



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.4.17

SEPTEMBER 7, 2022

## EFFECTIVE DATE

(09-07-2022)

## PURPOSE

- (1) This transmits revised IRM 2.4.17, IDRS Terminal Input, Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48.

## MATERIAL CHANGES

- (1) WR 370856 FS2022 -Designated Payment Codes (DPCs) for Advance Child Tax Credit DPCs #63 and 65 AdvCTC payment returns as follows:
  - Transaction Code (TC) 670 is valid with MFT 30 and the above mentioned DPC codes.
  - DPC 63 is only valid for the Tax Period range 202112 - 202211.
  - DPC 65 is only valid for the Tax Period range 202012 - 202211.

## EFFECT ON OTHER DOCUMENTS

IRM 2.4.17, dated December 13, 2021, is superseded.

## AUDIENCE

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

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2.4.17

Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48

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2.4.17.1  
(09-07-2022)  
**Program Scope and Objectives**

- (1) This IRM section provides the instructions for the use of Integrated Data Retrieval System (IDRS) command codes: ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48.
- (2) **Purpose** :These section provides instructions for inputting two-sided credit transfers which are IDRS command codes. These adjustments were formerly prepared on Form 4256, Dual Debit/Credit Transfer (Document Code 34); Form 2424, Account Adjustment Voucher (Document Code 24); and Form 3809, Miscellaneous Adjustment Voucher (Document Code 48).
- (3) **Audience**: IRS Tax Technicians and Account Management employees.
- (4) **Policy Owner**: The Director, W&I owns the policies contained herein.
- (5) **Program Owner**: Wage & Investment(W&I) is responsible for the administration, procedures, and updates related to the program.
- (6) **Primary Stakeholders**: Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Enterprise Operations (EOPS)
- (7) **Program Goals**: These are the instructions for using the Credit Transfer IDRS command codes to transfer money between different taxpayer accounts present on the Master Files.

2.4.17.1.1  
(01-02-2018)  
**Background**

- (1) A credit transfer moves a payment or credit from one account to another, or reverses a credit previously applied.  
You can transfer a credit if at least one of the tax modules is on the Integrated Data Retrieval System (IDRS). If not, activate an account to IDRS using command code (CC) MFREQ. Inputting a credit transfer with only one side active on IDRS will systemically MFREQ a dummy account on the corresponding (second) side of the credit/debit.

2.4.17.1.2  
(01-02-2018)  
**Authority**

- (1) Please see IRM 21.5.8 for an Accounts Management view on credit transfer usage and instructions.

2.4.17.1.3  
(01-02-2018)  
**Responsibilities**

- (1) Users of the Credit transfer command codes are responsible for the information added using the credit transfer CC. Certain actions may cause unpostable conditions that will need corrective actions taken.

2.4.17.1.4  
(01-02-2018)  
**Program Management and Review**

- (1) **Program Reports**: Users can check the presence of the pending transfer on the immediately. Once the action has gone through the daily process in may take up to a week for the account to reflect the permanent action.
- (2) **Program Effectiveness**: The user should review the accounts effected by the credit transfer for accuracy.

2.4.17.1.5  
(01-02-2018)

**Program Controls**

- (1) The use of SXPASS with credit/debit transfers between IMF and BMF accounts, can sometimes be frustrating to the user. Since the credit transfer command codes must programmatically call SXPASS, it should be known that the wait time can effect the final outcome. Performing these types of transfers is recommended during times when it is known that there are fewer IDRS CC users working.

2.4.17.1.6  
(01-02-2019)

**Terms/Definitions/  
Acronyms**

- (1) **Command Code Definitions:** Preceding Command Codes are ACTON, SUMRY, TXMOD and ADDnn or ADCnn (nn = 24, 34 or 48). To research Accounts on the IDRS use CC SUMRY. When no Account is present on IDRS use CC ACTON to create a Dummy Account. TXMOD is then used to select the Primary Account information. ADDnn or ADCnn CC are used to generate a screen display for inputting and storing taxpayer and tax module information to the Adjustment Command Code. Adjustment Command Code are FRM34, DRT24 or DRT48. They are generated as a displayed format for inputting tax data for the adjustments.

(2) **Definitions of Accounts :**

Dummy Account - To perform a Credit Transfer an account must be on the IDRS file. If an account is not present, Command Code ACTON will create a Dummy Account so that tax module can be transferred.  
Primary and Secondary Accounts are used to complete a Credit Transfer. The Primary account is the tax module retrieved after inputting Command Code TXMOD. The Secondary Account is the other module involved in a two-sided adjustment  
Debit and Credit Side - the debit side of the adjustment is the tax module to which the debit primary transaction(s) will be posted. ADDnn Command Code is used to debit primary accounts. The credit side of the adjustment is the tax module to which the credit primary transaction(s) will be posted. ADCnn Command Code is used to credit the primary account. Use either Command Codes ADCnn or ADDnn to complete a transfer.

**Defined Terms**

<b>Word:</b>	<b>Definition:</b>	<b>Example of use:</b>
Credit	The credit side of the adjustment is the tax module to which the credit primary transaction(s) will be posted.	The module had a <i>credit</i> because there were duplicate fee amounts.
Debit	the debit side of the adjustment is the tax module to which the debit monies is removed from	The fee amount is a <i>debit</i> to the primary account.
Dummy	Empty account to be added to Taxpayer used to hold a credit or debit money.	A <i>dummy</i> account appears on the TIF.

Primary	For Credit Transfer processing, the primary account that one starts the transfer action for	The <i>primary</i> account is used in all actions.
Secondary	For Credit Transfer processing, the secondary account that is the other module involved in a two-sided adjustment	A <i>secondary</i> account shows a date and amount deducted.
Unpostable	A transaction which failed to match a Master File Account for various reasons. Usually because a business rule was not followed, but can be a programming issue also.	The transaction sent to the BMF did not match the account, so it was found in the <i>unpostable</i> file.
SXPASS	UNISYS command code used to pass information from one computing center to another, due to IMF existing at one site and BMF existing in another site.	The transactions had to go through SXPASS, in order to post at 2 sites.

**Acronyms**

<b>Acronym:</b>	<b>Meaning:</b>
AAR	Administrative Adjustment Requests
ACA	Affordable Care Act
BBA	Bi-Partisan Budget Act
BMF	Business Master File
cc or CC	Command Code
CSTT	Core Storage Terminal Table
DDIA	Direct Debit Installment Agreement
DLN	Document Locator Code
Doc code	Document Code

DPC	Designated Payment Code
EIN	Employee Identification Number
EOPS	Enterprise Operations
EPMF	Employee Plan Master File
FPA	Final Partnership Adjustments
IA	Installment Agreement
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
LB&I	Large Business and International
MFT	Master File Tax (code)
NAP	National Accounts File
OPA	Online Payment Agreement
ORG	Organization
OVD	Offshore Voluntary Disclosure
RPN	Report Plan Number
SB/SE	Small Business Self-Employed
SSN	Social Security Number
TC	Transaction Code
TE/GE	Tax Exempt and Government Entities
TIN	Taxpayer Identification Number
TPRQ	Taxpayer Request
TXMOD or TXMD	Tax Module
TXPRD	Tax Period
UNISYS	Universal Automatic Computer
W&I	Wage & Investment

2.4.17.2  
(01-02-2016)

**Command Code Input  
for Single Transfers**

- (1) Prior to making a credit transfer adjustment, research the tax module using CC SUMRY. At least one of the tax modules involved must be present on IDRS. A dummy tax module created with CC ACTON will satisfy this requirement. In addition, research the Secondary Account on IDRS prior to input of a two-sided credit transfer. After inputting ADDnn or ADCnn Command Code the Non-IDRS Indicator field display on the screen must specify the condition of the Secondary Account on the IDRS file, as determined by this prior research.
  - a. CC TXMOD input selects the Primary Account and stores TIN, File Source, Name Control, MFT, Report Plan Number (RPN) and Tax Period.

The tax module must be on IDRS. Only MFT 76, 74 and 46 require a Report Plan Number (RPN) entry. The RPN field is not displayed on any other MFT.

- b. CC ADann must be preceded by CC TXMOD. D or C in the third position of this CC indicates whether the Primary Account stored by TXMOD is to be the Debit or Credit side of the adjustment. Document Code 24, 34 or 48 in the last two positions identifies the type of adjustment to be made. TIN, File Source, Name Control, MFT, RPN and Tax Period for the Secondary Account are input with this CC.
- c. Credit Transfer inputs are allowed for Dummy Accounts established on the IDRS TIF before posted information has been extracted to the TIF from the IRS Master Files. Checks are performed by CC ADC24/ADC48/ADD24/ADD48 to confirm that for adjustment attempts on Dummy Accounts, the account is posted to the IRS Master File (IMF, BMF, or IRAF). If the account is not established on the Master File or if the account (Valid SSN, Invalid SSN or EIN) is established but the Name Control on the TIF account does not match the current Master File Name Control, then an error response will be returned by CC ADC24/ADC48/ADD24/ADD48.
- d. Inputting CC ADC34 or ADD34 will generate the Adjustment Command Code FRM34. Use this format to transfer payment credits between modules within IMF or BMF when no secondary transaction is required; See also CREDIT FREEZE CODE -Exhibit 2.4.17-3. Cont. (1) or to transfer a previously offset overpayment credit (IMF to BMF) between BMF modules (TC 792/790).
- e. Inputting CC ADD24 or ADC24 will generate the Adjustment Command Code DRT24. Use this format to transfer credits between files (IMF or BMF ) or when a secondary transaction code is required.
- f. Inputting CC ADD48 or ADC48 will generate the Adjustment Command Code DRT48. Use this format to transfer Overpayment Credit Elect, Refund Repayment, Substantiated Credit Allowances or Withholding/FICA Credit.
- g. All the above adjustments are two-sided. However, Doc Code 24 and 48 adjustments may be used to debit and credit the same tax module. Normal Command Code Input operations are followed.

(2) Case Controls

- a. Credit transfer adjustments may not be input if there is an open case control assigned to another employee on either side of the transfer. This kind of open case will have a base with Status of S, A or M only. However a base which is in Status B or C and is controlled to another employee does not prohibit a credit transfer.
- b. If the last control base on the module has the same terminal operator's employee number as the assignee number and if that base was updated to status C on the current date, an additional control base will not be established, and the input case control information will be ignored by the computer.
- c. If the input terminal operator has no control base established for the module being adjusted, a control base will generate automatically. Status Code "C", Category Code "TPRQ", Activity Code 34-CR-TRANS (if. Doc Code is 34).

- d. Only one case control is generated if the Primary and Secondary Account are the same tax module (Doc Code 24 & 48 only)
- e. If the input terminal operator has an open control base established for the module, the activity code "CRED-TRANS" or "34-CR-TRANS" will be generated unless another activity code is screen input.
- f. Use ACTON to control an adjustment case when immediate action cannot be taken, or if necessary when a control already exists in the module. When a module is not present on IDRS or if the module is a memo module, input of ACTON will create a dummy module and establish the case control; it will also generate TC 902 requesting the module from the master file onto IDRS. See IRM 2.3 Section 12 on Command Code ACTON.
- g. If TXMOD displays "ENTITY-CONTROL" in position 44 of line 3 or SUMRY displays an "E" in position 20 of line 1, the entity module contains an open control base which may be related to your case. Contact the controlling employee before taking action.

2.4.17.3  
(01-01-2016)  
**Command Code Input  
for Multiple Transfers**

- (1) Multiple Credit Transfer Operations - where it is necessary to make multiple successive credit transfers involving the same tax module, the following procedures will simplify the operation by eliminating the TXMOD inquiry step and utilizing previously displayed data when inputting CC ADCnn or ADDnn.
  - a. Establish the module into which or from which credits will be successively transferred as the Primary Account using CC TXMOD.
  - b. After the first transfer has been completed following FRM34, DRT24 or DRT48. CC ADDnn or ADCnn must be input again for each transfer in order to supply the data for the Secondary Account. Only data from the Primary Account is stored from the prior command code. Multiple successive transfers must have the same document code; e.g., ADa24 may not follow FRM34 or DRT48.
  - c. Input ADCnn or ADDnn on the "Request Completed" display of the previous transfer, utilizing the Secondary Account data already displayed and modifying the data by overlaying the NON-IDRS-IND.

IF the NON-IDRS-IND	Then
is not an equal sign (=)	Overlay using the Start-of-entry indicator (►)
equals a (A) or (@) displayed from the prior transfer)	Overlay it with a blank

- (2) Modify TIN/File Source, MFT, RPN, Tax Period and/or Name Control of the Secondary Account if it will be different from the Secondary Account of the previous transfer. The data fields may be changed by overlay but must remain in the same screen position. Before transmitting be sure to position the cursor after the 'Remarks' field.

**Note:** A TC 762 should never be input to the IMF to adjust a TC 766 amount when the DLN of the TC 766 contains an "08" Doc. Code. A TC 760 should never be reversed with TC 762 unless the TC 760 was in error or the liability has been adjusted. All TC 760s will reflect a Doc. Code "51"; therefore, research must be done to identify those TC 760's relative to the rebate program.

- 2.4.17.4  
(01-02-2015)  
**Command Codes ADD34  
and ADC34**
- (1) Use one of these command codes to request the format for CC FRM34. CC TXMOD must precede this request. Use SUMRY to research account. At least one of the tax modules must be on IDRS from which to generate data for the Primary Account (the account addressed by the preceding CC TXMOD).
  - (2) Valid Response — the format for CC FRM34 is returned.
    - a. If ADD34 was input, the TIN, File Source, MFT , RPN and Tax Period from CC TXMOD which is the primary account are generated on line 1 and the TIN, File Source, MFT, RPN, Tax Period and Name Control from ADD34 are generated on line 11.
    - b. If ADC34 was input, the primary account's TIN, File Source, MFT, RPN and Tax Period generate from CC TXMOD are on line 11 and the TIN, File Source, MFT, RPN, Tax Period and Name Control from ADC34 are generated on line 1.
- 2.4.17.5  
(01-01-2016)  
**Command Code FRM34**
- (1) Use this command code to transfer payment credits (as on Form 4256) between modules on one Master File (IMF or BMF). See also **CREDIT FREEZE CODE**- Exhibit 2.4.17-3 Cont. The format for CC FRM34 is generated as a response to CC ADD34 or ADC34 and is not keyed in. Account and module identification data is generated from CC TXMOD or ADa34 and may not be altered. CC FRM34 causes debit and credit transactions to be generated to the applicable accounts and modules on the Master Files, effecting the transfer of credits
- 2.4.17.6  
(01-01-2016)  
**Terminal Responses to  
CC ADa34 and FRM34**
- (1) Error Responses are displayed on Line 24 in inverse video. Some responses are for ADa34, FRM34 OR BOTH.

<b>Input Error Messages Table</b>	
<b>REQUEST DENIED / IMPROPER INITIALIZATION</b>	(Both) CC TXMOD or CC FRM34 (if multiple transfer) did not precede initial command code. Input TXMOD and re-enter ADa34 with valid information
<b>EMP. NO. INVALID - CASE CONTROLLED</b>	(Both) One or more open case controls on a tax module and terminal operator does not have the only open case control.
<b>REQUEST DENIED - MEMO ACCT / MOD PRESENT</b>	(Both) Secondary account or module is a memo account or module
<b>CASE CONTROL INDICATOR INVALID</b>	(ADa34) The case control indicator is not 1-7
<b>TIN INVALID</b>	(ADa34) TIN not properly formatted or is invalid. Correct and re-enter
<b>FILE SOURCE INCONSISTENT WITH TIN</b>	(ADa34) File Source not valid with TIN input. Correct and re-enter
<b>COMMAND CODE VALID ONLY FOR IMF OR BMF</b>	(Both) File Source for the stored TIN is other than "*", blank, V or W.
<b>TRANSFER INVALID.</b>	(Both) Debit TIN, MFT, and Tax Period equal the Credit Tin, MFT and Tax Period, or transfer attempted between IMF-BMF. Correct Secondary Account information or use CC ADa24
<b>MFT INVALID</b>	(ADa34) Master File Tax Code not properly formatted or invalid. Correct and re-enter
<b>MFT INCONSISTENT WITH TIN</b>	(ADa34) MFT not valid with TIN input. Correct and re-enter
<b>TAX PERIOD INVALID</b>	(Both) Tax period is not properly formatted or invalid. Correct and re-enter
<b>TAX PERIOD INCONSISTENT WITH MFT</b>	(ADa34) IMF or BMF tax period must be compatible with MFT code. Correct and re-enter
<b>NAME CONTROL INVALID</b>	(ADa34) Name Control not properly formatted or invalid. Correct and re-enter.

<b>Input Error Messages Table</b>	
<b>INVALID NON-IDRS INDICATOR</b>	(Both) - indicator must be A, @ or blank or indicator input with Secondary Account does not agree with data on TIF (See Input Requirements). Correct and re-enter
<b>NON-IDRS INDICATOR INCORRECT</b>	(Both) - indicator must be A, @ or blank or indicator input with Secondary Account does not agree with data on TIF (See Input Requirements). Correct and re-enter
<b>TIF NC INV</b>	(ADa34) The name control on the primary account (the one stored in the CSTT by TXMOD)) contains numerics or blanks for an IMF account or blanks for a BMF account
<b>TIF N/C MISMATCH - name control</b>	(ADa34) The name control on the secondary account doesn't match the name control on the TIF.
<b>RPN IS INVALID FOR THE CREATION OF A DUMMY MODULE</b>	(ADa34) Terminal operator is prohibited from creating an RPN equal to '000'
<b>TXMOD INDICATOR APPEARS TWICE</b>	(FRM34) - Equal sign (=) appears before debit and credit TIN. Remove incorrect equal sign
<b>TXMOD INDICATOR MISSING</b>	(FRM34) Equal sign (=) does not appear before either debit or credit TIN. Correct and re-enter
<b>ID INFO CHANGED - RESTART</b>	(FRM34) Data stored from CC TXMOD has been altered. Correct original data and re-enter, or restart from CC ADa34
<b>PLEASE CORRECT INVALID DATA ON SCREEN.</b>	(FRM34) An asterisk (*) will appear immediately right of invalid input field. Correct invalid data in fields and re-enter
<b>NO DATA INPUT FOR LINE .</b>	(FRM34) Significant data appears on one line in one of the following pairs of lines, but not on the other: Lines 4-12, 5-13, 6-14, and 7-15.

<b>Input Error Messages Table</b>	
<b>REMARKS FIELD INVALID OR INCOMPLETE</b>	(FRM34) Remarks field must be at least 3 characters long and cannot contain ], [, =, >, <
<b>REQUEST DENIED - PRIM ACCT TIF OVERFLOW.</b>	(FRM34) TIF module for the primary account is at maximum size. Try again Monday
<b>REQUEST DENIED - SEC ACCT TIF OVERFLOW</b>	(FRM34) TIF module for the secondary account is at maximum size. Try again Monday
<b>REQUEST DENIED - CNTLBASE OVERFLOW</b>	(FRM34) Addition of the control base information would cause the secondary module to exceed maximum size.
<b>MFT NOT VALID WITH THIS COMMAND CODE</b>	(FRM34) Credit transfer attempted to module with MFT 00.
<b>ADDCNTRL-ERROR:</b> applicable error type	(FRM34) An error was encountered in the ADDCNTRL sub-routine. Notify Service Center User Support.
<b>PLEASE LEAVE CREDIT TRANS CD BLANK WHEN PROCESSING IMF ACCOUNT</b>	(FRM34) Enter just the Debit transaction code and the credit code will be generated for IMF transfers.
<b>PLEASE ENTER BOTH TRANS CODES WHEN PROCESSING BMF ACCOUNT</b>	(FRM34) For BMF transfers you must input both the debit and credit transaction codes.
<b>PLEASE CORRECT TRANS CODE (TRANS CODE INVALID)</b>	(FRM34) The trans code is not valid for this CC -or- it is not allowed with the input MFT or input TXPRD.
<b>THE TRANS AMOUNT IS INVALID FOR THIS TRANSACTION</b>	(FRM34) Correct the amount and re-enter.
<b>THE TRANSACTION DATE MAY NOT BE LATER THAN THE CURRENT DATE</b>	(FRM34) The trans-date can't be later than the current date. Use OVERRIDE-DT-IND if necessary.
<b>TRANS-DATE MUST BE IN MMDDCCYY FORMAT</b>	(FRM34) Correct trans-date and re-enter.
<b>PLEASE CORRECT INVALID DESIGNATED PAYMENT CODE</b>	(FRM34) Correct Designated Payment code and re-enter.
<b>IMF CREDIT TC MUST BE 660/ 670 WHEN BYPASS INDICATOR IS '1'</b>	(FRM34) Only transaction codes 670 and 660 are allowed for bypass indicator '1'.

<b>Input Error Messages Table</b>	
<b>BYPASS INDICATOR MUST BE '0'</b>	(FRM34) Bypass indicator must be '0' if credit freeze code = '1'
<b>BYPASS INDICATOR MUST BE '0' OR '1'</b>	(FRM34) A blank is not allowed in bypass indicator.
<b>BYPASS INDICATOR CANNOT BE '1' WHEN CREDIT FREEZE CODE IS '1'</b>	(FRM34) When credit freeze code = '1', bypass indicator must be '0'.
<b>CREDIT FREEZE CODE MUST BE A SPACE OR '1'</b>	(FRM34) Only '1' and blank is allowed in credit freeze code.
<b>CREDIT FREEZE CODE CANNOT BE '1' WHEN BYPASS INDICATOR IS '1'</b>	(FRM34) When bypass indicator = '1', credit freeze code must be blank.
<b>FUTURE DATE IS NOT VALID FOR THIS TRANSACTION CODE</b>	(FRM34) Only valid with TC 612/610.
<b>INVALID SUBSIDIARY CODE</b>	(FRM34) Valid entries are '0' or '1' and are only valid with TC 652 / MFT 02.
<b>INVALID POSTING DELAY CODE</b>	(FRM34) Valid entries are 0 - 6 or space.
<b>INVALID CORRESPONDENCE DATE</b>	(FRM34) The input correspondence date is later than the current date.
<b>DATE OF DEATH SPECIAL-FIELD-CD NOT = '1'</b>	(FRM34) The date of death is not annotated on the TIF.
<b>TRANS-DATE CANNOT BE &gt; 15TH DAY OF THE 4TH MONTH FOLLOWING THE TXPRD</b>	(FRM34) The trans-date is later than the 15th day of the 4th month following the input TXPRD.
<b>TRANSACTION DATE IS MORE THAN 9 MONTH AFTER DATE-OF-DEATH</b>	(FRM34) The trans-date exceeds the date of death by more than 9 months.
<b>INVALID DEBIT MFT WITH CREDIT MFT 40</b>	(FRM34) The debit MFT must be 02, 05, 06, 33 or 34 when credit MFT is 40.
<b>ACCOUNT ON TIF - (tin, file source, name control).</b>	(FRM34) The account number matches on the file but fails to match on file source or name control
<b>INVALID RPN WITH MFT CD 74</b>	(FRM34) RPN must be 001-999
See Sections 17.12 thru 17.16 for other error responses.	

- (2) Valid Response **REQUEST COMPLETED** displayed on line 24. Valid transaction pairs are blanked off the screen. Any error message displayed pertains to the remaining transaction pair.

2.4.17.7  
(01-01-2002)  
**Command Codes ADa24,  
ADa48**

- (1) Use one of these screen generating command codes to request the input format for DRT24 and/or DRT48. CC TXMOD must precede this request. At least one of the tax modules must be on IDRS and called up by CC TXMOD (the module called up by TXMOD will be the Primary Account).

2.4.17.8  
(01-01-2000)  
**Command Code DRT24  
and DRT48**

- (1) These formats are for two-sided credit transfer adjustments formerly made on Form 2424 and Form 3809. DRT24 and DRT48 formats are created from preceding screen generating Command Codes (ADD24, ADC24, ADD48, or ADC48). All data initially displayed has been stored from TXMOD into one of the screen generated Command Code and may not be altered.

2.4.17.9  
(01-01-2019)  
**Terminal Responses to  
CC ADa24, ADa48,  
DRT24 and DRT48**

- (1) Valid Response - the format for CC DRT24 or DRT48 is returned. If ADD24 or ADD48 was input, the TIN, File Source, MFT, RPN, Tax Period and Name Control from CC TXMOD are generated on line 1 and the TIN, File Source, MFT, RPN, Tax Period and Name Control from ADD24 or 48 are generated on line 8. If ADC24 or ADC48 was input, the TIN, File Source, MFT, RPN, Tax Period and Name Control from CC TXMOD are generated on line 8 and the TIN, File Source, MFT, RPN, Tax Period, Name Control from ADC24 or 48 are generated on line 1.
- (2) Non valid Error Responses are displayed on line 24 in inverse video for both inputting data errors and account information errors.

<b>Input Error Message Table</b>	
<b>REQUEST DENIED / IMPROPER INITIALIZATION-</b>	(Both) CC TXMOD did not precede initial command code. Input TXMOD and re-enter credit transfer. Re-enter, or re-start from ADa24.
<b>EMP. NO. INVALID - CASE CONTROLLED-</b>	(ADa24/48) One or more open case controls on a tax module and the terminal user does not have the only open case.
<b>REQUEST DENIED - MEMO ACCT / MOD PRESENT</b>	(Both) Secondary account or module is a memo account or module.
<b>CASE CONTROL INDICATOR INVALID-(indicator no.)</b>	(Both) The case control indicator is not 1-7.
<b>INVALID TIN ON PRIMARY ACCOUNT</b>	(ADa24/48) TIN not properly formatted or invalid. Correct and re-enter.
<b>COMMAND CODE INVALID FOR IMF / BMF</b>	(Both) File source for the stored TIN is other than blank,* , V or W.
<b>PRIMARY ACCT MFT AND TAX PRD INVALID*</b>	(ADa24/48) Master File Tax Code or Tax Period not properly formatted or invalid. Correct and re-enter.
<b>INVALID TIF ON PRIMARY ACCT*</b>	(ADa24/48) The name on the primary account (the one stored in the CSTT by a TXMOD) contains numerics or blanks for an IMF account or blanks for a BMF account.
<b>INVALID NON-IDRS INDICATOR</b>	(ADa24/48) Indicator must be A, @, or blank. Correct and re-enter.
<b>INVALID RPN</b>	(Both) The RPN is not valid for this MFT code.
<b>INVALID COMMAND CODE ROUTED TO DRT24/48</b>	(DRT24/48) Start transfer sequence again. Re-input TXMOD/SUMRY then ADann
<b>INVALID TRANS WITH TRANS CD 622</b>	(DRT24) Only valid for TC 622/620.
<b>USE SECONDARY CODE 360 WITH THIS TRANSACTION</b>	(DRT24) TC 694 must have a secondary TC 360.
<b>MFT IS INVALID WITH REVERSAL- DPC 44-52</b>	(DRT24) When DPC and reversal DPC = 44, 45, 46, 49, 50, 51 or 52, the MFT must be 13 OR 55. When DPC and reversal DPC = 47 or 48, the MFT must be 55.
<b>TC 694/360 REQUIRES ENTRIES IN DPC AND REVERSAL-DPC</b>	(DRT24) This TC pair requires entries in DPC and reversal DPC.
<b>TRANS CODE IS INVALID WITH DPC OR REVERSAL-DPC 44- 52</b>	(DRT24) DPC or reversal DPC must have entries = 44, 45, 46, 47, 48, 49, 50, 51 or 52.
<b>ID INFO CHANGED - RESTART</b>	(DRT24/48) Data stored from CC TXMOD has been altered. Correct to original data and re-enter, or restart from ADa24.

<b>Input Error Message Table</b>	
<b>INVALID INSTALLMENT AGREEMENT AMOUNT*</b>	(DRT24/48) Installment Agreement (IA) amounts Debit amount plus Credit amount must equal zero and must be equal to or less than (if processing a prior year) IA user fee for the DPC used.  DPC ----- Fee Amount 44 ----- \$31.00 45 ----- \$149.00 46 ----- \$10.00 47 ----- \$43.00 48 ----- \$43.00 49 ----- \$107.00 50 ----- \$225.00 51 ----- \$89.00 52 ----- \$43.00 (Monies entered can be less than the fee amount)
<b>TXMOD INDICATOR APPEARS TWICE</b>	(DRT24/48) '=' appears in both the debit and credit NON-IDRS-IND. Remove incorrect '=' sign and re-enter.
<b>TXMOD INDICATOR MISSING</b>	(DRT24/48) An '=' does not appear in either the debit or credit NON-IDRS-IND. Correct and re-enter.
<b>INVALID NON-IDRS INDICATOR</b>	(DRT24/48) Indicator must be A, @ or blank. Correct and re-enter.
<b>PLEASE CORRECT INVALID DATA ON SCREEN</b>	(DRT24/48) An '**' is displayed immediately to the right of an invalid input field. Correct invalid field(s) and re-enter.
<b>PLEASE CORRECT INVALID TRANS CODE</b>	(DRT24/48) The TC / MFT combination is invalid or TC invalid with CC. Correct and re-enter.
<b>REMARKS FIELD IS INVALID OR INCOMPLETE</b>	(DRT24/48) Fewer than 3 valid characters are present in the remarks field. Invalid characters are 1, >, <, [, ], and =.
<b>MONEY AMOUNT MISMATCH</b>	(DRT24/48) Primary debit and credit amounts are not equal. Correct and re-enter.
<b>INVALID OVERRIDE-DT INDICATOR</b>	(DRT24/48) Override date indicator must be blank, '1' or '2'.
<b>OVERRIDE-DT INDICATOR NOT REQUIRED</b>	(DRT24/48) Override date indicator is '1', but the debit/credit transaction date is not within the return period ending date range; or the override date indicator is '2', but the debit transaction date is equal to the credit transaction date.

<b>Input Error Message Table</b>	
<b>OVERRIDE-DT INDICATOR REQUIRED</b>	(DRT24/48) The debit/credit transaction date is prior to the return period ending date but the override date indicator is equal to blank or '2'; or the debit transaction date is not equal to the credit transaction date but the override date indicator is equal to blank or '1'.

<b>Input Error Message Table</b>	
<b>INVALID DATE</b>	<p>(DRT24/48) Transaction or IRS Received date is incorrect. Correct and re-enter.</p> <p>Valid/Invalid entries for <b>Transaction Date</b></p> <ol style="list-style-type: none"> <li>1. Standard Validity Checks apply. Date cannot be later than current               <ol style="list-style-type: none"> <li>a. If TC is 701 or 801 (for IMF and BMF), the transaction date may be any valid date.</li> <li>b. If TC is 730, 731, 732, 850, 851, or 852 (for all MFTs) transaction date may not be later than current date plus 14 days.</li> <li>c. If TC is 610, 611, 612, 700, 702, 710, 712, 820, 830, or 832 (for BMF and IMF MFTs only) or TC 792/892 (for IMF only), transaction date may be later than the current date but equal to or less than the 15th day of the 4th month following the period ending date.</li> <li>d. If the TC is 620 or 622 and the transaction date is not later than the period ending date</li> <li>e. For Documentation Code 48, a debit future date is allowed for TC 830/710 transfer MFTs 01, 09, 11, 14 and 16 only.</li> </ol> </li> <li>2. Transaction date cannot be earlier than the beginning date of tax period.               <ol style="list-style-type: none"> <li>a. If the Documentation Code is 24 or if the TC is 650, 651, 652, or 712.</li> <li>b. If a "I" is input in the OVERRIDE-DT field, do not check for a date earlier than the beginning date of the tax period.</li> </ol> </li> <li>3. If OVERRIDE-DT is 2, then debit transaction date does not have to equal credit transaction date.</li> </ol> <p>Valid/Invalid entries for <b>IRS Received Date:</b></p> <ol style="list-style-type: none"> <li>1. Must be 8 numeric in MMDDCCYY format</li> <li>2. This date cannot be greater than current date or be more than 1 year old.</li> <li>3. An asterisk may be input in the 1st position which will generate the current date.</li> <li>4. Only use BLANK if there is at least 1 open control base which is assigned to the operator, and all open control bases are in background (B) status.</li> </ol>
<b>SECONDARY TRANS CODE IS NOT VALID WITH PRIMARY TRANS CODE</b>	<p>(DRT24/48) This is not a valid combination. Correct and re-enter.</p>

<b>Input Error Message Table</b>	
<b>TRANS-DATE MUST BE IN MMDDYYYY FORMAT</b>	(DRT24/48) The entry in trans-date cannot contain non- numerics or spaces.
<b>IMF ACCESS RESTRICTED</b>	(DRT24/48) Terminal operator is prohibited from accessing IMF accounts.
<b>BMF ACCESS RESTRICTED</b>	(DRT24/48) Terminal operator is prohibited from accessing BMF accounts.
<b>EFTPS-ELEC-DPST-IND FIELD MUST BE '1' OR LEFT BLANK</b>	(DRT24/48) The only valid entry for this field is '1' or leave it blank. Correct and re-enter.
<b>TRANS IS EARLY</b>	(DRT24/48) The trans date is more than 7 years earlier than the current date.
<b>TRANS IS LATE</b>	(DRT24/48) The trans date is more than 14 days past the current date.
<b>RETURN PERIOD ENDING DATE IS &gt; THE TRANS DATE</b>	(DRT24/48) For TC 622/620, the trans date may be later than the current date but not later than the return period ending date.
<b>4-15 DATE IS NOT VALID WITH TRANS CODE</b>	(DRT24/48) The trans date contains 04/15 and is not valid for this trans code.
<b>TRANS DATE IS INVALID WITH TRANS CODE</b>	(DRT24/48) The entry in the trans date is not a valid date for this trans code.
<b>MODULE NOT ON SYSTEM OR NON-IDRS-IND INCORRECT</b>	(DRT24/48) The indicator is = A but the account is present, or the indicator = @ but the module is present, or the indicator is blank and the account or file is not present.
<b>BYPASS INDICATOR MUST BE '0'</b>	(DRT24/48) Bypass indicator must be '0' if credit freeze code = '1'
<b>BYPASS INDICATOR MUST BE '0' OR '1'</b>	(DRT24/48) A blank is not allowed in bypass indicator.
<b>INVALID RPN (THE CREATION OF RPN 000 IS INVALID)</b>	(DRT24/48) You may not create a dummy module with RPN = 000.
<b>INVALID DEBIT MFT WITH CREDIT MFT 40</b>	(DRT24/48) The debit MFT must be 02, 05, 06, 33 or 34 when credit MFT is 40.
<b>ACCOUNT ON FILE -xxxxxxxxxxx xxxx.</b>	(DRT24/48) The non-IDRS indicator is equal to "A", "@" or blank and the account number matches an account number on the file but fails to match on file source code or name control
<b>DMS ERROR - RE INPUT DATA</b>	(DRT24/48) The cursor must be positioned at least 2 lines below 'Remarks' field before transmitting. This error may also generate when user fails to enter a '@' when creating a dummy account or dummy module.

<b>Input Error Message Table</b>	
<b>REQUEST DENIED, TIF ACCOUNT OVERFLOW-</b>	(DRT24/48) The primary and secondary account and module are the same, and the account does not have enough space for a debit and credit pending transaction to the secondary account.
<b>REQUEST DENIED, SEC ACCT TIF OVERFLOW</b>	(DRT24/48) Unable to add a control base and a pending transaction to the secondary account.
<b>REQUEST DENIED, PRIM ACCT TIF OVERFLOW .</b>	(DRT24/48) Unable to add a control base and a pending transaction to the primary account
<b>REQUEST DENIED, CNTRLBASE OVERFLOW .</b>	(DRT24/48) Unable to add a control base to the account.
<b>ADDCTRL: ERROR (error code no.)UNABLE TO UPDATE CBASE HEADER DATE IS(addctrl date)</b>	(DRT24/48) An error was encountered in ADDCTRL subroutine. Make A print of the screen input, if possible, and notify Service Center User Support.
<b>TRANS-AMOUNT INVALID FOR DPC 44-52</b>	(DRT24/48) For DPC 44-52, the credit trans amount must equal or less than the current user fee rates. DPC ----- Fee Amount 44 ----- \$31.00 45 ----- \$149.00 46 ----- \$10.00 47 ----- \$43.00 48 ----- \$43.00 49 ----- \$107.00 50 ----- \$225.00 51 ----- \$89.00 52 ----- \$43.00
See Sections <b>IRM 2.4.17.10 IRM 2.4.17.11 IRM 2.4.17.12 IRM 2.4.17.13 IRM 2.4.17.14</b> for other error message responses.	

(3) Valid Response - **REQUEST COMPLETED** displayed on line 24.

2.4.17.10  
(01-01-2016)

**CFOL Error Responses**

- (1) The following error messages are created from the consistency checks with the CFOL data. Corrective action indicated by the message must be taken to continue processing a transaction.
- a. **IMFOL TIN NOT FOUND**
  - b. **IMFOL FILE NOT AVAILABLE - Try later.**
  - c. **IMF DOES NOT HAVE A NAME LINE EQUAL TO OR EARLIER THAN THE TAX PERIOD YR**
  - d. **MFR FOR THIS ACCOUNT IS AN 8**
  - e. **SCRAMBLED SSN IS A '1' AND MFR IS AN '8' FOR THIS ACCOUNT**
  - f. **TAX PERIOD MONTH DOES NOT MATCH THE FYM ON THE MASTER FILE**
  - g. **MASTER FILE DOES NOT HAVE A TAX MODULE FOR THE TAX PERIOD**
  - h. **BMFOL TIN NOT FOUND**

- i. **BMFOL FILE NOT AVAILABLE - Try later.**
- j. **THIS ACCOUNT IS ONLY VALID FOR POSTING FORM 990 GROUP RETURN TRANSACTIONS**
- k. **THE FRC ON THE BMF IS '88', RESEARCH FOR ANOTHER TIN**
- l. **THE INPUT MFT IS NOT COMPATIBLE WITH THE FRC ON THE BMF**
- m. **THE INPUT MFT IS NOT COMPATIBLE WITH THE FRC AND THE EO ENTITY STATUS IS '41'**
- n. **MFT IS NOT VALID WITH THE EMPLOYMENT CODE OR EO SUBSECTION OR EO STATUS**
- o. **THIS MFT IS NOT VALID WITH AN EMPLOYMENT CODE OF 'S'**
- p. **THE TAX MODULE DOES NOT HAVE A TC 150 AND 941 FRC IS NOT 09 OR 10**
- q. **THE TAX MODULE DOES NOT HAVE A TC 150 AND THE 720 FRC IS NOT 09**
- r. **THIS ACCOUNT DOES NOT HAVE AN EO SECTION**
- s. **TAX PERIOD MONTH DOES NOT MATCH CURRENT OR PRIOR FYM ON THE MASTER FILE**
- t. **THE INPUT MONTH MUST BE A 12 OR MATCH THE ON THE FYM BMF.**
- u. **NAP is not accessible.**

2.4.17.11  
(01-01-2006)  
**NAP (VER-ACCT) Error Responses**

- (1) The following error messages are created from the consistency checks with the NAP data which is accessed by sub-routine VER-ACCT. Corrective action indicated by the message must be taken to continue processing a transaction.
  - a. **TIN NOT ESTABLISHED ON MASTERFILE**
  - b. **SSN NOT ON MF AS VALID OR INVALID - CC INOLE CAN BE USED TO VALIDATE DM-1 SSN / NAME**
  - c. **ACCOUNT FOUND ON OPPOSITE VALIDITY - CC INOLE CAN BE USED TO VALIDATE SSN / NAME**
  - d. **INVALID REQUEST FOR NAP**
  - e. **TIN NOT ESTABLISHED ON BMF**
  - f. **PLAN MISMATCH**
  - g. **CRS / NAP NOT AVAILABLE**
  - h. **PROGRAMMER SHUTDOWN OF NAP**
  - i. **IBM PROGRAM ABENDED**
  - j. **TIN NOT FOUND**
  - k. **FILE NOT AVAILABLE**
  - l. **TIN NOT ESTABLISHED ON MASTERFILE**
  - m. **NATIONAL ENTITY FILE NOT AVAILABLE - TRY LATER**

2.4.17.12  
(01-01-2007)  
**Database Error Responses**

- (1) The following error messages are database errors.
  - a. **DATABASE ERROR - RETRY**
  - b. **(area name ) IS NOT AVAILABLE**
  - c. **NO DATA AVAILABLE - (tin)**
  - d. **TIF N / C MISMATCH - (name control)**
  - e. **LONG RECOVERY IN PROGRESS**
- (2) The following are system access errors:
  - a. **TAX MODULE MISSING IN PRIMARY ACCT**
  - b. **INVALID TIF ON SECONDARY ACCT**

- c. **INVALID CONTROL BASE ON SECONDARY ACCT**
- d. **INVALID UPDATE ON TIF SECONDARY ACT**
- e. **INVALID ADD OF CONTROL BASE IN SECONDARY ACCT**
- f. **INVALID ADD OF MODULE IN CONTROL BASE ACCT RECORD**
- g. **INVALID ADD OF PEND-OFFSET-DB-CR-TRANS-QR'**
- h. **INVALID FETCH OF PEND-OFFSET-DB-CR-TRANS-QR**
- i. **INVALID TIF ON PRIMARY ACCT**
- j. **INVALID TIN-TYPE IN PRIMARY ACCT**
- k. **INVALID CONTROL BASE IN PRIMARY ACCT**
- l. **INVALID UPDATE ON TIF OF PRIMARY ACCT**
- m. **INVALID ADD ON PENDING TRANSACTION**
- n. **INVALID ADD ON OFFSET PENDING TRANSACTION**
- o. **INVALID BALANCE UPDATE ON TAX MOD**
- p. **TAX MODULE IS MISSING FOR UPDATE**
- q. **ERROR ON IMPART: PLEASE CONTACT DB ADMIN**
- r. **TAX MODULE MISSING IN SECONDARY ACCT**
- s. **BASIC-ENT-REC NOT FOUND**
- t. **MODULE NOT FOUND FOR SECONDARY ACCOUNT**

2.4.17.13  
(01-01-2006)

**SXPASS Program Responses**

- (1) The following messages are relayed to the credit transfer command code from the SXPASS sub-routine.
- a. **SXPASS TIMEOUT : PLEASE RE-ENTER AGAIN**
  - b. **SXPASS DOWN: IMF-BMF / BMF-IMF IS UNAVAILABLE**
  - c. **SXPASS ERROR: PLEASE CONTACT DATABASE ADMIN**

2.4.17.14  
(01-01-2006)

**Inter-Database error responses**

- (1) The following error messages are specific to inter-database credit transfers. Inter-database transfers are those which involve one IMF account and one BMF account.
- a. **SXPASS ERR: INVALID DRTXX COMMAND**
  - b. **SXPASS ERR: INVALID SXPASS PROCESS**
  - c. **SXPASS ERR: REQUEST DENIED - SEC ACCT TIF OVERFLOW**
  - d. **SXPASS ERR: REQUEST DENIED - PRIM ACCT TIF OVERFLOW**
  - e. **SXPASS ERR: FETCH PRIOR TAXMOD-S-PEND-TRANS**
  - f. **SXPASS ERR: INVALID TYPE OF UPDATE FROM DRT24**
  - g. **SXPASS ERR: 3100-PROCTIFAL PROCEDURE: MODIFY CONTROL-HIST-REC**
  - h. **SXPASS ERR: 3100-PROCTIFAL PROCEDURE: FIND CONTROL-HIST-REC TO TIF-RECORD-NAME**
  - i. **SXPASS ERR: 3100-PROCTIFAL PROCEDURE: MODIFY-BASIC-TAXMOD-REC**
  - j. **SXPASS ERR: 3100-PROCTIFAL PROCEDURE: FIND BASIC-TAX-MOD-REC**
  - k. **SXPASS ERR: 3100-PROCTIFAL PROCEDURE: MODIFY BASIC-ENT-REC**
  - l. **SXPASS ERR: 3100-PROCTIFAL PROCEDURE: FIND BASIC-ENT-REC**
  - m. **SXPASS ERR: 3104-APTIF70C4 PROCEDURE: MODIFY CONTROL-HIST-REC**
  - n. **SXPASS ERR: 3103-APTIF70C3 PROCEDURE: MODIFY CONTROL-HIST-REC**
  - o. **SXPASS ERR: 3102-APTIF70C2 PROCEDURE: MODIFY CONTROL-HIST-REC**

- p. **SXPASS ERR: 310X-APTIF70CX PROCEDURE: FIND CONTROL-HIST-REC**
- q. **SXPASS ERR: 310X-APTIF70CX PROCEDURE: FIND BASIC-TAX-MOD-REC**
- r. **SXPASS ERR: 310X-APTIF70C4 PROCEDURE: FIND BASIC-TAX-MOD-REC**
- s. **SXPASS ERR: 3200-PROCTIFDE PROCEDURE: STORE CONTROL-HIST-REC**
- t. **SXPASS ERR: 3200-PROCTIFDE PROCEDURE: STORE BASIC-TAX-MOD-REC**
- u. **SXPASS ERR: 3200-PROCTIFDE PROCEDURE: STORE BASIC-ENT-REC**
- v. **SXPASS ERR: 3300-PROCTIFDT PROCEDURE: STORE CONTROL-HIST-REC**
- w. **SXPASS ERR: 3300-PROCTIFDT PROCEDURE: STORE BASIC-ENT-REC**
- x. **SXPASS ERR: 3300-PROCTIFDT PROCEDURE: MODIFY BASIC-ENT-REC**
- y. **SXPASS ERR: 3300-PROCTIFDT PROCEDURE: FIND BASIC-ENT-REC**
- z. **SXPASS ERR: 3300-PROCTIFDT PROCEDURE: MODIFY BASIC-TAX-MOD-REC**
- aa. **SXPASS ERR: 8800-IMPARTTIF OPEN DATABASE**
- ab. **SXPASS ERR: 8800-DEPARTTIF CLOSE DATABASE**
- ac. **SXPASS ERR: 8800-DEPARTTIF DEPART DATABASE**
- ad. **SXPASS ERR: ROLLBACK-PARA**

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Exhibit 2.4.17-1 (01-01-2016)  
Input Format, CC ADa34

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	ADa34	000-00-999	MFT>30	TX-PRD>200412	PLN-NUM>000	NM-CTRL>NAME			1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

\*\*NOTE - (For Input Formats for ADa34). Only MFT 46, MFT 74 and MFT 76 require the "RPN" field to be entered. The "RPN" field will not be displayed if MFT does not require one. If entering MFT 46, 74, 76 and the "RPN" is not displayed on screen, enter "RPN" on line 2 columns 3-5. VALID RPNs for MFT 46 are: '100' through '599', '700' through '999'. Valid RPNs for MFT 74 are '001-999' and valid RPNs for MFT 76 are '000' through '999'.

Record Element Description

**Exhibit 2.4.17-1 (Cont. 1) (01-01-2016)**  
**Input Format, CC ADa34**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
1	1	1-5	<b>CC ADa34</b> - The third character must be D or C, indicating whether the data stored by CC TXMOD is for the debit or credit side of the transaction.
2	1	7-18	<b>SECONDARY TIN AND FILE SOURCE MUST START IN POSITION 7.</b> See Standard Validity/Consistency Checks, IRM 2.3 Section 8. Valid file sources: <b>With An SSN</b> Blank = Valid IMF * = Invalid IMF <b>With an EIN</b> Blank = BMF V = Valid BMF W = Invalid BMF
3	1	25-26	<b>SECONDARY MFT</b> - See Standard validity checks, IRM 2.3 Section 8. IMF - MFT 30, 31, 35, 55 or 65 BMF - MFT 01-17, 33, 34, 36, 37, 40, 43, 44, 46, 50-52, 55, 58, 60 - 64, 67, 74, 76-79
4	1	36-41	<b>SECONDARY TAX PERIOD</b> - Must not be later than the current date plus one year. See Standard Validity Checks, IRM 2.3 Section 8.
5	1	53-55	<b>SECONDARY ACCOUNT RPN</b> - generated.
6	1	66-69	<b>SECONDARY NAME CONTROL</b> - See Standard Validity checks, IRM 2.3 Section 8.

# Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 2.4.17

## Exhibit 2.4.17-2 (01-01-2016) Output Format, CC ADa34

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FRM34	000-00-9999	MFT>30	TX-PRD>200412		RPN>000	NM-CTRL>NAME		1
2									2
3	--DEBIT--	NON-IDRS-IND>							3
4	TRANS-DT>	TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>			4
5	TRANS-DT>	TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>			5
6	TRANS-DT>	TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>			6
7	TRANS-DT>	TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>			7
8	CASE-STS-CD>	IRS-RCVD-DT>		CTRL-CAT>		ACTIVITY>34-CR-TRANS			8
9									9
10	--CREDIT--	NON-IDRS-IND>=			BYPASS-IND>	CR-FRZ-CD>			10
11	000-00-9999	MFT>30	TX-PRD>200412		RPN>000	NM-CTRL>NAME			11
12	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			12
13	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			13
14	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			14
15	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			15
16	CASE-STS-CD>	IRS-RCVD-DT>		CTRL-CAT>		ACTIVITY>34-CR-TRANS			16
17	REMARKS>								17
18					<				18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

**Exhibit 2.4.17-3 (01-02-2022)**  
**Input Format, CC FRM34**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	FRM34	000-00-9999	MFT>30	TX-PRD>200412		RPN>000	NM-CTRL>	NAME	1
2									2
3	--DEBIT-- NON-IDRS-IND>								
4	TRANS-DT>	04152005	TC>672	AMT>100.00		SBSDRY-CD>	PSTNG-DLAY-CD>		4
5	TRANS-DT>		TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>		5
6	TRANS-DT>		TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>		6
7	TRANS-DT>		TC>	AMT>		SBSDRY-CD>	PSTNG-DLAY-CD>		7
8	CASE-STS-CD>	C	IRS-RCVD-DT>*		CTRL-CAT>		ACTIVITY>	34-CR-TRANS	8
9									9
10	--CREDIT-- NON-IDRS-IND>= BYPASS-IND>0 CR-FRZ-CD>								
11	000-00-9999	MFT>30	TX-PRD>200412		RPN>000	NM-CTRL>	NAME		11
12	TC>670	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>	00	CORRESP-DT>			12
13	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			13
14	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			14
15	TC>	TRANS-REG-IND>	FLC>	DESG-PYMT-CD>		CORRESP-DT>			15
16	CASE-STS-CD>	C	IRS-RCVD-DT>*		CTRL-CAT>		ACTIVITY>	34-CR-TRANS	16
17	REMARKS>								
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

Exhibit 2.4.17-3 (Cont. 1) (01-02-2022)  
Input Format, CC FRM34

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
1	1	1-5	<b>CC FRM34</b>
2	1	7-18	<b>DEBIT TIN AND FILE SOURCES</b> - generated.
3	1	25-26	<b>DEBIT MFT</b> - generated.
4	1	36-41	<b>DEBIT TAX PERIOD</b> Generated.
5	1	53-55	<b>DEBIT RPN</b> - generated or input. If input, must be a valid 3 digit code. Valid range is 100 - 599 and 700 - 999 for MFT 46. Valid range is 001 - 999 for MFT 74. Valid range is 000 - 999 for MFT 76.
6	1	66-69	<b>DEBIT NAME CONTROL</b> - Generated.
7	3	25	<b>DEBIT NON-IDRS-IND</b>
8	4, 5, 6, 7	10-17	<b>DEBIT TRANSACTION DATE</b> - Input transaction date in MMDDYYYY format. Standard Validity Checks Apply. The transaction date may not be later than the current date. <b>EXCEPTIONS:</b> (1) If TC 610 or 612, the transaction date may be later than the current date but must be equal to or less than the 15 <sup>th</sup> day of the 4 <sup>th</sup> month following the period ending date of the Secondary Account. (2) If the TC is 610 or 612 and either the debit or credit MFT is 52, then the transaction date may be later than the current date but must be equal to or less than nine months after the date of death. (If no date of death is contained in the record, DATE, MFT and TC will have an asterisk as an inconsistent request). Also, the transaction date may not be earlier than the beginning date of the tax period.
9	4, 5, 6, 7	23-25	<b>DEBIT TRANSACTION CODE</b> - Input with valid Transaction Code. Exhibit 2.4.17-8. <b>Note:</b> If MFT 01 or 16, and Tax period is 000000, TC 652 or 662 is required.
10	4, 5, 6, 7	32-45	<b>DEBIT TRANSACTION AMOUNT</b> - Input amount, beginning in first position. Amount must be greater than zero. (valid range - .01 to 999,999,999.99).

**Exhibit 2.4.17-3 (Cont. 2) (01-02-2022)**  
**Input Format, CC FRM34**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
11	4, 5, 6, 7	58	<b>DEBIT SUBSIDIARY CODE</b> - Use only when MFT is 02 and Debit TC is 662. Input zero or one. Enter zero if the subsidiary is liable for an income tax return. For transferring where MFT is not 02 and TC is not 662, field must be blank. Enter 1 when transferring credits from a subsidiary corporation to a parent corporation where the subsidiary is not liable for an income tax return. This will generate a TC 590 in the subsidiary account.
12	4, 5, 6, 7	75	<b>DEBIT POSTING-DELAY-CODE</b> - Delays the posting of the transactions to MASTERFILE. Valid entries are: space, 0, 1, 2, 3, 4, 5, 6.
13	8	13	<b>DEBIT CASE CONTROL STATUS CODE</b> - To specify a desired STATUS, input with S, A, B, M, or C. See IRM 2.3 Section 12 for status definitions. Under many conditions, a status need not be input. See discussion on case control at the front of this section.
14	8	28–35	<b>DEBIT CASE CONTROL IRS RECEIVED DATE</b> - If date is entered must be 8 numerics in MMDDYYYY format and cannot be greater than current date. An asterisk may be input in the first position (which will generate current date). The field may be left blank only if there is at least one open control base which is assigned to the operator, and all other open control bases are in background (B) status.
15	8	47–50	<b>DEBIT CASE CONTROL CATEGORY CODE</b> - To specify a desired CATEGORY, input with a valid <b>CASE CATEGORY</b> . See <b>CASE CONTROL CODES</b> Document 6209 for valid category codes and their definitions.
16	8	62–72	<b>DEBIT CASE CONTROL ACTIVITY CODE</b> - To specify a desired <b>ACTIVITY CODE</b> , input with an authorized code. Authorized <b>ACTIVITY CODES</b> are located in the <b>CASE CONTROLS</b> section of Document 6209. If no other <b>ACTIVITY CODE</b> is specified, “34-CR-TRAN” will generate (even if input field is blank). See discussion on case control at front of this section. The field must not contain the characters [,], =,  , or.
17	10	26	<b>DEBIT TXMOD STORAGE INDICATOR OR NON IDRS MODULE INDICATOR</b> . May be generated equal sign (=), blank, “A” or “@” The equal sign will appear before the Primary Account TIN stored by CC TXMOD.

Exhibit 2.4.17-3 (Cont. 3) (01-02-2022)  
Input Format, CC FRM34

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
18	10	57	<b>DEBIT BYPASS-INDICATOR</b> - User must input a "0" or "1". Input "1" if the Master File check is to be bypassed. Use of this indicator is limited to: IMF - Trans codes 660 and 670, BMF - Trans codes 650, 660 and 670. This indicator cannot be "1" if credit freeze code is "1".
19	10	70	<b>DEBIT CREDIT FREEZE CODE</b> - Enter "1" if a Master File generated 570 is desired. This code cannot be "1" if bypass indicator is "1".
20	11	7-18	<b>CREDIT TIN AND FILE SOURCE</b> - Generated.
21	11	25-26	<b>CREDIT MFT</b> - Generated.
22	11	36-41	<b>CREDIT TAX PERIOD</b> - Generated.
23	11	53-55	<b>CREDIT RPN</b> - Generated or input. If input, must be a valid 3 digit code. Valid range is 100 - 599 and 700 - 999 for MFT 46, MFT 85. Valid range is 001 - 999 for MFT 74. Valid range is 000 - 999 for MFT 76.
24	11	66-69	<b>CREDIT NAME CONTROL</b> - Generated.
25	12, 13, 14, 15	4-6	<b>CREDIT TRANSACTION CODE</b> - If MFT is 30, 31, 35, 55 or 65, <b>DO NOT ENTER</b> The correct code will be generated. Exhibit 2.4.17-8.
26	12, 13, 14, 15	23	<b>CREDIT TRANSACTION REGISTER INDICATOR</b> - Enter 1 only if advice to the field is to be withheld.
27	12, 13, 14, 15	30-31	<b>CREDIT FILE LOCATION CODE</b> - Valid code is "FLC" and blank. For Philadelphia Service Center only—valid codes are 66 & 98. For Austin Service Center only - valid codes are 20 & 21. For Ogden Service Center only - valid codes are 60 & 78 (IMF and BMF). For Cincinnati Service Center only - valid codes are 96 and 97 (BMF).

**Exhibit 2.4.17-3 (Cont. 4) (01-02-2022)**  
**Input Format, CC FRM34**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
28	12, 13, 14, 15	47-48	<p><b>CREDIT DESIGNATED PAYMENT CODE</b> - Use is mandatory with input of TC 640, 670, 680, 690, 694. (See consistency check)</p> <ul style="list-style-type: none"> <li>00 = designated payment indicator not present on posting voucher</li> <li>01 = non-trust fund</li> <li>02 = trust fund</li> <li>03 = bankruptcy, undesignated</li> <li>04 = levy on state income tax refund</li> <li>05 = notice of levy</li> <li>06 = seizure and sale</li> <li>07 = lien</li> <li>08 = suit</li> <li>09 = offer in compromise</li> <li>10 = manually monitored installment agreement</li> <li>11 = bankruptcy, designated to trust fund</li> <li>12 = cash bond credit</li> <li>13 = legislated new tax rates for tax year 1993</li> <li>14 = authorization given by taxpayer to apply payment</li> <li>16 = Federal EFT Levy</li> <li>17 = Federal EFT Payroll</li> <li>20 = State income levy Program manually apply</li> <li>21 = State income levy Program systemic payments</li> <li>22 = Alaska Permanent Fund Systemic payment</li> <li>23 = Alaska Permanent Fund Manually applied payments</li> <li>26 = Criminal Restitution Payments</li> <li>27 = Branded Prescription Drug</li> <li>29 = Return Preparer Penalties</li> <li>31 = Mirror Assessments</li> <li>33 = Offer in Compromise - app. fee</li> <li>34 = Offer in Compromise - lump sum</li> <li>35 = Offer in Compromise - payments</li> <li>36 = 5000A Individual Penalty</li> <li>43 = 4980H Business Penalty</li> <li>44 = OPA (IA ORG code 82 or 83) Direct Debit Installment Agreement (DDIA) Origination Fee</li> <li>45 = OPA (IA ORG code 82 or 83) Non-Direct Debit Installment Agreement (DDIA) Origination Fee</li> <li>46 = OPA (IA ORG code 82 or 83) Installment Agreement (IA) Reinstatement or Restructure fee</li> <li>47 = Installment Agreement Reduced Origination User Fee</li> <li>48 = Direct Debit Reduced Origination User Fee</li> <li>49 = Direct Debit Origination User Fee</li> <li>50 = Installment Agreement User Fee (initial origination fee).</li> <li>51 = Installment Agreement User Fee (reinstatement or restructure fee).</li> <li>52 = Installment Agreement (IA) Reinstatement or Restructure Reduced User Fee</li> </ul>

Exhibit 2.4.17-3 (Cont. 5) (01-02-2022)  
Input Format, CC FRM34

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
			<p>60 = Patient Protection and Affordable Care  61 = Offshore Streamlined Filing Compliance payment.  62 = Offshore Voluntary Disclosure (OVD) Payment  64 = 965 Revenue Receipts  70 = BBA Imputed Underpayment Amount submitted with BBA Administrative Adjustment Requests  71 = Payment of BBA Imputed Underpayment Amount submitted by pass through partner in Push Out elected as a result of a BBA AAR (Form 8985 will be filed by the pass-through partner with "AAR" box checked).  72 = Payment of BBA Imputed Underpayment Amount by Audited Partnership.  73 = Payment of Tax submitted with partner amended returns to reduce the BBA Imputed Underpayment amount via Modification.  74 = DPC #74 Payment of BBA Imputed Underpayment Amount submitted by a pass-through partner in tiered Exam Push Out (Form 8985 will be filed by the pass-through partner with "BBA Audit" box checked).  75 = Prepayments (estimated payments) by (terminal) partners before they report their portion of the BBA partnership adjustment on their next filed return.  99 = miscellaneous payment other than 01 through 11</p> <p><b>CONSISTENCY CHECK</b>  <b>TC VALID DPC'S</b>  TC61X 64  TC640 00-02, 12-14, 31, 43, 61, 62, 64, 70-75, 99  TC670 00-11, 13, 14, 16, 17, 20-23, 31, 33-35, 43, 60, 61, 62, 64, 70-75, 99  TC680 00, 01, 03, 06, 07, 13, 14, 31, 61, 62, 64, 73, 99  TC690 00, 01, 03, 06, 07, 09, 13, 14, 31, 61, 62, 64, 99  TC694 00, 01, 03, 06, 07, 13, 14, 31, 43, 44, 45, 46, 52, 61, 62</p> <p><b>EXCEPTIONS:</b>  DPC 01 and 02 may only be used with MFT 01, 03, 09, 11, 12, 35, 55 and 65.  DPC 13 may only be used with MFT 30 for Tax Periods 9312-9411.  DPC 27 - only valid with MFT 03 Transaction Codes and Tax Period xxxx08  DPC 26 &amp; 31 may only be used with MFT 31.  DPC 33-35 only valid with Transaction Codes 67X.  DPC 36 only valid with MFT 35 or 65  DPC 43 only valid with MFT 43  DPC 44-52 valid with MFT 55 or 13 using TC694 (to set an IA) or TC695 (remove duplicate fees)  DPC 70-75 valid with MFT 02, 05, 06, 30</p>

**Exhibit 2.4.17-3 (Cont. 6) (01-02-2022)**  
**Input Format, CC FRM34**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
29	12, 13, 14, 15	62–69	<b>CREDIT CORRESPONDENCE-RCVD-DATE</b> - Optional input. Input CORRESPONDENCE-RCVD-DATE with taxpayer correspondence date in MMDDYYYY if known. If unknown, enter IRS received date. (This entry will generate a CP62 for IMF or CP225 for BMF to the taxpayer.)
30	16	13	<b>CREDIT CASE CONTROL STATUS CODE</b> - To specify a desired STATUS, input with S, A, B, M, or C. See IRM 2.3 Section 12 for status definitions. Under many conditions, a status need not be input. See discussion on case control at the front of this section.
31	16	28–35	<b>CREDIT CASE CONTROL IRS RECEIVED DATE</b> - If date is entered must be 8 numerics in MMDDYYYY format and cannot be greater than current date. An asterisk may be input in the first position (which will generate current date). The field may be left blank only if there is at least one open control base which is assigned to the operator, and all other open control cases are in background (B) status
32	16	47–50	<b>CREDIT CASE CONTROL CATEGORY CODE</b> - To specify a desired CATEGORY, input with a valid <b>CASE CATEGORY</b> . See <b>CASE CONTROL CODES</b> Document 6209 for valid category codes and their definitions.
33	16	62–72	<b>CREDIT CASE CONTROL ACTIVITY CODE</b> - To specify a desired <b>ACTIVITY CODE</b> , input with On authorized code. Authorized <b>ACTIVITY CODES</b> are located in the <b>CASE CONTROLS</b> section of Document 6209. If no other <b>ACTIVITY CODE</b> is specified, "34-CR-TRAN" will generate (even if input field is blank). See discussion on case control at front of this section. The field must not contain the characters [, ], =,  , or.
34	17, 18	Various	<b>REMARKS</b> - narrative field for explanation of transfer. Begin your remarks in position 9 of line 17 and you may continue through position 49 of line 18. There must be at least 3 non-blank characters, they need not be adjacent. Do not use = ,, ], [,>, <.

# Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 2.4.17

## Exhibit 2.4.17-4 (01-01-2016) Input Format, CC ADa24/48

ADD24/48 - The Primary Account will be the Debit side of the transfer; data elements use for the Secondary Account which will be the Credit side of the transfer.

ADC24/48 - The Primary Account will be the Credit side of the transfer; data elements are for the Secondary Account which will be the Debit side of the transfer.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	ADa24	000-00-9999	MFT>30	TX-PRD>200412	PLN-NUM>000	NM-CTRL>NAME			1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

**\*\*NOTE -** (For Input Formats for ADa24 and 48). Only MFT 46, MFT 74, MFT 76 and MFT 85 require the "RPN" field to be entered. The "RPN" field will be displayed as ZEROES if MFT does not require one. If entering MFT 46, MFT 74, MFT 76, MFT 85 and the "RPN" is not displayed on screen, enter "RPN" on line 2 column 3-5. Valid RPNs for MFT 46 and MFT 85 are '100' through '599' and '700' through '999'. Valid RPNs for MFT 74 are '001' through '999'. Valid RPNs for MFT 76 are '000' through '999'.

Record Element Description

**Exhibit 2.4.17-4 (Cont. 1) (01-01-2016)**  
**Input Format, CC ADa24/48**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
1	1	1-5	<b>ADa24</b> - Third character must be D or C, to indicate whether the data stored by CC TXMOD is for the debit or credit side of the transaction.
2	1	7-18	<b>SECONDARY ACCOUNT TIN and FILE SOURCE</b> - See Standard Validity / Consistency checks. Valid File Source With an SSN: * = Invalid IMF V = Valid BMF W = Invalid BMF With an EIN: Blank = BMF
3	1	25-26	<b>SECONDARY MFT</b> - See Standard Validity Checks.
4	1	36-41	<b>SECONDARY ACCOUNT TAX PERIOD</b> - Must not be later than the current date plus one year. See Standard Validity Checks.
5	1	53-55	<b>SECONDARY RPN</b> - Generated.
6	1	66-69	<b>SECONDARY ACCOUNT NAME CONTROL</b> - See Standard Validity Checks





Exhibit 2.4.17-6 (Cont. 1) (07-28-2022)  
Input Format, CC DRT24/48

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
1	1	1-5	<b>CC DRT24 or DRT48</b> - Generated
2	1	7-18	<b>DEBIT TIN AND FILE SOURCE</b> - generated.
3	1	25-26	<b>DEBIT MFT</b> - generated or input..
4	1	36-41	<b>DEBIT TAX PERIOD</b> - generated.
5	1	53-55	<b>DEBIT RPN</b> - generated or input. If input it must be a valid 3 digit code. Valid range is 100 - 999 and 700 - 999 for MFT 46 and MFT 85. Valid range is 001 - 999 for MFT 74. Valid range is 000 - 999 for MFT 76.
6	1	66-69	<b>DEBIT NAME CONTROL</b> - generated.
7	2	28	<b>DEBIT TXMOD STORAGE INDICATOR OR NON IDRS INDICATOR</b> - May be generated equal sign (=), blank, "A", or "@". The equal sign will appear before the TIN of the primary account. The NON IDRS INDICATOR will appear before the TIN of the secondary account.
8	2	50	<b>DEBIT EFTPS-ELEC-DPST-IND</b> - Electronic payment indicator field. May be. "1" OR BLANK.
9	3	9-16	<b>DEBIT TRANSACTION DATE</b> - Input correct transaction date. (1) Standard Validity Checks apply. This date may not be later than the current date except as follows: a. If TC is 701 or 821 (for IMF and BMF), the transaction date may be any valid date. b. If TC is 730, 731, 732, 850, 851, or 852 (for all MFTs) transaction date may not be later than current date plus 14 days. c. If the TC is 610, 611, 612, 700, 702, 710, 712, 820, 822, 830, or 832 (for BMF and IMF MFT's only) or 792 and 892 (IMF only) transaction date may be later than the current date but equal to or less than the 15th day of the 4th month following the period ending date. d. If the TC is 620 or 622 and the transaction date is not later than the period ending date. e. For doc code 48 a debit future date is allowed for TC 830/710 transfer for MFTs 01, 09, 11, 14 and 16 only. (2) Also, transaction date must not be earlier than the beginning date of the tax period except as follows: a. If the Doc Code is 24 or if the TC is 650, 651, 652, or 712. b. If a "I" is input in the OVERRIDE-DT field, do not check for a date earlier than the beginning date of the tax period. (3) If a "2" is input in the OVERRIDE-DT field, then the debit transaction date does not have to equal the credit transaction date.
10	3	22-24	<b>DEBIT PRIMARY TRANSACTION CODE</b> - See Transaction Code Validity Table Exhibit 2.4.17-7.

**Exhibit 2.4.17-6 (Cont. 2) (07-28-2022)**  
**Input Format, CC DRT24/48**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
11	3	31–44	<b>DEBIT PRIMARY AMOUNT</b> - Must contain an amount with valid range .00 through 999,999,999.99. Beginning from the left-most position of the amount field input amount include decimal and commas.
12	3	60–61	<b>DEBIT REVERSAL-DPC</b> - Used to reverse DPC 44/45/46/47/48/49/50/51/52. May only be used with MFT 13 or 55. Valid trans code is 694 with a secondary 360. For MFT 55, the tax period month must be '01'. For MFT 13, the tax period month must be "12". The tax period year must be 2001 or later. DPC 47 & 48 are only valid for IMF.
13	3	78	<b>DEBIT POSTING DELAY CODE</b> - If entered must be a numeric in the range 0, 1–6 or spaces. Posting will be delayed for the indicated number of cycles.
14	4	13	<b>DEBIT OVERRIDE DATE INDICATOR</b> - may be a blank, 1, or 2. If this indicator is "1" then the consistency check between the transaction date and the tax period is bypassed. If the indicator is "2", then the debit transaction date does not have to equal the credit transaction date.
15	4	22–24	<b>DEBIT SECONDARY TRANSACTION CODE</b> - See DRT24 transaction code validity table Exhibit 2.4.17-7. <b>NOTE:</b> For MFT 01 and 16 with Tax period 000000, no secondary TC is allowed.
16	4	31–44	<b>DEBIT SECONDARY AMOUNT</b> - If secondary TC is blank, 472 or 570, the amount field must be blank. May be .00 if secondary TC is 170, 180, 270 or 280. All other secondary TCs require an amount greater than zero. TC 280 is valid if primary TC ends in 1. TC 770 must have a minus (-) amount and is valid only if the primary TC is 722. Other validity checks are the same as for primary amount.
17	5	13	<b>DEBIT CASE CONTROL STATUS CODE</b> - to specify a desired STATUS, input S, A, B, M, or C. See IRM 2.3 Section 12 for status definitions. Under many conditions, a status need not be input. See discussion on case control at the front of this section.
18	5	28–35	<b>DEBIT CASE CONTROL IRS RECEIVED DATE</b> - If date is entered must be 8 numerics in MMDDCCYY format. This date cannot be greater than the current date and it must not be more than one year old. An asterisk may be input in the first position, which will generate the current date. The field may be left blank only if there is at least one open control base which is assigned to the operator, and all open control bases are in background (B) status.

Exhibit 2.4.17-6 (Cont. 3) (07-28-2022)  
Input Format, CC DRT24/48

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
19	5	47-50	<b>DEBIT CASE CONTROL CATEGORY CODE</b> - To specify a desired CATEGORY, input a valid CASE CONTROL. See Document 6209 for valid category codes and their definitions. Under many conditions a CATEGORY need not be input.
20	5	62-71	<b>DEBIT CASE CONTROL ACTIVITY CODE</b> - To specify a desired ACTIVITY, overlay the literal "CRED-TRANS" with an authorized code. Authorized <b>ACTIVITY CODES</b> are located in Document 6209. If no other <b>ACTIVITY CODE</b> is specified, "CRED-TRANS" will generate (if input field is blank).
21	7	28	<b>DEBIT NON IDRS MODULE INDICATOR</b> - May be generated equal sign (=), blank, <b>A</b> , or <b>@</b> . The equal sign will appear before the TIN of the primary account. The NON IDRS INDICATOR will appear before the TIN of the secondary account.
22	8	7-18	<b>CREDIT TIN and FILE SOURCE</b> - generated.
23	8	25-26	<b>CREDIT MFT</b> - generated
24	8	36-41	<b>CREDIT TAX PERIOD</b> — generated
25	8	53-55	<b>CREDIT RPN</b> generated or input. If input, must be a valid 3 digit code. Valid range is 100 - 599 and 700 - 999 for MFT 46 and MFT 85. Valid range is 001 - 999 for MFT 74. Valid range is 000 - 999 for MFT 76.
26	8	66-69	<b>CREDIT NAME CONTROL</b> - generated

**Exhibit 2.4.17-6 (Cont. 4) (07-28-2022)**  
**Input Format, CC DRT24/48**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
27	9	9-16	<p><b>CREDIT TRANSACTION DATE</b> - Input correct transaction date.</p> <p>(1) Standard Validity Checks apply. This date may not be later than the current date except as follows:</p> <ul style="list-style-type: none"> <li>a. If TC is 701 or 821 (for IMF and BMF), the transaction date may be any valid date.</li> <li>b. If TC is 730, 731, 732, 850, 851, or 852 (for all MFTs) transaction date may not be later than current date plus 14 days.</li> <li>c. If the TC is 610, 611, 612, 700, 702, 710, 712, 820, 822, 830, or 832 (for BMF and IMF MFT's only) or 792 and 892 (IMF only) transaction date may be later than the current date but equal to or less than the 15th day of the 4th month following the period ending date.</li> <li>d. If the TC is 620 or 622 and the transaction date is not later than the period ending date.</li> <li>e. For doc code 48 a debit future date is allowed for TC 830/710 transfer for MFTs 01, 09, 11, 14 and 16 only.</li> </ul> <p>(2) Also, transaction date must not be earlier than the beginning date of the tax period except as follows:</p> <ul style="list-style-type: none"> <li>a. If the Doc Code is 24 or if the TC is 650, 651, 652, or 712.</li> <li>b. If a <b>1</b> is input in the OVERRIDE-DT field, do not check for a date earlier than the beginning date of the tax period.</li> </ul> <p>(3) If a <b>2</b> is input in the OVERRIDE-DT field, then the debit transaction date does not have to equal the credit transaction date.</p>
28	9	22-24	<p><b>CREDIT PRIMARY TRANSACTION CODE</b> - Input transaction code. See DRT24 transaction code validity table (Exhibit 2.4.17-8).</p>
29	9	31-44	<p><b>CREDIT PRIMARY TRANSACTION AMOUNT</b> - input instructions and validity check are the same as for item 9 except that the third position to the right of the decimal point must be a minus (-) sign for amounts over .00.</p>

Exhibit 2.4.17-6 (Cont. 5) (07-28-2022)  
Input Format, CC DRT24/48

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
30	9	61-62	<p><b>CREDIT DESIGNATED PAYMENT CODE</b> - Use is mandatory with transaction codes 640, 670, 680, 690, 694 and 700.</p> <p><b>CONSISTENCY CHECK:</b></p> <p><b>TC VALID DPC</b></p> <p>TC610 64</p> <p>640 00-02, 12-14, 31, 43, 61, 62, 64, 70-75, 99</p> <p>670 00-11, 13, 14, 16, 17, 20-23, 31, 33-35,55, 60, 61, 62, 63, 64, 65, 70-75, 99</p> <p>680 00, 01, 03, 06, 07, 13, 14, 31, 61, 62, 64, 73, 99</p> <p>690 00, 01, 03, 06, 07, 09, 13, 14, 31, 61, 62, 64, 99</p> <p>694 00, 01, 03, 06, 07, 13, 14, 31, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 61, 62</p> <p>700 00, 06, 13, 14, 43, 61, 62</p> <p><b>RESTRICTIONS:</b></p> <p>DPC 13 - only valid for MFT 13 with tax periods 9312-9411.</p> <p>DPC 33-35 only valid with trans-cd 67X.</p> <p>DPC 36 only valid with MFT 35</p> <p>DPC 43 only valid with MFT 43</p> <p>DPC 44 - 52 only valid with MFT 55 or 13 and TC694 (to set fees) TC695 (to remove duplicate fees)</p> <p>DPC 26 &amp; 31 - only valid for MFT 31</p> <p>DPC 27 - only valid with MFT 03 trans-cds and tax period xxxx08</p> <p>DPC 26 &amp; 31 may only be used with MFT 31</p> <p>DPC 33-35 only valid with Transaction Codes 67X</p> <p>DPC 36 only valid with MFT 35 or 65</p> <p>DPC 43 only valid with MFT 43</p> <p>DPC 44, 45, 46, 47, 48, 49, 50, 51 and 52 valid with MFT 55 using TC694 or TC695, see Installment Agreement instructions, IRM 5.19.1.5.4.6.3</p> <p>DPC 70-75 Valid with MFT 02, 05, 06, 30</p> <p><b>DPC MEANING</b></p> <p>00 = designated payment indicator not present on posting voucher.</p> <p>01 = payment is to be applied first to the non-trust fund portion of the tax</p> <p>02 = payment is to be applied first to the trust of the tax.</p> <p>03 = payment is proceeds from a bankruptcy case.</p> <p>04 = levied state tax refund.</p> <p>05 = notice of levy.</p> <p>06 = seizure and sale.</p> <p>07 = lien</p> <p>08 = suit</p> <p>09 = offer in compromise</p> <p>10 = installment agreement</p> <p>11 = bankruptcy, designated to trust fund</p> <p>12 = cash bond credit</p> <p>13 = legislated new tax rates for tax year 1993</p> <p>14 = authorization given by taxpayer to apply payment</p>

**Exhibit 2.4.17-6 (Cont. 6) (07-28-2022)**  
**Input Format, CC DRT24/48**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
			<p>16 = Federal EFT Levy  17 = Federal EFT Payroll  20 = State income levy Program manually applied payments  21 = State income levy Program systemic payments  22 = Alaska Permanent Fund manually applied payments  23 = Alaska Permanent Fund systemic payments  26 =Criminal Restitution Payments  27 = Branded Prescription Drug  29 = Return Preparer Penalties  31 = Mirror Assessment  33 = Offer in Compromise - app. fee  34 = Offer in Compromise - lump sum  35 = Offer in Compromise - payment  36 = 5000A ACA Individual Penalty  43 = 4980H ACA Business Penalty  44 = OPA (IA ORG code 82 or 83) Direct Debit Installment Agreement (DDIA) Origination Fee  45 = OPA (IA ORG code 82 or 83) Non-Direct Debit Installment Agreement (DDIA) Origination Fee  46 = OPA (IA ORG code 82 or 83) Installment Agreement (IA) Reinstatement or Restructure fee  47 = I. A. Origination fee reduced  48 = I. A. Direct Deposit fee reduced  49 = Direct Debit Installment Agreement  50 = Installment Originator Fee  51 = Re-installment originator fee  52 = Installment Agreement (IA) Reinstatement or Restructure Reduced User Fee  60 = Patient Protection and Affordable Care  61 = Offshore Streamlined Filing Compliance payment  62 = Offshore Voluntary Disclosure (OVD) Payment  63 = Advance Child Tax Credit  64 = 965 Revenue Receipts  65 = Advance Child Tax Credit  70 = BBA Imputed Underpayment Amount submitted with BBA Administrative Adjustment Requests  71 = Payment of BBA Imputed Underpayment Amount submitted by pass through partner in Push Out elected as a result of a BBA AAR (Form 8985 will be filed by the pass-through partner with "AAR" box checked).  72 = Payment of BBA Imputed Underpayment Amount by Audited Partnership.  73 = Payment of Tax submitted with partner amended returns to reduce the BBA Imputed Underpayment amount via Modification.  74 = DPC #74 Payment of BBA Imputed Underpayment Amount submitted by a pass-through partner in tiered Exam Push Out (Form 8985 will be filed by the pass-through partner with "BBA Audit" box checked).</p>

Exhibit 2.4.17-6 (Cont. 7) (07-28-2022)  
Input Format, CC DRT24/48

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
			75 = Prepayments (estimated payments) by (terminal) partners before they report their portion of the BBA partnership adjustment on their next filed return. 99 = miscellaneous payment other than 01 through 11
31	9	79	<b>CREDIT POSTING DELAY CODE</b> - If entered must be a numeric in the range 0, 1–6 or spaces. Posting will be delayed for the indicated number of cycles.
32	10	13	<b>CREDIT OVERRIDE DATE INDICATOR</b> may be a blank, 1, or 2. If this indicator is <b>1</b> then the consistency check between the transaction date and the tax period is bypassed. If the indicator is <b>2</b> , then the debit transaction date does not have to equal the credit transaction date.
33	10	22–24	<b>CREDIT SECONDARY TRANSACTION CODE</b> - Input transaction code. See transaction code validity table (Exhibit 2.4.(21–8)).
34	10	31–44	<b>CREDIT SECONDARY TRANSACTION AMOUNT</b> - If secondary TC is blank, 472, or 570, the amount field must be blank. May be zero if the secondary TC is 170, 180, or 270, and must be .00 if TC is 770; other secondary TCs require an amount greater than zero. The third position to the right of the decimal must be blank. TC 770 is valid only if primary TC is 832.
35	11	13	<b>CREDIT CASE CONTROL STATUS CODE</b> - Same as Item 17 above.
36	11	28–35	<b>CREDIT CASE CONTROL IRS RECEIVED DATE</b> - Same as Item 18 above.
37	11	47–50	<b>CREDIT CASE CONTROL CATEGORY CODE</b> - Same as Item 19 above.
38	11	62–71	<b>CREDIT CASE CONTROL ACTIVITY CODE</b> - Same as Item 20 above.
39	12	5–6	<b>CREDIT FILE LOCATION CODE</b> - Valid code is blank. For Philadelphia Service Center only - valid codes are 66 & 98. For Austin Service Center only - valid codes are 20 & 21 (IMF). For Ogden Service Center only - valid codes are 60 & 78 (IMF and BMF). For Cincinnati Service Center only - valid codes are 96 and 97 (BMF).
40	12	23	<b>CREDIT TRANSACTION REGISTER INDICATOR</b> - Must be blank, or 1. Use 1 only if advice is to be withheld from the field.

**Exhibit 2.4.17-6 (Cont. 8) (07-28-2022)**  
**Input Format, CC DRT24/48**

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
41	12	37	<p><b>CREDIT SPOUSE INDICATOR</b> - Use only when a credit is being transferred from the IRAF back to the IMF (i.e., the debit entry contains a TC 792 and an MFT 29; and the credit entry contains a TC 892 and an IMF file source).</p> <p>Input 1 if the IRAF taxpayer is the primary taxpayer of a joint IMF account, or with a 2 if he/she is the secondary taxpayer.</p> <p>Input 0 if he/she is a non-joint taxpayer on the IMF.</p>
42	12	51	<p><b>CREDIT BYPASS INDICATOR</b> - User must input "0" or "1". Input '1' if the Master File check is to be bypassed.</p> <p><b>RESTRICTIONS:</b>  IMF - trans codes 660, 670 and 760  BMF - trans codes 650, 660, 670 and 760</p>
43	13, 14	Various	<p><b>REMARKS</b> - Use this 120 position unedited field for explanation of transaction. Begin your remarks in position 9 of line 13 and you may continue through position 48 of line 14. There must be at least 3 non-blank characters. They need not be adjacent.</p>

# Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 2.4.17

## Exhibit 2.4.17-7 (01-02-2018) DRT24/48 Transaction Code Validity Table

Table Display, 1 of 4

Tran Cd	Side	Doc cd	MFT 01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	29	30	31	33	34	35
170	B	24																							
171	B	24		S			S														S	S	S	S	S
180	B	24,48	S		S						S	S	S	S		S		S							
181	B	24,48	S		S						S	S	S	S		S		S							
200	B	24																							
270	B	24,48	S	S	S	S	S		S	S	S	S	S	S		S		S		S	S	S	S	S	S
280	D	24	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S	S	S
360	B	24,48	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S		S	S	S	S	S	S
472	B	24,48	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S		S	S	S	S	S	S
570	B	24,48	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S	S	S	S	S	S
610	C	24	P	P	P	P	P	P	P	P	P	P	P	P			P	P	P		P	P	P	P	
611	D	24	P	P	P	P	P	P	P	P	P	P	P	P		P		P	P		P	P	P	P	
612	D	24	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P		P	P	P	P	
620	C	24		P			P		P					P										P	P
621	D	24		P			P		P					P										P	P
622	D	24		P			P							P										P	P
640	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
641	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
642	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
650	C	24	P		P						P	P	P	P		P	P	P						P	
651	D	24	P		P						P	P	P	P		P		P						P	
652	D	24	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P					P	P
660	C	24		P			P															P	P	P	P
661	D	24		P			P															P		P	P
662	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	
670	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
671	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
672	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
678	C	24																							
679	D	24																							
680	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
681	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
682	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
690	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
691	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
692	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
694	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

**Exhibit 2.4.17-7 (Cont. 1) (01-02-2018)**  
**DRT24/48 Transaction Code Validity Table**

Continuation of Table Display, 2 of 4

Tran Cd	Side	Doc cd	MFT 01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	29	30	31	33	34	35
695	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
700	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
701	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
702	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
710	C	48	P	P	P	P	P			P	P	P	P	P		P		P	P		P		P	P	
712	D	48	P	P	P	P	P			P	P	P	P	P		P		P	P		P		P	P	
720	C	48	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
722	D	48	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
730	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
731	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
732	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
760	C	48	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
762	D	48	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
770	B	48	S	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S	S	S	S	S
772	C	48	S	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S	S	S	S	S
790	C	24	P		P	P		P	P	P	P	P	P	P		P		P							
792	D	24	P		P	P		P	P	P	P	P	P	P	P		P		P						P
800	C	48					P									P						P	P		
802	D	48					P									P						P	P		
820	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
821	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
822	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
824	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P
830	D	48	P	P	P		P			P	P	P	P	P	P	P	P	P	P		P		P	P	
832	C	48	P	P	P		P		P	P	P	P	P	P		P		P	P		P	P	P	P	
848	C	48																		P	P	P			
849	D	48																		P	P	P			
850	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
851	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
852	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
890	D	24														P						P	P		
892	C	24														P						P	P		P

# Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 2.4.17

## Exhibit 2.4.17-7 (Cont. 2) (01-02-2018) DRT24/48 Transaction Code Validity Table

Continuation of Table Display, 3 of 4

Tran C d	Sid e	Doc cd	M - 3 6	F - 3 7	T - 4 0	>> > 43	4 4	4 6	5 0	5 1	5 2	5 5	5 8	6 0	6 1	6 2	6 3	6 4	6 5	6 7	7 4	7 5	7 6	7 7	7 8	7 9	8 5	8 6
170	B	24																										
171	B	24					S					S							S									
180	B	24,48																									S	
181	B	24,48																									S	
200	B	24																										
270	B	24,48			S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S
280	D	24	S	S	S	S	S		S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	
360	B	24,48	S	S	S	S	S		S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S		
472	B	24,48	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S	S	S
570	B	24,48	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S		S	S	S	S	S	S
610	C	24	P	P		P	P	P	P	P	P		P	P	P	P	P	P		P	P		P	P	P	P	P	
611	D	24	P	P		P	P	P	P	P	P		P	P	P	P	P	P		P			P	P	P	P	P	
612	D	24	P	P		P	P	P	P	P	P		P	P	P	P	P	P		P			P	P	P	P	P	
620	C	24				P		P														P	P	P			P	P
621	D	24				P		P														P	P	P			P	P
622	D	24				P																P	P	P				
640	C	24		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
641	D	24		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
642	D	24		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
650	C	24					P																				P	
651	D	24					P																				P	
652	D	24	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
660	C	24					P				P																	
661	D	24					P				P																	
662	D	24	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
670	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
671	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
672	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
678	C	24					P					P															P	
679	D	24					P					P															P	
680	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
681	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
682	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
690	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
691	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
692	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P
694	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P

**Exhibit 2.4.17-7 (Cont. 3) (01-02-2018)**  
**DRT24/48 Transaction Code Validity Table**

Continuation of Table Display, 4 of 4

Tran Cd	Side	Doc cd	M 36	F 37	T 40	>>> 43	44	46	50	51	52	55	58	60	61	62	63	64	65	67	74	75	76	77	78	79	85	86
695	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
700	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
701	D	24	P	P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
702	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P		P	P	P	P	P	P	P	P	P
710	C	48			P	P	P														P	P	P			P		
712	D	48			P	P	P														P	P	P			P		
720	C	48	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
722	D	48	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
730	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
731	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
732	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
760	C	48	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
762	D	48	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
770	B	48	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S
772	C	48	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S
790	C	24			P	P							P	P	P	P	P	P			P	P	P	P	P	P		
792	D	24			P	P							P	P	P	P	P	P			P	P	P	P	P	P		
800	C	48																										
802	D	48																										
820	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
821	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
822	C	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
824	D	24	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
830	D	48	P		P	P	P																			P		
832	C	48	P		P	P	P																			P		
848	C	48																										
849	D	48																										
850	D	24	P	P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
851	C	24	P	P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
852	C	24	P	P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
890	D	24			P																						P	
892	C	24																		P								

**Exhibit 2.4.17-7 (Cont. 4) (01-02-2018)**  
**DRT24/48 Transaction Code Validity Table**

<b>SYMBOLS</b>	
<b>SIDE COLUMN</b>	C = Valid on Credit Side D = Valid on Debit Side B = Valid on Both Side
<b>MFT COLUMN</b>	P = Valid as Primary Transaction Code S = Valid as Secondary Transaction Code Blank = Not valid for this MFT
<p>* The table values for MFT 04 are valid prior to tax period 9501. After 199412, the only transaction codes valid for a debit transaction are 612, 652, 671, 672, 702 and 820 and the only transaction codes valid for a credit transaction are 650, 670, 700 and 822. After 199412, tax periods not ending in "12" are allowed only for a debit transaction, while a credit transaction tax period end in "12"</p>	

**Exhibit 2.4.17-8 (01-02-2015)**  
**FRM34 Transaction Code Validity Table**

MFT	612	622	642	652	662	672	679	682	692	695	792
1	Y		Y	Y	Y	Y		Y	Y	Y	Y
2	Y	Y	Y	Y	Y	Y		Y	Y	Y	
3	Y		Y	Y	Y	Y		Y	Y	Y	Y
4	Y		Y	Y	Y	Y		Y	Y	Y	Y
5	Y	Y	Y	Y	Y	Y		Y	Y	Y	
6	Y		Y	Y	Y	Y		Y	Y	Y	Y
7	Y		Y	Y	Y	Y		Y	Y	Y	Y
8	Y		Y	Y	Y	Y		Y		Y	Y
9	Y		Y	Y	Y	Y		Y	Y	Y	Y
10	Y		Y	Y	Y	Y		Y	Y	Y	Y
11	Y		Y	Y	Y	Y		Y	Y	Y	Y
12	Y	Y	Y	Y	Y	Y		Y	Y	Y	Y
13			Y	Y	Y	Y		Y	Y		
14	Y		Y	Y	Y	Y		Y	Y	Y	Y
15	Y		Y	Y	Y	Y		Y	Y	Y	
16	Y		Y	Y	Y	Y		Y	Y	Y	Y
17	Y		Y	Y	Y	Y		Y		Y	
30	Y		Y		Y	Y		Y	Y	Y	
31	Y		Y		Y	Y		Y	Y	Y	
33	Y	Y	Y	Y	Y	Y		Y	Y	Y	
34	Y	Y	Y		Y	Y		Y	Y	Y	
35			Y			Y		Y	Y		
36	Y		Y	Y	Y	Y		Y	Y	Y	
37	Y		Y	Y	Y	Y		Y	Y	Y	
40			Y	Y	Y	Y	Y	Y	Y	Y	Y
43	y		Y			Y		Y		Y	Y
44	Y		Y	Y	Y	Y		Y	Y	Y	
46	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
50	Y		Y	Y	Y	Y		Y	Y	Y	
51	Y		Y	Y	Y	Y		Y	Y	Y	Y
52	Y		Y	Y	Y	Y	Y	Y	Y	Y	Y
55			Y			Y		Y	Y		
58	Y		Y	Y	Y	Y		Y	Y	Y	Y
60	Y		Y	Y	Y	Y		Y	Y	Y	Y
61	Y		Y	Y	Y	Y		Y	Y	Y	Y
62	Y		Y	Y	Y	Y		Y	Y	Y	Y
63	Y		Y	Y	Y	Y		Y	Y	Y	Y
64	Y		Y	Y	Y	Y		Y	Y	Y	Y
65			Y			Y		Y	Y		
67	Y		Y	Y	Y	Y					
74		Y	Y	Y	Y	Y		Y	Y	Y	Y
75		Y	Y	Y	Y	Y		Y	Y	Y	Y
76	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
77	Y		Y	Y	Y	Y		Y	Y	Y	Y
78	Y		Y	Y	Y	Y		Y	Y	Y	Y
79	Y		Y	Y	Y	Y		Y	Y	Y	Y
85	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
86	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	

**Exhibit 2.4.17-8 (Cont. 1) (01-02-2015)**  
**FRM34 Transaction Code Validity Table**

Continuation of FRM34 Transaction Code Validity Table

MFT	610	620	640	650	660	670	678	680	690	694	790
1	Y		Y	Y		Y		Y	Y	Y	Y
2	Y	Y	Y	Y	Y	Y		Y	Y	Y	
3	Y		Y	Y		Y		Y	Y	Y	Y
4	Y		Y	Y		Y		Y	Y	Y	Y
5	Y	Y	Y		Y	Y		Y	Y	Y	
6	Y		Y		Y	Y		Y	Y	Y	Y
7	Y		Y			Y		Y	Y	Y	Y
8	Y		Y			Y		Y	Y	Y	Y
9	Y		Y	Y		Y		Y	Y	Y	Y
10	Y		Y	Y		Y		Y	Y	Y	Y
11	Y		Y	Y		Y		Y	Y	Y	Y
12	Y	Y	Y	Y		Y		Y	Y	Y	Y
13			Y			Y		Y	Y		
14	Y		Y	Y		Y		Y	Y	Y	Y
15			Y	Y		Y		Y	Y	Y	
16	Y		Y	Y		Y		Y	Y	Y	Y
17	Y		Y			Y			Y	Y	
30	Y		Y		Y	Y		Y	Y	Y	
31	Y		Y		Y	Y		Y	Y	Y	
33	Y	Y	Y	Y	Y	Y		Y	Y	Y	
34	Y	Y	Y		Y	Y		Y	Y	Y	
35			Y			Y		Y	Y		
36	Y		Y			Y		Y	Y	Y	
37	Y		Y			Y		Y	Y	Y	
40			Y			Y	Y	Y	Y	Y	Y
43			Y								Y
44	Y		Y		Y	Y		Y	Y	Y	
46	Y	Y	Y			Y	Y	Y	Y	Y	Y
50	Y		Y			Y		Y	Y	Y	
51	Y		Y			Y		Y	Y	Y	Y
52	Y		Y		Y	Y	Y	Y	Y	Y	Y
55			Y			Y		Y	Y		
58	Y		Y			Y		Y	Y	Y	Y
60	Y		Y			Y		Y	Y	Y	Y
61	Y		Y			Y		Y	Y	Y	Y
62	Y		Y			Y		Y	Y	Y	Y
63	Y		Y			Y		Y	Y	Y	Y
64	Y		Y			Y		Y	Y	Y	Y
65			Y			Y		Y	Y		
67	Y		Y								
74	Y	Y	Y			Y		Y	Y	Y	Y
75		Y	Y			Y		Y	Y	Y	Y
76	Y	Y	Y			Y	Y	Y	Y	Y	Y
77	Y		Y			Y		Y	Y	Y	
78	Y		Y			Y		Y	Y	Y	Y
79			Y	Y		Y		Y	Y	Y	Y
85	Y	Y	Y			Y	Y	Y	Y	Y	Y
86	Y	Y	Y			Y	Y	Y	Y	Y	Y

