



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.66

JUNE 5, 2024

EFFECTIVE DATE

(06-05-2024)

PURPOSE

- (1) This transmits revised IRM 2.3.66, IDRS Terminal Responses, Command Codes PLINF and PLINQ.

MATERIAL CHANGES

- (1) Updated Chief Information Officer to Rajiv Uppal.
- (2) Updated Wage & Investment (W&I) occurrences to reflect new Taxpayer Services (TS) throughout IRM.
- (3) IRM 2.3.66.1 Added additional Internal Controls for Related Resources.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.66, dated November 13, 2023 is superseded.

AUDIENCE

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

Rajiv Uppal,
Chief Information Officer

2.3.66

Command Code PLINF and PLINQ

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2.3.66.1
(06-05-2024)
Program Scope and Objectives

- (1) This IRM Section provides the instructions for the use of Command Codes PLINF and PLINQ
- (2) **Purpose:** This transmits revised IRM 2.3.66, IDRS Terminal Responses, Command Code PLINF and PLINQ.
- (3) **Audience:** LB&I, SB/SE, TE/GE, TS
- (4) **Policy Owner:** Chief Information Officer
- (5) **Program Owner:** Customer Service.
- (6) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals:** Search for case numbers when only key data is known. Display information currently on the PCCF for a particular case.

2.3.66.1.1
(11-13-2023)
Background

- (1) The Employee Plan/Exempt Organization Application Control System (EACS) is a system to control the various application forms for Employee Plans and Exempt Organizations. The Plan Case Control File (PCCF) contains the complete information required to control the applications: plan characteristics, entity information such as name and address, controlling information such as status and specialist assignment, and final disposition of the application. The PCCF is accessed via a special case number, which is computer generated with the initial creation of each case on EDS (EP/EO Determination System) in the KDO (Key District Office). This is a unique number based on the District Office of input and the current julian date. The case number used to be created by Command Code PLADD which became obsolete on 12/31/89 and was replaced by the EDS system on 1/1/90.

2.3.66.1.2
(11-13-2023)
Authority

- (1) These Command Codes were developed to research Exempt Organization (EO) cases.

2.3.66.1.3
(11-13-2023)
Responsibilities

- (1) Applications Development is responsible for operation and maintenance of the command codes.

2.3.66.1.4
(11-13-2023)
Program Management and Review

- (1) PLINF requests a display of the information that is currently on the Plan Case Control File (PCCF).
- (2) PLINQ requests a display of information from the Plan Organization Index File (POIF) containing the Plan Case Number.

2.3.66.1.5
(11-13-2023)
Program Controls

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

2.3.66.1.6
(11-13-2023)
Terms/Definitions/ Acronyms

(1)	<table><tr><th>Acronym</th><th>Definition</th></tr><tr><td>POIF</td><td>Plan Organization Index File</td></tr></table>	Acronym	Definition	POIF	Plan Organization Index File
Acronym	Definition				
POIF	Plan Organization Index File				

PCCF	Plan Case Control File
BMF	Business Master File
EACS	Employee Plan/Exempt Organization Application Control System
KDO	Key District Office
EP	Employee Plan
EO	Exempt Organization

2.3.66.1.7
(06-05-2024)

Related Resources

- (1) IRM 3.13.222.23 IDRS Command Codes.

2.3.66.2
(01-01-2000)

Case Number Format

- (1) The case number is in the format DOYJJJnnnaa. DO is the input DO code, Y is the current list year digit, JJJ is the input julian date, nnn is the generated serial number, and aa is the identifying alpha two character file source.
- EP - District Office Employee Plan Case
 - EO - District Office Exempt Organization Case

2.3.66.3
(01-01-2000)

Plan/Organization Index File (POIF)

- (1) In addition to the Plan Case Control File (PCCF), abbreviated information for each case is maintained on the Plan/Organization Index File (POIF). The POIF is used to retrieve the case number when only limited data such as the File Number, EIN, Employer/Sponsor or Organization Name Control and, on EP cases, the Plan Number is available.
- (2) The POIF may be interrogated by any single key element (except the Plan Number) or any combination of key data elements. Other data elements must be input when the Plan Number is an input element.

2.3.66.4
(01-01-2000)

Command Codes, PLINF and PLINQ

- (1) The information displayed by CC PLINF varies according to the input command code definer and the input file source.
- There is a fixed data section for file source EP and another fixed data section for file source EO. The fixed data section is displayed on page one of the output display when command code definer of b (blank) is used. Management Report History, Transaction History and Status and Assignment History sections, which provide complete history and controlling information, are also displayed when definer b (blank) is used. Standard paging information will be displayed on line 13 for multiple page outputs. Certain identifying data is redisplayed on second and all subsequent pages.
 - When command code definer "E" is used, complete name and address information is displayed. The fixed data section will not be displayed.
- (2) CC PLINQ is used to find a case number(s) when only key data is known. CC PLINQ has two definers: "b" (blank) and "O". When command code definer b

(blank) is used, only cases with file sources EP are shown. Exempt Organization cases (file source EO) are displayed by input of CC PLINQ with command code definer "O" (alpha).

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Exhibit 2.3.66-1 (01-01-2000)

Command Code PLINQ

Command Code PLINQ requests a screen display of information from the Plan Organization Index File (POIF), based on data entered. This record contains the Plan Case No., which is used to access the Plan Case Control File (PCCF).

Input Display.

(SCREEN IS 24 x 80)															
1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-79	
1234567890		1234567890		1234567890		1234567890		1234567890		1234567890		1234567890		1234567890	
1	1	2													1
2	3														2
3	4														3
4	5														4
5	6														5
6															6
7															7
8															8
9															9
10															10
															↵
															↵
															↵
23															23
24															24
1234567890		1234567890		1234567890		1234567890		1234567890		1234567890		1234567890		1234567890	
1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-79	

Record Element Description.

Exhibit 2.3.66-1 (Cont. 1) (01-01-2000)
Command Code PLINQ

Item	Line	Pos.	Description and Validity
1	1	1-5	CC PLINQ
2	1	6	CC Definer - b (blank) or 0 "b" (blank) for File Source EP and "O" for File Source EO
3	2	1-9	File Folder Number - if present, must be numeric and the first two positions must be a valid DO Code.
4	3	1-10	Employer/Sponsor or Organization EIN - if present, must meet standard validity criteria. (If the EIN is not known, it can often be obtained by inputting Command Code EINAD with the Name Control and ZIP Code.)
5	4	1-4	Employer/Sponsor or Organization Name Control - may or may not be present.
6	5	1-3	Plan Number - May be entered only if at least 1 of elements 3-5 above is present. If present, must be numeric, greater than 000. (Used only with CC Definer "b")

Exhibit 2.3.66-2 (01-01-2000)

Command Code PLINQ Input Examples and Terminal Responses

CC PLINQ Input Examples

CC PLINQb

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINQ									1
2 500422367									2
3 22-1663241									3
4 FORD									4
5 004									5
6									6
7									7
8									8
Σ									
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

CC PLINQO

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINQO									1
2 220863712									2
3 23-6431885									3
4 UNIT									4
5									5
6									6
7									7
8									8
Σ									
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Exhibit 2.3.66-2 (Cont. 1) (01-01-2000)**Command Code PLINQ Input Examples and Terminal Responses**

Terminal Responses

- a. Valid Response - see Exhibit 2.3.66-3
- b. Error Responses - These are displayed on line 13 in inverse video
 - 1. CC DEFINER INVALID - Input CC Definer is other than "b" (blank) or "0". Correct and reenter.
 - 2. CORRECT INVALID DATA ON SCREEN - One or more key data elements is incorrect. Incorrect element(s) will be marked with an asterisk. Correct and reenter.
 - 3. NO DATA AVAILABLE - No matching records are present on the POIF, even after all possible defaulting.
 - 4. SEARCH KEY INCOMPLETE - No key data element (File Folder Number, EIN, Name Control) was input. Input at least one key data element reenter.
 - 5. BMF ACCESS RESTRICTED - Employee profile will not allow BMF Access.

Exhibit 2.3.66-3 (01-01-2000)

Command Code PLINQ Valid Responses and Output Display Examples

The POIF will be searched for one or more records matching the key data elements. If no records matching the key data elements as input are found, key data elements will be dropped until one or more matches is found or until no key data elements are left. If key data elements are dropped, the message "SEARCH KEY DEFAULT" will be displayed.

Valid Response when more than one matching POIF record is found.

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINQ1 2	3	4	5						1
2	6	7							2
3	8	9	10						3
4	6	7							4
5	8	9	10						5
6									6
7									7
8									8
9									9
10									10
Σ									Σ
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Exhibit 2.3.66-3 (Cont. 1) (01-01-2000)**Command Code PLINQ Valid Responses and Output Display Examples**

Item	Line	Pos.	Description
1	1	6	Definer (as input)
2	1	8-16	File Folder Number (as input)
3	1	18-27	EIN (as input)
4	1	29-32	Employer/Sponsor or Organization Name Control (as input)
5	1	34-36	Plan Number (as input)
6	v	9-19	Case Number and File Source
7	v	21-29	File Folder Number
8	v + 1	10-19	EIN
9	v + 1	21-24	Name Control
10	v + 1	26-28	Plan Number

Items 6-10 are repeated for each matching record

Note that the case number is positioned starting in position 9. This allows for input of CC PLINF in front of the particular case number on the display that you may desire to access on the PCCF. You need only to position the cursor in position one of the line the desired case number and then type the "Start of Message" indicator () and the desired CC (PLINF), space down and enter.

Valid Response when only one matching record is found. If only one matching record is present on the POIF for key as input the same information that a CC PLINFE displays will be returned, with name lines starting on line 3. See Exhibit 2.3.66-7 for EP cases and Exhibit 2.3.66-10 for EO cases.

CC PLINQ Output Display examples: CC PLINQb displays Employee Plan Records

Exhibit 2.3.66-3 (Cont. 2) (01-01-2000)

Command Code PLINQ Valid Responses and Output Display Examples

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1	PLINQ	520422367	22-1663241	FORD	004				1
2		522173074EP	520422367						2
3		22-1663241	POWE	001					3
4		521363021EP	520422367						4
5		22-1663241	POWE	002					5
6									6
7									7
8									8
9									9
10									10
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

CC PLINQO Output Display examples - CC PLINQO displays Exempt Organization Records

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1	PLINQO	220863712	23-6431885	UNIT					1
2		222014021EO	220863712						2
3		23-1432278	BALT						3
4		221174027EO	220863712						4
5		23-1432278	UNIT						5
6									6
7									7
8									8
9									9
10									10
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Exhibit 2.3.66-4 (01-01-2000)

CC PLINF Input and Terminal Responses

Command Code PLINF Input requests a display of information currently on the PCCF for a particular case.

Screen Format

(SCREEN IS 24 x 80)															
1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-79	
1234567890123456789012345678901234567890123456789012345678901234567890															
1	PLINF2 3														1
2															2
3															3
4															4
5															5
6															6
7															7
8															8
9															9
10															10
{															
23															23
24															24
1234567890123456789012345678901234567890123456789012345678901234567890															
1-9		11-19		21-29		31-39		41-49		51-59		61-69		71-79	

Record Element Description

Item	Line	Pos.	Description and Validity
1	1	1-5	CC PLINF
2	1	6	CC Definer - b or E or Z "b" for display of characteristics, status and history "E" for display of name-and-address information "Z" for display of EO posting data
3	1	8-18	Case Number and File Source - nine numerics (the first two digits of which are a valid DO code), followed by two alpha characters ("EP" or "EO")

Terminal Response:

Error Responses are displayed on line 13 in inverse video.

CC DEFINER INVALID - the command code definer is not b (blank) or E. Correct and reenter.

Exhibit 2.3.66-4 (Cont. 1) (01-01-2000)**CC PLINF Input and Terminal Responses**

CASE NO. INVALID - the input case number and file source combination are not valid. Input format DOYJJJnn-naa, where the first two digits are representing the valid District Office code. File Source is EP or EO. Correct and reenter.

INITIALIZATION INVALID - the prior input command code was not CC PLING and the case number/file source were not input items. Input case number with file source and reenter.

NO DATA AVAILABLE - the input case number and file source combination is not available on the PCCF.

PCCF NOT AVAILABLE - PCCF database is either down or restricted from real-time reenter at a later time.

BMF ACCESS RESTRICTED - Employee profile will not allow BMF Access.

Exhibit 2.3.66-5 (01-01-2000)**CC PLINF Input Examples**

CC PLINF input:

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINF 752201102EO									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
{									
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

CC PLINFE input:

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINFE 752201102EO									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
{									
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Exhibit 2.3.66-5 (Cont. 1) (01-01-2000)

CC PLINF Input Examples

CC PLINFZ input:

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINFZ 752201102EO									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
⋮									⋮
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Exhibit 2.3.66-6 (01-01-2000)**Valid Responses to CC PLINFb for File Source EP**

CC PLINF with the Command Code definer of (b) blank shows plan identifying date in the fixed data section. Complete history information is shown in various History Sections. Standard paging information will be displayed on line 13 for multiple page outputs. Certain primary data is redisplayed on all subsequent pages.

Fixed Data Display:

Output Display:

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINF 2	3	4						1	
2 FILE FOLDER NO: 5		PLAN NO: 6						2	
3 PLAN: 7								3	
4 FORM NUMBER: 8		TYPE REQUEST: 9						4	
5 IRS RECD DT: 10								5	
6 CURRENT STATUS: 11		STATUS DT: 12						6	
7 ASSIGNED TO: 13		CASE LOCATION: 14						7	
8								8	
9								9	
10								10	
⌞								⌞	
23								23	
24								24	
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description:

Item	Line	Pos.	Description and Validity
1	1	1-5	CC PLINF
2	1	8-18	Case Number and File Source
3	1	21-30	EIN
4	1	33-36	Name Control
5	2	17-25	File Folder Number
6	2	37-39	Plan Number
7	3	7-41	Plan First Name Line
8	4	14-18	Form Number/Form Indicator

Exhibit 2.3.66-6 (Cont. 1) (01-01-2000)

Valid Responses to CC PLINFb for File Source EP

The following Form Numbers are valid with Employee Plans Records and with File Source EP.

4461 - Sponsor Application for Approval of Master or Prototype Defined Contribution Plan.

4461A - Sponsor Application for Approval of Master or Prototype Defined Benefit Plan

5300b - Application for Determination for Defined Benefit Plan. No Form Indicator is present with Form Number 5300; the fifth character is always b (blank)

5301v - Application for Determination for Defined Contribution Plan. The following Indicators are valid as the one-character code following Forms 5302, 5303 and 5307.

b (blank) - no 5309 attached and plan does not contain IRC 401(k) arrangement

9 - 5309 attached

W - 5309 was attached, but has been withdrawn

K - Plan with deferred arrangement described in IRC 401(k)

5303v - Application for Determination for Collectively Bargained Plan (See 5301v for meaning of Indicators)

5307v - Application for Determination for Employee Benefit Plan (Short Form) (See 5301v for meaning of Indicators)

5310 - Application for Determination Upon Termination. No Form Indicator is required.

6406 - Short form application for approval of Amendment. The following indicators are valid as the one-character code following Form 6406:

K - plan with deferred arrangement described in IRC 401(k)

b- indicates prototype Individual Retirement Account version of Form 6406

9

4

35-39

Type of Request:

INIT - Initial Application

AMEND - Amendment

TERM - Termination

Exhibit 2.3.66-6 (Cont. 2) (01-01-2000)**Valid Responses to CC PLINFb for File Source EP**

P-REV - Private foundation termination application

MULT - Termination of a multiemployer plan
covered by PBGC insurance

10 5 14-23 IRS Received Date (mm-dd-yyyy)

11 6 17-18 Current Status Code

Closed Status Codes

00 - Favorable Determination-no change

01 - Favorable Determination-change

02 - Final Adverse Determination Letter

03 - Returned Incomplete

04 - Application Withdrawn

06 - Closed by screener- no follow-up

30 - Deletion Disposal

Open Status Codes

51 - District Office Receipt

12 6 32-41 Current Status Date (mm-dd-yyyy)

13 7 14-21 Assigned Examiner

14 7 39-40 Case Location Code

DO - District Office

NO - National Office

RO - Regional Office

Transaction History Display - each generation of a transaction for the EPMF will be reflected in a Transaction History Section. All Transaction History Sections will be displayed together, the descriptive heading "TRANSACTION HISTORY:"

Output Display

Exhibit 2.3.66-6 (Cont. 3) (01-01-2000)**Valid Responses to CC PLINFb for File Source EP**

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 1	TRANS CD	2							1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
⋮									⋮
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Item	Line	Pos.	Description
1	1	1-10	Transaction Date (mm-dd-yyyy)
2	1	22-28	Transaction Code 000/121 - entity establishment and initial establishment
			121 - initial establishment
			123 - plan amendment or update
			125 - Plan Termination
			126 - deletion of plan termination

Management Report History Display - each extraction of data for the Detroit Data Center will be reflected in a Management Report History Section. All Management Report History Sections will be displayed together, under descriptive heading "DATA CENTER EXTRACTION HISTORY: "

Output Display

Exhibit 2.3.66-6 (Cont. 4) (01-01-2000)
Valid Responses to CC PLINFb for File Source EP

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 1	MIR 2								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
⋮									⋮
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Item	Line	Pos.	Description
1	1	1-10	Extraction Date (mm-dd-yyyy)
2	1	17-35	Extraction Type
			RECEIPT
			CLOSURE
			RECEIPT AND CLOSURE
			CORRECTION (PCCF data was changed after closure extraction; a new record was sent to the Data Center)

Processing History Display - each input (or generation) of a new Status Code or Assigned Examiner will be reflected in a Status and Assignment History Section. Each input (or generation) of a new Plan Number will be reflected in a Plan Number Section. Each assignment of new File Folder Number will be reflected in a File Folder Number Section. All Status and Assignment History Sections, Plan Number Sections and File Folder Number Sections will be displayed together, under the descriptive heading " PROCESSING HISTORY:"

Status and Assignment History Section

Output Display

Exhibit 2.3.66-6 (Cont. 5) (01-01-2000)

Valid Responses to CC PLINFb for File Source EP

(SCREEN IS 24 x 80)							
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79
1234567890123456789012345678901234567890123456789012345678901234567890							
1 1	ST 2	ASSD TO 3					
2							
3							
4							
5							
6							
7							
8							
9							
10							
23							
24							
1234567890123456789012345678901234567890123456789012345678901234567890							
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79

Record Element Description:

Item	Line	Pos.	Description
1	1	1-10	Status or Assignment input date (mm-dd-yyyy)
2	1	15-16	Status Code
3	1	26-34	Employee Number and Code - an eight digit employee number, followed by an alpha code; S - Specialist; this is the employee number of the EP Specialist to whom the case is assigned

Plan Number Section

Output Display

Exhibit 2.3.66-6 (Cont. 6) (01-01-2000)
Valid Responses to CC PLINFb for File Source EP

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 1	PLAN NUMBER 2								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
Σ									Σ
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description:

Item	Line	Pos.	Description
1	1	1-10	Plan Number input date (mm-dd-yyyy)
2	1	24-26	Plan Number

File Folder Number Section

Output Display

Exhibit 2.3.66-6 (Cont. 7) (01-01-2000)

Valid Responses to CC PLINFb for File Source EP

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1 1	FILE FOLDER NO 2								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
⋮									⋮
23									23
24									24
12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description:

Item	Line	Pos.	Description
1	1	1-10	File Folder Number input date (mm-dd-yyyy)
2	1	27-35	File Folder Number

Exhibit 2.3.66-7 (01-01-2000)
CC PLINFE Output to File Source EP

CC PLINFE with command code definer E for File source EP/NP displays the complete namelines, Employer/ Sponsor name and address information, and some identifying information.

(SCREEN IS 24 x 80)									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	PLINFE	3	4	5					1
2	FILE FOLDER NO: 6			PLAN NO: 7					2
3	8			PNL					3
4	9			PNC					4
5	10			MA1					5
6	11			MA2					6
7	12			FA					7
8	13			PL1					8
9	14			PL2					9
10	15			CNL					11
11	16			SNL					11
⌋									
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description:

Exhibit 2.3.66-7 (Cont. 1) (01-01-2000)
CC PLINFE Output to File Source EP

Item	Line	Pos.	Description
1	1	1-5	CC PLINF
2	1	6	Definer- " E"
3	1	8-18	Case Number and File Source
4	1	21-30	EIN
5	1	33-36	Name Control
6	2	17-25	File Folder Number
7	2	37-39	Plan Number
8	3	2-36	Primary Name Line
9	4	2-36	Primary Name Line Cont
10	5	2-36	Mailing Address 1
11	6	2-34	Mailing Address 2
12	7	2-36	Foreign Address
13	8	2-36	Plan First Name Line
14	9	2-36	Plan Second Name Line
15	10	2-36	Care of Name Line
15	11	2-36	Sort Name Line

Exhibit 2.3.66-8 (01-01-2000)**CC PLANF Output Examples for File Source EP**

CC PLINF Output Display Example for File Source EP

Page One Display

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1	PLINF 752102012EP	175-0631124	JONE						1
2	FILE FOLDER NO: 750062433	PLAN NO: 002							2
3	PLAN: FIRST CONSOLIDATED CONSTRUCTION								3
4	FORM NUMBER: 5303W	TYPE REQUEST: AMEND							4
5	IRS RECD DT: 04-07-1982								5
6	CURRENT STATUS: 01	STATUS DT: 10-20-1982							6
7	ASSIGNED TO: 75000002	CASE LOCATION: DO							7
8									8
9	TRANSACTION HISTORY:								9
10	10-20-1982	TRANS CD 123							10
11	DATA CENTER EXTRACTION HISTORY:								11
12	05-01-1982	MIR RECEIPT							12
13	P 001 002PAGE /002/								13
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Page Two display

Exhibit 2.3.66-8 (Cont. 1) (01-01-2000)

CC PLANF Output Examples for File Source EP

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	PLINF 752102012EP	75-0631124	JONE						1
2	10-30-1982	MIR CLOSURE							2
3	PROCESSING HISTORY:								3
4	04-12-1982	ST 51 ASSD	TO 75111111T						4
5	04-29-1982	ST 52 ASSD	TO 75000002S						5
6	10-20-1982	ST 01 ASSD	TO						6
7	PLAN NUMBER CHANGE HISTORY:								7
8	04-12-1982	PLAN NUMBER 002							8
9	FILE FOLDER NUMBER CHANGE HISTORY:								9
10	04-12-1982	FILE FOLDER NO 750062433							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
1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

CC PLTNFE Output Display Example for File Source EP.

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	PLINF 752102012EP	75-0631124	JONE						1
2	FILE FOLDER NO: 750062433	PLAN NO: 002							2
3	ANNE & INGRID CONSTRUCTION COMPANY	PNL							3
4	STEVEN JONES BUILDER	PNC							4
5	1263 ARLINGTON ROAD	MA1							5
6	DALLAS, TX 752060000	MA2							6
7		FA							7
8	PLAN FOR RETIREMENT	PL1							8
9		PL2							9
10	% ZYGMUNT K. SKOWRONEK	CNL							10
11		SNL							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
1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Exhibit 2.3.66-9 (01-01-2000)**Valid Responses to CC PLINF for File Source EO**

For EO cases, CC PLINF with definer "b" (blank) shows identifying information and certain critical master file entity information (if it is present on the PCCF). Complete history information is shown in various history sections. Standard paging information will be displayed on line 13 for multiple page situations, and certain identifying data is displayed on all subsequent pages.

Case Characteristics Data

Output Display

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINF	2 3	4 5	6					1	
2 FILE FOLDER NO: 7		FORM NO: 8						2	
3 PNL: 9								3	
4 IRC SS: 10		TYPE REQUEST: 11						4	
5 IRS RECD DT: 12		NAICS CD: 13						5	
6 EACS STATUS: 14	EACS STATUS DT: 15							6	
7 ASSIGNED TO: 16		CASE LOCATION: 17						7	
8 BMF DET CD: 18	EXEMPT EFFCTV DT: 19							8	
9 BMF FRS: 20		EMPLMNT CD: 21						9	
23								23	
24								24	
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description:

Exhibit 2.3.66-9 (Cont. 1) (01-01-2000)

Valid Responses to CC PLINF for File Source EO

Item	Line	Pos.	Description
1	1	1-5	CC PLINF
2	1	8-18	Case Number and File Source
3	1	21-30	EIN
4	1	31	Temporary EIN Indicator T - this is a temporary EIN generated at the time of input b (blank) - this is a good EIN
5	1	34-37	Name Control
6	1	39	Duplicate Entity Indicator D - an entity is already present on the BMF b (blank) - an entity is not present on BMF
7	2	17-25	File Folder Number
8	2	37-40	Form Number
9	3	6-40	Organization First Name Line
10	4	9-18	IR Code Sub-section or condition under which status is applied for
11	4	35-39	Type of Request INIT - Initial REOP - Re-open AMEND - Amendment TERM - Termination PF-T - Termination of Private Foundation Status P-F - Followup Request-Private Foundation P-REV - Returned by Technical-Post-Review at National Office
12	5	14-23	IRS Received Date
13	5	35-40	North American Industry Classification System (NAICS) Codes
14	6	14-15	Current Status Code

Exhibit 2.3.66-9 (Cont. 2) (01-01-2000)

Valid Responses to CC PLINF for File Source EO

Closed Status Codes

- 01 - Approved - Qualified Favorable
- 02 - Disapproved - Final Adverse
- 03 - Returned Incomplete
- 04 - Withdrawn by Taxpayer
- 06 - Closed by screener
- 08 - Refusal to Rule
- 09 - Closed - Forwarded to other than
National Office
- 10 - Closed - Transferred to National Office
(Non-Appeal case)
- 11 - Failure to Furnish
- 12 - Other closing
- 30 - Deletion Disposal Open Status Codes

Open Status Codes

- 51 - D.O. Receipt

Exhibit 2.3.66-9 (Cont. 3) (01-01-2000)
Valid Responses to CC PLINF for File Source EO

15	6	33-42	Current Status Date (mm-dd-yyyy)
16	7	14-21	Assigned Examiner Number
17	7	39-40	Current Location Code
			DO - District Office
			NO - National Office
			RO - Regional Office
18	8	13-14	Exemption Determination Code (BMF/Status)
			01 - Unconditional
			70 - Denied
			71 - Failed to Establish
			72 - Refusal to Rule
19	8	35-40	Determination Effective Date (yyyymm)
20	9	10-22	BMF Filing Requirements
		10-11	941
		12-13	1120
		14	1041
		15	1065
		16	940
		17	blank
		18	990C
		19	990T
		20	5227
		21	990PF
		22-23	990
			An alpha literal indicates that no code has been input for a particular Filing Requirement
21	9	37	Employment Code
			b (blank) - regular employer
			W - Non-Profit Organization not subject to FICA
			F - U. S. Government Agency
			G - State or Local Government Agency

Exhibit 2.3.66-9 (Cont. 4) (01-01-2000)

Valid Responses to CC PLINF for File Source EO

Transaction History Display - the generation of a transaction for the BMF will be reflected in a Transaction History Section, which will be displayed under the descriptive heading "TRANSACTION HISTORY:".

Output Display

(SCREEN IS 24 x 80)									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	1	TRANS CD	2						1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
Σ									Σ
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description

Item	Line	Pos.	Description and Validity
1	1	1-10	Transaction Date (mm-dd-yyyy)
2	1	22-24	Transaction Code
			000 - Entity Establishment Transaction
			016 - Entity Update Transaction

Management Report History Display - each extraction of data for the Detroit Data Center will be reflected in a Management Report History Section. All Management Report History Sections will be displayed together, under descriptive heading "DATA CENTER EXTRACTION HISTORY."

Output Display

Valid Responses to CC PLINF for File Source EO

Record Element Description

Processing History Display - each input (or generation) of a new Status Code or Assigned Examiner will be reflected in a Status Assignment History Section. The assignment of an EIN through the EIN Research and Assignment System (ERAS), will be reflected in an EIN Assignment Section. Each assignment of a new File Folder Number will be reflected in a File Folder Number Section. All Status and Assignment History Sections and File Folder Number Sections, and any EIN Assignment Section, will be displayed together under the descriptive heading "PROCESSING HISTORY:"

Output Display

Exhibit 2.3.66-9 (Cont. 6) (01-01-2000)
Valid Responses to CC PLINF for File Source EO

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
11	ST 2	ASSD TO 3							11
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
}									}
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Item	Line	Pos.	Description
1	1	1-10	Status or Assignment input date (mm-dd-yyyy)
2	1	15-16	Status Code
3	1	26-36	EP/EO Specialist Number and Code - and eight digit employee number followed by an alpha code S - Specialist; this is the employee number of the EO Specialist to whom the case is assigned R - Reviewer; this is the employee number of the Reviewer to whom the case is assigned

File Folder Number Section

Output Display

Exhibit 2.3.66-9 (Cont. 7) (01-01-2000)

Valid Responses to CC PLINF for File Source EO

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	FILE FOLDER NO 2								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
23									23
24									24
12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Item	Line	Pos.	Description
1	1	1-10	File Folder Number input date
2	1	27-35	File Folder Number

EIN Assignment Section

Out Display

Exhibit 2.3.66-9 (Cont. 8) (01-01-2000)
Valid Responses to CC PLINF for File Source EO

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 1	ASSIGNED EIN 2								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
⋮									⋮
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Item	Line	Pos.	Description
1	1	1-10	EIN Assignment Date
2	1	25-34	EIN Assigned through ERAS

Exhibit 2.3.66-10 (01-01-2000)

CC PLINFE Output Display for File Source EO

CC PLINF with command code definer E in position 6 line 1 for File Source EO/NE displays complete Organization name and address information.

Output Display:

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINFE 3		4	5 6	7					1
2 FILE FOLDER NO: 8									2
3									3
4 9									4
5 10									5
6 11									6
7 12									7
8 13									8
9 14									9
10 15									10
}									
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Record Element Description

Exhibit 2.3.66-10 (Cont. 1) (01-01-2000)
CC PLINFE Output Display for File Source EO

Item	Line	Pos.	Description
1	1	1-5	CC PLINF
2	1	6	Definer-E
3	1	8-18	Case Number and File Source
4	1	21-30	EIN
5	1	31	Temporary EIN Indicator
			T - this is a temporary EIN generated at the time of input
			b (blank) - this is a good EIN
6	1	34-37	Name Control
7	1	39	Duplicate Entity Indicator
8	2	17-25	File Folder Number
9	4	2-36	Primary Name Line
10	5	2-36	Primary Name Line Cont
11	6	2-36	Sort Name Line
12	7	2-36	Care of Name Line
13	8	2-36	Foreign Address
14	9	2-36	Mailing Address 1
15	10	2-34	Mailing Address 2

Exhibit 2.3.66-11 (01-01-2000)**CC PLINF Output for File Source EO**

CC PLINF Output Display Example for File Source EO.

Page One Display

(SCREEN IS 24 x 80)												
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79				
	1234567890123456789012345678901234567890123456789012345678901234567890											
1	PLINF	583012003EO	58-63211045	SMIT								1
2	FILE FOLDER NO:	580496003	FORM NO:	1023								2
3	PNL:	SMITH-KETTERING FOUNDATION										3
4	IRC SS:	501(C)(03)	TYPE REQUEST:	INIT								4
5	IRS RECD DT:	01-05-1983	NAICS CD:	813000								5
6	EACS STATUS:	01	EACS STATUS DT:	07-27-1983								6
7	ASSIGNED TO:	58000002	CASE LOCATION:	DO								7
8	BMF DET CD:	01	EXEMPT EFFCTV DT:	198212								8
9	BMF FRS:	04CCTPF	CTN100	EMPLMNT CD:	W							9
10	TRANSACTION HISTORY:											10
11	01-27-1983	TRANS CD	000									11
12	DATA CENTER EXTRACTION HISTORY:											12
13	P 001	002PAGE /002/										13
24												24
	1234567890123456789012345678901234567890123456789012345678901234567890											
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79				

Page Two Display

Exhibit 2.3.66-11 (Cont. 1) (01-01-2000)
CC PLINF Output for File Source EO

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINF 583012003EO 58-6321104 SMIT									1
2 01-29-1983 MIR RECEIPT									2
3 07-30-1983 MIR CLOSURE									3
4 08-27-1983 MIR CORRECTION									4
5 PROCESSING HISTORY:									5
6 01-12-1983 ST 51 ASSD TO 58111111T									6
7 01-27-1983 ST 52 ASSD TO 58000002S									7
8 07-27-1983 ST 01 ASSD TO									8
9 01-12-1983 FILE FOLDER NO 580496003									9
10 02-03-1983 ASSIGNED EIN 58-6321104									10
11									11
12									12
13 P 002 002PAGE /001/									13
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

CC PLINFE Output Display Example for File Source EO

(SCREEN IS 24 x 80)									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		
1234567890123456789012345678901234567890123456789012345678901234567890									
1 PLINF 583012003EO 58-6321104 SMIT									1
2 FILE FOLDER NO: 580496003									2
3									3
4 SMITH-KETTERING FOUNDATION									4
5 DOCTORS BUILDING SUITE 2345									5
6									6
7 % ALAN G ROSS MD									7
8									8
9 1206 MACOMB AVE									9
10 ATLANTA, GA 303440000									10
23									23
24									24
1234567890123456789012345678901234567890123456789012345678901234567890									
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79		

Valid Responses to CC PLINFZ for File Source EO

Output Display

(SCREEN IS 24 x 80)									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	PLINFZ 3		4	5 6					1
2	FILE FOLDER NO: 7		FYM: 8						2
3	PNL: 9								3
4	IRC SS: 10		AFF CD: 11						4
5	NAICS CD: 12		NTEE: 13						5
6	EACS STATUS: 14		RUL DATE: 15						6
7	TYPE ORG: 16		FOUND CD: 17		ARED: 18				7
8	DED CD: 19		DED YR: 20		CLASS: 21				8
9	BMF FRS: 22		EMPLMNT CD: 23						9
10									10
23									23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description

Exhibit 2.3.66-12 (Cont. 1) (01-01-2000)**Valid Responses to CC PLINFZ for File Source EO**

Item	Line	Pos.	Description
1	1	1-5	CC PLINF
2	1	6	Definer-Z
3	1	8-18	Case Number and File Source
4	1	21-30	EIN
5	1	31	Temporary EIN Indicator
			T - this is a temporary EIN generated at the time of input
			b (blank) - this is a good EIN
6	1	34-37	Name Control
7	2	17-25	File Folder Number
8	2	35-36	Fiscal Year Month
9	3	6-40	Primary Name Line
10	4	9-18	IR Code Sub-section or condition under which status is applied for
11	4	34	Affiliation Code
12	5	11-16	North American Industry Classification System (NAICS) Codes
13	5	28-31	National Taxonomy Exempt Entity Code
14	6	14-15	Current Status Codes
			Closed Status Codes

Exhibit 2.3.66-12 (Cont. 2) (01-01-2000)**Valid Responses to CC PLINFZ for File Source EO**

- 01 - Approved - Qualified Favorable
- 02 - Disapproved - Final Adverse
- 03 - Returned Incomplete
- 04 - Withdrawn by Taxpayer
- 06 - Closed by screener
- 08 - Refusal to Rule
- 09 - Closed - Forwarded to other than National Office
- 10 - Closed - Transferred to National Office (Non-Appeal case)
- 11 - Failure to Furnish
- 12 - Other closing
- 30 - Deletion Disposal

Open Status Codes

- 51 - D.O. Receipt

15	6	30-35	Ruling Date (yyyymm)
16	7	11	Type Organization
17	7	24-25	Foundation/Charity Code
18	7	35-40	Advance Ruling Expiration Date (yyyymm)
19	8	9	Deductibility Code
20	8	22-25	Deductibility Year (yyyy)
21	8	37-40	Classification Code
22	9	10-22	BMF Filing Requirements
		10-11	941
		12-13	1120
		14	1041
		15	1065
		16	940
		17	blank
		18	990C
		19	990T
		20	5227

Exhibit 2.3.66-12 (Cont. 3) (01-01-2000)
Valid Responses to CC PLINFZ for File Source EO

		21	990PF
		22-23	990
		An alpha literal indicates that no code has been input for a particular Filing Requirement	
23	9	37	Employment Code
			b (blank) - regular employer
			W - Non-Profit Organization not subject to FUTA
			F - U.S. Government Agency
			G - State or Local Government Agency

Transaction History Display-the generation of a transaction for the BMF will be reflected in a Transaction History Section, which will be displayed under the descriptive heading " TRANSACTION HISTORY:".

Output Display

(SCREEN IS 24 x 80)									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	1	TRANS CD 2							1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Exhibit 2.3.66-12 (Cont. 4) (01-01-2000)**Valid Responses to CC PLINFZ for File Source EO**

Item	Line	Pos.	Description
1	1	1-10	Transaction Date (mm-dd-yyyy)
2	1	22-24	Transaction Code
			000 - Entity Establishment Transaction
			016 - Entity Update Transaction

