EFFECTIVE DATE

(01-02-2024)

PURPOSE

(1)   This transmits revised IRM 2.4.9, IDRS Terminal Input, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.

MATERIAL CHANGES

(1)   Updated Owner organization and Signature for Chief Information Officer.

(2)   IRM 2.4.9.1 Updated Internal Controls in Program Scope and Objectives section

EFFECT ON OTHER DOCUMENTS

IRM 2.4.9, June 2, 2022, is superseded.

AUDIENCE

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

Kaschit Pandya
Acting, Chief Information Officer

2.4.9

Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG

Table of Contents

2.4.9.1 (11-20-2023) **Program Scope and Objectives**	(1) **Program Scope and Objectives**½
	(2) **Overview:**» This IRM section provides an overview of (DP) creating or changing a tax entity.
	(3) **Purpose:**» This IRM contains procedural steps for employees designated to make
	(4) data processing (DP) adjustments to IMF and BMF name and addresses, filing requirements and other such entity changes
	(5) using command codes INCHG and BNCHG. Prior to doing an adjustment on a module, prerequisite command codes must have
	(6) been requested. Valid prerequisite command codes are ENMOD followed by ENREQ.
	(7) **Audience:**» These procedures apply to IRS employees designated to make data
	(8) processing (DP) adjustments to Business and Tax entities.
	(9) Operating Divisions: LB&I, SB/SE, W&I.
	(10) **Policy Owner:**» The Chief Information Officer (CIO) is responsible for overseeing
	(11) all aspects of our systems that operate the nation's tax infrastructure.
	(12) **Program Owner:**» IT.
	(13) **Primary Stakeholders:**» Large & Medium-Sized Business, Small Business/Self-
	(14) Employed, and Wage & Investment.½
	(15) **Program Goals:**» This IRM provides the fundamental knowledge and procedural
	(16) guidance for employees who are designated to make data processing (DP) adjustments
	(17) to business and individual entities. By following the processes and procedures provided by this
	(18) IRM, employees will process (DP) adjustments to entities in a manner
	(19) that follows IRS policy and procedures while promoting the best interests of the
	(20) Government.
2.4.9.1.1 (01-02-2024) **Background**	(1) This IRM and the contained subsections provide the user the necessary information on how to use Command Codes ENREQ, BRCHG, BNCHG, IRCHG, and INCHG.

2.4.9.1.2 (01-02-2024) **Authority**	(1)	These command codes were designed to provide the fundamental knowledge and procedural guidance for employees who are designated to make data processing (DP) adjustments to business and individual entities.
2.4.9.1.3 (01-02-2024) **Roles and Responsibilities**	(1)	The ECC(Entity Command Codes) Project Lead is responsible for reviewing and implementing the Work Requests that affect ENREQ, INCHG, IRCHG, BNCHG, and BRCHG, and for updating the contents of this IRM.
2.4.9.1.4 (01-02-2024) **Program Management and Review**	(1)	The Entity Command Codes are managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections
2.4.9.1.5 (01-02-2024) **Program Controls**	(1)	Access to these programs is governed by SACS.

2.4.9.1.6
(01-02-2024)
Terms and Acronyms

(1) Acronyms Unique to IDRS

Acronym	Definition
IMF	Individual Masterfile
BMF	Business Masterfile
TIF	Taxpayer Information File
TC	Transactions Code
CC	Command Code

2.4.9.1.7
(01-02-2024)
Related Resources

(1) Job aid for BNCHG - "http://serp.enterprise.irs.gov/job-aids/command-code/bnchg.html"

(2) Job aid for BRCHG - "http://serp.enterprise.irs.gov/job-aids/command-code/bnchg.html"

(3) Job Aid for ENREQ(BMF) - "http://serp.enterprise.irs.gov/job-aids/command-code/enreqb.html"

(4) Job Aid for ENREQ(IMF) - "http://serp.enterprise.irs.gov/job-aids/command-code/enreqi.html"

(5) Job aid foe INCHG - "http://serp.enterprise.irs.gov/job-aids/command-code/inchg.html"

2.4.9.2
(01-01-2009)
Overview: Entity Changes

(1) Entity changes may be input if the taxpayer's account is on the IDRS TIF. The TIF contains selected taxpayer accounts extracted from the Master Files or created to support Collection and Examination case processing for Non-Master File accounts. Entity changes for Master File related accounts (IMF, BMF and EPMF) may also be input if a Dummy entity is present on the IDRS TIF.

2.4.9.3
(01-01-2009)
Utilization of IDRS for Entity Changes

(1) Determination of availability—If the taxpayer's TIN is known, Command Code ENMOD will indicate if the taxpayer's entity information is on the IDRS file. Command Code NAMES and NAMEE may be used for entity research purposes in cases where only taxpayer's name and address are known.

(2) Accounts which will accept entity changes—Entity changes can be made to accounts with the following types of entity data:

    a. Full Entities—Accounts for which posted entity data has been extracted from the IMF, BMF or NMF or created for NMF by CC's AMNON, TDIRQ or NMFTM.
    b. Dummy Entities—Accounts for which no data has yet been (or can not be) extracted from Master Files. Entity changes are not allowed for NMF Dummy entities.

2.4.9.4
(01-01-2009)
Command Code ENREQ

(1) Command Code ENREQ with a blank definer is keyed in after a response to ENMOD indicates that the entry is on the file. Response to " ENREQ" is a generated INCHG format for IMF accounts or BNCHG format for BMF, NMF and EPMF accounts.

(2) Command Code ENREQ with "R" definer is keyed in after response to ENMOD indicates that the entry is on the filer. Response to "ENREQR" is a generated IRCHG for IMF accounts and BRCHG format for BMF and EPMF accounts.

(3) The format will be completed in a prescribed manner with the elements to effect the entity change.

2.4.9.5
(01-01-2009)
Command Code ENREQ Validation

(1) Invalid data will be indicated on the screen display according to the following guidelines:

    a. When individual data fields contain invalid entries, the applicable format, complete with all entries previously keyed in by the operator, will be re-displayed. The asterisk will be displayed following the invalid field.
    b. When the invalidity involves an inconsistency between two or more data fields, an asterisk will follow each interrelated field.
    c. Where the invalidity involves the omission of data in one or more fields requiring multiple entries, the format will be redisplayed. An asterisk will follow only erroneous fields, which are included in the input data.
    d. To correct an invalid entry in fields containing asterisks, input the correct data as an overlay on the erroneous information. Re-release the display.
    e. Every TIN and name control that is input will be validated by NAP processing before the proper input screen format is returned and completed and the transaction released for posting to the master files.
    f. If the full account (not dummy) is on the Taxpayer Information File (TIF) the validation is on the TIF.
    g. If the account on the TIF is a dummy or can not be determined to be established, the TIN and name control will be validated against the NAP.

2.4.9.6
(01-01-2009)
Error Messages and Responses for CC ENREQ, BNCHG, BRCHG, INCHG and IRCHG

(1)   EOREQ REQUIRES BMF EIN

(2)   INVALID VALUE FOR TC-000-INTEND-IND

(3)   LAP/NAP ACCESS CODE INVALID

(4)   LAP/NAP ACCOUNT CODE INVALID

(5)   REQUEST DENIED - PRIOR CC ENMOD WAS A REMOTE REQUEST

(6)   REQUEST DENIED - TC000 ON ITIN NOT ALLOWED

(7)   TIN NOT ON LAP - TEMPORARILY ADDED

(8)   ACCOUNT IS ALREADY ON FILE—The account was created through some other source subsequent to ENMOD response and before completion of ENREQ.

(9)   PRIOR CMND CD MUST BE ENMOD—ENREQ was input but not preceded by ENMOD.

(10) ID INFO CHANGED-RESTART—Generated data consisting of TIN and name control on line 1 of display has been altered. Restart with ENMOD and ENREQ.

(11) INVALID CMND CD ROUTED TO ENREQ—System error contact CSA.

(12) MEMO ACCT-MODULE PRESENT—CC ENREQ has been attempted for a type of entity, which will not accept entity changes.

(13) NON-DUMMY NMF ACCT MUST BE ON TIF—NMF entity change processing requires that a full account be present on the TIF.

(14) TIF NC INV( )—The name control on the TIF account does not meet standard validity criteria. See IRM 2.4.8. for dummy accounts use CC ACTON to correct TIF account name control. If condition ever occurs on full account (real) account advise System Control Point.

(15) TIF FILE NOT AVAILABLE—The TIF file that is used to validate TC 000 EIN's is not available at the moment. Re-input the entity.

(16) TIN EXISTS ON MF—The TIN and name control are valid on the NAP and the TC 000 INTEND IND is set indicating that a TC 000 transaction is about to be entered. These conditions are in conflict.

(17) INVALID TIN TYPE ON NAP REQUEST REC—The wrong type of TIN is input (example EIN with "R", the valid codes are blank space or "P", asterisk, V, W or X). This response indicates a program error-notify the IDRS Support Staff.

(18) TIN NOT ESTABLISHED ON MF OR DM—The TIN is not on the NAP.

(19) CRS/NAP ACCESS NOT AVAILABLE—The communication lines to the NAP file are not available. The transaction cannot be input. Notify your manager or the IDRS Support Staff. Retry input later.

(20) NATIONAL FILE NOT AVAILABLE—The NAP file is not available.

(21) SSN NOT ON MF AS VALID OR INVALID-CC INOLE CAN BE USED TO VALIDATE DM–1 SSN/NAME—The SSN entered was not found on either the valid or invalid segments of the Master File. CC INOLE can be used to research the DM1.

(22) **INVALID AO OF PLC** Valid values 11-15, 21-27, 35.

(23) AO (CLC) OF CASE-ASSN-NUM INVALID. Valid values 11-15, 21-27, 35.

(24) NO TRANSACTION CD GENERATED. Refer to error flags.

(25) PLEASE CORRECT INVALID DATA. Refer to error flags.

(26) SYSTEM ERROR ON ACCESS/UPDATE. Contact tech support.

(27) UNABLE TO ACCESS TIF-TRY AGAIN. If this continues contact csa.

(28) PRIM-ADDR-CHG-IND IS SET BUT ADDRESS IS MISSING

(29) HYPHENS IN POS 2 OR 3 OF NAME-CTRL

(30) 45R-YR2 MUST BE 1 HIGHER THAN 45R-YR1

(31) 45R-YR1 MUST BE ON TIF01

(32) 45R-YR2 MUST BE ON TIF01

(33) 45R-YR1 INCONSISTENT WITH TIF02

(34) 45R-YR2 INCONSISTENT WITH TIF02

(35) ESTAB-DATE NOT ON TIF-00

(36) ALE-IND NOT ON TIF-02

2.4.9.7
(01-01-2009)
**Command Codes
INCHG, IRCHG, BNCHG
or BRCHG**

(1) Use the Command Codes INCHG, IRCHG, BNCHG or BRCHG to enter an entity change to an account on the TIF. Format and Command Code are generated by CC ENREQ. The results are a pending transaction to the TIF, and output transactions to the BMF, IMF or EPMF as applicable; or an update to entity data on an NMF account.

(2) Command Codes INCHG, IRCHG, BNCHG nor BRCHG can be input to Memo Entities (those entities on IDRS that are in a re-sequence condition).

(3) These Command Codes are designed to initiate an entity change with applicable entity data entered on a standard format received from the ENREQ Command Code. They enable most entity information to be input directly through IDRS.

(4) Command Code IRCHG is not a restricted use Command Code.

(5) Command Code BRCHG is a restricted use command code. BRCHG is restricted for the use of the Entity Control Unit in the Service Center per National Office Memo to security. Transaction Code 011 and 05X cases may only be entered through Command Code BRCHG. Command Code BRCHG can perform all the entity change processing that Command Code BNCHG can do.

(6)   The procedural instructions for entity change transactions are maintained in IRM 3.13.36 EPMF Account Numbers.

2.4.9.8
(01-01-2009)
Types of Changes

(1)   The entity changes, which can be effected by direct input, are divided into two categories; those changes employed to add new or update obsolete information and those of a corrective or remedial nature. Generally, the first category is available to designated personnel in both field and service center functions. A specialized group or groups in the service center employ the second category.

2.4.9.8.1
(01-01-2009)
Changes Permissible by Service Center and Field Offices

(1)   Change or correction of address (including zip).

(2)   Correction of name because of missing or change in filing status.

(3)   Change in name due to an adjustment (e.g. separate to joint status).

(4)   Correction, addition or deletion of filing requirement codes, filing status code or spouse's SSN.

(5)   Miscellaneous changes which do not significantly alter the basic character of the entity, such as correction of typographical errors or omissions in name or address of the entity.

(6)   Change of SSN.

2.4.9.8.2
(01-01-2009)
Changes Specifically Restricted to Designated Service Center Personnel

(1)   Change of EIN.

(2)   Change in basic name identity, (e.g. from partnership to corporate status or from "Smith" to "Jones"). This does not apply to CC INCHG.

(3)   Scrambled SSN Codes.

(4)   Master File Account deletion.

2.4.9.8.3
(01-01-2009)
Transaction Code and DLN

(1)   In most cases a transaction code will not be entered. IDRS will generate the transaction code from the data elements entered on the INCHG or BNCHG formats. IDRS will also generate the DLN. The entity change will receive a partial DLN and be in "EP" pending status until quality reviewed. After the quality reviewer releases the entity change, it changes to PN status and the remainder of the DLN will be generated. An IDRS Transaction Record is produced daily for each Entity Change and will be maintained by Return Files.

2.4.9.8.4
(01-01-2009)
Non Master File Accounts

(1)   An IDRS NMF account is unique in that, rather than representing a computer maintained record in one of the Master Files, it is a Service Center based record, established for TDA, TDI or AIMS processing. Consequently the data flow and the systemic techniques employed to update an IDRS NMF entity are somewhat different than those for other types of accounts contained in the system.

a.   The status change of an NMF entity change pending transaction from EP or PEND to a "posted" condition does not indicate that the change has been effected. This merely indicates that a document has been

generated to be routed to the responsible SC function so that they can manually update, or confirm the change to the ULC.

b.   Account Number changes on NMF accounts require the manual repositioning of the entities within IDRS. The account must be deactivated at the old account number location (TC020) and re-established at its new location.

2.4.9.8.5
(01-01-2009)
Daily Transaction Register

(1)   Only Doc Code 63 transactions such as Address changes, Primary Name Line change, Account Number change, (TC 020) may appear on the Daily Transaction Register. Only those transactions where the Transaction Register Indicator has not been set or generated to a value of "1" (suppress issuance value) will appear.

2.4.9.8.6
(01-01-2009)
Association-Input:

(1)   Physical association of the entity change source documents with the printed IDRS Transaction Record (5147) is required for several types of entity changes: Form 1128 must be associated with the TC 053 and 059 Transaction Records, Form 8279 must be associated with the TC 060,061,064 and 066 Transaction Records, Form 8274 must be associated with the TC 070 Transaction Record, Form 2553 must be associated with the TC 090 Transaction Record and Form 2553 must be associated with the TC 094 Transaction Records. To make possible the post input association of the source document with the generated F5147 IDRS Transaction Record containing the DLN assigned to the transaction, input of a three digit Sequence Number (CC BNCHG range 001–999) is required with TC 070 and 090.

a.   The terminal operator assigns a three-digit number to each input transaction beginning with 001 with the first input each day. Separate sequence number series are assigned to each type of input. The operator records the Sequence Number on the source document.

b.   Daily the operator places the source documents for each type of work in ascending sequence Number order, in a separate folder marked with the input date, operator employee number and type of work. The folders (after any Quality Review operation is completed) are forwarded to be associated with the IDRS Transaction Records—which for association input are printed in output sort sequence by type of work, input date, employee number and sequence number instead of by DLN.

2.4.9.9
(01-01-2009)
Codes and Abbreviations

(1)   See Document 6209 for specific reference information on some of the following entity data:

a.   Standard State Abbreviations and District Office Codes

b.   Employment Codes (BMF)—Employment Codes identify employers who are other than normal business employers.

c.   Filing Status Code (IMF)—Filing Status Codes identify the current marital filing status of the individual taxpayer.

d.   Filing Requirement Codes—Filing Requirement Codes are posted to the Entity Section of the Master File to identify the type of returns a taxpayer must file.

2.4.9.10
(01-01-2009)
Error Messages and Responses

(1) Invalid data will be indicated on the screen display according to the following guidelines:

a. When individual data fields contain invalid entries, the applicable format, complete with all entries previously keyed in by the operator, will be re-displayed. The asterisk will be displayed immediately following the literal and invalid input data field.

b. Where the invalidity involves an inconsistency between two or more data fields, each interrelated field will be followed by an asterisk.

c. Where the invalidity involves the omission of data in one or more fields requiring multiple entries (e.g. year entry in conjunction with Primary Name entry) the format will be redisplayed. An asterisk will follow only erroneous fields that are included in the input data.

d. To correct an invalid entry in fields containing asterisks, input the correct data as an overlay on the erroneous information. Re-release the display.

e. Error Messages are displayed on bottom screen line.

Exhibit 2.4.9-1   (01-01-2009)
Acceptable Address Abbreviations

Air Force Base	AFB
And	&
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care Of	%
Drive	DR
East	E
General Delivery	GEN DEL
Highway	HWY
In Care Of	%
North	N
Northeast	NE
Northwest	NW
One-fourth	$\frac{1}{4}$
One-half	$\frac{1}{2}$
One-quarter	$\frac{1}{4}$
(All fractions—space after prior number —for example; 1012 $\frac{1}{2}$)	
Partnership	PTR
P. O. Box No.	PO BOX
Road	RD
Route, Rt or Rte	RT
R.D	RD
RFD	RD
Rural Delivery	RD
Rural Route	RR
South	S
Southeast	SE
Southwest	SW
Street	ST

Exhibit 2.4.9-1 (Cont. 1) (01-01-2009)
Acceptable Address Abbreviations

West	W
See www.usps.gov for Standard State Abbreviations	

Exhibit 2.4.9-1   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-2   (01-01-2009)
Command Code ENREQ

Use this command code to request either an INCHG or BNCHG format for input of an entity change transaction. It must be preceded by CC ENMOD. ENREQ is designed to initiate either INCHG or BNCHG. If the TIN is found on the TIF, no other information need be input other than data element 1-ENREQ. If however, the TIN is not found on the TIF the control base data, data elements 2–6 must be present as described below:

Screen Display:

```
        |   1-9  |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
        1234567890123456789012345678901234567890123456789012345678901234567890123456789 0
 1  ENREQ              2
 2  3333 4 5555 66666666
 3  7777777777
 4
 5
 6
 7
 8
 9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
        1234567890123456789012345678901234567890123456789012345678901234567890123456789 0
        |   1-9  |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |
```

Record Element Description:

Exhibit 2.4.9-2 (Cont. 1) (01-01-2009)
Command Code ENREQ

Line	Element Name	Description and Validity
1	ENREQ	Command Code—required
1	INTEND TO BUILD INDICATOR	TC000 INTEND TO BUILD INDICATOR— "1" must be entered in position 20 of line 1 if the intent is to establish an account on the Master File (a TC 000 will be input).
2	NM-CTRL	Name Control—Must meet Standard criteria for a TIN Name Control per IRM 2.3.8.
2	CASE STATUS	Case Status Code—"A" or "C"
2	CASE CTRL	Case Control—Must be a valid Case Category Code.
2	IRS RECEIVED DATE	IRS Received Date—An * (asterisk) in the first position will generate current date. Otherwise, a date in MMDDCCYY format, which is not later than the current date less one year, must be input. * (note) * CC = Century
3	ACTIVITY CODE	ACTIVITY CODE—All blanks, or 02–10 characters with no embedded blanks.

Exhibit 2.4.9-2   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-3   (01-01-2016)
IMF CC INCHG General Format

Screen Display:

```
         1-9   │  11-19   │  21-29   │  31-39   │  41-49   │  51-59   │  61-69   │  71-80
        12345678901234567890123456789012345678901234567890123456789012345678901234567890
1       INCHG nnn-nn-nnnn                                                    NM-CTRL>....
2       DOC-CD>..     BLK-SERIES-IND>.    AGE-CAT-CD>.     PSTNG-DLAY-CD>.         KITA>.
3       ********************************************************************************
4       NEW-NAME-CTRL>....          PRIMARY-NAME>...................................<
5               CONTINUATION-OF-PRIMARY-NAME>...................................<
6             MAIL-STREET-OR-FOREIGN CITY/ZIP>...................................<
7         MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...................................<
8       FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9       ********************************************************************************
10      YEAR-NM-LINE>....    TC>...   MFR>..   FYM>..      CLC>..   DUP-ADDR-IND>N
11      FS>.    IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12      NEW-SSN>...-..-....    SPOUSES-SSN>...-..-....   SCRAMBLED-SSN-IND>..   MOP/UN>.
13      TRANS-REG-IND>.   REFERNT-MFT-CD>..   CASE-ASSN-NUM>.......
14      OIC-YR>....   45R-YR1>....   45R-YR2>....
15      REMARKS>Two new ACA 45R Year fields on line 14.
16
17
18
19
20
21
22
23
24
        12345678901234567890123456789012345678901234567890123456789012345678901234567890
         1-9   │  11-19   │  21-29   │  31-39   │  41-49   │  51-59   │  61-69   │  71-80
```

Record Element Description:

Exhibit 2.4.9-3 (Cont. 1) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
1	INCHG	COMMAND CODE:
1	TIN & FILE SOURCE	Taxpayers account number will be displayed. If the TIN is followed by a blank, then the TIN is valid. If TIN is followed by an asterisk (*), then the TIN is invalid. (Generated) ITIN—Individual Tax Identification Number given to a non U.S. person who is not eligible for a Social Security Number. The format for an ITIN is as follows: • 9nn-50-nnnn thru 9nn-65-nnnn and 9nn-70-nnnn thru 9nn-88-nnnn (middle range is 50 through 65 and 70 through 88). • TRANS-CD must not be TC000.
1	NM-CTRL	Name Control: (Generated)
2	DOC-CD	Document Code: Document Code 50 is used by Customer Service personnel in field offices and in the Service Centers. If the Document Code is 50, Collection Location Code must be present. No other data except Posting Delay Code, Remarks, and CASE-ASSIGNMENT-NUM may be input. Additional DOC-CD 50 Processing: • If the CLC entered is **not** within the same service center as the current CLC, then **INCHG will generate a TRANS-CD of "030"**. • If the CLC entered is within the same service center as the current CLC, then **INCHG will generate a TRANS-CD of "015".** If Document Code is 50, then Collection Location Codes must be input. If Document Code is 63, then Remarks must be input. Doc Code 63 requires one of the following data elements be entered: 1) Primary Name. 2) City and State. 3) Zip Code. 4) Age Category Code. 5) Filing Status Code. 6) Fiscal Year Month Ending. 7) IRA Indicator. 8) Keogh Indicator. 9) Killed in Terrorist Act Indicator (KITA). 10) Mail File Requirement. 11) New SSN. 12) Scrambled SSN Indicator. 13) Spouse SSN **or** 14) Transaction Code.

Exhibit 2.4.9-3   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-3 (Cont. 2) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
2	BLK-SERIES-IND	BLK-SERIES-IND (IMF account only) The only valid entry for this field is an "8". • This causes the generated transaction to receive a DLN in the " 800" series.
2	AGE-CAT-CD	Valid character Is one numeric range 1–3.
2	PSTNG-DLAY-CD	Values are "1–6 ".
2	KITA	Killed In Terrorist Action Indicator. (IMF account only) Valid entries are: • "1" for Killed In Terrorist Action. • "2" for held as hostage. • "9" to turn off either " 1" or "2" setting.
4	NEW-NAME-CTRL	New Name Control: • The first position must be alpha. • Other positions may be alpha, hyphen or blank. Exception: Hyphens not allowed in positions 2 or 3 for IRCHG. • Blanks may not appear between characters in this field. If the New Name Control field is entered, then PRIMARY NAME must be present • New Name Control must be equal to the first four significant characters excluding blanks following the right hand bracket. If there are less than 4 characters, then complete the New Name Control with blanks. If TC000 is input, then New Name Control must match name control on line 1.
4	PRIMARY-NAME	May contain a First Name, a Surname, and possibly a Suffix. Data will be entered beginning in position 44 and may extend to position 78. A right hand bracket ( ]) must always precede the Surname, and will also precede a Suffix when the Surname is less than four characters. The Surname must consist of at least two valid characters: • Valid entries are A–Z, hyphen, blank, right hand bracket and ampersand. • Any characters following two or more sequential blanks are invalid.
4	PRIMARY-NAME	If the PRIMARY NAME contains an entry, then New Name Control must be present. Filing Status and Year Digits must also be present unless Referent MFT Code (for Penalty Name Line) is present in their place.
5	CONTINUA-TION OF PRIMARY NAME	Entry must begin in position 44 and may extend to position 78.

Exhibit 2.4.9-3 (Cont. 3) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
		Acceptable characters are: • A–Z, 0–9, ampersand, hyphen, %, /, and blanks. • Any characters following two or more sequential blanks are invalid. If the CONTINUATION OF PRIMARY NAME contains an entry, then PRIMARY NAME, New Name Control, and Year Digits must also be present. A Name Line change representing a change earlier than the most recent period PRIMARY NAME in the MF entity will not affect the MF CONTINUATION OF PRIMARY NAME field if data is present in the CONTINUATION OF PRIMARY NAME field.
6	MAIL-STREET-OR-FOREIGN-CITY/ZIP MAIL-STREET (DOMESTIC)	Must be 2 to 35 characters: • Valid entries are A–Z, 0–9, hyphen, slash (/), and blank. If an entry is present in the MAIL-STREET field, then the MAIL-CITY/STATE/ZIP must also contain an entry. If other address fields present MAIL-STREET cannot be blank.
	FOREIGN-CITY/ZIP	Must be 2 to 35 characters. • Valid entries are alpha, numeric and blanks.
7	MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY	If name of foreign country or the two character foreign country code is entered instead of City, then the State code must be entered as a period plus a blank. the CONTINUATION-OF-PRIMARY-NAME must have an entry. Validation routine will generate a foreign country code from the country name or the foreign country name from the country code.
	CITY	City name must be 3 to 22 characters. • Valid values are A–Z, 0–9, hyphen or blank. • First and last characters may not be blanks and successive blanks are not allowed. • Last character of City name must be followed by a comma, followed immediately by State. • For Military addresses, the city field is limited only to input of either APO or FPO.
	STATE CD	A valid two character State code must follow City Name and comma. For foreign address a period and blank (.) must substitute for State code. If State code is used, then a ZIP Code must be input with the entity change.
	MAJOR CITY CD	A two character Major City Code. See Document 7475 for a list of Major City Codes valid in each Service Center. If Major City Code is used, then no other data is allowed in the CITY/STATE field, a Street Address and ZIP Code must be input with the entity change. When a major city code is used on input the expanded city, the state version of the major city will be returned on the valid screen response.

Exhibit 2.4.9-3   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-3 (Cont. 4) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
7	ZIP CODE	Entry must be five or nine numeric characters: • Valid range for the first five characters is 00401 to 99999. ZIP Code may not be input if State Code is input as period plus blank (foreign address). • The ZIP Sectional Center — the first three digits of the ZIP Code—must be valid for the State code used. If a Major City Code is Input, then the consistency check and independent research confirms the validity of the ZIP Sectional Center for the State in question.
8	FORGN-CTRY-OVERRIDE-IND	Enter a 1 if reinputting to override a foreign country validation error.
8	PRIM-ADDR-CHG-IND	Enter a 1 if line 6 and 7 address fields are for primary taxpayer only. If 1 is entered line 6 and 7 input is mandatory.
10	YEAR-NM-LINE	Entry must be equal to 62 through the current year plus one year. If input is to an IMF account (File Source Code is "*" or blank), then one of the following must be present: 1) PRIMARY NAME 2) Filing Status Code 3) Spouse SSN 4) IRA Code or 5) KEOGH Plan Ind.

Exhibit 2.4.9-3 (Cont. 5) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity

10	TC	Transaction Code: Entry must be one of the following 000, 012, 020, 040, or 041 otherwise the Transaction Code will be generated based on information entered on the screen.
		New SSN may not be present. The valid range for the account TIN is as follows:
		   001–01-xxxx through 899-xx-xxxx
		
		   9xx-07-xxxx 9xx-19-xxxx
		   9xx-08-xxxx 9xx-28-xxxx
		   9xx-09-xxxx 9xx-29-xxxx
		   9xx-17-xxxx 9xx-49-xxxx
		   9xx-l8-xxxx 9xx-89-xxxx
		   9xx-06-xxxx 9xx-10-xxxx
		   9xx-11-xxxx 9xx-13-xxxx
		   9xx-15-xxxx 9xx-16-xxxx
		   9xx-39-xxxx 9xx-40-xxxx
		   9xx-01-x500 9xx-03-x500 (last 3 digits 500 and up)
		   9xx-66-xxxx
		   9xx-70-xxxx through 9xx-88-xxxx
		
		If the TIN is an IRSN, it will begin with 9 then the 4th and 5th digits of the number must equal the service center of jurisdiction where the transaction is being entered.

10	TC 000	Establish MF Account. PRIMARY NAME, Year Digits, Filing Status Code, City-State and Zip Code must be present. New Name Control must match name control on Line 1.
	012	Reopen MF Account. New SSN may not be present. Other data may be present.
	020	Delete MF Account POST DELAY CYCLE CODE may be present.

	040	Directs SSN Change to valid Segment.
		The File Source Code of the SSN on line 1 must be a blank (Valid IMF accounts).
		New SSN and Remarks or PRIMARY NAME and Remarks must be present.
		If PRIMARY NAME is present then
		   Spouse SSN, CONTINUATION OF PRIMARY NAME, Year Digits, Filing Status Code,
		   Post Delay Cycle Code and New Name Control may be present.

Exhibit 2.4.9-3   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-3 (Cont. 6) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
10	TC 041	Directs SSN Change to Invalid Segment. The File Source Code of the SSN on line 1 must be " *" (Invalid IMF account). New SSN and Remarks or PRIMARY NAME and Remarks must be present. If PRIMARY NAME is present and input is to an IMF account then CONTINUATION OF PRIMARY NAME, Spouse SSN, Year Digits, Filing Status Code, Post Delay Cycle Code and New Name Control may be present.
10	MFR	Mail File Requirement Entry valid values are 01 - 15. If MFR = "08", then Transaction Code 000 must be present, Scrambled SSN Indicator must = " 01", "10" or "12".
10	FYM	Fiscal Year Month Ending: Valid entries must = 01–12.
10	CLC	Collection Location Code: Valid Area Offices for SB/SE are 21–27, 35. Valid Area Offices for W&I are 11–15. The CLC may only be entered with DOC-CD 50. The CLC is a mandatory entry.
10	DUP-ADDR-IND	Duplicate Address Indicator: Only valid entry is 'Y ' (Yes). 'N' is the default value. Only valid with TC's 000 and 014. For the entry of 'Y' to be valid, an address must be entered, either manually or with the entry of 'Y ' in the DUP-ADDR-IND field, in the previous INCHG screen. An entry of 'Y' in the DUP-ADDR-IND field without an address being entered in the previous INCHG transaction will return an error message. When a 'Y' is entered in the DUP-ADDR-IND field, the address itself will not appear until the INCHG has been transmitted and a 'REQUEST COMPLETED' screen returned. The DUP-ADDR-IND can only be used with consecutive INCHG transactions. The point of it was to allow the automatic entry of an address if many INCHG's in a row were being sent to the same third party address. NOTE: You must be careful when using this indicator to avoid sending an INCHG to the wrong address which could result in a possible disclosure issue.
11	FS	Filing Status Code. Valid values 1–7. If a PRIMARY NAME Line is present and contains an ampersand (&), then Filing Status Code must be 2 or 7; Else it will be a 1 or 3–6.
11	IRA-IND	Entry must be 1–4 and Year Digits (YR) of 75 or greater must be input
11	KEOGH IND	Entry must be 1–4 and Year Digits (YR) of 75 or greater must be input.

Exhibit 2.4.9-3 (Cont. 7) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
11	MINSTR-SE-TX-EXEMP-CD	Entity must be " 1"–"4" or "9" . Input to an IMF account only.
12	NEW-SSN	New SSN, ITIN or IRSN: Entry must be 9 numbers in SSN format (xxx-xx-xxxx) and must not be equal to the account number to which this transaction is being directed. The valid range for SSNs, ITINs and IRSNs are as follows: 001-01-xxxx through 899-xx-xxxx Invalid Temporary SSN's: 9xx-01-xxxx through 9xx-11-xxxx 9xx-13-xxxx 9xx-15-xxxx through 9xx-19-xxxx 9xx-20-xxxx through 9xx-21-xxxx (SC 18 only) 9xx-28-xxxx (SC 28 only) 9xx-29-xxxx 9xx-37-xxxx through 9xx-40-xxxx 9xx-49-xxxx 9xx-66-xxxx 9xx-89-xxxx 9xx-93-xxxx Valid ITIN Ranges. 9xx-50-xxxx through 9xx-65-xxxx, 9xx-70-xxxx through 9xx-88-xxxx, 9xx-90-xxxx through 9xx-92-xxxx, 9xx-94-xxxx through 9xx-99-xxxx If TIN entered in this field is an IRSN or invalid SSN, a File Source Code of "*" will be generated.
12	SPOUSES-SSN	Entry must be 9 numerics in the following format (xxx-xx-xxxx) and must be a valid SSN, IRSN or ITIN. If an IRSN, it must begin with a '9 ' and the middle two digits must be a valid service center code. It cannot be all zeros or all nines. The Spouse SSN must not be equal the account number to which this transaction is being directed unless the New SSN field is present. If New SSN is present, Spouses SSN must not be equal to New SSN. Year Digits must be present. If the PRIMARY NAME is present and the Filing Status Code is 2 or 7, then the PRIMARY NAME must contain an ampersand (&) and SPOUSE-SSN must be entered. If the PRIMARY NAME is present without an ampersand (&), then the Filing Status is 1 or 3–6. If the Filing Status Code is 3 or 6, and a Spouse SSN of 000–00–0001 is entered then the PRIMARY NAME cannot contain an ampersand (&). In order to delete a spouse's SSN, enter 000–00–0001 as if it is a new Spouse's SSN.
12	SCRAMBLED-SSN-IND	Entry must be " 01", "04", "09"," 10","12","13"," 20","21","22"," 23"or "24" .
12	MOP/UN	Entry must be " 1" to turn the indicator on or "9" to turn the indicator off. No other elements except REMARKS may be input.

Exhibit 2.4.9-3 (Cont. 8) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
13	TRANS-REG-IND	Only valid entry is " 1" . If "1" is input, Transaction Register Record will be generated regardless of account status. If the Document Code is "50" this field need not be input as the Transaction Register will automatically be suppressed.
13	REFERNT-MFT-CD	RF-Referent MFT Code: (IMF account only) Entry must be "55" . PRIMARY NAME must be input. No other elements except New Name Control and Remarks may be input.

Exhibit 2.4.9-3 (Cont. 9) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity
13	CASE-ASSN-NUM	8 Byte structure will be: **Bytes 1–2: Area Office (AO)** **Bytes 3–4: Territory Office (TO)** **Bytes 5–6: Block Group(BG)** **Bytes 7–8: Employee Number (EE)** Employee Number = Employee responsible for the delinquent taxpayer. Valid AO values: 01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00). 11–15–W&I Areas. 21–27, 35—SB/SE Areas. 97–99–Reserved for ICS special use. Range of valid assignment numbers: BGEE = 0000-0199, 0500, 0601-0606, 1000-5999, 6200-6299, 6400-7000, 8000-8699, 8701-8999, 9100-9199, 9400-9799 Consistency checks: BGEE = 6996 or 6997, then AOTO must be 3500 BGEE = 8300 or 8600, then account must be BMF BGEE = 8600 or 8000, then TDI-CD must be 1 and TDA-CD must not be 1 BGEE = 7000, then TDA-CD or TDI-CD must be 1 BG = 66-69, then TO must be 70-89 or 94-99 or TO can be 00 if AO = 35 BG = 10-59, then TO can not be 00 BG first position = 0, 7 or 8, or BG = 64 or 65, then TO must be 00 BG = 94 or 95, then account must be EPMF AO = 35 and BGEE = 6600-6995, then TO must be 70-89 or 94-99 AO = 35 and BGEE = 6996 or 6997, then TO must be 00 TO = 00, then BG must be 00-09,60-65,70,80-89,94-95 or BGEE must be 6996 or 6997 TO= 70-89 or 94-99, then BG must be 66-69 TO = 94-99, then AO must be 21-27 or 35 (INCHG ONLY) TO = 70-89 and BG = 66-69, then AO must be 35 IF TIF10 does not exist, then BGEE can not be 7000 IF MEMO-CD = 1, no assignment change is valid The following conditions require a STAUP (assignment not valid with INCHG/ BNCHG) If current TIF10 BGEE is 7100, then input BGEE 7000 is the only valid requested assignment If TDA-CD = 1 then the following If input BGEE = 7000 and current TIF10 BG = 09-70 or 72-99, and current TIF10 BGEE not = 7100, then invalid If input BGEE = 0601-0605 or BG = 00 or 01 and current TIF10 BG = 70, then invalid If input BG < 09 and current TIF10 BG = 10-69, then invalid If input BG = 00, 01 or 06 and current TIF10 BG = 80-89, then invalid The following are restricted conditions (can't move directly from current to requested)

Exhibit 2.4.9-3   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-3 (Cont. 10) (01-01-2016)
IMF CC INCHG General Format

Line	Element Name	Description and Validity

		IF TDI-CD = 1, then
		If input BG = 00, 01 or 06 and current TIF10 BG = 09-69, then invalid.
		If AREA-OFFICE-CODE in SIR = 00, then
		If current TIF10 BG = 10-69, then input BG can only be >09 and < 80 or input BGEE = 8500.
		If AREA-OFFICE-CODE in SIR > 00, then
		If TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG < 09 or (current TIF10 BG = 09 and TIF02 ACS-ACCT-CD not = zero) , then any input is invalid.
		IF TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG = 80-89, then only valid input BGEE is 7000.
		
		If CASE-ASSN-NUM entered with CLC-CD; Move CASE-ASSN-NUM to TIF 10 CASE-ASSN-NUM field.

14	OIC	Offer in Compromise: Entry must be 66, or 92 or greater.
14	45R-YR1	Valid entries: 2014, 2015.... or 9999. If 45R-YR2 is entered it must be one greater than 45R-YR1. 9999 is the reset value.
14	45R-YR2	Valid entries: 2015, 2016... or 9999. If 45R-YR1 is entered it must be on less than 45R-YR2. 9999 is the reset value.
15	REMARKS	This element is required input for Document Code 63 inputs. Valid characters are all keyboard characters and the field must have at least 3 non-blank characters. Enter a description of the source document and any other desirable information concerning the transaction.

Exhibit 2.4.9-4   (01-01-2015)
IMF Name Line Change

This example deals with changing Name Lines on IMF. Changes can be made to correct typographical errors, as well as to affect substantive changes In the PRIMARY NAME, or to change, add or delete CONTINUATION OF PRIMARY NAME information. For Civil Penalty cases, see Reference MFT and PRIMARY NAME criteria in General Format information.

Screen Display:

```
        1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
1    INCHG nnn-nn-nnnn                                         NM-CTRL>WEI
2    DOC-CD>63    BLK-SERIES-IND>.    AGE-CAT-CD>.     PSTNG-DLAY-CD>.       KITA>.
3    ***********************************************************************************
4    NEW-NAME-CTRL>WEI             PRIMARY-NAME>JOHN J & MARY A]WEI]III            <
5             CONTINUATION-OF-PRIMARY-NAME>...................................<
6         MAIL-STREET-OR-FOREIGN CITY/ZIP>...................................<
7      MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...................................<
8    FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9    ***********************************************************************************
10   YEAR-NM-LINE>1994   TC>...   MFR>..   FYM>..      CLC>..   DUP-ADDR-IND>N
11   FS>2    IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12   NEW-SSN>...-..-....   SPOUSES-SSN>...-..-....   SCRAMBLED-SSN-IND>..   MOP/UN>.
13   TRANS-REG-IND>.   REFERNT-MFT-CD>..  CASE-ASSN-NUM>.......
14   OIC-YR>....   45R-YR1>....   45R-YR2>....
15   REMARKS>NAME CHANGE
16
17
18
19
20
21
22
23
24
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
        1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Specific Notes:

Exhibit 2.4.9-4 (Cont. 1) (01-01-2015)
IMF Name Line Change

Item	Description and Validity
1	Only the most current Address and CONTINUATION OF PRIMARY NAME are maintained on the IMF. Therefore, do not change the CONTINUATION OF PRIMARY NAME to reflect what was correct for a prior year unless it is also applicable to the most current period.
2	If a CONTINUATION OF PRIMARY NAME constitutes a part of the taxpayer entity for the current year, it must be entered even though it is unchanged.
3	If only a CONTINUATION OF PRIMARY NAME is being changed, the First Name must be entered even though it is unchanged. New Name Control and Year Digits must also be present.
4	To eliminate an unwanted CONTINUATION OF PRIMARY NAME, enter the PRIMARY NAME, unchanged and leave the CONTINUATION OF PRIMARY NAME blank.
5	Care should be a exercised when making name corrections involving the Validity of the account, i.e., changes that affect name controls. A re-sequencing and merging of an account's condition may arise.
6	The IMF PRIMARY NAME data must fit into the 35 spaces allotted for first name. It may be necessary to reduce the name data to comply with this requirement. Note # 7 lists steps to take until space requirements are met.
7	Reduce middle name(s) to initial(s). Reduce secondary taxpayer's first name to an initial. Reduce primary taxpayer's first name to an initial.
8	A right hand bracket to the left of the surname is required to indicate where the Name Control begins. A right hand bracket must be entered to the right of the surname if a suffix follows the surname and the surname is less than four characters. These brackets must NOT have a space before or after them. Exhibit 2.4.9-5
8	The Filing Status Code must be present.
9	Other changes may be made with a Name Line Change.
10	If ENMOD indicated an IRA indicator of "1" (Primary taxpayer has an IRA) or " 2" (Secondary taxpayer has an IRA), and the entity contains both husband and wife first names, and the order of the first names is being changed, make certain that the IRA indicator is consistent with the name change.

Exhibit 2.4.9-5 (01-01-2015)
IMF Name Line Change—Surname Requirements

Screen Display

```
        1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
1     INCHG nnn-nn-nnnn                                              NM-CTRL>WEI
2     DOC-CD>63    BLK-SERIES-IND>.    AGE-CAT-CD>.      PSTNG-DLAY-CD>.         KITA>.
3     ********************************************************************************
4     NEW-NAME-CTRL>WEI            PRIMARY-NAME>JOHN J & MARY A]WEI]III           <
5              CONTINUATION-OF-PRIMARY-NAME>...................................<
6           MAIL-STREET-OR-FOREIGN CITY/ZIP>...................................<
7       MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...................................<
8     FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9     ********************************************************************************
10    YEAR-NM-LINE>1994    TC>...   MFR>..   FYM>..      CLC>..   DUP-ADDR-IND>N
11    FS>2    IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12    NEW-SSN>...-..-....   SPOUSES-SSN>...-..-....   SCRAMBLED-SSN-IND>..   MOP/UN>.
13    TRANS-REG-IND>.   REFERNT-MFT-CD>..  CASE-ASSN-NUM>.......
14    OIC-YR>....   45R-YR1>....   45R-YR2>....
15    REMARKS>CHANGE SURNAME
16
17
18
19
20
21
22
23
24
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
        1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Entering Surname Examples:

John]White — no right hand bracket needed to the right of the surname.
John]Wei]III — right hand bracket needed to the right of the surname to separate it from the suffix "III".
John]Wei]& Mary A Green — right hand bracket needed to the right of the surname to separate it from the suffix "& Mary A".
John & Mary A]White — no right hand bracket needed to the right of the surname.

Exhibit 2.4.9-6   (01-01-2015)
IMF—040, 041 to Change SSN or Nameline

These transactions are normally initiated only by SC entity control function personnel; however, it is occasionally input by personnel in other areas. The exact circumstances under which personnel other than entity control personnel will input these transactions are defined in procedural manuals for the various functional areas.

Screen Display:

```
        |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
        |12345678901234567890123456789012345678901234567890123456789012345678901234567890
1       INCHG nnn-nn-nnnn                                               NM-CTRL>WEI
2       DOC-CD>63    BLK-SERIES-IND>.    AGE-CAT-CD>.      PSTNG-DLAY-CD>.        KITA>.
3       **************************************************************************
4       NEW-NAME-CTRL>WEI            PRIMARY-NAME>JOHN J & MARY A]WEI]III          <
5               CONTINUATION-OF-PRIMARY-NAME>..................................<
6             MAIL-STREET-OR-FOREIGN CITY/ZIP>................................<
7         MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>................................<
8       FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9       **************************************************************************
10      YEAR-NM-LINE>1994    TC>040   MFR>..   FYM>..      CLC>..   DUP-ADDR-IND>N
11      FS>2    IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12      NEW-SSN>987-65-4322   SPOUSES-SSN>...-..-....   SCRAMBLED-SSN-IND>..   MOP/UN>.
13      TRANS-REG-IND>.   REFERNT-MFT-CD>.. _CASE-ASSN-NUM>........
14      OIC-YR>....   45R-YR1>....   45R-YR2>....
15      REMARKS>SSN AND NAME CHANGE
16
17
18
19
20
21
22
23
24
        |12345678901234567890123456789012345678901234567890123456789012345678901234567890
        |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Specific Notes:

Exhibit 2.4.9-6 (Cont. 1) (01-01-2015)
IMF—040, 041 to Change SSN or Nameline

Item	Description and Validity
1	This example deals with two transaction codes which specifically bypass the Social Security DM–1 tape (a tape containing all valid SSN-Name combinations) to post an entity change of SSN and/or Name Control. The TC 040 directs to the valid segment of the Master File. The TC 041 directs to the invalid segment of the Master File. A simulated name change may be input to correct the validity on the Master File to agree with the SSA tape.
2	All input transactions are passed against the Social Security Tape for comparison to determine validity, a match directs the input transaction to the valid segment of the Master File and a mismatch directs the input transaction to the invalid segment.
3	Infrequently, the SSA is required to remove a name for a given SSN from its records. If an account has been established under the SSN-Name, transactions cannot reach that account after removal of that name from SSA tape . A TC 040 would be necessary to bypass SSA tape to reach this entity. A simulated name change will result in the revalidation of the SSN-Name and the account will be re-sequenced to the invalid segment of the IMF where transactions may address it. A TC 040 may be used when the validity of the Master File name is known to be valid.
4	It is possible for an account with a valid SSN-Name to be on the Invalid segment of the IMF. This condition is due to failure of an account to merge when re-sequenced from the Invalid to the Valid Segment. The account is directed back to its original slot on the Invalid Segment. A TC 041 is necessary, to bypass the DM–1 tape to reach this entity. The SSN may be changed to a Temporary number that will enable adjusting transactions to post to the account. A TC 041 may be used when the validity is known to be invalid.
5	TC 040/041 input must contain an SSN and/or Name Line change. The only other data which may be input are Spouse SSN, Filing Status Code, Post Delay Cycle Code and CONTINUATION OF PRIMARY NAME, File Source of SSN must be blank for TC 040 and " *" for TC 041.

Exhibit 2.4.9-6   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-7 (01-01-2009)
IMF Address Change

This example deals with changing address lines on IMF. Changes can be made to correct typographical errors as well as to effect substantive changes in the address lines.

Screen Display:

```
         1-9    | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
1     INCHG nnn-nn-nnnn                                          NM-CTRL>WHIT
2     DOC-CD>63    BLK-SERIES-IND>.   AGE-CAT-CD>.      PSTNG-DLAY-CD>.        KITA>.
3     ********************************************************************************
4     NEW-NAME-CTRL>....        PRIMARY-NAME>................................<
5               CONTINUATION-OF-PRIMARY-NAME>...............................<
6            MAIL-STREET-OR-FOREIGN CITY/ZIP>123LUMBARD AVE....................<
7        MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>NEW YORK,NY,10111..............<
8     FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9     ********************************************************************************
10    YEAR-NM-LINE>....    TC>...     MFR>..  FYM>..     CLC>..  DUP-ADDR-IND>N
11    FS>.    IRA-IND>.   KEOGH-IND>.  MINSTR-SE-TX-EXEMP-CD>.
12    NEW-SSN>...-..-..    SPOUSES-SSN>...-..-....   SCRAMBLED-SSN-IND>..  MOP/UN>.
13    TRANS-REG-IND>.  REFERNT-MFT-CD>.. CASE-ASSN-NUM>.........
14    OIC-YR>....   45R-YR1>....   45R-YR2>....
15    REMARKS>ADDRESS CHANGE
16
17
18
19
20
21
22
23
24
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
         1-9    | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80
```

Specific Notes:

Item	Description and Validity
1	Only the most current address is maintained on the IMF; therefore, DO NOT change the address to reflect what was correct for a prior year unless it is also applicable to the most current period.
2	Only the most current address is maintained on the IMF; therefore, DO NOT change the address to reflect what was correct for a prior year unless it is also applicable to the most current period.
3	When both the location address and the P.O. Box or mailing address are present then, the location address information will be entered on the CONTINUATION OF PRIMARY NAME and the P.O. Box or mailing address will be entered in the Street Address Line. Abbreviate all words of the address subject to the abbreviation's list in General Information.
4	If the taxpayer does not have a street address, city, state and zip code are acceptable input.

Exhibit 2.4.9-7 (Cont. 1) (01-01-2009)
IMF Address Change

Item	Description and Validity
5	A Major City Code may be used in place of City Name and State. See Document 7475 for Major City Codes. Street Address and Zip Code must be entered. When a major city code is used on input the expanded city, state version of the major city will be returned on the valid screen response.

Exhibit 2.4.9-7   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-8   (01-01-2009)
IMF—ACI Address Change

This example is a sample of one type of a change to a foreign address. Care should be taken with this input as certain items of data are located in other than normal address change fields.

Screen Display:

```
        1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
       12345678901234567890123456789012345678901234567890123456789012345678901234567890
1      INCHG nnn-nn-nnnn                                        NM-CTRL>BROW
2      DOC-CD>63    BLK-SERIES-IND>.    AGE-CAT-CD>.     PSTNG-DLAY-CD>.         KITA>.
3      *************************************************************************
4      NEW-NAME-CTRL>BROW             PRIMARY-NAME>JOHN J]BROWN.......................<
5                 CONTINUATION-OF-PRIMARY-NAME>1212 THIRD STREET..................<
6             MAIL-STREET-OR-FOREIGN CITY/ZIP>MONTREAL QUEBEC L1HBV3.............<
7        MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>CANADA,.  .........................<
8      FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9      *************************************************************************
10     YEAR-NM-LINE>2002    TC>...     MFR>..  FYM>..     CLC>..  DUP-ADDR-IND>N
11     FS>1   IRA-IND>.   KEOGH-IND>.  MINSTR-SE-TX-EXEMP-CD>.
12     NEW-SSN>...-..-...    SPOUSES-SSN>...-..-...   SCRAMBLED-SSN-IND>..   MOP/UN>.
13     TRANS-REG-IND>.   REFERNT-MFT-CD>.. _CASE-ASSN-NUM>........
14     OIC-YR>....   45R-YR1>....   45R-YR2>....
15     REMARKS>FOREIGN ADDRESS/NAME CHANGE
16
17
18
19
20
21
22
23
24
       12345678901234567890123456789012345678901234567890123456789012345678901234567890
        1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Specific Notes:

Item	Description and Validity
1	The following fields are available for FOD addresses—CONTINUATION OF PRIMARY NAME, Street Address and City-State Fields. To properly format a foreign address all of the fields must be utilized.
2	CONTINUATION OF PRIMARY NAME LINE—If it is necessary to use this field to enter a portion of the address information, the most recent PRIMARY NAME, New Name Control, and Year Digits must also be present. If other than the most recent (controlling) name line is entered, the data contained in the CONTINUATION OF PRIMARY NAME field will not be recorded on the Master File. The street address is entered on the CONTINUATION OF PRIMARY NAME when entering a foreign address.
3	Street Address—This field must contain the city, province or county if present, directionals, NW, S, etc. and foreign postal code if present,

Exhibit 2.4.9-8 (Cont. 1) (01-01-2009)
IMF—ACI Address Change

Item	Description and Validity
4	City-State-For foreign addresses, this field must contain only a valid country name or code followed by a comma (,) and a period (.). Do not abbreviate the country name unless using the two character foreign country code
5	A Zip Code will not be entered for foreign addresses,

Exhibit 2.4.9-8   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-9   (01-01-2015)
IMF—ACI Foreign Country Override

This example is a sample of overriding a previous INCHG foreign country error. Care should be taken with this input as certain items of data are located in other than normal address change fields.

Screen Display:

```
         |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
         |12345678901234567890123456789012345678901234567890123456789012345678901234567890
1        |INCHG nnn-nn-nnnn                                                  NM-CTRL>BROW
2        |DOC-CD>63    BLK-SERIES-IND>.    AGE-CAT-CD>.     PSTNG-DLAY-CD>.         KITA>.
3        |*****************************************************************************
4        |NEW-NAME-CTRL>BROW            PRIMARY-NAME>JOHN J]BROWN.....................<
5        |            CONTINUATION-OF-PRIMARY-NAME>1212 THIRD STREET.................<
6        |         MAIL-STREET-OR-FOREIGN CITY/ZIP>MONTREAL QUEBEC L1HBV3............<
7        |     MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>CANADA,.   .....................<
8        |FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9        |*****************************************************************************
10       |YEAR-NM-LINE>2002    TC>...     MFR>..  FYM>..     CLC>..  DUP-ADDR-IND>N
11       |FS>1   IRA-IND>.  KEOGH-IND>.  MINSTR-SE-TX-EXEMP-CD>.
12       |NEW-SSN>...-..-..    SPOUSES-SSN>...-..-...   SCRAMBLED-SSN-IND>..  MOP/UN>.
13       |TRANS-REG-IND>.  REFERNT-MFT-CD>..  CASE-ASSN-NUM>........
14       |OIC-YR>....  45R-YR1>....  45R-YR2>....
15       |REMARKS>FOREIGN ADDRESS/NAME CHANGE
16       |
17       |
18       |
19       |
20       |
21       |
22       |
23       |
24       |
         |12345678901234567890123456789012345678901234567890123456789012345678901234567890
         |    1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Specific Notes:

Exhibit 2.4.9-9 (Cont. 1) (01-01-2015)
IMF—ACI Foreign Country Override

Item	Description and Validity
1	The following fields are available for FOD addresses—CONTINUATION OF PRIMARY NAME, Street Address and City-State Fields. To properly format a foreign address all of the fields must be utilized.
2	CONTINUATION OF PRIMARY NAME LINE—If it is necessary to use this field to enter a portion of the address information, the most recent PRIMARY NAME, New Name Control, and Year Digits must also be present. If other than the most recent (controlling) name line is entered, the data contained in the CONTINUATION OF PRIMARY NAME field will not be recorded on the Master File. The street address is entered on the CONTINUATION OF PRIMARY NAME when entering a foreign address.
3	Street Address—This field must contain the city, province or county if present, directionals, NW, S, etc. and foreign postal code if present.
4	City-State-For foreign addresses, this field contains a substitute for a valid country. For example, a Canadian province. The override indicator that follows will cause system to accept this field as is.
5	FORGN-CTRY-OVERRIDE-IND Enter 1 to force acceptance of item 4 above.
6	PRIM-ADDR-CHG-IND Enter 1 to only change the address of primary taxpayer.

Exhibit 2.4.9-9   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-10   (01-01-2015)
IMF—Establishment of an Account on the Master File

This example deals with establishing a new account on the Master File. In order to input this transaction a dummy entity module must be established under the correct SSN and Name Control. The module can be established using CC ENREQ. However, there may still be instances when the use of CC ACTON may be warranted. If inputting a temporary SSN, an asterisk (*) must also be input after the invalid number.

Screen Display:

```
    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
    |12345678901234567890123456789012345678901234567890123456789012345678901234567890
1   |INCHG nnn-nn-nnnn                                            NM-CTRL>BROW
2   |DOC-CD>63    BLK-SERIES-IND>.   AGE-CAT-CD>.      PSTNG-DLAY-CD>.        KITA>.
3   |*****************************************************************************
4   |NEW-NAME-CTRL>BROW           PRIMARY-NAME>THOMAS L]BROWN.....................<
5   |            CONTINUATION-OF-PRIMARY-NAME>.................................<
6   |         MAIL-STREET-OR-FOREIGN CITY/ZIP>4321 MAIN ST.......................<
7   |     MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>ANYWHERE,GA,31501.................<
8   |FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9   |*****************************************************************************
10  |YEAR-NM-LINE>1975    TC>000      MFR>..  FYM>..     CLC>..  DUP-ADDR-IND>N
11  |FS>1    IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12  |NEW-SSN>...-..-..    SPOUSES-SSN>...-..-..    SCRAMBLED-SSN-IND>..   MOP/UN>.
13  |TRANS-REG-IND>.   REFERNT-MFT-CD>..  _CASE-ASSN-NUM>.........
14  |OIC-YR>....   45R-YR1>....   45R-YR2>....
15  |REMARKS>LTR
16  |
17  |
18  |
19  |
20  |
21  |
22  |
23  |
24  |
    |12345678901234567890123456789012345678901234567890123456789012345678901234567890
    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Description and Validity:

Data Elements MUST Be Present	Data Elements To Be Inputted If Available
Filing Primary Name	Mail File Requirement
Year Digits (applicable to First Name Line)	FYM
City, State and ZIP	Spouse's SSN
TC 000	Street Address
Status Code	Continuation of Primary Name (if applicable)
	Scrambled SSN Indicator

Exhibit 2.4.9-11 (01-01-2015)
IMF—Removal of an Account from Master File

This example deals with the deletion of an account from the IMF. Extreme care should be taken in determining if a record should be deleted from the IMF. The record deleted should be incorrect and have no value or effect on accounting control or reports.

Screen Display

```
         1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
1    INCHG nnn-nn-nnnn                                              NM-CTRL>ROSA
2    DOC-CD>63    BLK-SERIES-IND>.    AGE-CAT-CD>.      PSTNG-DLAY-CD>.        KITA>.
3    ****************************************************************************
4    NEW-NAME-CTRL>....          PRIMARY-NAME>...................................<
5              CONTINUATION-OF-PRIMARY-NAME>...................................<
6          MAIL-STREET-OR-FOREIGN CITY/ZIP>...................................<
7       MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...................................<
8    FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9    ****************************************************************************
10   YEAR-NM-LINE>....    TC>020     MFR>.. FYM>..     CLC>..  DUP-ADDR-IND>N
11   FS>.   IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12   NEW-SSN>...-..-...    SPOUSES-SSN>...-..-...   SCRAMBLED-SSN-IND>..  MOP/UN>.
13   TRANS-REG-IND>.   REFERNT-MFT-CD>..  CASE-ASSN-NUM>........
14   OIC-YR>....   45R-YR1>....   45R-YR2>....
15   REMARKS>REMOVE ACCOUNT
16
17
18
19
20
21
22
23
24
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
         1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Specific Notes:

Item	Description and Validity
1	An SSN change cannot be made by deleting a record from the IMF and then adding the record back to the file under a different SSN. Instead, the SSN change procedures should be used.
2	When an entity without Tax Modules is deleted from the IMF, the contents are physically removed from the IMF. If there are Tax Modules present in the account, the Filing Requirement code is changed to 8 by the computer. This prevents future mail outs and module establishment, but does not prevent subsequent posting to existing modules.

Exhibit 2.4.9-12 (01-01-2015)
IMF TDA—TDI Transfer (Document Code 50)

This type of entity change is initiated to transfer the assignment of a TDA/TDI account to within region or out of region location codes.

Screen Display:

```
        |   1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80  |
        |12345678901234567890123456789012345678901234567890123456789012345678901234567890
1       |INCHG nnn-nn-nnnn                                          NM-CTRL>GREE
2       |DOC-CD>50   BLK-SERIES-IND>.   AGE-CAT-CD>.     PSTNG-DLAY-CD>.        KITA>.
3       |**********************************************************************************
4       |NEW-NAME-CTRL>....         PRIMARY-NAME>.................................<
5       |           CONTINUATION-OF-PRIMARY-NAME>.................................<
6       |        MAIL-STREET-OR-FOREIGN CITY/ZIP>.................................<
7       |     MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>.................................<
8       |FORGN-CTRY-OVERRIDE-IND>.   PRIM-ADDR-CHG-IND>.
9       |**********************************************************************************
10      |YEAR-NM-LINE>....    TC>020     MFR>..  FYM>..     CLC>12   DUP-ADDR-IND>N
11      |FS>.    IRA-IND>.   KEOGH-IND>.   MINSTR-SE-TX-EXEMP-CD>.
12      |NEW-SSN>...-..-...    SPOUSES-SSN>...-..-....   SCRAMBLED-SSN-IND>..   MOP/UN>.
13      |TRANS-REG-IND>.   REFERNT-MFT-CD>.. _CASE-ASSN-NUM>12006100
14      |OIC-YR>....   45R-YR1>....   45R-YR2>....
15      |REMARKS>LTR
16      |
17      |
18      |
19      |
20      |
21      |
22      |
23      |
24      |
        |12345678901234567890123456789012345678901234567890123456789012345678901234567890
        |   1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80  |
```

Specific Notes:

Exhibit 2.4.9-12 (Cont. 1) (01-01-2015)
IMF TDA—TDI Transfer (Document Code 50)

Item	Description and Validity
1	The only valid entries with an Document Code 50 are the CLC (mandatory) and the CASE -ASSN-NUM (optional and only with an entry of the CLC). Valid values for the CLC with INCHG are: 11-15 and 21-27, 35.
2	**Bytes 1–2: Area Office (AO)** **Bytes 3–4: Territory Office (TO)** **Bytes 5–6: Block Group(BG)** **Bytes 7–8: Employee Number (EE)** Employee Number = Employee responsible for the delinquent taxpayer. Valid AO values: 01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00). 11–15–W&I Areas. 21–27, 35—SB/SE Areas. 97–99–Reserved for ICS special use. Range of valid assignment numbers: BGEE = 0000-0199, 0500, 0601-0606, 1000-5999, 6200-6299, 6400-7000, 8000-8699, 8701-8999, 9100-9199, 9400-9799 Consistency checks: BGEE = 6996 or 6997, then AOTO must be 3500 BGEE = 8300 or 8600, then account must be BMF BGEE = 8600 or 8000, then TDI-CD must be 1 and TDA-CD must not be 1 BGEE = 7000, then TDA-CD or TDI-CD must be 1 BG = 66-69, then TO must be 70-89 or 94-99 or TO can be 00 if AO = 35 BG = 10-59, then TO can not be 00 BG first position = 0, 7 or 8, or BG = 64 or 65, then TO must be 00 BG = 94 or 95, then account must be EPMF AO = 35 and BGEE = 6600-6995, then TO must be 70-89 or 94-99 AO = 35 and BGEE = 6996 or 6997, then TO must be 00 TO = 00, then BG must be 00-09,60-65,70,80-89,94-95 or BGEE must be 6996 or 6997 TO= 70-89 or 94-99, then BG must be 66-69 TO = 94-99, then AO must be 21-27 or 35 (INCHG ONLY) TO = 70-89 and BG = 66-69, then AO must be 35 IF TIF10 does not exist, then BGEE can not be 7000 IF MEMO-CD = 1, no assignment change is valid The following conditions require a STAUP (assignment not valid with INCHG/BNCHG) If current TIF10 BGEE is 7100, then input BGEE 7000 is the only valid requested assignment

Exhibit 2.4.9-12   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-12 (Cont. 2) (01-01-2015)
IMF TDA—TDI Transfer (Document Code 50)

Item	Description and Validity

	If TDA-CD = 1 then the following
	If input BGEE = 7000 and current TIF10 BG = 09-70 or 72-99,
	and current TIF10 BGEE not = 7100, then invalid
	If input BGEE = 0601-0605 or BG = 00 or 01 and current
	TIF10 BG = 70, then invalid
	If input BG < 09 and current TIF10 BG = 10-69, then invalid
	If input BG = 00, 01 or 06 and current TIF10 BG = 80-89, then invalid
	The following are restricted conditions (can't move directly from current to requested)
	IF TDI-CD = 1, then
	If input BG = 00, 01 or 06 and current TIF10 BG = 09-69, then invalid.
	If AREA-OFFICE-CODE in SIR = 00, then
	If current TIF10 BG = 10-69, then input BG can only be >09 and < 80 or input BGEE = 8500.
	If AREA-OFFICE-CODE in SIR > 00, then
	If TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG < 09 or (current TIF10 BG = 09 and TIF02 ACS-ACCT-CD not = zero) , then any input is invalid.
	IF TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG = 80-89, then only valid input BGEE is 7000.
	
	If CASE-ASSN-NUM entered with CLC-CD; Move CASE-ASSN-NUM to TIF 10 CASE-ASSN-NUM field.

3	Enter employee number of person initiating the transaction if other than person inputting transaction.

Exhibit 2.4.9-13 (01-01-2016)
BMF CC BNCHG General Format

Screen Display:

```
|___|   1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80  |
|___|1234567890123456789012345678901234567890123456789012345678901234567890|
|1  |BNCHG NN-NNNNNNN                                          NM-CTRL>....  |
|2  |DOC-CD>..    BLK-SERIES>..    TC>...  SEQ-NUM>...    PSTNG-DLAY-CD>.    |
|3  |CASE-ASSN-NUM>........ CLC>.. DT-WG-L-PD>........  DT-BUS-CLD>........     <  |
|4  |NEW-NAME-CTRL>....        PRIMARY-NAME>..................................<  |
|5  |            CONTINUATION-OF-PRIMARY-NAME>]..................................<  |
|6  |                         SORT-NAME>..................................<  |
|7  |                       CARE-OF-NAME>..................................<  |
|8  |                    FOREIGN-STREET>..................................<  |
|9  |          MAIL-STREET-OR-FOREIGN-CITY/ZIP>..................................<  |
|10 |    MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>..................................<  |
|11 |              LOCATION-STREET-ADDRESS>..................................<  |
|12 |              LOCATION-CITY/STATE/ZIP>..................................<  |
|13 |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>........ FORM-56-CHG-IND>. EFF-DT>.......  |
|14 |FYM>.. EMPLMNT-CD>. RRB-NUM>........ EDI>.  PARA-SEL-CD>...... SM-FSC>.  FCOI>. |
|15 |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>........ SFSC-CTY-CD>.. |
|16 |SPOUSES-SSN>...-..-....  SOLE-PRP-SSN>...-..-....  NEW-EIN>..-.......   TOE>.  |
|17 |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>..  FOE>.  |
|18 |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>.  |
|19 |FILING-REQ: 941>..  940>.  3520>.  943>.  945>.  1120>..  1065>.  8804>. 944>.. |
|20 |1041>.  CT-1>.  720>. 730>. 11-C>. 1066>. 2290>. 1042>.  5227>. 3520A>  4720>.. |
|21 |990>..  990PF>.  990T>.  706GS(T)>.  706GS(D)>.  8752>.         NOT-REQUIRED>.  |
|22 |944-BYP>.  45R-YR1>....  45R-YR2>....  ALE>.  EIN-EST-DT>......           |
|23 |REMARKS>Two new fields on line 22.                                      |
|24 |                                                                        |
|___|1234567890123456789012345678901234567890123456789012345678901234567890|
|___|   1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80  |
```

Record Element Description:

Exhibit 2.4.9-13 (Cont. 1) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
1	COMMAND CODE	BNCHG or BRCHG
1	TIN	SSN or EIN Taxpayer account number will be generated from previous Command Code. If followed by blank the TIN will be an EIN. If followed by "V", the TIN will be a Valid BMF SSN. If followed by "W", the TIN will be an invalid BMF SSN. ITIN: Individual Tax Identification Number given to a non U.S. person who is not eligible for a Social Security Number. The range for an ITIN is 9nn–70–nnnn through 9nn–88–nnnn (middle range is 70 through 88). Input must be to a BMF SSN account. TRANS-CD must not be TC000.
1	NM-CTRL	Name Control generated from previous command code
2	DOC-CD	Document Code must be 38, 50, 53 or 63. Document Code 38 must be for a BMF EIN account with the MFT code of 05 and the Filing Requirements of 9 present. Document Code 50 is used by Customer Service personnel in field offices and in the service centers. If the Document Code is 50, Collection Location Code must be present. No other data except Posting Delay Code and CASE-ASSIGNMENT-NUM may be input. Additional DOC-CD 50 Processing: • If the CLC entered is **not** within the same service center as the current CLC then **BNCHG will generate a TRANS-CD of "030"**. • If the CLC entered **is** within the same service center as the current CLC, then **BNCHG will generate a TRANS-CD of " 015".** DOCUMENT Code 53 must be for a BMF EIN account and the Transaction Code must be 074 through 079 or 090 through 097. DOCUMENT Code 63 may have one or more of the following elements present: Primary Name, Care of Name, Sort Name, Mailing City/State/Zip-Foreign Country, Form 8752 Code, Date of Death, Employment Code, Fiscal Year Month, Location Code, New EIN, New SSN, Payer Master File Ind, Railroad Retirement Board Number, Transaction Code, XREF-TIN- ITIN-IND and XREF-TIN-ITIN, 527 Political Organization, F944-Cache, LLC or at least one Filing Requirement greater than zero.

Exhibit 2.4.9-13 (Cont. 2) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
2	BLK-SERIES	Blocking Series must only be present for Doc Code 53 and Transaction Codes 076, 079, 090, 091 or 096 OR Doc Code 63 and Transaction Code 052. Valid value is 95 for Doc Code 53. Valid value is 85 for Doc Code 63.
2	TC-Transaction Code	000 EIN accounts: • Document Code must = 53 or 63. • Primary Name, Filing Requirements, Mailing Address, City, State and ZIP must be present. • The REMARKS field must be entered. • New Name Control must equal name control on line 1. • Sequence Number, New EIN and Employment Code of "9" may not be present. SSN accounts: • Collection Location Code and CASE ASSIGNMENT NUM must not be input. • Document Code must be 63. • Primary Name, City, State and ZIP may be present. • New Name Control must equal name control on line 1. • MFT Code must be present. • If MFT Code is 52, Date of Death must be present and not equal to all nines. • No Filing Requirement Code may be present • The valid ranges for the account TINs are as follows: Invalid Temporary SSN's: 001-01-xxxx through 899-xx-xxxx Invalid Temporary SSN's:9xx-01-xxxx through 9xx-10-xxxx Invalid Temporary SSN's:9xx-17-xxxx through 9xx-19-xxxx Invalid Temporary SSN's:9xx-20-xxxx through 9xx-21-xxxx(AUSC ONLY) Invalid Temporary SSN's:9xx-28-xxxx (PSC ONLY) Invalid Temporary SSN's:9xx-29-xxxx Invalid Temporary SSN's:9xx-37-xxxx

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 3) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		Invalid Temporary SSN's:9xx-38-xxxx
		Invalid Temporary SSN's:9xx-39-xxxx
		Invalid Temporary SSN's:9xx-49-xxxx
		Invalid Temporary SSN's:9xx-66-xxxx
		Invalid Temporary SSN's:9xx-89-xxxx
		Invalid Temporary SSN's:9xx-93-xxxx
		Invalid Temporary SSN's:9xx-98-xxxx (PSC ONLY)
		Valid IRSN Range: 9xx-70-xxxx through 9xx-88-xxxx
		If the TIN is an IRSN, it will begin with "9" then the 4th and 5th digits of the number must equal the service center of jurisdiction where the transaction is being entered. • An ITIN cannot be input with a TC 000.
012		<u>EIN accounts:</u> • Document Code must = 63. • At least one Filing Requirements must be greater than zero; all others must be zero or significant. • Other data may also be present. • Remarks must be present. <u>SSN accounts:</u> • Document Code must = 63. • MFT Code must be present. • Other data may also be present. • Remarks must be present. • The following fields must not be present: 1. PRIMARY NAME 2. SORT NAME 3. CARE OF NAME 4. NEW NAME CONTROL 5. MAILING STREET 6. LOCATION STREET

Exhibit 2.4.9-13 (Cont. 4) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		7. COLLECTION LOCATION CODE
		8. CASE ASSIGNMENT NUMBER
	020	Document Code must be 63. No other data except Posting Delay Code and Remarks may be entered. Input restricted to the following Entity User Profile ranges: Austin 06225 Fresno 10239, 10241, 10242 Kansas City 09222 - 09238 except 09233 Cincinnati 02230 - 02239 Ogden 04232 - 04248.
	022	Input must be to an EIN account only. Document Code must be 63. No other data except Posting Delay Code and Remarks may be entered.
	040	Document Code must be 63. Addresses Valid Segment (File Source Code on line 1 must be V) New SSN or Primary Name (not both) must be entered. If New SSN is entered then no other data except Posting Delay Code and Remarks may be entered. If Primary Name is entered then no other data except New Name Control, Cont. Primary Name Posting Delay Code and Remarks may be entered.
	041	Document Code must be 63. Addresses Invalid Segment (File Source Code on line 1 must be W) New SSN or Primary Name (not both) must be entered. If New SSN is entered then, No other data may be entered except posting Delay code and remarks. If Primary Name is entered, then No other data except New Name Control, Cont Primary Name, Posting Delay Code and Remarks may be entered.
	052	Document Code must be 63. Input must be to an EIN account only. No other data except Posting Delay Code, BLK-SERIES and Remarks may be entered. This transaction code is restricted to CC BRCHG input only.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 5) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		053 Document Code must be 63. Input must be to an EIN account only. Sequence Number must be entered. • Valid range 001–999. Fiscal Year Month Ending must be entered. • Valid range = 01–12. Allow PARA-SELECT-CD 'Z'. No other data except Posting Delay Code and Remarks may be entered. This transaction code is restricted to CC BRCHG input only.
		054 Document Code must be 63. Input must be to an EIN account only. Sequence Number must be present. • Valid range 001–999. Effective Date must be present. • Valid value is eight numbers in MMDDYYYY format. The PARA-SEL-CD is a valid but optional entry. • Valid values are "A", "B" or "Z." They can only be entered by themselves and not in combination with any other PARA-SEL-CD. Fiscal Year Month Ending must be present. • Valid values are 01 thru 12. No other data except Posting Delay Code and Remarks may be entered. This transaction code is restricted to CC BRCHG input only.
		055 Document Code must be 63. Input must be to an EIN account only. Sequence Number must be present • Valid range 001–999. Effective Date must be present • Valid value is eight numbers in MMDDYYYY format. Fiscal Year Month Ending must be present • Valid values when input with TC055 are 01 thru 12. This transaction code is restricted to CC BRCHG only. Allow PARA-SELECT-CD 'Z' No other data except Posting Delay Code and Remarks may be entered.

Exhibit 2.4.9-13 (Cont. 6) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		058 Document Code must be 63. Input must be to an EIN account only. Sequence Number must be present • Valid range 001–999. The PARA-SEL-CD is a valid but optional entry. • Valid values are "A", "B", "C", "D" or "Z." They can only be entered by themselves and not in combination with any other PARA-SEL-CD. This transaction code is restricted to CC BRCHG only. No other data except Posting Delay Code and Remarks may be entered.
		059 Document Code must be 63. Input must be to an EIN account only. Sequence Number must be present • Valid range 001–999. The PARA-SEL-CD is a valid but optional entry. • Valid values are "A", "B", "C", "D" or "Z." They can only be entered by themselves and not in combination with any other PARA-SEL-CD. This transaction code is restricted to CC BRCHG only. No other data except Posting Delay Code and Remarks may be entered.
		060 Document Code must be 63. Input must be to an EIN account only. Small Foreign Sales Corp. Ind, must be input. • Value = "0". Sequence Number must be input. • Valid range 001–999. SFSC Country Code must be input. Exhibit 2.4.9-15. for values. XREF-TIN-ITIN-IND may be input. • Valid values " 0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number). Fiscal Year Month must be input. • Valid range= 01–12. Effective Date (not prior to 01-01-85) must be input. • Valid value is eight numbers in MMDDYYYY format. Paragraph Selection Code may be input. • Value = "Z(s)" only if entered. No other elements except Posting Delay Code and Remarks may be entered.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 7) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		061 Document Code must be 63. Input must be to an EIN account only. Sequence Number must be input. • Valid range 001–999. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. Valid values are "000000000", " 000000001" or "nnnnnnnnn" (n = any number). Effective Date (not prior to 01-01-85) must be input. • Valid value is eight numbers in MMDDYYYY format. Paragraph Selection Code may be input. • Value = "Z(s)" only if entered. No other elements except Posting Delay Code and Remarks may be input.
		062 Document Code must be 63. Input must be to an EIN account only. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number). No other elements except Posting Delay Code and Remarks may be entered.
		063 Document Code must be 63. Input must be to an EIN account only. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. Valid values are "000000000", " 000000001" or "nnnnnnnnn" (n = any number). No other elements except Posting Delay Code and Remarks may be entered.

Exhibit 2.4.9-13 (Cont. 8) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		064 Document Code must be 63. Input must be to an EIN account only. Paragraph Selection Code must be input. • Valid Values A–E(s) or Z(s) (no other Codes) may be entered with Z(s)). Sequence Number must be input. • Valid range 001–999. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number). No other elements except Posting Delay Code and Remarks may be entered.
		065 Document Code must be 63. Input must be to an EIN account only. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number). No other elements except Posting Delay Code and Remarks may be entered.
		066 Document Code must be 63. Input must be to an EIN account only. Effective Date (not prior to 01-01-85) must be input. • Valid value is eight numbers in MMDDYYYY format. Sequence Number must be input. • Valid range 001–999. Paragraph Selection Code may be input. • Value = "Z(s)" only if entered. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number).

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 9) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		070 Document Code must be 63. Input must be to an EIN account only. Effective Date must be input • Valid value is eight numbers in MMDDYYYY format. Sequence Number must be input • Valid range 001–999. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number). No other elements except Post Delay Cycle Code and Remarks may be entered.
		071 Document Code must be 63. Input must be to an EIN account only. Effective Date Input. • Valid value is eight numbers in MMDDYYYY format. Employment Code may be input. • If input, then it must equal "W" or "9. " XREF-TIN-ITIN may be input. • Valid values " 0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "0000000000", "000000001" or "nnnnnnnnn" (n = any number). No other elements except Posting Delay Code and Remarks may be entered.
		072 Document Code must be 63. Input must be to an EIN account only. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) or "2" (EIN's). XREF-TIN-ITIN may be input. • Valid values are "000000000", "000000001" or "nnnnnnnnn" (n = any number). No other elements except Posting Delay Code and Remarks may be entered.
		073 Document Code must be 63. Input must be to an EIN account only. XREF-TIN-ITIN-IND may be input. • Valid values "0" (SSN's) and "2" (EIN's). XREF-TIN-ITIN may be input. • Valid vales are "0000000000", "000000001" or "nnnnnnnnn" (n= any number). No other elements except Posting Delay Code Remarks may be entered.

Exhibit 2.4.9-13 (Cont. 10) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		074 Document Code must = 53. Input must be to an EIN account. Effective date must be present. • Valid value is eight numbers in MMDDYYYY format. Remarks must be present(No other data).
		075 Doc Code must = 53. Input to an EIN account only. Only Remarks allowed (No other data). Reverses a 074.
		076 Doc Code must = 53. Input must be to an EIN account only. Effective date must be present. • Valid value is eight numbers in MMDDYYYY format. Paragraph Selection Code must be present. • Value(s) = "A–H(s)" or "I(s)" or "Z(s)". If Paragraph Selection Code equals "I(s)" or "Z(s)", then 　No other Paragraph Selection Code(s) may be present. Sequence number must be entered. Valid range 001–999. Blocking series may be entered. • Value= "95". No other data except what is listed plus Remarks is allowed.
		077 Document Code must be 53. Input must be to an EIN account only. No other data except Remarks allowed.
		078 Document Code must be 53. Input must be to an EIN account only. Paragraph Selection Code must be present. • Value(s) = "A–H(s)" or "I(s)" or "Z(s)". If Paragraph Selection Code equals " I(s)" or "Z(s)", then 　No other Paragraph Selection Code(s) may be present. The Remarks field must have a valid entry.
		079 Document Code must be 53. Input must be to an EIN account only. Effective date must be present. • Valid value is eight numbers in MMDDYYYY format. Blocking series must be present. Remarks field must have a valid entry.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 11) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
080		DOC-CD must be "63". Effective date must be present. • Valid value is eight numbers in MMDDYYYY format. Remarks field must have a valid entry. POST-DELAY-CD is a valid, optional entry(No other data).
081		DOC-CD must be "63". Remarks field must have a valid entry. POST-DELAY-CD is a valid, optional entry.
082		Input to an EIN account only. BLK-SERIES if input must = 95. SEQUENCE-NUM if input may be any valid value (001-999). EFFECTIVE-DT must be input(MMDDYYYY. PARA-SELECT-CD must = "Z(s)" if entered. REMARKS must be present. No other data may be present.
083		Input must be to an EIN account. BLK-SERIES if input must = 95. REMARKS are to be input. No other elements are to be input.
084		Input to an EIN account only. BLK-SERIES if input must = 95. SEQ-NUM is a valid but optional entry. • Valid values = 000 – 999. EFFECTIVE-DT must be input (MMDDCCYY). PARA-SELECT-CD if input must = "Z's". REMARKS must be present. No other data may be present.
085		Input must be to an EIN account. BLK-SERIES if input must = 95. REMARKS are to be input. No other elements are to be input.
086		Input to an EIN account only. BLK-SERIES if input must = 95. PARA-SELECT-CD if input must = "Z's". REMARKS must be present. No other data may be present.
087		Input to an EIN account only. BLK-SERIES if input must = 95. EFFECTIVE-DT must be input (MMDDYYYY). REMARKS must be present. No other data may be present.

Exhibit 2.4.9-13 (Cont. 12) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
	090	Document Code must be 53. Input must be to an EIN account only. Effective date must be entered. • Valid value is eight numbers in MMDDYYYY format. Sequence number must be entered. Valid range= 001–999. Fiscal Year Month must be entered. • Valid range = 01–12. Blocking series may be entered. • Value= "95". If PARA-SELECT-CD is input, • PARA-SELECT-CD must = "A", "B", "C ", "D", "E" or "Z"; No other PARA-SELECT-CD may be present. REMARKS must be present. No other data may be present.
	091	Document Code must be 53. Input must be to an EIN account only. Effective Date must be present. • Valid value is eight numbers in MMDDYYYY format. Block Series may be present. Value= "95". Paragraph Selection Code may be present. Value(s) = "Z(s)" only if present. No other data except Posting Delay Code and Remarks may be present.
	092	Document Code must be 53. Input must be to an EIN account only. No other data except Posting Delay Code and Remarks may be present
	093	Document Code must be 53. Input must be to an EIN account only. Paragraph Selection Code may be present. • Value(s) must = "Z(s)" only if present. SEQ-NUM is a valid but optional entry. • Valid values = 000 – 999. No other data except Posting Delay Code and Remarks may be present.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 13) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
094		Document Code must be 53. Input must be to an EIN account only. Sequence Number must be present. • Valid value range "001–999". Fiscal Year Month Ending must be present. • Valid value range "01–12 ". Paragraph Selection Code must be present. • It must equal from one to five valid characters. • Valid values equal " A(s)–H(s)" or "I(s)" or "Z(s) ". • If Paragraph Selection Code equals "I(s) " or "Z(s)", then No other Paragraph Selection Codes may be entered. No other data except Posting Delay Code and Remarks may be present.
095		Document Code must be 53. Input must be to an EIN account only. No other data except Posting Delay Code and Remarks may be present.
096		Document Code must be 53. Input must be to an EIN account only. Effective Date must be present. • Valid value is eight numbers in MMDDYYYY format. Block Series may be present. • Value must = "95" if present. Paragraph Selection Code may be present. Value(s) must = "Z(s)" only if present. No other data except Posting Delay Code and Remarks may be present.
097		Document Code must be 53. Input must be to an EIN account only. Paragraph Selection Code may be present. • Value(s) must = "Z(s)" only if present. No other data except Posting Delay Code and Remarks may be present.
098		Input must be to a BMF EIN account. XREF-TIN-ITIN-IND and XREF-TIN-ITIN must be entered. Sequence number must be entered. Valid range= 001–999. No other elements except TRANS-CD, POST-DELAY-CYC-CD and REMARKS are to be input.

Exhibit 2.4.9-13 (Cont. 14) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
	099	Input must be to a BMF EIN account. XREF-TIN-ITIN-IND and XREF-TIN-ITIN may be entered. With a successful TC099 transaction, the following message appears on line 24: ENTER ADDRESS CHANGE ON SEPARATE SCREEN FORM-56-CHG-IND may be entered but is optional. • FORM-56-CHG-IND must = "1" if entered. Sequence number must be entered. Valid range= 001–999. No other elements except TRANS-CD, POST-DELAY-CYC-CD and REMARKS are to be input.
	100	DOC-CD must = "53" or " 63". Input must be to a BMF EIN account. PARA-SELECT-CD entry is optional. • If PARA-SELECT-CD is input, then, PARA-SELECT-CD must = " Z(s)" and no other PARA-SELECT-CD's are to be input. BLOCKING-SERIES entry is optional. • If BLOCKING-SERIES is input it must = 95. SEQ-NUM entry is valid but optional. • If SEQ-NUM is input it must be in the range 001-999. EFFECTIVE-DATE entry is mandatory. • The format is MMDDCCYY No other elements except TRANS-CD, PARA-SELECT-CD, POST-DELAY-CYC-CD and REMARKS are to be input.
	101	DOC-CD must = "53" or " 63". Input must be to a BMF EIN account. PARA-SELECT-CD entry is optional. • If PARA-SELECT-CD is input, then, PARA-SELECT-CD must = " Z(s)" and no other PARA-SELECT-CD's are to be input. BLOCKING-SERIES entry is optional. • If BLOCKING-SERIES is input it must = 95. SEQ-NUM entry is valid but optional. • If SEQ-NUM is input it must be in the range 001-999. EFFECTIVE-DATE entry is mandatory. • The format is MMDDCCYY No other elements except TRANS-CD, PARA-SELECT-CD, POST-DELAY-CYC-CD and REMARKS are to be input.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 15) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
102		DOC-CD must = "53" or " 63". Input must be to a BMF EIN account. PARA-SELECT-CD entry is optional. • If PARA-SELECT-CD is input, then, PARA-SELECT-CD must = " Z(s)" and no other PARA-SELECT-CD's are to be input. BLOCKING-SERIES entry is optional. • If BLOCKING-SERIES is input it must = 95. SEQ-NUM entry is valid but optional. • If SEQ-NUM is input it must be in the range 001-999. EFFECTIVE-DATE entry is mandatory. • The format is MMDDCCYY No other elements except TRANS-CD, PARA-SELECT-CD, POST-DELAY-CYC-CD and REMARKS are to be input.
103		DOC-CD must = "53" or " 63". Input must be to a BMF EIN account. PARA-SELECT-CD entry is optional. • If PARA-SELECT-CD is input, then, PARA-SELECT-CD must = " Z(s)" and no other PARA-SELECT-CD's are to be input. BLOCKING-SERIES entry is optional. • If BLOCKING-SERIES is input it must = 95. SEQ-NUM entry is valid but optional. • If SEQ-NUM is input it must be in the range 001-999. EFFECTIVE-DATE entry is mandatory. • The format is MMDDCCYY No other elements except TRANS-CD, PARA-SELECT-CD, POST-DELAY-CYC-CD and REMARKS are to be input..
2	SEQ-NUM	Sequence number must be three numbers in the range of "001–999". • Valid with Transaction Code "053", "054", "055", "058", "059", "060", "061" , "064", "066", "070","074","076","082","084","090", "093","094","098","099","100","101","102" or"103".
2	PSTNG-DLAY-CD	Posting Delay Code values 1–6 only.

Exhibit 2.4.9-13 (Cont. 16) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
3	CASE-ASSN-NUM	• DOC-CD must = 50. • The CASE-ASSN-NUM is an optional entry and can only be entered if the CLC has been entered. • The CASE-ASSN-NUM is eight positions long. • The first two digits (the AO) of the CASE-ASSN-NUM must = the CLC. The 8 byte structure will be: **Bytes 1–2: Area Office (AO)** **Bytes 3–4: Territory Office (TO)** **Bytes 5–6: Block Group(BG)** **Bytes 7–8: Employee Number (EE)** Employee Number = Employee responsible for the delinquent taxpayer. Valid AO values: 01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00). 11–15–W&I Areas. 21–27, 35—SB/SE Areas. 97–99–Reserved for ICS special use. Range of valid assignment numbers: BGEE = 0000-0199, 0500, 0601-0606, 1000-5999, 6200-6299, 6400-7000, 8000-8699, 8701-8999, 9100-9199, 9400-9799 Consistency checks: BGEE = 6996 or 6997, then AOTO must be 3500 BGEE = 8000, then account must be IMF (BNCHG ONLY) BGEE = 8300 or 8600 then account must be BMF BGEE = 7000, then account can not be NMF (BNCHG ONLY) BGEE = 8600 or 8000, then TDI-CD must be 1 and TDA-CD must not be 1 BGEE = 7000, then TDA-CD or TDI-CD must be 1 BG = 66-69, then TO must be 70-89 or 94-99 or TO can be 00 if AO = 35 BG = 10-59, then TO can not be 00 BG first position = 0, 7 or 8, or BG = 64 or 65, then TO must be 00 BG = 94 or 95, then account must be EPMF AO = 35 and BGEE = 6600-6995, then TO must be 70-89 or 94-99 AO = 35 and BGEE = 6996 or 6997, then TO must be 00 TO = 00, then BG must be 00-09,60-65,70,80-89,94-95 or BGEE must be 6996 or 6997

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 17) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		TO= 70-89 or 94-99, then BG must be 66-69
		TO = 70-89 and BG = 66-69, then AO must be 35
		IF TIF10 does not exist, then BGEE can not be 7000
		IF MEMO-CD = 1, no assignment change is valid
		The following conditions require a STAUP (assignment not valid with INCHG/BNCHG)
		If current TIF10 BGEE is 7100, then input BGEE 7000 is the only valid requested assignment
		If TDA-CD = 1 then the following
		If input BGEE = 7000 and current TIF10 BG = 09-70 or 72-99,
		and current TIF10 BGEE not = 7100, then invalid
		If input BGEE = 0601-0605 or BG = 00 or 01 and current
		TIF10 BG = 70, then invalid
		If input BG < 09 and current TIF10 BG = 10-69, then invalid
		If input BG = 00, 01 or 06 and current TIF10 BG = 80-89, then invalid
		The following are restricted conditions (can't move directly from current to requested)
		IF TDI-CD = 1, then
		If input BG = 00, 01 or 06 and current TIF10 BG = 09-69, then invalid.
		If AREA-OFFICE-CODE in SIR = 00, then
		If current TIF10 BG = 10-69, then input BG can only be >09 and < 80 or input BGEE = 8500.
		If AREA-OFFICE-CODE in SIR > 00, then
		If TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG < 09 or (current TIF10 BG = 09 and TIF02 ACS-ACCT-CD not = zero) , then any input is invalid.
		IF TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG = 80-89, then only valid input BGEE is 7000.
		If CASE-ASSN-NUM entered with CLC-CD; Move CASE-ASSN-NUM to TIF 10 CASE-ASSN-NUM field.
3	CLC	Collection Location Code: Valid Area Offices for SB/SE are 21–27, 35. Valid Area Offices for W&I are 11–15.
3	DT-WG-L-PD	Date Wages Last Paid Entry must be a valid date in MMDDCCYY format or all 9s (99999999). Entering all 9s in this field turns the date off at Master File.

Exhibit 2.4.9-13 (Cont. 18) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
3	DT-BUS-CLD	Date Business Closed Entry must be a valid date in MMDDCCYY format or all 9s (99999999). Entering all 9s in this field turns the date off at Master File.
4	NEW-NAME-CTRL	The entry must be in screen positions 15 through 18.
4	PRIMARY-NAME	The PRIMARY NAME consists of 2 to 35 characters.
		The entry must begin in screen position 44 and may extend to position 78.
		The first position must be alpha or numeric then, the remaining positions must be alpha numeric, right-hand bracket (]) or blank. Consecutive blanks are not allowed.
		The NEW NAME CONTROL must be present and match the name control indicated from the PRIMARY NAME.
		If the name control of the Primary Name is in the first four significant characters of the Primary name then no right-hand bracket is necessary.
		If the name control of the Primary Name is not in the first four significant characters of the Primary name then a right-hand bracket must immediately proceed the name containing the name control. If a suffix or partner's name follows the PRIMARY NAME and the PRIMARY NAME is less than four characters, a second right-hand bracket must be entered immediately following the name containing the name control. Brackets must NOT be preceded or followed by a space.
		Examples: • JONES INC (no brackets) • HARRY]JONES (bracket immediately preceding JONES but note following last name. • HARRY]JON]& RONALD SMITH PTR (bracket before and after name containing name control).

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 19) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
4	PRIMARY-NAME	Guidelines for BMF Account Name Changes: Exhibit 2.4.9-13. 1) DO NOT CHANGE THE PRIMARY NAME OF THE TAXPAYER ON THE BMF WHEN THE FOLLOWING CONDITIONS EXIST: • Business changes from individual owner to another individual owner. • Individual owner changes to corporation. • Individual owner changes to partnership. • Partnership changes to individual owner. • Partnership changes to corporation. • Corporation changes to individual owner. • Corporation changes to partnership. • Individual owner dies, wife or husband takes over where there is no estate involved (except spouse may request name change instead of NEW EIN for FR 3520). • Individual owner dies, and estate takes over business. • Individual owner or partnership goes into bankruptcy. 2) There is NO change in entity when: • Corporation changes its name only the structure of the corporation remains the same. • Business remains a partnership as long as one of the original partners and another person comprises the partnership. ***Exception:*** when a change occurs within the partnership the new partnership, by law, may request and receive a new EIN. • When one employing entity purchases another employing entity, a consolidation return is filed, the purchaser using its original EIN. • An individual adds or drops a spouse as a partner.
5	CONTINUATION OF PRIMARY NAME	Consists of 2 to 35 characters. The entry must begin in screen position 44 and may extend to position 78. The first position must be a right-hand bracket (]) then, the remaining positions must be alpha, numeric, ampersand (&), hyphen (-) percent sign (%), or blank. Consecutive blanks are not allowed. The PRIMARY NAME and NEW NAME CONTROL must be present.

Exhibit 2.4.9-13 (Cont. 20) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
6	SORT-NAME	The SORT NAME must consist of 2 to 35 characters. The entry must begin in screen position 44 and may extend to position 78. The first position must be alpha, numeric, or dollar sign ($). If the first position is a dollar sign ($) then the next and only other position must be "$" .**
		Note: A dollar sign ($) appearing in the first leftmost position must be considered part of the 2–35 character count.
		If the first position is an alpha or numeric then, the remaining positions must be alpha, numeric ampersand (&), hyphen (-) or blank. Consecutive blanks are not allowed. The Doc Code must be "63". If an SSN account and the transaction code is present then it must be "000", " 040", "041". If an EIN account and the transaction code is present then it must be "000".
7	CARE-OF-NAME	The CARE OF NAME must consist of 2 to 35 characters. The entry must begin in screen position 44 and may extend to position 78. The first position must be a percent sign (%) or a dollar sign ($). If the first position is a Dollar Sign ($) then the next and only other position must be "$" . The "$$" is to delete care of name information without replacing it with new cue of name information. If the first position is a percent sign then the second position must be blank and the remaining positions must be alpha, numeric, ampersand (&), hyphen (-), percent sign (%) or blank. Consecutive blanks are not allowed. The Doc Code must be " 63" . If an SSN account and the transaction code is present then it must be "000", "040", " 041". If an EIN account and the transaction code is present then it must be "000".

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 21) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
8	FOREIGN-STREET	Foreign Address must consist of 2 to 35 characters. The first (left most) position must be alpha numeric or a dollar sign ($). If the first position is alpha or numeric then the remaining positions must be alpha, numeric, hyphen (-), slash (/), or blank. Successive blanks are not allowed. If the first position is a Dollar Sign ($) then the next and only other position must be "$" . The "$$" is to delete foreign address information without replacing it with new foreign address information. Document Code must be " 63" . Transaction Code if present must be "000" or "014". State Code of Mailing City/State/Zip Code must be "." Foreign City of Mailing Street-or-Foreign City/Zip must be present.
9	MAIL-STREET (domestic)	Mailing Street must consist of 2 to 35 characters. Valid characters are: • alpha, numeric, hyphen (-), slash (/), used blank. • Successive blanks are not allowed. Mailing/City/State/Zip must be present. Document Code must be "63". Transaction Code if present must be "000" or "014".
9	FOREIGN-CITY/ZIP	Foreign City Zip consists of 2 to 35 characters. Valid characters are alpha, numeric and blanks. Successive blanks we not allowed. Foreign Street must be present and not equal "$$". Document Code must be "63 ". Transaction Code if present must be "000" or "014".
10	MAIL-CITY/STATE/ZIP(domestic) -OR-FOREIGN COUNTRY	Mailing City, State and Zip must consist of 2 to 35 characters.

Exhibit 2.4.9-13 (Cont. 22) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		Valid characters are alpha and blank for City, alpha only for State and numbers only for Zip. Successive blanks are not allowed.
		If CITY contains a FULL SPELLED OUT CITY name:
		• Mailing Street, State and Zip Code must also be present.
		• Commas separate City and State, and State and Zip on input.
		If CITY contains a two character MAJOR CITY CODE:
		• A Major City Code consists of two alpha characters. See Document 7475 for valid entries.
		• Mailing Street and Zip Code must also be present.
		• The last character of the Major City Code must be immediately followed by two commas ( ) immediately followed by the Zip Code.
		• When a Major City Code is used on input an expanded City, State and Zip Code will be returned on the "REQUEST COMPLETE " screen.
		If STATE CODE is present:
		• The Zip Code must also be present.
		• State Code must be "." If Foreign Country or code is present.
		• State Code must not be present if Major City Code is present.
		If ZIP CODE is present:
		• The valid range for the first five numbers is 00401 to 99999, except the fourth and fifth digits must not be 00.
		• The first three digits (Zip Sectional Center) must be valid for the STATE Code used. If a Major City Code is used the consistency check will be made against the State in which the Major City Is located.
10	FOREIGN COUNTRY/CODE	Foreign Country or country code must consist of 2 to 35 characters.
		Valid characters are alpha and blanks. Successive blanks are not allowed. Foreign Country or code must be followed by "." In place of State information and no zip code information.
		Foreign Street must be present and not equal "$$". Validation routine will generate a foreign country code from the country name or the foreign country name from the country code.
11	LOCATION-STREET-ADDRESS	Location Street must consist of 2 to 35 characters.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 23) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		Valid characters are alpha, numeric, hyphen (-), slash (/), and blank or "$$" only.
		Successive blanks are not allowed.
		If the first position is a Dollar Sign ($) then
		the next and only other position must be "$", and Location City/State/Zip must not be present. The "$$" is to delete Location information without replacing it with new Location information.
		If Location Street is not equal to "$$" then
		Location City/State/Zip must be present
		Document Code must = "63".
		Transaction Code if present must = "000" or "014".
12	LOCATION-CITY/STATE/ZIP	Location City/State/Zip must consist of 2 to 35 characters.

Exhibit 2.4.9-13 (Cont. 24) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
		Valid characters are alpha and blank for City, alpha only for State and numeric only for Zip. Successive blanks are not allowed. City, State and Zip must all be present. Major City Codes are valid for Location City/State/Zip. Mailing City, State And Zip must consist of 2 to 35 characters. Valid characters are alpha and blank for city, alpha only for State and numbers only for Zip. Successive blanks are not allowed. If CITY contains a FULL SPELLED OUT CITY name: • Mailing Street, State and Zip Code must also be present. City and State, used State and Zip are separated by commas on input. If CITY contains a two character MAJOR CITY CODE: • A Major City Code consists of two alpha characters. See Document 7475 for valid entries. • Mailing Street, Zip Code must also be present. • The last character of the Major City Code must be immediately followed by two commas ( ) immediately followed by the ZIP Code. • When a Major City Code is used on input an expanded City, State and Zip Code will be returned on the "REQUEST COMPLETE " screen. City and State, and State and Zip are separated by commas on input. If Location Address is equal to "$$" then Location City/State/Zip must NOT be present. If Location Address is NOT equal to "$$" then Location City/State/Zip must be present. If a Foreign Country or code is present then the State Code must be " ." And the Zip Code must NOT be present. If a Domestic address is present the ZIP CODE must be present. • The valid range for the first five numbers of 00401 to 99999, except the fourth and fifth digits must not be 00. • The first three digits (Zip Sectional Center) must be valid for The STATE Code used.
13	XREF-TIN-ITIN-IND	One digit numeric. Valid values are: • "0" (enter a "0" if the XREF-TIN-ITIN is to be an SSN). "2" (enter a "2" if the XREF-TIN-ITIN is to be an EIN). "3" (enter a "3" if the XREF-TIN-ITIN is a PARENT-EIN). • The XREF-TIN-ITIN-IND must be entered in tandem with a valid XREF-TIN-ITIN. The Doc Code must = 63. A valid TC along with any needed valid parameters for the TC may be entered.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 25) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
13	XREF-TIN-ITIN	A nine digit number: • '00000000' (all zeros) for no update to take place at Master File. • '00000001' for BMF field to be set to all zeros (" 000000000"). • 'nnnnnnnnn' for a specific number to be created ("n" = any numerical digit). • No blanks, alpha or special characters are allowed. The Doc Code must = 63. The XREF-TIN-ITIN must be entered in conjuncture with a valid XREF-TIN-ITIN-IND. A valid TC along with any additional valid parameters for the TC may be entered. Other than a PARENT-EIN, valid Transaction Codes are: • 52–55, 60–66 and 70–73.
13	FORM-56-CHG-IND	DOC-CD must = " 53". FORM-56-CHG-IND is an optional entry • Valid only with TC 099. FORM-56-CHG-IND must = "1" if entered.
13	EFF-DT	Effective Date must contain eight numbers in MMDDCCYY format.
14	FYM	Fiscal Year Month Ending valid range is 01–12.
14	EMPLMNT-CD	Employment Code valid characters are "A", "F", "G", "I", "M", "Q", "S", "T", "W","Z" or"9". (see Document 6209 for definition. If Employment (TIF-00) or input is F, then the only valid Case Assignment input is 8300. Restrict FLSG employment code changes to or from EC values A, T, G, F based on inputting employee's office-identifer and organization codes. The groups allowed to change or input these FLSG EC codes are: 40522, 40523, 40526, 40527, 40705, 40840, 40867, 40868. If Employment Code is 9 then Transaction Code "000" cannot be present. If Employment Code is A, BOD-CD must ="TE", BOD-CLIENT-CD must ="F". **Exhibit 2.4.9-14 for Table of Transaction Consistencies.**
14	RRB-NUM	Railroad Retirement Board Number must be eight numbers.
14	EDI	Electronic Deposit Indicator valid value is "9". Input must be to a BMF EIN account.

Exhibit 2.4.9-13 (Cont. 26) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
14	PARA-SEL-CD	The field is six positions long. • Up to a maximum of five positions may be filled at any one time. • Up to five different code values may be entered into this field, except for I(s) or Z(s) (explanation follows). • One position will always be blank. Any one of the six positions may be left blank. Paragraph Selection Code range is A–H or I or Z. If Paragraph Selection Code = I(s) or Z(s), then no other Paragraph Select Code(s) may be entered. Code values may be repeated. For example, the field may contain one to five "I(s)", one to five "Z(s)" or a one to five combination of A(s)–H(s), with any of them being repeated. Ex. "BADHCb", "EFbbCH", "bDGbDb", "IbIbIb", "bZZZZb", etc. (where b = blank). Transaction Code must be "053", "054","055","058","059", "060", "061", "064", "066", "076", "078", "082", "084", "086","087", "090", "091", "093", "094", "096", "097", "100", "101", "102", "103"or Paragraph Selection Code may equla a single "Z"with address input. See Transaction code description for valid values. Multiple entries of each of these Paragraph Selection Codes up to a total of five are allowed. For example: "AAAAAb", or "BBBbBb ", or "bCbCbC", or "DbbbbD", or "bbbAbb" etc. (where b = blank). Paragraph Selection Code is also valid with BMF and EPMF NEW EIN.
14	SMALL-FSC	Small Foreign Sales Corporation indicator value is "1". Transaction Code " 060" only.
14	FCOI (Fa - coy')	Foreign Country Override Indicator Reinput with a value 1 to override a foreign country validation error.
15	NM-YR/QTR	Name Line Year/Quarter must be either a four or six digit numeric. If four digit numeric, then. Name Line Year/Quarter must be less than 1971 or greater than 1981. If six digit numeric, then Name Line Year/Quarter's first four digits must be 1971–1981. Name Line Year/Quarter's last two digits must be 03,06,09 or 12. Year/Quarter must contain six numbers in CCYYMM format. * (note) * CC = Century Primary Name must be present. MFT Code 51 must be input.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 27) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
15	NEW-SSN	New SSN, ITIN or IRSN must be nine numbers in SSN format (nnn-nn-nnnn). It can not be equal to the account number to which the New SSN is being directed. The valid range for TINs are as follows: 001–01-xxxx through 899-xx-xxxx 9xx -08-xxxx 9xx-19-xxxx 9xx -66-xxxx 9xx-28-xxxx 9xx -09-xxxx 9xx-29-xxxx 9xx -17-xxxx 9xx-49-xxxx 9xx -18-xxxx 9xx-70-xxxx through 9xx-88-xxxx 9xx-07-xxxx 9xx-89-xxxx If the New TIN begins with "9", then a File Source Code of "W" will be generated (except for ITINs). If the Transaction Code is entered, then it must be TC 040 or TC041 only. Doc Code must = "63".
15	MFT	MFT Code must be input to BMF SSN accounts unless TC020 or TC04x or New SSN is present. Valid values are"08", "17", "42","51" , "52", "58", "68", "74","75","76" and"78". MFT 74 and 75 only allowed for EIN accounts.
15	DT-OF-DEATH	Date of Death must be eight numbers, the last four must = 1934 up through the current year. Date of Death cannot be equal to or greater than the current date (Unless Date of Death equal 99999999). • Date of Death equal to "99999999 " may be entered to reverse (turn off) this condition. Date of Death must pass standard date validity checks. MFT Code must be " 52" . TC must be 000 or 016. No other fields allowed with a TC016. Input must be to an SSN account.
15	SFSC-CNTRY-CD	SFSC Country Code is valid with Trans Code 060 and the Small Foreign Sales Corporation. This Foreign Country Code is NOT to be used in the Foreign Address. **Exhibit 2.4.9-15. for Table of Country Codes.**

Exhibit 2.4.9-13 (Cont. 28) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
16	SPOUSES-SSN	Spouses SSN, ITIN or IRSN must contain nine numbers in SSN format (nnn-nn-nnnn) and cannot be all zeros (0's) or all nines (9's). Account must be an SSN account only. Spouses SSN cannot be equal to the SSN of the account it is being added to. Spouse SSN must be accompanied by the Primary Name Line and Name Line Year/Quarter.
16	SOLE-PRP-SSN	Sole Proprietor SSN, ITIN or IRSN must be nine numbers in SSN format (nnn-nn-nnnn) and cannot be all zeros (0's) or all nines (9's). Account must be an EIN account only. The following BMF Filing requirements may not be present: 1120,1041,1065, CT–1, 990T, 5227, 990PF, 990 and 8752.
16	NEW-EIN	New EIN must contain nine numbers in EIN format (nn-nnnnnnn): 1). The first two positions of the New EIN cannot be: 00, 07–10,12,17–20, 26–30, 32, 40, 49, 50, 60, 69, 70, 76, 78–80, 89 or 90. Account must be an EIN account only. New EIN cannot be equal to the EIN of the account it is being added to. If Account is either a BMF or EPMF account then a Paragraph Selection Code (Z only) may be input. No other elements except Doc Code 63, Paragraph Selection Code, Posting Delay Code and Remarks may be input. Input is restricted to CC BRCHG only.
16	TOE	Type of Election Valid entries are: 1 —Initial Classification. 2 —Change of current Classification.
17	PMF-IND	Payer Master File Indicator must be equal to "1" only. Input must be to a BMF EIN account only.
17	TRANS-REG-IND	Transaction Register Indicator must be equal to "1" only. If "1" is entered in the Transaction Register Indicator then the transaction will be suppressed from the selection for the Collection Daily Transaction Register. Doc Code must be "63" only.
17	F8123–CD	Form 8123 Code valid values are "1" filed, "2" approved, "3" disapproved and "9" delete setting. Input must be to a BMF EIN account only.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 29) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
17	F637–IND	Form 637–Ind valid values are "1" or "8" or " 9".
17	LARGE-CORP-CD	Service Center Number from the SIR. The Office Identifier must equal 01–10. The 3rd , 4th and 5th digits of the Employee Number of the SIR must equal the number that coincides with the Service Center. Note: Use the Office Identifier, the first 2 digits of the Employee Number, to determine the service center for the organization values. **Exhibit 2.4.9-16.**
17	CEP	Coordinated Examination Program-Valid entry must equal 01 or 99. The 3rd, 4th and 5th digits of the Employee Number of the SIR must equal the number that coincides with the Service Center. **Exhibit 2.4.9-16.**
17	FOE	Form of Entity Valid entries are: 1–A Domestic eligible entity, taxable as a corporation. 2–A Domestic eligible entity, classified as a partnership. 3–A Domestic eligible entity, disregarded as a separate entity as a single EIN or SSN. 4–A Foreign eligible entity, taxable as a corporation. 5–A Foreign eligible entity, not effectively connected U.S. income. 6–A Foreign eligible entity, classified as a partnership filing form 1065/No effective connected U.S. income.
18	WP-DT	Wages Paid: Valid entry must be numeric in "MMCCYY" format.
18	BOD-DT	Business of Operation: Valid entry must be numeric in "MMCCYY" format.
18	OIC-YR	Offer in Compromise Year Valid entry must be numeric in "CCYY" format. • Entry must = 9999, or equal to or greater than 1992. No other elements except POSTING-DELAY-CD and REMARKS allowed.
18	527-IND	527-POLITICAL-ORGANIZATION-IND Valid entries are 1 thru 5 or 9. DOC-CD must be 63.
18	F944-YR/IND	F944-CACHE-YEAR/IND Current year minus 8 thru current year plus 1. Indicator values are 1 or 9. 1 —Turn on FR944 for year indicated. 9 —Turn off FR944 for year indicated. If input, both the year and indicator must be present.

Exhibit 2.4.9-13 (Cont. 30) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name		Description and Validity
18	LLC-CD		LIMITED LIABILITY COMPANY code S - Single member LLC M - Multi member LLC 9- Turn off LLC code
19	FILING REQUIREMENTS		
		941	Valid values are " 00", "01", "02", " 06", "07", "11", "13", " 14" or left blank. Input must be to a BMF EIN account only. If 941 greater than 00, then 944 must = 00 or not entered. 941 equals "01" If the Code is equal to "G", "W" or "T" or "C" then Filing Requirement 940 must not be equal to "1" or "7", otherwise Filing Requirement 940 must be equal to"1" or"2". 941 equals " 02" then the Employment Code must be equal to "F". 941 equals "07" If the Employment Code is equal to " W", "G"or "T" then, Filing Requirement 940 must not equal "1" , "2 " , or "7", otherwise Filing Requirement 940 must be equal to "7". 941 equals "11" If Employment Code present then Employment Code must be equal to "T", "S", "M", "W" or "9" otherwise Employment Code must not be present and Filing Requirement 940 must be equal to "1" or "2".
19		941	941 equals " 14" If the Employment Code is present then it must be equal to "W" or "T" and Filing Requirement 940 must be equal to "1" or "7". If the Employment Code is not present then Filing Requirement 940 must be equal to "7".
19		940	Valid values are " 0", "1", "2", " 3", "4", "7", or left blank.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 31) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name		Description and Validity
			Input must be to a BMF EIN account only. If 940 greater than"0", then Employment Code must not be equal to "W" or "T". If 940 equals "1" or "2" then at least one of the following Filing Requirements must be present and greater than zero: If Filing Requirement = 941 it's value must = "00 ", "01" or "11"; If Filing Requirement = 943 it's value must = "0" or "1"; If Filing Requirement = 944 it's value must = "00", " 01" or"11". If Filing Requirement 940 = "7" then the following Filing Requirements must be present and greater than zero: If Filing Requirement = 941 it's value must = " 00", "07" or "14". If Filing Requirement = 943 it's value must = "0" or " 7". If Filing Requirement = 944 it's value must = "0 " ,"7" or "14".
19		3520	Valid values are 0, 1, or left blank. Input must be to an BMF, EIN or SSN account. MFT-CD must = 68. A Name change may be entered at this time but is not mandatory. An Address change may be entered at this time but is not mandatory. No other Filing Requirements need to be entered with FR 3520. If the TC equals "000", NEW-NAME-CTRL and PRIMARY-NAME must be entered. Address must also be entered. The DOC-CD must = 63 (need not be entered. It comes up with the BNCHG screen).
19		943	Valid values use 0, 1 , 7 or left blank. Input must be to a BMF EIN account only.
19		945	Valid values are 0 or 1 or left blank. Input must be to a BMF EIN account only. If 945 equals 0 or 1, then WP (Wages Paid) must be present. BOD (Business Operation Date) may be present.

Exhibit 2.4.9-13 (Cont. 32) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name	Description and Validity
19	1120 1120C	Valid 1120 values are 00, 01, 03, 04, 06, 07, 09, 10, 11, 15, 16, 17, 18, or left blank. 20 designates FR1120C the replacement for FR990C. Input must be to a BMF EIN account only. If 1120 greater than 00, then Fiscal Year Month Ending must be present. If 1120 greater than 00, then Filing Requirements 1041,1066 and 1065 must be equal to zero or not present. Filing Requirement 1120 value 15 may only be entered through the Ogden Service Center.
19	1065	Valid values are 0, 1 or left blank. Input must be to a BMF EIN account only. If 1065 equals 1 then Fiscal Yew Month Ending must be present. If 1065 equals 1 then Filing Requirements 1066,1120 and 1041 must be equal to zero or not present.
19	8804	FRM-8804-FR must = "0", " 1", "5" or "8". Input must be to a BMF EIN account. Doc-CD must = 63 The TC field must be either 000 or left blank. • If TC = 000; then; The MFT-CD must be entered and = "08". The address must be entered.
19	944	Valid values are 00, 01, 02, 06, 07, 11, 13, 14 or left blank. Input must be to a BMF EIN account only. If 944 greater than 00 then 941 must = 00 or not entered. If 944 is 00 then F944-YR must be input along with F944-IND "9"..

20	1041	Valid input values are 0, 1 or 2.
		Input must be to a BMF EIN account only.
		If 1041 equals 1 or 2 then
		    Fiscal Year Month Ending must be present.
		If 1041 equals 1 or 2 then
		    Filing Requirement 1120 and 1065 must be equal to zero or not present.
		If 1041 equals 2 then
		BOD-DT and WP-DT must
		also be input.

20	CT–1	Valid values are 0, 1, 2 or left blank. Input must be to a BMF EIN account only. If CT–1 equals 1 or 2 then 940 must not be present.

Exhibit 2.4.9-13   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-13 (Cont. 33) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name		Description and Validity
20		720	Valid values are " 0", "1" , "4", " 6", "7", "9" or left blank. Input must be to a BMF EIN account only. If 720 equals "9" then Transaction Code "000" must not be present.
20		730	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only.
20		11–C	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only.
20		1066	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only. If 990PF equals "1" then Filing Requirements 1120,1065,1041 must be equal to zero or not present.
20		2290	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only.
20		1042	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only.
20		5227	Valid values are " 0" or left blank. Input must be to a BMF EIN account only.
20		3520A	Valid values are " 0", "1", "8" or left blank. Input must be to an EIN, SSN or ITIN account. A Name change may be entered at this time but is not mandatory. An Address change may be entered at this time but is not mandatory. No other Filing Requirements need to be entered with the FR 3520A. The MFT must be entered and equal '42'. NEW-NAME-CTRL and PRIMARY-NAME must be entered. Address must also be input. The DOC-CD must = "63" (need not be entered. It comes up with the BNCHG screen).
20		4720	Valid values are "00, 01 or 02" or left blank.
21		990	Valid values are " 00" or left blank. Input must be to a BMF EIN account only.
21		990PF	Valid values are " 0" or left blank. Input must be to a BMF EIN account only.

Exhibit 2.4.9-13 (Cont. 34) (01-01-2016)
BMF CC BNCHG General Format

Line	Element Name		Description and Validity
21		990T	Valid values are " 0", "2" or left blank. Input must be to a BMF EIN account only If 990T equals "2" then Fiscal Year Month Ending must be present. If 990T equals "2" then Filing Requirements 1120,1065,1041 must be equal to zero or not present.
21		706GS(T)	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only. If 706GS(T) equals "1" then only Filing Requirements 1041, 940, 941, 943 and 944 may be input.
21		706GS(D)	Valid values are " 0","1" or left blank. Input must be to a BMF SSN or EIN account only. If 706GS(D) is input to a BMF SSN account then MFT Code must equal "78" .
21		8752	Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only. If 8752 equals "1" then only Filing Requirements 1120, 940, 941, 944 and 1065 may be input:
21	NOT-REQUIRED		Valid values are " 0", "1" or left blank. Input must be to a BMF EIN account only.
22	944-BYP		Valid values are "1", " 9" or left blank. 9 is to reset bypass.
22	45R-YR1		Valid entries: 2014, 2015.... or 9999. If 45R-YR2 is entered it must be one greater than 45R-YR1. 9999 is the reset value.
22	45R-YR2		Valid entries: 2015, 2016... or 9999. If 45R-YR1 is entered it must be on less than 45R-YR2. 9999 is the reset value.
23	ALE		Valid entries: 1, 2 or 9. (9 is to reset ALE)
24	EIN-EST-DT		Valid input format is"YYYYMM".Valid values for YYYY are "1972" through current year. Valid values for MM are "01-12". "999999" will reset EIN-EST-DT.
23	REMARKS		Valid characters are all keyboard characters and at least three non-blank characters must be input. Remarks are required for all Doc Code 63 inputs. Remarks for TC076 BNCHG screen must begin with alpha "SD" to alert Files that the IDRS transaction record must be associated with a secure document.

Exhibit 2.4.9-14   (01-01-2011)
BMF CC BNCHG General Format-Transactions

Transaction Consistencies:

If Emp Code is:	941FR or 944FR must be:	and/or 943FR must be:	and/or 940FR must be:
F	02, 06 or 07	N/A	N/A
GA	01, 06 or 07	N/A	N/A
M	01 or 11	N/A	N/A
W	00, 01, 07, 11, 14 or not input.	0, 1, 7 or not input.	N/A
S; at least one > 0	00, 01, 11 or not input.	0, 1 or not input.	0, 1, 2 or not input.
T	01, 06, 07, 11 or 14	N/A	N/A
I	N/A	N/A	3 or 4
Z	N/A	N/A	N/A

Exhibit 2.4.9-15   (01-01-2011)
BMF CC BNCHG General Format-Country Codes

Small Foreign Sales Corporation (SFSC) Country Code:

Country	Code	Country	Code
American Samoa	AQ	Iceland	IC
Australia	AS	Ireland	EI
Austria	AU	Jamaica	HN
Barbados	BB	Korea, Republic	KS
Belgium	BE	Malta	MT
Bermuda	BD	Morocco	MO
Canada	CA	Netherlands	NL
Costa Rica	CS	New Zealand	NZ
Cyprus	CY	Northern Mariana Islands	CQ
Denmark	DA	Norway	NO
Dominica	DO	Pakistan	PK
Egypt	EG	Philippines	RP
Finland	FI	Sweden	SW
France	FR	Trinidad & Tobago	TD
Germany, Fed Rep	GE	Virgin Islands, US	VQ
Grenada	GJ		

Exhibit 2.4.9-15   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-16   (01-01-2009)
BMF CC BNCHG General Format-Valid SIR Organization Code

Valid SIR Organization Code:

Service Center	Organization Code
ANSC	382
ATSC	382
AUSC	372
BSC	350
CSC	350 or 351
FSC	392
KCSC	361
MSC	351
OSC	351, 352 or 355
PSC	351
Note: No other elements except POSTING-DELAY-CD and REMARKS may be input.	

Exhibit 2.4.9-17   (01-01-2015)
BMF Address Change

Changes can be made to correct typographical errors as well as to effect substantial changes in the address Lines.

Screen Display:

```
|    |  1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80   |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1  |BNCHG NN-NNNNNNN                                          NM-CTRL>....     |
|2  |DOC-CD>63   BLK-SERIES>..   TC>...  SEQ-NUM>...   PSTNG-DLAY-CD>.          |
|3  |CASE-ASSN-NUM>........ CLC>.. DT-WG-L-PD>.......  DT-BUS-CLD>........       <  |
|4  |NEW-NAME-CTRL>....        PRIMARY-NAME>..................................<  |
|5  |       CONTINUATION-OF-PRIMARY-NAME>].................................<  |
|6  |                    SORT-NAME>......................................<  |
|7  |                  CARE-OF-NAME>.....................................<  |
|8  |               FOREIGN-STREET>.....................................<  |
|9  |     MAIL-STREET-OR-FOREIGN-CITY/ZIP>PO BOX 245.....................<  |
|10 |   MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>BOSTON,MA,00111............<  |
|11 |            LOCATION-STREET-ADDRESS>6323 SECOND PLACE................<  |
|12 |            LOCATION-CITY/STATE/ZIP>BOSTON,MA,00111.................<  |
|13 |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>........ FORM-56-CHG-IND>. EFF-DT>........ |
|14 |FYM>.. EMPLMNT-CD>. RRB-NUM>....... EDI>.  PARA-SEL-CD>...... SM-FSC>.  FCOI>. |
|15 |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>....... SFSC-CTY-CD>.. |
|16 |SPOUSES-SSN>...-..-.... SOLE-PRP-SSN>...-..-.... NEW-EIN>..-...... TOE>. |
|17 |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>.. FOE>._ |
|18 |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>._ |
|19 |FILING-REQ: 941>..  940>.  3520>.  943>.  945>.  1120>.. 1065>.  8804>. 944>.. |
|20 |1041>.  CT-1>.  720>. 730>. 11-C>. 1066>. 2290>. 1042>.  5227>. 3520A> 4720>.. |
|21 |990>..  990PF>.  990T>.  706GS(T)>.  706GS(D)>.  8752>.       NOT-REQUIRED>. |
|22 |944-BYP>._ 45R-YR1>.... 45R-YR2>.... ALE>. EIN-EST-DT>......            _____ |
|23 |REMARKS>CORRECT NSD PER TELEPHONE CONVERSATION.                          |
|24 |                                                                        |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|    |  1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80   |
```

Specific Notes:

Item	Description and Validity
1	Only the most current address is maintained on the file. Therefore, do not change address to reflect what was correct for prior year unless it is also applicable to the most current period.
2	Abbreviate all words of the address subject to accepted abbreviations listed in General Information.
3	For particular information about address lines see that type of address i.e. Mailing Address, Location Address or Foreign Address in the General Format area of this chapter.

Exhibit 2.4.9-18   (01-01-2015)
BMF Foreign Address Change

This example provides for the input of changes involving foreign addresses. Care should be taken with this input as certain items of data we relocated in other than normal address change fields.

Screen Display:

```
|    |  1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80    |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1  |BNCHG NN-NNNNNNN                                              NM-CTRL>ALLN        |
|2  |DOC-CD>63    BLK-SERIES>..   TC>...  SEQ-NUM>...   PSTNG-DLAY-CD>.                |
|3  |CASE-ASSN-NUM>........ CLC>.. DT-WG-L-PD>........   DT-BUS-CLD>........        <  |
|4  |NEW-NAME-CTRL>....            PRIMARY-NAME>ALL NEW IRON COMPANY.................<  |
|5  |            CONTINUATION-OF-PRIMARY-NAME>].................................<  |
|6  |                            SORT-NAME>....................................<  |
|7  |                         CARE-OF-NAME>....................................<  |
|8  |                      FOREIGN-STREET>1100 GREEN ST........................<  |
|9  |       MAIL-STREET-OR-FOREIGN-CITY/ZIP>QUEBEC CITY NV4 6X1     ............<  |
|10 |    MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>QUEBEC,.     ..................<  |
|11 |               LOCATION-STREET-ADDRESS>...................................<  |
|12 |               LOCATION-CITY/STATE/ZIP>...................................<  |
|13 |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>........ FORM-56-CHG-IND>. EFF-DT>........  |
|14 |FYM>.. EMPLMNT-CD>. RRB-NUM>........ EDI>.  PARA-SEL-CD>...... SM-FSC>.  FCOI>1 |
|15 |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>........ SFSC-CTY-CD>.. |
|16 |SPOUSES-SSN>...-..-....  SOLE-PRP-SSN>...-..-....  NEW-EIN>..-.......   TOE>.  |
|17 |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>.. FOE>.  |
|18 |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>.  |
|19 |FILING-REQ: 941>.. 940>. 3520>. 943>. 945>. 1120>.. 1065>. 8804>. 944>.. |
|20 |1041>. CT-1>. 720>. 730>. 11-C>. 1066>. 2290>. 1042>. 5227>. 3520A> 4720>.. |
|21 |990>.. 990PF>. 990T>. 706GS(T)>. 706GS(D)>. 8752>.         NOT-REQUIRED>.   |
|22 |944-BYP>. 45R-YR1>.... 45R-YR2>.... ALE>. EIN-EST-DT>......               |
|23 |REMARKS>CORRECT ADDRESS PER TP LTR                                         |
|24 |                                                                           |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|    |  1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80    |
```

Item	Description and Validity
1	When entering any foreign address change, the data in the city-state field must be followed by a comma (,) and (instead of a state abbreviation) a period (.). These entries are used by the computer in validity checks and transaction generation.

Exhibit 2.4.9-19 (01-01-2015)
BMF— Foreign Location Address Change

Screen Display:

```
|____|  1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80  |
|____|12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1   |BNCHG NN-NNNNNNN                                         NM-CTRL>ALLN            |
|2   |DOC-CD>63    BLK-SERIES>..    TC>...   SEQ-NUM>...    PSTNG-DLAY-CD>.            |
|3   |CASE-ASSN-NUM>........ CLC>.. DT-WG-L-PD>........    DT-BUS-CLD>........       < |
|4   |NEW-NAME-CTRL>....           PRIMARY-NAME>ALL NEW IRON COMPANY...............< |
|5   |            CONTINUATION-OF-PRIMARY-NAME>]..................................< |
|6   |                          SORT-NAME>.....................................< |
|7   |                       CARE-OF-NAME>.....................................< |
|8   |                     FOREIGN-STREET>.....................................< |
|9   |       MAIL-STREET-OR-FOREIGN-CITY/ZIP>.. .. .. .. .......................< |
|10  |   MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...............................< |
|11  |             LOCATION-STREET-ADDRESS>123 MAIN ST.........................< |
|12  |             LOCATION-CITY/STATE/ZIP>TORONTO ONTARIO A1B2C3,CANADA,.  ..< |
|13  |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>........ FORM-56-CHG-IND>. EFF-DT>....... |
|14  |FYM>.. EMPLMNT-CD>. RRB-NUM>........ EDI>.  PARA-SEL-CD>...... SM-FSC>.  FCOI>. |
|15  |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>........ SFSC-CTY-CD>.. |
|16  |SPOUSES-SSN>...-..-....  SOLE-PRP-SSN>...-..-.... NEW-EIN>..-.......   TOE>. |
|17  |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>.. FOE>. |
|18  |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>. |
|19  |FILING-REQ: 941>.. 940>.  3520>.  943>.  945>.  1120>..  1065>.  8804>. 944>.. |
|20  |1041>.  CT-1>.  720>. 730>. 11-C>. 1066>. 2290>. 1042>.  5227>. 3520A> 4720>.. |
|21  |990>..  990PF>.  990T>.  706GS(T)>.  706GS(D)>.  8752>.       NOT-REQUIRED>. |
|22  |944-BYP>.  45R-YR1>....  45R-YR2>....  ALE>.  EIN-EST-DT>...... |
|23  |REMARKS>NSD CORRECT ADDRESS PER TP LTR |
|24  | |
|____|12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|____|  1-9   | 11-19  | 21-29  | 31-39  | 41-49  | 51-59  | 61-69  | 71-80  |
```

Exhibit 2.4.9-20   (01-01-2015)
BMF—Removal of an Account/EO Section from the Master File

This example deals with a deletion of an erroneous account or an erroneously established Exempt Organization Section from the BMF. Extreme care should be taken in the determination to delete an account. When the Master File Account has only entity information established without any tax modules, a TC 020 will physically delete the account from the BMF. When the Master File Account has tax modules established, the account will not be deleted from the BMF, but the Filing Requirement Codes will be changed to "8" to indicate that the account is inactive. A TC 022 will delete only the Exempt Organization Section from the BMF.

Screen Display:

```
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|    |123456789012345678901234567890123456789012345678901234567890123456789012345678890|
|1  |BNCHG NN-NNNNNNN                                                    NM-CTRL>       |
|2  |DOC-CD>63    BLK-SERIES>..   TC>020  SEQ-NUM>...   PSTNG-DLAY-CD>.                 |
|3  |CASE-ASSN-NUM>........ CLC>.. DT-WG-L-PD>........  DT-BUS-CLD>........          <  |
|4  |NEW-NAME-CTRL>....        PRIMARY-NAME>..................................<        |
|5  |           CONTINUATION-OF-PRIMARY-NAME>]..................................<      |
|6  |                        SORT-NAME>...................................<            |
|7  |                       CARE-OF-NAME>...................................<          |
|8  |                      FOREIGN-STREET>...................................<         |
|9  |       MAIL-STREET-OR-FOREIGN-CITY/ZIP>.. ... .. ...................<             |
|10 |     MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...................................<  |
|11 |              LOCATION-STREET-ADDRESS>...................................<        |
|12 |              LOCATION-CITY/STATE/ZIP.. ...................................<      |
|13 |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>......... FORM-56-CHG-IND>. EFF-DT>.......       |
|14 |FYM>.. EMPLMNT-CD>. RRB-NUM>........ EDI>.  PARA-SEL-CD>...... SM-FSC>. FCOI>.     |
|15 |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>....... SFSC-CTY-CD>..     |
|16 |SPOUSES-SSN>...-..-....   SOLE-PRP-SSN>...-..-....  NEW-EIN>..-.......   TOE>.     |
|17 |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>.. FOE>.      |
|18 |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>.      |
|19 |FILING-REQ: 941>..  940>.  3520>.  943>.  945>.  1120>..  1065>.  8804>. 944>..   |
|20 |1041>.  CT-1>.  720>. 730>. 11-C>. 1066>. 2290>. 1042>.  5227>. 3520A>  4720>..   |
|21 |990>.. 990PF>.  990T>.  706GS(T)>.  706GS(D)>.  8752>.          NOT-REQUIRED>.     |
|22 |944-BYP>.  45R-YR1>....  45R-YR2>.... ALE>.  EIN-EST-DT>......                     |
|23 |REMARKS>SD 09780203 DUP FILING                                                    |
|24 |                                                                                  |
|    |123456789012345678901234567890123456789012345678901234567890123456789012345678890|
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Specific Notes:

Item	Description and Validity
1	Document Code must be 63.
2	TC 020 or 022 is the only data element to be entered, no other data may be present.
3	For TC 022, must be an EIN account with EO data on the Master File (not necessarily on BTIF).

Exhibit 2.4.9-21 (01-01-2015)
BMF Transaction Code 091

Screen Display:

```
|   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|1  |BNCHG NN-NNNNNNN                                                    NM-CTRL>      |
|2  |DOC-CD>63    BLK-SERIES>..   TC>091  SEQ-NUM>...    PSTNG-DLAY-CD>.               |
|3  |CASE-ASSN-NUM>........ CLC>.. DT-WG-L-PD>........   DT-BUS-CLD>........        <   |
|4  |NEW-NAME-CTRL>....         PRIMARY-NAME>...................................<      |
|5  |       CONTINUATION-OF-PRIMARY-NAME>].....................................<      |
|6  |                           SORT-NAME>....................................<      |
|7  |                        CARE-OF-NAME>....................................<      |
|8  |                      FOREIGN-STREET>....................................<      |
|9  |       MAIL-STREET-OR-FOREIGN-CITY/ZIP>.. .. .. .......................<      |
|10 |   MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...............................<      |
|11 |             LOCATION-STREET-ADDRESS>...................................<      |
|12 |             LOCATION-CITY/STATE/ZIP.. . ...............................<      |
|13 |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>......... FORM-56-CHG-IND>. EFF-DT>04042005    |
|14 |FYM>.. EMPLMNT-CD>. RRB-NUM>........ EDI>.  PARA-SEL-CD>...... SM-FSC>.  FCOI>.   |
|15 |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>....... SFSC-CTY-CD>..    |
|16 |SPOUSES-SSN>...-..-....  SOLE-PRP-SSN>...-..-....  NEW-EIN>..-....        TOE>.   |
|17 |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>.. FOE>.    |
|18 |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>.    |
|19 |FILING-REQ: 941>.. 940>. 3520>. 943>. 945>. 1120>.. 1065>. 8804>. 944>..         |
|20 |1041>. CT-1>. 720>. 730>. 11-C>. 1066>. 2290>. 1042>. 5227>. 3520A> 4720>..      |
|21 |990>.. 990PF>. 990T>. 706GS(T)>. 706GS(D)>. 8752>.        NOT-REQUIRED>.          |
|22 |944-BYP>. 45R-YR1>.... 45R-YR2>.... ALE>. EIN-EST-DT>......                      |
|23 |REMARKS>LTR                                                                      |
|24 |                                                                                |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789 0|
|   |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Specific Notes:

Item	Description and Validity
1	TC 091 indicates the termination of a Form 2553.
2	An Effective Date must be present.
3	The Document Code must be 53.
4	Remarks and Post Delay Cycle Code may be present
5	No other data except Paragraph Selection Code, Post Delay Cycle Code and Remarks may be present.

Exhibit 2.4.9-22 (01-01-2015)
BMF TDA—TDI Transfer (Document Code 50)

This type of transaction is initiated to transfer the assignment of a TDA-TDI account to within region or out of region location codes.

Screen Display:

```
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1   |BNCHG NN-NNNNNNN                                          NM-CTRL>                |
|2   |DOC-CD>50    BLK-SERIES>..   TC>...  SEQ-NUM>...   PSTNG-DLAY-CD>.               |
|3   |CASE-ASSN-NUM>21006100 CLC>21 DT-WG-L-PD>........  DT-BUS-CLD>........        <  |
|4   |NEW-NAME-CTRL>....           PRIMARY-NAME>..................................<   |
|5   |           CONTINUATION-OF-PRIMARY-NAME>]..................................<   |
|6   |                              SORT-NAME>..................................<   |
|7   |                             CARE-OF-NAME>..................................<   |
|8   |                           FOREIGN-STREET>..................................<   |
|9   |       MAIL-STREET-OR-FOREIGN-CITY/ZIP>.. .. .. .. ..................<   |
|10  |    MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>..................................<   |
|11  |               LOCATION-STREET-ADDRESS>..................................<   |
|12  |               LOCATION-CITY/STATE/ZIP.. .. ..................................<   |
|13  |XREF-TIN-ITIN-IND>. XREF-TIN-ITIN>........  FORM-56-CHG-IND>. EFF-DT>04042005  |
|14  |FYM>.. EMPLMNT-CD>. RRB-NUM>........ EDI>.   PARA-SEL-CD>...... SM-FSC>.  FCOI>. |
|15  |NM-YR/QTR>...... NEW-SSN>...-..-.... MFT>.. DT-OF-DEATH>........ SFSC-CTY-CD>.. |
|16  |SPOUSES-SSN>...-..-....   SOLE-PRP-SSN>...-..-....  NEW-EIN>..-.......   TOE>.  |
|17  |PMF-IND>. TRANS-REG-IND>. F8123-CD>. F637-IND>. LARGE-CORP-CD>.. CEP>.. FOE>.  |
|18  |WP-DT>...... BOD-DT>...... OIC-YR>.... 527-IND>. F944-YR/IND>..../.  LLC-CD>.  |
|19  |FILING-REQ: 941>..  940>.  3520>.  943>.  945>.  1120>..  1065>.  8804>. 944>.. |
|20  |1041>.  CT-1>.  720>. 730>. 11-C>. 1066>. 2290>. 1042>.  5227>. 3520A>  4720>.. |
|21  |990>..  990PF>.  990T>.  706GS(T)>.  706GS(D)>.  8752>.         NOT-REQUIRED>.  |
|22  |944-BYP>.  45R-YR1>....  45R-YR2>....  ALE>.  EIN-EST-DT>......                |
|23  |REMARKS>CLC-CD                                                                 |
|24  |                                                                              |
|    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Specific Notes:

Exhibit 2.4.9-22 (Cont. 1) (01-01-2015)
BMF TDA—TDI Transfer (Document Code 50)

Item	Description and Validity
1	The CLC is a mandatory entry. • Valid values = 11-15, 17 or 21-27, 35. **Bytes 1–2: Area Office (AO)** **Bytes 3–4: Territory Office (TO)** **Bytes 5–6: Block Group(BG)** **Bytes 7–8: Employee Number (EE)** Employee Number = Employee responsible for the delinquent taxpayer. Valid AO values: 01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00). 11–15–W&I Areas. 21–27, 35—SB/SE Areas. 97–99–Reserved for ICS special use. Range of valid assignment numbers: BGEE = 0000-0199, 0500, 0601-0606, 1000-5999, 6200-6299, 6400-7000, 8000-8699, 8701-8999, 9100-9199, 9400-9799 Consistency checks: BGEE = 6996 or 6997, then AOTO must be 3500 BGEE = 8000, then account must be IMF (BNCHG ONLY) BGEE = 8300 or 8600, then account must be BMF BGEE = 7000, then account can not be NMF (BNCHG ONLY) BGEE = 8600 or 8000, then TDI-CD must be 1 and TDA-CD must not be 1 BGEE = 7000, then TDA-CD or TDI-CD must be 1 BG = 66-69, then TO must be 70-89 or 94-99 or TO can be 00 if AO = 35 BG = 10-59, then TO can not be 00 BG first position = 0, 7 or 8, or BG = 64 or 65, then TO must be 00 BG = 94 or 95, then account must be EPMF AO = 35 and BGEE = 6600-6995, then TO must be 70-89 or 94-99 AO = 35 and BGEE = 6996 or 6997, then TO must be 00 TO = 00, then BG must be 00-09,60-65,70,80-89,94-95 or BGEE must be 6996 or 6997 TO= 70-89 or 94-99, then BG must be 66-69 TO = 70-89 and BG = 66-69, then AO must be 35 IF TIF10 does not exist, then BGEE can not be 7000 IF MEMO-CD = 1, no assignment change is valid The following conditions require a STAUP (assignment not valid with INCHG/BNCHG) If current TIF10 BGEE is 7100, then input BGEE 7000 is the only valid requested assignment If TDA-CD = 1 then the following If input BGEE = 7000 and current TIF10 BG = 09-70 or 72-99, and current TIF10 BGEE not = 7100, then invalid If input BGEE = 0601-0605 or BG = 00 or 01 and current TIF10 BG = 70, then invalid If input BG < 09 and current TIF10 BG = 10-69, then invalid If input BG = 00, 01 or 06 and current TIF10 BG = 80-89, then invalid The following are restricted conditions (can't move directly from current to requested)

Exhibit 2.4.9-22   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-22 (Cont. 2) (01-01-2015)
BMF TDA—TDI Transfer (Document Code 50)

Item	Description and Validity

	IF TDI-CD = 1, then
	If input BG = 00, 01 or 06 and current TIF10 BG = 09-69, then invalid.
	If AREA-OFFICE-CODE in SIR = 00, then
	If current TIF10 BG = 10-69, then input BG can only be >09 and < 80 or input BGEE = 8500.
	If AREA-OFFICE-CODE in SIR > 00, then
	If TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG < 09 or (current TIF10 BG = 09 and TIF02 ACS-ACCT-CD not = zero) , then any input is invalid.
	IF TDA-CD = 1 or TDI-CD = 1 and current TIF10 BG = 80-89, then only valid input BGEE is 7000.
	
	If CASE-ASSN-NUM entered with CLC-CD; Move CASE-ASSN-NUM to TIF 10 CASE-ASSN-NUM field.

2	Data other than the above cannot be entered on Document Code 50. See Document Code 63 criteria for other types of changes.

Exhibit 2.4.9-23 (01-01-2011)
NMF CC BNCHG General Format

Screen Display:

```
|___ |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1   |BNCHG nn-nnnnnnN                                              NM-CTRL>....            |
|2   |DOC-CD>..    BLK-SERIES>..    TC>...   SEQ-NUM>...    PSTNG-DLAY-CD>.                 |
|3   |*********************************************************************************    |
|4   |NEW-NAME-CTRL>....            PRIMARY-NAME>.....................................<    |
|5   |           CONTINUATION-OF-PRIMARY-NAME>].....................................<     |
|6   |                       SORT-NAME>.....................................<             |
|7   |                       CARE-OF-NAME>.....................................<          |
|8   |                       FOREIGN-STREET>.....................................<        |
|9   |         MAIL-STREET-OR-FOREIGN-CITY/ZIP>.....................................<      |
|10  |    MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>.....................................<    |
|11  |              LOCATION-STREET-ADDRESS>.....................................<        |
|12  |              LOCATION-CITY/STATE/ZIP>.....................................<        |
|13  |*********************************************************************************    |
|14  |CLC>..    NEW-SSN>...-..-....    NEW-EIN>..-.......    TRANS-REG-IND>.  FCOI>.       |
|15  |CASE-ASSN-NUM>........ ULC>..                                                       |
|16  |REMARKS>                                                                            |
|17  |_____                                                                            |
|18  |_____                                                                            |
|19  |                                                                                    |
|20  |_____                                                                            |
|21  |                                                                                    |
|22  |_____                                                                            |
|23  |                                                                                    |
|24  |                                                                                    |
|    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Record Element Description:

Exhibit 2.4.9-23 (Cont. 1) (01-01-2011)
NMF CC BNCHG General Format

Line	Element Name	Description and Validity
1	BNCHG	Command Code
1	TIN	EIN Taxpayer account number will be generated from previous Command Code.
1	FILE SOURCE	File Source N = NMF
1	NM-CTRL	Generated from previous Command Code.
2	DOC-CD	Document Code must be either "50" or "63". Document Code 50 for NMF can be used by Customer Service personnel in the field offices or in the service center. • If DOC-CD = 50, only the CLC (mandatory) and the CASE-ASSN-NUM (optional) are valid entries along with the Post Delay Cycle Code and REMARKS. No other data may be input with Document Code 50. • If CLC input is made to NMF (File source Code "6") account; then; If CLC-CD = 21 – 27 or 35; Move CLC-CD to TIF 00 CLC-CD field. If CASE-ASSN-NUM entered with CLC-CD; Move CASE-ASSN-NUM to TIF 10 CASE-ASSN-NUM field; Else; Move CLC to positions one and two of TIF 10 CASE-ASSN-NUM field; Move " 00" to positions three and four of TIF 10 CASE-ASSN-NUM field; Move "6100" to positions five thru eight of TIF 10 CASE-ASSN-NUM field; Else; Move "INVALID AO FOR NMF" to BNCHG error message field. Additional Processing: • If the CLC entered is **not** within the same service center as the current CLC then **BNCHG will generate a TRANS-CD of " 030"**. • If the CLC entered **is** within the same service center as the current CLC, then **BNCHG will generate a TRANS-CD of "015".**
2	BLK-SERIES	Blocking Series must only be present for Doc Code 53 and Transaction Codes 076, 090, 091 or 096 Valid value is 95
2	TC	Transaction Code: Literal TC must be followed by an 020. No other TC's are valid for NMF. Document Code must be 63 and New EIN/SSN may be present. No other data may be present.
2	SEQ-NUM	Sequence number must be three numbers in the range of "001–999" . Transaction Code must equal "053", "054", "055", "058", "059", "060", "061" , "064", "066", "070", "090" or "094",
2	PSTNG-DLAY-CD	Posting Delay Code: Values are "1–6".
4	NEW-NAME-CTRL	New Name Control: Exhibit 2.4.9-13. BMF CC BNCHG General Format

Exhibit 2.4.9-23 (Cont. 2) (01-01-2011)
NMF CC BNCHG General Format

Line	Element Name	Description and Validity
4	PRIMARY-NAME	Primary Name: Exhibit 2.4.9-13 BMF CC BNCHG General Format
5	CONTINUATION-OF-PRIMARY-NAME	Continuation of Primary Name: Exhibit 2.4.9-13. BMF CC BNCHG General Format
6	SORT-NAME	Sort Name: Exhibit 2.4.9-13 BMF CC BNCHG General Format
7	CARE-OF-NAME	Care of Name: Exhibit 2.4.9-13 BMF CC BNCHG General Format
8	FOREIGN-STREET	Foreign Street: Exhibit 2.4.9-13 BMF CC BNCHG General Format
9	MAIL-STREET-OR-FOREIGN CITY/ZIP	Domestic Mailing Street or Foreign City and foreign postal code Exhibit 2.4.9-13. BMF CC BNCHG General Format
10	MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY	Domestic City, State and Zip Code or Foreign Country/Code: Exhibit 2.4.9-13. BMF CC BNCHG General Format
11	LOCATION-STREET-ADDRESS	Location Street Address: Exhibit 2.4.9-13. BMF CC BNCHG General Format
12	LOCATION CITY/STATE/ZIP	Location City, Sate and Zip Code: Exhibit 2.4.9-13. BMF CC BNCHG General Format
14	CLC	Collection Location Code: Valid Area Offices for SB/SE are 21–27, 35. Valid Area Offices for W&I are 11–15. The CLC can only be entered when the DOC-CD = 50. It is a mandatory entry.
14	NEW SSN	New SSN, ITIN, or IRSN must contain nine numbers in SSN format (nnn-nn-nnnn) and cannot be all nines or zeros. No other data may be present. New SSN may not be equal to the SSN addressed.
14	NEW-EIN	New EIN: Must be nine numbers (nn-nnnnnnn). Cannot be all nines and the first two positions cannot be 00,07–10, 12,17,18,19, 20, 26–30,32,33,40, 49, 50, 60, 65, 68–70, 76-80, 89, 90. The New EIN (NE) may not be equal to the EIN being addressed. No other data may be present.

Exhibit 2.4.9-23   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-23 (Cont. 3) (01-01-2011)
NMF CC BNCHG General Format

Line	Element Name	Description and Validity
14	TRAN-REG-IND	Transaction Register Indicator: If input must be a "1". If Transaction Register Indicator is not input, a Transaction Register Record is generated if there other are any periods in TDA/TDI status and the change involves one or more of the following: • Collection Location code or Address Change • Primary Name Change • Account Number Change • Account Deletion (TC020) If a " 1" is input, no Transaction Register Record will be generated regardless of account status. A "1" is invalid input for Doc Code 50, as it is automatically generated.
14	FCOI	Foreign Country Override Indicator: Exhibit 2.4.9-13 BMF CC BNCHG General Format.

Exhibit 2.4.9-23 (Cont. 4) (01-01-2011)
NMF CC BNCHG General Format

Line	Element Name	Description and Validity
15	CASE–ASSN–NUM	**Bytes 1–2: Area Office (AO)** Valid AO values: 01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00). 11–15–W&I Areas. 21–27, 35—SB/SE Areas. 97–99–Reserved for ICS special use. • If first 2 digits of CASE-ASSIGNMENT-NUM = 11 – 15, then, If TO (3rd and 4th digits) = 00, the 5th and 6th digits must = 00, 01, 06, 65 or 70 Else If TO (3rd and 4th digits) =01 - 95 the 5th and 6th digits must = 10 -59 Else (CLC 21 - 27, 35) • If first 2 digits of CASE-ASSIGNMENT-NUM =35 and 5th and 6th digits (GROUP) = 66 - 69 then, TO (3rd and 4th digits) must = 00, 70 - 89, 96 - 99 ELSE, (first 2 digits 21 - 27 or (35 & GROUP not 66 - 69)) If 3rd and 4th digits (TO) are zeroes, 5th and 6th digits must be 00, 01, 06, 62, 64, 65, 70 or 80-89 Else If 3rd and 4th digits (TO) are 96 - 99 5th and 6th digits must be 66 - 69 Else If TO (3rd and 4th digits) =01 - 95 the 5th and 6th digits must = 10 - 59. • IF digits 5 – 8 (BGEE)= 6550 – 6565 or 6567– 6599, Then; The AO must = 11 - 15. Else If digits 5 - 8 (BGEE) = 6501 - 6549 or 6566 AO must = 21 - 27, 35. **Bytes 7–8: Employee Number** Employee Number = Employee responsible for the delinquent taxpayer.
15	ULC	Universal Location Code: • DOC-CD must = 63. • A name and address must also be entered with the ULC. • Valid values for SB/SE: 01–06, 11, 13, 14, 16, 22, 23, 25, 51, 52, 54, 56, 57, 78, 59, 65, 31, 34, 38, 55, 61, 35–37, 39, 58, 62–64, 71, 72, 41–43, 45–48, 73–76, 81, 83–88, 82, 91–93, 99, 68, 77, 94, 33, Puerto Rico (66); International (98), 95. Valid values for W&I: 01–06, 11, 13, 14, 16, 22, 23, 25, 51, 52, 54, 56, 57, 78, 58, 59, 62–65, 71, 72, 31, 34–39, 55, 61, 41–43, 45–48, 73–76, 81–88, 91–93, 99, 33, 68, 77, 94, 95. **NOTE: ULC of 66 and 98 are not valid if CLC Area Office is not 35.**
16	REMARKS	Remarks section: Exhibit 2.4.9-13 BMF CC BNCHG General Format

Exhibit 2.4.9-23   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-24   (01-01-2009)
NMF TDA—TDI Transfer (Doc Code 50)

This type of transaction is initiate to transfer the assignment of a TDA or TDI account to within region or out of region location codes.

Screen Display:

```
|__ |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|___|123456789012345678901234567890123456789012345678901234567890123456789012345678901|
|1  |BNCHG nn-nnnnnnnN                                                 NM-CTRL>MART     |
|2  |DOC-CD>50    BLK-SERIES>..   TC>...  SEQ-NUM>...   PSTNG-DLAY-CD>.                 |
|3  |******************************************************************************** |
|4  |NEW-NAME-CTRL>....          PRIMARY-NAME>...................................< |
|5  |            CONTINUATION-OF-PRIMARY-NAME>]...................................< |
|6  |                             SORT-NAME>...................................< |
|7  |                           CARE-OF-NAME>...................................< |
|8  |                         FOREIGN-STREET>...................................< |
|9  |         MAIL-STREET-OR-FOREIGN-CITY/ZIP>...................................< |
|10 |    MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>...................................< |
|11 |                LOCATION-STREET-ADDRESS>...................................< |
|12 |               LOCATION-CITY/STATE/ZIP>...................................< |
|13 |******************************************************************************** |
|14 |CLC>21    NEW-SSN>...-..-....  NEW-EIN>..-.......  TRANS-REG-IND>.  FCOI>.        |
|15 |CASE-ASSN-NUM>21006100 ULC>..                                                     |
|16 |REMARKS>                                                                          |
|17 |                                                                                  |
|18 |_____                                                                        |
|19 |_____                                                                        |
|20 |                                                                                  |
|21 |_____                                                                        |
|22 |                                                                                  |
|23 |_____                                                                        |
|24 |                                                                                  |
|___|123456789012345678901234567890123456789012345678901234567890123456789012345678901|
|___|   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Specific Notes

Exhibit 2.4.9-24 (Cont. 1) (01-01-2009)
NMF TDA—TDI Transfer (Doc Code 50)

Item	Description and Validity
1	The CLC is a mandatory entry. • Valid values = 11-15 or 21-27 or 35. The CASE-ASSN-NUM, Post Delay Cycle Code and Remarks may be present.
2	Data other than the above cannot be entered on Document Code 50. See Document Code 63 criteria for other types of changes and for Foreign address changes.

Exhibit 2.4.9-24   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-24 (Cont. 2) (01-01-2009)
NMF TDA—TDI Transfer (Doc Code 50)

Item	Description and Validity
3	The input of Document Code 50 will cause a new TDA/TDI Assignment Code to be generated on to the TIF if input Collection Location Code (CLC) is out of input service center jurisdiction.
	The CASE-ASSN-NUM is an optional entry and can only be entered if the CLC has been entered.

Bytes 1–2: Area Office (AO)
Valid AO values:
01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00).
11–15–W&I Areas.
21–27, 35—SB/SE Areas.
97–99–Reserved for ICS special use.
• If first 2 digits of CASE-ASSIGNMENT-NUM = 11 − 15, then,
If TO (3rd and 4th digits) = 00,
the 5th and 6th digits must = 00, 01, 06, 65 or 70
Else
If TO (3rd and 4th digits) =01 - 95
the 5th and 6th digits must = 10 -59
Else (CLC 21 - 27, 35)
• If first 2 digits of CASE-ASSIGNMENT-NUM =35 and 5th and 6th digits (GROUP) = 66 - 69
then,
TO (3rd and 4th digits) must = 00, 70 - 89, 96 - 99
ELSE, (first 2 digits 21 - 27 or (35 & GROUP not 66 - 69))
If 3rd and 4th digits (TO) are zeroes,
5th and 6th digits must be 00, 01, 06, 62, 64, 65, 70 or 80-89
Else
If 3rd and 4th digits (TO) are 96 - 99
5th and 6th digits must be 66 - 69
Else
If TO (3rd and 4th digits) =01 - 95
the 5th and 6th digits must = 10 - 59.
• IF digits 5 − 8 (BGEE)= 6550 − 6565 or 6567– 6599, Then;
The AO must = 11 - 15.
Else
If digits 5 - 8 (BGEE) = 6501 - 6549 or 6566
AO must = 21 - 27, 35.

Bytes 7–8: Employee Number
Employee Number = Employee responsible for the delinquent taxpayer.

Exhibit 2.4.9-25 (01-01-2009)
EPMF CC BNCHG General Format

Screen Display:

```
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|1   |BNCHG nn-nnnnnnnP                                              NM-CTRL>....       |
|2   |DOC-CD>..                        TC>...                   PSTNG-DLAY-CD>.         |
|3   |*****************************************************************************|
|4   |NEW-NAME-CTRL>....          PRIMARY-NAME>.................................<  |
|5   |          CONTINUATION-OF-PRIMARY-NAME>].................................<  |
|6   |                      SORT-NAME>.................................<  |
|7   |                     CARE-OF-NAME>.................................<  |
|8   |                   FOREIGN-STREET>.................................<  |
|9   |       MAIL-STREET-OR-FOREIGN-CITY/ZIP>.................................<  |
|10  |    MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>.................................<  |
|11  |            LOCATION-STREET-ADDRESS>.................................<  |
|12  |            LOCATION-CITY/STATE/ZIP>.................................<  |
|13  |*****************************************************************************|
|14  |CLC>..     PARA-SEL-CD>......   NEW-EIN>..-.......   TRANS-REG-IND>.  FCOI>.   |
|15  |CASE-ASSN-NUM>........                                                         |
|16  |REMARKS>                                                                      |
|17  |_____                                                                   |
|18  |                                                                              |
|19  |_____                                                                   |
|20  |                                                                              |
|21  |_____                                                                   |
|22  |                                                                              |
|23  |_____                                                                   |
|24  |                                                                              |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|
|    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Record Element Description:

Exhibit 2.4.9-25 (Cont. 1) (01-01-2009)
EPMF CC BNCHG General Format

Line	Element Name	Description and Validity
1	BNCHG	Command Code
1	TIN	EIN Taxpayer account number will be generated from previous Command Code.
1	FILE SOURCE	File Source P = EPMF
1	NM-CTRL	Name Control: Generated from previous Command Code.
2	DOC-CD	Document Code must be either " 50" or "63". Document Code 50 for EPMF can be used by Collection personnel in the field offices. The CLC must be entered with DOC-CD 50. The CASE-ASSN-NUM and Post Delay Cycle Code may also be present. No other data may be input with Document Code 50.
2	TC	Transaction Code: This field is used when the transaction code cannot be generated from screen data. This is a three digit numeric field. Valid entries: "000" and "012".
2	PSTING-DLAY-CD	Posting Delay Code: Values are "1–6".
4	NEW-NAME-CTRL	New Name Control: Exhibit 2.4.9-13 BMF CC BNCHG General Format
4	PRIMARY-NAME	Primary Name: Exhibit 2.4.9-13 BMF CC BNCHG General Format
5	CONTINUATION-OF-PRIMARY-NAME	Continuation of Primary Name: Exhibit 2.4.9-13 BMF CC BNCHG General Format
6	SORT-NAME	Sort name: Exhibit 2.4.9-13. BMF CC BNCHG General Format
7	CARE-OF-NAME	Care of Name: Exhibit 2.4.9-13 BMF CC BNCHG General Format
8	FOREIGN-STREET	Foreign Street: Exhibit 2.4.9-13 BMF CC BNCHG General Format
9	MAIL-STREET-OR-FOREIGN CITY/ZIP	Domestic Mailing Street or Foreign City and foreign postal code Exhibit 2.4.9-13. BMF CC BNCHG General Format
10	MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY	Domestic City, State and Zip Code or Foreign Country/Code: Exhibit 2.4.9-13. BMF CC BNCHG General Format
11	LOCATION-STREET-ADDRESS	Location Street Address: Exhibit 2.4.9-13 BMF CC BNCHG General Format
12	LOCATION CITY/STATE/ZIP	Location City, State and Zip Code: Exhibit 2.4.9-13. BMF CC BNCHG General Format

Exhibit 2.4.9-25 (Cont. 2) (01-01-2009)
EPMF CC BNCHG General Format

Line	Element Name	Description and Validity
14	CLC	COLLECTION LOCATION CODE (CLC) • DOC-CD must = 50. • The CLC is a mandatory entry. • Valid values = 11-15 (W&I) or 21-27 or35(SB/SE). • The only other field that may be entered with the CLC is the CASE-ASSN-NUM (an optional entry).
14	PARA-SEL-CD	The field is six positions long. • Up to a maximum of five positions may be filled at any one time. • Up to five different code values may be entered into this field, except for I(s) or Z(s) (explanation follows). • One position will always be blank. Any one of the six positions may be left blank. Paragraph Selection Code range is A–H or I or Z. If Paragraph Selection Code = I(s) or Z(s), then no other Paragraph Select Code(s) may be entered. Code values may be repeated. For example, the field may contain one to five "I(s)", one to five "Z(s)" or a one to five combination of A(s)–H(s), with any of them being repeated. Ex. "BADHCb", "EFbbCH", "BbbbCb ", "bDGbDb", "IbIbIb", "bZZZZb", etc. (where b = blank). Multiple entries of each of these Paragraph Selection Codes up to a total of five are allowed. For example: "AAAAAb", or "BBBbBb", or " bCbCbC", or "DbbbbD", or "bbbAbb " etc. (where b = blank). • Is valid with EPMF NEW EIN.
14	NEW-EIN	This Field must contain numbers in EIN Format (nn-nnnnnnn). The first two positions cannot be 00, 07–10, 12, 17–20, 26–30, 32, 40, 49, 50, 60, 69, 70, 76, 78, 80, 89, 90. If the new EIN is input, then no other elements may be input except Document Code (63) POST-DELAY-CYC-CD, PARA-SELECT-CD or Remarks. New EIN may not equal the account number to which this input is directed. This field is restricted to CC BRCHG input only.
14	TRANS-REG-IND	If input must be "1".

Exhibit 2.4.9-25   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-25 (Cont. 3) (01-01-2009)
EPMF CC BNCHG General Format

Line	Element Name	Description and Validity
		If not entered a Transaction Register record is generated if there are any periods in TDA/TDI status and the change involves one or more of the following and is other than Document Code 50: • Collection Location Code Change or Address Change • Primary Name • Account Number Change • Account Deletion (TC 020) If the "1" is entered, then no Transaction Register record is generated regardless of account status. If Doc Code is 50, then this field cannot be input as "1" will be generated automatically.
14	FCOI	Foreign Country Override Indicator: Exhibit 2.4.9-13 BMF CC BNCHG General Format

Exhibit 2.4.9-25 (Cont. 4) (01-01-2009)
EPMF CC BNCHG General Format

Line	Element Name	Description and Validity
15	CASE-ASSN-NUM	DOC-CD must = 50. The CASE-ASSN-NUM is an optional entry and may only be entered with the CLC. The CLC is a mandatory entry. • Valid values = 11-15 or 21-27 or 35. • The CASE-ASSN-NUM is an eight position numeric field. • If the CASE-ASSN-NUM is entered, the first two positions must equal the CLC. The entry of the CASE-ASSN-NUM is as follows: **Bytes 1–2: Area Office (AO)** Valid AO values: 01–10 — Reserved for ICS/SCCB to represent SC values (TO will = 00). 11–15–W&I Areas. 21–27, 35—SB/SE Areas. 97–99–Reserved for ICS special use. • If first 2 digits of CASE-ASSIGNMENT-NUM = 11 − 15, then, If TO (3rd and 4th digits) = 00, the 5th and 6th digits must = 00, 01, 06, 65 or 70 Else If TO (3rd and 4th digits) =01 - 95 the 5th and 6th digits must = 10 -59 Else (CLC 21 - 27, 35) • If first 2 digits of CASE-ASSIGNMENT-NUM =35 and 5th and 6th digits (GROUP) = 66 - 69 then, TO (3rd and 4th digits) must = 00, 70 - 89, 96 - 99 ELSE, (first 2 digits 21 - 27 or (35 & GROUP not 66 - 69)) If 3rd and 4th digits (TO) are zeroes, 5th and 6th digits must be 00, 01, 06, 62, 64, 65, 70 or 80-89 Else If 3rd and 4th digits (TO) are 96 - 99 5th and 6th digits must be 66 - 69 Else If TO (3rd and 4th digits) =01 - 95 the 5th and 6th digits must = 10 - 59. • IF digits 5 − 8 (BGEE)= 6550 − 6565 or 6567– 6599, Then; The AO must = 11 - 15. Else If digits 5 - 8 (BGEE) = 6501 - 6549 or 6566 AO must = 21 - 27, 35. **Bytes 7–8: Employee Number** Employee Number = Employee responsible for the delinquent taxpayer.

Exhibit 2.4.9-25   Internal Revenue Manual   Cat. No. 28198V (11-20-2023)

Exhibit 2.4.9-25 (Cont. 5) (01-01-2009)
EPMF CC BNCHG General Format

Line	Element Name	Description and Validity
16	REMARKS	Remarks Section— Exhibit 2.4.9-13 BMF CC BNCHG General Format