



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.4.35

DECEMBER 12, 2024

## EFFECTIVE DATE

(12-12-2024)

## PURPOSE

- (1) This transmits revised IRM 2.4.35, IDRS Terminal Input, Command Code STN90.

## MATERIAL CHANGES

- (1) IRM 2.4.35.1 Program Scope and Objectives: This IRM has been revised to change all instances of Wage & Investment (W&I) to Taxpayer Services (TS).

## EFFECT ON OTHER DOCUMENTS

IRM 2.4.35, dated November 15, 2023, is superseded.

## AUDIENCE

Large Business Small Business (LMSB), Small Business/Self-Employed (SB/SE), Tax Exempt/Government Entities(TE/GE), Taxpayer Services (TS)

Rajiv Uppal  
Chief Information Officer



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2.4.35

Command Code STN90

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2.4.35.1  
(12-12-2024)  
**Program Scope and Objectives**

- (1) The Statutory Notice of Deficiency is currently issued under the following circumstances:
  - a. a response to a proposed adjustment, (30 day) letter is not received within 45 days (60 days for APO/FPO addresses and those outside the U.S.).
  - b. undeliverable mail cannot be reissued to a new address after research.
  - c. no response is received to a remailed proposed adjustment after 45 days.
  - d. a remailed proposed adjustment is returned as undeliverable to a new address and all addresses found have been tried.
- (2) **Purpose:** This transmits revised IRM 2.4.35, IDRS Terminal Input, Command Code STN90.
- (3) **Audience:** All IRS business units.
- (4) **Policy Owner:** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (5) **Program Owner:** Customer Service.
- (6) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals:** This system manages data that was extracted from Corporate Account Data Stores (BMF, IMF, and EPMF) allowing IRS employees to take specific actions on taxpayer account issues and track status of an account.

2.4.35.1.1  
(01-01-2024)  
**Background**

- (1) Statutory Notices of Deficiency (STN) system provides communications to taxpayers concerning the taxpayer's deficiency and/or debts or obligations to the government. The system prints several types of documents for mailing to taxpayers through batch programs. These include:
  - A 90-day or 150-day deficiency notice informs the taxpayer that he/she owes income tax and provides instructions on how the taxpayer can contest the deficiency in court.
  - A waiver in the mailing package for the taxpayer to sign, if he/she agrees with the assessment.
  - An acknowledgement letter informing the taxpayer that his/her response has been received, is being reviewed, and that the IRS will issue a reply within 30 days.
  - An interim letter as an apology for not being able to review the taxpayer's response, and a promise to review it within the next 30 days.
  - A no-change letter as an apology for not being able to review the taxpayer's response during the interim letter period, and a promise to review it within the next 30 days.

2.4.35.1.2  
(01-01-2024)  
**Authority**

- (1) Command Code STN90 was developed as the principal means for manual generation of a 90-day or 150-day deficiency notice and waiver.

2.4.35.1.3  
(01-01-2024)

**Roles and  
Responsibilities**

- (1) STN Project Lead is responsible for:
  - Review and implementation of WRs that affect STN.
  - Updating the contents of this IRM.

2.4.35.1.4  
(01-01-2024)

**Program Management  
and Review**

- (1) Usage restricted to IMF (valid and invalid SSN) and BMF accounts. If the taxpayers (filing jointly) live at the same address, both taxpayers will receive an individually addressed certified mail package containing a copy of the deficiency and waiver notice.
- (2) A duplicate Statutory Notice of Deficiency is issued to the ex-spouse. The NAP file stores the ex-spouse's address.
- (3) The CAF file is used to retrieve the representative's name and address.

2.4.35.1.5  
(01-01-2024)

**Program Controls**

- (1) Access to this program is governed by SACS.

2.4.35.1.6  
(01-01-2024)

**Terms/Acronyms**

- (1) Table of commonly used Terms and Acronyms is below:

Term or Acronym:	Meaning:
APO	Army Post Office
AUR	Automated Underreporter
BMF	Business Master File
cc/CC	Command Code
CAF	Centralized Authorization File
CSZ	City/State/Zip Field
EIN	Employer Identification Number
EPMF	Employee Plan Master File
EUP	Employee User Portal
FPO	Fleet Post Office
IMF	Individual Master File
IRC	Internal Revenue Code
MFT/MFT CD	Master File Transaction Code
NAP	National Account Profile
NCL	Name Control
RPA	Resident Programmer Analyst
SACS	Security and Communications System in charge of maintaining security protocols across CCs.
SC	Service Center

SSN	Social Security Number
STN	Statutory Notice of Deficiency
TC	Transaction Code
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TXPD	Tax Period

2.4.35.1.7  
(01-01-2024)

#### Related Resources

- (1) No related resources available for Command Code STN90.

2.4.35.2  
(01-01-2010)

#### General Information for Command Code STN90

- (1) The use of Command Code STN90 will allow generation of the Statutory Notice of Deficiency for the above situations, as well as reissue a notice with a corrected address without manually typing it or waiting for an address change to post to the TIF.
- (2) STN90N will update an open control base, add a TC494 to a tax module indicating that a statutory notice has been issued or, conversely, update or close an open control base. STN90C will establish a closed base and append a TC495 indicating a deficiency has been resolved.
- (3) There are several general constraints which should be considered before using CC STN90:
- If the module to which the STN90 is being input contains an unreversed TC420/424 or TC922, with a Process Code in the range 70–79 for Tax Periods 198512 and prior, range 30–39 for Tax Periods 198601 through 198712, and range 30–33, 55–60 and 75–77 for Tax Periods 198801 and later, an error message will be displayed on the terminal screen.  
  
**Note:** If a TC 922 with the above Process Code range is present, and the input category code is “URPS”, “IRP–2”, or “URP–2” a Statutory Notice of Deficiency will be issued but no TC 494 will be generated.
  - in either of the above cases, follow procedures outlined in IRM 3(34)(140) ONE TIME OPERATIONS.
  - CC STN90 is restricted to IMF (valid and invalid SSN) and BMF accounts.
- (4) The IRC Code value which is generated on a notice depends on the numeric value of the Penalty Type Code entered on the STN90 screen. **See Exhibit 2.4.35–2** for the range of values.

2.4.35.2.1  
(01-01-2006)  
**Ex-Spouse Conditions for Command Code STN90**

- (1) A spouse who is divorced or separated (ex-spouse) and living at another address is entitled to receive a copy of the notice/waiver that matches the one sent to the other spouse (primary taxpayer). This is most often accomplished when the information for the primary taxpayer is input through Command Code STN90.

- (2) In STN90, it is determined whether there is a possibility of a separation or divorce.
  - a. If the spouse SSN of the tax period of liability differs from the spouse SSN of the current tax period.
  - b. If the filing status code of the tax period of liability signified joint liability but the current tax period's filing status code does not.
  - c. In either of the above cases, STN90 sets an indicator and sends it to STN01 which prints the notices/waivers for taxpayers.
- (3) Once an ex-spouse condition is determined, the NAP file will be accessed in an attempt to find the current address of the ex-spouse as shown below:

<b>IF EX-SPOUSE CURRENT ADDRESS</b>	<b>THEN</b>
Not Found on NAP File	Format the Manual Research Report with the Primary taxpayer's Notice/ Waiver information and send notice to primary and his/her representative(s).
Found through other research	Retrieve Primary spouse information from Manual Research Report and re-enter the data along with ex-spouse's current address via CCSTN90. <b>(See Item #4)</b> Consequently, the Ex- spouse will receive a copy of the same notice already sent to primary.

- (4) When re-entering information for the ex-spouse, the MAILING-DATE field on the STN90 "N" screen is required. The MFT must be "30" (IMF). The name and the address of the primary taxpayer will appear on the screen. Type in the name line as it appears on the Manual Research report. This name line must match what was sent to the primary spouse. The address must be the current address of the ex-spouse; it must not match the address of the primary spouse. The remaining notice/waiver fields can be taken from the Manual Research report.

2.4.35.3  
(01-01-2000)

**Terminal Input**  
**Command Code STN90**

- (1) In order for a user to obtain a REQUEST COMPLETED with CC STN90, the following steps are required:
  - a. valid input of CC TXMOD as a prerequisite for each STN90 input request
  - b. standard validity checks for all inputs
  - c. valid STN90 category codes

2.4.35.3.1  
(01-01-2000)

**Valid Input Request for**  
**Command Code STN90**

- (1) a valid input of CC TXMOD must precede each initial STN90F and STN90C input request.
  - a. CC STN90 with definer "F" or "C" and no other information on the screen will generate a general input format with completed name and address information and information from the previous TXMOD to facilitate entry of all other CC STN90 elements.



- b. a valid follow-up input of CC STN90 with definer “N” uses the complete name and address information and TC 494 input fields to generate a Statutory Notice of Deficiency, append a TC 494 and update an existing open control base.
- c. a valid follow-up input of CC STN90 with definer “D” uses completed name and address information and information from the previous TXMOD to append a TC 495 and update an existing open control base.

2.4.35.3.2  
(01-01-2000)

**Standard Validity  
Checks of Terminal  
Input for Command  
Code STN90**

- (1) Upon terminal input for CC STN90, all inputs must pass strict validity checks.

2.4.35.3.3  
(01-01-2006)

**Valid Category Codes  
for Terminal Input of  
Command Code STN90**

- (1) There are only 4 Category Codes currently valid on the STN90 screen:

“ASTA”–	Alternative Strategy for Tax Administration
“DATC”–	Deferred Adverse Tax Consequences
“SFR”–	Substitute For Returns
“URPS”–	Statutory Notices.

**NOTE:**When CC STN90 is input with a Control Category of “URP–”, “URPS” or “IRP–”, the control base will be updated reflecting a value of “URPS”

2.4.35.4  
(01-01-2006)

**Terminal Response for  
Command Code STN90**

- (1) The following invalid responses will display on Command Code STN90 screen line 24:
  - ACCOUNT NOT FOUND BY PRIOR TXMOD—CC STN90 has been attempted when prior CC TXMOD indicated no account present. Recheck TIN and reenter TXMOD
  - ACCOUNT TEMPORARILY UNAVAILABLE-RETRY—Requested account is temporarily unavailable, retry in a few minutes
  - ACTIVITY CODE LENGTH ERROR—This field is optional, but if input, it must be less than 2 characters
  - ADDCTRL ERROR-*nn*/NOTIFY CONTROL GROUP—An error was encountered in the ADD2CTRL subroutine. See 2.3.5.1, General Error Messages, for explanation of ADD2CTRL errors. If still no resolution; make print of the screen and notify Control Group
  - ASSIGNEE NUMBER HAS TOO MANY ZEROES—The last five characters of the assignee employee number must be other than zeroes
  - ASSIGNEE NUMBER INVALID—The assignee employee number contains invalid characters or is too short
  - ASSIGNEE NUMBER LENGTH ERROR—The Assignee Employee Number is too short. It must have 10 characters
  - ASSIGNEE NUMBER OUT OF SC JURISDICTION—The first two characters of the assignee employee number must be within the jurisdiction of the requesting Service Center
  - AUR CONTROL NUM VALID FOR IRP–, URPS or URP—AUR control numbers require the input category to be Under reported

- CASE STATUS CODE INVALID—The case status code contains an invalid character (must be “A”, “B”, “C”, “M”, or “S”)
- CATEGORY NOT AUTHORIZED FOR STN90 INPUT—The only valid categories for CC STN90 are ASTA, DATC, SFR–, and URPS, URP– or IRP
- CITY/COUNTRY ABBR NOT ALLOWED—CC STN90 will not accept a two character city/foreign country abbreviation on input
- CITY/COUNTRY INVALID—The city or foreign country input on the screen is invalid or contains invalid characters
- CITY/COUNTRY NAME MISSING—CSZ input line contains a Zip Code but no city/foreign country name input
- CITY INVALID—The city input on the screen is invalid or contains invalid characters
- COMMAND CODE DEFINER INVALID—The command code definer must be “C” or “F” with CC STN90
- CONFLICTING TC 420/424 PRESENT—The module to which the TC494 is being appended contains an unreversed TC42X and the category code does not indicate an Examination function
- CONFLICTING TC 494 PRESENT—The category code of the input STN90 does not match that of an unreversed posted or pending TC494
- CONFLICTING TC 922 PRESENT—The category code of the STN90 being input is not “URP–2”, “IRP–2 ” or “URPS” and there is an unreversed posted TC 922 with the latest process code in the range 70–77
- CONTROL CATEGORY INVALID—The input control category must be a valid four character code
- CONTROL CATEGORY REQUIRED—No category code was input. Category code is a required input to CC STN90
- CONTROL NUMBER REQUIRED—The follow-up STN90F and STN90C require input of “#” or “nn” where “nn” is range 01–99
- CONTROL RECORD FULL—The control history group is full and no more groups can be appended. Make a screen print record the TIN and notify the Control Group
- CONTROL SEQUENCE NUMBER IS VALID WITH STN90C INPUT ONLY—An attempt to establish or update a control base with STN90F was made using “#”. A specific control sequence number is necessary for STN90F inputs, because the control base must have previously been established
- CONTROL SEQUENCE NUMBER REQUIRES CASE STATUS CODE OF C—When no specific control sequence number is input and a “#” is input as the control sequence number, only a case status code of “C” will be valid
- CSZALL ERROR-NOTIFY CONTROL GROUP—An error was encountered using the “CSZALL” subroutine; make print, record TIN and notify control group
- DEFICIENCY AMOUNT INVALID—Subroutine “VALAMT” does not find deficiency amount valid. The correct format must reflect dollars and cents
- DEFICIENCY AMOUNT MUST BE INPUT—The deficiency amount field was not filled in
- DEPART ERROR ABORT-NOTIFY RPA—An error was encountered trying to update the data base (TIF), make a screen print including TIN and notify an RPA
- DUPLICATE PENALTY TYPE—Penalty type appears more than once on screen

- **ERROR TIF04–NOTIFY CONTROL GROUP**—An unprocessable condition was encountered on a TIF record. Make a screen print, notify Control Group
- **EX-SPOUSE ADDRESS MUST BE PRESENT**—When keying information for notice/waiver to be generated for the spouse only (primary taxpayer has already had the notice/waiver generated), the address of the ex-spouse must be keyed in on the screen
- **FIRST NAME LINE INVALID**—First name line contains invalid characters or is in error per subroutine “VALSSNAME”
- **FIRST NAME LINE REQUIRED**—The screen input does not contain a first name line
- **FOREIGN ADDRESS INVALID**—The city/foreign country input on the screen is invalid or contains invalid characters
- **INITIATE TXMOD-CC TXMOD** is a prerequisite to initiating CC STN90
- **INPUT CITY/COUNTRY LINE TOO LONG**—The input CSZ line must contain the domestic city name or both the foreign city and country name and not exceed 22 characters
- **MAILING DATE INVALID**—The mailing date must be numeric and in the format MMDDYYYY. MM must be 1 through 12. DD must be 1 through 31 depending on the number of days in the month. YYYY must be 1900 or greater
- **MATCHING BASE NOT FOUND ON TIF**—The control sequence number input does not match an existing control sequence number per subroutine ADD2CTRL
- **MFT MISMATCH WITH STORED DATA**—The screen input MFT does not match the MFT stored by CC TXMOD
- **MFT MUST BE 30 WHEN MAILING DATE PRESENT**—When the mailing date is present, MFT must be “30”
- **MODULE NOT FOUND BY PRIOR TXMOD**—The MFT of the prior CC TXMOD was in error. Therefore, the module was not found
- **MUST USE THE PRIMARY’S FIRST NAME FROM TIF FOR EX-SPOUSE**—When entering data for the ex-spouse the first name line of the screen must match the first name line from TIF, which is the primary taxpayer’s first name line. The first name line from the TIF will be brought to the screen and should not be modified
- **NAME CONTROL MISMATCH WITH STORED DATA**—The screen input name control does not match the name control stored by CC TXMOD
- **NAME CONTROL MISMATCH WITH TIF**—The input name control does not agree with the name control on the TIF
- **NEGATIVE AMOUNTS NOT ALLOWED**—An amount with a negative sign, (-) was input as a negative field
- **NO MATCHING SEQUENCE NUMBER FOUND**—There is no matching open control base on the TIF
- **NO PENDING OR POSTED TC 494**—The input of STN90D requires a previous pending or posted TC 494 to reverse
- **NO TIF NAME-PLEASE INPUT**—There is no TIF name present and none was input with CC STN90N-Please input name line
- **NO TIF ADDRESS PLEASE INPUT**—There is no TIF address and none was input with CC STN90N-Please input address. If entering information for the ex-spouse, the address will not be taken from the TIF; The address is expected as input from the screen
- **NO TIF ADDRESS-PLEASE INPUT**—There is no TIF address and none was input with CC STN90N-Please input address

- NO TIF CITY STATE ZIP-PLEASE INPUT—No city state zip present on TIF and none was input with CC STN90— Please input address
- NO TIF ZIP-CD—No zip code present on TIF and none was input with CC STN90N Please input zip code
- NoXTIFn—AREA NOT AVAILABLE—File temporarily unavailable. Enter again later. (x = B, 1, T, Z) (n = 0–9)
- ONLY MFT 02 IS VALID FOR BMF—Input MFT code was other than 02
- ONLY MFT 30 IS VALID FOR IMF—Input MFT code was other than 30
- PARAGRAPH NUMBER INVALID—Paragraph number of input not equal to space 0, 1 or 2
- PENALTY AMOUNT n INVALID—The penalty amount does not pass standard validity checks
- PENALTY AMOUNT n MUST BE INPUT—The penalty amount field is blank and a penalty type has been input
- n PENALTY TYPE ENTERED IS INVALID —Input penalty type is not 1, 2, 3, 4, 5, 6, 7 or 8
- n PENALTY TYPE MUST BE INPUT—Penalty amount was input without associated penalty type. n = “FIRST”, “SECOND”, “THIRD”, or “FOURTH”
- PEN TYPE 4 REQUIRES PEN TYPE 1 INPUT—Input penalty type 4 must also have penalty type 1 input
- PEN TYPE n INVALID WITH PEN TYPE 1—n can be either penalty type 7 or 8 neither of which is valid with penalty type 1
- PENALTY TYPE 4 INVALID AFTER 198712—Penalty type 4 cannot be used on tax periods later than 198712
- PENALTY TYPE 4 MUST BE ZEROES—Input penalty type 4 must be zeroes only
- PENALTY TYPE 7 OR 8 VALID ONLY IF PERIOD 198912 OR LATER—Self explanatory
- REQUEST DENIED-ACCOUNT NOT ON TIF—The action being requested requires that the account be present on the TIF
- REQUEST DENIED-CONTROL REC NOT ON TIF—The control record input does not have a sequence number of “#”
- REQUEST DENIED-NO OPEN CONTROL BASES—The action requested requires that an open control base be present on the TIF. If necessary establish an open control base using CC ACTON
- REQUEST DENIED-MEMO OR DUMMY MODULE—The action requested is not valid for a memo or dummy module. If necessary request module using CC MFREQ
- REQUEST DENIED-MODULE NOT ON TIF—The requested action requires the tax module be present on the TIF
- REQUEST INCONSISTENT WITH PRIOR CONTROL—The control category of the latest control history group does not match the input control category
- SECOND NAME LINE INVALID—Second name line will not pass standard validity checks or contains invalid characters
- SEQUENCE NUMBER INVALID—The input control sequence number is not numeric or is zero. RETRY
- SPOUSE ADDRESS MUST NOT BE SAME AS PRIMARY’S — When entering information for notice to be sent to ex-spouse (primary taxpayer has already been sent notice), then the spouse address entered on the screen can not match the primary spouse’s address located on the TIF
- STATE CODE INVALID—The state code abbreviation will not pass standard validity checks or contains invalid characters

- **STATE CODE MUST BE 2 CHARACTERS**—The state code must be 2 characters, no more no less
- **STATE CODE OR “,” MISSING**—Data is present on the input CSZ line but is not complete or is missing the “,” delimiter between the city and state code fields
- **STATE ZIP INCONSISTENT**—The input zip code is not consistent with the input state code
- **STATUTORY NOTICE SOURCE CD MISMATCH**—An unreversed posted or pending TC 949 is present (TIF 63/25 or TIF 62/25) and it's STATUTORY-NOTICE-SOURCE-CD does not agree with the CTRL-NUM (control category code) input through STN90C. The only valid CTRL-NUM's are “ASTA”, “ DATC”, “SFR-”, or “URPS”.

**Note:** When CC STN90 has input CTRL-NUM “ URP-2 ”, “URPS” or “IRP-2”, the control base will be updated reflecting a value of “URPS”. The STATUTORY-NOTICE-SOURCE-CD on the TC 494 is a numeric code that was derived from the CTRL-NUM as follows:

Category code	STATUTORY-NOTICE-SOURCE-CD
ASTA	01
DATC	02
SFR-	04
URPS	05

- **STN90 VALID FOR IMF AND BMF ACCOUNTS ONLY**—The input TIN is not an SSN with FILE-SOURCE-CODE of “1”, or is not an EIN with FILE-SOURCE-CODE of “T”
- **STORED MFT INVALID-NOTIFY CONTROL GROUP**—The MFT stored in the terminal memory by the prior CC TXMOD is invalid. Please make a print of the screen input and response if possible and notify a CSA
- **STORED NCL INVALID-NOTIFY CONTROL GROUP**—The name control stored in terminal memory by the prior CC TXMOD is invalid. Please make a print of screen input and response if possible and notify a CSA
- **STORED PLAN INVALID-NOTIFY CONTROL GROUP**—The plan number stored in terminal memory by the prior CC TXMOD is invalid. Please make a print of screen input and response if possible and notify a CSA
- **STORED TIN INVALID-NOTIFY CONTROL GROUP**—The TIN stored in terminal memory by the prior CC TXMOD is invalid. Please make a print of screen input and response if possible and notify a CSA
- **STORED TXPD INVALID-NOTIFY CONTROL GROUP**—The TXPD stored in terminal memory by the prior CC TXMOD is invalid. Please make a print of screen input and response if possible and notify a CSA
- **STREET ADDRESS INVALID**—The input street address is not valid per CSZALL subroutine or contains invalid characters
- **SYSTEM-I/O-ERROR-nnnnnn-NOTIFY RPA**—Unusual error condition occurred. on 1/0. Make a screen print if possible
- **TAX PERIOD MISMATCH WITH STORED DATA**—The tax period input on the screen does not match the TXMOD stored in terminal memory by prior CC TXMOD

- TIF CITY INVALID—An invalid condition exists in the city field of the TIF (possibly contains a two character abbreviation or invalid characters)
- TIF FIRST NAME LINE INVALID—The first name line that exists on the TIF contains invalid characters
- TIF FOREIGN ADDRESS INVALID—An invalid condition exists on the foreign address field of the TIF
- TIF FOREIGN CITY CTRY LINE TOO LONG—The foreign city and country lines have been reformatted by CC STN90 and are longer than 22 characters. Use STN90N screen or CC ENMOD to retrieve complete address then appropriately shorten and reinput using CC STN90 to override the error message. The second name line may be used to store part of the address if necessary
- TIF SECOND NAME LINE INVALID—The second name line that exists on the TIF contains invalid characters
- TIF STATE-CD INVALID—The STATE-CD on the TIF contains invalid characters
- TIF STREET ADDRESS INVALID—The street address on the TIF contains invalid characters
- TIF STATE ZIP INCONSISTENT—The zip code on the TIF is not consistent with the input state code
- TIF ZIP-CD INVALID— The zip code on the TIF contains invalid characters
- TIF ZIP-CD INVALID WITH FOREIGN ADDRESS—The input state code is “.” and there is a zip code present on the TIF
- TIN MISMATCH WITH STORED DATA—The input TIN does not match the TIN stored in terminal memory by prior CC TXMOD. Recheck the input TIN or reinitiate CC TXMOD
- YOU ARE NOT PROFILED TO ACCESS BMF—User has not been authorized to access BMF
- YOU ARE NOT PROFILED TO ACCESS IMF—User has not been authorized to access IMF
- ZIP-CD INVALID—The input zip code does not pass the standard validity checks or contains invalid characters
- ZIP CODE INCOMPLETE, MISSING, OR NOT POSITIONED —The input zip code must be five numeric characters separated from the state code by one space
- ZIP-CODE NOT ALLOWED WITH FOREIGN ADDR—The input state code is “.” and zip code field must be blank
- ZIP-CD REQUIRED—Input requires a zip code

**Exhibit 2.4.35-1 (01-01-2006)****Terminal Input for STN90 "F" or STN90 "C" Entry**

Input Format, Command Code STN90 with Command Code Definer "F" or "C".

	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	1	2							1
2									2
3									3
4									4
5									5
		)		)		)		)	
		(		(		(		(	
		)		)		)		)	
24	(Line 24 is reserved for ERROR Messages)								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**

Element	Line	Position	Description and Validity
1	1	1-5	Command Code— " STN90"
2	1	6	Command Code Definer—Must be F or C.  (a) Enter "F" to generate fixed format for a subsequent entry of a TC 494 with STN90N.  (b) Enter "C" to generate fixed format for a subsequent entry of a TC 495 with STN90D. The TC 495 closes a control base.



**Exhibit 2.4.35-2 (01-01-2006)****Terminal Response to STN90 "F" Entry and Terminal Input (STN90 "N" for TC 494)**

Terminal Response, Command Code STN90 with Command Code Definer F, generated format of STN90 "N" for subsequent TC 494 entry.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	10345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	STN90D 1		MFT> 2 TX-PRD> 3		NM-CTRL> 4				1
2									2
3									3
4	PRIMARY-NAME> 5								4
5	SECONDARY-NAME> 6								5
6	STREET-ADDRESS> 7								6
7	CITY/STATE/ZIP> 8								7
8	CTRL-NUM> 9 ACTIVITY> 10 CASE-STS-CD> 11 CTRL-CAT> 12								8
9	ASGN-EMP-NUM> 13								9
10									10
11	TRANSACTION-CD> 494		AUR-CNTL-NUM> 14						11
12									12
13	PAR-NUM> 15		DEFICIENCY-AMT> 16		PENALTY-TYPE> 17		PENALTY-AMT> 18		13
14	PENALTY-TYPE> 19		PENALTY-AMT> 20		PENALTY-TYPE> 21		PENALTY-AMT> 22		14
15	PENALTY-TYPE> 23		PENALTY-AMT> 24						15
16									16
17									17
18	FILL IN FOLLOWING ONLY WHEN INPUTTING EX-SPOUSE ADDRESS								18
19	FOUND THROUGH MANUAL RESEARCH:								19
20	MAILING-DATE> 25								20
21									21
22									22
23									23
24	(Reserved for Error Messages or "Request Completed" SCREEN-MESSAGE)								24
	10345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

**RECORD ELEMENT DESCRIPTION**



## Exhibit 2.4.35-2 (Cont. 1) (01-01-2006)

## Terminal Response to STN90 "F" Entry and Terminal Input (STN90 "N" for TC 494)

Element	Description
1	TAXPAYER IDENTIFICATION NUMBER (TIN)—This is always present from the previous command code and cannot be overlaid. Only allowable combination is nnn-nn-nnnn with a File Source Code following it of "*" or blank, or format nn-nnnnnnn followed by blank.
2	MFT—Returned as information from previous TXMOD. This field is protected from entry, thus it cannot be altered.
3	TAX PERIOD—Returned as information from previous TXMOD. This field is protected from entry, thus it cannot be altered.
4	NAME CONTROL—Returned as information from previous TXMOD. This field is protected from entry, thus it cannot be altered.
5	FIRST NAME LINE-v-v or blank. If returned as blanks, this field must be filled in with a name, to complete the TC 494. If returned with a significant name line, it cannot be altered, since this is the legal name of the record.
6	SECONDARY-NAME -v-v or blank. For IMF this field will either be the continuation of the first name line or the second name line. For BMF this field will be the continuation of first name or the in care of name line or the sort name line
7	STREET ADDRESS —This is either a foreign or domestic address. Any alphanumeric characters are valid, including blanks. If returned as blanks, the field must be entered.
8	CITY/STATE/ZIP—This field is one of the following: (1) foreign city and/or foreign country with a state code (2) a fully spelled out City name, state code and zip. <b>NOTE:</b> A two character major city code is not valid.
	For CITY/STATE/ZIP used as the foreign address, both the foreign city and country are placed in the city field with a space allowed between the city and country. This is followed by a comma and ' ' as the state code. Zip code is not allowed with a foreign address. <b>NOTE:</b> If the foreign city and country coming from TIF is greater than 22 characters an error message will be displayed to allow the operator to truncate the field as desired. When this occurs, all fields will need to be entered in again.
	For CITY/STATE/CITY used as the domestic address with a fully spelled city name, the city name is entered followed by a comma, immediately followed with the state code, followed by a space, followed by the zip code. The state code must be present and must be a valid two character state code. The zip code must be present and in the format nnnnn, nnnnn-nnnn, or nnnnn-nnnn-nnn, (where n is numeric) or blank. The street address is required.

## Exhibit 2.4.35-2 (Cont. 2) (01-01-2006)

## Terminal Response to STN90 “F” Entry and Terminal Input (STN90 “N” for TC 494)

Element	Description														
	<p>The City field (domestic or foreign) must be 3 to 22 characters. Valid characters are alphanumeric or blanks. The first character may not be blank and successive blanks are not allowed.</p> <p>If the entire City/State/Zip field is returned as blanks, it must be entered.</p>														
	<p>If entering ex-spouse information (primary spouse has already received notice/waiver and research was necessary to locate the ex-spouse's address), this field must contain the ex-spouse's information. Originally, this information is placed on the screen by the STN90 program and consists of the primary spouse's address. It must be modified to hold the ex-spouse's address. When entering ex-spouse information, Element 25, MAILING-DATE, must also be significant.</p>														
9	CONTROL SEQUENCE NUMBER—Initially returned onto STN90N screen with value of all blanks. Must be entered with a value of “nn” (where nn = 01–99) for the update of an existing base.														
10	ACTIVITY CODE— <b>OPTIONAL</b> . If entered, must be at least 2 characters long. If left blank, the ACTIVITY CODE from the previous control base will be used.														
11	<p>CASE STATUS CODE—<b>OPTIONAL</b>. If left blank, the CASE STATUS CODE from the previous control base (except for “C”) will be used.</p> <table> <tr> <th><u>Case Status Code</u></th><th><u>Meaning</u></th></tr> <tr> <td>‘A’</td><td>ASSIGNED</td></tr> <tr> <td>‘B’</td><td>BACKGROUND</td></tr> <tr> <td>‘M’</td><td>OTHER</td></tr> <tr> <td>‘S’</td><td>SUSPENSE</td></tr> <tr> <td>‘C’</td><td>CLOSED</td></tr> <tr> <td>‘ ’</td><td>Case Status Code — previous control base (except ‘C’)</td></tr> </table>	<u>Case Status Code</u>	<u>Meaning</u>	‘A’	ASSIGNED	‘B’	BACKGROUND	‘M’	OTHER	‘S’	SUSPENSE	‘C’	CLOSED	‘ ’	Case Status Code — previous control base (except ‘C’)
<u>Case Status Code</u>	<u>Meaning</u>														
‘A’	ASSIGNED														
‘B’	BACKGROUND														
‘M’	OTHER														
‘S’	SUSPENSE														
‘C’	CLOSED														
‘ ’	Case Status Code — previous control base (except ‘C’)														
12	CONTROL CATEGORY— <b>REQUIRED</b> . Allowed input values are “ASTA”, “DATC”, “SFR—”, and “URP—”, “IRP—”, or “URPS”. The CONTROL CATEGORY entered must match the CONTROL CATEGORY from the previous control base.														
13	ASSIGNEE EMPLOYEE NUMBER— <b>OPTIONAL</b> . If asterisk is entered in the first position, STN90N will use the Terminal Operator Number as the ASSIGNEE EMPLOYEE NUMBER. If 10 numeric digits are entered, the first two characters must be a valid Service Center or DO code. If left blank, the ASSIGNEE EMPLOYEE NUMBER from the previous control base will be used.														
14	AUR CONTROL NUMBER —Only certain accounts controlled by Underreporter may have an AUR Control Number. Otherwise this field will be blank.														

**Exhibit 2.4.35-2 (Cont. 3) (01-01-2006)****Terminal Response to STN90 “F” Entry and Terminal Input (STN90 “N” for TC 494)**

Element	Description
15	PARAGRAPH NUMBER —0, 1, 2 or blank
	If no special paragraph is to be printed on the notice, enter zero or leave field blank. Otherwise, key in “1” or “2” where one of the following paragraphs will be generated on the notice:
	<b>PARAGRAPH#1</b> THE AMOUNT SHOWN AS A DEFICIENCY MAY NOT BE BILLED YOU, SINCE ALL OR A PORTION OF THE REFUND DUE YOU HAS BEEN HELD TO OFFSET ALL OR PORTION OF THE AMOUNT OF THE DEFICIENCY. THE AMOUNT THAT WILL BE BILLED YOU, IF ANY, IS SHOWN ON THE ATTACHED EXAMINATION REPORT.
	<b>PARAGRAPH # 2</b> THE AMOUNT SHOWN AS A DEFICIENCY MAY NOT BE BILLED YOU, SINCE THE REFUND DUE YOU WILL BE REDUCED BY THE DEFICIENCY. THE NET REFUND DUE YOU IS SHOWN ON THE ATTACHED EXAMINATION REPORT.
16	DEFICIENCY AMOUNT—nnn,nnn.nn
17, 19, 21, 23	PENALTY TYPE—n or blank

The following Penalty Types entered on STN90 input screen generate the IRC Code values which correspond to these Penalties:

<u>Penalty Type</u>	<u>Penalty Citation</u>
“1”	Negligence
“2”	Delinquency
“3”	Substantial Understatement of Liability
“4”	Added on Negligence
“5”	Estimated Tax
“6”	Gross Valuation Overstatement
“7”	Accuracy Related Penalty
“8”	Gross Valuation Misstatement

**Exhibit 2.4.35-2 (Cont. 4) (01-01-2006)**  
**Terminal Response to STN90 “F” Entry and Terminal Input (STN90 “N” for TC 494)**

18, 20, 22 ,24	PENALTY AMOUNT—nnn,nnn.nn or blank.
25	MAILING DATE—In the format MMDDYYYY. This field is required when it is desired for the ex-spouse to receive a notice/waiver that matches the notice/waiver already sent to the primary spouse. The notice/waiver information keyed in is taken from the Manual Research report, file STN0147 — this includes the MAILING-DATE. This field must not be present at any other time.

## Exhibit 2.4.35-3 (01-01-2006)

### Terminal Response to STN90 "C" Entry and Terminal Input (STN90 "D" for TC 495)

Terminal Response, Command Code STN90 with Command Code Definer C, generated format of STN90 "D" for subsequent TC 495 entry.

	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	STN90D	1	MFT> 2	TX-PRD> 3	NM-CTRL> 4				1
2									2
3	CTRL-NUM> 9	ACTIVITY> 10	CASE-STC-CD> 11	CTRL-CAT> 12					3
4	ASGN-EMP-NUM> 13								4
5									5
6	TRANSACTION-CD>495								6
7									7
8									8
	)		)		)		)		
	(		(		(		(		
	)		)		)		)		
24	(Reserved for Error Messages or "Request Completed" Message)								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

**Exhibit 2.4.35-3 (Cont. 1) (01-01-2006)****Terminal Response to STN90 “C” Entry and Terminal Input (STN90 “D” for TC 495)**

Element	Description										
1	TAXPAYER IDENTIFICATION NUMBER (TIN)—See description under Exhibit 2.4.35-2.										
2	MFT—Returned as information from previous TXMOD. This field is protected from entry, thus it cannot be altered.										
3	TAX PERIOD—Returned as information from previous TXMOD. This field is protected from entry, thus it cannot be altered.										
4	NAME CONTROL—Returned as information from previous TXMOD. This field is also protected from entry, thus it cannot be altered.										
5–8	(Reserved)										
9	CONTROL SEQUENCE NUMBER — Initially returned by STN90C onto the STN90D screen is value of all blanks. Must be entered with a value of ‘#[slashb]’ for establishment of a new closed Control Base or ‘NN’ where NN = 01–99) for the closure of an existing base.										
10	ACTIVITY CODE— <b>OPTIONAL</b> . If entered, must be at least 2 characters long. If blank, when CONTROL SEQUENCE NUMBER is ‘NN’, the ACTIVITY CODE from previous control base will be used.										
11	CASE STATUS CODE—Must be ‘C’ for ‘Closed’. If CONTROL SEQUENCE NUMBER input is ‘#[slashb]’. Otherwise, if a specific Control Sequence Number is input, the CASE STATUS CODE can be input ‘A’, ‘B’, ‘C’, ‘M’, or ‘S’.										
12	CONTROL CATEGORY— <b>REQUIRED</b> . Allowed input values are as follows: <table> <tr> <th><u>Control Category</u></th><th><u>Meaning</u></th></tr> <tr> <td>‘ASTA’</td><td><b>Alternative Strategies for Tax Administration</b></td></tr> <tr> <td>‘DATC’</td><td><b>Deferred Adverse Tax Consequences</b></td></tr> <tr> <td>‘SFR’</td><td><b>Substitute for Return</b></td></tr> <tr> <td>‘URPS’ , ‘URP–’ or ‘IRP–’</td><td><b>Statutory Notice of Deficiency</b></td></tr> </table>	<u>Control Category</u>	<u>Meaning</u>	‘ASTA’	<b>Alternative Strategies for Tax Administration</b>	‘DATC’	<b>Deferred Adverse Tax Consequences</b>	‘SFR’	<b>Substitute for Return</b>	‘URPS’ , ‘URP–’ or ‘IRP–’	<b>Statutory Notice of Deficiency</b>
<u>Control Category</u>	<u>Meaning</u>										
‘ASTA’	<b>Alternative Strategies for Tax Administration</b>										
‘DATC’	<b>Deferred Adverse Tax Consequences</b>										
‘SFR’	<b>Substitute for Return</b>										
‘URPS’ , ‘URP–’ or ‘IRP–’	<b>Statutory Notice of Deficiency</b>										
13	ASSIGNEE EMPLOYEE NUMBER— <b>OPTIONAL</b> . If asterisk is entered in the first position, STN90D will use the Terminal Operator Number as the ASSIGNEE EMPLOYEE NUMBER . If 10 numeric digits are entered, the first two characters must be a valid Service Center or DO code. If left blank, the ASSIGNEE EMPLOYEE NUMBER from the previous control base will be used										