



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.8.5

DECEMBER 8, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 2.8.5, Audit Information Management System (AIMS), AIMS Command Code AMSOC.

MATERIAL CHANGES

- (1) IRM 2.8.5 Tables updated throughout to be Section 508 compliant.
- (2) IRM 2.8.5.1 Revised Internal Controls to adhere to mandatory format.
- (3) IRM 2.8.5.3 Reorganized EGC/PBC Consistency Table to reflect new EGC assignments.

EFFECT ON OTHER DOCUMENTS

IRM 2.8.5, dated December 02, 2024, is superseded.

AUDIENCE

This IRM is intended for the general use of IDRS system personnel from all four Business Operating Divisions (Taxpayer Services (TS), Small Business/Self-Employed (SB/SE), Large Business and International (LB&I) and Tax-Exempt Government Entities (TE/GE)) and Appeals accessing the Audit Information Management System.

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2.8.5

AIMS Command Code AMSOC

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2.8.5.1
(01-01-2026)
Program Scope and Objectives

- (1) **Purpose.** This document provides the revised Internal Revenue Manual (IRM) 2.8.5, Audit Information Management System (AIMS), Command Code AMSOC, which closes cases that are non-examined. .
- (2) **Audience.** The audience for this IRM section are users of the Audit Information Management System (AIMS).
- (3) **Policy Owner.** Information Technology, Chief Information Officer.
- (4) **Program Owner.** Information Technology, Applications Development, Compliance, Business Compliance Management System Branch AIMS Related Section.
- (5) **Primary Stakeholders.** IDRS users from Appeals, LB&I, SB/SE, TE/GE and TS
- (6) **Contact Information.** Email: sbse.ts.aims.support@irs.gov.

2.8.5.1.1
(01-02-2024)
Background

- (1) As a result of a study, it was concluded that Examination had a need for a new information management system. The study group recommended a terminal assisted Audit Information Management System (AIMS). A stand alone direct access terminal system was considered along with the enhancement of IDRS. Enhancement of IDRS was determined to be clearly the best choice for the Service.
- (2) This new system satisfied Examination Division's current needs for accurate and timely inventory controls, better control of assessments and up-to-date management reports. The system traces examination results through final determination of tax liability including Appeals and Tax Court.
- (3) After the successful implementation of AIMS for the Examination Division, control of returns in Appeals was added to AIMS. As of January 1, 1977 control of Exempt Organization returns was added and on October 1, 1977 control of Employee Plan returns was added.

2.8.5.1.2
(01-02-2024)
Authority

- (1) During the summer of 1973, the Deputy Commissioner established a Task Force to identify ADP requirements of Compliance functions, and to make appropriate recommendations to satisfy their needs.

2.8.5.1.3
(01-02-2026)
Roles and Responsibilities

- (1) Headquarters AIMS Related Section is responsible for maintaining procedures related to AIMS programming.

2.8.5.1.4
(01-02-2024)
Program Management and Review

- (1) Command Code AMSOC is managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections.

2.8.5.1.5
(01-02-2024)
Program Controls

- (1) IRS implements access control measures that provide protection from unauthorized alteration, loss, unavailability, or disclosure of information.
- (2) SACS controls all the IDRS user accesses and permissions.

2.8.5.1.6
(01-01-2026)

**Terms/Definitions/
Acronyms**

- (1) The following table defines acronyms frequently used throughout this IRM section:

Acronyms

| Acronyms | Definition |
|----------|--------------------------------|
| PBC | Primary Business Code |
| EGC | Employee Business Code |
| SBC | Secondary Business Code |
| IMF | Individual Master File |
| BMF | Business Master File |
| TIN | Taxpayer Identification Number |

2.8.5.1.7
(12-18-2017)

Related Resources

- (1) End of Day (EOD), Individual Master File (IMF), Business Master File (BMF), Employee Plans Master File (EPMF), Non-Master File (NMF), Reporting Compliance Case Management System (RCCMS), Report Generating Software (RGS)

2.8.5.2
(01-01-2012)

**Account Short Closing
Command Code AMSOC**

- (1) This command code is used to enter: short closings when a return is established on AIMS and a decision has been made not to examine the return (i.e.: accepted as filed); or a decision has been made to transfer a case with disposal code 30. When disposal code 30 is used, the case will be transferred to the Primary Business Code input on the screen.
- (2) CC AMSOC has two modifiers. They are:
- “A” which is to be used for Appeals accounts; and
 - “P” which is to be used for Employee Plan accounts.
- (3) CC AMSOC may be input as batch processing or as a single input.
- (4) The input documents for CC AMSOC are:
- Form 5351, Examination Non-Examined Closings;
 - Form 5596, TE/GE Non-Examined Closings;
 - Form 5546, Examination Return Charge-Out; for Masterfile or Non-masterfile;
 - Form 10904, Request for Record Deletion from AIMS/ERCS.

2.8.5.3
(01-01-2025)

**Error Messages
Command Code AMSOC**

- (1) Following are the Error Messages for Command Code AMSOC:

320, 321, 323-325, 327, TRANSFER - REQUIRES SBC AND EGC

Transfers to 320, 321, 323-325, 327 require SBC and EGC to be input

976/977 PRESENT CANNOT CLOSE

The account accessed contains a TC976/977 freeze and cannot be closed until the freeze is released at the Master File

ACT-CD/PROJECT-CD INCONSISTENT

Self-explanatory.

A CURRENT OR PRIOR STATUS REQUIRES CASE TO BE UPDATED TO STATUS 55 BEFORE CLOSING

Self-explanatory.

ACT-CD XXX NOT VALID FOR CLOSINGS, MUST UPDATE ACT-CD.

"XXX" = 231, 259, 281, 426, 427, 428, 429

ACT-CD XXX NOT VALID FOR TRANSFERS, MUST UPDATE ACT-CD.

"XXX" = 281, 426, 427, 428, 429

ACT-CD 305 – SPECIAL-PROJECT-CD MUST BE 0999 & SOURCE- CD MUST BE 23

Self-explanatory. For EGC 79XX only.

ACTIVITY CODE XXX IS NOT TAXABLE - CLAIM AMT INVALID

Self-explanatory.

ACTIVITY CODE/MFT INCONSISTENT

The account contains an activity code that is inconsistent with the MFT

AGING-REASON-CD 50 & 51 ARE ONLY VALID WITH PBC 212

Self-explanatory.

AGING-RSN-CD 50 - EGC MUST BE 2XXX

Self-explanatory.

ALPHA STATUTE CODE = FF/REFERENCE RETURN - CANNOT TRANSFER A REFERENCE RETURN

Self-explanatory.

ASSESSMENT PRESENT

Record accessed has a partial assessment indicated and cannot be short closed

BLOCK 500–599 IS ONLY VALID FOR NMF MFT 74/99

Self-explanatory.

BLOCK IN PROCESS FOR ANOTHER CC

Block used by another CC, try again at a later time

BLOCK IN PROCESS FOR MFT NN

Block is being used by the MFT indicated. Try again later.

BLOCK NUMBER INVALID WITH BATCH IND R

Self-explanatory.

BLOCK-SERIES/TRANSFER DISP-CD INCONSIST

Blocking series not allowed with Disposal Code 30

BLOCKING SERIES 13X IS ONLY VALID FOR MFT 30

Self-explanatory.

BLOCKING SERIES 28X IS ONLY VALID FOR BMF

Self-explanatory.

CANNOT CLOSE, INFORMANTS CLAIM IND EQUALS 1 OR 3

Self-explanatory.

CANNOT CLOSE — TC424 RECORD

Skeletal record cannot be closed with CC AMSOC

**CANNOT TRANSFER FROM AN AREA PBC TO CAMPUS PBC/
CONTACT CAMPUS AIMS COORDINATOR**

Self-explanatory.

CANNOT TRANSFER TO PBC 309

Self-explanatory.

CANNOT TRANSFER — TC424 RECORD

Skeletal record cannot be transferred with CC AMSOC

CANNOT CLOSE, PCS CONTROLLED

The record accessed has a PCS linkage

CANNOT CLOSE-TC640 FREEZE

TC640 posted, Short Closure not allowed

**CANNOT TRANSFER-STATUTE HAS LESS THAN 210 DAYS
REMAINING**

**Self-explanatory.

**CANNOT TRANSFER-STATUTE HAS LESS THAN 13 MONTHS
REMAINING**

**Self-explanatory.

CANNOT USE AMSOCP-MUST USE AMSOC

Must use AMSOC for the case being processed

CASE ALREADY TRANSFERRED

Screen disposal code is 30 and screen PBC equals TIF PBC and case is not changing Service Centers.

Exception: 3XX to 3XX transfers will be allowed.

CASE MUST BE CLOSED AT SC

EGC 5XXX specifies that the case must be closed at a SC terminal

CC MODIFIER INCONSISTENT WITH ACCOUNT

1) For AMSOC (blank definer):

If AIMS-ACTIVITY-CD is 307, 310-312, 315 or 412 only the following conditions are valid:

- a) AIMS-ACTIVITY-CD = 311 and MFT = 34 and EGC = 76XX ;
- b) AIMS-ACTIVITY-CD = 310 and MFT = 76 and FILE-SOURCE-CD = 2.
- c) AIMS-ACTIVITY-CD = 412 and MFT = 52 or 53

2) For AMSOCA:

If DISP-CD = 30, only the following condition is valid:

APPL-CD must be input.

3) For AMSOCP:

Only the following conditions are valid:

- a) AIMS-ACTIVITY-CD must be 307, 312-315, 370, 383, 412;
- b) MFT = 76 or 74 and File Source Code = 0 or 6.

CLAIM AMOUNT PRESENT, SOURCE CODE MUST BE 30 OR 32 FOR EGC 76XX

Self-explanatory.

CLAIM AMOUNT PRESENT – CANNOT SHORT CLOSE

Self-explanatory.

CLAIM AMOUNT PRESENT/DISP CD NOT VALID

If the EGC is not 7XXX, the DISP-CD must be 28, 29, 30 or 99.

CLOSING BLOCKED REINPUT AFTER NEXT MONTHLY REPORTING CYCLE

Extraction Indicator is a "3" no closing or transfer is allowed. Hold closing until after the next monthly report extract has taken place.

CORRESPONDENCE-RECD-DT PRESENT

Case cannot be closed from Status 24 when CORRESPONDENCE-RECD-DT present.

CRIMINAL-RESTITUTION-CD = 1, CANNOT CLOSE

Self-explanatory.

DATA INPUT ON LINE 24

Line 24 is reserved for operational messages, data may not be input, remove and try again.

DISPOSAL CODE AND BLOCKING INCONSISTENT

1) If the blocking series is 1,

(a) If the blocking series is 10X or 18X the DISP-CD should be 29, 33, or 36–41 and CC-Definer not P.

(b) If the blocking series is 13X or 19X the DISP-CD should be 20–22, 25, 31, 32, 35, 42 or 43.

2) If the blocking series is 2, the Disposal Code must be 20-22, 25, 31-33, 35, 42, 43, or 45.

3) If the blocking series is 6 and AMSOCP, the Disposal Code must be 20-22, 25, 29-33, 35, 44, 45 or 99.

4) If the blocking series is 6 and AMSOC (blank modifier), the Disposal Code must be 20-22, 25, 30-32, 35, 42, 43, 44, 45 or 99.

5) If AMSOC (blank modifier) and EGC not 7XXX and Disposal Code = 28, 29 or 33, then either blocking series must be 1 **or** blocking series must be 2 and the Disposal Code 33.

6) AMSOCP and Block Series = 1. Disp-Cd must be 33, 36, 40 or 99.

DISP-CD 43 ONLY VALID FOR PBC 320, 321, 323-325, 327, or 330

Self-explanatory.

DISP-CD/PRIOR STATUS CD INCONSISTENT

Self-explanatory.

DISP CD/STATUS CD INCONSISTENT

a. If the activity code is not 3XX and the status code is greater than 06 but not equal to 57, the disposal code must not be 20–22 or 29

b. If the activity code is not 3XX and the disposal code is 35, the status code must be 08.

EGC 56XX ONLY VALID WITH PBC 194

Self-explanatory.

EGC REQUIRED WITH PBC 4XX

Screen PBC = 4XX and Disposal Code = 30 and screen EGC not entered

EGC INCONSISTENT WITH PBC 4XX

Valid values for TE/GE PBCs and EGCs.

| PBC | EGC | EGC |
|-----|--|---|
| 401 | 7601-7612 | 7901-7915, 7919 |
| 402 | 7616, 7620-7630 | 7916-7918, 7920, 7923-7926, 7928-7930 |
| 403 | 7631- 7638, 7642- 7645 | 7723, 7921, 7922, 7927 7931-7944 |
| 404 | 7646-7656 | 7946-7960 |
| 405 | 7680 - 7690 | 7720, 7721, 7724, 7725, 7728, 7731- 7733, 7961-7975, 7980, 7990, 7994 |
| 406 | 7613 – 7615, 7617 – 7619, 7639 – 7641, 7657 – 7658 | 7976-7979, 7981-7989 |
| 407 | 7661-7667 | |
| 408 | 7668, 7670-7675 | |
| 409 | 7659, 7660, 7676- 7679 | 7700-7719, 7722, 7726, 7727, 7729, 7730, 7734-7739, 7742-7799, 7945, 7991 |
| 410 | 7600,7669, 7691-7695, 7697 | 7740-7741, 7900, 7992, 7993, 7995-7999 |
| 411 | 7696, 7698, 7699 | |
| 414 | 7203 - 7205, 7207 | |
| 415 | 7200-7202, 7206, 7208 – 7209 7215 – 7219, 7221, 7224 – 7225 7228 – 7239 | 7210 – 7214, 7220, 7222, 7223 7226, 7227 |
| 416 | 7240-7269 | |
| 417 | 7273-7279, 7284-7287, 7290-7299 | 7270 – 7272 7280 – 7283, 7288 – 7289 |

EGC MUST BE NUMERIC

Self-explanatory.

EGC/ACTIVITY CODES INCONSISTENT

Self-explanatory.

EGC/DISP-CD INCONSISTENT

Self-explanatory.

EGC/SBC ONLY ALLOWED WITH DISP-CD 30

SBC and EGC are not valid input for case closings.

EGC/SOURCE CODES INCONSISTENT

Self-explanatory.

EGC 1998 & 2998 ARE NOT VALID WITH STATUS 5X

Self-explanatory.

**EGC'S 1000-1099; 2000-2099; 1850-1999; AND 2850-2999
REQUIRE AN SBC OF 877XX**

Self-explanatory.

EMPLOYEE-GRP-CD/PRIMARY-BUSINESS-CODE INCONSISTENT

Self-explanatory.

ENTER VALID TERMINAL SEQ NUMBER

Enter a valid four-digit numeric in pos 16–19.

EXAM-START-DT PRESENT, DISP-CD 43 NOT ALLOWED

Self-explanatory.

FIRST TWO DIGITS OF THE TAX PERIOD MUST BE 19 OR 20

The century digits of the Tax Period must be in the first two characters of the Tax Period and must be 19 or 20

FOR MFT 99, ACT-CD 182 ONLY SOURCE CODE 26 IS VALID

Self-explanatory.

FREEZE CODE XX, CANNOT CLOSE

('XX' is the AIMS-SPECIALIZED-FREEZE-CD).

Cannot close case because AIMS Freeze Code is A-Z, 1-99
exception: U, X or Z.

FREEZE CODE XX, CANNOT TRANSFER CASE

('XX' is the AIMS-SPECIALIZED-FREEZE-CD)).

Cannot transfer case because AIMS Freeze Code is present and is
not a nationally defined Freeze Code of H, K, M, N, O, P, T, U, X, Y,
Z OR 1-29, 75-99.

FREEZE CODE Z PRESENT

Cannot close case when AIMS Freeze Code is "Z" and Disposal Code 29 is input.

HAS NOT BEEN EXTRACTED FOR AUDIT RPT

Appeals is attempting to transfer a record which has not been extracted for Exam. Reports. Hold transfer until after the next monthly reports extract and reinput.

IF TIN CORRECT, NC/CD is VVVV

If the TIN has been entered correctly, AIMS CD/NC is the one displayed on the screen.

INCONSISTENT DISPOSAL CODE WITHIN BLOCK

Transfers, either Examination or Appeals, may not be mixed with any other disposal code

INCONSISTENT PBC WITH EMPLOYEE-TYPE

PBC1XX and 2XX must equal 1XXX or 2XXX. PBC 3XX must equal 1XXX.

INCONSISTENT PBC WITH SECONDARY-BUSINESS-CD

The PBC is not consistent with the entire 5 digits of the SBC.

INCONSISTENT PBC/SBC

The PBC is not consistent with the first 3 digits of the SBC.

INPUT APPEALS CODE EQUALS TIF APPL-CD

Self-explanatory.

INVALID AIMS-BOD-CD

AIMS BOD Code 1, 2, 3 or 4.

INVALID APPELLATE CODE

Self-explanatory.

INVALID APPELLATE CODE, TRANSFER

Appeals is attempting a transfer to an Appeals office which is not valid.

INVALID BATCH POSITION INDICATOR

BPI is neither "L" or "R" or blank

INVALID BLOCK NUMBER

Self-explanatory.

INVALID BLOCK SERIES

1) For AMSOC (blank modifier):

Masterfile: must be 10b, 13b, 18b, 19b, 25b, 60b, 68b or bbb (Note: "b" = blank)

NMF: must be 100-199 or 500-599 or 600-699

2) For AMSOCA:

Masterfile: must be 70b, 75b, 76b, 77b, 78b, 79b or bbb (Note: "b" = blank)

NMF: must be 700-799

3) For AMSOCP:

Masterfile: must be 10b, 60b, 68b or bbb (Note: "b" = blank)

NMF: must be 500-599, 600-699.

INVALID CC MODIFIER

The CC modifier must be blank, "A", or "P"

INVALID CHECK DIGIT/NAME CONTROL

Self-explanatory.

INVALID CLOSING CODE

Closing code for Appeals cases must be 30 (Transfer) or 45 (short closing).

INVALID DISPOSAL CODE

For Exam, valid Disposal Codes are 20-22, 25, 28-33, 35-43 and 99.

For TE/GE, valid Disposal Codes are 20-22, 25, 29-33, 35, 36, 40, 44, 45 and 99.

INVALID EMPLOYEE GROUP CODE

Self-explanatory.

INVALID EMPLOYEE-TYPE

First character of the EGC must be 1, 2 or 5.

INVALID INDUSTRY-AREA-CD RANGE

Last 2 digits of the PBC must be 01-07, 12-14, 20, 21, 23-25, 27, 30, 90-99.

INVALID MFT

MFT is invalid, correct and re-enter

INVALID PBC

For Transfers (DISP-CD = 30), PBC input is invalid. Bypassed for AMSOCA.

INVALID PLAN NUMBER

The plan number input is not numeric

INVALID PLAN-RPT-NUM

Must be numeric

INVALID PRIMARY-BUSINESS-CD

Valid codes are 190-194, 201-207, 212-214, 295-299, 320, 321, 323-327, 330 and 398.

INVALID SBC

First 3 digits of the SBC must be 000-947, 949, 950, 951, 960, 970 or 980.

INVALID STATUS FOR APPELLATE TRANSFER

The account accessed is not in appeals status (80-89)

INVALID SURVEY-RSN-CD

Survey Reason Code must = A thru Z.

INVALID TIN

Format of TIN/File Source is incorrect

INVALID TAX PERIOD

Tax Period not all numeric

INVALID TERRITORY-CD RANGE

4th and 5th position of the SBC must be 00-60, 70 or 80.

IRS-EMPLOYEE-CD PRESENT - CANNOT CLOSE

Self-explanatory.

MFT/TAX PERIOD INCONSISTENT

Self-explanatory.

MFT 46/76/84/85/86 — PLAN-RPT-NUM MUST BE INPUT

Self-explanatory.

MFT 96 NOT VALID FOR EGC 76XX

Self-explanatory.

MFT = 29, EGC MUST BE 76XX

Self-explanatory.

MUST BE NMF IF DISP-CD IS 28

Disposal Code 28 is valid for NMF only.

MUST BE TRANSFERRED AT SC

EGC 5XXX specifies that this case must be transferred by the Service Center

MUST UPDATE TO STATUS CODE 55 BEFORE CLOSING

Self-explanatory.

NAME CTRL MUST BE USED WITH INVALID TIN

Self-explanatory.

NEW DLN BLOCK NUMBER REQUIRED

Block has been filled up, close and start new block

NO SECTION 83 ON THIS RECORD

TIF section 83 must be present for CC AMSOCA

ONLY BLOCK 500-599 IS VALID FOR NMF MFT 74/99

Self-explanatory.

PBC INVALID FOR AMSOCA

PBC not blanks on input screen.

PBC XXX - AGING REASON 99 (TAX EXAMINERS) NOT VALID

PBC 320, 321, 323-325, 327, - Aging Reason 99 not valid

PBC XXX NOT VALID FOR AMSOC

First digit of PBC must be 1, 2, 3, or 4 for CC AMSOC

PBC XXX, DISP-CD XX, SURVEY REASON CD REQUIRED

SURVEY-RSN-CD required with DISP-CD 31 or 32 & PBC 201-207, 320, 321, 323-325, 327, 330, 401-404 or 406-411. SURVEY-RSN-CD required with DISP-CD 20 or 21 & PBC 201-207.

PBC 2XX, 330 - EGC 1998 & 2998 NOT VALID - MUST UPDATE TO ANOTHER EGC

Self-explanatory.

PBC 398 ONLY VALID WITH EGC 54XX/57XX/58XX

Self-explanatory.

PICF-CD OR AIMS-SPECIALIZED-FRZ-CD 6 MUST BE PRESENT FOR TRANSFER TO PBC 398

TRANSFER DIRECTLY TO PBC 398 NOT ALLOWED WHEN NO PICF-CD PRESENT OR AIMS-SPECIALIZED-FRZ-CD = 6. TRANSFER FROM 298 TO 398 WILL BE ALLOWED.

PICF-CD PRESENT, TRANSFER TO PBC 398 REQUIRED

TRANSFER DIRECTLY TO PBC 298 NOT ALLOWED WHEN PICF-CD PRESENT. TRANSFER FROM 398 TO 298 WILL BE ALLOWED.

PLAN NUMBER MISSING

The MFT on line 1 is 74 or 76 and this requires a plan number

PLAN-RPT-NUM NOT VALID FOR NMF CASES

Plan Report Number not valid for NMF MFT 46, 76, 85 or 86 cases

PLAN-RPT-NUM ONLY VALID WITH MFT 46/76/84/85/86

Self-explanatory.

PREVIOUS AUDIT CLOSING

An examined Disposal Code is present on the database account.
Case can not be short closed.

PREVIOUS EP CLOSING

Once an EP account has been long closed, it cannot be short closed.

PRIOR BLOCK CLOSED

The last user of CC AMSOC closed the Block with an "L" in the BPI.
If this has to be reopened, use an "R". If this is going to be a new batch, use a complete input data line.

PRIOR BLOCK NOT CLOSED

The last input of CC AMSOC did not use an "L" in BPI. If this is going to be a new batch, input an "L" in the BPI and then reinput CC AMSOC for the new batch. If it is going to be a new batch, delete all elements on line 1 position 9 and following lines.

PSCR DATA INVALID/START NEW BLOCK

See Batch Position Indicator

RECORD INVALID FOR AMSOC , OUTPUT CODE XX

Record accessed cannot be closed by AIMS. Contact User Support.

RECORD ALREADY CLOSED

For AMSOCA: Record accessed contains a current Status Code of 90.

For AMSOC (blank definer) and AMSOCP: Record accessed contains a current Status Code of greater than 79.

**RECORD CORRECTED BY EXAM BUT NOT RE-EXTRACTED YET;
REINPUT AFTER NEXT AIMS CUTOFF**

Self-explanatory.

RECORD NOT ON FILE

Self-explanatory.

REOPENED AIMS - MUST USE AMCLS TO CLOSE THIS CASE.

Self-explanatory.

**REOPENING-IND = X, MUST UPDATE TO STATUS CODES 55
BEFORE CLOSING**

Self-explanatory.

RET-REQUISITION-IND AND BLOCKING INCONSISTENT

If the blocking series is 13b or 19b or 28b the RET-REQUISITION-IND must be present.

**SBC 877XX ONLY VALID WITH EGC'S 1000-1099; 2000-2099,
1850-1999; AND 2850-2999**

Self-explanatory.

SBC/EGC MUST NOT BE INPUT FOR TRANSFER TO PBC 398

EGC to be generated based on PICF-CD

SBC/EGC IS NOT ALLOWED WITH PBC XXX

Self-explanatory.

SBC & EGC REQUIRED FOR TRANSFER TO PBC 212-214

Self-explanatory.

EGC IS NOT ALLOWED WITH PBC XXX

Self-explanatory.

SCREEN EGC ONLY VALID WITH TE/GE TRANSFERS

Self-explanatory.

Note: Message bypassed for LB&I PBC 3XX to 3XX transfers.

SCREEN PBC = 201-207 OR 330, SCREEN SBC MUST BE 87700 OR BLANK

Self-explanatory.

SCREEN-PBC XXX — NOT VALID WITH AMSOCP

Screen PBC not 4XX for AMSOCP.

SOURCE-CD/DISP-CD INCONSISTENT

- 1) If the source code is 45 and EGC is 7XXX the DISP-CD must be 45.
- 2) If the Source Code is 45 and EGC is not 7XXX the DISP-CD must be 33, or 45.
- 3) If the DISP-CD is 45 the Source Code must be 45.
- 4) If the EGC is not 7XXX and the disposal code is 99, the Source Code must be 60.

SOURCE CODE NN, CLAIM AMOUNT PRESENT

Self-explanatory.

SOURCE CODE NN, POS CLAIM AMT NEEDED

Self-explanatory.

SPECIAL-PROJECT-CODE 0153 NOT VALID

Self-explanatory.

STATUS-CD > 08, ACT-CD 267 - NOT VALID FOR CLOSURES, MUST UPDATE ACT-CD

Self-explanatory.

STATUS CODE/EGC INCONSISTENT

Self-explanatory.

STATUS-CD 12-19 ARE NOT VALID WITH SOURCE CODE 45

Self-explanatory.

STATUTE-EXTENSION-TYPE 872 PRESENT – CANNOT CLOSE

Self-explanatory.

SURVEY-RSN-CD NOT ALLOWED WITH AMSOCA

Self-explanatory.

SURVEY-RSN-CD ONLY ALLOWED WITH DISP-CD 20, 21, 31 OR 32

Self-explanatory.

TC300 INDICATOR SET OR CUM ASSESS AMT PRESENT-MUST USE AMCLS

Self-explanatory.

TEFRA-CD REQUIRED - UPDATE USING AMSTU

Self-explanatory.

TERMINAL SERVICE CENTER CD NOT EQUAL TO AIMS DATA BASE SERVICE CENTER CD

Self-explanatory.

TERMINAL SERVICE CENTER CD NOT EQUAL TO PROCESSING-CAMPUS-CD

Self-explanatory.

TE/GE FLOWTHRU ACTIVITY CODE/MFT INCONSISTENT

Self-explanatory.

TIF EGC MUST BE 1000, 1014, 1017, 1099 OR 1917 FOR UPDATES TO EGC 1917

Self-explanatory.

TIF PBC XXX — MUST USE AMSOCA

Must use AMSOCA for PBC 6XX

TIF PBC = XXX, CANNOT TRANSFER TO 4XX

Self-explanatory.

TIF-PBC = 4XX, CANNOT TRANSFER TO XXX

Self-explanatory. (XXX is screen PBC)

TIF-PBC XXX — MUST USE AMSOC

First digit of PBC is 1–4, must use CC AMSOC

TIF-PBC XXX — NOT VALID WITH AMSOCP

TIF PBC is not 4XX.

TIN CHANGED TO XXXXXXXXXXXX

Record accessed had a TIN change

TIN NOT ENTERED

Self Explanatory.

TIN/CK-DIGITS MISMATCH-CHECK TIN

Check TIN for mis-key because check digits do not calculate to the screen input.

TIN/MFT INCONSISTENT

Format of TIN does not correspond to the MFT

UPDATE EGC

The record accessed contains an EGC of "0000". In order to close, a valid EGC must be present.

WRONG FILE SOURCE FOR BLOCK

Case input is not the same file source as the other cases in the block

(2) Other Error Messages:

If any of the following messages appears, please print the screen and contact User Support

TCWF NOT AVAILABLE

I/O ERROR (TCWF, READ, XXXXXXXX)

I/O Error (TCWF, WRITE, XXXXXXXX)

I/O ERROR (TIF, FIND, XXXX)

I/O ERROR (TIF, REPLACE, XXXX)

BLOCK RESERVED, TRY AGAIN

I/O ERROR (PSCR, READ, XXXXXXXX)

I/O ERROR (PSCR, WRITE, XXXXXXXX)

INVALID IMPART

IRWRITE ERROR

I/O ERROR ON TIF FETCH

Single Input Display

[illegible]

RECORD ELEMENT DESCRIPTION

Exhibit 2.8.5-1 (Cont. 1) (12-13-2016)
Command Code AMSOC

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|---|
| 1 | 1 | 1–5 | Command Code AMSOC |
| 2 | 1 | 6 | Command Code Modifier —Blank, or P |
| 3 | 1 | 7 | Batch Position Indicator —1 character — always “L” on single input, (NMF) |
| 4 | 1 | 9–10 | MFT Code —2 digits |
| 5 | 1 | 12–14 | Block number or block series indicator a) Blocking series will be predetermined from data given to terminal operator and will be 2 digits for masterfile cases or b) It will be 3 digits for NMF cases or, c) it must be blank if the block consists of transfers (Disposal Code 30) |
| 6 | 1 | 16–19 | Sequence Number (blank for Disposal Code 30) Must be NNNN for all others. |
| 7 | 2 | 1–12 | TIN & File Source —Enter the 12 digits |
| 8 | 2 | 14–19 | Tax Period Tax Period — YYYYMM format |
| 9 | 2 | 21–24 | Check Digits or Name Control —Enter the check digits or name control as follows: a) If the EIN or SSN is unaltered, enter two blanks followed by the 2 alpha check digits shown to the right just above the first name line b) In all other cases, enter the four character name control indented, underlined or written in brown in the first name line area. |
| 10 | 2 | 26–27 | Disposal Code —2 digits |
| 11 | 2 | 28 | SURVEY-RSN-CD - A thru Z. |
| 12 | 2 | 29–31 | Primary Business Code — should be blank unless Disposal Code is 30. |
| 13 | 2 | 33–37 | Secondary Business Code - should be blank unless Disposal Code is 30. |
| 14 | 2 | 39–42 | Employee Group Code - should be blank unless Disposal Code is 30. |
| 15 | 2 | 44–46 | Appeals Office Code — 3 digit appeals code will be entered when the modifier is 'A' and Disposal Code is 30. |
| 16 | 2 | 48–50 | Pension Plan No. —This item is entered for Employee Pension Plan cases only. The entry is validated as three digits. Pre-July, 1987 MFT 76 cases (5330's) should be input with 000 in this field |

Exhibit 2.8.5-1 (Cont. 2) (12-13-2016) Command Code AMSOC

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|---|
| 17 | 2 | 52-54 | PLAN-RPT-NUM — This item is entered for MFT 46 cases and BMF MFT 76 cases. Valid values are 000-999. |
| 18 | 2 | 79-80 | Blank, "OK", "DR", "***" |

Exhibit 2.8.5-3 (12-13-2016)
Command Code AMSOC

- a) For NMF records (non-master file) after a single entry has been completed with the message REQUEST COMPLETED on line 24 of output display and the serial number of the DLN in positions 34–35 of Line 2 has been noted the terminal operator will then clear the screen and call up Command Code AMBLK to record the complete DLN for the short closing just completed.

1) CC AMBLK after CC-AMSOC Input Display for NMF records

| 1-10 | | | | | | | | | | 11-20 | | | | | | | | | | 21-30 | | | | | | | | | | 31-80 | | | | | | | | | | |
|------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | |
| 1 | A | M | B | L | K | | E | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |

Record Element Description

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|-------------|
| 1 | 1 | 1-5 | CC AMBLK |

Exhibit 2.8.5-4 (12-13-2016)**Command Code AMSOC**

If no errors are encountered in response to CC AMBLK , after CC AMSOC, (short closing) command code AMBLK will display the first TIN, MFT and tax period and also the DLN of the last closing.

CC AMBLK after CC AMSOC Output Display

| 1-10 | | | | | | | | | | 11-20 | | | | | | | | | | 21-30 | | | | | | | | | | 31-43 | | | | | | | | | | | | | | |
|------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | | | | | | | | | | | | | |
| 1 | B | L | O | C | K | | | | | C | L | O | S | E | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | F | I | R | S | T | | | | | E | N | T | R | Y | | 2 | 2 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 4 | | M | F | T | | 2 | 0 | | T | P | D | | 1 | 9 | 7 | 3 | 1 | 2 |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | L | A | S | T | | | | | | E | N | T | R | Y | | 2 | 2 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 4 | | M | F | T | | 2 | 0 | | T | P | D | | 1 | 9 | 7 | 3 | 1 | 2 |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | L | A | S | T | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | | |

2 Record Element Description

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|---|
| 1 | 1 | 1-5 | Literal "Block" |
| 2 | 1 | 7-12 | Literal "Closed"—always "Closed" for single input |
| 3 | 3 | 1-11 | Literal "First Entry" |
| 4 | 3 | 13-24 | TIN and file source of first entry |
| 5 | 3 | 26-28 | Literal "MFT" |
| 6 | 3 | 30-31 | MFT of first entry |
| 7 | 3 | 33-35 | Literal "TPD" (Tax Period) |
| 8 | 3 | 37-42 | Tax Period of first entry |
| 9 | 5 | 1-10 | Literal "Last Entry" |
| 10 | 5 | 13-24 | TIN & File Source of Last entry |
| 11 | 5 | 26-28 | Literal "MFT" |
| 12 | 5 | 30-31 | MFT of last entry |
| 13 | 5 | 33-35 | Literal "TPD" |
| 14 | 5 | 37-42 | Tax Period of last entry |
| 15 | 7 | 12-19 | Literal "Last DLN" |
| 16 | 7 | 22-38 | DLN of last entry. |

Exhibit 2.8.5-4 (Cont. 1) (12-13-2016)
Command Code AMSOC

- a) After the DLN appear on the screen in response to CC AMBLK, the terminal operator will depress the "Print" key which will cause the screen to print-out. The printed copy will then be attached to the front of the document just closed.
- b) The information on the preceding pages of this section has dealt with Valid responses to Command Code AMSOC for single input.

Batch Input Display

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| | 1-10 | | | | | | | | | 11-20 | | | | | | | | | 21-30 | | | | | | | | | 31-40 | | | | | | | | | 41-50 | | | | | | | | | 51-60 | | | | | | | | | 61-70 | | | | | | | | | 71-80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | E 1 | | | E 2 | | | E 3 | | | E 4 | | | E 5 | | | E 6 | | | | | | E 9 | | | E 10 | | | E 12 | | | E 13 | | | E 14 | | | E 15 | | | E 16 | | | E 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

RECORD ELEMENT DESCRIPTION

Exhibit 2.8.5-5 (Cont. 1) (12-13-2016)
Command Code AMSOC

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|--|
| 1 | 1 | 1–5 | Command Code “AMSOC” |
| 2 | 1 | 6 | Command Code Modifier |
| 3 | 1 | 7 | <p>Batch Position Indicator — may be L, R, or blank. (NMF cases only)</p> <p>(1) Literal “L” indicates last closing in block will be on this page</p> <p>(2) Literal “R” would indicate that the last block processed on the same day, is to be reopened if a new page is entered with an R</p> <p>(3) If not “L” or “R”, must be blank.</p> |
| 4 | 1 | 9–10 | “MFT” — 2 digits |
| 5 | 1 | 12–14 | Block number or block series will be predetermined and given to the terminal operator. May be 2 or 3 digits. Must be blank for transfers. Leave blank on second and following lines input. |
| 6 | 1 | 16–19 | Terminal Sequence Number |
| 7 | 2–23 | 1–12 | TIN & File Source. Enter 12 digits printed on label or the literal ‘R’. |
| 8 | 2–23 | 14–19 | Tax Period — if blank, it is assumed to be the same as preceding line. YYYYMM Format. Enter as printed on label. |
| 9 | 2–23 | 21–24 | <p>Check Digit or Name Control. Enter check digit or name control as follows:</p> <p>(1) If the EIN or SSN is unaltered, enter 2 blanks followed by two alpha-check digits shown to the right just above the First Name Line.</p> <p>(2) In all other cases, enter the four character name control.</p> <p>(3) If blank position 1 must equal “R”</p> |
| 10 | 2–23 | 26–27 | Disposal Code — 2 Digit. If blank, it is assumed to be the same as on previous line. |
| 11 | 2–23 | 28 | SURVEY-RSN-CD - A thru Z. |
| 12 | 2-23 | 29–31 | Primary Business Code — should be blank unless Disposal Code is 30. |
| 13 | 2-23 | 33-37 | Secondary Business Code - should be blank unless Disposal Code is 30. |
| 14 | 2-23 | 39-42 | Employee Group Code - should be blank unless Disposal Code is 30. |
| 15 | 2-23 | 44-46 | Appeals Office Code — 3 digit appeals code will be entered when the modifier is ‘A’ and Disposal Code is 30. |

Exhibit 2.8.5-5 (Cont. 2) (12-13-2016)
Command Code AMSOC

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|---|
| 16 | 2-23 | 48-50 | Pension Plan No. —This item is entered for Employee Pension Plan cases only. The entry is validated as three digits. Pre-July, 1987 MFT 76 cases (5330's) should be input with 000 in this field |
| 17 | 2-23 | 52-54 | Plan Report Number — This item is entered for MFT 46 cases and BMF MFT 76 cases. Valid values are 000–999. |
| 18 | 2-23 | 79-80 | Line Validity Indicator — Blank, OK, DR & **. |

- a) Batching is done in groups of one to 100 documents for short closings. Line 1 of the input screen is to be used to input data which refers to the entire block.
- b) Computer Action for Batch Input the computer will perform validity checks between items for input for line 1 and lines 2–23. Each line beginning with line 2 is to be considered an individual entry, a maximum entry input per page will be 22 documents, to include line 2 thru 23. Line 24 is reserved for operational messages.
- c) In the following display the five closings may be entered on one page

| | 1-10 | | | | | | | | | | 11-20 | | | | | | | | | | 21-30 | | | | | | | | | | 31-40 | | | | | | | | | | 41-50 | | | | | | | | | | | | | | | | |
|---|------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|--|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|--|---|---|---|---|---|---|---|---|---|---|--|--|--|--|--|
| 1 | A | M | S | O | C | L | 3 | 0 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | | | | | |
| 2 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 0 | | 1 | 9 | 9 | 3 | 1 | 2 | | | W | E | B | E | | 2 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 1 | | 1 | 9 | 9 | 4 | 1 | 2 | | | W | E | B | E | | 2 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 2 | | | | | | | | | | W | E | B | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 3 | | | | | | | | | | W | E | B | E | | 2 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 4 | | 1 | 9 | 9 | 5 | 1 | 2 | | | W | E | B | E | | 2 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 24 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

- a. For NMF cases the “L” in position 7, line 1 indicates that the last closing in the block is on this page (in this case line 6)
 1. Where the tax period or disposal code is blank, it is assumed to be the same as the previous line. For instance, in the input display, lines 4 and 5 are tax period 197412 and line 4 would be assumed to have a disposal code 21.
 2. When an entire block (more than 22 closings) cannot be entered on one page the “Batch Position Indicator” “L” will not be entered in line 1 of that page and the terminal operator will input the entry code and proceed to the next page by depressing the “Enter” key and omitting the MFT and blocking series from line 1 of the next page. When the last entry for the batch has been entered on the screen, the terminal operator will then enter the literal “L” in the seventh position of line 1, input entry code and depress the “Enter” key.
 3. When the literal ‘R’ is entered in the first position of any batch line 3–23 the TIN, Disposal Code, and Name Control entered on the previous line is repeated for the current line if those fields are left blank. For example, if an ‘R’ is entered in position 1 and positions 21–24 (name control) is left blank the name control from the previous line will be issued. If position 21–24 is not left blank whatever value is entered will be used whether or not there is an ‘R’ in the first position of the line.

(a) **Batch Input Display**

(a) **RECORD ELEMENT DESCRIPTION**

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|---|
| 1 | 1 | 1–5 | CC AMSOC |
| 2 | 1 | 7 | Literal “L” |
| 3 | 1 | 9–10 | MFT Code — 2 digits |
| 4 | 1 | 12–14 | Block no. or series ind. |
| 5 | 1 | 16–19 | Sequence Number |
| 6 | 1 | 37–47 | First 11 digits of the DLN |
| 7 | 2–6 | 1–12 | TIN & File Source or literal “R” |
| 8 | 2–6 | 14–19 | Tax Period — YYYYMM Format. If blank it is assumed to be the same as on the preceding line. |
| 9 | 2–6 | 21–24 | Check Digit or Name Control |
| 10 | 2–6 | 26–27 | Disposal Code — if blank it is assumed to be the same as on the preceding line. |
| 11 | 2–6 | 29–31 | PBC — Blank in this case. |
| 12 | 2-6 | 33-37 | SBC - Blank in this case |
| 13 | 2-6 | 39-42 | EGC - Blank in this case |
| 14 | 2–6 | 56–59 | Sequence Number — NNNN |

Exhibit 2.8.5-8 (12-13-2016)
Command Code AMSOC

- a) For Non-Master File records, after a batch entry has been completed and the message "REQUEST COMPLETED " has been received, the terminal operator will then clear the screen and call up command code "AMBLK" to record the complete DLN for the batch of short closings just completed.

| 1-10 | | | | | | | | | | 11-20 | | | | | | | | | | 21-30 | | | | | | | | | | 31-80 | | | | | | | | | | |
|------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |
| 1 | A | M | B | L | K | | E | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 |

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|-------------|
| 1 | 1 | 1-5 | CC AMBLK |

- b) If no errors are encountered in response to CC AMBLK after a batch of short closing have been completed, CC AMBLK will display the first entry in the batch and the TIN, MFT, Tax Period and DLN of the last entry in the batch.

| 1-10 | | | | | | | | | | 11-20 | | | | | | | | | | 21-30 | | | | | | | | | | 31-42 | | | | | | | | | | | | |
|------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | |
| 1 | B | L | O | C | K | | C | L | O | S | E | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | F | I | R | S | T | | E | N | T | R | Y | | 4 | 7 | 0 | - | 3 | 2 | - | 0 | 3 | 9 | 0 | | M | F | T | | 2 | 0 | | T | P | D | | 1 | 9 | 7 | 3 | 1 | 2 | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | L | A | S | T | | E | N | T | R | Y | | | 1 | 8 | 0 | - | 1 | 0 | - | 6 | 7 | 8 | 9 | | M | F | T | | 2 | 0 | | T | P | D | | 1 | 9 | 7 | 3 | 1 | 2 | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | L | A | S | T | | D | L | N | | | | 5 | 2 | 2 | 4 | 7 | - | 1 | 4 | 7 | - | 6 | 0 | 0 | 0 | 4 | - | 5 | | | |
| 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 |

- (a) **RECORD ELEMENT DESCRIPTION**

Exhibit 2.8.5-8 (Cont. 1) (12-13-2016)
Command Code AMSOC

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|--|
| 1 | 1 | 1–5 | Literal “Block ” |
| 2 | 1 | 7–16 | Literal “Closed ” or Literal “In Process” |
| 3 | 3 | 1–11 | Literal “First Entry” |
| 4 | 3 | 13–24 | TIN & File Source of first entry |
| 5 | 3 | 26–28 | Literal “MFT” |
| 6 | 3 | 30–31 | MFT of First entry |
| 7 | 3 | 33–35 | Literal “TPD” — Tax Period |
| 8 | 3 | 37–42 | Tax Period of first entry |
| 9 | 5 | 1–10 | Literal “Last Entry” |
| 10 | 5 | 13–24 | TIN & File Source of last entry |
| 11 | 5 | 26–28 | Literal “Last Entry” |
| 12 | 5 | 30–31 | MFT of last entry |
| 13 | 5 | 33–35 | Literal “TPD” |
| 14 | 5 | 37–42 | Tax Period of last entry |
| 15 | 7 | 12–19 | Literal “Last DLN” |
| 16 | 7 | 22–38 | DLN or last entry — NNNNN-NNN-NNNNN-N format |

- c) After the DLN appears on the screen in response to CC AMBLK, the terminal operator will depress the “Print” key which will cause the screen to Print-out. The printed copy will then be attached to the front of the batch of documents just closed.

| | | |
|----|-------------------------|--|
| d) | Erroneous Entries 79-80 | |
| | 1. | Each line beginning with line 2, CC AMSOC, is to be considered an individual entry. Each line or entry will be processed one at a time until all entries of input display are processed or until an error is detected. In either case, all entries on the screen will be displayed back. |
| | 2. | After each successful entry, the sequence number will be generated in positions 56–59. In addition the line one sequence number (position 16-19) will be computer generated to the next available number. |
| | 3. | If there is an error encountered on the input screen “**” (double asteriks) will appear in positions 79-80 of the erroneous line entry when displayed back, and an error message will be generated on Line 23. |

Output Display of Erroneous Entry

| 1-10 | | | | | | | | | | 11-20 | | | | | | | | | | 21-30 | | | | | | | | | | 31-40 | | | | | | | | | | 41-50 | | | | | | | | | | 51-60 | | | | | | | | | |
|--------------------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|---|---|---|---|---|---|---|-------|---|---|--|--|--|--|--|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | | | | | | | | | | |
| 1 | A | M | S | O | C | L | 3 | 0 | | 1 | 0 | 0 | | 1 | 0 | 0 | | | | 5 | 2 | 2 | 4 | 7 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 0 | | 1 | 9 | 9 | 3 | 1 | 2 | | W | E | B | E | | 2 | 0 | | | | | | | | | | | | | | | | | | | | | | 1 | 0 | 0 | 1 | | | | | | | | |
| 3 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 1 | | 1 | 9 | 9 | 4 | 1 | 2 | | W | E | B | E | | 2 | 1 | | | | | | | | | | | | | | | | | | | | | | 1 | 0 | 0 | 2 | | | | | | | | |
| 4 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 2 | | | | | | | | | W | E | B | E | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 0 | 0 | 3 | | | | | | | | |
| 5 | R | | | | | | | | | | | | | | | | | | | W | E | B | E | | 2 | 4 | | | | | | | | | | | | | | | | | | | | | | | 1 | 0 | 0 | 4 | | | | | | | |
| 6 | 2 | 9 | 9 | - | 6 | 9 | - | 1 | 2 | 3 | 4 | | 1 | 9 | 9 | 5 | 1 | 2 | | W | E | B | E | | 2 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RECORD NOT ON FILE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | | | | | | | | | | |

Exhibit 2.8.5-10 (Cont. 1) (12-13-2016)
Command Code AMSOCA

| ELEMENT | LINE | POSITION | DESCRIPTION |
|---------|------|----------|--|
| 1 | 1 | 1–5 | Command Code “AMSOCA” |
| 2 | 1 | 6 | Command Code modifier “A” |
| 3 | 1 | 7 | Batch Position Indicator |
| 4 | 1 | 9–10 | MFT Code — Must be 2 digits and a valid MFT |
| 5 | 1 | 12–14 | Block Number — Must be 700–799, 70b, 75b, 76b, 77b, 78b, 79b, bbb, (bbb and 700–799 valid only with Disp Cd 30). |
| 6 | 1 | 16–19 | Terminal Sequence Number |
| 7 | 2–23 | 1–12 | TIN/FILE SOURCE — shown on label, Form 5570 |
| 8 | 2–23 | 14–19 | Tax Period — YYYYMM Format, shown on Form 5570 |
| 9 | 2–23 | 21–24 | Check Digit/Name Control — shown on Form 5570 |
| | | | a) If the EIN or SSN is unaltered and the check digits are present, enter 2 blanks followed by the 2 alpha characters. |
| | | | b) In all other cases enter the name control, which may be underlined or written in brown in the first nameline. |
| 10 | 2–23 | 26–27 | Closing Code — 2 digits; must be 30 or 45. |
| 11 | 2–23 | 29–31 | Primary Business Code — should be blank unless Disposal Code is 30. |
| 12 | 2–23 | 33–37 | Secondary Business Code - should be blank unless Disposal Code is 30. |
| 13 | 2–23 | 39–42 | Employee Group Code - should be blank unless Disposal Code is 30. |
| 14 | 2–23 | 44–46 | Appeals Office Code — 3 digit appeals code will be entered when the modifier is 'A' and Disposal Code is 30. |
| 15 | 2–23 | 48–50 | Pension Plan No. —This item is entered for Employee Pension Plan cases only. The entry is validated as three digits. Pre-July, 1987 MFT 76 cases (5330's) should be input with 000 in this field. |
| 16 | 2–23 | 52–54 | PLAN-RPT-NUM — Item to be input for MFT 46 cases and MFT 76 BMF cases. |

Exhibit 2.8.5-10 (Cont. 2) (12-13-2016)**Command Code AMSOCA**

- (a) Processing for CC AMSOCA is similar to CC AMSOC; there are only two closing codes valid, 30 and 45. Closing code 45 will short close the record on the TIF. Closing code 30 will generate a transfer.
- (b) The output display is similar to CC AMSOC and the DLN and Serial Number will be generated in the same manner. For closing code 45, the DLN is refile and for closing code 30 it is not a refile DLN.
- (c) The error messages from CC AMSOCA are included with those for CC AMSOC .