQUENT FILER VOLUNTARY COMPLIANCE PROGRAM (DFVC). D = APPROVED DFVC PARTICIPANT X = REJECTED DFVC PARTICIPANT
7	TRANS	TRANSACTION CODE: TC960 — ADDS CAF CODE
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	CAF CODE	ONE DIGIT CODE INDICATING THAT THE TAXPAYER HAS AN AUTHORIZED REPRESENTATIVE FOR THIS TAX PERIOD. SEE ALSO DOC. 6209.
8	TRANS	TRANSACTION CODE: TC474 —INTERRUPTS NORMAL DELINQUENCY PROCESSING
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	NUMBER OF CYCLES	NUMBER OF CYCLES TO DELAY DELINQUENCY PROCESSING.
9	TRANS	TRANSACTION CODE: TC141 —DELINQUENCY INQUIRY
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED (FOR IDRS TRANSACTION, TAKEN FROM IDRS ISSUANCE CYCLE).
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.

Exhibit 2.3.64-9 (Cont. 4) (01-13-2013)

Command Code EMFOL Tax Module Data Display

Line	Description	Validity
	HIST FRC	HISTORICAL FILING REQUIREMENT CODE. X = 5500 X = 5500C/R Z = 5500EZ T = 5500SF 8 = INACTIVE V = MFT 75 PLAN N = 5500EZ NOT REQUIRED OR 5500SF (ONE-PARTICIPANT BOXED CHECKED) BLANK = NOT REQUIRED
	SELECTION CODE	SELECTION CODE. VALID VALUES 75 - 84 AND 99
10	TRANS	TRANSACTION CODE: TC59X —ANY TRANSACTION IN THIS SERIES IS A SATISFYING TRANSACTION. SEE DOC. 6209 FOR DESCRIPTION OF EACH.
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	CLOSING CODE	COLLECTIONS CLOSING CODES ASSOCIATED WITH TC59X. SEE DOC. 6209 FOR DESCRIPTION OF EACH.
11	TRANS	TRANSACTION CODE: TC420 —EXAMINATION INDICATOR
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	AIMS ASSIGNEE CODE	AIMS (AUDIT INFORMATION MANAGEMENT SYSTEM) CONTAINS THE NUMBER ASSIGNED TO A CASE WHEN IT IS OPENED ON THE TIF.
12	TRANS	TRANSACTION CODE: TC421 —REVERSE EXAMINATION INDICATOR
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.

Exhibit 2.3.64-9 (Cont. 5) (01-13-2013)

Command Code EMFOL Tax Module Data Display

Line	Description	Validity
	DISPOSAL CODE	CODE DESCRIBING THE METHOD USED TO CLOSE AN AUDIT. SEE ALSO DOC. 6476.
13	EXAM ISSUE CODES	CODE(S) DESCRIBING THE TYPE OF ISSUE INVOLVED IN EPMF RETURN EXAMINATION. SEE ALSO DOC. 6476.
14	AIMS SOURCE CODE	IDENTIFIES REASON FOR RETURN SELECTION SEE ALSO DOC. 6476.
15	DISQUALIFY CODE	VALUES R, P OR BLANK. NON-BLANK IS HISTORIC ONLY, CURRENT POSTING IS BLANK. NO INPUT REFERENCE
16	CLAIM REJECT DATE	DATE CLAIM WAS REJECTED BY EXAMINATION. STARTS STATUTORY PERIOD FOR TAXPAYER TO APPEAL CLAIM REJECTION.
17	CLAIMED AMOUNT	AMOUNT OF REFUND OR TAX CREDIT REQUESTED BY THE TAXPAYER VIA CLAIM INSTRUMENT. WHOLE DOLLARS
18	SELECTION CODES	CONTAINS UP TO FIVE OF EITHER THE FORMULA CODE OR THE CONDITION CODE FOR WHICH THE RETURN WAS SELECTED.
19	TRANS	TRANSACTION CODE: TC424 — EXAMINATION REQUEST INDICATOR (SC GENERATED)
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	AIMS SOURCE CODE	IDENTIFIES REASON FOR RETURN SELECTION SEE ALSO DOC. 6476.
20	AIMS ASSIGNEE CODE	CODE WHICH DESCRIBES THE EXACT LOCATION OF AN EXAM CASE. 1000–1999 INDICATES REVENUE AGENTS 2000–2999 INDICATES TAX AUDITORS 5000–5999 USED BY THE SERVICE CENTER 7000–7999 ARE USED BY EP AND EO CASES 7100–7199 EP BRANCH 7200–7299 EO 7300–7399 EP TECHNICAL STAFF

Exhibit 2.3.64-9 (Cont. 6) (01-13-2013)**Command Code EMFOL Tax Module Data Display**

Line	Description	Validity
21	RET REQUISITION IND	INDICATES IF A RETURN HAS BEEN REQUESTED AS A PART OF THE EXAMINATION OPENING ACTION. 0 = RETURN REQUESTED 1 = NO RETURN REQUESTED
	STATUS	AIMS STATUS CODE—IDENTIFIES THE LOCATION AND CURRENT STATUS OF A RETURN AS IT PASSES THROUGH THE EXAM PROCESS. SEE ALSO DOC. 6476
22	SPECIAL PROJECT CODE	CODE WHICH IS ASSIGNED AT THE NATIONAL OFFICE (EMPLOYEE PLANS EXAMINATION BRANCH) FOR USE IN MONITORING THE EP EXAMINATION PROGRAM. SEE ALSO DOC. 6476.
23	AIMS PUSH CODE	A CODE WHICH IS ASSIGNED BY AIMS (AUDIT INFORMATION MANAGEMENT SYSTEM) FOR TC424.
	GEN TC	INDICATES WHETHER THIS TC424 WAS GENERATED BY THE SERVICE CENTER OR BY MASTER FILE: SC = SERVICE CENTER GENERATED ECC-MTB = GENERATED BY MASTER FILE

Command Code EMFOL Tax Module Data Display (Continued)28177002

Exhibit 2.3.64-10 (Cont. 1) (01-20-2015)**Command Code EMFOL Tax Module Data Display (Continued)**

Line	Description	Validity
1	NM CTRL	NAME CONTROL OR CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
4	TRANS	TRANSACTION CODE IS A 3 DIGIT CODE USED TO IDENTIFY ACTIONS BEING TAKEN TO A TAXPAYER'S ACCOUNT. A REVERSAL INDICATOR MAY FOLLOW THE 3RD DIGIT. ALSO SEE DOC.6209. TC150 —TRANSACTION IDENTIFYING A POSTED RETURN TC977 —TRANSACTION IDENTIFYING AN AMENDED RETURN OR A LATE REPLY TO CORRESPONDENCE
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.

Exhibit 2.3.64-10 (Cont. 2) (01-20-2015)

Command Code EMFOL Tax Module Data Display (Continued)

Line	Description	Validity
	RCC	CONDITION CODES INDICATING EXCEPTION CONDITIONS ON A RETURN/REPORT: 1 = FACT OF FILING A = SSA EDIT TESTS UNRESOLVED B = SCHEDULE B MISSING C = SECURED OR SUBSTITUTE RETURN D = DAMAGED DOCUMENT (5500/5500SF) D = IRS FILER BEGINS/ENDS THE PYE FIRST DAY OF MONTH (5500EZ) E = ENTITY TEST FAILURE F = FINAL RETURN G = AMENDED RETURN I = INCOMPLETE RETURN J = REINPUT RETURN K = SINGLE PARTICIPANT PLANS L = LATE REPLY TO CORRESPONDENCE N = REASON FOR LATE FILING NOT ESTABLISHED O = ONE DAY RETURN P = DOL FAILED EDIT CHECKS Q = DOL/EBSA REFERRAL R = REASONABLE CAUSE FOR DELINQUENT FILING S = SHORT PERIOD FILING U = UNPROCESSABLE RETURN V = REASONABLE CAUSE FOR INCOMPLETE RETURN X = RESERVED FOR FUTURE USE 5500EZ Y = 52/53 WEEK FILER
5	ACK ID	UNIQUE IDENTIFIER FOR FILING ACKNOWLEDGEMENT OF EFAST2 FORMS 5500 OR 5500SF.
5	EFAST DLN	DOCUMENT LOCATOR NUMBER ASSIGNED BY EFAST2 FOR FORMS 5500 AND 5500SF.
6	CP213 TYPE CD	CODE FOR REASON GENERATING CP213 NOTICES. I = INCOMPLETE AND/OR LATE N = LATE O = CP213 PRIOR TO 200328
6	PROPOSED PENALTY AMT	PENALTY AMOUNT ASSESSED FOR GENERATED CP213 NOTICES.
7	LATE FILE RTRN	INDICATES RETURN IS A LATE FILED RETURN X = YES (LATE FILE RETURN)
7	DAYS LATE CNT	COUNT OF DAYS LATE FOR CP213 NOTICES.
8	RETRN NOT SIGNED IND	INDICATES IF THE RETURN IS NOT SIGNED. X = YES (NOT SIGNED)
8	OTHER MISS INFO	INDICATES OTHER INFORMATION IS MISSING. X = YES (MISSING INFORMATION)

Exhibit 2.3.64-10 (Cont. 3) (01-20-2015)**Command Code EMFOL Tax Module Data Display (Continued)**

Line	Description	Validity
9	SCHSB MISS IND	INDICATES IF SCHEDULE SB IS MISSING. X = YES (SCH B MISSING)
9	SCHSB MISS ACTRY ENRLMNT IND	INDICATES IF SCHEDULE SB ACTUARIAL ENROLL- MENT INFORMATION IS MISSING. X = YES (MISSING)
10	SCHSB MISS DATA	INDICATES IF SCHEDULE SB IS MISSING INFORMA- TION NEEDED. X = YES (MISSING DATA)
10	SCHSB UNSIGN	INDICATES IF SCHEDULE SB IS MISSING SIGNATURE. X = YES (MISSING SIGNATURE)
11	SCHMB MISS IND	INDICATES IF SCHEDULE MB IS MISSING. X = YES (SCH B MISSING)
11	SCHMB MISS ACTRY ENRLMNT IND	INDICATES IF SCHEDULE MB ACTUARIAL ENROLL- MENT INFORMATION IS MISSING. X = YES (MISSING)
12	SCHMB MISS DATA	INDICATES IF SCHEDULE MB IS MISSING INFORMA- TION NEEDED. X = YES (MISSING DATA)
12	SCHMB UNSIGN	INDICATES IF SCHEDULE MB IS MISSING SIGNATURE. X = YES (MISSING SIGNATURE)
13	SCHB MISS IND	INDICATES IF SCHEDULE B IS MISSING. X = YES (SCH B MISSING)
13	SCHB MISS ACTRY ENRLMNT IND	INDICATES IF SCHEDULE B ACTUARIAL ENROLLMENT INFORMATION IS MISSING. X = YES (MISSING)
14	SCHB MISS DATA	INDICATES IF SCHEDULE B IS MISSING INFORMATION NEEDED. X = YES (MISSING DATA)
14	SCHB UNSIGN IND	INDICATES IF SCHEDULE B IS MISSING SIGNATURE. X = YES (MISSING SIGNATURE)
15	SCHSSA MISS IND	INDICATES SCHEDULE SSA IS MISSING X = YES (SCH SSA MISSING)
15	SCHSSA MISS SSN	INDICATES SCHEDULE SSA SSN IS MISSING X = YES (SCH SSA MISSING SSN)
16	SCHSSA MISS NM	INDICATES SCHEDULE SSA IS MISSING NAME X = YES (SCH SSA MISSING NAME)
16	NUM NONSTD SCHSSA MAN CNT	MANUAL COUNT OF NON STANDARD SCHEDULE SSA.

Exhibit 2.3.64-10 (Cont. 4) (01-20-2015)**Command Code EMFOL Tax Module Data Display (Continued)**

Line	Description	Validity
17	SSA FILER PARTCP CNT	COUNT OF FILER PARTICIPANTS FOR SCHEDULE SSA.
17	ACTUAL SSA PARTCP CNT	COUNT OF ACTUAL SCHEDULE SSA PARTICIPANTS.
18	E SIGNATURE ALT IND	INDICATES E SIGNATURE ALTERNATIVE ATTACHED TO FILING 1 = ATTACHMENT TYPE E SIGNATURE ALTERNATIVE ATTACHED 2 = ATTACHMENT TYPE E SIGNATURE ALTERNATIVE NOT ATTACHED

Exhibit 2.3.64-11 (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLTnn-nnnnnnnn	pppYYYYMM	EPMF TAX MODULE	NM CTRL: vvvv	UP CYC: YYYYCC				01
02	nnnnn-nnn-nnnnnn-n								02
03	TRANS--DATE----	CYCLE--DLN-----	VARIABLE DATA-----						03
04	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n	AIMS SOURCE CODE	: nn				04
05				AIMS ASSIGNEE CODE	: nnnnnnnnnnnn				05
06				RET REQUISITION IND	: v	STATUS: vv			06
07				SPECIAL PROJECT CODE	: vvvv				07
08				AIMS PUSH CODE	: vvv	GEN TC: vvv			08
09				SELECTION CODE	: vv	DIF SC: nnnn			09
10				ISSUE CONDITION CODE	: vv vv				10
11				vv vv vv vv vv vv vv vv					11
12				vv vv vv vv vv vv vv vv					12
13	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n	XREF EIN	: nn-nnnnnnnn				13
14				XREF PLAN NUM	: nnn	TAX PD: YYYYMM			14
15				REVERSAL CODE	: nnn				15
16				REVERSAL DLN	: nnnnn-nnn-nnnnnn-n				16
17	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n	PENALTY CODE	: n				17
18	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n	LETTER DATE	: YYYYDDD				18
19	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n						19
20	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n	XREF EIN	: nn-nnnnnnnn				20
21				XREF PLAN NUM	: nnn	TAX PD: YYYYMM			21
22	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnnn-n	ACTION CODE	: nnn	UD CD: v			22
23				CORRECTED PNLTY AMT	: \$nnn,nnn,nnn.nn-				23
24		PAGE nnn OF nnn		>EMFPG nnn					24
	1234567890123456789012345678901234567890123456789012345678901234567890								

Exhibit 2.3.64-11 (Cont. 1) (01-13-2013)

Command Code EMFOL Tax Module Data Display (Continued)

Line	Description	Validity
1	NM CTRL	NAME CONTROL OR CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	DLN	DOCUMENT LOCATOR NUMBER
4	TRANS	TC424 —EXAMINATION REQUEST INDICATOR (ECC-MTB GENERATED)
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER OF THIS TRANSACTION.
	AIMS SOURCE CODE	IDENTIFIES REASON FOR RETURN SELECTION SEE ALSO DOC. 6476.
5	AIMS ASSIGNEE CODE	CODE WHICH DESCRIBES THE EXACT LOCATION OF AN EXAM CASE. 1000–1999 INDICATES REVENUE AGENTS 2000–2999 INDICATES TAX AUDITORS 5000–5999 USED BY THE SERVICE CENTER 7000–7999 ARE USED BY EP AND EO CASES 7100–7199 EP BRANCH 7200–7299 EO 7300–7399 EP TECHNICAL STAFF
6	RET REQUISITION IND	INDICATES IF A RETURN HAS BEEN REQUESTED AS A PART OF THE EXAMINATION OPENING ACTION. 0 = RETURN REQUESTED 1 = NO RETURN REQUESTED
	STATUS	AIMS STATUS CODE—IDENTIFIES THE LOCATION AND CURRENT STATUS OF A RETURN AS IT PASSES THROUGH THE EXAM PROCESS. SEE ALSO DOC. 6476
7	SPECIAL PROJECT CODE	CODE WHICH IS ASSIGNED AT THE NATIONAL OFFICE (EMPLOYEE PLANS EXAMINATION BRANCH) FOR USE IN MONITORING THE EP EXAMINATION PROGRAM. SEE ALSO DOC. 6476.
8	AIMS PUSH CODE	A CODE WHICH IS ASSIGNED BY AIMS (AUDIT INFORMATION MANAGEMENT SYSTEM) FOR TC424.

Exhibit 2.3.64-11 (Cont. 2) (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

Line	Description	Validity
	GEN TC	INDICATES IF THE TC424 WAS GENERATED IN THE SERVICE CENTER VERSUS A TC424 GENERATED AT ECC-MTB. SC = SERVICE CENTER GENERATED ECC-MTB = GENERATED BY MASTER FILE
9	SELECTION CODE	CONTAINS EITHER THE FORMULA CODE OR THE CONDITION CODE FOR WHICH THE RETURN WAS SELECTED.
	DIF SC	A FOUR DIGIT SCORE ASSIGNED TO A RETURN BASED ON THE CALCULATION OF A MATHEMATICAL FORMULA WHICH IN COMBINATION WITH A FORMULA CODE DETERMINES WHICH RETURNS SHOULD BE INVENTORIED HISTORICAL AS OF 7/94.
10-12	ISSUE CONDITION CODE	A 2 DIGIT INVENTORY CONDITION WHICH ALLOWS FOR ORDERING CODE OF RETURNS BY A SPECIFIC ISSUE OR PLAN CHARACTERISTIC. SEE LINE 19 OF MFTOL DEFINER CODE F SCREEN FOR VALUES.
13	TRANS	TRANSACTION CODE: TC151 —REVERSAL OF A TC150/977/154
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	XREF EIN	CROSS REFERENCE EIN
14	XREF PLAN NUM	CROSS REFERENCE PLAN NUMBER
	TAX PD	CROSS REFERENCE TAX PERIOD

Exhibit 2.3.64-11 (Cont. 3) (01-13-2013)

Command Code EMFOL Tax Module Data Display (Continued)

Line	Description	Validity
15	REVERSAL CODE	TC151 CODE—INDICATES THE TRANSACTION THAT HAS BEEN REVERSED. TC151 IS USED TO POST IDENTIFYING XREF-EIN, XREF-TAX-PRD WHENEVER A TC150/977 RETURN HAS POSTED TO AN INCORRECT EIN/PLAN-NUM/TAX-PRD. VALUES: 019 TC154 POSTED ERRONEOUSLY 020 TC150 POSTED TO WRONG PLAN NUMBER 021 TC150 POSTED TO WRONG PYE (TAX-PRD) 022 TC150 POSTED TO WRONG EIN 023 TC150 POSTED TO WRONG PLAN NUMBER AND PYE 024 TC150 POSTED TO WRONG PLAN NUMBER AND EIN 025 TC150 POSTED TO WRONG PLAN NUMBER, PYE AND EIN 026 TC977 POSTED TO WRONG PLAN NUMBER 027 TC977 POSTED TO WRONG PYE 028 TC977 POSTED TO WRONG EIN 029 TC977 POSTED TO WRONG PLAN NUMBER, PYE AND EIN
16	REVERSAL DLN	DLN TO WHICH THIS RECORD HAS BEEN RE-POSTED.
17	TRANS	TRANSACTION CODE: TC930 —RETURN REQUIRED SUSPENSE (PUSH CODE). POSTS TO A RETURN MODULE WHEN AN UNREVERSED RETURN IS NOT PRESENT IN THE MODULE. A TRANSCRIPT IS PRODUCED WHEN AN UNREVERSED TC150 POSTS.
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	PENALTY CODE	INDICATES PENALTY ASSOCIATED WITH TC930. (OBSOLETE).
18	TRANS	TRANSACTION CODE: TC155 —FIRST CORRESPONDENCE SENT TO THIS FILER—INTERIM POSTING: THE RETURN HAS NOT YET POSTED BUT IS IN CORRESPONDENCE STATUS. TC156 — SUBSEQUENT CORRESPONDENCE SENT TO THIS FILER—INTERIM POSTING: THE RETURN HAS NOT YET POSTED BUT IS IN CORRESPONDENCE STATUS.

Exhibit 2.3.64-11 (Cont. 4) (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

Line	Description	Validity
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION
	LETTER DATE	A SEVEN POSITION FIELD CONTAINING THE JULIAN DATE (YYYYDDD) OF CORRESPONDENCE SENT TO THE TAXPAYER.
19	TRANS	TRANSACTION CODE: TC142 —RECORDS THE ISSUING OF A TAXPAYER DELINQUENCY INVESTIGATION (TDI). ESTABLISHES STATUS CODE 03 WITHIN THE AFFECTED TAX MODULE. PROCESSED THE SAME AS TC141. TC462 —CORRECTION (REVERSAL) OF A TC460 PROCESSED IN ERROR.
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION
20	TRANS	TRANSACTION CODE: TC446 —MERGED TRANSACTION INDICATOR. POSTS TO THE MODULE WHICH RECEIVES THE MERGED TRANSACTIONS FROM THE MODULE WHICH IS DISSOLVED. CONTAINS CURRENT CYCLE AND A LIST OF THE TRANSACTIONS MERGED IN THE CYCLE THE TC446 POSTS.
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	XREF EIN	CROSS REFERENCE EIN
21	XREF PLAN NUM	CROSS REFERENCE PLAN NUMBER
	XREF TAX PD	CROSS REFERENCE TAX PERIOD
22	TRANS	TRANSACTION CODE: TC971 —THIRD PARTY CONTACT. A LETTER/NOTICE IS SENT TO THE TAXPAYER INFORMING HIM THAT A THIRD PARTY MAY BE CONTACTED.

Exhibit 2.3.64-11 (Cont. 5) (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

Line	Description	Validity
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (DATE RECEIVED)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	ACTION CODE	CODE TO DESIGNATE THIRD PARTY CONTACT WITH VALUES OF 285 THRU 295, 632, 661, 690 AND 691.
	UD CD	“UNDELIVERED MAIL”CODE FOR TC971 AC 661 Z = UNDELIVERED U = UNCLAIMED R = REFUSED
23	CORRECTED PNLTY AMT	CORRECTED PENALTY AMOUNT ASSOCIATED WITH TC971 ACTION CODE 691).

Exhibit 2.3.64-12 (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLTnn-nnnnnnnn	pppYYYYMM	EMPF TAX MODULE	NM CTRL: vvvv	UP CYC: YYYYCC				01
02	nnnnn-nnn-nnnnn-n								02
03	TRANS--DATE----	CYCLE--DLN-----	VARIABLE DATA-----						03
04	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	EXTENSION DATE	:	MM-DD-YYYY			04
05				STATUS CODE	:	v			05
06	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	STATUTE EXT DATE	:	MM-DD-YYYY			06
07				PRIOR STATUTE DATE	:	MM-DD-YYYY			07
08			*** TC 154 NOT DISCLOSABLE TO THE PUBLIC ***						08
09	nnnv MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	FILER ID NUM	:	nnnnnnnn	CORREC: v		09
10	RCC (CONDITION CD)	:	vvvvvvvvvv	FILER TAX YR ENDING	:	YYYYMM			10
11	ABSTRACT NUMBERS	:	nnn nnn nnn nnn nnn nnn						11
12	4972/NONDED CONTRIB	:	\$nn,nnn,nnn,nnn-	4971A/MIN FUNDING	:	\$nn,nnn,nnn,nnn-			12
13	4973/EXCESS CONTRIB	:	\$nn,nnn,nnn,nnn-	4971B/FAIL MIN FUND	:	\$nn,nnn,nnn,nnn-			13
14	4976/DISQUALIFIED	:	\$nn,nnn,nnn,nnn-	4977/EXCESS FRINGE	:	\$nn,nnn,nnn,nnn-			14
15	4978 4978A/ESOP	:	\$nn,nnn,nnn,nnn-	4979/EXCESS CONTRIB	:	\$nn,nnn,nnn,nnn-			15
16	4979A/PROHIB ALLOC	:	\$nn,nnn,nnn,nnn-	4980/REVERSION	:	\$nn,nnn,nnn,nnn-			16
17	4975A/PROHIB TRANS	:	\$nn,nnn,nnn,nnn-	4980F/RED FUT ACCR	:	\$nn,nnn,nnn,nnn-			17
18	4975B/FAIL PROHIB	:	\$nn,nnn,nnn,nnn-	4971F1/LIQUID SHRTFL	:	\$nn,nnn,nnn,nnn-			18
19	4965/TAX SHELTT TRANS	:	\$nn,nnn,nnn,nnn-	4971F2/FAIL LIQ SHRT	:	\$nn,nnn,nnn,nnn-			19
20	4971G2/FAIL COMPLY	:	\$nn,nnn,nnn,nnn-	4971G3/FAIL MEET REQ	:	\$nn,nnn,nnn,nnn-			20
21				4971G4/FAIL ADPT REH	:	\$nn,nnn,nnn,nnn-			21
22			TOTAL TAX: \$n,nnn,nnn,nnn-						22
23									23
24			PAGE nnn OF nnn	>EMFPG nnn					24
	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								

Exhibit 2.3.64-12 (Cont. 1) (01-13-2013)

Command Code EMFOL Tax Module Data Display (Continued)

1	NM CTRL	NAME CONTROL OR CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
2	DLN	DOCUMENT LOCATOR NUMBER
4	TRANS	TRANSACTION CODE: TC460 —EXTENSION OF TIME FOR FILING
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH THE TRANSACTION POSTED.
	DLN	DOCUMENT LOCATOR NUMBER ASSIGNED TO THIS TRANSACTION.
	EXTENSION DATE	DUE DATE FOR A RETURN AFTER AN EXTENSION WAS GRANTED.
5	STATUS CODE	CODE BASED ON THE DLN BLOCKING SERIES. A = APPROVED EXTENSION B = DENIED EXTENSION - MISSING SIGNATURE C = DENIED EXTENSION - NOT TIMELY.
6	NOTICE CODE	CODE TO REPLACE THE USE OF THE BLOCKING SERIES TO GENERATE NOTICE AS FOLLOWS: 1 = GENERATE CURRENT CP216F- APPROVED TIMELY FILED 2 = GENERATE CURRENT CP216H- DENIED NOT TIMELY FILED
7	TRANS	TRANSACTION CODE: TC560 —GENERATED FROM TC421 IF THE TC421 STATUTE DATE IS LATER THAN THE CURRENT TAX MODULE STATUTE DATE
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER OF THIS TRANSACTION.
	STATUTE EXT DATE	STATUTE EXTENDED DATE
8	PRIOR STATUTE DATE	PRIOR STATUTE DATE
9	DISCLOSURE MESSAGE	****"TC154 NOT DISCLOSABLE TO THE PUBLIC"***

Exhibit 2.3.64-12 (Cont. 2) (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

10	TRANS	TRANSACTION CODE: TC154 —FORM 5330 TAX DATA (ASSESSMENT IS PROCESSED ON NMF)
	DATE	DATE ASSOCIATED WITH AN EPMF TRANSACTION (RECEIVED DATE)
	CYCLE	CYCLE (WEEK) IN WHICH A TRANSACTION POSTED
	DLN	DOCUMENT LOCATOR NUMBER OF THIS TRANSACTION.
	FILER ID NUM	FILER'S IDENTIFICATION NUMBER
	CORRECT	ONE POSITION FIELD INDICATING IF ANY OF THE PROHIBITED TRANSACTIONS REPORTED ON THIS RETURN HAVE BEEN CORRECTED. 1 = YES 2 = NO X = MISSING INFORMATION
11	RCC	CONDITION CODES INDICATING EXCEPTION CONDITIONS ON A RETURN/REPORT. A = LINE 16b IS 4978A TAX (5330 ONLY). C = IRS SECURED OR SUBSTITUTE RETURN R = REASONABLE CAUSE FOR DELINQUENT RETURNS U = UNPROCESSABLE REPORT/RETURN
	FILER TAX YR ENDING	TAX YEAR ENDING FOR FORM 5330 FROM BMF.
12	ABSTRACT NUMBERS	CODE TO CORRESPOND WITH FORM 5330 AMOUNT FIELDS. VALUES: 161 = 4972/NONDED CONTRIB 164 = 4973/EXCESS CONTRIB 200 = 4976/DISQUALIFIED 209 = 4978 4978A/ESOP 203 = 4979A/PROHIB ALLOC 159 = 4975A/PROHIB TRANS 224 = 4975B/FAIL PROHIB 163 = 4971A/MIN FUNDING 225 = 4971B/FAIL MIN FUND 201 = 4977/EXCESS FRINGE 205 = 4979/EXCESS CONTRIB 204 = 4980/REVERSION 228 = 4980F/RED FUT ACCR 226 = 4971F1/LIQUID SHRTFL 227 = 4971F2/FAIL LIQ SHRT 237 = 4965/TAX SHELTER TRANS 450 = 4971G2/FAIL COMPLY 451 = 4971G3/FAIL MEET REQ 452 = 4971G4/FAIL ADPT REH

Exhibit 2.3.64-12 (Cont. 3) (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

13	4972/NONDED CONTRIB	CONTAINS THE AMOUNT OF TAX ON NON-DEDUCTIBLE CONTRIBUTIONS TO QUALIFIED PLANS (SECTION 4972)
	4971A/MIN FUNDING	CONTAINS THE AMOUNT OF TAX ON FAILURE TO MEET THE MINIMUM FUNDING STANDARDS (SECTION 4971)
14	4973/EXCESS CONTRIB	CONTAINS THE AMOUNT OF TAX ON EXCESS CONTRIBUTIONS TO SECTION 403(b)(7)(A) CUSTODIAL ACCOUNTS (SECTION 4973(a)(3))
	4971B/FAIL MIN FUND	CONTAINS THE AMOUNT OF TAX ON FAILURE TO CORRECT MINIMUM FUNDING STANDARDS (SECTION 4971)
15	4976/DISQUALIFIED	CONTAINS THE AMOUNT OF TAX ON DISQUALIFIED BENEFITS FOR FUNDED WELFARE PLANS (SECTION 4976)
	4977/EXCESS FRINGE	CONTAINS THE AMOUNT OF TAX ON EXCESS FRINGE BENEFITS (SECTION 4977)
16	4978 4978A/ESOP	CONTAINS THE AMOUNT OF TAX ON CERTAIN ESOP DISPOSITIONS (SECTIONS 4978 AND 4978A)
	4979/EXCESS CONTRIB	CONTAINS THE AMOUNT OF TAX ON EXCESS CONTRIBUTIONS TO CERTAIN PLANS (SECTION 4979)
17	4979A/PROHIB ALLOC	CONTAINS THE AMOUNT OF TAX ON CERTAIN PROHIBITED ALLOCATIONS OF QUALIFIED ESOP SECURITIES (SECTION 4979A)
	4980/REVERSION	CONTAINS THE AMOUNT OF TAX ON REVERSION OF QUALIFIED PLAN ASSETS TO AN EMPLOYER (SECTION 4980)
18	4975A/PROHIB TRANS	CONTAINS THE AMOUNT OF TAX ON PROHIBITED TRANSACTIONS (SECTION 4975)
	4980F/RED FUT ACCR	CONTAINS THE AMOUNT OF TAX ON FAILURE TO PROVIDE NOTICE OF SIGNIFICANT REDUCTION IN FUTURE ACCRUALS (SECTION 4980F)
19	4975B/FAIL PROHIB	CONTAINS THE AMOUNT OF TAX ON FAILURE TO CORRECT PROHIBITED TRANSACTIONS (SECTION 4975)
	4971F1/LIQUID SHRTFL	CONTAINS THE AMOUNT OF TAX ON FAILURE TO PAY LIQUIDITY SHORTFALL (SECTION 4971F)
20	4965/TAX SHELTER TRANS	CONTAINS THE AMOUNT OF TAX ON PROHIBITED TAX SHELTER TRANSACTIONS FOR ENTITY MANAGERS (FROM SCHEDULE K, line 2) (SECTION 4965)

Exhibit 2.3.64-12 (Cont. 4) (01-13-2013)**Command Code EMFOL Tax Module Data Display (Continued)**

	4971F2/FAIL LIQ SHRT	CONTAINS THE AMOUNT OF ADDITIONAL TAX ON FAILURE TO CORRECT LIQUIDITY SHORTFALL (SECTION 4971F2)
21	4971G2/FAIL COMPLY	CONTAINS THE AMOUNT OF TAX ON FAILURE TO COMPLY WITH A FUNDING IMPROVEMENT OR REHABILITATION PLAN (SECTION 4971G2)
	4971G3/FAIL MEET REQ	CONTAINS THE AMOUNT OF TAX ON FAILURE TO MEET REQUIREMENTS FOR PLANS IN ENDANGERED OR CRITICAL STATUS (from SCHEDULE F, line 1C) (SECTION 4971G3)
22	4971G4/FAIL ADPT REH	CONTAINS THE AMOUNT OF TAX ON FAILURE TO ADOPT REHABILITATION PLAN (from SCHEDULE F, line 2d) (SECTION 4971G4)
23	TOTAL TAX	14 POSITION FIELD THAT CONTAINS THE TOTAL AMOUNT OF TAX DUE

Exhibit 2.3.64-13 (01-01-2005)

Command Code EMFOL Status History Data Display

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOL Snn-nnnnnnnn pppYYYYMM EPMF STATUS HISTORY NM CTRL: vvvv UP CYC: YYYYCC								01
02									02
03	STATUS	STATUS	STATUS	IDRS	STATUS	STATUS	STATUS	IDRS	03
04	CODE	DATE	CYCLE	STATUS	CODE	DATE	CYCLE	STATUS	04
05	nn	MM-DD-YYYY	YYYYCC	v	nn	MM-DD-YYYY	YYYYCC	v	05
06									06
07									07
08									08
09									09
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
	PAGE nnn OF nnn				>EMFPG nnn				
	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								

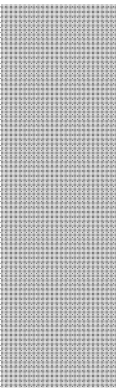

Exhibit 2.3.64-13 (Cont. 1) (01-01-2005)**Command Code EMFOL Status History Data Display**

Line	Description	Validity
1	NM CTRL	NAME CONTROL OR CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
5–n	STATUS CODE	HISTORICAL STATUS CODE IS GENERATED AS A RESULT OF ANALYSIS OF A TAX MODULE AFTER A TRANSACTION HAS POSTED. DESIGNATES THE CURRENT COLLECTION STATUS OF A MODULE. 00 = MODULE IS ESTABLISHED BUT RETURN IS NOT FILED 02 = RETURN NOT POSTED; LETTER OF INQUIRY MAILED 03 = IDRS IN DELINQUENCY STATUS 06 = ACCEPTABLE REASON FOR NON-FILING OF RETURN 10 = RETURN IS FILED OR ASSESSED
	STATUS DATE	HISTORICAL STATUS DATE IS THE DATE OF THE CYCLE IN WHICH THE STATUS GROUP WAS UPDATED.
	STATUS CYCLE	CYCLE IN WHICH THE STATUS GROUP WAS UPDATED (HISTORICAL).

Exhibit 2.3.64-13 (Cont. 2) (01-01-2005)**Command Code EMFOL Status History Data Display**

Line	Description	Validity
	IDRS STATUS	<p>HISTORICAL IDRS STATUS CODES ARE CODES WHICH ARE UNIQUE TO IDRS OR VARY IN MEANING FROM A SIMILAR MASTER FILE STATUS. FURTHER MODIFIES THE MEANING OF MF STATUS CODES 02 AND 03.</p> <p>1 = IDRS SENT 1ST TDI NOTICE—CP403</p> <p>2 = IDRS SENT 2ND TDI NOTICE—CP404 (NOT CURRENTLY USED)</p> <p>3 = IDRS SENT 3RD TDI NOTICE—CP405 (NOT CURRENTLY USED)</p> <p>4 = IDRS SENT 4TH TDI NOTICE—CP406</p> <p>5 = PAPER TDI ISSUED</p> <p>6 = PAPER TDI STATUS—MODULE NOT INCLUDED ON PAPER TDI</p> <p>7 = MODULE ISSUED TO ACS [AUTOMATED COLLECTION SYSTEM]</p> <p>8 = MODULE IN QUEUE STATUS TO BE ORDERED OUT INDIV OR BY RWMS (RESOURCE & WORKLOAD MANAGEMENT SYSTEM) SCORE</p> <p>B = POTENTIAL TDI NOTICE ONLY</p> <p>C = TC592 POSTED TO MODULE REVERSING TC59X. TC474 POSTING TO A MODULE IN 00 STAT OR WHEN ESTABLISHING A MODULE.</p> <p>Y = MODULE ON COMPLIANCE WITH PRIMARY CODE Y (TC592 POSTING GENERATED STATUS 02C).</p>

Exhibit 2.3.64-14 (01-14-2007)**Command Code EMFOL Cross Reference Display**

	1	2	3	4	5	6	7	8	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLXnn-nnnnnnnn ppp EPMF CROSS REFERENCE NM CTRL: vvvv UP CYC: YYYYCC								01
02									02
03	CROSS REFERENCE EIN				CROSS REFERENCE PLAN NUM				03
04	nnnnnnnnnn				nnn				04
05	nnnnnnnnnn				nnn				05
06									06
07									07
08									08
09									09
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	PAGE nnn OF nnn				>EMFPG nnn				24
	1	2	3	4	5	6	7	8	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								

Line	Description	Validity
1	NM CTRL	NAME CONTROL OR CHECK DIGITS
	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
5-23	CROSS REFERENCE EIN	CROSS REFERENCE EIN CAN BE EITHER THE “TO” OR THE “FROM” EIN DURING A MERGE.
	CROSS REFERENCE PLAN NUM	CROSS REFERENCE PLAN NUM CAN BE EITHER THE “TO” OR THE “FROM” PLAN NUM DURING A MERGE.

Exhibit 2.3.64-15 (01-14-2014)**Command Code EMFOL Last Reported Data Display**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
01	EMFOLCnn-nnnnnnn	EPMF LAST REPORTED DATA					UP CYC: YYYYCC		01
02									02
03	DLN	EIN	PLAN NUM	TAX PRD	LN 4C	PLAN NUM			03
04	nnnnnnnnnnnnnnnn	nn-nnnnnnn	nnn	nnnnnn	nnn				04
05	nnnnnnnnnnnnnnnn	nn-nnnnnnn	nnn	nnnnnn	nnn				05
06	nnnnnnnnnnnnnnnn	nn-nnnnnnn	nnn	nnnnnn	nnn				06
07	nnnnnnnnnnnnnnnn	nn-nnnnnnn	nnn	nnnnnn	nnn				07
08	nnnnnnnnnnnnnnnn	nn-nnnnnnn	nnn	nnnnnn	nnn				08
09									09
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		PAGE nnn OF nnn		>EMFPG nnn					24
	1234567890123456789012345678901234567890123456789012345678901234567890								

Line	Description	Validity
1	UP CYC	LAST UPDATE CYCLE—THE ECC-MTB MASTER FILE PROCESSING CYCLE THAT MODULE UPDATE INFORMATION WAS LAST EXTRACTED AND UPDATED TO THE DATABASE (INVERSE VIDEO).
4-23	DLN	DOCUMENT LOCATOR NUMBER—A CONTROL NUMBER ASSIGNED TO EVERY RETURN OR DOCUMENT INPUT THROUGH THE ADP SYSTEM.
	EIN	
	PLAN NUM	3 DIGIT PLAN NUMBER.
	TAX PRD	TAX PERIOD— YYYYMM PERIOD OF TIME FOR WHICH A RETURN IS FILED (YEAR AND MONTH OF THE END OF THE PLAN PERIOD).

Exhibit 2.3.64-15 (Cont. 1) (01-14-2014)**Command Code EMFOL Last Reported Data Display**

Line	Description	Validity
	LN 4C PLAN NUM	LAST REPORTED PLAN NUMBER FROM FORM 5500/ 5500SF/5500EZ LINE 4C.

