



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.40

JULY 14, 2023

EFFECTIVE DATE

(07-14-2023)

PURPOSE

- (1) This transmits revised IRM 2.4.40, IDRS Terminal Input, Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG.

MATERIAL CHANGES

- (1) Updated the Internal Controls information within the first subsection of this IRM, Program Scope and Objectives. Now it includes subsections 2.4.40.1.1 through 2.4.40.1.8. See Section IRM 2.4.40.1

EFFECT ON OTHER DOCUMENTS

IRM 2.4.40, dated December 10, 2019, is superseded.

AUDIENCE

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

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2.4.40

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG

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2.4.40.1
(07-14-2023)
Program Scope and Objectives

- (1) This IRM section provides the instructions for the use of Reporting Agents File (RAF) Update command codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG.
- (2) **Purpose:** These sections provide instructions for inputting and updating information in the RAF database.
- (3) **Audience:** IRS Tax Examiners and Account Management employees.
- (4) **Policy Owners:** The Director, W&I owns the policies contained herein.
- (5) **Program Owners:** Wage & Investment(W&I) is responsible for the administration, procedures, and updates related to the program.
- (6) **Primary Stakeholders:** Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Enterprise Operations (EOPS).
- (7) **Program Goals:** These are the instructions for using the RAF Update IDRS command codes.

2.4.40.1.1
(07-01-2023)
Background

- (1) Reporting Agents File (RAF) is a computerized system of records which houses both the Reporting Agent Records and the Taxpayer/Client Records. Reporting Agents (RA) are authorized by their clients (BMF taxpayers) via Form 8655 to electronically deposit employment taxes and e-file tax returns on their behalf, as well as exchange other information with IRS on their behalf.
- (2) Form 8655, referred to as the "Reporting Agent Authorization", is what records the relationship between the business and the third party. By signing this form, the business taxpayer authorizes a reporting agent to sign and file specific business return forms as well as make federal tax deposits (FTDs) and federal tax payments (FTP) on behalf of the business.
- (3) Only Reporting Agents have authorization authority to sign and file Federal Employment Tax Returns
- (4) The RAF database also contains:
 - Taxpayer Information
 - Reporting Agent Information
 - Reporting Agent Authorizations
 - Authorization Agreements
 - Notice Indicator
 - Source Document Locator Number (SDLN)
 - MFT and Tax Period

2.4.40.1.2
(07-01-2023)
Authority

- (1) The RAF Update command codes were developed as the principle means for entering and maintaining the information contained on Form 8655 on the RAF Database.

2.4.40.1.3
(07-01-2023)
Responsibilities

- (1) Applications Development is responsible for the maintenance of Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG.

- (2) The RAF Tax Analyst is responsible for policies and procedures surrounding data entry and review.
- (3) The RAF Unit Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The RAF Unit Employees are responsible for insuring the information contained on Form 8655 is correctly added to the RAF database. Certain actions may cause unpostable conditions that will need corrective actions taken.

2.4.40.1.4
(07-01-2023)

Program Management and Review

- (1) The RAF database was originally a hierarchical database on the UNISYS mainframe. In 2003 it was redesigned as a relational database and brought over to the IBM mainframe.
- (2) The RAF database is accessed through embedded SQL statements within the code. This code includes COBOL Batch runs, CICS Command Codes, and Stored Procedures.
- (3) The RAF command codes validate the user input and provide either a "Request Completed" message or an error message, prompting the user to correct the information.

2.4.40.1.5
(07-01-2023)

Program Controls

- (1) Access to the RAF Database by these update command codes is governed by SACS.

2.4.40.1.6
(07-01-2023)

Terms

- (1) **Command Code Definitions** RFRTM, RFADD, RFUPT, RFRMA, AFADT, and AFUPT are all command codes that will ADD or UPDATE a Taxpayer and the Reporting Agent whom they are granting authorizations to in the RAF database. The Inquiry command codes are prerequisites for these RAF add and update command codes. RFMRG is used to merge two Reporting Agents into one.

2.4.40.1.7
(07-01-2023)

Acronyms

- (1) The table lists commonly used acronyms and their definitions:

Word or acronym:	Meaning	Example of use
AFADT	Input Command Code Screen	Add the EIN name and address of the filer onto RAF database
AFUPT	Input Command Code Screen	Change Reporting Agent information and add comments
BMF	Business Master File	The BMF ddat can be accessed online
cc/CC	Command Code	Use to speed up processing time when entering data onto RAF

DB2	The type of database RAF exits on	The RAF database is IBM DB2 one
EIN	Employer Identification Number	The business Taxpayer identifier is called an EIN
EPMF	Employee Plan Master File	EPMF contains various employer plans used for their employees
EXT	Extension number used with a telephone number	The telephone number was 123-45-6789 with an ext of 123
ID	Identification	An SSN and EIN are identification numbers
IDRS	Integration Data Retrieval System	IDRS only contains accounts being worked on not all the accounts being maintain by IRS
MFT	Master File Tax code	The taxpayer used Form 1040 which is MFT-30
MF TRANS	Master File Transaction	By entering an Authorization on the database often cause a MF transaction being sent to the IDRS Master File
N/C	Name Control	The name control is usually the first 4 characters of the Taxpayer's BMF name
NAP	National Account Profile	We check the NAP for every Taxpayer.
RAF	Reporting Agent File	The database that stores the Reporting Agent tax returns
RAL	Reporting Agent List	Accompanying Forms 8655
RFINK	Research Command Code	Use to search RAF database for Reporting Agent Authorization

RFINKR	Research Command Code	Use to search RAF database for Reporting Agents.
RFRMA	Command Code screen	Use to input Reporting Agent Authorization onto RAF database
RFRMAT	Command Code screen	Used to retrieve and change Reporting Agent information
RFRTM	Command Code screen	Used to retrieve and change Authorization on RAF database
RFRTMT	Command Code screen	Used to retrieve and change Taxpayer information on RAF database
TC	Transaction Code	960 and 961 Code that is use to send Transactions to Master File
UPC	Unpostable code	960 Transaction code that send a un-postable transaction.

2.4.40.1.8
(07-01-2023)

Related Resources

- (1) The following are the primary sources of guidance on the RAF program. Together this material forms the operating rules and responsibilities for the RAF program.

- IRM 2.3.16, IDRS Terminal Responses, Command Codes RFINK and RAFRQ for RAF Inquiry.
- IRM 2.4.40, IDRS Terminal Input, Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG for RAF Update.

2.4.40.2
(01-01-2006)

Overview of the Reporting Agents File (RAF) Terminal Response

- (1) The Reporting Agents File contains information regarding the type of authorization that Taxpayers have given to their Reporting Agent for the employment tax modules and/or the payment modules in their account. This authorization allows the Reporting Agent to file the Taxpayers Forms 940 or 941 on magnetic tape or electronically, file other forms as shown on the form 8655, or make magnetic tape or electronic submission of federal tax deposits. The information from the authorization is used to direct copies of notices and correspondence to Reporting Agents when this has been authorized. It can also be used to determine whether an individual claiming to be a Reporting Agent for a Taxpayer is, in fact, authorized to receive the information he/she requests. There are seven command codes needed to update the RAF, RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG (See IRM 2.4.40.2.). These command codes can only be used by the RAF Team in Ogden, Utah. They are the only RAF unit currently allowed to perform adds,

updates, and deletes within the RAF Database.

- (2) The RAF Database resides at the Enterprise Computing Center-Martinsburg.
- (3) Authorizations on the RAF are recorded by the type of tax (MFT Code, Form Definer, and Payment Indicator). They contain the Tax Period for which the Reporting Agent Authorization began. The authorizations remain in effect from that tax period until they are revoked, terminated by the Taxpayer, or terminated by the IRS.
- (4) Transactions are generated to the Master Files to update the RAF indicators which is carried on the entity record for the Taxpayer.

THE VALUES OF THE RAF INDICATORS ARE::	
0	No authorization on file
1	Authorization on file

THE VALUES OF THE RAF TRANSACTION CODES ARE: :	
TC 960	Will be generated to set the RAF Indicators On. (Value 1).
TC 961	Will be generated to set the RAF Indicators Off. (Value 0).

- (5) Currently, RAF Transactions are sent to Master File from the Ogden RAF Team. When RAF Transactions do not post at Master File, an unpostable listing will be generated. This listing will contain unresolved RAF unpostables and should be worked by the unit responsible for RAF.
- (6) The unpostable codes can be researched by using the common research tools available. These include the RAF command code RFINK (IRM 2.3.16), command code ENMOD and ordering MFTRA transcripts.
- (7) When unpostable codes 301, 303, 313 and 324 are generated, research these codes to determine how to resolve them and make appropriate corrections on RAF via CC RFUPT.
- (8) When the current authorization is revoked or replaced the old record is end dated.
- (9) If the Form 8655, Reporting Agent Authorization, for a Taxpayer is needed, a request should be made to the Ogden RAF Team. The RAF Team will pull the document by Reporting Agent and received date.

2.4.40.3
(01-01-2006)
**RAF Command Codes
for Updates**

- (1) RFRTMv—used to request the format CC's RFADD and RFUPT. (See Exhibit 2.4.40-1.). This command code must be preceded by CC RFINK. (IRM 2.3.16 for a complete description of CC RFINK which is used to research the RAF.)
 - a. RFRTM[/] - gives RFADD[M] and RFADD[T] based on which accounts CC RFINK found on the file. (IRM 2.3.16 for a complete description of CC RFINK which is used to research the RAF.)

- b. RFRTM[T] - gives RFUPT[T] format.
- (2) RFADDv — used to add or modify authorization information on the RAF file. This command code must be preceded by CC RFRTM [slashb].
 - a. RFADD[M] — This command code is used to add, revoke, end date, or delete modules to Taxpayer information already on the RAF. It is also used to update the W2 and 1099 indicators.
 - b. RFADD[T] — This command code is used to add new Taxpayer information on the RAF.
- (3) RFUPT[T] — This command code is used to update Taxpayer information on the RAF. This command code must be preceded by CC RFRTM. [T]
- (4) RFRMAv—used to request the format CC's AFADT, AFUPT and RFMRG. (See Exhibit 2.4.40-1.). This command code must be preceded by CC RFINK. (IRM 2.3.16 for a complete description of CC RFINK which is used to research the RAF.)
 - a. RFRMA[slashb] - gives AFADT based on which accounts CC RFINK are found on the file. (IRM 2.3.16 for a complete description of CC RFINK which is used to research the RAF.)
 - b. RFRTM[T] - gives AFUPT format.
 - c. RFRTM[A]- gives RFMRG format.
- (5) AFADT - This command code is used to add new Reporting Agents on the RAF.
- (6) AFUPT - This command code is used to modify Reporting Agents information on the RAF.
- (7) RFMRG - This command code is used to merge the Taxpayers of one Reporting Agent with another Reporting Agent and its Taxpayers, once approved.

2.4.40.4
(01-01-2006)

**Terminal Responses —
CC RFRTM[slashb]**

- (1) The following table lists the error messages for CC RFRTM[slashb]:

CC RFRTM[/] ERROR MESSAGES (displayed on line 24)	
DEFINER INVALID	The input command code definer was not [/] or T. Correct and re-enter
INPUT PREREQ COMMAND CODE-CC	RFRTM must be preceded by CC RFINK. Reinitialize.
INVALID COMMAND CODE	The input command code is invalid. Correct and re-enter.
EIN INFORMATION MISSING	—If CC RFRTM is input with definer [/], both Taxpayer and Reporting Agent EINs must be input with CC RFRTM. If CC RFRTM is input with definer T, the Taxpayer EIN must have been input with CC RFINK. Reinitialize. (Begin again with CC RFINK)
N/R TXPYR-RA NOT ON RAF	No record of Taxpayer was found and no Reporting Agent information was found on RAF. Reporting Agent must be present on RAF.
T/P ON RAF-RA NOT ON RAF	CC RFRTM was input with definer [/], when the preceding CC RFINK was input, no record of the Reporting Agent was found on RAF. CC RFRTMT and RFUPTT can be used to make changes to Taxpayer record. Reporting Agent must be on RAF to proceed with RFRTM[/].

- (2) Valid Response for CC RFRTM [/] — The appropriate screen format will be displayed.

2.4.40.5
(01-01-2006)
**Terminal Response —
CC RFRTM[T]**

- (1) The following table lists the error messages for CC RFRMT[T].

CC RFRMT[T] ERROR MESSAGES (displayed on line 24)	
NO RECORD OF T/P ACCOUNT	CC RFRTM was input with definer T. When the preceding CC RFINK was input, no record of the Taxpayer was found on RAF. CC RFRTM [slashb] and RFADDT must be used to establish the Taxpayer on RAF. Re-initialize. (Begin again with CC RFINK)
EIN INFORMATION MISSING	If CC RFRTM is input with definer [slashb], both Taxpayer and Reporting Agent EINs must be input with CC RFINK. If CC RFRTM is input with definer T, the Taxpayer EIN must have been input with CC RFINK. Reinitialize. (Begin again with CC RFINK)
DEFINER INVALID	The input command code definer was not [slashb] or T. Correct and re-enter.
INVALID COMMAND CODE	The input command code is invalid. Correct and re-enter.

- (2) Valid Response for CC RFRTM[slashb] — The appropriate screen format will be displayed

2.4.40.6
(01-01-2006)

Terminal Responses — CC RFADD[M]

- (1) The following table lists the error messages for CC RFADD[M]:

CC RFADD[M] ERROR MESSAGES (displayed on line 24)	
Invalid or inconsistent fields are followed by asterisks. If an asterisk follows an item, that item has been entered incorrectly.	
DATABASE ERROR REENTER	A problem occurred while attempting to access the database. This may be a system error; attempt to re-input. If error recurs, notify Computer Branch.
DEFINER INFO CHANGED, RESTART	The definer brought to the screen by CC RFADD[M] has been altered. Begin again with CC RFINK.
DUPLICATE MFT CDS TRANS INPUT	The same MFT/Definer/Payment Type was entered on the screen more than once. Remove the duplicates and reenter.
INITIALIZATION INVALID	CC RFADD[M] was not preceded by CC RFADD[M] Reinitialize.
MFT/DEFINER/TAX PERIOD/ PAYMENT TYPE NOT PRESENT ON RAF	An attempt was made to delete authorizations for an MFT/Definer/Tax Period/Payment Type that is not on the RAF file for this Taxpayer. Research further to determine proper action.
NO AUTHORIZATIONS PRESENT FOR REVOKE	No prior authorizations are on the RAF file for this Taxpayer. New authorizations should be added using Current Action Code of A.
NO RA ON FILE	There is no Reporting Agent on file whose EIN matches the Agent EIN input. Check the number and reenter.
NO TAX MODULES INPUT	No information for a specific MFT/Definer//Tax Period/Payment Indicator has been input on the first screen line reserved for this information. If there is no information on the screen, put in the necessary and reenter. If there is a blank line before the line of input, move the information up to the proper line and reenter.
PLEASE CORRECT INCON- SISTENT DATA	Two or more data elements are inconsistent. Correct the items identified with asterisks and reenter. The following are the inconsistencies which will generate these messages: 1. Tax Period/MFT 2. CC Definer/Current Action Code

CC RFADD[M] ERROR MESSAGES (displayed on line 24)	
Invalid or inconsistent fields are followed by asterisks. If an asterisk follows an item, that item has been entered incorrectly.	
PLEASE CORRECT INVALID DATA	One or more data elements is/are invalid. Correct the item(s) identified with an asterisk(s) and reenter.
RA EIN INVALID	The Reporting Agent EIN input with CC RFADD[M] differs from the screen generated Agent EIN. If the Agent EIN generated on the screen is correct, restore it to the screen and reenter; otherwise, begin again with CC RFINK.
RA N/C INVALID	The Reporting Agent Name control input does not match the Agent Name Control on the RAF file. Correct and reenter.
RA NOT PRESENT FOR MFT/DEFINER/TAX PRD/PAYMENT TYPE	No data is currently present on the RAF file for this Reporting Agent for this module, but Action Code D (delete) was input.
RCVD DATE INCONSISTENT FOR DEL/REV	The Received Date of the action input to delete or revoke a module precedes the Received Date of the module already on file. Correct the Received Date and Reenter.
OLD SEQUENCE NUMBER	Old Sequence Number entered but not re-entered for confirmation.
SEQUENCE ACTION INDICATOR INVALID	The Sequence Action Indicator ADD or DELETE or REVOKE or END DATE must be a 1. Correct and reenter.
THIS MFT CD/DEFINER/TAX PERIOD/PAYMENT TYPE ALREADY ON FILE	An attempt was made to add a module for an MFT CD/Definer/Tax Period/Payment Type which already exists for a Taxpayer. On the RAF file, a Taxpayer is allowed only one module for each MFT CD/Definer/Tax Period (Exception, one of the two modules is for a payment). The existing module must be deleted and the new module added, or the new module may be entered with a revoke.

CC RFADD[M] ERROR MESSAGES (displayed on line 24)	
Invalid or inconsistent fields are followed by asterisks. If an asterisk follows an item, that item has been entered incorrectly.	
TXPYR-EIN-INVALID	The Taxpayer EIN input with CC RFADD[M] differs from the EIN generated on the screen format. If the EIN generated is correct, restore it to the screen and reenter. Otherwise, begin again with CC RFINK.
TXPYR N/C INVALID	The Taxpayer Name Control input does not match the Taxpayer Name Control on the RAF file. Correct and reenter.
TXPYR NOT ON FILE	The Taxpayer EIN input on the screen does not currently exist on the RAF file. Begin again with CC RFINK to get the proper screen format for a new Taxpayer record.
MORE THAN ONE CORP-EFTPS MFT	Screen input has more than one of the following forms, 1041, 1120, 990C, 990T, 990PF.
A CORP-EFTPS MFT ALREADY ON FILE	Screen input has one of the corp-eftps forms and the database already shows one present.

- (2) Valid Response — The message “REQUEST COMPLETED” with new sequence number will be displayed on line 24.

2.4.40.7
(01-01-2006)
Terminal Responses
—CC RFADD[T]

- (1) The following table lists the error messages for CC RFADD[T]:

CC RFADD[T] ERROR MESSAGES (displayed on line 24)	
Invalid or inconsistent fields are followed by asterisks. If an asterisk follows an item, that item has been entered incorrectly.	
DATABASE ERROR REENTER	A problem occurred while attempting to access the database. This may be a system error; attempt to re-input. If error recurs, notify Computer Branch.
DEFINER INFO CHANGED, RESTART	The definer brought to the screen by CC RFRTM has been altered. Begin again with CC RFINK.
OLD SEQUENCE NUMBER	Old Sequence Number entered but not re-entered for confirmation.
DUPLICATE MFT CDS TRANS INPUT	The same MFT/DEFINER/PAYMENT TYPE was entered on the screen more than once. Remove the duplicates and reenter.
INITIALIZATION INVALID	CC RFADD[T] was not preceded by CC RFRTM Reinitialize.
NO RA ON FILE	There is no Reporting Agent on file whose EIN matches the Agent EIN input. Check the number and reenter.
NO TAX MODULES INPUT	No information for a specific MFT/Definer/Tax Period/Payment Type has been input on the first screen line reserved for this information. If there is no information on the screen, put in the necessary and reenter. If there is a blank line before the line of input, move the information up to the proper line and reenter.
PLEASE CORRECT INCON- SISTENT DATA	Two or more data elements are inconsistent. Correct the items identified with asterisks and reenter. The following are the inconsistencies which will generate these messages. 1. Tax Period/MFT 2. CC Definer/Current Action Code
PLEASE CORRECT INVALID DATA	One or more data elements is/are invalid. Correct the item(s) identified with an asterisk(s) and reenter.
RA EIN INVALID	The Reporting Agent EIN input with CC RFADD[T] differs from the screen generated Agent EIN. If the Agent EIN generated on the screen is correct, restore it to the screen and reenter; otherwise, begin again with CC RFINK.

CC RFADD[T] ERROR MESSAGES (displayed on line 24)	
Invalid or inconsistent fields are followed by asterisks. If an asterisk follows an item, that item has been entered incorrectly.	
RA N/C INVALID	The Reporting Agent Name Control input does not match the Reporting Agent Name Control on the RAF file. Correct and reenter.
TXPYR-EIN-INVALID	The Taxpayer EIN input with CC RFADD[T] differs from the EIN generated on the screen format. If the EIN generated is correct, restore it to the screen and reenter. Otherwise, begin again with CC RFINK.
MORE THAN ONE CORP-EFTPS MFT	Screen input has more than one of the following forms, 1041, 1120, 990C, 990T, 990PF.
A CORP-EFTPS MFT ALREADY ON FILE	Screen input has one of the corp-eftps forms and the database already shows one present.

- (2) Valid Response — The message “REQUEST COMPLETED” with new sequence number will be displayed on line 24.

2.4.40.8
(01-01-2006)
**Terminal Response —
CC RFUPT[T]**

- (1) The following table lists the error messages for CC RFUPT[T]:

CC RFUPT[T] ERROR MESSAGES (DISPLAYED ON LINE 24)	
CHANGE DATA NOT PRESENT	No change data is present on the screen.
INITIALIZATION INVALID	CC RFUPT[T] was not preceded by CC RFRTM[T]. Reinitialize
TXPYR N/C INVALID	The Taxpayer Name Control input does not match the Name Control on the RAF file for the Taxpayer. Correct and reenter.
NEW EIN PRESENT ON RAF	The new EIN entered on the screen is currently on the RAF file. This could mean the Taxpayer is on the file under both numbers. Research to determine correct number.
TXPYR EIN INVALID	The Taxpayer EIN input on the screen differs from the EIN generated on the screen format. If the EIN generated on the screen format is correct, restore it to the screen and reenter. Otherwise, reinitialize, using the correct Taxpayer EIN.
DEFINER INFO CHANGED RESTART	The definer brought to the screen by CC RFRTM has been altered. Begin again with CC RFINK.
PLEASE CORRECT INCONSISTENT DATA	One or more data elements are inconsistent. Correct the items identified with asterisks and reenter. The following are the inconsistencies which will generate these messages. 1. New Taxpayer Name 2. New Taxpayer Name Control
TC960 HAS NOT BEEN SENT TO MF	After the transaction is returned, if they don't match, RAF unit has to change information on MF and set the TC96X to 0, send again.

- (2) Valid Response — The message “REQUEST COMPLETED” with new sequence number will be displayed on line 24

2.4.40.9

(01-01-2006)

NAP and FRC error messages for — CC RFADD[T], RFUPT[T]

- (1) The following table lists the NAP error messages for CC RFADD[T] and RFUP[T]:

CC RFADD[T], RFUPT[T] NAP ERROR MESSAGES INVALID OR INCONSISTENT FIELDS	
TXPYR NOT ON FILE	The Taxpayer EIN could not be matched against the National Accounts Profile (NAP) Database. Check to make sure the EIN is correct. If it is, this message means that this Taxpayer is not yet on the Master File.
NAME CTRL MISMATCH ON MF	The Name Control input does not match on the NAP Database. Use the correct Name Control provided by Master File and reenter.
INVALID EIN TYPE or MASTER FILE SOURCE ON NAP REQUEST REC	The TIN TYPE code or MASTER FILE SOURCE code is not valid. The NAP request cannot be completed. This response indicates a program error—notify the IDRS Control Staff.
NAPAREA NOT AVAILABLE	The NAP area of the Database that houses the requested EIN is down.
CRS/NAP ACCESS NOT AVAILABLE	The Communication Replacement System (CRS) for the NAP is not available at the time. Processing of this account cannot continue.
NATIONAL ENTITY FILE NOT AVAILABLE TRY LATER	The NAP is unavailable at this time. Processing cannot continue.
NAP NOT AVAILABLE BYPASS ON	NAP is not available at this time. Processing cannot continue, try again later.

- (2) The following table lists the filing requirement error messages for CC RFADD[T] and RFUPT[T]:

CC RFADD[T], RFUPT[T] FILING REQUIREMENT ERROR MESSAGES	
Validation will be performed with the input MFT and NAP filing requirements, Employment Code, EO Entity Status and EO Subsection. If an inconsistency results the following error message will be displayed:	
THE 940 C IS NOT VALID WITH MAGNETIC TAPE FILING	The input MFT is 10 (Form 940) and the BMF Form 940 filing requirement is 7 or 8.
THE 941 FRC IS NOT VALID WITH MAGNETIC TAPE FILING	The MFT is 01 (Form 941) and the BMF Form 941 filing requirement is 06, 07, 09, 10, 13, 14 or 88.
THE 940 FRC IS NOT VALID WITH THE EMPLOYMENT CODE	The BMF Employment Code is G, T, W, F or C.
THE 940 FRC IS NOT VALID WITH THE EO SUBSECTION CODE	The EO Entity Status is 01–19 and the EO Subsection Code is 03, 50, 60.

CC RFADD[T], RFUP[T] FILING REQUIREMENT ERROR MESSAGES
If one of the filing requirement error messages is displayed. Proceed as follow:
1. Perform research,
2. If the BMF can be corrected with an entity change. Use command code BNCHG and make the necessary change.
3. See IRM BMF Account Numbers 3(13)2(28).1 for more detailed instructions.

2.4.40.10
(01-01-2006)

**Terminal Responses —
CC RFRMA[slashb]**

- (1) The following table lists the error messages for CC RFRMA[slashb]:

CC RFRMA[/] ERROR MESSAGES (displayed on line 24)	
DEFINER INVALID	The input command code definer was not [/], T, or A. Correct and re-enter
INPUT PREREQ COMMAND CODE-CC	RFRMA must be preceded by CC RFINK[R]. Reinitialize.
INVALID COMMAND CODE	The input command code is invalid. Correct and re-enter.
EIN INFORMATION MISSING	—If CC RFRMA is input with definer [/], Reporting Agent EIN must be input with CC RFRMA. If CC RFRMA is input with definer T, the Reporting Agent EIN must have been input with CC RFINK[R]. Reinitialize. (Begin again with CC RFINK[R])
RA NOT ON RAF	No record of Reporting Agent found on RAF. Reporting Agent must be present on RAF.

- (2) Valid Response for CC RFRMA [/] — The appropriate screen format will be displayed.

2.4.40.11
(01-01-2006)

**Terminal Responses —
CC RFRMA[T]**

- (1) The following table lists the error messages for CC RFRMA[T]:

CC RFRMA[T] ERROR MESSAGES (displayed on line 24)	
DEFINER INVALID	The input command code definer was not [/], T, or A. Correct and re-enter
INPUT PREREQ COMMAND CODE-CC	RFRMA must be preceded by CC RFINK[R]. Reinitialize.
INVALID COMMAND CODE	The input command code is invalid. Correct and re-enter.
EIN INFORMATION MISSING	—If CC RFRMA is input with definer [/], Reporting Agent EIN must be input with CC RFRMA. If CC RFRMA is input with definer T, the Reporting Agent EIN must have been input with CC RFINK[R]. Reinitialize. (Begin again with CC RFINK[R])
RA NOT ON RAF	No record of Reporting Agent found on RAF. Reporting Agent must be present on RAF.

- (2) Valid Response for CC RFRMA[T] — The appropriate screen format will be displayed.

2.4.40.12
(01-01-2006)

**Terminal Responses
—CC AFADT[T]**

- (1) The following table lists the error messages for CC AFADT[T]:

CC AFADT[T] ERROR MESSAGES (displayed on line 24)	
Invalid or inconsistent fields are followed by asterisks. If an asterisk follows an item, that item has been entered incorrectly.	
DATABASE ERROR REENTER	A problem occurred while attempting to access the database. This may be a system error; attempt to re-input. If error recurs, notify Computer Branch.
DEFINER INFO CHANGED, RESTART	The definer brought to the screen by CC RFRMA has been altered. Begin again with CC RFINK[R].
INITIALIZATION INVALID	CC AFADT[T] was not preceded by CC RFRMA Reinitialize.
PLEASE CORRECT INVALID DATA	One or more data elements is/are invalid. Correct the item(s) identified with an asterisk(s) and reenter.

- (2) Valid Response — The message “REQUEST COMPLETED” will be displayed on line 24.

2.4.40.13
(01-01-2006)

**Terminal Response —
CC AFUPT[T]**

- (1) The following table lists the error messages for CC AFUPT[T]:

CC AFUPT[T] ERROR MESSAGES (DISPLAYED ON LINE 24)	
CHANGE DATA NOT PRESENT	No change data is present on the screen.
INITIALIZATION INVALID	CC AFUPT[T] was not preceded by CC RFRMA[T]. Reinitialize
RA N/C INVALID	The Reporting Agent Name Control input does not match the Name Control on the RAF file for the Reporting Agent. Correct and reenter.
NEW EIN PRESENT ON RAF	The new EIN entered on the screen is currently on the RAF file. This could mean the Reporting Agent is on the file under both numbers. Research to determine correct number.
PLEASE CORRECT INVALID DATA	One or more data elements is/are invalid. Correct the item(s) identified with an asterisk(s) and reenter.
DEFINER INFO CHANGED RESTART	The definer brought to the screen by CC RFRMA has been altered. Begin again with CC RFINK[R].

- (2) Valid Response — The message “REQUEST COMPLETED” will be displayed on line 24

2.4.40.14
(01-01-2006)
**Terminal Response —
CC RFMRG**

- (1) The following table lists the error messages for CC RFMRG:

CC RFMRG ERROR MESSAGES (DISPLAYED ON LINE 24)	
MERGE DATA NOT PRESENT	No merge data is present on the screen.
INITIALIZATION INVALID	CC RFMRG was not preceded by CC RFRMA[A]. Reinitialize
EIN NOT PRESENT ON RAF	One or both of the EINs entered on the screen is currently not on the RAF file. Research to determine correct number.
DEFINER INFO CHANGED RESTART	The definer brought to the screen by CC RFRMA has been altered. Begin again with CC RFINK[R].

- (2) Valid Response — The message “REQUEST COMPLETED” will be displayed on line 24

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Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-1 (01-01-2006)

CC RFRTM — Format Display

This command code requests the format for CC RFADD v and RFUPTv. It must be preceded by CC RFINK (See IRM 2.3.16 for instructions for inquiry command code RFINK).

(a) CC RFRTM Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFRTM								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
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

(b) Record Element Description

Item	Line	Position	Description and Validity
1	1	1 - 5	CC RFRTM
2	1	6	Command Definer — [slashb] or T

(c) Command Code Definer Definitions:

1	[slashb] (blank)	To add Taxpayer or Module information
2	T	Update Taxpayer information

Exhibit 2.4.40-2 (01-01-2013)
CC RFADD[T] — Input Format Display

This format is generated in response to RFRTM[/] when a record of the Reporting Agent was found, but no record of the Taxpayer was found with CC RFINK.

(a) CC RFADD[T] Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFADD	TP-EIN:33-1111111	TP-NAME-CTRL:						1
2									2
3		RA-EIN:98-7654321	RA-NAME-CTRL:COIN						3
4									4
5	RCVD-DATE	MONTH:	DAY:	YEAR:	W2-YR:	1099-YR:	3921/22:		5
6									6
7	MFT:	FORM:	TAX-PERIOD-YEAR:	MONTH:	NOTICE:	PAYMENT:			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	PRIMARY NAME IS:								22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

(b) Record Element Description

Exhibit 2.4.40-2 (Cont. 1) (01-01-2013)

CC RFADD[T] — Input Format Display

Item	Line	Position	Description and Validity
1	1	1 - 6	CC RFADD with definer T.
2	1	18 - 27	Taxpayer EIN — This must not be altered from the EIN displayed as part of the screen format. Must be in nn-nnnnnnn format, must be numeric, and cannot be all nine's or all zeroes.
3	1	45 - 48	Taxpayer Name Control — Usually the first four characters of the Taxpayer's name. If the wrong name control is entered, the correct Taxpayer's name will be displayed on Line 23.
4	3	18 - 27	Reporting Agent EIN — This must not be altered from the EIN displayed as part of the screen format. Must be in nn-nnnnnnn format, must be numeric, and cannot be all zeroes or all nine's.
5	3	45 - 48	Reporting Agent Name Control — This must equal the name control in the Reporting Agent record on the RAF file. It equals the first four characters of the Reporting Agent's name.
6	5	18 - 19	IRS Received Date — Month (MM)
7	5	25 - 26	Day (DD)
8	5	33 - 36	Century and Year (CCYY)
The received date must be all numeric It must be no later than the current date. If no date is available, enter the current date.			
9	5	45 - 48	W2-Year YYYY - Year Authorization given.
10	5	60 - 63	1099-Year YYYY - Year Authorization given.
11	5	75 - 78	3921 & 3922-Year YYYY - Year Authorization given.
12	8 - 19	1 - 2	MFT. Enter with 01, 02, 03, 05, 09, 10, 11, 14, 16, 12, 33, 34, or 44.
13	8 - 19	9 - 10	Form Definer. Enter Blank, PR, SS, C, T, or PF.
14	8 - 19	18 - 21	Tax Period. Enter the year specified by the Taxpayer if the authorization is for a return module as follows: MFT-CD of 01, the Year 1969 or later. MFT-CD of 09, the year 1962 or later. MFT-CD of 10, the Year 1986 or later. MFT-CD of 11, the year 1961 or later. MFT-CD of 12, the year 1985 or later. MFT-CD of 14, the year 2006 or later. MFT-CD of 16, the year 1994 or later. For payment authorizations any year is valid.

Exhibit 2.4.40-2 (Cont. 2) (01-01-2013)
CC RFADD[T] — Input Format Display

Item	Line	Position	Description and Validity
15	8 - 19	37 - 38	Tax Period. Enter the month — For MFT-CD of 09, 10, 11, 12, 14, and 16 the Month 12, if the authorization is for a return module. For MFT-CD of 01, the Month 03, 06, 09, or 12 if the authorization is for a return module. For MFT-CD for a payment module any month 01–12 is valid.
16	8 - 19	46	Notice Indicator. Enter 1 if the Reporting Agent is authorized to receive notices directed to this Taxpayer.
17	8 - 19	56	Payment Indicator. Enter P if the Reporting Agent is authorized to make Deposits and Payments or Blank if the Reporting Agent is authorized to Sign & File returns.
18	22	1 - 38	The message “ Primary name is” will be displayed.
19	23	1 - 38	If valid, Taxpayer’s name from NAP will be displayed.
20	24	1 - 38	Error Message
21	24	56 - 72	New Sequence Number - This is displayed if the transaction is completed.
NOTE: Data for at least one module (Items 12–17) must be entered. Enter data for the first specified module on line 8. Do not enter data on line 9 and leave line 8 blank.			

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-3 (01-01-2013)

CC RFADD[T]. — Valid Input

Example of a valid input of CC RFADD[T].

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFADDT	TP-EIN:33-1111111	TP-NAME-CTRL:RAIN						1
2									2
3		RA-EIN:98-7654321	RA-NAME-CTRL:COIN						3
4									4
5	RCVD-DATE	MONTH:07	DAY:01	YEAR:2011	W2-YR:2010	1099-YR:2010	3921/22:2010		5
6									6
7	MFT:	FORM:	TAX-PERIOD-YEAR:	MONTH:	NOTICE:	PAYMENT:			7
8	01		2010	12	1				8
9	01		2010	12	1	P			9
10	10		2010	12	1				10
11	10		2010	12	1	P			11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22	PRIMARY NAME IS: RAIN DANCE SPRINKLER SERVICES								22
23	NEW SEQUENCE NUMBER:								23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For elements, See Exhibit 2.4.40-2.

Exhibit 2.4.40-4 (01-01-2013)
CC RFADD[T] — Output Display

This is an example of a response to a valid CC RFADD[T] input.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFADDT	TP-EIN:33-1111111	TP-NAME-CTRL:RAIN						1
2									2
3		RA-EIN:98-7654321	RA-NAME-CTRL:COIN						3
4									4
5	RCVD-DATE	MONTH:07	DAY:01	YEAR:2011	W2-YR:2010	1099-YR:2010	3921/22:2010		5
6									6
7	MFT:	FORM:	TAX-PERIOD-YEAR:	MONTH:	NOTICE:	PAYMENT:			7
8	01		2010	03	1				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	"PRIMARY NAME IS"								22
23	RAIN DANCE SPRINKLER SERVICES NEW SEQUENCE NUMBER>290000014257-2011								23
24	REQUEST COMPLETED								24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For elements, see Exhibit 2.4.40-2.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-5 (01-01-2013)

CC RFADD[M] — Input Format Display

This format is generated in response to RFRTM[/] when records for both Taxpayer and Reporting Agent were found with CC RFINK . The Reporting Agent may be given an authorization for the first time using this command code or the authorization the Reporting Agent already has may be updated or revoked or deleted.

When making a tax module change to correct an unpostable condition (UPC 324-Inconsistent filing requirement and RAF Indicator) a. If the Taxpayer has a module for a 941 but it should be a 940 (or vice versa), the module can be changed by deleting the OLD and adding the NEW module. The Daily program will send a TC96X to Master File. b. If the Taxpayer has a module for a 940 or a 941 and it should be end dated use RFADD(M). c. If the Taxpayer has one module and needs another one added use RFADD(M) to add the second module. The Daily program will send a TC96X to Master File. d. If the Taxpayer has two modules and one should be deleted use RFADD(M) to delete a module. The Daily program will send a TC96X to Master File.

(a) CC RFADD[M] Input Format

	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	RFADDM	TP-EIN:12-3456789	TP-NAME-CTRL:CAPT						1
2									2
3		RA-EIN:09-8765432	RA-NAME-CTRL:GENE						3
4									4
5	RCVD-DATE	MONTH:	DAY:	YEAR:	W2-YR:	1099-YR:	3921/22:		5
6						ADD/	END		6
7	MFT:	FORM:	TXPD-YR:	MONTH:	NOT:	PAY:	REV:	DATE: DELETE:	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	

(b) Record Element Description—the validity checks described for the various elements in the discussion of CC RFADD[T] must be met for the corresponding elements input with this command code.

Exhibit 2.4.40-5 (Cont. 1) (01-01-2013)
CC RFADD[M] — Input Format Display

Item	Line	Position	Description and Validity
1	1	1 - 6	CC RFADD with definer M.
2	1	17 - 27	Taxpayer EIN.
3	1	45 - 48	Taxpayer Name Control.
4	3	18 - 27	Reporting Agent EIN.
5	3	45 - 48	Reporting Agent Name Control.
6	5	18 - 19	IRS Received Date — Month (MM)
7	5	25 - 26	Day (DD)
8	5	33 - 36	Century and Year (CCYY)
The received date must be all numeric. It must be no later than the current date. If no date is available, enter the current date.			
9	5	45 - 48	W2-Year YYYY - Year Authorization given.
10	5	60 - 63	1099-Year YYYY - Year Authorization given.
11	5	75 - 78	3921 & 3922-Year YYYY - Year Authorization given.
12	8 - 19	1 - 2	MFT-CD.
13	8 - 19	8 - 9	Form Definer. Enter Blank, PR, SS, T, or PF.
14	8 - 19	16 - 19	Tax Period Year. Enter the Year.
15	8 - 19	27 - 28	Tax Period Month. Enter the Month.
16	8 - 19	36	Notice Indicator. Enter 1 if the Reporting Agent is authorized to receive notices directed to this Taxpayer.
17	8 - 19	43	Payment Indicator. Enter P if the Reporting Agent is authorized to make Deposits and Payments or Blank if the Reporting Agent is authorized to Sign & File returns.
18	8 - 19	58	Current Action Code — For ADD/REVOKE, enter with 1 to add a module or to revoke existing module(s) and add the new module(s) entered. If a action code for a delete or end date is entered, it would be unacceptable. See Note below.
29	8 - 19	65	End Date. Enter 1 to end date a module.
20	8 - 19	73	Delete. Enter 1 to delete a module
21	24	1 - 38	Error Message
22	24	56 - 72	New Sequence Number - This is displayed if the transaction is completed.

Exhibit 2.4.40-5 (Cont. 2) (01-01-2013)
CC RFADD[M] — Input Format Display

Example 1: A Taxpayer has two modules, MFT 01 198503 and MFT 10 198612, both with Reporting Agent A. To add the two new modules with Reporting Agent B, input:

Reporting Agent B's EIN

MFT:01 TAX PERIOD YEAR:1986 MONTH:06 PAYMENT: ADD/REV:1 END DATE: DELETE:
MFT:10 FORM: TAX PERIOD YEAR:1987 MONTH:12 PAYMENT: ADD/REV:1 END DATE:
DELETE:

The Taxpayer will now have these authorizations:

01 198503 Agent A
10 198612 Agent A will now show as revoked. It has been end dated.
10 198612 Agent B
10 198712 Agent B

The previous modules with matching MFT, FORM, and PAYMENT information will be revoked automatically when the new module information is added. If only one new module is entered, only the module with matching MFT, FORM, and PAYMENT information will be revoked by the new module being added. As you see, any other active authorization modules will remain active.

Example 2: In the example above, change the other authorization to Reporting Agent B. Doing so will automatically revoke the MFT 01 198503 authorization with Agent A. To do this, input:

Reporting Agent B's EIN

MFT:01 FORM: TAX PERIOD YEAR:1987 MONTH:12 PAYMENT: ADD/REV:1 END DATE:
DELETE:

The Taxpayer will now have these authorizations:

01 198503 Agent A will now show as revoked. It has been end dated.
10 198612 Agent A will now show as revoked. It has been end dated.
01 198712 Agent B
10 198712 Agent B

Now the authorizations for both the MFT 01 and the MFT 10 have been revoked with Agent A and granted to Agent B.

Exhibit 2.4.40-6 (01-01-2012)
CC RFADD[M] — Valid Input

Example of a valid input of CC RFADD[M].

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	RFADDM	TP-EIN:12-3456789	TP-NAME-CTRL:CAPT						1
2									2
3		RA-EIN:09-8765432	RA-NAME-CTRL:GENE						3
4									4
5	RCVD-DATE	MONTH:02	DAY:14	YEAR:2011	W2-YR:2010	1099-YR:2010	3921/22:2012		5
6						ADD/	END		6
7	MFT:	FORM:	TXPD-YR:	MONTH:	NOT:	PAY:	REV:	DATE: DELETE:	7
8	01	2010	06	1	P	1			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								NEW SEQUENCE NUMBER>290000016132-2011	23
24	REQUEST COMPLETED								24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For elements, see Exhibit 2.4.40-5.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-7 (01-01-2010) CC RFUPT[T] — Format Display

This format is generated in response to CC RFRTM[T]

(a) CC RFUPT[T] Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ									1
2	PRIMARY-NAME-IS: READING RAILROAD									2
3										3
4	UPDATES:									4
5										5
6	NEW-EIN:		NEW-NAME-CTRL:							6
7	NEW-FULL-NAME:									7
8										8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N)									9
10										10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.									11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.									12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
	1234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

(b) Record Element Description—the validity checks described for the various elements in the discussion of CC RFUPT[T] must be met for the corresponding elements input with this command code.

Exhibit 2.4.40-7 (Cont. 1) (01-01-2010)
CC RFUPT[T] — Format Display

Item	Line	Position	Description and Validity
1	1	1 - 6	CC RFUPT with definer T.
2	1	18 - 27	Taxpayer EIN.
3	1	46 - 49	Taxpayer Current Name Control will be displayed.
4	2	46 - 80	Taxpayer Current Primary Name will be displayed.
5	6	18 - 27	Taxpayer New EIN — Optional. See Note below.
6	6	46 - 49	Taxpayer New Name Control — Optional. Usually the first four characters of the Taxpayer's Primary name.
7	7	46 - 49	Taxpayer New Primary Name — Optional. 35 Characters maximum.
8	9	62	Master File Posting Indicator — Optional. Used in 2 instances: (1) To correct an unpostable resulting from an EIN or name mismatch. (2) To send a copy of a existing Taxpayer authorizations to post at Master File.
			(1) To correct an unpostable resulting from an EIN or name mismatch, input the EIN or name change and request a TC960 by entering a 'Y'.
			(2) To send a copy of an existing Taxpayer authorizations to post at Master File, simply request a TC960 by entering a 'Y'.
			Whether a transaction has previously posted at Master File or not is no longer of interest. Adds and Updates are now both TC960 transactions.
8	24	1 - 38	Request Status Message

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-8 (01-01-2010) CC RFUPT[T] — EIN Change

This is an example of a valid input for CC RFUPT[T] when the Taxpayer EIN changes.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ									1
2	PRIMARY-NAME-IS: READING RAILROAD									2
3										3
4	UPDATES:									4
5										5
6	NEW-EIN: 98-7654321 NEW-NAME-CTRL:									6
7	NEW-FULL-NAME:									7
8										8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N) Y									9
10										10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.									11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.									12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
	1234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

For Element Description, see Exhibit 2.4.40-7.

NOTE: When changing a Taxpayer EIN to correct an unpostable condition (ie UPC 301—TIN not on MF)

- Enter correct EIN on line 6.
- Enter a 'Y' to send a TC960 on line 9.

Exhibit 2.4.40-9 (01-01-2010)**CC RFUPT[T] — Name Change for RAF Database only**

This is an example of valid input of CC RFUPT[T] when the Taxpayer name is being changed on the RAF database but a transaction does not need to be sent to Master File.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ								1
2	PRIMARY-NAME-IS: READING RAILROAD								2
3									3
4	UPDATES:								4
5									5
6	NEW-EIN: NEW-NAME-CTRL: PENN								6
7	NEW-FULL-NAME: PENNSYLVANIA RAILROAD								7
8									8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N) N								9
10									10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.								11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.								12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For Element Description, see Exhibit 2.4.40-7.

NOTE: When changing a Taxpayer Name Control and Name to correct an unpostable condition (ie UPC 303—Name control mismatch)

- Enter correct Name Control on line 6.
- Enter correct Full Name on line 7.
- Enter a 'N' to skip the building and sending of a TC960 on line 9.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-10 (01-01-2010)

CC RFUPT[T] — Output Display of Name Change

This is an example of a response to a valid CC RFUPT[T] input.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ								1
2	PRIMARY-NAME-IS: READING RAILROAD								2
3									3
4	UPDATES:								4
5									5
6	NEW-EIN:		NEW-NAME-CTRL: PENN						6
7	NEW-FULL-NAME: PENNSYLVANIA RAILROAD								7
8									8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N) N								9
10									10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.								11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.								12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	REQUEST COMPLETED								24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For Element Description, see Exhibit 2.4.40-7.

Exhibit 2.4.40-11 (01-01-2010)**CC RFUPT[T] — Name Change and Transaction Record to Post at Master File**

This is an example of a valid input for CC RFUPT[T] when the Taxpayer name is being changed and this transaction is to post at Master File.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ									1
2	PRIMARY-NAME-IS: READING RAILROAD									2
3										3
4	UPDATES:									4
5										5
6	NEW-EIN:		NEW-NAME-CTRL: PENN							6
7	NEW-FULL-NAME: PENNSYLVANIA RAILROAD									7
8										8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N) Y									9
10										10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.									11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.									12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
	1234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

For Element Description, see Exhibit 2.4.40-7.

NOTE: When changing Taxpayer name control to correct an unpostable condition (ie UPC 303—Name control mismatch)

- a. Enter correct Name Control on line 6.
- b. Enter correct Full Name on line 7.
- c. Enter a 'Y' to build and send a TC960 on line 9.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-12 (01-01-2010)

CC RFUPT[T] — Output Display of Name Change and Transaction Record to Post at Master File

This is an example of a response to a valid CC RFUPT[T] input.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ								1
2	PRIMARY-NAME-IS: READING RAILROAD								2
3									3
4	UPDATES:								4
5									5
6	NEW-EIN:		NEW-NAME-CTRL: PENN						6
7	NEW-FULL-NAME: PENNSYLVANIA RAILROAD								7
8									8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N) Y								9
10									10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.								11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.								12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24	REQUEST COMPLETED								24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For Element Description, see Exhibit 2.4.40-7.

Exhibit 2.4.40-13 (01-01-2010)**CC RFUPT[T] — Transaction Record to Post at Master File**

This is an example of a valid input for CC RFUPT[T] when the existing Taxpayer authorizations on RAF are to be posted at Master File.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	RFUPT TXPYR-EIN: 12-3456789 TXPYR-NAME-CTRL: READ									1
2	PRIMARY-NAME-IS: READING RAILROAD									2
3										3
4	UPDATES:									4
5										5
6	NEW-EIN:		NEW-NAME-CTRL:							6
7	NEW-FULL-NAME:									7
8										8
9	DO YOU WANT TO BUILD AND SEND A TC960 TO MASTERFILE? (Y/N) Y									9
10										10
11	NOTE: IF YOU ARE CORRECTING AN UNPOSTABLE TRANSACTION, ANSWER YES.									11
12	IF YOU ONLY NEED TO MAKE THE UPDATE TO THE RAF DATABASE, ANSWER NO.									12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
	1234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

For Element Description, see Exhibit 2.4.40-7.

NOTE: To build and send a Transaction record to post at Master File.

- a. Enter a 'Y' to build and send a TC960 on line 9.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-14 (01-01-2006)

CC RFRMAv — Format Display

This command code requests the format for CC AFADT v, CC AFUPT v, and CC AFUPT v. It must be preceded by CC RFINK [R] (See IRM 2.3.16 for instructions for inquiry command code RFINK).

(a) CC RFRMA Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	RFRMA								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	

(b) Record Element Description

Item	Line	Position	Description and Validity
1	1	1 - 5	CC RFRMA
2	1	6	Command Definer — [slashb], A, or T

(c) Command Code Definer Definitions

Exhibit 2.4.40-14 (Cont. 1) (01-01-2006)**CC RFRMAv — Format Display**

1	[slashb] (blank)	To add Reporting Agent information
2	T	Update Reporting Agent information
3	A	To merge two Reporting Agents Taxpayers

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-15 (01-01-2011) CC AFADT — Input Format Display

This format is generated in response to RFRMA[slashb] when no record of the Reporting Agent was found was found with CC RFINK [R].

(a) CC AFADT Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	AFADT 15-1112222						RA-NAME-CTRL:		1
2	RA-NAME:								2
3	RA-SECOND-NAME:								3
4	RA-STREET-ADDR:								4
5	RA-CITY:				RA-STATE:		RA-ZIP:		5
6	RA-COUNTRY: USA								6
7	RA-TELEPHONE: - -								7
8	RA-FAX-NUMBER: - -								8
9									9
10	RA-E-NOTICES:								10
11									11
12									12
13									13
14									14
15									15
16	COMMENTS:								16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

(b) Record Element Description

Exhibit 2.4.40-15 (Cont. 1) (01-01-2011)**CC AFADT — Input Format Display**

Item	Line	Position	Description and Validity
1	1	1 - 5	CC AFADT .
2	1	7 - 16	Reporting Agent EIN. This must not be altered from the EIN displayed as part of the screen format. Must be in nn-nnnnnnn format, must be numeric, and cannot be all nine's or all zeroes.
3	1	67 - 70	Reporting Agent Name Control — Usually the first four characters of the Reporting Agents name. If the wrong name control is entered, the correct Reporting Agents name will be displayed on Line 23.
4	2	17 - 51	Reporting Agent Name .
5	2	67 - 79	Reporting Agent Status A — Active (Shown in reverse video for emphasis) I — Inactive S — Suspended U — Undeliverable
6	3	17 - 41	Reporting Agent Second Name.
7	3	67 - 76	Reporting Agent As Of Date Format — MM-DD-CCYY
8	4	17 - 51	Reporting Agent Street Address.
9	5	17 - 36	Reporting Agent City.
10	5	53 - 54	Reporting Agent State.
11	5	67 - 79	Reporting Agent Zip Code - Must be in nnnnn-nnnn-nnn format.
12	6	17 - 36	Reporting Agent Country
13	7	17 - 28	Reporting Agent Telephone Number - Must be in nnnnnnnnnn format.
14	8	17 - 28	Reporting Agent Fax Number - Must be in nnnnnnnnnn format.
15	10	17	Reporting Agent e-Notices Y or 1 = This Reporting Agent prefers Electronic Notices N or Blank = This Reporting Agent prefers Paper Notices
16	20	6 - 79	Reporting Agent Comment Line 1
17	21	6 - 79	Reporting Agent Comment Line 2
18	22	6 - 79	Reporting Agent Comment Line 3
19	23	6 - 79	Reporting Agent Comment Line 4
20	24	1 - 38	Error Message

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CC AFADT — Valid Input

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80							
	12345678901234567890123456789012345678901234567890123456789012345678901234567890														
1	AFADT 15-1112222 RA-NAME-CTRL: DOIN								1						
2	RA-NAME: DOING BUSINESS								2						
3	RA-SECOND-NAME:								3						
4	RA-STREET-ADDR: 12345 DOING BUSINESS RD								4						
5	RA-CITY: BUSINESS		RA-STATE: MI		RA-ZIP: 12345-1234-123				5						
6	RA-COUNTRY: USA								6						
7	RA-TELEPHONE: 313-123-4567								7						
8	RA-FAX-NUMBER: 313-765-4321								8						
9									9						
10	RA-E-NOTICES:								10						
11									11						
12									12						
13									13						
14									14						
15									15						
16	COMMENTS:								16						
17	FOR IRM EXHIBIT.								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							

Exhibit 2.4.40-16

Exhibit 2.4.40-17 (01-01-2013)
CC AFADT — Output Display

This is an example of a response to a valid CC AFADT input.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	AFADT 15-1112222						RA-NAME-CTRL: DOIN		1
2	RA-NAME:	DOING BUSINESS							2
3	RA-SECOND-NAME:								3
4	RA-STREET-ADDR:	12345 DOING BUSINESS RD							4
5	RA-CITY:	BUSINESS			RA-STATE: MI		RA-ZIP: 12345-1234-123		5
6	RA-COUNTRY:	USA							6
7	RA-TELEPHONE:	313-123-4567							7
8	RA-FAX-NUMBER:	313-765-4321							8
9									9
10	RA-E-NOTICES:								10
11									11
12									12
13									13
14									14
15									15
16	COMMENTS:								16
17	FOR IRM EXHIBIT								17
18									18
19									19
20									20
21									21
22									22
23									23
24	THIS REPORTING AGENT HAS BEEN SUCCESSFULLY ADDED TO RAF.								24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For elements, see Exhibit 2.4.40-15.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-18 (01-01-2006) CC AFUPT[T] — Format Display

This format is generated in response to CC RFRMA[T]

(a) CC AFUPT[T] Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	AFUPTT12-3456789								1
2									2
3									3
4	NAME-CTRL:				DOIN				4
5	NAME:				DOING BUSINESS				5
6	SECOND-NAME:								6
7	STREET:	12345	DOING BUSINESS	RD					7
8	CITY:				BUSINESS				8
9	STATE:				MI				9
10	ZIP:		12345-1234	-123					10
11	COUNTRY:				USA				11
12	TELEPHONE:				123-456-7890				12
13	FAX:				123-456-4321				13
14									14
15	RA-E-NOTICES:				Y				15
16	COMMENTS:								16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

(b) Record Element Description

Exhibit 2.4.40-18 (Cont. 1) (01-01-2006)
CC AFUPT[T] — Format Display

Item	Line	Position	Description and Validity
1	1	1 - 6	CC AFUPT
2	1	6	Command Definer — T
3	1	7 - 16	Reporting Agent EIN.
4	3	39 - 43 45 - 48	Reporting Agent Name Control.
5	4	09 - 43 45 - 79	Reporting Agent Name.
6	5	16 - 43 45 - 69	Reporting Agent Second Name. If needed, this field can be blanked out by entering &&.
7	6	24 - 43 45 - 79	Reporting Agent Street Address.
8	7	24 - 43 45 - 64	Reporting Agent City.
9	8	42 - 43 45 - 46	Reporting Agent State.
10	9	30 - 43 45 - 56	Reporting Agent Zip Code.
11	10	24 - 43 45 - 64	Reporting Agent Country.
12	11	32 - 43 45 - 56	Reporting Agent Telephone Number. If needed, this field can be zeroed out by entering the same number.
13	12	32 - 43 45 - 56	Reporting Agent Fax Number. If needed, this field can be zeroed out by entering the same number.
14	14	43 & 45	Reporting Agent e-Notices. Y or 1 = This Reporting Agent prefers Electronic Notices. N = This Reporting Agent prefers Paper Notices.
15	16	31- 43 45	Reporting Agent Status A — Active (Shown in reverse video for emphasis) I — Inactive S — Suspended U — Undeliverable
16	17	33 - 43 45 - 54	Reporting Agent As Of Date Format — MM-DD-CCYY
17	20- 23	6 - 79	Comments - For RAF Unit use only.
18	24	1 - 38	Error Message
Note (1): All fields are optional. Enter only the fields to be changed. (2): When changing a Reporting Agent's Status, also make an entry for the AS-OF date.			

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-19 (01-01-2013)

CC AFUPT[T] — Valid Input

Example of a valid input of CC AFUPT[T].

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	AFUPTT	EIN:12-3456789							1
2									2
3									3
4	NAME-CTRL:		DOIN						4
5	NAME:		DOING BUSINESS						5
6	SECOND-NAME:								6
7	STREET:	12345	DOING BUSINESS RD	12346	DOING BUSINESS RD				7
8	CITY:		BUSINESS						8
9	STATE:		MI						9
10	ZIP:		12345-1234-123						10
11	COUNTRY:		USA						11
12	TELEPHONE:		123-456-7890						12
13	FAX:		123-456-4321						13
14									14
15	RA-E-NOTICES:		Y						15
16	COMMENTS:								16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

For elements, see Exhibit 2.4.40-18.

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-21 (01-01-2006)

CC RFMRG — Format Display

This command code requests the format for CC RFMRG . This command is used to merge the Taxpayers of one Reporting Agent with another Reporting Agent

(a) CC RFMRG Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	RFMRG OLD-RA EIN:								1
2	NEW-RA EIN:								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	

(b) Record Element Description

Exhibit 2.4.40-21 (Cont. 1) (01-01-2006)**CC RFMRG — Format Display**

Item	Line	Position	Description and Validity
1	1	1 - 5	CC RFMRG
2	1	18 - 27	Reporting Agent (old) EIN. Must be in nn-nnnnnnn format, must be numeric, and cannot be all nine's or all zeroes.
3	2	18 - 27	Reporting Agent (new) EIN. Must be in nn-nnnnnnn format, must be numeric, and cannot be all nine's or all zeroes.
4	24	1 - 38	Error Message
NOTE - Caution must be taken when entering old and new Reporting Agents EIN. Once action is complete all the Taxpayers of the old agent will be immediately moved to the new agent.			

Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG 2.4.40

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Exhibit 2.4.40-22 (01-01-2006)

CC RFMRG. — Valid Input

Example of a valid input of CC RFMRG.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	RFMRG OLD-RA EIN:15-1112222								1
2	NEW-RA EIN:23-4567890								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	

For elements, see Exhibit 2.4.40-21.

Exhibit 2.4.40-23 (01-01-2006)
CC RFMRG — Output Display

This is an example of a response to a valid CC RFMRG input.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFMRG OLD-RA EIN:15-1112222								1
2	NEW-RA EIN:23-4567890								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	REQUEST COMPLETED								24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Output Display - CC RFMRG

For elements, See Exhibit 2.4.40-21.