MANUAL TRANSMITTAL

2.4.24

EFFECTIVE DATE

(03-06-2023)

PURPOSE

(1)   This transmits revised IRM 2.4.24, IDRS Terminal Input, Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT.

MATERIAL CHANGES

(1)   2.4.24.1 Updated the required Internal Controls Section.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.24, dated August 10, 2021, is superseded.

AUDIENCE

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

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2.4.24
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT

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2.4.24.1 (03-06-2023) **Program Scope and Objectives**	(1)	This IRM section provides the instructions for the use of Unidentified Remittance System (URF) command codes FMADD, URADD, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
	(2)	**Purpose** These sections provides instructions for inputting information to the URF database
	(3)	**Audience** All IRS business areas.
	(4)	**Policy Owner** Chief Information Officer
	(5)	**Program Owner** IDRS
	(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** This system manages data that was extracted from the Corporate Account Data Stores (BMF and IMF) allowing IRS employees to take specific actions on taxpayer account issues.
2.4.24.1.1 (03-01-2023) **Background**	(1)	The Unidentified Remittance File (URF) contains remittances which are received and cannot be positively identified. Command Codes **FMADD, URADD, FMREF, URREF, FMAPL, URAPL, UROUT and URENT** are used to update records from the Dishonored Check File.
2.4.24.1.2 (03-01-2023) **Responsibilities**	(1)	The Director, Business Support, is the director responsible for the servicewide civil penalty program.
	(2)	The Director, Internal Management, is the director responsible for the IDRS Command Code.
	(3)	Overall responsibility for civil penalty programs is assigned to OSP. OSP is a matrix organization residing in the Business Support (Small Business/Self Employed) Function. OSP is charged with coordinating policy and procedures concerning the civil penalty program administration, ensuring consistency with the penalty policy statement, reviewing and analyzing penalty information, researching penalty effectiveness on compliance trends, and determining appropriate action necessary to promote voluntary compliance.
	(4)	Each and every taxpayer has a set of fundamental rights when dealing with IRS as provided in the Taxpayer Bill of Rights (TBOR). All employees handling penalty cases must do so in accordance with the TBOR as listed in **IRC 7803(a)(3)**. The TBOR can also be found at Taxpayer Bill of Rights on irs.gov
2.4.24.1.3 (03-01-2023) **Program Management and Review**	(1)	Every function in the IRS has a role in proper penalty administration. It is essential that each function conduct its operations with an emphasis on promoting voluntary compliance. Appropriate business reviews should be conducted to ensure consistency with the penalty policy statement (**Policy Statement 20-1**) and philosophy. Attention should be directed to penalty program coordination between offices and functions to make sure that approaches are consistent and penalty information is used for identifying and responding to compliance problems.

2.4.24.1.4
(03-01-2023)
Program Controls

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

2.4.24.2
(09-01-2020)
Overview of Unidentified Remittance System (URF)

(1) This file contains all IMF, BMF, and NMF remittances which are received and cannot be positively identified. Each record within the file contains the UR Control Number, amount, type of payment, status code, 3731(CG) notice indicator, 3731(SP) Spanish notice indicator, name, address, SSN/EIN (if known) and all available payment and follow-up information.

(2) It also contains, for information purposes only, a record of all doubtfully applied ES credits (TC 660). Each ES record will contain the taxpayer's name, address, type of payment, SSN/EIN, tax period, received date, money amount, TC 660, and the transaction DLN. The status code is ESAP.

(3) The URF is maintained in IDRS with the use of several command codes (CC). Adding to or applying from the file requires two command codes. FMADD/FMAPL generates a format to be used in making these changes. CC URADD adds a record and, if requested, generates a 3731 (CG) notice or a 3731 (SP) Spanish notice. CC URAPL/UROUT subtracts or changes a record. CC ESAPL enters an information record only. History of the UR record and status changes are recorded with all command codes. CC URENT can do one or more of the following: change record status, add follow-up information to a record, correct erroneous names and addresses, change received date, add or change employee number, change document locator numbers, add or change trace-id, add or change SSNs and/or generate a 3731 (CG) notice or a 3731(SP) Spanish notice. If a notice was previously generated (by CC URADD or URENT), an information message so indicating will be printed on line 13 of the screen. Erroneous records or amounts can be corrected or removed with CC UROUT. Refund applications are made with CC URREF. FMREF generates the format to be used in the URF Refund application command code.

(4) Research of the URF is done with CC URINQ, and can be researched in three different ways: by amount of remittance, name control, or DLN. If the DLN is not known, adding the Area Office to one of the other data elements will narrow the search down from region wide to that area. See IRM 2.3.20, Command Code URINQ.

(5) Application of UR credits may be made from specified terminals in the campuses and area office by persons designated to make applications of Unidentified Remittances.

(6) URF applications to IMF, BMF, and NMF will be numbered daily via the IDRS computer's blocking and numbering run. When application of a UR credit is made by an employee outside of the UR function, supporting evidence must be forwarded to the UR function. Each piece of documentation must be clearly marked with the following data from the UR record: UR Control Number, UR Name and UR Original Amount.

(7) The following chart indicates the size of a record as it pertains to each action taken on the URF.

UR SECTION	COMMAND CODE	LENGTH	REQUIRED/OPTIONAL
Base Portion	URADD	250 fixed	Required
IMF or BMF	URAPL "M"	71	Optional (Primary Amt Only)
Apply		85	(Primary & Secondary Amt)
		99	Primary & Secondary & Tertiary Amt)
NMF-Apply	URAPL "N"	114	Optional
Transfer	URAPL "T"	67	Optional
Dishonored Check	UROUT "D"	32	Optional
Void	UROUT "V"	67	Optional
Amount Change	UROUT "Z"	78	Optional
Manual Refund	URREF	182	Optional
Name Change	URENT	52	Optional
Follow Up	URENT	52	Optional
Generate Letter	URENT	17	Optional
Status-Cd Change	URENT	21	Optional
Address Change	URENT	51	Optional
Recvd-Dt Change	URENT	21	Optional
Employee-Num Change	URENT	17	Optional

    a.   If application (M, N, or T) closes the Remittance, an additional 7 characters are used; if the Remittance is closed to Excess Collections, a history section of 22 characters is also added to the record.

    b.   CC's URAPL and UROUT cannot be input to the URF if the name on the UR record is UNKN (UNKNOWN), the name must be changed with CC URENT.

(8)   ACCOUNTING CONTROL: The CC's URADD and ESAPL have as part of their function a running sub-total of items and monies being entered.

    a.   Before entering records into the UR file, the operator should have pre-determined the total number of items and money amounts involved.

Then, after the operator has completed the adding to, the operator should compare the total item count and money involved appearing on the screen (line one) with the pre-determined totals to see if they are the same. When the totals are not the same, the operator must recall each record previously entered, to determine which UR record is in error, using CC URINQ. When a record is determined to be in error, corrections to the money amount may be made using CC UROUT-"Z".

b. ESAPL records are not considered to be included in the actual accounting and journal functions. Therefore, money amount changes are not allowed. Should the record need changes, the entire record would have to be voided and re-entered at a later period, using CC UROUT- " V". Information items may be added via CC URENT. Since the record is a research tool, all information therein should be as accurate as possible.

(9) CC's URADD, ESAPL, URAPL, UROUT, and URREF displays are in an overlay format. The end of line symbol may be used to blank out unnecessary data and skip down to the next line to facilitate input. For ease of input, the first 11 digits and year digit of the UR Control Number, the first 14 digits of the TRACE-ID, and Source Code "UR" will be returned after each "Request Completed" for URADD.

(10) VALID URAPL "M" TRANSACTIONS— See Exhibit 2.4.24-17 represents the valid transactions in table form that may be input with URAPL " M" type applies from the URF to Master File. These transactions are shown for the corresponding file—IMFand BMF. On Master Files applies done in the field offices by RTO's (Terminal Operators), the employee number of the examiner or officer requesting the apply is to be included to aid in subsequent error resolutions and also yield an audit trail for payment tracing. See Exhibit 2.4.24-17.

(11) The UR function must perform a post-quality review. The use of the URF application for IMF/BMF-controls entitled " Completed URAPL M's" will aid the reviewer. This control list will also provide a check to insure all source documents are received. Should a source document(s) be missing annotate the UR record with CC URENT. The UR supervisor will initiate the appropriate action to locate the missing source document(s). If necessary, contact should also be made with the IDRS Campus Security Officer.

2.4.24.3
(01-01-2002)
Command Code FMADD

(1) Use this command code to request CC URADD format.

(2)   See Exhibit 2.4.24-1 for input display.

(3)   See Exhibit 2.4.24-2 for Terminal Response: Valid Response—CC URADD format with stored sub-totals if recall code is used.

2.4.24.4
(01-01-2009)
Command Code URADD

(1) Use this command code to establish a record of an unidentified remittance in the URF.

(2) The format is generated by CC FMADD.

(3) Upon "REQUEST COMPLETED" for CC URADD with a SOURCE-CD of "UR", the first eleven digits and the year digit of the DLN, the first fourteen digits of the TRACE-ID, and the SOURCE-CD, will be returned to the screen.

(4)   See Exhibit 2.4.24-3 for input display.

2.4.24.5 (01-01-2002) **Command Code ESAPL**	(1)	Use this command code to establish a doubtfully applied estimated payment record in the Unidentified Remittance File.
	(2)	Use command code FMADD to call up the format then overlay command code URADD with ESAPL. Thereafter, the format will be redisplayed with command code ESAPL in the proper place.
	(3)	This record will become an information item only and will be displayed as a closed record.
	(4)	See Exhibit 2.4.24-4 for input display.
2.4.24.6 (01-01-2002) **Command Code FMREF**	(1)	Use this command code to request a screen display of URREF format.
	(2)	See Exhibit 2.4.24-5 for input display.
	(3)	See Exhibit 2.4.24-6 for terminal response.
2.4.24.7 (01-01-2002) **Command Code URREF**	(1)	Use this command code to make a Refund application from the URF. Format generated by input of CC FMREF.
	(2)	See Exhibit 2.4.24-7 for input display.
2.4.24.8 (01-01-2002) **Command Code FMAPL**	(1)	Use this command code to request a screen display of URAPL format.
	(2)	See Exhibit 2.4.24-8 for input display.
	(3)	See Exhibit 2.4.24-9 for terminal response.
2.4.24.9 (01-01-2007) **Command Code URAPL**	(1)	Use this command code in conjunction with a TYPE-OF-APPLICATION code to record the application of part or all of a Unidentified Remittance record.
	(2)	Format is generated by FMAPL and will be redisplayed after each entry.
	(3)	Unidentified Remittance NAME-CTRL cannot be UNKN.
	(4)	See Exhibit 2.4.24-10 for URAPL "M" Apply.
	(5)	See Exhibit 2.4.24-11 for URAPL "N" Apply.
	(6)	See Exhibit 2.4.24-12 for URAPL "T" Apply.
2.4.24.10 (01-01-2002) **Command Code UROUT**	(1)	Use this command code in conjunction with a TYPE-OF-APPLICATION code to record a dishonored check or to correct an erroneous UR record or to void a record.
	(2)	Use the URAPL format and overlay it with CC UROUT.
	(3)	The UR NAME-CTRL cannot be UNKN or UNKNOWN.
	(4)	See Exhibit 2.4.24-13 for UROUT "D" Apply.
	(5)	See Exhibit 2.4.24-14 for UROUT "V" Apply.
	(6)	See Exhibit 2.4.24-15 for UROUT "Z" Apply.

| 2.4.24.11
(09-01-2020)
Command Code URENT | (1) | Use this command code to do one or more of the following: |

a.   to change the status of an UR record from OPEN to IDEN or IDEN to OPEN.
b.   to record a narrative of follow-up actions.
c.   to generate a 3731 (CG) notice or a 3731(SP) Spanish notice to the taxpayer.
d.   to change the received date of the record.
e.   to add or change the employee number.
f.   to add or change a SSN/EIN.
g.   to add or change TRACE-ID.

(2)   See Exhibit 2.4.24-16 for input display.

| 2.4.24.12
(09-01-2021)
Error Messages | (1) | Error Message: "AMOUNT FIELD INVALID" |

a.   Error Conditions: The amount field is not formatted correctly, or The PRIMARY-TRANS-AMT in UROUT "Z" is equal to the ORIGINAL- AMT in the UR record, or The ORIGINAL-AMT and UR-BALANCE-AMT within the record are not identical.
b.   Solution: Correct and re-enter, or PRIMARY-TRANS-AMT must be different, or Review/Apply info-use VOID.

(2)   Error Message:"APPLICATION AMOUNT EXCEEDS BALANCE"

a.   Error Condition: An attempt has been made to apply more money out of a UR record than is available for application.
b.   Solution: Determine the apply amount available and re-enter application.

(3)   Error Message: "AO/SC INVALID FOR THIS CENTER"

a.   Error Condition: The AO-CD or SC-CD is not within this Service Center.
b.   Solution: Correct and re-enter.

(4)   Error Message: "DUPLICATE UR CONTROL NO-ADD DENIED"

a.   Error Condition: Another exact UR-CTRL-NUM is present on the existing UR File.
b.   Solutions: Determine reason for duplicate number and Reassign a different UR-CTRL-NUM and re-enter; or VOID original (existing) record if it is in error and Re-enter subsequent (correct) UR-CTRL-NUM after voided one has been dropped from the file.

(5)   Error Message: "NAME LINE INVALID ".

a.   Error Condition: NAME-LINE-1 is missing. NAME-LINE-1 does not begin in the first position. First position is not alpha-numeric.
b.   Solution: Enter NAME-LINE-1 beginning in the first position.

(6)   Error Message: "NARRATIVE MISSING OR INVALID"

a.   Error Condition: The RE-MARKS field is all blank. The first position is blank. The RE-MARKS field exceeds 35 positions.
b.   Solution: Begin your RE-MARKS in the first position and keep them within the 35 positions.

(7)   Error Message: "nn ERRORS-CORRECT * FIELDS & RE-ENTER"

    a.   Error Condition: One or more of the INPUT DATA fields are in error (fail to pass validity checks). Invalid fields will be indicated by having an asterisk (*) right of the data field. "nn" will indicate how many fields are invalid and must be corrected.

    b.   Solution: Locate the invalid fields and correct the erroneous data and re-enter.

(8)   Error Message: "NO U/R RECORD FOUND FOR GIVEN DATA"

    a.   Error Condition: Self-explanatory.

    b.   Solution: Change search or apply information and re-enter.

(9)   Error Message: "PRIOR COMMAND CODE NOT COMPATIBLE"

    a.   Error Condition: The command code immediately preceding the one just entered was not correct for inquiry or for processing. e.g. FMADD entered and URAPL was overlaid.

    b.   Solution: Determine correct command code to use and re-enter data.

(10)   Error Message: "RECORD STATUS DOES NOT ALLOW APPLY"

    a.   Error Condition: An attempt has been made to change or apply an amount in a record where the status is not "OPEN " or "IDEN".

    b.   Solution: Be sure this is the record you want before taking further action: Record subsequent action taken via command code URENT.

(11)   Error Message: "STATUS CHANGE NOT ALLOWED"

    a.   Error Condition: An attempt has been made to change the status of a record that does not presently have an "OPEN " status.

    b.   Solution: Be sure that this is the record you want before taking further action. Add a subsequent information via command code URENT.

(12)   Error Message: "STATUS CODE INVALID "

    a.   Error Condition: An attempt has been made to change the record status to other than "IDEN".

    b.   Solution: Enter "IDEN" as status change.

(13)   Error Message: "SUBTOTALS NOT AVAILABLE FOR RECALL" (Only when using RECALL-CD)

    a.   Error Condition: *a. No prior totals are stored, or *b EMPLEE-NUM is not the same as the one used to store the subtotal, or *c Prior command code is not compatible with the command code being entered.(*Effect of this error condition will result in zeroing out whatever totals have been stored up to this point.)

    b.   Solution: Recall to the screen all prior entries to get totals entered up to this point.

(14)   Error Message: "UR CONTROL NUMBER INVALID"

    a.   Error Condition: The UR-CTRL-NUM is not formatted correctly or is not all numeric.

    b.   Solution: Correct and reenter.

(15)   Error Message: "UR CONTROL NUMBER/NAME CONTROL MISMATCH"

    a.   Error Condition: The UR-CTRL-NUM is on file but the NAME-CTRL input does not match the one in the record.

    b.   Solution: Change the NAME-CTRL after verifying the correct taxpayer.

(16)   Error Message: "U/R NAME CONTROL INVALID"

    a.   Error Condition: NAME-CTRL is not four positions when input. NAME-CTRL is not alpha or numeric in the first position. First position is a blank.

    b.   Solution: Correct and re-enter.

(17)   Error Message:"UR CONTROL NUMBER/AMOUNT MISMATCH"

    a.   Error Condition: The UR-CTRL-NUM is on file but the amount input does not match the amount in the record.

    b.   Solution: Correct and re-enter.

(18)   Error Message: "ASTERISK MISSING OR POSITIONED WRONG"

    a.   Error Condition: When a request is made to go from the URAF-REC display to a corresponding URCF-REC, and no asterisk is found to the left of the NAME-CTRL.

    b.   Solution: Insert asterisk and re-enter.

(19)   Error Message: "TIF ACCOUNT ON FILE nnvvnnvnnnvv vvvv"

    a.   Error Condition: The account is on the TIF but the NAME-CTRL does not match the input record. The TIN and NAME-CTRL from the TIF will be displayed.

    b.   Solution: Change the NAME-CTRL after verification that you are change/ applying the money to the correct taxpayer.

(20)   Error Message: "TIF MEMO RECORD-APPLICATION DENIED"

    a.   Error Condition: An attempt to apply to the UR record has been made when the TIF is a "MEMO" record.

    b.   Solution: Correct the TIN and/or NAME-CTRL after research has been performed to determine the correct taxpayer.

(21)   Error Message: "NEW STREET ADDRESS INVALID"

    a.   Error Condition: NEW-STREET-ADDR does not begin in the first position. First position is not alpha-numeric.

    b.   Solution: Enter NEW-STREET-ADDR line beginning in the first position.

(22)   Error Message: "NOTICE SENT EARLIER-NEW NOTICE SENT"

    a.   Error Condition: This message is for information purposes only and does not indicate an error condition. A new notice will be generated.

    b.   Solution: If a new NOTICE-3731CG or NOTICE-3731SP to the taxpayer is not desired, have the notice pulled.

(23)   Error Message: "STATUS DOES NOT ALLOW NAME CHANGE"

    a.   Error Condition: An attempt has been made to change the Name on URF record that is not in OPEN or IDEN Status.

    b.   Solution: Enter IDEN as status change.

(24)   Error Message: "STATUS DOES NOT ALLOW NOTICE"

   a. Error Condition: If the account is closed, there is no need to send a notice.
   b. Solution: Do not use CC URENT.

(25)   Error Message: "NO CITY-ST-ZIP ON URF-INPUT CITY-ST-ZIP"

   a. Error Condition: There is no CITY-STATE-ZIP information present on the URF for this account. There should be an address present when a notice is generated.
   b. Solution: Re-input command code URENT with a CITY-ST-ZIP on line 5.

(26)   Error Message: "DLN ALREADY EXISTS ON FILE"

   a. Error condition: An attempt has been made to change a DLN on a record to a DLN which already exists on the file.
   b. Solution: Reassign a different DLN and re-enter.

(27)   Error Message: "DLN CHANGE INVALID FOR CC URENT"

   a. Error condition: An attempt has been made to change a DLN on a UR record.
   b. Solution: Do not use CC URENT.

(28)   Error Message: "NAME CHANGE EXCEEDS 35 CHARACTERS"

   a. Error Condition: An attempt has been made to change the name on a UR record with a name greater than 35 characters.
   b. Solution: Shorten NAME LINE to 35 characters or less.

(29)   Error Message: "JOURNAL STATUS INVALID FOR CC"

   a. Error condition: An attempt was made to change a URF record using a XSF record.
   b. Solution: Use URF CC and re-input.

(30)   Error message: "RECORD IS IN VOID STATUS"

   a. Error condition: An attempt has been made to change entity data on a previously voided record.
   b. Solution: Base record is in void status and entity changes are not allowed.

(31)   Error Message: "DUPLICATE CHANGE LITERALS NOT ALLOWED"

   a. Error condition: An attempt has been made to change a literal already assigned.
   b. Solution: Correct and re-enter.

(32)   Error Message:"PLEASE CORRECT INVALID DATA"

   a. Error condition: Item asterisked (*) contains invalid characters, is improperly formatted, is missing, or inconsistent with another asterisked item.
   b. Solution: Correct and re-enter.

(33)   Error Message: "BLANK LINE BETWEEN CHANGES NOT ALLOWED"

a.   Error condition: An attempt is being made to have a blank line between changes in CC URENT.
b.   Solution: Correct and re-enter.

(34)   Error Message: "CHANGES MUST BEGIN ON SCREEN LINE 4"

a.   Error condition: Change data not entered on proper line or not entered at all.
b.   Solution: Correct and re-enter.

(35)   Error Message: "INVALID ENTITY CHANGE LITERAL"

a.   Error condition: An attempt has been made to use an invalid entity change.
b.   Solution: Determine correct entity change to use and re-enter.

(36)   Error Message:"UPDATE(S) NOT ALLOWED STATUS FROZEN"

a.   Error condition: An attempt has been made to make changes to the record that has a status of frozen.
b.   Solution: Be sure that this is the record you want before taking further action.

(37)   Error Message: "INVALID STATUS CHANGE FOR CC URENT"

a.   Error condition: An attempt has been made to change a STATUS CODE on an UR record.
b.   Solution: Do not use CC URENT.

(38)   Error Message: "DUPLICATE TIN NOT ACCEPTED"

a.   Error condition: A TIN exactly the same as the one being entered already exists on the UR File.
b.   Solution: Determine reason for duplicate number and reassign a different TIN and re-enter.

(39)   Error Message: "INVALID DLN INPUT "

a.   Error condition: The CTRL-NUM is not formatted correctly or is not all numeric.
b.   Solution: Correct and re-enter.

(40)   Error Message: "SOURCE CODE CHANGE INVALID FOR CC URENT"

a.   Error condition: An attempt has been made to change a SOURCE CODE on an UR record.
b.   Solution: Do not use CC URENT.

(41)   Error Message: "FIRST NAME LINE EXCEEDS 35 CHARACTERS"

a.   Error condition: Self-explanatory.
b.   Solution: Re-input name line not to exceed 35 characters.

(42)   Error Message: "SECOND NAME LINE EXCEEDS CHARACTERS"

a.   Error condition: Self-explanatory.
b.   Solution: Re-input name line not to exceed 35 characters.

(43)   Error Message: "BMF ACCESS RESTRICTED "

      a.   Error Condition: An attempt has been made by the user to access an IMF account. User is not profiled to access this type of account.
      b.   Solution: Refer to IRM 2.4.2.2.5.

(44)   Error Message: "IMF ACCESS RESTRICTED "

      a.   Error Condition: An attempt has been made by the user to access an BMF account. User is not profiled to access this type of account.
      b.   Solution: Refer to IRM 2.4.2.2.5.

(45)   Error Message: "TIF, URF, OR TRAINING AREA DOWN OR RESTRICTED"

      a.   Error condition: One of the above areas is down or restricted.
      b.   Solution: Contact Service Center Data Base Administrator to find out if this is correct and how long.

(46)   Error Message: "NAME LINE 1 IS EQUAL TO SPACES OR EQUALS LITERAL"

      a.   Error condition: No change has been made to screen literals.
      b.   Solution: Re-input name on name line 1.

(47)   Error Message: "TIN NOT ESTABLISHED ON MF"

      a.   Error Condition: This TIN could not be matched against the National Accounts Profile (NAP) Database.
      b.   Solution: Check to make sure the TIN is correct. If it is, this message means that this taxpayer is not yet on the Master File.

(48)   Error Message: "Name Control Mismatch on NAP File"

      a.   Error Condition: The Name Control cannot be matched against the National Accounts Profile (NAP).
      b.   Solution: Check to make sure the Name Control is correct. If it is, use CC TXMOD to check for prior names.

(49)   Error Message: "INVALID TIN-TYPE "

      a.   Error Condition: The TIN-TYPE is not valid. The NAP cannot be completed.
      b.   Solution: This response indicates a program error, notify the IDRS Control Staff.

(50)   Error Message: "TIN IS NOT ON EPMF OR BMF"

      a.   Error Condition: The TIN was not found on the NAP as an EPMF account nor a BMF account.
      b.   Solution: Check TIN.

(51)   Error Message: "TIN IS NOT ON EPMF; IS ON BMF"

      a.   Error Condition: The TIN was not found on the NAP as an EPMF account, it was found as a BMF account.
      b.   Solution: Check TIN.

(52)   Error Message: "CRS/NAP ACCESS NOT AVAILABLE: TRY LATER"

    a.   Error Condition: The Communication Replacement System (CRS) for the National Account Profile (NAP) is not available at this time. Processing cannot continue.

    b.   Solution: Try Later.

(53)   Error Message: "NAP ENTITY FILE NOT AVAILABLE: TRY LATER"

    a.   Error Condition: The National Entity File is unavailable at this time. Processing cannot continue.

    b.   Solution: Try Later.

(54)   Error Message: "SSN NOT ON MF AS VALID OR INVALID-INOLE CAN BE USED TO VALIDATE DM-1 SSN/NAME"

    a.   Error Condition: TIN associated with the NAME-CTRL could not be found on MF.

    b.   Solution: Check TIN or NAME-CTRL for errors or use CC INOLE to verify TIN and NAME-CTRL.

(55)   Error Message: "ACCOUNT FOUND ON OPPOSITE VALIDITY-INOLE CAN BE USED TO VALIDATE SSN/NAME"

    a.   Error Condition: The account could not be found on the NAP.

    b.   Solution: Check TIN or NAME-CTRL for errors or use CC INOLE to verify TIN and NAME-CTRL.

(56)   Error Message: "INVALID REQUEST-NAP "

    a.   Error Condition: TIN, TIN-TYPE, MF-SOURCE-CD are invalid. The NAP cannot be completed.

    b.   Solution: Verify and re-input data.

(57)   Error Message: "DEADLOCK CONDITION PRESENT"

    a.   Error Condition: This account is currently being used by another run.

    b.   Solution: Try later.

(58)   Error Message: "RECOVERY IN PROGRESS "

    a.   Error Condition: A Recovery is being done to the Database and is unavailable.

    b.   Solution: Please try again later.

(59)   Error Message: area-name "IS DOWN "

    a.   Error Condition: An area of the Database is down and unavailable.

    b.   Solution: Please try again later or try another area.

(60)   Error Message: area-name "IS RESTRICTED "

    a.   Error Condition: An area of the Database is restricted and unavailable.

    b.   Solution: Please try again later or try another area.

(61)   Error-Message: tif-type "TIF" tif-num - "AREA IS UNAVAILABLE".

    a.   Error Condition: This particular TIF-AREA is unavailable for use.

    b.   Solution: Please try again later or try another area.

(62)   Error Message: "IBM PROGRAM ABEND "

       a.   Error Condition: Subprogram 'IHXFER' has aborted when CC URAPL was accessing the NAP.

       b.   Solution: Please contact the IBM Programmer.

(63)   Error Message: "PROGRAM/REGION PROBLEM AT MCC CICS"

       a.   Error Condition: "An error has occurred when accessing the NAP."

       b.   Solution: Please contact the IBM Programmer.

(64)   Error Message: "PROGRAM/REGION PROBLEM AT DCC CICS"

       a.   Error Condition: An error has occurred when accessing the NAP.

       b.   Solution: Please contact the IBM Programmer.

(65)   Error Message: "TIF ERROR - CONTACT A DATABASE ADMINISTRATOR"

       a.   Error Condition: An error has occurred with the TIF Database.

       b.   Solution: Please contact the Database Administrator.

(66)   Error Message: "TOO MANY TIF63 RECS - MUST WAIT FOR TRANSAC-TIONS TO POST BEFORE REINPUTTING"

       a.   Error Condition: The maximum allowable pending TIF63 records is 96. Your request will exceed this amount.

       b.   Solution: Try your request again after some of the pending transactions have posted to the TIF.

(67)   Error Message: "S-XPASS TIMED OUT - TRY AGAIN LATER."

       a.   Error Condition: The subroutine has timed out.

       b.   Solution: Please try your request again later.

(68)   Error Message: "S-XPASS IS NOT AVAILABLE - TRY AGAIN LATER."

       a.   Error Condition: The subroutine is currently not available.

       b.   Solution: Please try your request again later.

(69)   Error Message: "MFT should = 13 or 55 if DPC present."

       a.   Error Condition: Attempted to use Primary Transaction Code 694 with a DPC 49, 50 or 51 with a MFT code other than 13 or 55

       b.   Solution: Enter MFT-CD 13 with a TAX-PRD of 12 or MFT-CD 55 with a TAX-PRD of 01

(70)   Error Message: "DPC 47, 48, 49, 50, OR 51 MUST BE PRESENT"

       a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC other than 47, 48, 49, 50 or 51.

       b.   Solution: Re-enter using a valid DPC for the Trans CD.

(71)   Error Message: "SECONDARY TRANS CD MUST BE 360"

       a.   Error Condition: Attempted to use Primary Trans CD 694 with a Secondary Trans CD other than 360

       b.   Solution: Re-enter using Secondary Tran CD of 360.

(72)   Error Message: "IF DPC = 44 AMT MUST = $107.00"

      a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 44 and the amount not = $107.00.

      b.   Solution: Re-enter amount for $107.00.

(73)   Error Message: "IF DPC = 45 AMT MUST = $225.00"

      a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 45 and the amount not = $225.00.

      b.   Solution: Re-enter amount for $225.00.

(74)   Error Message: "IF DPC = 46 AMT MUST = $89.00"

      a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 46 and the amount not = $89.00.

      b.   Solution: Re-enter amount for $89.00.

(75)   Error Message: "IF DPC = 49 AMT MUST = $52.00"

      a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 49 and the amount not = $52.00.

      b.   Solution: Re-enter amount for $52.00.

(76)   Error Message: "IF DPC = 50 AMT MUST = $120.00"

      a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 50 and the amount not = $120.00.

      b.   Solution: Re-enter amount for $120.00

(77)   Error Message: "IF DPC = 51 AMT MUST = $50.00"

      a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 51 and the amount not = $50.00.

      b.   Solution: Re-enter amount for $50.00

(78)   Error Message: "AMOUNTS MUST BE EQUAL"

      a.   Error Condition: Attempted to ENTER two different amounts for the Primary and Secondary Transaction amounts.

      b.   Solution: Enter the same amount for both Primary and Secondary Trans amounts.

(79)   Error Message: "INVALID DPC FOR TC 670"

      a.   Error Condition: Entered an invalid DPC for Primary Trans CD 670.

      b.   Solution: Enter valid DPC code for TC 670

(80)   Error Message: "IF DPC = 33 AMT MUST = $186.00"

      a.   Error Condition: Attempted to use Primary Trans CD 670 with a DPC of 33 and the amount not = $186.00.

      b.   Solution: Re-enter amount for $186.00

(81)   Error Message: "7,8,19,28,17,49,89 ARE RESTRICTED"

      a.   Error Condition: Attempted to add an Account with a invalid Campus Code in the DLN

      b.   Solution: Re-enter with a Valid Campus Code. **Note: Campuses 07,08,17,19, 28, 49 & 89's processing have been consolidated to Campus (09 - Kansas City)**

(82)   Error Message: "OTHER S-XPASS ERROR - CALL CSA"

   a.   Error Condition: There is a problem with the subroutine.
   b.   Solution: Please contact a CSA for further instructions.

(83)   Error Message: "INVALID SYSTEM ID - TRACE ID"

   a.   Error Condition: Attempted to use invalid System ID as part of the Trace ID
   b.   Solution: Re-enter using a valid System ID of 01, 02, 05, 10, 15, 20, 25, 30, 35, 40, 45, 50, or 55.

(84)   Error Message: "INVALID JULIAN DATE - TRACE ID"

   a.   Error Condition: Attempted to use invalid Julian Date as part of the Trace ID
   b.   Solution: Re-enter using a valid Julian Date. It must be greater than 2006001. It cannot be greater than the current date.

(85)   Error Message: "INVALID SEQUENCE NUMBER - TRACE ID"

   a.   Error Condition: Attempted to use invalid Deposit Ticket Sequence Number as part of the Trace ID
   b.   Solution: Re-enter using a valid sequence number greater than 0.

(86)   Error Message: "INVALID TRANSACTION SEQ # - TRACE ID"

   a.   Error Condition: Attempted to use an invalid Transaction Sequence Number as part of the Trace ID
   b.   Solution: Re-enter using a valid Transaction Sequence Number greater than 0.

(87)   Error Message: "INVALID SITE ID (FLC) - TRACE ID"

   a.   Error Condition: Attempted to use invalid Site ID as part of the Trace ID.
   b.   Solution: Re-enter using a valid Site ID. The Site ID must be a valid Campus Code, a valid District Office Code, a valid Area Office Code, or a valid Lockbox Bank ID. This does not have to be a current, valid code. It can be one from the past.

(88)   Error Message: "IF DPC = 47 - AMT MUST = $43.00"

   a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 47 and the amount not = $43.00
   b.   Solution: Re-enter amount for $43.00.

(89)   Error Message: "IF DPC = 48 - AMT MUST = $43.00"

   a.   Error Condition: Attempted to use Primary Trans CD 694 with a DPC of 48 and the amount not = $43.00.
   b.   Solution: Re-enter amount for $43.00.

(90)   Error Message: "INVALID MFT FOR DPC"

   a.   Error Condition: Attempted to use an invalid MFT for DPC 26 or 31.
   b.   Solution: Re-enter using a valid MFT. When using DPC 26 or 31, MFT must equal 31.

(91)   Error Message: "INVALID DPC FOR TC 640"

    a.   Error Condition: Entered an invalid DPC for Primary Trans CD 640.
    b.   Solution: Enter valid DPC code for TC 640

Note: Error messages appear on line 12, 13 or 14.

Exhibit 2.4.24-1   (01-01-2000)
UR Create Format Request

Input Display: (To be used in CAMPUS CASHIER or UR function only)

	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	FMADD a								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	

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD FMADD
2	1	7	RECALL-CD—Input "C" only to request a new URADD format when the block sub-totals must be retained. (See CC URADD—Items 3, 4, and 5)

Exhibit 2.4.24-2   (01-01-2011)
UR Create Format Output

Terminal Response to UR-CREATE-FORMAT-REQUEST:

```
    |       1-9    |    11-19   |    21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |   |
    |      1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
  1 | URADD ITEMS 000 @          | $.00      |           |           |           |           |           | 1
  2 | NNNNN-NNN-NNNNN-N SC STAT EMPLASGNUM   |           |           |           |           |           | 2
  3 | $$$$$$$$$$$$$$$$$          |           |           |           |           |           |           | 3
  4 | TP MMDDYYYY N              |           |           |           |           |           |           | 4
  5 | 1ST NAME                  |           |           |           |           |           |           | 5
  6 | 2ND NAME                  |           |           |           |           |           |           | 6
  7 | STREET                    |           |           |           |           |           |           | 7
  8 | CITY/ST/ZIP               |           |           |           |           |           |           | 8
  9 | PYMT INFO                 |           |           |           |           |           |           | 9
 10 | PYMT INFO2                |           |           |           |           |           |           | 10
 11 | TIN/FS                    |           |           |           |           |           |           | 11
 12 | NN YYYYMM                 |           |           |           |           |           |           | 12
 13 | NN-NN-NNNNNNNN-NNN-NNNNNN  |           |           |           |           |           |           | 13
 14 |                           |           |           |           |           |           |           | 14
 15 |                           |           |           |           |           |           |           | 15
 16 |                           |           |           |           |           |           |           | 16
 17 |                           |           |           |           |           |           |           | 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   |   |
```

Record Element Description:

Exhibit 2.4.24-2 (Cont. 1) (01-01-2011)
UR Create Format Output

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD
2	1	7–11	ITEMS-LITERAL
3	1	13–15	ITEM-COUNT—Number of items added to this point. (Generated)
4	1	17	AT-SIGN-LITERAL
5	1	18–35	MONEY-COUNTER-EDITED-LITERAL—The dollar amount added to this point. (Generated)
6	2	1–17	UR-CTRL-NUM-EDITED-LITERAL
7	2	19–20	SOURCE-CD-LITERAL
8	2	22–25	STATUS-CD-LITERAL
9	2	26–36	EMPLOYEE-ASG-NUM-LITERAL
10	3	1–14	DOLLAR-SIGN-LITERAL
11	4	1–2	TYPE-OF-PAYMENT-LITERAL
12	4	4–11	RECVD-DT-LITERAL
13	4	13	NOTICE-ABBREV-LITERAL
14	5	1–35	NAME-LINE-1-LITERAL
15	6	1–35	NAME-LINE-2-LITERAL
16	7	1–35	STREET-ADDR-LITERAL
17	8	1–29	CITY-STATE-ZIP-LITERAL
18	9	1–50	PAYMENT-INFO-LITERAL
19	10	1–50	PAYMENT-INFO-2-LITERAL
20	11	1–12	TIN-FILE-SOURCE-LITERAL
21	12	1–2	MFT-LITERAL
22	12	4–9	TAX-PRD-LITERAL
23	13	1-24	TRACE-ID-LITERAL

Exhibit 2.4.24-3   (09-01-2020)
UR ADD Realtime Input

Input Display: (To be used in the CAMPUS CASHIER or UR functions only).

```
|    |     1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |    |
|    |1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
| 1  |URADD ITEMS 000 @    |         $.00    |           |           |           |           |           | 1  |
| 2  |nnnnn-nnn-nnnnn-n aa vvvv nnnnnnnnnn    |           |           |           |           |           | 2  |
| 3  |vvv,vvv,vvv.nn       |           |           |           |           |           |           | 3  |
| 4  |aa nnnnnnnn v        |           |           |           |           |           |           | 4  |
| 5  | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv |           |           |           |           |           | 5  |
| 6  | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv |           |           |           |           |           | 6  |
| 7  | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv |           |           |           |           |           | 7  |
| 8  | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv|       |           |           |           |           |           | 8  |
| 9  | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv |           |           |           |           | 9  |
|10  |vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv    |           |           |           |10  |
|11  |nnvvnnvnnnv          |           |           |           |           |           |           |11  |
|12  |nn nnnnnn|           |           |           |           |           |           |           |12  |
|13  |nn-nn-nnnnnnn-nnn-nnnnnn                |           |           |           |           |           |13  |
|14  |           |           |           |           |           |           |           |           |14  |
|15  |           |           |           |           |           |           |           |           |15  |
|16  |           |           |           |           |           |           |           |           |16  |
|17  |           |           |           |           |           |           |           |           |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   |    |
```

Record Element Description:

Exhibit 2.4.24-3 (Cont. 1) (09-01-2020)
UR ADD Realtime Input

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD URADD
2	2	1–17	UR-CTRL-NUM-EDITED—Must be present and in format nnnnn-nnn-nnnnn-n with the first two numerics a valid area office or Campus. Upon "REQUEST COMPLETED" for CC URADD with a SOURCE-CD of "UR" , the first eleven digits and the year digit of the DLN will be returned to the screen.
3	2	19–20	SOURCE-CD—An overlay, must be present and alpha, indicates the area from which the UR record originated.
			UR—Clearing & Deposit Function *only* (will be returned upon each "REQUEST COMPLETED")
			RJ—Reject Function
			NU—Nullified Unpostables
			NM—Non-Master File
			AD—Adjustments
			FD—Federal Tax Deposit
			EF—Electronic Fund Transfers
			P1 —Project 1
			P2—Project 2
			AM—Account Maintenance
			CO—Collection
			DO —District Office
			OT—Other
			ST—Statute
4	2	22–25	STATUS-CD—Overlay reflects the classification of the UR record. Status are:
			OPEN— Remittance that can be applied after identification. Also generated from blanks
			IDEN— Identified, but unable to apply
			If blank, status will be OPEN.
5	2	27–36	EMPLOYEE-ASG-NUM Optional
6	3	1–14	ORIGINAL-AMT-EDITED—*Must be present* and .01 through 999,999,999.99 includes decimal point and comma(s). Overlay first $ with amount to be entered—i.e. 10.00$$$.

Exhibit 2.4.24-3 (Cont. 2) (09-01-2020)
UR ADD Realtime Input

Item	Line	Position	Description and Validity
7	4	1–2	TYPE-OF-PAYMENT—Must be 2 position alpha code to designate the type of remittance received.
			BC— Business Check
			CA— Cash (includes cash conversions)
			CC— Cashier's Check
			GC— Government Check
			MO— Money Order
			PC— Personal Check
			FD— Federal Tax Deposit (includes Certificates of Deposit)
			UK— Unknown
8	4	4–11	RECVD-DT — Valid month, day, year combination and will be formatted MMDDYYYY. Must be present, valid for CC ESAPL. Cannot be a future date. The year must be current year or prior.
9	4	13	UR-NOTICE-IND—May be blank or one position code to indicate whether a 3731CG or a 3731SP notice is to be generated.
			Y— Notice will be computer generated
			E - Spanish notice will be generated
			blank— When left blank, no notice will be sent
10	5	1–35	NAME-LINE-1—*Must be present*; first position must be alpha or numeric. Input name line as follows:
			a. IMF—Smith, John J. N/C SMIT
			b. BMF—Smith, John M. N/C SMIT
			c. BMF—John M. Smith Co. Inc. N/C JOHN
			d. Multiple BMF Names—(Partnership) Smith-Jones-Roberts Co. N/C SMIT
			e. Unknown—Unknown N/C UNKN
			NOTE: *DO NOT USE COMMAS ANYWHERE IN NAME-LINE-1 UNLESS THE NAME CONTROL IS TO BE GENERATED AS SHOWN INa OR b.*
11	6	1–35	NAME-LINE-2—Optional
12	7	1–35	STREET-ADDR—If known

Exhibit 2.4.24-3   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-3 (Cont. 3) (09-01-2020)
UR ADD Realtime Input

Item	Line	Position	Description and Validity
13	8	1–29	CITY-STATE-ZIP-INPUT—Must be present if notice is to be generated. A "#" (pound sign) in the first position indicates a foreign address and requires only that the rest of the input field not be blank. Otherwise, the field must contain one of the following: 1) a Major-City-Code followed by blanks or blank, Zip-Cd, blanks; 2) a complete City/St/Zip . If the input is a valid Major-City-Cd but the corresponding City is no more than 16 characters in length, the input will be flagged. If the input is a complete City/St/Zip, the format must be City followed by a comma, State (2 position standard state abbr.), blank, Zip. The city cannot exceed 16 characters in length.
14	9	1–50	PAYMENT-INFO—*Must be present*, check or money order number, name of bank, etc. 50 positions maximum.
15	10	1–50	PAYMENT-INFO-2—Optional. Used as a continuation of PAYMENT-INFO line. 50 positions maximum.
16	11	1–12	TIN-FILE-SOURCE-EDITED—Optional, SSN/EIN format.
17	12	1–2	MFT—Optional. Can be input when TIN-FILE-SOURCE-EDITED is present.
18	12	4–9	TAX-PRD—Optional. Can be input when TIN-FILE-SOURCE-EDITED is present.
19	13	1-24	TRACE-ID—*Must be present*, and must be all numeric. Can be all zeroes OR must be entered as follows: Pos 1-2 is the site-id and must be a valid Campus Code, a valid District Office Code, a valid Area Office Code, or a valid Lockbox Bank ID. This does not have to be a current, valid code. It can be a valid one from the past. Pos 4-5 is the system-id and must be 01, 02, 05, 10, 15, 20, 25, 30, 35, 40, 45, 50, or 55. Pos 7-13 is the julian deposit date and it must be greater than 2006001. It cannot be greater than the current date. Pos 15-17 is the sequence number and it must be greater than 000. Pos 19-24 is the transaction sequence number and it must be greater than 000000.

Exhibit 2.4.24-3 (Cont. 4) (09-01-2020)
UR ADD Realtime Input

Item	Line	Position	Description and Validity
			NOTE: Upon "REQUEST COMPLETED" for CC URADD with a SOURCE-CD of "UR" , the first fourteen digits of the TRACE-ID will be returned to the screen.

Terminal Responses

a.   Valid response: *REQUEST COMPLETED* message on line 14. Valid response also includes the URADD format, which will be redisplayed after each additional, retaining the first 11 digits and year digit of the UR-CTRL-NUM-EDITED, the first 14 digits of the TRACE-ID, and SOURCE-CD "UR". A subtotal of item count and amount added to this point will be shown on line one. To clear these counters at the end of a block, input any valid command code except URADD.

b.   Error Response: Error messages are displayed on line 14

Exhibit 2.4.24-3   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-4   (01-01-2011)
UR ES Realtime Input

Input Display: (This command code is used in the CAMPUS CASHIER function only.)

```
   |    |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |    |
   |    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
   |1   |ESAPL ITEMS 000 @     |$.00      |          |          |          |          |          |1   |
   |2   |nnnnn-nnn-nnnnn-n     |          |          |          |          |          |          |2   |
   |3   |vvv,vvv,vvv.nn        |          |          |          |          |          |          |3   |
   |4   |aa nnnnnnnn           |          |          |          |          |          |          |4   |
   |5   | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                 |          |          |          |5   |
   |6   | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                 |          |          |          |6   |
   |7   | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                   |          |          |          |7   |
   |8   | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv    |                  |          |          |          |8   |
   |9   | vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv            |          |          |9   |
   |10  |vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv        |          |          |10  |
   |11  |nnvvnnvnnnv           |          |          |          |          |          |          |11  |
   |12  |nn nnnnnn|            |          |          |          |          |          |          |12  |
   |13  |nn-nn-nnnnnnn-nnn-nnnnnn            |          |          |          |          |          |13  |
   |14  |          |          |          |          |          |          |          |          |14  |
   |15  |          |          |          |          |          |          |          |          |15  |
   |16  |          |          |          |          |          |          |          |          |16  |
   |17  |          |          |          |          |          |          |          |          |17  |
   |18  |          |          |          |          |          |          |          |          |18  |
   |19  |          |          |          |          |          |          |          |          |19  |
   |20  |          |          |          |          |          |          |          |          |20  |
   |21  |          |          |          |          |          |          |          |          |21  |
   |22  |          |          |          |          |          |          |          |          |22  |
   |23  |          |          |          |          |          |          |          |          |23  |
   |24  |          |          |          |          |          |          |          |          |24  |
   |    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
   |    |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |    |
```

Record Element Description:

Exhibit 2.4.24-4 (Cont. 1) (01-01-2011)
UR ES Realtime Input

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD—(Overlay URADD with ESAPL)
2	2	1–17	UR-CTRL-NUM-EDITED—Enter in valid format nnnnn-nnn-nnnnn-n with the first two digits a valid area office or Campus for the input region.
3	3	1–14	ORIGINAL-AMT-EDITED—(Amount applied as an estimated payment) Overlay dollar sign in dollar and cents format with commas and decimals inserted, (left-justified), e.g.1,000.00$$$$. Valid range is 1.00–999,999,999.99.
4	4	1–2	TYPE-OF-PAYMENT—Must be a two position alpha code to designate the type of payment received:
			BC— Business Check
			CA— Cash (includes cash conversions)
			CC— Cashier's Check
			GC— Government Check
			MO— Money Order
			PC— Personal Check
			FD— Federal Tax Deposits (includes Certificates of Deposit)
			UK— Unknown
5	4	4–11	RECVD-DT—Enter a valid month, day, year in MMDDYYYY format.
6	5	1–35	NAME-LINE-1 —First position must be alpha or numeric. Enter name line as follows:
			a. IMF—Smith, John J. N/C SMIT
			b. BMF—Smith, John M. N/C SMIT
			c. BMF—John M. Smith Co. Inc. N/C JOHN
			d. Multiple BMF Names—(Partnership) Smith-Jones-Roberts Co. N/C SMIT
			NOTE:*DO NOT USE COMMAS ANYWHERE IN NAME-LINE–1 UNLESS THE NAME CONTROL IS TO BE GENERATED AS SHOWN IN a OR b*
7	6	1–35	NAME-LINE-2—Optional
8	7	1–35	STREET-ADDR—Enter if known

Exhibit 2.4.24-4   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-4 (Cont. 2) (01-01-2011)
UR ES Realtime Input

Item	Line	Position	Description and Validity
9	8	1–29	CITY-STATE-ZIP-INPUT—Enter if known. A "#" (pound sign) in the first position indicates a foreign address and requires only that the rest of the input field not be blank. Otherwise, the field must contain one of the following: 1) a Major-City-Code followed by blanks or blank, Zip-Cd, blanks; 2) a complete City/St/Zip. If the input is a valid Major-City-Cd but the corresponding City is more than 16 characters in length, the input will be flagged. If the input is a complete City/St/Zip, the format must be City followed by comma, State (2 positions standard state abbr.), blank, Zip. The City cannot exceed 16 characters in length.
10	9	1–50	PAYMENT-INFO—Enter check or money order number, date of check, name of bank, etc. 50 positions maximum.
11	10	1-50	PAYMENT-INFO-2—Optional. Used as a continuation of PAYMENT-INFO line. 50 positions maximum.
12	11	1–11	TIN-EDITED—Must be nnn-nn-nnnn or nn-nnnnnnn format.
13	12	4–9	TAX-PRD—Tax Period. Format is YYYYMM. Must be present with six numerics. The tax period must not be later than the current date plus one year.
14	13	1-24	TRACE-ID—Not required. Let the format of nn-nn-nnnnnnn-nnn-nnnnnn remain on the screen. Zeroes will be written to the URF database.

Terminal Responses

    a.   Error Response: Error messages are displayed on line 14.
    b.   Valid Responses: ESAPL format will be redisplayed after each entry. A sub-total of item count and amount added to this point will be shown on line one. To clear these counters at the end of the block, input any valid command code except CC ESAPL or CC URADD. (e.g. CC URINQ, SUMRY, TXMOD)

Exhibit 2.4.24-5   (01-01-2000)
UR Refund Format Request

Input Display: (To be used in Service Center UR function only)

```
|                                                                              |    |
|       1-9       11-19     21-29     31-39     41-49     51-59     61-69     71-80 |    |
|     12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
| 1  |FMREF    \  |         |         |         |         |         |         |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|
|     12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
|       1-9       11-19     21-29     31-39     41-49     51-59     61-69     71-80 |    |
```

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD FMREF

Exhibit 2.4.24-6   (01-01-2000)
UR Refund Format Output

Terminal response to UR-REFUND-FORMAT-REQUEST.

```
      1-9      11-19     21-29    31-39    41-49    51-59    61-69    71-80
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
  1  URREF                                                                              1
  2  NNNNN-NNN-NNNNN-N NNNNNNNN                                                          2
  3  NCUR $$$$$$$$$$$$$$                                                                 3
  4  1ST NAME                                                                           4
  5  2ND NAME                                                                           5
  6  STREET                                                                             6
  7  CITY/ST/ZIP                                                                        7
  8  TIN/V/N/*/P/X/W                                                                    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
     12345678901234567890123456789012345678901234567890123456789012345678901234567890
      1-9      11-19     21-29    31-39    41-49    51-59    61-69    71-80
```

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD
2	2	1–17	UR-CTRL-NUM-EDITED-LITERAL
3	2	19–26	RETURN-FILE-DT-LITERAL
4	3	1–4	NAME-CTRL-LITERAL
5	3	6–19	REFUND-AMT-LITERAL
6	4	1–35	NAME-LINE-1-LITERAL
7	5	1–35	NAME-LINE-2-LITERAL
8	6	1–35	STREET-ADDR-LITERAL
9	7	1–29	CITY-STATE-ZIP-LITERAL
10	8	1–15	TIN-FILE-SOURCE-LITERAL

Exhibit 2.4.24-7   (01-01-2000)
UR Refund Realtime Input

Input Display:

```
      1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
    12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
 1  URREF                                                                            |  1
 2  nnnnn-nnn-nnnnn-n nnnnnnnn                                                        |  2
 3  vvvv vvv,vvv,vvv.nn                                                               |  3
 4  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                            |  4
 5  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                            |  5
 6  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                              |  6
 7  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                 |  7
 8  nnvvnnvnnnvv                                                                      |  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
    12345678901234567890123456789012345678901234567890123456789012345678901234567890 |
      1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80   |
```

Record Element Description:

Exhibit 2.4.24-7 (Cont. 1) (01-01-2000)
UR Refund Realtime Input

Item	Line	Position	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD URREF
2	2	1–17	UR-CTRL-NUM-EDITED—Must match control number on the Unidentified Remittance record.
3	2	19–26	RETURN-FILE-DT—Optional. If entered valid month, day, year combination will be formatted MMDDYYYY.
4	3	1–4	NAME-CTRL—Must match name control on Unidentified Remittance record. Must not be UNKN.
5	3	6–19	REFUND-AMT—Must be present. OPEN or IDEN status.
6	4	1–35	NAME-LINE-1 Must be present even if same as Unidentified Remittance record.
7	5	1–35	NAME-LINE-2—Optional
8	6	1–35	STREET-ADDR—Optional. Variable input.
9	7	1–29	CITY-STATE-ZIP-INPUT—Must be present. A "#" (pound sign) in the first position indicates a foreign address and requires only that the rest of the input field not be blank. Otherwise, the field must contain one of the following: 1) a Major-City-Code followed by blanks or blank, Zip-Cd, blanks; 2) a complete City/St/Zip. If the input is a valid Major-City-Cd but the corresponding City is more than 16 characters in length, the input will be flagged. If the input is a complete City/St/Zip, the format must be City followed by comma, State (2 position standard abbr.), blank, Zip. The City cannot exceed 16 characters in length.
			Note: FOREIGN ADDRESS INDICATOR-#— must be present in the first position of the CITY-STATE-ZIP-INPUT field followed by the city and/or country.
10	8	1–12	TIN-FILE-SOURCE-EDITED—Optional

Terminal Responses:

    a.   Valid Response: The URREF format will be redisplayed after each application, with the message REQUEST COMPLETED appearing on line 13.

    b.   Error Responses: The error messages appear on line 13.

Exhibit 2.4.24-8 (01-01-2000)
UR Apply CHG Format Request

Input Display:

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD FMAPL

Exhibit 2.4.24-9   (07-01-2003)
UR Apply CHG Format Output

Terminal response to UR-APPLY-CHG-FORMAT-REQUEST.

```
|   |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |   |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
| 1 |URAPL     |          |          |          |          |          |          |          | 1 |
| 2 |A NNNNN-NNN-NNNNN-N|A|         |          |          |          |          |          | 2 |
| 3 |NCUR NCUR|N|         |          |          |          |          |          |          | 3 |
| 4 |1TC $$$$$$$$$$$$$$$$ N|       |          |          |          |          |          | 4 |
| 5 |2TC $$$$$$$$$$$$$$$$|       |          |          |          |          |          |          | 5 |
| 6 |3TC $$$$$$$$$$$$$$$$|       |          |          |          |          |          |          | 6 |
| 7 |TIN/V/N/*/P/X/W DP|        |          |          |          |          |          |          | 7 |
| 8 |YYYYMM NN|NNN|       |          |          |          |          |          |          | 8 |
| 9 |REMARKS   |          |          |          |          |          |          |          | 9 |
|10 |23-LOC    |          |          |          |          |          |          |          |10 |
|11 |FORM#     |          |          |          |          |          |          |          |11 |
|12 |TRANS-DLN |          |          |          |          |          |          |          |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 |
|   |1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
|   |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |   |
```

Record Element Description:

Exhibit 2.4.24-9 (Cont. 1) (07-01-2003)
UR Apply CHG Format Output

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD
2	2	1	TYPE-OF-APPLICATION-LITERAL
3	2	3–19	UR-CTRL-NUM-EDITED-LITERAL
4	2	21	NOTICE-IND
5	3	1–4	NAME-CTRL-LITERAL
6	3	6–9	APPLICATION-NC-LITERAL
7	3	11	ELECT-PYMENT-IND-LITERAL
8	4	1–3	PRIMARY-TRANS-CD-LITERAL
9	4	5–18	DOLLAR-SIGN-LITERAL
10	4	20	BYPASS-IND
11	5	1–3	SECONDARY-TRANS-CD-LITERAL
12	5	5–18	DOLLAR-SIGN-LITERAL
13	6	1–3	TERTIARY-TRANS-CD-LITERAL
14	6	5–18	DOLLAR-SIGN-LITERAL
15	7	1–15	TIN-FILE-SOURCE-LITERAL
16	7	17-18	DESIGNATED-PAYMENT-CD
17	8	1–6	TAX-PRD-LITERAL
18	8	8–9	MFT-CD-LITERAL
19	8	9–11	PLAN-NUM-LITERAL
20	9	1–7	RE-MARKS-LITERAL
21	10	1–6	LOCATION-CD-OR 23C-DT-LIT
22	11	1–5	TAX-FORM-NUM-LITERAL
23	12	1–14	TRANS-DLN-LITERAL

Exhibit 2.4.24-9   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-10   (09-01-2020)
UR Apply Realtime Input—"M" Apply: IMF/BMF Accounts

Input Display:

```
 |    |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |   |
 |    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
 |1   |URAPL                                                                                      |1 |
 |2   |a nnnnn-nnn-nnnnn-n|a                                                                      |2 |
 |3   |vvvv vvvv|a                                                                                |3 |
 |4   |nnn nnn,nnn,nnn.nn a                                                                       |4 |
 |5   |vvv nnn,nnn,nnn.nn                                                                         |5 |
 |6   |vvv nnn,nnn,nnn.nn                                                                         |6 |
 |7   |nnvvnnvnnnvv nn                                                                            |7 |
 |8   |nnnnnn nn|nnn                                                                              |8 |
 |9   |vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                  |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|
 |    |123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|   |
 |    |   1-9    |  11-19   |  21-29   |  31-39   |  41-49   |  51-59   |  61-69   |  71-80   |   |
```

Record Element Description:

Exhibit 2.4.24-10 (Cont. 1) (09-01-2020)
UR Apply Realtime Input—"M" Apply: IMF/BMF Accounts

Item	Line	Position	Description and Validity
1	1	1–5	COMMAND-CD URAPL
2	2	1	TYPE-OF-APPLICATION—M—The standard validity checks will apply to the standard elements, i.e., MFT, Tax Period, TIN, Transaction Codes, etc.
3	2	3–19	UR-CTRL-NUM-EDITED—Must match control number on the UR record.
4	2	21	NOTICE-IND—Required. Must be "Y" or "E" or"N".
5	3	1–4	NAME-CTRL—Must match NAME-CTRL on the UR record. *Must not be UNKN.*
6	3	6–9	APPLICATION-NAME-CTRL—Must match valid NAME-CTRL of tax account.
7	3	11	ELECT-PYMENT-IND—Must be a 'Y' if electronic payment is being applied. 'N' will be the default. Valid for Primary Trans-action Codes 610, 620, 640, 650, 660, 670, 678, 680, and 690.
8	4	1–3	PRIMARY-TRANS-CD—*Must be present* with valid transaction code. NOTE - For year 2015, the only Primary Trans Cd that should be used with MFT 43 is Trans Cd 640.
9	4	5–18	PRIMARY-TRANS-AMT—*Must be present.* Begin overlaying first $ with amount to be entered. Include decimal and commas. May not exceed balance amount in UR record. If PRIMARY-TRANS-CD is 694 and DESIGNATED-PAYMENT-CD is 47 or 48, amount must equal $43.00. If PRIMARY-TRANS-CD is 694 and DESIGNATED-PAYMENT-CD is 49, amount must equal $52.00. If PRIMARY-TRANS-CD is 694 and DESIGNATED-PAYMENT-CD is 50, amount must equal $120.00. If PRIMARY-TRANS-CD is 694 and DESIGNATED-PAYMENT-CD is 51, amount must equal $50.00. If PRIMARY-TRANS-CD is 670 and DESIGNATED-PAYMENT-CD is 33, amount must equal $186.00. UR record must be in OPEN OR IDEN status.
10	4	20	BYPASS-IND
11	5	1–3	SECONDARY-TRANS-CD—Can be present only when the PRIMARY-TRANS-CD is present. If PRIMARY-TRANS-CD is 694, SECONDARY-TRANS-CD must be 360.

Exhibit 2.4.24-10   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-10 (Cont. 2) (09-01-2020)
UR Apply Realtime Input—"M" Apply: IMF/BMF Accounts

Item	Line	Position	Description and Validity
12	5	5–18	SECONDARY-TRANS-AMT—If the SECONDARY-TRANS-CD is 570, amount field is blank. If the SECONDARY-TRANS-CD is 170 or 270, amount may be equal to or greater than zero. If the SECONDARY-TRANS-CD is 360 and the PRIMARY-TRANS-CD is 694, amounts must equal. All other SECONDARY-TRANS-AMT must be greater than zero and may not exceed the PRIMARY-TRANS-AMT.
13	6	1–3	TERTIARY-TRANS-CD—Can be present only when PRIMARY-TRANS-CD is present.
14	6	5–18	TERTIARY-TRANS-AMT—Must be present when TERTIARY-TRANS-CD is present. Amount must be greater than zero and the sum of PRIMARY-TRANS-AMT and TERTIARY-TRANS-AMT cannot exceed the balance amount in the UR record.
15	7	1–12	TIN-FILE-SOURCE-EDITED—nnn-nn-nnnn or nn-nnnnnnn format. IMF—Use * on invalid segment, BMF—blank, V (valid SSN) or W (invalid SSN), IRA-P or X. Use P for valid SSN and X for invalid for IRA processing.
16	7	17-18	DESIGNATED-PAYMENT-CD—
			When PRIMARY-TRANS-CD 640 is used with MFT 35 or MFT 65, if DPC is not entered, it will default to DPC of 36;otherwise, valid DPC for MFT 35 and MFT 65 is 36.
			When PRIMARY-TRANS-CD 640 is used with MFT 43, if DPC is not entered, it will default to DPC of 43;otherwise, valid DPC for MFT 43 is 43.
			When PRIMARY-TRANS-CD 670 is used with MFT 35 or MFT 65, if DPC is not entered, it will default to DPC of 36;otherwise, valid DPCs for MFT 35 and MFT 65 are 03, 09, 10, 14, 24, 34, 35, or 36.
			When PRIMARY-TRANS-CD 670 is used with MFT 43, if DPC is not entered, it will default to DPC of 43;otherwise, valid DPC for MFT 43 is 43.
			When PRIMARY-TRANS-CD 670 is used with MFTs other than 35 or 43 or 65, if DPC is not entered, it will default to DPC of 00. Valid DPCs are 00 through 11, 13, 14, 16, 17, 20 through 23, 26, 31, 33, 34, 35, or 99. If DPC = 26 or 31, MFT must =31.
			When PRIMARY-TRANS-CD 694 is used along with SECONDARY-TRANS-CD 360, you must enter 47, 48, 49, 50 or 51 as the DPC.

Exhibit 2.4.24-10 (Cont. 3) (09-01-2020)
UR Apply Realtime Input—"M" Apply: IMF/BMF Accounts

Item	Line	Position	Description and Validity
			When PRIMARY-TRANS-CD 720 is used with MFT 65 the DOC-CD is 45/48.
17	8	1–6	TAX-PRD—IMF, the return tax period may not be earlier than 199212; BMF MFT 01, 03, 04, 09, or 11, tax period may not be earlier than 196203. BMF MFT 02, 05, 06, or 10, tax period may not be earlier than 196112. IRA MFT 29—Use 197512 or later. BMF MFT 08, tax period may not be earlier than 200412. BMF MFT 40, tax period may not be earlier than 200401. BMF MFT 17, tax period may not be earlier than 200512. BMF MFT 14, tax period may not be earlier than 200612. IMF MFT 35 or MFT 65, tax period may not be earlier than 201412. BMF MFT 43, tax period may not be earlier than 201512 & month must be 12.
18	8	8–9	MFT-CD—See TAX-PRD consistency check. NOTE -For year 2015, the only Primary Trans Cd that should be used with MFT 43 is Trans Cd 640.
19	8	11-13	PLAN-NUM—Present only when MFT is 46, 74 or 76. Format is nnn. If MFT is 46, valid PLAN-NUM range is 000, 100-599, 700-999. If MFT is 74, valid PLAN-NUM range is 001-999. If MFT is 76, valid PLAN-NUM range is 000-499, 501-999.
20	9	1–70	RE-MARKS—Must be included on all applies.

Note: If MFT-CD is 46, 74 or 76, PLAN-NUM must be present.

Terminal Responses:

    a.   Error Responses: Error messages appear on line 13.
    b.   Valid Response: The URAPL format will be redisplayed after each application, with the message *REQUEST COMPLETED* appearing on line 13.

Exhibit 2.4.24-10   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-11   (01-01-2016)
UR Apply Realtime Input—"N" Apply: General Ledger Subsidiary Accounts Input

Input Display:

```
         1-9       11-19     21-29     31-39     41-49     51-59     61-69     71-80
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
   1  URAPL                                                                             1
   2  a nnnnn-nnn-nnnnn-n a                                                             2
   3  vvvv                                                                              3
   4  nnn nnn,nnn,nnn.nn                                                                4
   5                                                                                    5
   6                                                                                    6
   7  nnvvnnvnnnvv                                                                      7
   8  nnnnnn nn nnn                                                                     8
   9  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv          9
  10  vvvvvvvvv                                                                        10
  11  vvvvvv                                                                           11
  12  vvvvvvvvvvvvvvvv                                                                 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
      12345678901234567890123456789012345678901234567890123456789012345678901234567890
         1-9       11-19     21-29     31-39     41-49     51-59     61-69     71-80
```


Record Element Description:

Exhibit 2.4.24-11 (Cont. 1) (01-01-2016)
UR Apply Realtime Input—"N" Apply: General Ledger Subsidiary Accounts Input

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD URAPL
2	2	1	TYPE-OF-APPLICATION-N
3	2	3–19	UR-CTRL-NUM-EDITED—Must match control number on UR record.
4	2	21	NOTICE-IND—Required. Must be "Y" or "E" or"N".
5	3	1–4	NAME-CTRL—Must match NAME-CTRL on UR record.
6	4	1–3	PRIMARY-TRANS-CD—Must be present. Transaction code must be 610, 640, 650, 670, 680, 690, or 720. TC 650 is invalid for MFT 07.
7	4	5–18	PRIMARY-TRANS-AMT—Must be present.
8	7	1–12	TIN-FILE-SOURCE-EDITED—nnn-nn-nnnn or nn-nnnnnnn format. The file source must be N.
9	8	1–6	TAX-PRD—Must be present.
10	8	8–9	MFT-CD—nn format, must be one of the following: 07,[slashb], 12, 17–26, 28, 31–38, 40–50, 53–54, 59, 65–68, 70–72, 74, 76, 80, 81, 90, 93–97. MFT 07 is invalid with TC 650.
11	8	11–13	PLAN-NUM——Present only when MFT is 74 or 76. Format is nnn. If MFT 74, valid PLAN-NUM range is 001 - 999. If MFT 76, valid PLAN-NUM range is 000 - 999.
12	9	1–70	RE-MARKS—Must be present.
13	10	1–8	LOCATION-CD-OR-23C-DT—23C date or location code. Must be overlayed.
14	11	1–6	TAX-FORM-NUM—Must be present. Variable input with a minimum of 3 characters.
15	12	1–14	GENERAL-LEDGER-ACCT-NUM—Must be present; variable, 1 to 14 positions.

Note: If MFT-CD is 74 or 76, PLAN-NUM must be present.

Terminal Responses:

    a.   Error Responses: Error messages appear on line 13.
    b.   Valid Response: The URAPL format will be redisplayed after each application, with the message *REQUEST COMPLETED* appearing on line 13.

Exhibit 2.4.24-11   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-12 (01-01-2005)
UR Apply Realtime Input—"T" Apply: Transfer to Deposit or General Fund

Input Display:

```
       1-9       11-19      21-29      31-39      41-49      51-59      61-69      71-80
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1  URAPL                                                                             1
 2  a nnnnn-nnn-nnnnn-n                                                               2
 3  vvvv                                                                              3
 4     nnn,nnn,nnn.nn                                                                 4
 5                                                                                    5
 6                                                                                    6
 7                                                                                    7
 8                                                                                    8
 9  vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv           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
    12345678901234567890123456789012345678901234567890123456789012345678901234567890
       1-9       11-19      21-29      31-39      41-49      51-59      61-69      71-80
```

Record Element Description:

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD URAPL
2	2	1	TYPE-OF-APPLICATION-T
3	2	3–19	UR-CTRL-NUM-EDITED—Must match the control number on the UR record.
4	3	1–4	NAME-CTRL—Must match the NAME-CTRL on the UR record.
7	4	5–18	PRIMARY-TRANS-AMT—Amount of Transfer. Must be present, Begin overlaying first $ with amount to be entered. Include decimal and commas. May not exceed UR record balance.
12	9	1–70	RE-MARKS—Must be present. Variable input item.

Terminal Responses:

Exhibit 2.4.24-12 (Cont. 1) (01-01-2005)
UR Apply Realtime Input—"T" Apply: Transfer to Deposit or General Fund

      a.   Error Responses: Error messages appear on line 13.
      b.   Valid Response: The URAPL format will be redisplayed after each application, with the message
            REQUEST COMPLETED appearing on line 13.

Exhibit 2.4.24-13   (01-01-2000)
UR AMT CHG Realtime Input—"D" Apply: Dishonored Check

Input Display: (This command code is to be used in the SERVICE CENTER CASHIER or UR functions only)

```
|                                                                                         |
| |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   | |
| |12345678901234567890123456789012345678901234567890123456789012345678901234567890| |
||1 |UROUT      |           |           |           |           |           |           |           |1 |
||2 |a nnnnn-nnn-nnnnn-n|    |           |           |           |           |           |           |2 |
||3 |vvvv       |           |           |           |           |           |           |           |3 |
||4 |    vvv,vvv,vvv.nn|   |           |           |           |           |           |           |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|
| |12345678901234567890123456789012345678901234567890123456789012345678901234567890| |
| |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   | |
```

Record Element Description:

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD UROUT
2	2	1	TYPE-OF-APPLICATION-D
3	2	3–19	UR-CTRL-NUM-EDITED—Must match control number on UR record.
4	3	1–4	NAME-CTRL—Must match NAME-CTRL on the UR record.
5	4	5–18	PRIMARY-TRANS-AMT—Leave blank if entire amount is being dishonored. If partial application has been made, enter the remaining amount to be dishonored.

Terminal Responses:

Exhibit 2.4.24-13 (Cont. 1) (01-01-2000)
UR AMT CHG Realtime Input—"D" Apply: Dishonored Check

    a.   Error Responses: The appropriate error message will be displayed on line 13.
    b.   Valid Response: *REQUEST COMPLETED* message will be displayed on line 13 and a new UROUT format will also be displayed.

Exhibit 2.4.24-14   (01-01-2001)
UR AMT CHG Realtime Input—"V" Apply: Voided Record

Input Display: (This command code is to be used in the SERVICE CENTER CASHIER or UR functions only)

```
      1-9      11-19     21-29     31-39     41-49     51-59     61-69     71-80
   1234567890123456789012345678901234567890123456789012345678901234567890123456789 0
1 |UROUT
2 |a nnnnn-nnn-nnnnn-n
3 |vvvv
4 |
5 |
6 |
7 |
8 |
9 |vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
10|
11|
12|
13|
14|
15|
16|
17|
18|
19|
20|
21|
22|
23|
24|
   1234567890123456789012345678901234567890123456789012345678901234567890123456789 0
      1-9      11-19     21-29     31-39     41-49     51-59     61-69     71-80
```

Record Element Description:

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD UROUT
2	2•	1	TYPE-OF-APPLICATION-V
3	2	3–19	UR-CTRL-NUM-EDITED—Must match control number on UR record.
4	3	1–4	NAME-CTRL—Must match NAME-CTRL on the UR record.
6	9	1–35	RE-MARKS—Explain the Void Transaction. Must be present.

Exhibit 2.4.24-14 (Cont. 1) (01-01-2001)
UR AMT CHG Realtime Input—"V" Apply: Voided Record

Terminal Responses:

 a.   Error Responses: The appropriate error message will be displayed on line 13.
 b.   Valid Response: *REQUEST COMPLETED* message will be displayed on line 13 and a new UROUT format will also be displayed.

Exhibit 2.4.24-14   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-15   (01-01-2000)
UR AMT CHG Realtime Input—"Z" Apply: Correction of Erroneous Money Amount

Input Display: (This command code is to be used in the SERVICE CENTER CASHIER or UR functions only)

```
|                                                                                                   |
|    |   1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |            |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|           |
| 1  |UROUT     |         |         |         |         |         |         |         |1          |
| 2  |a nnnnn-nnn-nnnnn-n |   |      |         |         |         |         |         |2          |
| 3  |vvvv      |         |         |         |         |         |         |         |3          |
| 4  |    vvv,vvv,vvv.nn   |      |         |         |         |         |         |4          |
| 5  |          |         |         |         |         |         |         |         |5          |
| 6  |          |         |         |         |         |         |         |         |6          |
| 7  |          |         |         |         |         |         |         |         |7          |
| 8  |          |         |         |         |         |         |         |         |8          |
| 9  |vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv |     |         |         |         |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         |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|           |
|    |   1-9    |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |            |
```

Record Element Description:

Exhibit 2.4.24-15 (Cont. 1) (01-01-2000)
UR AMT CHG Realtime Input—"Z" Apply: Correction of Erroneous Money Amount

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD UROUT
2	2	1	TYPE-OF-APPLICATION-Z
3	2	3–19	UR-CTRL-NUM-EDITED—Must match control number on UR record.
4	3	1–4	NAME-CTRL—Must match NAME-CTRL on the UR record.
5	4	5–18	PRIMARY-TRANS-AMT—Corrected money amount. Must be different than the original amount on the UR record.
6	9	1–35	RE-MARKS—Explain the reason for the change. Must be present.

Terminal Responses:

    a.   Error Responses: The appropriate error message will be displayed on line 13.
    b.   Valid Response: *REQUEST COMPLETED* message will be displayed on line 13 and a new UROUT format will also be displayed.

Exhibit 2.4.24-16   (09-01-2020)
UR-ENTITY-CHG-INPUT

Input Display:

```
 |     1-9   |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |  |
 |1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890|  |
 1 |URENT                                                                                          |1
 2 |vvvv                                                                                           |2
 3 |nnnnn-nnn-nnnnn-n a                                                                            |3
 4 |N1/vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                         |4
 5 |N2/vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                         |5
 6 |ST/vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                         |6
 7 |CS/vvvvvvvvvvvvvvvvvvvvvvvvvvvvv                                                                |7
 8 |SC/vvvv                                                                                        |8
 9 |NR/vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv                     |9
10 |EN/nnnnnnnnnn                                                                                  |10
11 |RD/nnnnnnnn                                                                                    |11
12 |TN/nnn-nn-nnnn                                                                                 |12
13 |TI/nn-nn-nnnnnnn-nnn-nnnnnn                                                                    |13
14 |                                                                                              |14
15 |                                                                                              |15
16 |                                                                                              |16
17 |                                                                                              |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   |  |
```

Record Element Description:

Exhibit 2.4.24-16 (Cont. 1) (09-01-2020)
UR-ENTITY-CHG-INPUT

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1–5	COMMAND-CD
2	2	1–4	NAME-CTRL— Must match the NAME-CTRL on the UR record.
3	3	1–17	UR-CTRL-NUM-EDITED—Must match the UR-CTRL-NUM on the UR record. *Note:* Lines 4–9 will be used to update the 1st NL, 2nd NL, Street Address, City/State/Zip, and Status-Cd and/or to add a narrative. The first element being changed and/or added *must be entered on Line 4*. The *next element* being changed and / or added must appear on the *next line*, etc.
4	3	19	NOTICE-IND—May be blank or one position code to indicate whether a 3731CG notice or a 3731SP Spanish notice is to be generated. Y-Notice will be computer generated. E - Spanish Notice will be computer generated. blank—When left blank, no notice will be sent.
5	4	4–38	NEW-FIRST-NAME-LINE—If being changed, enter N1/ immediately followed by the new name line. A new name control will be generated for the Unidentified Remittance File record. First position must be alpha or numeric.
6	5	4–38	NEW-SECOND-NAME-LINE—If being changed, enter N2/ immediately followed by the new second name line. First position must be alpha or numeric or if being deleted, enter N2/ immediately followed by spaces.
7	6	4–38	NEW-STREET-ADDR—If being added or changed, enter ST/ immediately followed by the new street address data. The field must contain a valid character other than a blank in the first position. Optional when changing City/State/Zip.
8	7	4–32	NEW-CITY-STATE-ZIP—If being added or changed, enter CS/ immediately followed by one of the following: 1) a Major City Code followed either by blanks or blank; 2) a complete City/State/Zip. If the input is a valid Major-City-Cd but the corresponding City is more than 16 characters in length, the input will be flagged. If the input is a complete City/St/Zip, the format must be City followed by comma, State (2 positions standard state abbr.), blank, Zip. The City cannot exceed 16 characters in length. If a foreign address, enter a pound sign (#) in position 1 followed by the foreign address.

Exhibit 2.4.24-16   Internal Revenue Manual   Cat. No. 28215V (03-06-2023)

Exhibit 2.4.24-16 (Cont. 2) (09-01-2020)
UR-ENTITY-CHG-INPUT

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
9	8	4–7	STATUS-CD—If being changed, enter SC/ immediately followed by the change. Valid Changes are: (OPEN to IDEN or FROZ) and (IDEN to OPEN or FROZ) and (FROZ to OPEN or IDEN).
10	9	4–38	NARRATIVE—If being added, enter NR/ immediately followed by the narrative. First position must not be blank and the field cannot exceed 70 characters.
11	10	4–13	EMPLEE-NUM—If being added or changed, enter EN/ immediately followed by a 10 digit employee number.
12	11	4–11	RECVD-DT—If being changed, enter RD/ followed by a valid month, day, year combination formatted MMDDYYYY.
13	12	4–14	TIN—If being added or changed, enter TN/ immediately followed by a valid SSN/EIN.
14	13	4-27	TRACE-ID-If being added or changed, enter TI/ immediately followed by a valid formatted TRACE-ID.

Terminal Responses:

    a.   Error Response: Error Messages will be displayed on line 13.
    b.   Valid Response: *REQUEST COMPLETED* message will be displayed on line 13.

Exhibit 2.4.24-17 (01-01-2016)
Valid URAPL "M" Transaction Table

CC **URAPL"M"** TRANS-CD-MFT-DOC-CD TABLE

TRANS-CDS	B01	B02	B03	B04	B05	B06	B08	B09	B10	B11	B12	B13	B14	B15	B16	DOC Code	PRI	SEC	TER
170		X			X											17		X	
180	X		X					X	X	X	X		X		X	17		X	
200																17		X	
270	X	X	X	X	X			X	X	X	X		X	X	X	17		X	
360	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17		X	
570	X	X	X	X	X			X	X	X	X	X	X	X	X	17		X	
610	X	X	X	X	X	X	X	X	X	X	X		X	X	X	17	X		X
620		X			X											17	X		X
640	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		X
650	X		X	X				X	X	X			X		X	24	X		
660		X			X											17	X		X
670	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		X
678																17	X		X
680	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		
690	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		X
694												X	X			17	X		
720	X	X	X	X	X	X	X	X	X	X	X		X	X	X	45/48	X		

CC **URAPL"M"** TRANS-CD-MFT-DOC-CD TABLE

TRANS-CDS	B17	I29	I30	I31	B33	B34	I35	B36	B37	B40	B43	B44	B46	B49	B50	DOC Code	PRI	SEC	TER
170	X	X	X	X	X	X						X				17		X	
180																17		X	
200		X	X	X												17		X	
270		X	X	X	X	X			X	X		X			X	17		X	
360	X	X	X	X	X	X	X	X	X	X	X	X			X	17		X	
570	X	X	X	X	X	X	X	X	X	X	X	X		X	X	17		X	
610	X	X	X	X	X	X		X	X			X	X		X	17	X		X
620					X	X										17	X		X
640	X	X	X	X	X	X	X		X	X	X	X		X	X	17	X		X
650																24	X		
660		X	X	X	X	X						X				17	X		X
670	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		X
678												X				17	X		X
680	X	X	X	X	X	X	X		X	X	X	X		X	X	17	X		
690	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		X
694	X					X					X			X		17	X		
720	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	45/48	X		

Exhibit 2.4.24-17 (Cont. 1) (01-01-2016)
Valid URAPL "M" Transaction Table

	| CC URAPL"M" TRANS-CD-MFT-DOC-CD TABLE																	
TRANS-CDS	B 51	B 52	I 55	B 58	B 60	B 61	B 62	B 63	B 64	I 65	B 67	B 74	B 76	B 77	B 78	DOC Code	PRI	SEC	TER
170																17		X	
180																17		X	
200															X	17		X	
270	X	X		X	X	X	X	X	X			X	X	X	X	17		X	
360	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17		X	
570	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17		X	
610	X	X		X	X	X	X	X	X		X	X	X	X	X	17	X		X
620												X	X			17	X		X
640	X	X	X	X	X	X	X	X	X	X		X	X	X	X	17	X		X
650													X			24	X		
660		X											X			17	X		X
670	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	17	X		X
678		X											X			17	X		X
680	X	X	X	X	X	X	X	X	X	X		X	X	X	X	17	X		
690		X								X	X	X	X	X	X	17	X		X
694			X									X	X			17	X		
720	X	X		X	X	X	X	X	X	X	X	X	X	X	X	45/48	X		