# MANUAL TRANSMITTAL

**2.4.10**

## EFFECTIVE DATE

(01-02-2024)

## PURPOSE

(1)     This transmits revised IRM 2.4.10, IDRS Terminal Input, Command Codes EOREQ and EOCHG.

## MATERIAL CHANGES

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

(2)     Added Related Resources to Internal Controls in IRM 2.4.10.1

## EFFECT ON OTHER DOCUMENTS

IRM 2.4.10, dated December 6, 2022, is superseded.

## AUDIENCE

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

Kaschit Pandya
Acting, Chief Information Officer

2.4.10
Command Codes EOREQ and EOCHG

# Table of Contents

| 2.4.10.1<br>(11-14-2023)<br>**Program Scope and Objectives** | (1) | **Overview:** The primary purpose of this IRM chapter is to provide instructions in the use of IDRS Command Codes EOREQ and EOCHG for entering Exempt Organization entity changes. For procedural instructions pertaining to when an E.O. entity change is to be input and exactly what data elements are to be entered see IRM 3.13.12, EO Account Numbers. |
|---|---|---|

(2) **Purpose:** The IDRS Command Codes (CC) EOREQ and EOCHG are used to input Document Code 80 and 81 Entity Changes for Exempt Organization (EO) accounts on the Business Master File (BMF).

- The tax account does not have to be present on the IDRS BMF Taxpayer Information File (BTIF). For EO Entity Changes to such accounts CC EOREQ will require input of an account Name Control and Case Control information.
- Input of the EO Entity Change requires the following succession of Command Codes: CC ENMOD, CC EOREQ and CC EOCHG
- CC ENMOD shows whether the account is on the BTIF and stores data required by CC EOREQ
- CC EOREQ creates an input screen format for CC EOCHG. If the account is not on the BTIF CC EOREQ will also build a **dummy** account and an entity case control on the TIF.
- CC EOCHG puts a **pending** record of the transaction on the TIF and creates a record used for Quality Review, for production of a transaction for the Business Master File and for printing an IDRS Transaction Record (Form 5147).
- Case Control—Do not input Name Control or Case Control data with CC EOREQ if the account is already on the BTIF. If input these fields will be ignored

(3) **Audience:** LB&I, SB/SE, TE/GE, W&I.

(4) **Policy Owner:** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.

(5) **Program Owner:** Customer Service

(6) **Primary Stakeholders:** Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), and Tax Exempt and Government Entities (TE/GE).

(7) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees to enter Exempt Organization Entity Changes.

| 2.4.10.1.1<br>(01-03-2023)<br>**Background** | (1) | This IRM and the contained sections provide the user the necessary information on how to use the Command Code EOREQ and EOCHG. |
|---|---|---|

| 2.4.10.1.2<br>(01-03-2023)<br>**Authority** | (1) | EOREQ and EOCHG were developed to input Document Code 80 and 81 Entity Changes for Exempt Organization (EO) accounts on the Business Master File (BMF). |
|---|---|---|

| 2.4.10.1.3<br>(01-03-2023)<br>**Roles and Responsibilities** | (1) | The Entity Command Codes Project Lead is responsible for reviewing and implementing the Work Requests the affect EOREQ and EOCHG and for updating the contents of this IRM. |
|---|---|---|

| | |
|---|---|
| 2.4.10.1.4<br>(01-03-2023)<br>**Program Management and Review** | (1) The Command Codes of EOREQ and EOCHG are managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections. |
| 2.4.10.1.5<br>(01-03-2023)<br>**Program Controls** | (1) Access to this program is governed by SACS. |
| 2.4.10.1.6<br>(01-03-2023)<br>**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 |

| | |
|---|---|
| 2.4.10.1.7<br>(11-14-2023)<br>**Related Resources** | (1) This IRM is the primary resource for EOREQ and EOCHG. |
| 2.4.10.2<br>(01-01-2009)<br>**Command Code EOREQ** | (1) Valid Responses—For CC EOREQ the valid response is a generated input format for CC EOCHG. For CC EOCHG the input screen will be returned with "REQUEST COMPLETED" message. Only when this response is returned will a file update occur and an output transaction be created. |
| | (2) Error Processing for CC EOREQ—For CC EOREQ if any error check is failed the input screen is returned with a message specifying the error condition. Exception: if CC EOREQ is input for an account not on the BTIF and the Name Control or any of the Case Control data fields is invalid or missing, the screen is returned with asterisks after the field input positions and the error message will be "PLEASE CORRECT INVALID DATA". Any data entered outside the fixed field input positions will be ignored and blanked out on the response. |
| 2.4.10.3<br>(01-01-2009)<br>**Command Code EOCHG** | (1) Input Format—The input format generated as a valid response to CC EOREQ, uses various means of defining the input data field positions. For error responses the input screen is returned basically unchanged except to add Error Indicators (asterisks) for appropriate fields and to regenerate format literals in certain cases. The error response screen is then used as the input format after the offending data is corrected. |
| | (2) There are three types of variable fields: fixed length; multiple fixed length such as Classification Codes (CL) or E.O. File Folder Number (FF); and variable length such as Sort Name (SN) or Remarks (RM). The variable length fields must fall within their specified maximum and minimum length range and are the only variable fields allowed to contain a blank. The multiple fixed length |

fields must meet one of their specified lengths and are never "padded out" to maximum size with blanks: "CLnn[slashb][slashb] " is invalid.

    a.   All variable fields input must be correct as to their format before the Command Code will attempt to validity check the actual data content of the field.

    b.   The Remarks field is the only variable Field that must be entered for every CC EOCHG input.

| 2.4.10.3.1<br>(01-01-2009)<br>**Valid Responses** | (1) For CC EOREQ the valid response is a generated input format for CC EOCHG. |
| | (2) For CC EOCHG the input screen will be returned with a " REQUEST COMPLETED" message. Only when this response is returned will a file update occur and an output transaction be created. |

**2.4.10.3.2**
**(01-01-2009)**
**Error Processing for CC EOCHG:—**

(1) Initialization Checks:—These assure that no attempt has been made to change the tax account identification data, that the minimum required data fields have been input (for example, a valid Document Code and Transaction Code), and that all the other data entered is in the correct format. As soon as one of these checks is failed, error checking stops and the error response is generated with an error message for the specific condition.

(2) Data Validity and Consistency Checks:—After the initialization checks are passed, data fields are subjected to validity and consistency checks. An error response is not generated until all the possible checks completed and the erroneous or missing fields are identified.

    a.   Each field input is first validity checked. Only if it passes validity (range, format, etc.) are the consistency checks, specified for that input field against other fields, performed. Example, suppose element " A" requires element "B" to be input and to be "888". If element "A " fails its validity check, element "B" would not be error marked if not input or if input as "999". When element "A" is corrected but not " B", then element "B " is an error marked on the next input.

    b.   If an element fails a consistency check, all the elements relevant to that check will be error marked. For example, if a consistency check is required between elements "A" and "B" when Document Code is "81" and Transaction Code is " 016", then the Doc. Code and Trans. Code will be error marked as well as element "A" if element "B" is not input.

    c.   The error response screen will display asterisks for all elements input which fail a validity or consistency check and for missing elements with fixed entry positions. The error message displayed will be "FIELD MISSING FROM VARIABLE AREA" if one or more required Variable Fields, except Remarks, is missing. If no Variable Fields are missing the error message will be "PLEASE CORRECT INVALID DATA" unless all fields but Remarks are correct, in which case the message will be "REMARKS INVALID OR MISSING".

**2.4.10.4**
**(01-01-2017)**
**Error Messages and Responses**

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

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

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

(4)   INVALID CMND CD ROUTED TO EOREQ System error contact CSA.

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

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

(7)   TIF NC INV ( )—The name control on the TIF account does not meet standard validity criteria (see IRM 2.3.8). For dummy accounts use CC ACTON to correct TIF account name control. If condition ever occurs on full account (real), the account advises System Control Point.

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

(9)   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.

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

(11)  TIN NOT ESTABLISHED ON MF—The TIN is not on the NAP.

(12)  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.

(13)  SYSTEM ERROR ON ACCESS/UPDATE—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.

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

(15)  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 DM 1.

(16)  ACCOUNT FOUND ON OPPOSITE VALIDITY-CC INOLE CAN BE USED TO VALIDATESSN/NAME—The SSN entered was not found on the segment of the MasterFile as indicated by the display File Source Code entered. However, it was found on the opposite segment. CC INOLE can be used to research the account.

(17)  TIN IS NOT ON THE EPMF OR THE BMF—The EPMF account's EIN cannot be found on either the EPMF or BMF Master Files.

(18) TIN IS NOT ON THE EPMF, IS ON THE BMF—The EPMF account's EIN cannot be found on the EPMF but it does exist on the BMF.

(19) The first 35 characters of the primary name from the NAP file are displayed on the screen—The TIN matches the TIN on the NAP file but the name controls do not match.

(20) If the TIN matches the TIN on the NAP file and the name controls match, normal processing will continue.

(21) FOUNDATION-CD MUST = 99—TC016 with subsection changing from 03 to other requires foundation code 99.

(22) EXISTING ACCOUNT MUST HAVE A PARENT EIN—This applies to EO-STATUS 27 input.

(23) SUBSECTION-CD MUST BE 04- Either input or existing SUBSECTION-CD.

2.4.10.5
(01-01-2013)
**Command Code EOCHG Messages**

(1) CC EOCHG Initialization Type Error Messages:

a. "INVALID CMND CD ROUTED TO EOCHG"—Input for another Command Code systematically routed to the CC EOCHG program. This error should never occur; if it does notify SC RPA Staff

b. "PRIOR CMND CD MUST BE EOREQ"—CC EOCHG was not preceded by EOREQ.

c. "DOC CODE INVALID"—Document Code was not input as "80" or "81".

d. "TRANS CODE INVALID"—Input Transaction Code must be input as "000", " 012", "013", "014" or "016".

e. "ID INFO CHANGED-RESTART"—TIN and/or Name Control have been changed from those displayed by CC EOREQ response.

f. "DATA IN NON-INPUT FIELD"—The generated literals at the end of a data field have been modified (other than completely blanked out).

g. "EXTRA DATA WITH DEFINER CD F"—There is unallowable extraneous data present with Transaction Definer Code F. Only the following fields should be present: Doc. Code, Transaction Code, Affiliation Code, From Group Exemption Number and Remarks.

h. "EXTRA DATA WITH STATUS CD 28"—There is unallowable extraneous data present with Status Code 28. Only the following fields should be present: Doc. Code, Transaction Definer Code B, From Group Exemption Number, Transaction Code, and Remarks.

i. "PD AF-CD6/8 AND FR-GROUP EXTRA DATA"—There is unallowable extraneous data present with AFFILIATION CD 6 or 8 and FROM GROUP EXEMPTION NUMBER. Only the following fields may be present: Doc Code, Transaction Code, Transaction Definer Code, Affiliation Code, From Group Exemption Number, Status, Deductibility Code, Foundation Code and Remarks.

j. "V85 AF-CD6/8 AND FR-GROUP EXTRA DATA"—There is unallowable extraneous data present with AFFILIATION CD 6 or 8 and FROM GROUP EXEMPTION NUMBER. Only the following fields may be present: Doc Code, Transaction Code, Transaction Definer Code, Affiliation Code, From Group Exemption Number, Status, Deductibility Code, Foundation Code and Remarks.

k. "V90 AF-CD6/8 AND FR-GROUP EXTRA DATA"—There is unallowable extraneous data present with AFFILIATION CD 6 or 8 and FROM GROUP EXEMPTION NUMBER. Only the following fields may be present: Doc

Code, Transaction Code, Transaction Definer Code, Affiliation Code, From Group Exemption Number, Status, Deductibility Code, Foundation Code and Remarks.

l.  **FIX AF-CD6/8 AND FR-GROUP EXTRA DATA**—There is unallowable extraneous data present with AFFILIATION CD 6 or 8 and FROM GROUP EXEMPTION NUMBER. Only the following fields may be present: Doc Code, Transaction Code, Transaction Definer Code, Affiliation Code, From Group Exemption Number, Status, Deductibility Code, Foundation Code and Remarks.

m.  "PD DEFE AF-CD6/8 AND FR-GROUP EXTRA DATA"—There is unallowable extraneous data present with AFFILIATION CD 6 or 8, DEF-CD E and FROM GROUP EXEMPTION NUMBER. Only the following fields may be present. Doc Code, Transaction Code, Transaction Definer Code, Affiliation Code, From Group Exemption Number, Status, Deductibility Code, Foundation Code and Remarks.

(2)  CC EOCHG Consistency and Validity Type Error Messages:

a.  "FIELD MISSING FROM VARIABLE AREA"—One or more Variable Field elements required by consistency check to be present have not been input. Those input elements requiring the missing field(s) will be asterisked.

b.  "INCORRECT TIN FOR EOCHG-RESTART".

c.  "TC-DEF-CD B MUST BE PRESENT WITH A".

d.  "EXTRA DATA WITH STATUS CD 29"-- Exhibit 2.4.10-6.

e.  "**CLSF-CD MUST = 1**".

f.  "PLEASE CORRECT INVALID DATA"—One or more input elements is (are) incorrect. An * (asterisk) will be generated to identify the invalid or inconsistent data input fields.

g.  "REMARKS INVALID OR MISSING"—The Variable Field "REMARKS" was not input.

h.  "TRANS CODE INVALID".

i.  "DOC CODE INVALID".

j.  "EXTRA DATA WITH STATUS CD 97"—Flagged field not allowed with STATUS-CD 97.

k.  "STATUS CD 97 MUST HAVE TC-DEF B".

l.  "STATUS CD 97 MUST HAVE DOC CD 80".

m.  "STATUS CD 97 MUST HAVE TC 13, 14, 16".

n.  "STATUS CD 97 MUST HAVE FR1120/1041".

o.  "STATUS CD 97 MUST HAVE FYM".

p.  "BOTH HOSP-IND AND TRANS-DEFINER-CD H REQUIRED"

q.  "ADDITIONAL FIELDS NOT ALLOWED WITH HOSP-IND"

r.  "HOSP-IND, ACCOUNT IS NOT SUBSECTION 03"

s.  "HOSP-IND, CURRENT STATUS IS nn"

t.  "HOSP-IND 02, ACCOUNT FOUNDATION NOT 12"

u.  "HOSP-IND SAME AS HOSP-IND ON ACCOUNT"

v.  "HOSP-IND INPUT, USER PROFILE MUST BE 40522, 40525, 40528 OR 40775"

w.  "DEFINER L MUST BE BY ITSELF" -- Definer L is the only definer allowed

(3)  Other Error Messages:

a.  "xTIFn NOT AVAILABLE"—The portion of the TIF for this taxpayer's account not currently available for processing. (x = I, B or Z TIF (n = 1–5 TIF segment).

b.   "ACCESS TEMPORARILY DENIED-RETRY"—The portion of the TIF for this taxpayer's account was not available for update at the moment of input. Re-input the entry.

c.   "TIP FILE NOT AVAILABLE"—The TIP File that is used to validate TC000 EIN's is not available at the moment. Re-input the entry.

2.4.10.6
(01-01-2009)
**Acceptable Address Abbreviations**

(1)   The following tables lists the acceptable address abbreviations.

| | |
|---|---|
| Air Force Base | AFB |
| and | & |
| Avenue | AVE |
| Boulevard | BLVD |
| Building | BLDG |
| Care of | % |
| Drive | DR |
| East | E |
| General Driveway | GEN DEL |
| Highway | HWY |
| In Care of | % |
| North | N |
| Northeast | NE |
| Northwest | NW |
| One-Fourth | 1/4 |
| One-half | 1/2 |
| One-quarter | 1/4 <br> **Note:** (All fractions—space after prior number for example; 1012 3/8) |
| Partnership | PTR |
| P.O. Box No. | PO BOX |
| Road | RD |
| Route, Rt. or Rte | RT |
| RFD | RR |
| Rural Delivery | RR |
| Rural Route | RR |
| South | S |
| Southeast | SE |
| Southwest | SW |
| Street | ST |
| See IRM 3.27.68, ADP Systems Code For Standard State Abbreviations. | |

**Exhibit  2.4.10-1    (01-01-2017)**
**Command Code EOREQ**


Use this Command Code to request a CC EOCHG.

Screen Display:

```
        1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
      1234567890123456789012345678901234567890123456789012345678901234567890
 1    EOREQ              2                                                        1
 2    3333 4 5555  66666666                                                      2
 3    7777777777                                                                 3
 4                                                                               4
 5                                                                               5
 6                                                                               6
 7                                                                               7
 8                                                                               8
 9                                                                               9
10                                                                              10
11                                                                              11
12                                                                              12
13                                                                              13
14                                                                              14
15                                                                              15
16                                                                              16
17                                                                              17
18                                                                              18
19                                                                              19
20                                                                              20
21                                                                              21
22                                                                              22
23                                                                              23
24                                                                              24
      1234567890123456789012345678901234567890123456789012345678901234567890
        1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Record Element Description:

| Position | Element | Line | Element Name and Description |
|---|---|---|---|
| 1–5 | 1 | 1 | Command Code EOREQ—required |
| 20 | 2 | 1 | TC 000 INTEND TO BUILD INDICATOR—Required if TC 000 is to be built. |
| 1–4 | 3 | 2 | Name Control—Must meet Standard criteria for an EIN Name Control per IRM 2.3.8. |
| 6 | 4 | 2 | Case Status Code—"A" or "C" per IRM 2.7.18. |
| 8–11 | 5 | 2 | Case Control—Must be a valid Case Category Code per IRM 2.7.18. |
| 13–18 | 6 | 2 | 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 |
| 1–10 | 7 | 2 | ACTIVITY CODE—All blanks, or 02-10 characters with no embedded blanks. |

**NOTE:** elements 2-6 must be input if the taxpayer account is not on the TIF.

**Exhibit  2.4.10-2   (01-03-2022)**
**Command Code EOCHG**

Use this Command Code to enter the EO entity change to the account on the BTIF.

Screen Display:

```
    |12345678901234567890123456789012345678901234567890123456789012345678901234567890
1   |EOCHG NN-NNNNNNN                                           NM-CTRL>....
2   |DOC-CD>..    TC>...       TRANS-DEFINER-CD>...       PSTNG-DLAY-CD>.
3   |*******************************************************************************
4   |NEW-NAME-CTRL>....           PRIMARY-NAME>...................................<
5   |          CONTINUATION-OF-PRIMARY-NAME>]...................................<
6   |                          SORT-NAME>...................................<
7   |                     CARE-OF-NAME>...................................<
9   |         MAIL-STREET-OR-FOREIGN-CITY>...................................<
10  | MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>.......................................<
11  | LOCATION-STREET-ADDR-OR-FORGN-PROV/COUNTY>...................................<
12  | LOCATION-CTY/STATE/ZIP-OR-FORGN-POSTAL-CD>...................................<
13  |*******************************************************************************
14  |SUBSECT-CD>..   FNDTION-CD>..   CLSF-CD>....   AFFLTIN-CD>.   TYPE-ORG>.
15  |STS-CD/DT>........   RULNG-DT>......   ACTY-CD>.........   CONTRIB-DED-CD/YR>.....
16  |FRM-GRP-EXEMP-NUM>....   NEW-GRP-EXEMP-NUM>....   FFN>.........   944-BYP>.
17  |PENSION-PLN-CD>.   ADVNC-RULNG-DT>......   TEP-CASE-CD>.
18  |EMPLMNT-CD>.   FYM>..   NTEE>....   NAICS-CD>......   F944-YR/IND>..../.
19  |REGIS-DT>........   ORGANIZE-DT>........
20  |FILING-REQUIREMENTS:    941>... 940>.    943>.   1120>..   1065>. 944>..
21  |1041>.   5227>.  990>..  990PF>.  990T>.  4720>..          NOT-REQUIRED>.
22  |REMARKS> Add new fields Registration and Organizing Dates on new line 19
23  |
24  |
    |12345678901234567890123456789012345678901234567890123456789012345678901234567890
    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80
```

Record Element Description:

**Exhibit  2.4.10-2  (Cont.  1)  (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|---|---|---|---|
| 1 | 1 | Command Code | EOCHG |
| 1 | 2 | Display EIN | Tax account BMF EIN—must be the same as displayed by CC EOREQ |
| 1 | 3 | Name Control | Tax account name control—must be the same as displayed by CC EOREQ |
| 2 | 1 | Document Code | Must be input: " 80" or "81" |
| 2 | 2 | Transaction Code | The Transaction Code must be input. Valid Transaction Codes are "000", " 012", "013", "014" or "016". If Transaction Code is "000" If the Doc Code is "80", The Primary Name must be input. The Status Code and Date must be input. If NAICS and NTEE not input, then at least one of the following filing requirements must be input and greater than zero: " 990T" ,"5227" "990PF" ,"990" or Not-Required. |
| 2 | 2 | Transaction Code | If Transaction Code is "000", then If Doc Code is "81", then Either Sort Name or Primary name must be input. New Group Exemption Number must be input. If NAICS and NTEE not input, then at least one of the following filing requirements must be input and greater than zero: "941", "944", "940", "943", "990T" or Not-Required.<br><br>If Transaction Code is "012" and Doc Code is "81" ,then Subsection Code must be "26, 27, 71 or 81". If Transaction Code is "012 ," and Doc Code is "80", then Fiscal Year Month must be input. If Transaction Code is "012" ,Status Code must be ("01","06","07", "10-12 ", "18","19","40" or "97 ") or (Subsection Code must be "26, 27, 71 or 81" ). If Transaction Code is "012" and Doc Code is "80" ,Transaction Definer Code "A" must be input.<br><br>If Transaction Code is "013", then Doc Code must be "80". Primary Name must be input.<br><br>If Transaction Code is "014", then Doc Code must be "80". City/State/Zip Code must be input. |
| 2 | 2 | Transaction Code | If Transaction Code is "016", then |

**Exhibit 2.4.10-2 (Cont. 2) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|--------------------------|
| | | | If the Doc Code is " 80" If no Transaction Definer Codes are input or Subsection Code input is "82" or (Transaction Definer Codes are input with "B" present but not "A" and (Status Code input is "30, 31, 32 or 33" )), then at least one of the following Floating Fields must be input: Deductibility Code and Year, Activity Codes, Type of Organization Code, EO File Folder Number, Pension Coverage Indicator, Advanced Ruling Expiration Date, Cumulative List Indicator, Large Case Indicator, Sort Name, Care of Name, NTEE, NAICS, Subsection Code, Foundation Code or Transaction Definer Code "B". |
| | | | If Doc Code is "81", then Subsection Code "26, 27, 71, 81", From Group Exemption Number, NTEE, or NAICS must be input. |
| | | | If no Transaction Definer Codes are input, then at least one of the following must be input: Deductibility Code and Year, Activity Code, NTEE, NAICS or EO File Folder Number. |
| 2 | 3 | Transaction Definer Code | Up to three Transaction Definer Codes may be input in any order. See Definer "H" and "L"exceptions in note below. |
| | | | Valid Transaction Definer Codes are "A", "B", "C", "D", "E", "F", "H" or "L". |
| | | | ***Note:*** Transaction Definer Code "E" is restricted to National Office and Ogden, Utah use only. Transaction Definer Code "H" cannot be input with other definer codes and requires input of the HOSP-IND field. Transaction Definer Code "L" cannot be input with other Trans Definer Codes and requires the input of the Organization Code and the Registration Code. |
| | | | If Subsection Code = " 26", "27", "71" or " 81", then Transaction Definer Code field must be blank. |
| | | | If Subsection Code = "82", then |
| | | | If TC = "016", then Transaction Definer Code must = A or B or AB or ABC; |
| | | | It TC—DEF =A or AB, then; Classification-Code must = 1; FR 990 may = 01 or 02; FR 1120 may = 09. |

**Exhibit 2.4.10-2**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit  2.4.10-2  (Cont.  3)  (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|--------------------------|
| | | | If TC-DEF = B, then EO Status Code must = 34. |
| | | | • All required fields for A or B must be present when TC-DEF = AB |
| | | | If Transaction Definer Code equals "A", then Transaction Code must be "012" or "016" or "000". |
| | | | If the Doc Code is "80"and Subsection Code not = 82, then at least one of the following filing requirements must be input and greater than zero: "990T", "5227", " 990PF", "990" or "Non-Required". |
| | | | If Doc Code is " 81", THEN Subsection Code must be input. Classification Codes must be input. |
| | | | If the Subsection Code not = "26", "27", " 71" or "81", then The From Group Exemption Number must be input The Non-Required filing requirement must be "1". |
| 2 | 3 | Transaction Definer Code | If Transaction Definer Code equals "B", then Transaction Code must be "016". Status Code and date (CCYYYMM) must be input. If Doc Code is "81", THEN From Group Exemption Number must be input. Remarks must be entered |
| | | | If Transaction Definer Code Equals "C", then The Transaction Code Must be "016". Either the Ruling Year and Month or the Affiliation Code must be input. |
| | | | If the Doc Code is "81", THEN The From Group Exemption Number must be input. |
| | | | If the Doc Code is "80" and if the From Group Exemption Number is entered And if the Affiliation Code equals "6" or "8", then only the following fields may be present: Doc Code Transaction Code, Transaction Definer Code, From; Group Exemption Number Affiliation Code and Remarks. |
| | | | If Transaction Definer Code equals "D", then The Transaction Code must be "016". No other Transaction Definer Code may be input. Doc Code must be "81". Subsection Code must be input. Classification Code must be input. Form 990 filing requirement must be "1". From Group Exemption Number must be input. Status Code and Year must be input. Ruling Year and Month must be input. Affiliation Code must be input. |

**Exhibit 2.4.10-2 (Cont. 4) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|---|---|---|---|
| | | | If Transaction Definer Code equals "E" |
| | | | ***Note:*** Transaction Definer Code "E" is restricted to National Office and Ogden use only, |
| | | | then<br>The Transaction Code must be "016".<br>The Doc Code must be "81".<br>The Ruling Year and Month must be input.<br>The From Group Exemption Number must be input.<br>The New Group Exemption Number must be input.<br>The Affiliation Code may be input. |
| | | | If Transaction Definer Code equals "F or H,", then<br>The Transaction Code must be "016".<br>No Other Transaction Definer Code may be input.<br>The Doc. Code must be "80".<br>The Affiliation Code must be input and equal 6 thru 9.<br>From Group Exemption Number must be input.<br>No other data except Remarks and the above list may be input. |
| | | | If Transaction Definer Code equals "L", then<br>The Transaction Code must be "016".<br>No Other Transaction Definer Code may be input.<br>The Doc. Code must be "80".<br>The Organization Code must be input.<br>The Registration Code must be input. |
| 2 | 4 | Posting Delay Cycle Code | Values are "1-6 ". |
| 4 | 1 | New Name Control | Entry Must begin in the first position of the field. |
| | | | Valid characters are alpha, numeric, hyphen (-), ampersand (&), or blank. The first character must be alpha or numeric, and embedded blanks are not allowed. |
| | | | Input is allowed only if Primary Name is input. If input, the New Name Control must match the name control in the Primary Name determined as follows: |
| | | | If the Primary Name contains no bracket, the name control is the first four significant characters of the line excluding any embedded blanks or @ (" at" sign). |
| | | | If the Primary Name contains one or two right-hand brackets, the name control is determined as above beginning after the first bracket. If there are less than three significant characters before the end of the line or the second bracket, then the name control is completed with blanks. |

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**Exhibit 2.4.10-2 (Cont. 5) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|---|---|---|---|
| 4 | 2 | Primary Name | If input, data must begin in position one with an alpha or numeric character. Valid characters for remaining positions (44-78) are alpha, numeric, ampersand (&), hyphen (-), "at" sign @, right-hand bracket ] or blank. The line may contain no more than two right-hand brackets ] or one "at" sign @, and the "at" sign is not allowed if the line contains any right-hand brackets. Any data following two consecutive blanks is invalid. Neither right-hand bracket nor "at" sign may be preceded or followed by a blank, and consecutive brackets are not allowed. If the Doc Code is "81", then the Trans. Code must be " 000". |
| | | | If the Doc Code is " 80", then the Trans. Code must be "000" or "013" |
| | | | The New Name Control must be input. |
| | | | If the first four significant characters in the line at the name control, then no right-hand bracket ] is necessary. |
| | | | If the first four significant characters do not constitute the name control a right-hand bracket ] must be entered immediately following the beginning of the name control. |
| | | | A second right-hand bracket must be entered immediately following the word containing the name control if a suffix or partner name follows on the first line. |
| | | | A. Jones Inc.—no bracket needed |
| | | | B. Harry] Jones—bracket immediately preceded Jones. |
| | | | C. Harry] Jones] & Ronald Green Ptr.: Bracket before and after word containing the name control. |
| 5 | 1 | Cont Primary Name | If input, data must begin in position 44 with a right-hand bracket. |
| | | | Valid characters for remaining positions (45-78) are alpha, numeric, hyphen (-), slash (/), ampersand (&),"at" sign @, or blank. Any data following two consecutive blanks is invalid. The right-hand bracket must not be followed by a blank. No more than one " at" sign is allowed and it must not follow or precede a blank. |
| | | | The Primary Name must be input. |
| | | | An "at" sign is not allowed in the Cont Primary Name if there is an "at" sign or a right-hand bracket in the Primary Name. |

**Exhibit 2.4.10-2 (Cont. 6) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|-------------------------|
| 6 | 1 | Sort Name | The Sort Name must consist of 2-35 characters. |
| | | | *Note:* Note: |
| | | | The $ or % appearing in the first left most position must be considered part of the 2-35 character count. |
| | | | The first (left-most) position must contain an alpha, numeric or Dollar Sign ($). |
| | | | If first position is alpha or numeric, then remaining positions must be alpha, numeric, ampersand (&), hyphen (-) or blank. Consecutive blanks are not allowed. |
| | | | If first position is Dollar Sign ($), then next and only other position must be " $". |
| | | | If Doc Code is " 80", then Trans. Code must not be "012". |
| | | | If Doc Code is " 81", then Trans. Code must be "000" and the Primary Name must not be input. |
| 7 | 1 | Care of Name | In Care Of Name must consist of 2-35 characters. |
| | | | *Note:* The $ or % appearing in the first left most position must be considered part of the 2-35 character count. |
| | | | The first (left-most) position must be a Care Of sign (%) or a Dollar sign ($). |
| | | | If the first position is Care Of (%), the remaining positions must be alpha, numeric, ampersand (&), hyphen (-) or blank. Consecutive blanks are not allowed. |
| | | | If the first position is a Dollar Sign ($), the next and only other position must be $. |
| | | | If Doc Code is " 81", then Trans. Code must be "000". |
| | | | If Doc Code is " 80", then Trans. Code must be "000", " 013", "014" or "016". |
| 8 | 1 | Foreign Street | The Foreign Street must consist of 2 to 35 characters. |
| | | | *Note:* The $ or numeric appearing in the first left most position must be considered part of the 2–35 character count. |
| | | | The first (left-most) position must be a Dollar Sign ($) alpha or a numeric. |

**Exhibit 2.4.10-2**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-2 (Cont. 7) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|---|---|---|---|
| | | | If first position is a Dollar Sign ($), then next and only other position must be "$". |
| | | | If the first position is alpha or numeric, then remaining positions must be alpha, numeric, ampersand (&), hyphen (-), slash (/) or blank. Consecutive blanks are not allowed. |
| | | | If Doc Code is " 81", then Trans. Code must be "000". |
| | | | If Doc Code is " 80", then Trans.Code must be "000", " 013", "014" or "016". |
| 9 | 1 | Mailing Street Address | MAILING-STREET—data will be entered beginning in position 44 and may extend to position 78. Valid characters are a-z, 0-9, hyphen (-), slash (/) and blank. |
| | | or Foreign City and Postal Code | MAILING-CITY-STATE-ZIPmust be input. Entry must be 2 to 35 characters beginning in position 44 and not exceeding position 78. Valid characters are alpha, numeric and blank. Successive blanks are not allowed. "FOREIGN STREET ADDRESS" must be input. |
| 10 | 1 | Mailing City State and Zip | Data will be entered as either a CITY, STATE and ZIP CODE combination or a MAJOR CITY and ZIP CODE combination. It will be entered beginning in position 44 and may extend to position 78. Valid characters are a–z, 0–9, or blank. The first and last characters may not be blanks and successive blanks are not allowed. The CITY and STATE must be separated by a comma immediately following the last character of the CITY field and before the first character of the State field. Valid characters are a–z and blank. |
| 10 | 1 | Mailing City State and Zip | The STATE and ZIP CODE must be separated by a comma immediately following the last character of the STATE field and before the first character of the ZIP CODE field. |
| | | | The ZIP CODE entry must begin immediately following the comma following the STATE field or the two commas following the MAJOR CITY code. The ZIP CODE must be five or nine numbers. |
| | | | The valid range for the first five numeric of the ZIP CODE in 00401 to 99999, except the fourth and fifth digits must not be 00. |

**Exhibit 2.4.10-2 (Cont. 8) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|-------------------------|
| | | | The first three digits of the ZIP CODE (ZIP Sectional Center) must be valid for the STATE code used; if a MAJOR CITY CODE is used then the consistency check will be made against the State in which the MAJOR CITY is located. |
| | | | If entry contains a full spelled out city name then: MAILING-STREET ADDRESS and the STATE and ZIP CODE must also be present. |
| | | | If entry contains a MAJOR CITY CODE: (A MAJOR CITY Code consists of two alpha characters. See LEM 3.27.68 for valid range) then MAILING-STREET-ADDRESS and ZIP CODE of MAILING CITY-STATE-ZIP must also be present. |
| | | | When a Major City Code is used on input, the expanded City, State and Zip Code version of that Major City Code will be returned on the valid screen response. |
| | | Foreign Country | Entry must be 2 to 35 characters beginning in position 44 and not exceeding position 78. Valid characters are alpha, or blank. Successive blanks are not allowed. Entry can be either a foreign country name or a two character code. Validation routine will generate a foreign country code from the country name or the foreign country name from the country code. |
| 11 | 1 | Location Street Address | Data will be entered beginning in position 44 extend to position 78. Valid characters we a–z, 0–9 hyphen (-), percent sign (%), dollar sign ($) or blank. |
| | | | If the first position is a dollar sign ($) then the LOCATION-STREETADDRESS must be "$$" only, and the LOCATION-CITY-STATE ZIP must not be present. |
| | | | If the first position is alpha or numeric the remaining valid characters are alpha, numeric, or blank. Successive blanks are not allowed, and the LOCATION-CITY-STATE-ZIP must be input. |
| 12 | 1 | Location City State and Zip | Data will be entered beginning in position 44 and may extend to position 78. Valid characters we a-z, 0-9, dollar sign ($) and blank. |
| | | | LOCATION CITY and STATE must be separated by a comma immediately following the last character of the CITY field and before the first character of the State field. |
| | | | Valid Location City characters are a–z, and blank. |

**Exhibit 2.4.10-2**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-2 (Cont. 9) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|---|---|---|---|
| | | | LOCATION STATE and ZIP must be separated by a comma immediately following the last character of the STATE field and before the first character of the ZIP field. LOCATION-STREET ADDRESS must be input. |
| | | | If ZIP CODE of LOCATION-CITY-STATE-ZIP is "[slashb]", then, the CITY of LOCATION-CITY-STATE-ZIP must be equal to or greater than 3 characters in length (No MAJOR CITY CODES allowed) and the STATE must contain a FOREIGN COUNTRY And be equal to or greater than 3 characters in length |
| | | | ZIP of LOCATION-CITY-STATE-ZIP must be a five or nine digit numeric field. |
| 12 | 1 | Location City State and Zip | The valid range for the first five numbers of the ZIP CODE is 00401 to 99999, except the fourth and fifth digits must not be 00. The first three digits of the ZIP CODE (ZIP Sectional Center) must be valid for the STATE code used. |
| 14 | 1 | Subsection Code | Subsection Code must be "01-29", "40", "50", "60", "70", "71", "80", "81" ,"82" "91",or "99". |
| | | | If the Doc Code = " 81", then Subsection Code must = "01-20 ", "23", "26", "27", "70", "71" or "81" |
| | | | If Subsection Code not = "26", "27", "71" or "81", then Trans. Code must only = "016". Transaction Definer Code "A" or "D" must be input. If Subsection Code = "03", then Foundation Code must = "09-18" or "21-25". |
| | | | If Subsection Code = " 26", "27", "71" or " 81", then Trans Code must = "000" or " 012" or "016", Doc Code must = "80 " or "81". If Doc Code = "80" then Trans Code must = "016". |
| | | | If the Doc Code = " 80" If Subsection Code not = "99", then Trans. Code = "000" or "012" or " 016". If Subsection Code = "26", " 27", "71" or "81", then Trans. Code must not = "000" or "012 ", |
| | | | If Subsection Code = " 82"; then Trans. Code must = "000" or " 016". |
| | | | If Subsection Code = "91", then Status Code must = "12", Definer Code must = "AB". |
| | | | If Trans. Code = " 000" or "012" If Subsection Code not = " 26", "27", " 71" or " 81" then Status Code must be input. |
| | | | If Trans. Code = " 012"; then Subsection-Code must not = "82". |

**Exhibit 2.4.10-2 (Cont. 10) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|-------------------------|
| | | | If Trans. Code = " 016" and the Status Code is not "30-33, 41" or "70-72", then If Subsection Code not = " 26", "27", "71" or " 81" or "82"; then Transaction Definer Code "A" must be input. |
| | | | If EO Status Code = " 34"; then the Transaction Definer Code must = "B" or "AB". |
| | | | If Subsection Code is "03", then If the Status Code is not "70-72 ", then Foundation Code must = "02-04" "09-18" or"21-25". |
| | | | If Status Code = " 70-72", then Foundation Code must not be input. |
| | | | The Classification Code must be input. |
| | | | • If Subsection Code = "82"; and Trans-Definer Code = " B"; then the Classification Code must not be input. |
| | | | • If Subsection Code = "28" then Classification Code must = 1; FR 990T may equal blank, 0 or 1. FR 990 may equal blank, 00, 01, 02, 03, 04, 06, 07, 13 or 14. TRANS-CD must equal 000, 012 or 016.<br>If TRANS-CD equals 012 or 016, FR 990 must not be blank or zero. |
| 14 | 2 | Foundation Code | Foundation Code must be "02-04" "09-18" "21-24" "25"or" 99". |
| | | | If Foundation Code = " 02-04" or "09–18" then, Subsection Code must equal "03" or "71" If Foundation Code equals "99" then, Subsection Code must not = " 03". If Foundation Code equals "25" then Subsection must = "03". |
| | | | Allow Foundation Codes "17, 21 thru 27" for Form 990, Subsection 91 accounts. |
| | | | If Doc code = " 80", then Trans. Code must = "000", " 012" or "016". If Subsection Code = 26, 27, 71 or 81, then Foundation Code must be blank. Trans. Code must = "016 ". |
| | | | If Doc Code = " 81", then If Subsection Code not = "26", " 27", "71" or "81" then Trans. Code must = "016" Foundation Code must = 18 |
| 14 | 3 | Classification Codes | Classification Code valid range equal "1-8". |
| | | | One to four individual Classification Codes may be input. However, the same code may not be input more than once. Input format is CLn, or CLnn or CLnnn, or CLnnnn. |

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**Exhibit 2.4.10-2  (Cont. 11) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|---|---|---|---|
| | | | If Doc Code = " 80" then Trans. Code must = "000", " 012" or "016". If Subsection Code = " 26", "27", "71" or " 81" then Trans. Code must = "016". |
| | | | Else<br>If Subsection Code = "82", then trans. code must not = "012"; Transdefiner Code must = "A" or "AB"; Classification-Code = "1" . |
| | | | If Doc Code = " 81", then If Subsection Code = "26", " 27", "71" or "81" then Trans. Code must = "000", "012" or "016". ELSE Trans. Code must = "016". |
| | | | The Subsection Code must be input.<br>Exhibit 2.4.10-3., Command Code EOCHG — Consistency Checks. |
| 14 | 4 | Affiliation Codes | The Affiliation Code must be "1-3" or "6-9".<br>Exhibit 2.4.10-4. It displays a table showing each valid combination of Affiliation Code, Document Code and Transaction Code and any additional consistency require-ments for each combination (///// = Not applicable) |
| 14 | 5 | Type of Organization | The Type of Organization must be "1-6". |
| | | | If Doc Code = " 80" then Trans. Code must be "000" or " 016". |
| | | | If Trans. Code is " 000", then Subsection Code must be input. |
| | | | If the Subsection Code is input it must be consistent with the Type of Organization.<br>Exhibit 2.4.10-5. for valid combinations consistent with the Type of Organization. |
| | | | If the Doc Code is " 81", then<br>The Trans. Code must be "016".<br>The Transaction Definer Code "D" must be input.<br>The Type of Organization must be "5". |
| | | | If Subsection Code = 26, 27, 71 or 81, then<br>Doc Code may= "80" or " 81",<br>If Doc Code = "80", then Transaction Code must = "016".<br>If Doc Code = "81", then Transaction Code must = "000 ", "012 ", or "016". |
| | | | Transaction Definer Code = blank,<br>The Type of Organization = any valid code<br>If Subsection Code 81, then<br>Type of Organization = 1 or 2. |

**Exhibit 2.4.10-2 (Cont. 12) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|---------|--------------|-------------------------|
| 14 | 6 | Hospital Indicator | The input format is 2 digit numeric. Input values are"01", "02" or "99". Transaction Definer Code "H" must also be input. The fields SUBSECT-CD on screen line 14 through NOT-REQUIRED on screen line 20 **cannot** be input when HOSP-IND is input. Account must be a SUBSECT-CD "03". Input HOSP-IND "01" or "02" is not allowed if Account STATUS is"18-19, 22, 28-29, 41, 70-71, 97-99". Account Foundation Code must be "12", if input HOSP-IND is "02". Account Foundation Code cannot be "12", if input HOSP-IND is "01". Input HOSP-IND "99" resets (ie. turns off) the master file hospital indicator. Input Hospital Indicator **must not** have same value as master file hospital indicator. Input of Hospital Indicator is restricted to User Profiles 40522, 40525, 40528 and 40775. |
| 15 | 1 | Status Code and Date | The input format is a two-digit numeric Status Code followed by a six digit numeric year and month (CCYYMM). * |
| | | | ***Note:*** CC = Century, YY = Year, MM = Month |
| | | | The Status Code must be "01", "06", "07", "10-12", "18-20", " 22-36", "40-42","70-72" or "97-99". |
| | | | The Status Date may be input as six zeroes "000000". |
| | | | If not it must be a year and month equal to or less than the current year and month (and the year must not = "0000"). |
| | | | If Subsection Code = " 92", then Status Code must = "18". |
| | | | If Subsection Code = " 82", then EO Status Code must = "34" If Transdefiner Code = "A"; then EO Status Code must not be input. |
| | | | If the Status Code is "41" or "70-72", then If Form 1120 1041 or 1065 FR input it must be> 0. If Form 990T, 5227, 990PF or 990 FR input it must = "0". |
| | | | The Doc Code and Trans Code used impose certain consistency requirements as shown below: |
| | | | If the Doc Code is " 80" and; |

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**Exhibit 2.4.10-2 (Cont. 13) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|------|------|------|
| | | | The Trans. Code is " 000", then Status Code, Subsection Code, and other Requirements must equal. Exhibit 2.4.10-6. Other Consistency Requirements. |
| | | | Status Code "97" requires the following: DOC-CD "80"; Trans Code "013, 014 or 016"; Transaction Definer Code "B"; "FYM"; "FR1120 or FR1041"; "FR990, FR990PF and FR990T" zeroes or not input. Status Code "27"requires account to have significant Parent EIN. Status Code "27"must also have input of "FR990" "01". |
| 15 | 2 | Ruling-Date | The Ruling Date is a six digit numeric year and month in "CCYYMM" format. It must be equal to or less than the current year and month. * ***Note:*** CC = Century, YY = Year and MM = Month. |
| | | | If Doc Code is " 81", then Trans. Code must = "016" Transaction Definer Code "C", "D" or "E " must be input. |
| | | | If Doc Code is " 80", then Trans. Code must = "000" or " 016". If Trans. Code is "000", then Status Code must = "01". If Trans. Code is "016", then Transaction Definer Code "C" must be input. |
| 15 | 3 | Activity Codes | One, two or three individual activity codes may be input. However, the same code may not be input more than once. Input format is ACnnn, or ACnnnnnn, or ACnnnnnnnnn. Exhibit 2.4.10-7. ACnnn values. |
| | | | If Activity Code is " 047", "234", "909", " 928", "931" or "998", then Doc Code must be "80". |
| | | | If Activity Code is " 234", "909", or "928" then no other Activity Code may be input along with it. |
| | | | If Activity Code is " 234", "909" or "928" then Status Code must = "12". Transaction Code must = " 000" or "016". |
| | | | If the Trans. Code is "000" and Subsection Code not = "26" or "27" or "71" or "81", then Doc Code must = "80". |
| | | | If (Trans Code = " 000" or "012" or "016" ) and Doc Code = "81" OR Trans Code = "016 " and Doc Code = "80", then |
| | | | If Subsection Code = 26, then Activity Code must = 163 and/or 904 only. |

**Exhibit 2.4.10-2 (Cont. 14) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|---------|--------------|--------------------------|
| | | | If Subsection Code = 27, then Activity Code may = 932 or any valid code. |
| | | | If Subsection Code = 71, then Activity Code may = 933 or any valid code. |
| | | | If Subsection Code = 81, then Activity Code may = 934 or any valid code. |
| 15 | 4 | Deductibility Code and Year | The Input Format is DCCYY. |
| | | | "D" = Contribution Deduction Code. |
| | | | "CC" = the Century |
| | | | "YY" = the Year |
| | | | If Doc Code is " 81", then Contribution Deduction Code must = "1" or "2" Trans. Code must = "016". |
| | | | If Contribution Deduction Code is "1", then Subsection Code must= "01", "03", "04", "08", "10" "13","19","29","70" or "71". |
| | | | If Doc Code is " 80", then Contribution Deduction Code must be "1", "2" or "4" Trans. Code must be " 000" or "016". |
| | | | If Contribution Deduction Code is "1" or "4", then Subsection Code must = "01", "03", " 04", "08", "10" " 13","19", "20","29"," 50","60" or "70". |
| | | | The four right most numbers of the field are the Deduction Effective Year. The Deduction Effective Year may be input as ("0000"). If not, it must be a year equal to or less than the current year. * (note) * CC = Century |
| | | | If Subsection Code = 26, 27, or 81 then Contribution Deduction Code must = "2". |
| | | | If Subsection Code = 71, then Contribution Deduction Code must "1" or " 2". |
| 16 | 1 | From Group Exemption Number | The From Group Exemption Number range must be "0002-9998". |
| | | | The Trans. Code must = "016" |
| 16 | 2 | New Group Exemption Number | The New Group Exemption Number range must be "0002-9999". |
| | | | The Trans. Code must = "000" or "016". |

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**Exhibit 2.4.10-2  (Cont. 15)  (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|---------------|--------------|--------------------------|
| | | | The Subsection Code must not = "26" or "27" or " 71" or "81". If Trans. Code = "000 " and Doc Code = "80", then New Group Exemption Number must = "0002-9998", Affiliation Code must = "6–9" Status Code must = "01". |
| | | | If Trans. Code = " 016" and the Doc Code = "80", then Transaction Definer Code "C" or"A" or "B"must be input. |
| | | | If the New Group Exemption Number = "9999", then From Group Exemption Number must = "0001-9998" Affiliation Code must= "1-3 ". |
| | | | If New Group Exemption Number = "0002-9998", then Affiliation Code must = "6-9". |
| | | | If Trans. Code = " 016" and Doc Code = "81", then New Group Exemption Number must = "0002-9999" Transaction Definer Code "E" must be input. |
| | | | ***Note:***  Transaction Definer Code "E" is restricted to National Office and Ogden, Utah use only. |
| | | | If NEW-GROUP-EXEMPTION-NUM is "9999" then Affiliation Code must be "3". |
| 16 | 3 | E.O. File Folder Number | The E.O. File Folder Number must be either a two or a nine-digit number. |
| | | | The two digit number or the first two digits of the nine digit number must be "11 ", "22", "31", "36", "50", "52", "58", "75", "91", "94" or "95". |
| | | | If Doc Code = " 81", then Trans. Code must = "016". |
| | | | If The Doc Code " 80", then Trans. Code must = "000" or " 016". |
| 16 | 4 | FR 944 Bypass | Valid values are "1" to set and "9" to reset. |
| 17 | 1 | Pension Plan Indicator | The Pension Plan Indicator must = "1", "2" or " 9". |
| | | | If Doc Code = " 80", then Trans. Code must = "000" or " 016". |
| | | | If Doc Code = " 81", then Trans. Code must "016", Transaction Definer Code "D" must be input Pension Plan Indicator must = "2". |
| 17 | 2 | Advanced Ruling | The Advanced Ruling Date must either be "999999" or must be a year and month (format CCYYMM) equal to or greater than the current year and month. |
| | | | * (note) * CC = Century |

**Exhibit 2.4.10-2 (Cont. 16) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|---------|-----------|-------------------------|
|  |  |  | Advanced Ruling Date may only be input with Doc Code "80" and Trans. Code " 016". |
| 17 | 3 | Large Case Indicator | The Large Case Indicator must be "1", or "2" or " 9". |
|  |  |  | The Doc Code must be " 80". |
|  |  |  | The Trans. Code must be "016". |
|  |  |  | The Doc Code must be " 80" and the Trans. Code must be "016". |
| 18 | 1 | Employment Code | If Subsection Code = " 26" or "27" or "71" or "81", then Employment Code field will be blank |
|  |  |  | Else |
|  |  |  | Employment Code must = "S", "W", "M", "I" or "9". |
|  |  |  | If the Doc Code = " 81", then Trans. Code must be "000." Employment Code must be "W". |
|  |  |  | If Filing Requirement (FR) 941/944 is input, it must = "01" or "07". |
|  |  |  | If Doc Code = " 80", then Trans. Code must= "000" or " 016". |
|  |  |  | If Employment Code = " W", then If Subsection Code is input, it must = "03", "50" or "60". |
|  |  |  | If Status Code is input, it must= "01", "07", "10" or "11". |
|  |  |  | If Filing Requirement (FR) 941/944 is input, it must = "01" or "07". |
| 18 | 2 | Fiscal Year Month | The Fiscal Year Month valid range = "01-12". |
|  |  |  | If Doc Code = " 81", then Trans. Code must = "000" or " 016". |
|  |  |  | If Doc Code = " 80", then Trans. Code must = "000", " 012", or "016". |
|  |  |  | If Subsection-Code = " 82"; then Trans. Code must = "000". |
|  |  |  | Subsection Code must not = "26" or "27" or "71" or "81". |
| 18 | 3 | NTEE | National Taxonomy of Exempt Entities-valid entries must be as follows: The first position must always be alpha (A-Z), the second position must always be numeric (0-9), and the third and fourth positions may be alpha or numeric. The fourth position is optional (may or may not be filled). |
|  |  |  | Doc Code must = 80 or 81. |

**Exhibit 2.4.10-2**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-2 (Cont. 17) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|------|------|------|
| | | | Transaction Code must = 000, 012 or 016. |
| | | | All subsection codes are valid. |
| | | | If Subsection Code not = "26" or "27" or " 71" or "81", then at least one of the following Filing Requirements must be input and greater than zero: " 990T", "5227", "990PF", "990" or "Non-Required ". |
| 18 | 4 | NAICS CODE | A six digit numeric. |
| | | | Doc Code must be 80 or 81. |
| | | | Trans Codes must be " 000" , "012" or "016" |
| | | | Valid NAICS Codes are: 112000, 115000, 511000, 512000, 513000, 514000, 522000, 523000, 524000, 525000,541000, 561000, 611000, 621000, 622000, 623000, 624000, 711000, 712000, 713000, 721000, 812000, 813000, 921000, 923000, 999000. |
| 18 | 5 | F944-YR/IND | F944-CACHE-YEAR/IND 2006 thru 2015 for year. 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. |
| 19 | 1 | REGIS-DT | CCYYMMDD should be 60 days or less, later than date below. 901(c)(4) organizations. If Trans-code = "016" and Trans-definer-code = "L" then the registration-date is required. |
| 19 | 2 | ORGANIZE-DT | CCYYMMDD should be 60 days or less, earlier than date above. 901(c)(4) organizations. If Trans-code = "016" and Trans-definer-code = "L" then the registration-date is required. |
| **BMF Filing Requirement** | | | |
| 20 | 1 | 941 | If input, the valid values are "[slash0][slash0]", "01", or " 07". |
| | | | If 941 FR is " 01" or "07", then If Doc Code = " 80", then Trans. Code must = "000", " 012" or "016". |
| | | | If Doc Code = " 81", then Trans. Code must = "000". |
| 20 | 2 | 940 | If input, the valid range is "0", "1", " 2" or "7". If 940 FR = "1", " 2" or "7", then |

**Exhibit 2.4.10-2 (Cont. 18) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|-------------------------|
| | | | If Doc Code = " 80" then Trans. Code must be "000", " 012" or "016". If Doc Code = " 81", then Trans. Code must = "000 ". |
| | | | If 940 FR = " 1" or "2", then 941 FR = "01" or 943 FR = "1". |
| | | | If 940 FR = " 7", then 941 FR = "07" or 943 FR = " 7". |
| | | | The Employment Code must not = "W". |
| 20 | 3 | 942 | If input, must be " [slash0]" |
| 20 | 4 | 943 | If input, valid values are "0", "1" or "7". |
| | | | If 943 FR = " 1" or "7", then |
| | | | If Doc Code = " 80" then Trans. Code must be "000", " 012" or "016". If Doc Code = " 81" then Trans. Code must = "000 ". |
| 20 | 5 | 1120, 1120C | 20 designates FR1120C the replacement for FR990C. If input, the valid values are "[slash0][slash0] ", "01", "03", " 04", "07", "09.", or" 20" |
| | | | If 1120 FR = " 01", "03", "04", " 07", or "09", then Trans. Code must = " 012" or "016", |
| | | | If Trans. Code = " 012", then Subsection Code cannot = "82". |
| | | | Doc Code must = " 80". |
| | | | Fiscal Year Month must be input. |
| | | | If Status Code not = " 41" or "70-72", then Transaction Definer Code "A" must be input |
| | | | The Subsection Code must be input. • Exhibit 2.4.10-8. for valid combination of 1120 FR and Subsection Code. |
| 20 | 6 | 1065 | If input, the valid values are "[slash0]"or "1". |
| | | | If 1065 FR is " 1", then Doc Code must = "80". Fiscal Year Month must be input. Trans. Code must = "000," " 012" or "016". |
| | | | If Status Code not = " 41" or "70-72", then Subsection Code must = "40" |

**Exhibit 2.4.10-2** Internal Revenue Manual Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-2 (Cont. 19) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|--------------------------|
| | | | If Trans. Code = " 012" or "016", then<br>If Subsection Code = "02-23" "50" "60" or "70", then<br>Transaction Definer Code "A" must be entered. |
| | | | If Subsection Code equals "99" then Status Code must = "07", "10" or "11". |
| | | | If Subsection Code not entered, then Status Code must = "07", " 10" or "11". |
| 20 | 7 | 944 | Valid values are 00, 01, 02, 06, 07, 11, 13, 14 or left blank.<br>Input must be to a BMF EIN account only.<br>If 944 greater than 00 then 941 must = 00 or not entered.<br>   If 944 is 00 then F944-YR must be input along with F944-IND "9".. |
| 21 | 1 | 1041 | If input, the valid range is "[slash0]" or "1". |
| | | | If 1041 FR = " 1" , then<br>Doc Code must = "80".<br>Trans. Code must = "012" or "016". Fiscal Year Month must be input. |
| | | | If Status Code not = " 41" or "70-72", then<br>Transaction Definer Code "A" must be input.<br>Subsection Code must = "90", "91" or "92" |
| | | | If Subsection Code = " 90", then 5227 FR must = "1" or " 2". |
| | | | If Subsection Code = " 91", then 990 FR must = "1" or "2 " |
| | | | If Subsection Code = " 92", then 990PF FR must = "1". |
| 21 | 2 | 5227 | If input, the valid values are "[slash0]" "1", or "2". |
| | | | If 5227 FR = " 1" or "2", then<br>Doc Code must = " 80".<br>Subsection Code must = "90".<br>Fiscal Year Month must be input.<br>Trans. Code must = "000", "012" or "016". |
| | | | If Trans. Code equals "012" or "016", then Trans Definer Code "A" must be input. |

**Exhibit 2.4.10-2  (Cont. 20)  (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|----------------|--------------|--------------------------|
| 21 | 3 | 990 | If input, the valid range is "[slash0][slash0]" , "01", " 02", "03", "04", " 06", "07", "13" or "14". <br> If account Subsection is "26", then Trans Definer Code"A"must be input. <br> If 990 FR = "01", " 02", "03", "04", " 06", "07" or "13", then <br>     If Subsection Code not = "26", "27", "71" or "81", then <br>     If Doc Code = "81", then <br>     Trans. Code must = " 016". <br> Transaction Definer Code "D" must be input, <br>     990 FR must = "01 ". <br> If the Doc Code is " 80", then <br>     Fiscal Year Month must be input <br> Trans. Code must = "000", "012" or " 016". <br> If Subsection Code = "82", then Trans. Code must not = "012" <br> If Trans. Code = " 016"; then Fiscal Year Month must not be input. <br> If Trans. Code = "012" or "016", then <br>     Transaction Definer Code "A" must be input. <br> If Subsection-Code = "82", then Trans. Code must not = "012 " <br> If Trans. Code = "016"; then Transaction Definer Code = "A", "B", or " AB". <br><br> The Subsection Code must be consistent with the FR 990. Exhibit 2.4.10-9. for valid combinations and other consistency checks. |
| 21 | 5 | 990PF | If input, the valid values are "[slash0]", "1" ,"2" or "3". <br><br> If 990PF FR is " 1" and Subsection Code not = "71", then Doc Code must = "80". <br> Fiscal Year Month must be input. <br> Subsection Code must = "03" or "92". <br><br> If Subsection Code = " 03", then <br> Foundation Code must be "03" or "04". <br> Trans. Code must = "000", "012", or "016". |

**Exhibit 2.4.10-2**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-2 (Cont. 21) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|------|------|------|
| | | | If the Subsection Code = is "71", then<br>The 990PF FR must = " 1" or "2"<br>If Doc Code = "80" , then<br>Trans. Code must= "016".<br>If Doc Code = "81", then<br>Trans. Code must = "000 ", "012 ", or "016".<br>If Foundation code is present, it must = "02", "03" or " 04" only. |
| | | | If the Trans. Code = " 012", or "016", then<br>If Subsection Code not= "71", then<br>Transaction Definer Code must = " A". |
| 21 | 6 | 990T | If input valid range is "[slash0]" or "1". |
| | | | If 900T FR = " 1", and<br>Subsection Code not = "26", " 27", "71" or "81", then<br>If Doc Code = "81" then,<br>Trans. Code must = " 000".<br>If Doc Code = "80", then<br>Fiscal Year Month must be input.<br>Trans Code must = "000", "012", or "016". |
| | | | If 990 FR is input it must be "01", "02", "04", "06" "13" or "14". |
| | | | If 990 FR is " [slash0][slash0]" or not input, then the 990PF FR must be " 1" or Status Code must be "06". |
| | | | If Trans. Code is " 000", then<br>If the Subsection Code is input, it must be " 02-27", "50", "60", "70" or "81". |
| | | | If the Subsection Code is not input, then<br>Status Code must = "06", " 07", "10", "11" or "12" |
| | | | If Trans. Code is " 012", or "016" AND<br>the Subsection Code is entered, AND<br>the Subsection Code equals "02-25 ", "50", "60", or "70"<br>THEN<br>the Transaction Definer Code "A " must be entered. |
| | | | If the Subsection Code = "26", "27", "71" or "81" THEN<br>The Doc Code may = "80" or "81"<br>The Trans Code may = "000", "012", or "016".<br>If the Subsection Code = "26", "27" or "81 " THEN<br>The 900T FR must = blank, "[slash0] " or "1" |
| | | | If the Subsection Code = "71" THEN<br>The 900T FR must= blank or "1" |

**Exhibit 2.4.10-2 (Cont. 22) (01-03-2022)**
**Command Code EOCHG**

| Line | Element Number | Element Name | Description and Validity |
|------|--------|--------------|--------------------------|
|      |        |              | If the Subsection Code equals "99". then the Status Code must equal "06", "07" "10", "11" or "12". |
|      |        |              | If the Subsection Code is not entered then. Status Code must = "06", " 07" "10", or "11". |
| 21   | 7      | 4720         | Valid values are "01", " 02" or "00". |
| 21   | 8      | Not Required | If input, the valid values = "[slash0]" or "1". |
|      |        |              | If The Non-Required FR = "1", then Trans. Code must = "000 ", "012", or "016". |
|      |        |              | If Trans. Code = " 016", then Transaction Definer Code "A" must be input. |
|      |        | **Remarks Section** | |
| 22   | 1      | Remarks      | Remarks must always be input |
|      |        |              | Remarks must consist of 10-71 characters with no consecutive blanks. |

**Exhibit 2.4.10-2**            Internal Revenue Manual            Cat. No. 28199G (11-14-2023)

**Exhibit  2.4.10-3    (01-01-2015)**
**Command Code EOCHG—Consistency Checks**

Subsection Code:

| CLASSIFICATION CODE | DOC. CODE | SUBSECTION CODE |
|---|---|---|
| | 81 | 01-20, 23, 26, 27, 70 , 71 or 81. |
| 1 | 80 | 01-27, 29, 40, 50, 60, 70, 71, 80, 81, 82 or 90-93 |
| 1 | 80 | 28 |
| 2 | | 03–06, 09 29 or 12-14 |
| 3 or 4 | | 03-06, 12 or 29 |
| 5-8 | | 03 |

**Exhibit 2.4.10-4   (01-01-2009)**
**Command Code EOCHG—Combined Consistency**


Affiliation Code:

**Exhibit 2.4.10-4**      Internal Revenue Manual      Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-4  (Cont. 1)  (01-01-2009)**
**Command Code EOCHG—Combined Consistency**

| AFFILLIATION-CD | TRANSACTION-CD | DOCUMENT-CD | TRANSACTION-DEFINER-CD. |
|---|---|---|---|
| 1–3 | 000 | 80 | /// |

- Subsection Code must not = "26", "27", "71" or "81".

- STATUS-CD must = 01 or 02.

- NEW-GROUP-EXEMPTION-NUM must not be input.

| 1–3 | 016 | 80 | C |
|---|---|---|---|

If Subsection Code not = "26", "27", " 71" or "81" then

If NEW-GROUP-EXEMPTION-NUM is input it must be 9999

FRM-GROUP-EXEMPTION-NUM must = 0001-9998.

Else

  Transaction-Definer-Cd must be blank.

| 6 or 8 | 016 | 80 | C |
|---|---|---|---|

If Subsection Code not = "26", "27", " 71" or "81" then

Either the NEW-GROUP-EXEMPTION-NUM or the FRM-GROUP-EXEMPTION-NUM must be input.

If the NEW-GROUP-EXEMPTION-NUM is input it must be equal to 0002-9998.

Else

  Transaction-Definer-Cd must be blank.

| 7 or 9 | 000 | 80 | //// |
|---|---|---|---|

- Subsection Code must not = "26", "27", "71" or "81"

- STATUS-CD must = 01.

  NEW-GROUP-EXEMPTION-NUM must = 0002–9998.

| 7 or 9 | 016 | 80 | C |
|---|---|---|---|

If Subsection Code not = "26", "27", " 71" or "81" then

NEW-GROUP-EXEMPTION-NUM must equal 0002–9998.

Else

Transaction-Definer-Cd must be blank.

| 6–9 | 016 | 80 | F |
|---|---|---|---|
| 7 or 9 | 016 | 81 | C or D |

If Subsection Code = "26", "27", " 71" or "81" then

Transaction-Definer-Cd must be blank

**Exhibit 2.4.10-4 (Cont. 2) (01-01-2009)**
**Command Code EOCHG—Combined Consistency**

| AFFILLIATION-CD | TRANSACTION-CD | DOCUMENT-CD | TRANSACTION-DEFINER-CD. |
|---|---|---|---|
| | Else | | |
| | FRM-GROUP-EXEMPTION-NUM must equal 0002–9998. | | |
| 3 | 016 | 81 | E |
| | If Subsection Code not = "26", "27", " 71" or "81" then | | |
| | FRM-GROUP-EXEMPTION-NUM must equal 0002-9998. | | |
| | NEW-GROUP-EXEMPTION-NUM must equal 9999. | | |
| | Else | | |
| | Transaction-Definer-Cd must be blank. | | |

**Exhibit 2.4.10-4**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit  2.4.10-5    (01-01-2012)**
**Command Code EOCHG—Organization Type Consistency**

Organization Type:

| TYPE OF ORGANIZATION | SUBSECTION CODE |
|---|---|
| 1 | 01-16,19-20, 23, 25-27, 29, 40, 50, 60, 70, 71, 80 or 81 |
| 2 | 03-15 17-22, 24-27, 29 or 81 |
| 3 | 03, 26, 27, 50, 71, 80, or 93 |
| 4 | 26, 27, 40 or 71 |
| 5 | 01-21, 23, 26-27, 29, 40, 50, 60, 70 or 71 |
| 6 | 26, 27, 71, 91 or 92 |

**Exhibit 2.4.10-6   (01-01-2015)**
**Command Code EOCHG—Other Consistency Requirements**

Other Requirements:

| If the Doc Code is "80" and the Trans. Code is "000", then | | |
|---|---|---|
| **STATUS CODE** | **SUBSECTION CODE** | **Other Requirements** |
| 01 | 01-25, 40, 50, 60, 70 or 80 | — |
| 07 | Must Not Be Input | 990T FR Must Be 1 and 990 FR Must be 6 |
| 10 | Must Not Be Input | 990 FR Must Be 6 |
| 11 | Must Not Be Input | 990 FR Must Be 6 |
| 12 | 90 | 5227 FR Must Be 1 or 2 |
| 12 | 91 | 990 FR Must Be 1 or 2 |
| 12 | 92 | 990PF FR Must Be 1 |
| 34 | 82 | Primary Name must be input, Mailing Street Address must be input. Classification Code must = 1. FYM must be input. |
| 35 | Must Not Be Input | Valid FYM must be entered. NON-REQUIRED-FR-CD must be "1". Primary Name must be entered. |
| 36 | Must Not Be Input | 990–FR-CD must be entered. Primary Name must be entered. |
| 40 | Must Not Be Input | Non Required FR Must Be 1 |
| If the Doc Code is "80" and the Trans Code is "012 ", then | | |
| **STATUS CODE** | **SUBSECTION CODE** | **Other Requirements** |
| 01, 06 | 01-23,40,50,60, 70 or 80 | — |
| 06, | 99 or Not Input | — |
| 07, 10, 11 or 40 | | |
| 12 | 90-93 | — |
| 18 | 92 | — |
| 19 | 03 | FOUNDATION CODE Must Be 03 or 04 |
| If the Doc Code is "80 " and the Trans. Code is "016" and (Subsection Code not = "26" or "27" or "71" or "81"), then Transaction Definer Code "B" must be input. | | |

**Exhibit 2.4.10-6**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-6 (Cont. 1) (01-01-2015)**
**Command Code EOCHG—Other Consistency Requirements**

| STATUS CODE | TRANS DEFINER | FROM GROUP EX NUM | OTHER DATA |
|---|---|---|---|
| 28 | B Must Be Input | Must Be Input | Only Remarks |
| 01, 06,07,10-12, 18-20, 22-26, 40 42 or 70 72 | B Must Be Input | — | — |

If the Doc. Code is "80" and the Trans Code is "016 ", then

| EO STATUS CODE | SUBSECTION CODE | OTHER REQUIREMENTS |
|---|---|---|
| 01 | — | RULING-DT required |
| 34 | 82 | — |

If the Doc. Code is 81, then the Transaction Code must be 016

| STATUS CODE | TRANS DEFINER | FROM GROUP EX NUM | OTHER DATA |
|---|---|---|---|
| 01, 20, or 26 | B or D Must Be Input | — | — |
| 29 | B Must Be Input | Must Be Input | Only Remarks |
| 30 | B Must Be Input | — | Only Remarks |
| 31 | B Must Be Input | — | Only Remarks |
| 32 | B Must Be Input | — | Only Remarks |
| 33 | B Must Be Input | — | Only Remarks |
| 34 | B or AB Must Be Input | — | Only Remarks |

**Exhibit 2.4.10-7   (01-01-2009)**
**Command Code EOCHG—Activity Codes For nnn**

ACnnn Values:

| For nnn—see values below: | | | | |
|---|---|---|---|---|
| 001-008 | 179-181 | 296-301 | 409-543 | 931-934 |
| 029-047 | 199-213 | 317-328 | 559-569 | 990 |
| 059-065 | 229-237 | 349-356 | 572-575 | 991 |
| 088-094 | 249-254 | 379-382 | 600-603 | 994-995 |
| 119-126 | 259-269 | 398-408 | 900-928 | 998 |
| 149-169 | 279-288 | | | |

**Exhibit 2.4.10-7**         Internal Revenue Manual         Cat. No. 28199G (11-14-2023)

**Exhibit  2.4.10-8    (01-01-2011)**
**Command Code EOCHG—Valid 1120 FR and Subsection Code**


The Subsection Code must be input. See the table below for valid combinations of 1120 FR and Subsection Code as well as any additional consistency checks:

| FR 1120 | SUBSECTION CD | FR 990 | FR 990F | FOUNDATION CD |
|---|---|---|---|---|
| 01 | 03 | __ | 1 | 03 or 04 |
| 01 | 12 | 01 | __ | __ |
| 03 | 12 | 01 | __ | __ |
| 04 | 15 | 01 | __ | __ |
| 09 | 03 | 01, 02 or 13 | __ | 09 or 18 |
| 09 | 01, 02, 04-23, 50, 60 or 70 or 82 | 01 or 02 | __ | __ |

**Exhibit 2.4.10-9 (01-01-2015)**
**Command Code EOCHG—Valid FR 990 and Subsection Code**

The Subsection Code must be consistent with the 990 FR. See The following table for valid combinations, and other consistency checks that apply.

**Exhibit 2.4.10-9**           Internal Revenue Manual           Cat. No. 28199G (11-14-2023)

**Exhibit 2.4.10-9 (Cont. 1) (01-01-2015)**
**Command Code EOCHG—Valid FR 990 and Subsection Code**

| FR 990 | SUBSECTION CD | STATUS CD | FOUNDATION CD | CLASS CD |
|---|---|---|---|---|
| [slash0]OR 00 | 81 | — | — | 1 |
| 01 | 02, | — | — | — |
| | 04-20, 22, 23, 24, 25, 50, 60, 70 or 91 | — | | — |
| 01 | 03 | — | 09-18, 21-25 | — |
| 01 | 71 | — | ANY VALID | 1 |
| 01 | 26, 27 | — | | 1 |
| 01 or 02 | 82 | 34 If TRAN-DEF-CD = 'B' or 'AB' | N/A | 1 if TRAN-DEF-CD = 'A' or 'AB' |
| 02 | 04-20, 22, 23, 24, 25, 50, 60, 70 or 91 | — | — | — |
| 02 | 03 | — | 09-18, 21-25 | — |
| 02 | 26, 27 | — | | 1 |
| 02 | 71 | — | ANY VALID | 1 |
| 03 | 02, 04-20, 23, or 70 | — | — | — |
| 03 | 03 | — | 09–18, 21-25 | — |
| 03 | 26, 27 | — | | 1 |
| 03 | 71 | — | ANY VALID | 1 |
| 04 | 21 | — | — | — |
| 06 | 03 | — | 10 | — |
| 06 | Must be 99 or Not Input | 07, 10 or 11 | — | — |
| 07 | 01 | — | — | |
| 13 | 03 | | 09–18, 21-25 | 7 |
| 13 | 71 | | ANY VALID | 1 |
| 14 | 01, 04-20, 22-25, 50 or 60 | — | — | — |
| 14 | 03 | — | 09-18 | — |
| 14 | 26 | — | — | 1 and TRAN-DEF-CD must = 'ABC' |

**Exhibit 2.4.10-9 (Cont. 2) (01-01-2015)**
**Command Code EOCHG—Valid FR 990 and Subsection Code**

| FR 990 | SUBSECTION CD | STATUS CD | FOUNDATION CD | CLASS CD |
|--------|---------------|-----------|---------------|----------|
| 14 | 26, 27 | —— | —— | 1 |
| 14 | 71 | | ANY VALID | 1 |

**Exhibit 2.4.10-9**          Internal Revenue Manual          Cat. No. 28199G (11-14-2023)