



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.29

DECEMBER 3, 2024

EFFECTIVE DATE

(12-03-2024)

PURPOSE

- (1) This transmits revised IRM 2.3.29, IDRS Terminal Input, Command Codes INTST, ICOMP and COMPA.

MATERIAL CHANGES

- (1) 2.3.29-6 Change to record description of FTP Computation Table. Additional entries for Note #3, FTP “dummy” transactions.
- (2) Change W&I name to TS.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.29, dated March 16, 2023, is superseded.

AUDIENCE

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

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Chief Information Officer

2.3.29

Command Codes INTST, ICOMP, and COMPA

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2.3.29.1
(12-03-2024)
Program Scope and Objectives

- (1) **Overview** : This IRM provides a resource guide on how to use IDRS programs to calculate accrued interest and penalty for IMF/BMF modules to a date specified.
- (2) **Purpose** : This IRM contains the resource guide for using IDRS command codes to calculate accrued interest and penalties.
- (3) **Audience** : LB&I, SB/SE, TE/GE, TS.
- (4) **Policy Owner** : The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (5) **Program Owner** : Account Services, which is under the Director, Customer Service.
- (6) **Primary Stakeholders** : Taxpayer Services(TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Enterprise Operations (EOPS)
- (7) **Program Goals** : This IRM provides the fundamental knowledge and procedural guidance for employees who work penalty and interest responses on IDRS. By following the processes and procedures provided by this IRM, employees will process balance due responses in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.3.29.1.1
(03-01-2023)
Background

- (1) IDRS will compute accrued interest and accrued failure to pay penalty on IRAF/IMF/BMF modules to the date specified on the input of CC INTST, or to the final payment date for CC ICOMP . Accruals obtained from CC INTST and CC ICOMP are for display purposes only and are not stored in the tax module.
- (2) IDRS will also compute interest (due or allowable), estimated tax penalty, and failure to pay tax penalty for specified amounts and specified periods of time with the input of CC COMPA. The module need not be on IDRS to use this command code.

2.3.29.1.2
(03-01-2023)
Authority

- (1) **IRM 20.1**, Penalty Handbook, provides guidance to all areas of the IRS for all civil penalties imposed by the Internal Revenue Code (IRC). It sets forth general policy and procedural requirements for assessing and abating penalties, and it contains discussions on topics such as criteria for relief from certain penalties.

2.3.29.1.3
(03-01-2023)
Responsibilities

- (1) The Director, Business Support, is the director responsible for the servicewide civil penalty program.
- (2) The Director, Internal Management, is the director responsible for the IDRS Command Code.
- (3) Overall responsibility for civil penalty programs is assigned to OSP. OSP is a matrix organization residing in the Business Support (Small Business/Self Employed) Function. OSP is charged with coordinating policy and procedures concerning the civil penalty program administration, ensuring consistency with the penalty policy statement, reviewing and analyzing penalty information, researching penalty effectiveness on compliance trends, and determining appropriate action necessary to promote voluntary compliance.

- (4) Each and every taxpayer has a set of fundamental rights when dealing with IRS as provided in the Taxpayer Bill of Rights (TBOR). All employees handling penalty cases must do so in accordance with the TBOR as listed in **IRC 7803(a)(3)**. The TBOR can also be found at Taxpayer Bill of Rights on [irs.gov](https://www.irs.gov)

2.3.29.1.4
(03-01-2023)

**Program Management
and Review**

- (1) Every function in the IRS has a role in proper penalty administration. It is essential that each function conduct its operations with an emphasis on promoting voluntary compliance. Appropriate business reviews should be conducted to ensure consistency with the penalty policy statement (**Policy Statement 20-1**) and philosophy. Attention should be directed to penalty program coordination between offices and functions to make sure that approaches are consistent and penalty information is used for identifying and responding to compliance problems.

2.3.29.1.5
(03-01-2023)

Program Controls

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

2.3.29.1.6
(03-01-2023)

**Terms/Definitions/
Acronyms**

- (1) **Accrued Failure to Pay Penalty** — The difference between assessed FTP Penalty and total FTP Penalty due at any given date (i.e. "TO DATE").
- (2) **Accrued Interest** — The difference between assessed interest and total interest due at any given date (i.e. "TO DATE").
- (3) **Interest Accruals** — Includes all transactions used in computing IDRS module Balance except PN penalty assessments or abatements.
- (4) **FTP Penalty Accruals** — Includes all transactions used in IDRS computing module balance.
- (5) **FTP Start Date** — the first penalty month and its beginning date for computing or recomputing FTP See IRM 20.1 for rules governing this date.

Acronyms

Acronym	Definition
PINEX	Penalty and Interest Notice Explanation
ITIF	Individual Taxpayer Information File
BTIF	Business Taxpayer Information File
FTD	Failure to Deposit

2.3.29.1.7
(03-01-2023)
Related Resources

- (1) IRM 20.1.1, Penalty Handbook, Introduction and Penalty Relief
- (2) 2.3.40 - IDRS Terminal Responses - Command Code PICRD
- (3) 2.3.43 - IDRS Terminal Response - Command Code PIFTF
- (4) 2.3.44 - IDRS Terminal Responses - Command Code PIVAR
- (5) 2.4.43 - IDRS Terminal Responses - Command Code PINEX

2.3.29.2
(01-01-2014)
Command Code INTST

- (1) CC INTST computes the correct outstanding balance, including interest and failure to pay accruals, to the date specified in the input of the command code.
- (2) The module used in the computation must be present on IDRS, and, for a complete computation, must not contain any of the restrictive conditions specified in See Exhibit 2.3.29-3 (4), (5) and (6).
- (3) CC INTSTN has the same capabilities as INTST. In addition, accruals will be computed to the input date plus 30 days, input date plus 45 days, and input date plus 60 days.
- (4) CC INTSTA has the same capabilities as INTST. In addition, accruals will be computed to the input date plus 10 days, 15 days and 21 days or any dates input, as long as they are less than 30 days.
- (5) CC INTSTB has the same capabilities as INTST. In addition, it computes a separate total for other assessed penalties.
- (6) CC INTSTV has the same capabilities as INTST. In addition, accruals will be computed to the input date, input date plus 30 days, and input date plus 60 days.
- (7) CC INTSTD has the same capabilities as INTST. In addition, it will also show the detail break down for Interest and FTP computation table.

2.3.29.3
(06-23-2009)
Command Code COMPA

- (1) The input of CC COMPA causes IDRS to compute the interest on a specified amount for a specified period of time. Each screen display (page) can accommodate up to 21 amounts. CC COMPA computes and displays a line amount for each line of input. The line amounts are accumulated and displayed on line 23 as the page total. CC COMPA also has the capability of accumulating page totals for display on subsequent page(s). It is important that the interest periods input not overlap. COMPA computes debit interest before 1-1-1999. From 01-01-1999 and subsequent, COMPA will compute CREDIT and DEBIT interest (since the interest rate for "Non-Corporate" taxpayers will be the same for CREDIT & DEBIT).
- (2) COMPAC is used to compute credit interest before 1-1-1999. From 1-1-1999 on COMPAC will compute credit interest for "Corporate" taxpayers only. Input and output formats are the same as COMPAD.
- (3) COMPAE provides estimated tax from dates and to dates for a specified period ending and MFT.
- (4) COMPAD can accommodate 21 lines of input (21 amounts); for each line (or amount), COMPAD displays the detail used to compute the interest. The appropriate percent(s), the to and from dates used to compute the elapsed time, the factor used and the amount computed as the result is displayed and then

accumulated into a total for all screens. COMPAD computes in the same manner as COMPA and is designed to be used with one tax module. COMPAD computes DEBIT interest before 1-1-1999. 01-01-1999 and Subsequent for "Non-Corporate" taxpayers, COMPAD will compute CREDIT and DEBIT interest (since the interest rate for "Non-Corporate" taxpayers will be the same for CREDIT & DEBIT).

- (5) COMPAF causes IDRS to compute failure to pay penalty on a specified amount for a specified period of time. Each screen display can accommodate up to 21 amounts. COMPAF displays a page total and FTP penalty computed for each amount input. It also has the capability of accumulating page totals for display on subsequent page(s).
- (6) COMPAS, to be used for manual computation of estimated tax penalty, has the same capability as COMPA except that interest will not be compounded.
- (7) COMPA4, to be used with certain estate tax modules, has the same capabilities as COMPA except that the interest rate is always 4%.
- (8) COMPAR is used when several independent debit interest calculations are desired on the same page of input. For example, up to eleven computations can be checked on one input screen, provided that each input line is from a separate tax module. If more than one input line is needed for one module's interest computation, COMPA will have to be used. Overlapping dates may be used in COMPAR. Line amounts will be displayed and a page total accumulated, which may be carried over onto subsequent pages. Computes Debit interest before 01-01-1999. 01-01-1999 and subsequent Debit and Credit (for "Non-Corporate taxpayers") interest.
- (9) COMPAM is used for multiple independent credit interest calculations on the same input page. It is possible to input eleven computations on one screen, provided that each input line is associated with a separate tax module. COMPAC will have to be used if the computation from one module requires more than one input line. COMPAM, like its debit interest counterpart, COMPAR, will accept overlapping dates. Line amounts will be displayed and a page total accumulated, which may be carried over onto subsequent pages. Computes Credit interest before 01-01-1999. 01-01-1999 and subsequent Credit interest for Corporate taxpayers only.
- (10) COMPAP, to be used with dates after 12/31/1984, has the same capabilities as COMPA except that the interest rate is 120 percent of the regular rate.
- (11) COMPA, COMPAF, COMPAS, COMPA4 and COMPAP are designed to be used for only one module per input.
For example, a module with the following transactions:

150	4/15/1982	1000.00
276	6/15/1982	10.00
196	6/15/1982	32.20
670	1/10/1983	500.00
670	2/20/1983	300.00

would, for a 4/1/83 payoff date, be input thus for COMPA:

04151982	06151982	1,000.00
06151982	01101983	1,010.00
01101983	02201983	510.00
02201983	04011983	210.00

and thus for COMPAF:

04151982	06151982	1,000.00
01101983	02201983	500.00
02201983	04011983	200.00

Only tax balances are considered for COMPAF, and only tax and penalty balances are used in COMPA. The input computation periods normally should not overlap, as that may cause incorrect computation.

- (12) COMPAG is used to compute credit interest for GATT corporations. (Tax periods 199412 and subsequent) Input is the same as COMPAC. Output is the same as COMPA.
- (13) COMPA6 is used to compute interest for Military personnel based on IRM 5.1.7.12.2 where the interest can only be charged at a maximum of 6 percent.

2.3.29.4

(06-23-2009)

Command Code ICOMP

- (1) CC ICOMP will compute payment information for installment agreements, for an entire account or for up to 15 requested modules of an account. The interest and penalty accruals, total balance due, total payments, and the date and amount of the final payment, are computed for the life of the agreement.
- (2) ICOMPF returns a format to be used for inputting a CC ICOMP request.

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Exhibit 2.3.29-1 (01-01-2014)

Command Code INTST, INTSTA, INTSTB INTSTN, INTSTV, & INTSTD Input

Use this command code to obtain IDRS computed accruals of interest and failure to pay penalty for balance due modules (IMF/BMF).

Input Display for INTST, INTSTA, INTSTB, INTSTN, INTSTV, & INTSTD

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	INTSTvv-----v								1
2	nn vvvvmm mmdvvyv v--v								2
3	nn								3
4	nn								4
5	nn								5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description for INTST

Exhibit 2.3.29-1 (Cont. 1) (01-01-2014)**Command Code INTST, INTSTA, INTSTB INTSTN, INTSTV, & INTSTD Input**

Item	Line	Position	Description and Validity
1	1	1–5	INTST
2	1	6	DEFINER (blank, A, B, N, V, or D)
3*	1	7–18	TIN and File Source If the preceding command code updates the header then enter INTST and definer as usual, and <i>do not enter the TIN</i> . On line 2 enter the compute to date in positions 1–8 and <i>do not</i> enter the MFT, Tax Period and Name Control.
4*	2	1–2	MFT
5*	2	4–9	Tax Period (YYYYMM)
6**	2	11–18	To Date (MMDDYYYY) (must be subsequent to Return Due Date)
7*	2	20–23	Name Control
8***	3	1–2	INTSTA To Date Plus 10 (blank or nn)
9***	4	1–2	INTSTA To Date Plus 15 (blank or nn)
10***	5	1–2	INTSTA To Date Plus 21 (blank or nn)
11	V	v–v	Entry Code — See IRM 2.3 Chapter 9
	*		Omit these items if the preceding command code is set up to update the header.
	**		When item(s) no. 3, 4, 5 and 7 are omitted, TO-DATE will be in position(s) 1–8.
	***		These fields are valid for INTSTA only. Any number of days from 01 to 30 may be entered in these fields; if no values are entered the default values (10, 15, and 21 days) will be used.

Terminal Response for INTST

- a. Error Responses: Error messages are displayed in inverse Video on line 24 beginning in position 1. The invalid elements can be corrected and re-entered.— See Exhibit 2.3.29-2.
- b. Valid Response:
 Output of command code INTST: See Exhibit 2.3.29-3.
 Output of command code INTSTB: See Exhibit 2.3.29-4.
 Output of command codes INTSTA, INTSTN, and INTSTV: See Exhibit 2.3.29-5.
 Output of command codes INTSTD: There are more than one screen display. The first screen is similar to INTST. The subsequent screen show the interest computation table and FTP computation table. See Exhibit 2.3.29-6

Exhibit 2.3.29-2 (01-01-2014)**Error Messages**

Error messages display in inverse Video on line 24 beginning in position 1. The invalid elements can be corrected and re-entered.

- a. *TIN INVALID* — TIN other than numeric or incorrectly formatted.
- b. *ACCOUNT NOT ON FILE* — TIN not present on the TIF.
- c. *BMF ACCESS DENIED* — Employee not profiled to access BMF accounts.
- d. *IMF ACCESS DENIED* — Employee not profiled to access IMF accounts.
- e. *NAME CONTROL MISMATCH* — TIF contains match on TIN but there is a mismatch on Name Control.
- f. *MFT/TAX PERIOD MISMATCH* — MFT/TAX Period do not match with any on TIF for this taxpayer.
- g. *FILE SOURCE INVALID* — Other than IMF/BMF/IRAF.
- h. *NAME CONTROL INVALID* — Name Control on screen is missing or is invalid/inconsistent with input file source.
- i. *TO DATE INVALID* — Date is invalid.
- j. *MFT INVALID* — MFT is invalid.
- k. *MFT INCONSISTENT WITH TIN* — MFT inconsistent with SSN format or MFT inconsistent with EIN format.
- l. *TAX PERIOD INCONSISTENT WITH MFT* — Tax period not valid with input MFT.
- m. *TAX PERIOD INVALID* — Tax period is invalid.
- n. *INVALID DEFINER* — Command code definer is other than D, N, A, V, B, or blank.
- o. *PLEASE CORRECT INVALID DATA* — Self explanatory.
- p. *MFT NOT VALID FOR INTST* — Self explanatory.
- q. *COMPUTATION HOLD ON INTEREST/FTP* — Self explanatory
- r. *TO-DATE WITHIN GRACE OF A NOTICE. NOTICE DATE IS* — Notice date is displayed after the message
- s. *EXCEEDS 30 ADDITIONAL DAYS* — Display if INTSTA To Date plus number of days field exceeds 30
- t. *MFT 17 HAS MULTIPLE 150'S* — Self explanatory

Command Code INTST Valid Response

[illegible]

Exhibit 2.3.29-3 (Cont. 1) (01-01-2015)**Command Code INTST Valid Response**

Line	Position	Description
1	1–5	INTST
1	7–18	TIN and File Source
2	1–2	MFT
2	4–9	Tax Period
2	11–18	TO DATE
2	20–23	Name Control
3	1–25	*Total of Assessed FTP Penalty transactions present in module immediately followed by Sign Indicator ([slashb;-])
3	27–38	Literal — ASSESSED FTP
4	1–25	*Total of Assessed Interest transactions in the module immediately followed by Sign Indicator (&slashb;-)
4	27–38	Literal — ASSESSED INT
5	1–25	*Tax and Penalty (excluding FTP Penalty) immediately followed by Sign Indicator (&slashb;-)
5	27–39	Literal — TAX & PENALTY
6	1–25	*Assessed Total (total of line 3, 4 & 5 amounts) immediately followed by Sign Indicator (&slashb;-).
6	27–40	Literal — ASSESSED TOTAL
7	1–25	*Total of FTP Penalty accrued to “TO DATE” immediately followed by Sign Indicator (&slashb;-)
7	27–37	Literal — ACCRUED FTP
8	1–25	*Total of Interest accrued to “TO DATE” immediately followed by Sign Indicator (&slashb;-)
8	27–37	Literal — ACCRUED INT
9	1–25	Total Accruals (total of line 7 & 8 amounts) immediately followed by Sign Indicator (&slashb;-)
9	27–40	Literal — TOTAL ACCRUALS
10	1–25	*Total FTP Penalty (total of line 3 & 7 amounts) immediately followed by Sign Indicator (&slashb;-)
10	27–35	Literal — Total FTP
11	1–25	*Total Interest (total of line 4 & 8 amounts) immediately followed by Sign Indicator (&slashb;-)
11	27–35	Literal — TOTAL INT

Exhibit 2.3.29-3 (Cont. 2) (01-01-2015)**Command Code INTST Valid Response**

Line	Position	Description
12	1–25	*Balance Due (total of line 6 & 9 amounts) immediately followed by Sign Indicator (/;-)
12	27–37	Literal — BALANCE DUE
22	1–48	Literal — See the terminal responses described below
23	1–40	Literal — See the terminal responses described below
24	1–40	Literal —See the terminal responses described below

Exhibit 2.3.29-4 (07-01-2015)

Command Code INTSTB Valid Response

Valid Response for INTSTB

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	INTST	v-----v							1
2	nn	yyyymm mmdyyy vvvv							2
3	v-----v		ASSESSED FTP						3
4	v-----v		ASSESSED INT						4
5	v-----v		TAX						5
6	v-----v		ASSESSED OTHER PEN						6
7	v-----v		ASSESSED TOTAL						7
8	v-----v		ACCRUED FTP						8
9	v-----v		ACCRUED INT						9
10	v-----v		TOTAL ACCRUALS						10
11	v-----v		TOTAL FTP						11
12	v-----v		TOTAL INT						12
13	v-----v		BALANCE DUE						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	

Record Element Description — Asterisked (*) items are right justified.

Exhibit 2.3.29-4 (Cont. 1) (07-01-2015)
Command Code INTSTB Valid Response

Line	Position	Description
1	1–6	INTSTB
1	7–18	TIN and File Source
2	1–2	MFT
2	4–9	Tax Period
2	11–18	TO DATE
2	20–23	Name Control
3	1–25	*Total of Assessed FTP Penalty transactions present in module immediately followed by Sign Indicator ([slashb]-)
3	27–38	Literal — ASSESSED FTP
4	1–25	*Total of Assessed Interest transactions in the module immediately followed by Sign Indicator (&slashb;-)
4	27–38	Literal — ASSESSED INT
5	1–25	*Tax (excluding FTP and other assessed penalties) immediately followed by Sign Indicator (&slashb;-)
5	27–39	Literal — TAX
6	1–25	*Total of penalties excluding FTP immediately followed by Sign Indicator (&slashb;-).
6	27–45	Literal — ASSESSED OTHER PEN
7	1-25	*Assessed Total (total of line 3, 4, & 5 amounts) immediately followed by Sign Indicator (&slashb;-)
7	27-40	Literal — ASSESSED TOTAL
8	1–25	*Total of FTP Penalty accrued to “TO DATE” immediately followed by Sign Indicator (&slashb;-)
8	27–37	Literal — ACCRUED FTP
9	1–25	*Total of Interest accrued to “TO DATE” immediately followed by Sign Indicator (&slashb;-)
9	27–37	Literal — ACCRUED INT
10	1–25	Total Accruals (total of line 7 & 8 amounts) immediately followed by Sign Indicator (&slashb;-)
10	27–40	Literal — TOTAL ACCRUALS
11	1–25	*Total FTP Penalty (total of line 3 & 7 amounts) immediately followed by Sign Indicator (&slashb;-)
11	27–35	Literal — Total FTP

Exhibit 2.3.29-4 (Cont. 2) (07-01-2015)**Command Code INTSTB Valid Response**

Line	Position	Description
12	1–25	*Total Interest (total of line 4 & 8 amounts) immediately followed by Sign Indicator (&slashb;-)
12	27–35	Literal — TOTAL INT
13	1–25	*Balance Due (total of line 6 & 9 amounts) immediately followed by Sign Indicator (&slashb;-)
13	27–37	Literal — BALANCE DUE
22	1–48	Literal — See the terminal responses described below
23	1–40	Literal — See the terminal responses described below
24	1–40	Literal — See the terminal responses described below

Note: The output of CC INTST should be reviewed and carefully interpreted if the input “TO DATE” is prior to the date on any posted/pending interest assessment/abatement, or if such “TO DATE” is prior to the date on any posted/pending FTP penalty assessment/abatement. This is necessary since the assessed interest and assessed FTP totals reflect all such transactions present regardless of transaction dates.

Due to the complex processing requirements, processing cannot always be terminated upon the first condition encountered that prevents computation of interest or FTP penalty. Therefore, in cases with multiple conditions all non-compute conditions encountered will be reflected in the messages displayed on the screen. The messages and conditions that prevent computation of interest and/or FTP penalty are reflected in the next several paragraphs.

INTST Warning Messages — The warning message will consist of a one line message on line 22 of the main INTST response screen. The conditions present will not restrict interest or FTP penalty but will warn the user of conditions on the account. These conditions and messages are shown below:

- a. WARNING FTD PENALTY SUBJECT TO POSSIBLE INCREASE
 1. To Date is between 17 and 35 days after the transaction date of the latest TC 18X, and
 2. Applies only to 199106 and subsequent BMF tax modules.
- b. COMBAT: ADD’L INT & FTP DEPEND ON EXIT — Occurs when there is a calculation request on active combat accounts, Interest and FTP calculated to entry date.
- c. CAUTION: SELF-IDENTIFIED COMBAT ZONE
 1. Taxpayer has an unreversed or corrected TC500 without an entry date.
 2. Account is in a combat freeze
- d. PN 502 - CHECK AGAIN AFTER TC POSTED
 1. Pending TC502 on module, cannot be used in INTST calculations
 2. Re-Calculate again after TC502 has posted
- e. INT ACCRUALS RESTRICTED/SMALL BAL IND — Occurs when there is a small balance indicator present.

Accrued interest/FTP Messages — The multiple line error message will consist of a first line message COMPUTATION HOLD ON INTEREST/FTP and then the condition(s) that prevented computation(s) of interest/FTP will be shown on the following page(s). Those conditions are shown below:

Exhibit 2.3.29-4 (Cont. 3) (07-01-2015)**Command Code INTSTB Valid Response**

- a. UNREVERSED TC 500 OR TC 780
 - 1. TC 500 present without a TC 502 reversal or,
 - 2. TC 780 present without a TC 781/782 reversal.
- b. MF STATUS CODE 14 — Status Code 14 is present in the Master File Status History Record.
- c. MFT 52 WITH NO DATE OF DEATH
 - 1. MFT Code is 52 and,
 - 2. There is no date of death on account
- d. MF STAT 10/12 & SC MOD BAL ZERO/CREDIT
 - 1. Status code 10 or 12 is present in Master File Status History Record, and,
 - 2. The Service Center module balance amount is zero or credit balance and,
 - 3. Service Center status is not 60 or 64
- e. 941 FILING REQ. 2 — PRIOR TO 197528.
 - 1. BMF module with 941 Filing Requirement of 2 and,
 - 2. Return posted prior to cycle 197528.
- f. FEDERAL GOVERNMENT EMPLOYER — Employment code in Basic Entity Module is “F”.
- g. STATE OR LOCAL GOVERNMENT EMPLOYER.
 - 1. Employment code in Basic Entity Module is “G” and,
 - 2. Return posted prior to cycle 197528.
- h. TODATE IS PRIOR TO RDD — To date entered is prior to return due date.
- i. NO POSTED RETURN PRESENT — No Return or Form 7004 posted (TC 150, TC 620) including corporate returns for MFT 02, 33, 34 with tax period prior to 198312.
- j. FOREIGN OPERATIONS DISTRICT 66 OR 98.
 - 1. BMF module with 941 filing requirement of 2 and,
 - 2. Return posted prior 197612 and,
 - 3. HISTORICAL DO CD is 66 or 98.
- k. UNREVERSED TC 534—TC 535 for reversal is not present in the module.
- l. ACCOUNT TRANSFERRED OUT/STATUS CODE 29 — Master File Status History Record contains a current status code of 29.
- m. COMBAT ZONE FREEZE — Requires manual Interest and Failure to Pay penalty computation.
- n. TC 370 WITH DOC-CD 52
 - 1. TC 370 in module and,
 - 2. DLN Document Code is 52
- o. UNREVERSED TC 604/608 — A reversing TC 605 is not present in the module.
- p. INT & FTP RESTRICTION ON MFT — Self explanatory.
- q. F706 FREEZE SET BY MF — Master File set this condition.
- r. INVALID CALLER NAME USED — Caller other than 'TDA ', 'INTST', 'PINEX', 'ICOMP', 'ICD07', 'SIA ', 'URP ', or 'ICS '.
- s. MFT 17 HAS MULTIPLE 150S — Self explanatory.
- t. INVALID RESTRICT CODE RTN FROM COM CD — Set when Master File Common Code return an invalid Interest or FTP restriction value.

Accrued Interest Messages — The multiple line error message will consist of a first line message COMPUTATION HOLD ON INTEREST and then the condition(s) that prevented computation(s) of interest will be shown on the following page(s). Those conditions are shown below.

- a. UNREVERSED TC 340 OR TC 341 — TC 342 not present in the module.
- b. PEND ADJ WITH 870 WAIVER DATE.
 - 1. 870 waiver date in TC 30X is not zero or,

Exhibit 2.3.29-4 (Cont. 4) (07-01-2015)**Command Code INTSTB Valid Response**

- 2. MFT is 30, 55, or 29 and,
- 3. Credit interest date (870 waiver date) in TC 29X is not zero.
- c. INTEREST FREEZE SET BY MF — Interest Freeze on posted return set by Master File.
- d. MODULE TOO LARGE TO COMPUTE INTEREST — There are more than 600 transactions in the interest table.
- e. INT RESTRICTED BY P&I /SMALL BAL SWITCH — The assessed module balance equals zero and the Small Balance Switch in the Balance Section is significant.
- f. HOLD40 FREEZE - MOD FZ SET TO M- — Restricted depending upon value in HOLD40 element.
- g. F5330 FREEZE - MOD FZ SET TO F- — F5330 return and F5330 Freeze significant.
- h. INT RESTRICT ON MFT — Interest is not computed.
- i. F941 WITH TAX PERIOD = ZEROS — Self explanatory.

Accrued FTP Messages— The multiple line error message will consist of a first line message COMPUTATION HOLD ON FTP and then the condition(s) that prevented computation(s) of FTP will be shown on the following page(s). Those conditions are shown below.

- a. START DATE MISSING/FTP FROZEN BY MF — FTP penalty start date in posted return is zeros.
- b. TAX LIAB LESS THAN OR EQUAL TO ZERO — Total tax liability amount in posted return plus any additional assessment(s) and/or abatements net to zero or less.
- c. UNREVERSED TC 270 or TC 271 — Last TC 270 or TC 271 posted has no subsequent TC 272 reversal.
- d. UNREVERSED TC 320 — TC 321 not present in module (Tax Periods 198712 and prior).
- e. 6020B CASE WITH MF STATUS CODE 12
 - 1. 6020B-IND in the posted return is set to 1 and,
 - 2. Return posted prior to cycle 198417 and,
 - 3. MF Status Code is 12 and,
 - 4. MF Status Cycle is prior to 198435
- f. 6020B CASE WITH RET-CYC 198417–198436
 - 1. 6020B-IND in the posted return is set to 1 and,
 - 2. Return posted between cycles 198417–198436
- g. MFT 13/55/03 MODULE 08 — FTP Penalty is not computed on Civil Penalty and Branded Prescription Drug (BPD) Modules.
- h. MFT 30 WITH RETURN DATE OF ZEROS — Self explanatory
- i. DOC-CD 51 W/RESTRICTION BLOCK NUM
 - 1. DLN Document Code is 51 and
 - 2. IMF Blocking Series other than 100–159 800-899, 900-949 or,
 - 3. BMF Blocking Series other than 100–199 and,
 - 4. Return Posted After cycle 197302
- j. FTP RESTRICT ON MFT — FTP penalty is not computed.
- k. PENDING ADJUSTMENT TC 29X/30X — Self explanatory
- l. TOO MANY TRANS FOR AN INTERNAL TABLE — There are more than 20 adjustments present in module.
- m. MODULE TOO LARGE TO COMPUTE FTP — There are more 600 transactions in the FTP table.
- n. RETURN HAS A CONDITION CODE D PRESENT
 - 1. Account is a BMF account
 - 2. Return condition code is D
- o. RETURN HAS A CONDITION CODE M PRESENT
 - 1. Account is an IMF account
 - 2. Return condition code is M

Exhibit 2.3.29-4 (Cont. 5) (07-01-2015)
Command Code INTSTB Valid Response

- p. MF PENALTY ABATE FREEZE SET — Freezes abatement of penalty and interest when refund statute expired (BMF).
- q. MFT 05 WITH DOC-CD 46 — Self Explanatory.
- r. MFT 58 - 64 PRIOR TO 1968 — Self Explanatory.
- s. MFT 44 WITH 990PF E.O. IND SET — MFT 44 with 990PF indicator set..

The following warning message will be displayed if the input "TO DATE" is within the allowable grace period for payment of the last notice preceding the "TO DATE" and that notice date will be displayed: TO DATE WITHIN GRACE OF A NOTICE DATE IS 99999999

Command Code INTSTN, INTSTA, & INTSTV Valid Response

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901								
1	INTST	v-----v	nn	yyyymm					1
2									2
3	IACCD	INT TO	yyyymmdd	v-----vv					3
4	IACCD	FTP TO	yyyymmdd	v-----vv					4
5	IACCD	INT TO	yyyymmdd	v-----vv					5
6	IACCD	FTP TO	yyyymmdd	v-----vv					6
7	IACCD	INT TO	yyyymmdd	v-----vv					7
8	IACCD	FTP TO	yyyymmdd	v-----vv					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
	12345678901234567890123456789012345678901234567890123456789012345678901								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description — Asterisked Items are right justified.

Exhibit 2.3.29-5 (Cont. 1) (01-01-2014)**Command Code INTSTN, INTSTA, & INTSTV Valid Response**

Line	Position	Description and Validity
1	1–6	INTSTN, INTSTA, or INTSTV
1	7–18	TIN and File Source
2	22–23	MFT
2	25–30	Tax Period
3	1–11	Literal — ACCD INT TO
3	13–20	TO DATE: (plus 30 days, YYYYMMDD format for INTSTN) (plus 10 days or the alternate number of days entered, YYYYMMDD format for INTSTA) (TO DATE, YYYYMMDD format for INTSTV)
3*	27–42	Total of interest accrued to TO DATE, immediately followed by sign indicator (&slasb;-)
4	1–11	Literal — ACCD FTP TO
4	13–20	TO DATE: (plus 30 days, YYYYMMDD format for INTSTN) (plus 10 days or the alternate number of days entered, YYYYMMDD format for INTSTA) (TO DATE, YYYYMMDD format for INTSTV)
4*	27–42	Total of FTP accrued to TO DATE, immediately followed by sign indicator (&slasb;-)
5	1–11	Literal — ACCD INT TO
5	13–20	TO DATE: (plus 45 days, YYYYMMDD) format for INTSTN) (plus 15 days or the alternate number of days entered, YYYYMMDD format for INTSTA) (plus 30 days, YYYYMMDD format for INTSTV)
5*	27–42	Total of interest accrued to TO DATE, immediately followed by sign indicator (&slasb;-)
6	1–11	Literal — ACCD FTP TO
6	13–20	TO DATE: (plus 45 days, YYYYMMDD format for INTSTN) (plus 15 days or the alternate number of days entered, YYYYMMDD format for INTSTA) (plus 30 days, YYYYMMDD format for INTSTV)
6*	27–42	Total of FTP accrued to TO DATE, immediately followed by sign indicator (&slasb;-)
7	1–11	Literal — ACCD INT TO
7	13–20	TO DATE: (plus 60 days, YYYYMMDD format for INTSTN & INTSTV) (plus 21 days or the alternate number of days entered, YYYYMMDD format for INTSTA)
7*	27–42	Total of interest accrued to TO DATE, immediately followed by sign indicator (&slasb;-)
8	1–11	Literal — ACCD FTP TO

Exhibit 2.3.29-5 (Cont. 2) (01-01-2014)
Command Code INTSTN, INTSTA, & INTSTV Valid Response

Line	Position	Description and Validity
8	13–20	TO DATE: (plus 60 days, YYYYMMDD format for INTSTN & INTSTV) (plus 21 days or the alternate number of days entered, YYYYMMDD format for INTSTA)
8	27–42	*Total of FTP accrued to TO DATE, immediately followed by sign indicator (&slasb;-)

Exhibit 2.3.29-6 (12-03-2024)

Command Code INTSTD valid response

Valid response for INTSTD first screen.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	INTSTD	vvvvvvvvvvvvvv							1
2	nn	yyyymm	mddyyyy	vvvv					2
3	v-----v	ASSESSED	FTP						3
4	v-----v	ASSESSED	INT						4
5	v-----v	TAX &	PENALTY						5
6	v-----v	ASSESSED	TOTAL						6
7	v-----v	ACCRUED	FTP						7
8	v-----v	ACCRUED	INT						8
9	v-----v	TOTAL	ACCRUALS						9
10	v-----v	TOTAL	FTP						10
11	v-----v	TOTAL	INT						11
12	v-----v	BALANCE	DUE						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	

Record Element Description — Asterisked (*) items are right justified.

Exhibit 2.3.29-6 (Cont. 1) (12-03-2024)**Command Code INTSTD valid response**

Line	Position	Description
1	1–6	INTSTD
1	7–18	TIN and File Source
2	1–2	MFT
2	4–9	Tax Period
2	11–18	TO DATE
2	20–23	Name Control
3	1–25	*Total of Assessed FTP Penalty transactions present in module immediately followed by Sign Indicator (/b;-)
3	27–38	Literal — ASSESSED FTP
4	1–25	*Total of Assessed Interest transactions in the module immediately followed by Sign Indicator (/b;-)
4	27–38	Literal — ASSESSED INT
5	1–25	*Tax and Penalty (excluding FTP Penalty) immediately followed by Sign Indicator (/b;-)
5	27–39	Literal — TAX & PENALTY
6	1–25	*Assessed Total (total of line 3, 4 & 5 amounts) immediately followed by Sign Indicator (/b;-).
6	27–40	Literal — ASSESSED TOTAL
7	1–25	*Total of FTP Penalty accrued to “TO DATE” immediately followed by Sign Indicator (/b;-)
7	27–37	Literal — ACCRUED FTP
8	1–25	*Total of Interest accrued to “TO DATE” immediately followed by Sign Indicator (/b;-)
8	27–37	Literal — ACCRUED INT
9	1–25	Total Accruals (total of line 7 & 8 amounts) immediately followed by Sign Indicator (/b;-)
9	27–40	Literal — TOTAL ACCRUALS
10	1–25	*Total FTP Penalty (total of line 3 & 7 amounts) immediately followed by Sign Indicator (/b;-)
10	27–35	Literal — Total FTP
11	1–25	*Total Interest (total of line 4 & 8 amounts) immediately followed by Sign Indicator (/b;-)
11	27–35	Literal — TOTAL INT

Exhibit 2.3.29-6 (Cont. 2) (12-03-2024)**Command Code INTSTD valid response**

Line	Position	Description
12	1–25	*Balance Due (total of line 6 & 9 amounts) immediately followed by Sign Indicator (&slashb;-)
12	27–37	Literal — BALANCE DUE
22	1–48	Literal — See the terminal responses described in 2.3.29-4
23	1–40	Literal — See the terminal responses described in 2.3.29-4
24	1–40	Literal — See the terminal responses described in 2.3.29-4

Valid response for INTSTD - Interest Computation Table.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	INTSTDv-----v	nn	yyyymm						1
2									2
3	INTEREST COMPUTATION TABLE								3
4	CODE	TRANS-AMT	DATE	TO-DT	INT-PRINCIPAL	FACTOR	INTEREST-AMT		4
5	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	5
6	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	6
7	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	7
8	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	8
9	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	9
10	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	10
11	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	11
12	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	12
13	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	13
14	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	14
15	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	15
16	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	16
17	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	17
18	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	18
19	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	19
20	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	20
21	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	21
22	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	22
23	nnnn	\$, \$\$\$, \$\$\$, \$\$\$	cc	yyyymmdd	yyyymmdd\$\$\$	\$\$\$	\$\$\$	cc	23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description — Asterisk (*) items are right justified.

Exhibit 2.3.29-6 (Cont. 3) (12-03-2024)**Command Code INTSTD valid response**

Line	Position	Description
1	1–6	INTSTD
1	7–18	TIN and File Source
1	21–22	MFT
1	24–29	Tax Period
3	1–26	Literal — INTEREST COMPUTATION TABLE
4	1–80	Literal — CODE, TRANS-AMT, DATE, TO-DT, INT-PRINCIPAL, FACTOR, INTEREST-AMT
5	1–4	Transaction code. (See Note #1 below)
5	6-22	*Transaction amount immediately followed by Sign Indicator.
5	24-31	Interest from date
5	33-40	Interest to date
5	41-55	*Interest Principal immediately followed by Sign Indicator.
5	57–65	Factor
5	67-80	*Interest amount immediately followed by Sign Indicator.

Notes:

#1: The data appear on line 5 and subsequent lines (up to line 23) depending on volume of entries in the Interest Table.

This element carry transaction code values. The following are “dummy” transaction codes that may also appear in the Interest Computation Table:

0220	Indicate a 2% interest trigger. All interest accrued after this date will be charged at a rate that is 2 percent higher than the normal debit interest rate for the period.
971D	Indicate the beginning of a disaster interest free period.
972D	Indicate the ending of a disaster interest free period..
971S	Indicate the beginning of a 6404G interest free period.
972S	Indicate the ending of a 6404G interest free period.
870B	Indicate the beginning of an 870 waiver interest free period.
870E	Indicate the ending of an 870 waiver interest free period.

Valid response for INTSTD - FTP Computation Table.

Exhibit 2.3.29-6 (Cont. 4) (12-03-2024)
Command Code INTSTD valid response

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	INTSTDv-----v	nn	yyyymm						1	
2									2	
3	FTP COMPUTATION TABLE								3	
4									4	
5	BEGIN TC nnn ASSESSMENT, FTP START DATE IS	yyyymmdd							5	
6	CODE	DATE	TRANS-AMT	TO-DT	FTP-PRINCIPAL	MO	PCT	PNLTY-AMT	6	
7	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	7
8	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	8
9	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	9
10	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	10
11	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	11
12	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	12
13	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	13
14	END TC nnn ASSESSMENT, FTP PENALTY AMOUNT IS	\$\$\$,\$\$\$,\$\$\$.	cc						14	
15									15	
16	BEGIN TC nnn ASSESSMENT, FTP START DATE IS	yyyymmdd							16	
17	CODE	DATE	TRANS-AMT	TO-DT	FTP-PRINCIPAL	MO	PCT	PNLTY-AMT	17	
18	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	18
19	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	19
20	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	20
21	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	21
22	nnnn	yyyymmdd\$,	\$\$\$,\$\$\$,\$\$\$.	cc	yyyymmdd	\$,\$\$\$,\$\$\$,\$\$\$.	cc	nn nn.nn\$\$\$\$,\$\$\$,\$\$\$.	cc	22
23	END TC nnn ASSESSMENT, FTP PENALTY AMOUNT IS	\$\$\$,\$\$\$,\$\$\$.	cc						23	
24									24	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

Record Element Description — Asterisked (*) items are right justified.

Exhibit 2.3.29-6 (Cont. 5) (12-03-2024)
Command Code INTSTD valid response

Line	Position	Description
1	1-6	INTSTD
1	7-18	TIN and File Source
1	21-22	MFT
1	24-29	Tax Period
3	1-21	Literal — FTP COMPUTATION TABLE
5	1-8	Literal — BEGIN TC (See Note #1)
5	10-12	Assessment transaction code
5	14-42	Literal — ASSESSMENT, FTP START DATE IS
5	44-51	FTP start date (yyyymmdd)
6	1-80	Literal — CODE, DATE, TRANS-AMT, TO-DT, FTP-PRINCIPAL, MO, PCT, PNLT-AMT (See Note #2)
7	1-4	Transaction code. (See Note #3)
7	6-13	Transaction date (yyyymmdd)
7	14-30	*Transaction amount immediately followed by Sign Indicator.
7	32-39	FTP compute To Date (yyyymmdd)
7	41-57	*FTP Principal immediately followed by Sign Indicator.
7	59-60	Number of Month FTP compute on
7	62-66	Percentage
7	67-80	*Penalty amount
14	1-6	Literal — END TC .(See Note #4)
14	8-10	Assessment transaction code (Same transaction code as line 5, position 10-12)
14	12-44	Literal — ASSESSMENT, FTP PENALTY AMOUNT IS
14	46-59	Total FTP penalty amount for this assessment
16 - 23		Same comments as line 5 - 14. Line 16 - 23 is added to show the example of how FTP Computation Table looks like if there is more than one assessment exist.

Notes:

#1: Each assessment has a BEGIN TC XXX and END TC XXX. Where XXX is the assessment transaction code. It also shows the FTP penalty start date.

#2: If there is one or more transaction code to assess then this line of literal will be display. If there is no transaction code to assess, then a blank line will be display instead.

Exhibit 2.3.29-6 (Cont. 6) (12-03-2024)
Command Code INTSTD valid response

#3 :The data appear on line 7 and subsequent lines depending on volume of entries in the FTP Table.

This element carry transaction code values. The following are “dummy” transaction codes that may also appear in the FTP Computation Table:

0025	Indicate the beginning of 1/4%.
0050	Indicate the ending of 1/4%
0100	Indicate the beginning of 1%.
971D	Indicate the beginning of a bankruptcy/disaster suspension FTP free period.
972D	Indicate the ending of a bankruptcy/disaster suspension FTP free period. FTP will start to compute again.
971N	Indicates the start of FTP penalty relief period for notices due to COVID-19
972N	Indicates the end of FTP penalty relief period for notices due to COVID-19
521C	Indicates the end of a court decreed bankruptcy period of FTP suspension. TC 971 AC 465

#4: The end of the assessment. This line will also show the total penalty amount for this assessment

Exhibit 2.3.29-7 (06-23-2009)**Command Code COMPA, COMPAR, COMPAP, COMPAM, COMPAG Input**

Use this command code to obtain interest (due or allowable). The special feature of this version of the command code is that a page total is computed for each screen of data input. Up to 21 lines of data (computation requests) may be entered on the screen. If the computation is to be continued on a second screen format for the same module, the continuation indicator must be present on the subsequent input for a correct computation of interest.

Input Display for COMPA

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	COMPAv	CONT	mmddvvyv						1
2	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					2
3	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					3
4	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					4
5	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					5
6	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					6
7	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					7
8	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					8
9	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					9
10	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					10
11	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					11
12	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					12
13	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					13
14	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					14
15	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					15
16	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					16
17	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					17
18	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					18
19	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					19
20	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					20
21	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					21
22	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.	cc					22
23									23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description for COMPA

Exhibit 2.3.29-7 (Cont. 1) (06-23-2009)**Command Code COMPA, COMPAR, COMPAP, COMPAM, COMPAG Input**

Item	Line	Position	Description and Validity
1	1	1–6	COMPA, COMPAR, COMPAP, COMPAM, COMPAG
2	1	8–11	Literal — CONT — Continuation indicator used on subsequent screen inputs if the computation is to be continued for the same module (for COMPA, COMPAP and COMPAP only)
3	1	14–21	2% Start Date (MMDDYYYY). This is the date from which interest will be charged at 2% over the prevailing rate. This date must be subsequent to 12/31/1990. Valid entry for COMPA and COMPAD.
4	2	1–8	From date (MMDDYYYY)
5	2	10–17	To date (MMDDYYYY) — Must be subsequent to the “from date”
6	2	19–32	Amount — Left justified — two decimal positions (cents) are required.
7	v	vv	Entry code — See IRM 2.3.9

Terminal Response to COMPA

Error Response: An asterisk will display to the right of each invalid data element. On line 23, beginning in position 1, the error message “PLEASE CORRECT INVALID DATA” will display in inverse video. The invalid data elements can be corrected and reentered. The letter “F” will display in character position 13 when subsequent screen inputs have invalid data elements. The letter “ F” indicates a freeze on interest computation. Invalid data elements can be reentered on subsequent pages without starting from the beginning.

Valid Response: Output of COMPA. See Exhibit 2.3.29-9.

Terminal Response to COMPAG

Error Response for invalid start date: An asterisk will display to the right of each invalid data element. On line 23, beginning in position 1, the error message “INVALID GATT START DATE — MUST BE AFTER 12311994” will display in inverse video. The invalid data elements can be corrected and reentered on subsequent pages without starting from the beginning.

Error Response: An asterisk will display to the right of each invalid data element. On line 23, beginning in position 1, the error message “PLEASE CORRECT INVALID DATA” will display in inverse video. The invalid data elements can be corrected and reentered on subsequent pages without starting from the beginning.

Valid Response: Output of COMPAG. See See Exhibit 2.3.29-9.

Exhibit 2.3.29-8 (06-23-2009)
Command Code COMPAS Input

Use this command code to obtain estimated tax penalty. The format is the same as for COMPA except that the MFT and Tax Period must be entered on the first line. The COMPAE response will give the COMPAS input screen format. Up to 21 lines of data (computation requests) may be entered on the screen.

	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	COMPAS nn	yyyymm							1
2	mmddyyyy	mmddyyyy	v	-----v					2
3	mmddyyyy	mmddyyyy	v	-----v					3
4	mmddyyyy	mmddyyyy	v	-----v					4
5	mmddyyyy	mmddyyyy	v	-----v					5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record element Description for COMPAS

Item	Line	Position	Description and Validity
1	1	1-6	COMPAS
2*	1	8-9	MFT (02, 05, 30, 33, 34, or 44)
3	1	11-16	Period Ending (YYYYMM)
4	2-5	1-8	Estimated tax from dates (MMDDYYYY)
5	2-5	10-17	Estimated tax to dates (MMDDYYYY)
6	2	19-32	Amount — Left justified — Two decimal positions (cents) are required.
7	v	vv	Entry code — See IRM 2.3.9

*MFT's 05, 34 and 44 are not valid prior to 198812

Terminal Response to COMPAS

Exhibit 2.3.29-8 (Cont. 1) (06-23-2009)**Command Code COMPAS Input**

Error Response: An asterisk will display to the right of an invalid element. On line 23, beginning in position 1, the error message "PLEASE CORRECT INVALID DATA" will be displayed. The invalid data element can be corrected and reentered.

Exhibit 2.3.29-9 (06-23-2009)**Command Code COMPA, COMPAR, COMPA4, COMPAP, COMPAM, COMPAG Valid Response**

Valid Response for COMPA

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	COMPA	CONT	mmddvvyv						1
2	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					2
3	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					3
4	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					4
5	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					5
6	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					6
7	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					7
8	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					8
9	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					9
10	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					10
11	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					11
12	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					12
13	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					13
14	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					14
15	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					15
16	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					16
17	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					17
18	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					18
19	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					19
20	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					20
21	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					21
22	mmddvvyv	mmddvvyv	\$\$\$,\$\$\$,\$\$\$.\$cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$.\$cc					22
23	TOTAL	INTEREST	\$\$\$,\$\$\$,\$\$\$.\$cc						23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Line	Position	Description
1-22	1-32	Data input (except for the entry code) See Exhibit 2.3.29-7.
2-22	35-52	Amount computed for each line of data input (right justified)
23	1-14	Literal — TOTAL INTEREST
23	23-44	Total Interest Amount. If the continuation indicator was used, it also includes page total(s) from previous page(s).

Exhibit 2.3.29-10 (06-23-2009)**Command Code COMPAS Valid Response**

Valid Response for COMPAS

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								1
1	COMPAS nn vvyy								2
2	mmddyyvvvv mmddyyvvvv	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc						3
3	mmddyyvvvv mmddyyvvvv	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc						4
4	mmddyyvvvv mmddyyvvvv	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc						5
5	mmddyyvvvv mmddyyvvvv	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc						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	TOTAL ES TAX PENALTY	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc							24
24									
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record element Description

Line	Position	Description and Validity
1-22	1-32	Data input (except for the entry code)
2-22	35-51	Amount computed for each line of data input (right justified)
23	1-20	TOTAL ES TAX PENALTY
23	23-44	Total Penalty Amount

Exhibit 2.3.29-11 (06-23-2009)
Command Code COMPAE Input

Use Command Code COMPA with definer E to secure a formatted screen display of Estimated Tax from dates and to dates for a specified period ending.

Input Display for COMPAE

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

Record Element Description for COMPAE

Item	Line	Position	Description and Validity
1	1	1-6	COMPAE
2*	1	8-9	MFT (02, 05, 30, 33, or 44)
3	1	11-16	Period Ending (YYYYMM)
4	v	vv	Entry code — See IRM 2.3 Chapter 9.

*MFT's 05 and 44 are not valid prior to 198812.

Terminal Response to COMPAE

Error Response: An asterisk will display to the right of an invalid MFT or period ending. On line 23, beginning in position 1, the error message "PLEASE CORRECT INVALID DATA" will be displayed. The invalid data element can be corrected and reentered. If MFT 34 is entered, the error message "UNABLE TO FORMAT DATES FOR MFT 34" will be displayed.

Exhibit 2.3.29-11 (Cont. 1) (06-23-2009)

Command Code COMPAE Input

Valid Response: Output of COMPAE See Exhibit 2.3.29-11.

Exhibit 2.3.29-12 (06-23-2009)**Command Code COMPAE Valid Response**

Valid Response for COMPAE

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	COMPAS nn yyyy								1
2	mmddyyyy mmddyyyy								2
3	mmddyyyy mmddyyyy								3
4	mmddyyyy mmddyyyy								4
5	mmddyyyy mmddyyyy								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	

Record element Description for COMPAE

Item	Line	Position	Description and Validity
1	1	1-6	COMPAS
2	1	8-9	MFT
3	1	11-16	Period Ending (YYYYMM)
4	2-5	1-8	Estimated Tax from dates (MMDDYYYY)
5	2-5	10-17	Estimated Tax to dates (MMDDYYYY)

See Exhibit 2.3.29-7 for command code COMPAS input.

Exhibit 2.3.29-13 (06-23-2009)**Command Code COMPAC, COMPAD and COMPA2, COMPA4, COMPA5, and COMPA6 Input**

Use the command code COMPAC with definer C, D, 2, 4, 5, or 6 to secure details (percentages, factors, dates) used in the interest computation. Up to 21 sets of parameters (from date, to date, and amount) can be input.

Input Display for COMPAC, COMPAD, COMPA2, COMPA4, COMPA5, or COMPA6

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	COMPAD	mmddyyvv							1
2	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						2
3	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						3
4	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						4
5	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						5
6	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						6
7	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						7
8	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						8
9	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						9
10	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						10
11	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						11
12	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						12
13	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						13
14	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						14
15	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						15
16	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						16
17	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						17
18	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						18
19	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						19
20	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						20
21	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						21
22	mmddyyvv	mmddyyvv	\$\$\$,\$\$\$,\$\$\$.\$cc						22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description for COMPAC, COMPAD, COMPA2, COMPA4, COMPA5, or COMPA6

Item	Line	Position	Description and Validity
1	1	1-6	COMPAD, COMPAC, COMPA2, COMPA4, COMPA5, or COMPA6
2*	1	14-21	2% Start Date (MMDDYYYY). This is the date from which interest will be charged at 2% over the prevailing rate. This date must be subsequent to 12/31/1990.
3	2-22	1-8	From date (MMDDYYYY)
4	2-22	10-17	To date (MMDDYYYY) must be subsequent to the "from date"
5	2-22	15-28	Amount — Left justified — Two decimal positions (cents) are required.

2% interest computations are valid for COMPAD and COMPA only.

Terminal Response to COMPAC, COMPAD, COMPA2, COMPA4, COMPA5, or COMPA6

Exhibit 2.3.29-13 (Cont. 1) (06-23-2009)**Command Code COMPAC, COMPAD and COMPA2, COMPA4, COMPA5, and COMPA6 Input**

Error Response: An asterisk will display to the right of each invalid data element. On line 23, beginning in position 1, the error message "PLEASE CORRECT INVALID DATA" will display in inverse video. The invalid data elements can be corrected and reentered.

Valid Response: Output of COMPAC, COMPAD, COMPA2, COMPA4, COMPA5 or COMPA6. See Exhibit 2.3.29-13.

Exhibit 2.3.29-14 (06-23-2009)**Command Code COMPAC, COMPAD, COMPA2, COMPA4, COMPA5 or COMPA6 Valid Response**

Valid Response for COMPAC, COMPAD, COMPA2, COMPA4, COMPA5 COMPA6— output may be 1 or more pages.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	COMPAD	mmddvvyv	#	DENOTES 2% RATE					1
2	mmddvvyv	mmddvvyv	\$\$\$	\$\$\$	\$\$\$	cc			2
3	nnnn%	vvyvmmdd	TO	vvyvmmdd					3
4	nnnnnnnn	@n.nnnnnnnnn		\$\$	\$\$\$	\$\$\$	\$\$\$	cc	4
5	mmddvvyv	mmddvvyv	\$\$\$	\$\$\$	\$\$\$	cc			5
6	nnnn%	vvyvmmdd	TO	vvyvmmdd					6
7	nnnnnnnn	@n.nnnnnnnnn		\$\$	\$\$\$	\$\$\$	\$\$\$	cc	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	TOTAL INTEREST		\$\$\$	\$\$\$	\$\$\$	\$\$\$	\$\$\$	cc	23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description — Asterisk (*) items are right justified

Exhibit 2.3.29-14 (Cont. 1) (06-23-2009)
Command Code COMPAC, COMPAD, COMPA2, COMPA4, COMPA5 or COMPA6 Valid Response

Item	Line	Position	Description
1	1	1–6	COMPAD, COMPAC, COMPA2, COMPA4, COMPA5, COMPA6
2*	1	14–21	2% Interest Start Date
3*	1	25–41	2% Literal
4	2–22	1–8	From date (MMDDYYYY)
5	2–22	10–17	To date (MMDDYYYY)
6	2–22	15–28	Amount (left justified)
7	3–22	1–3	Percent used in computation and the % sign.
8	3–22	5–12	From date used for the percent in positions 1–3. (YYYYMMDD)
9	3–22	14–15	Literal — TO
10	3–22	17–24	“ TO DATE” used in the computation (YYYYMMDD)
11	4–22	4–11	Period of time elapsed between “from date” and “to date”. Periods through 1-31-1980 (YYYYMMDD); periods after 1-31-1980 (YYYYMMDD).
12	4–22	13–24	Literals — @ plus the factor (n.nnnnnnnnn) to be used in computation based upon the percent in line 4, position 1 and 2, and the elapsed time in line 5, positions 4 through 9. If, after 1/1/1983, the elapsed time is more than 184 days, N/A will be displayed.
13	4–22	29–45	*Amount computed — based upon the amount specified on line 2, positions 15–28.
14	23	1–14	Literal “TOTAL INTEREST”
15	23	33–44	*Total amount computed for the elements in line 2
			*2% Interest only applies to COMPA and COMPAD

Lines 2, 3 & 4 will be repeated as necessary

Exhibit 2.3.29-15 (Cont. 1) (06-23-2009)**Command Code COMPAF Input**

Item	Line	Position	Description
1	1	1–6	COMPAF
2	1	8–11	Literal — CONT — Continuation indicator used on subsequent screen inputs if the computation is to be continued for the same module.
3	1	14–21	1% Start Date (MMDDYYYY). This is the date the 1% FTP Penalty rate will begin. See IRM 20.1 for rules governing the computation of this date.
4	1	23	& - indicate 1/4% penalty rate.
4	2	1–8	Start Date (MMDDYYYY). See IRM 20.1 for rules governing the computation of this date.
5	2–22	10–17	FTP To Date (MMDDYYYY)
6	2–22	19–32	Amount, left justified — Two (2) decimal positions (cents) are required.
7	v	vv	Entry Code — See IRM 2.3.9.

Terminal Response to COMPAF

- a. Error Response: An asterisk (*) will display to the right of each invalid data element. On line 23, beginning in position 1, the error message “PLEASE CORRECT INVALID DATA” will display in inverse video. The error message “INVALID START — DT/NO 1% COMPUTATION” will display in inverse video on line 23 should the operator attempt to input a 1% Start Date which is within the time period in which FTP was computed at $\frac{1}{2}\%$.

Example: COMPAF 08061987
05051987 08221987 100.00

This input would generate the INVALID START-DT error message because the program is then actually computing to the end of the month, which in this example will always be the 5th of the month. Because the To Date is past the 5th of the month, the program actually will compute to 09051987, thereby charging the taxpayer with the FTP penalty at the $\frac{1}{2}\%$ rate. Since 09051987 is past 08061987, there will be no computation at the 1% rate. The operator should either re-input the screen without the 1% Start Date or consult the IRM 20.1 to be certain that they have computed the correct 1% Start Date. The invalid data elements can be corrected and re-entered.

- b. Valid Response: Output of COMPAF. See Exhibit 2.3.29-15.

When a module involves FTP Penalty rates that change from $\frac{1}{2}\%$ to 1% and then back to $\frac{1}{2}\%$, the computation request must be entered on a separate screen. COMPAF cannot compute the rates changing from 1% back to $\frac{1}{2}\%$ on a single screen.

Command Code COMPAF Valid Response

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	COMPAF CONT	mmddvyyy	#	DENOTES	1%	RATE			1
2	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					2
3	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					3
4	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					4
5	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					5
6	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					6
7	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					7
8	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					8
9	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					9
10	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					10
11	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					11
12	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					12
13	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					13
14	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					14
15	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					15
16	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					16
17	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					17
18	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					18
19	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					19
20	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					20
21	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					21
22	mmddvyyy	mmddvyyy	\$\$\$,\$\$\$,\$\$\$,cc	\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc#					22
23	TOTAL FTP		\$\$\$,\$\$\$,\$\$\$,\$\$\$,cc						23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Line	Position	Description
2–22	1–32	Data input (except for Entry Code). See Exhibit 2.3.29-14.
2–22	35–52	Amount computed for each line of data input (right justified).
23	1–9	Literal — TOTAL FTP
23	23–44	Page Total — Amount(s) computed in positions 31–47 in lines 2–22 are accumulated into a page total. If the continuation indicator was used, this field also includes page total(s) from previous page(s).
1	1–21	Data input. See Exhibit 2.3.29-14.
1	25–41	Literal — # Denotes 1% rate. Displayed when 1% FTP Penalty rate is used in the computation.
2–22	53	“#” is displayed on lines in which the 1% FTP Penalty rate was used in the computation.

Exhibit 2.3.29-17 (06-23-2009)

Command Code ICOMP Input

Use this CC with Command Code Definer of "F" to request the screen format for ICOMP.

Screen Display.

	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	ICOMP								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Item	Line	Position	Description
1	1	1-5	Command Code — ICOMP
2	1	6	CC Definer of "F"

Exhibit 2.3.29-18 (06-23-2009)**Command Code ICOMPF Response/ICOMP Input**

ICOMP is used for entering the information necessary to compute Total Balance Due, including accruals and final payment amount.

Screen Display.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ICOMP		NM-CTRL	++++					1
2	PAYMENT-FREQUENCY-CD	N	NUM-OF-PAYMENTS	NNN					2
3									3
4	DOWN-PAYMENT-DT	MMDDYYYY							4
5	DOWN-PAYMENT-AMT	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$							5
6									6
7	1ST-PAYMENT-DT	MMDDYYYY							7
8	1ST-PAYMENT-AMT	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$							8
9									9
10	2ND-PAYMENT-DT	MMDDYYYY							10
11	2ND-PAYMENT-AMT	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$							11
12									12
13	3RD-PAYMENT-DT	MMDDYYYY							13
14	3RD-PAYMENT-AMT	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$							14
15									15
16	SELECT-PERIOD:								16
17	ALL?								17
18	MF YYYYMM MF YYYYMM MF YYYYMM MF YYYYMM MF YYYYMM								18
19	MF YYYYMM MF YYYYMM MF YYYYMM MF YYYYMM MF YYYYMM								19
20	MF YYYYMM MF YYYYMM MF YYYYMM MF YYYYMM MF YYYYMM								20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

Exhibit 2.3.29-18 (Cont. 1) (06-23-2009)**Command Code ICOMP Response/ICOMP Input**

Item	Line	Position	Description Validity
1	1	1–5	CC — ICOMP
2	1	7–18	TIN and File Source Indicator
3	1	31–34	Name Control
4	2	22	PAYMENT FREQUENCY — 1, 2 or 3. a. 1 — Monthly Payment b. 2 — Biweekly Payment c. 3 — Weekly Payment
5	2	42–44	NUMBER OF PAYMENTS. a. 1 — May be blank. b. 2 — Monthly payments may not exceed 250. c. 3 — Biweekly payments may not exceed 500. d. 4 — Weekly payments may not exceed 999.
6	4	18–25	DOWN PAYMENT DATE — May be blank. If present, must be equal to or greater than current date.
7	5	19–33	DOWN PAYMENT AMOUNT — May be blank.
8	7	16–23	FIRST PAYMENT DATE — MMDDYYYY Format. Must meet Standard Validity Criteria. Must not be earlier than the current date. If down payment date present, must be later than down payment date.
9	8	17–31	FIRST PAYMENT AMOUNT — Must be present. May not equal zero.
10	10	16–23	SECOND PAYMENT DATE — See item 8 above. May be blank. If present, must be later than first payment date.
11	11	17–31	SECOND PAYMENT AMOUNT — May be blank. May not equal zero.
12	13	16–23	THIRD PAYMENT DATE — See item 8 above. May be blank. If present, must be later than second payment date.
13	14	17–31	THIRD PAYMENT AMOUNT — May be blank. May not equal zero.
14	17	6	REQUEST ALL MODULES — May be blank. If present must be “Y”.
15	18–20	1–2	MFT — May be blank. If request all modules is blank must be present on line 18, position 1–2. May or may not be present in other positions.
		11–12	

Exhibit 2.3.29-18 (Cont. 2) (06-23-2009)**Command Code ICOMPF Response/ICOMP Input**

Item	Line	Position	Description Validity
		21–22	
		31–32	
		41–42	
16	18–20	4–9	TAX PERIOD — May or may not be present. If present must be in YYYYMM format and must meet standard validity criteria.
		14–19	
		24–29	
		34–39	
		44–49	

Terminal Response:

General Error Response: If an error is present in the input format, the appropriate error message will then be displayed. The invalid elements can then be corrected and re-entered.

- a. FILE SOURCE INVALID — The file source is not IMF, BMF or IRAF.
- b. ACCOUNT NOT ON FILE — TIN not present or the TIF for the specified File source is not present.
- c. BMF ACCESS RESTRICTED — Employee not profiled to access BMF accounts.
- d. IMF ACCESS RESTRICTED — Employee not profiled to access IMF accounts.
- e. MFT INCONSISTENT WITH TIN — MFT inconsistent with master file.
- f. NAME CONTROL MISMATCH — TIN/File source matches with one on the TIF but Name Control does not match.
- g. TIN INVALID — Taxpayer identification number other than numeric or incorrect format.
- h. TAX PERIOD INCONSISTENT WITH MFT — Tax period inconsistent with master file.
- i. MODULE INCOMPLETE ACCRUALS — Accrued interest and/or accrued Failure-To-Pay could not be computed.
- j. MFT/TAX PERIOD MISMATCH — Requested module is not on the TIF.
- k. DEFINER INVALID — Definer is not equal to “F” or space.
- l. MFT INVALID — The MFT is not valid.
- m. TAX PERIOD — The tax period is not valid.
- n. MODULE NOT INCLUDED IN COMPUTATION —
 1. IDRS Status is 4X (other than 46 or 48), 71, 72, 9X or blanks, or
 2. 47 Hold, or
 3. “Z” Freeze, or
 4. pending TC 914 or 916, or
 5. unreversed pending TC 470, or
 6. “J” Freeze, or
 7. a TC 530 with CC 05 is present, or
 8. no INSTALLMENT DATA is present on the TIF.
 9. MFT is 40, 42, 46, 68, 74, or 76
- o. TOO MANY PAYMENTS — 1000 or payments to be applied to module balance.
- p. TOO MUCH MONEY — No. of payments input will create a credit balance at the end of the agreement.

Exhibit 2.3.29-18 (Cont. 3) (06-23-2009)**Command Code ICOMPF Response/ICOMP Input**

- q. PAYMENTS EXCEED TOTAL AMOUNT DUE — The final payment is displayed in credit balance to indicate how much total balance due is in overpayment. The user should reduce the total number of payments, the payment amount, or both. This credit balance is not to be refunded to the taxpayer.
- r. PLEASE CORRECT INVALID DATA — The data preceding the asterisk is incorrect. Correct and re-enter.

Conditions which prevent computation of accrued interest are:

- a. Employment Code is F or G and return posted prior to cycle 197528.
- b. BMF Module with 941 Filing Requirement 2 and return posted prior to cycle 197528.
- c. Interest Freeze Indicator is on (unreversed TC 340, 341, 534 or 780 is present; or BMF only, Status Code 14 is present in Master File Status History Section).
- d. TC 150 not present.
- e. "To Date" prior to Return Due Date.
- f. BMF 941 Filing Requirement is 2, DO of Primary Location Code is 66 or 98, and TC 150 posted prior to cycle 197612.
- g. Employment Code is F and return posts subsequent to cycle 198226.

Conditions which prevent computation of accrued FTP Penalty are:

- a. TC 270/271 Manual Assessment/Abatement of FTP Penalty.
- b. Entity Employment Code is F or G (BMF) and the return posted prior to cycle 197528.
- c. Form 941 Filing Requirement Code is 2 (BMF) and the return posted prior to cycle 197528.
- d. Form 941 Filing Requirement is 2 (BMF) and the HISTORICAL DO CD is 66 or 98 or 20.
- e. Status Code 14 (Form 1041 Installment) is present in the Status History Section (BMF).
- f. Unreversed TC 500 Military Deferment is present on Condition Code Z (Reasonable Cause (IMF)).
- g. Unreversed TC 320 Fraud Penalty is present (Tax Periods 198712 and prior).
- h. Transfer-In Doc-Code 52 Transaction.
- i. Transfer-In Doc-Code 51 Transaction prior to January 1983 (BMF).
- j. Transfer-In Doc-Code 51 (TC 150) with DLN Blocking Series other than 100–199 (BMF).
- k. Transfer-In Doc-Code 51 Transaction other than DLN Blocking Series 100–159, which posted 1-1-1973 or later (IMF).
- l. Non-Delinquent Form 1120, Form 990C, Form 990T where current 23c date earlier than the return due date plus 80 days (BMF).
- m. Form 1120, Form 990C, Form 990T or Form 1041A (BMF).
- n. TC 150 not posted.
- o. "TC Date" is prior to return due date.
- p. Unreversed TC 780 (Account Compromised) is present.
- q. Unreversed TC 534 with a significant amount is present Expired Balance Write-Off.
- r. TC 400 Freeze is in effect.
- s. Audit/DP Tax Adjustment posted prior to 1/1/1970.
- t. Condition Code D (Reasonable Cause) is present, (BMF).
- u. Condition Code M (Reasonable Cause) is present, (IMF).
- v. Net of TCs 150, 290, 291, 301 and 300 equals zero.
- w. Period Ending Date is prior to 196912.
- x. Module is credit balance.
- y. Module balance consists entirely of penalty and interest.
- z. Too many modules on TIF for CC ICOMP to complete.

Valid Response — Screen Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80				
	1234567890123456789012345678901234567890123456789012345678901234567890											
1	I	COMP	V-----V	NM-CRFL	VVVV				1			
2				IDRS	MODULE-BALANCE	V-----V			2			
3					ACCRUED INTEREST	V-----V			3			
4				ACCRUED	FAILURE-TO-PAY-PENALTY	V-----V			4			
5					TOTAL BALANCE-DUE	V-----V			5			
6				TOTAL	PAYMENTS	INNN	DOWN-PAYMENT-DT	NNNNNNNN	FIRST-PAYMENT-DT	NNNNNNNN		6
7				BASED-ON-DOWN-PAYMENT-OF	V-----V							7
8				AND	INNN	PAYMENTS	FOR	V-----V	PAYMENT-FREQUENCY	V-----V		8
9				AND	INNN	PAYMENTS	FOR	V-----V				9
10				AND	INNN	PAYMENTS	FOR	V-----V				10
11					PLUS-FINAL-PAYMENT-OF	V-----V						11
12				SECOND-PAYMENT-DT	NNNNNNNN		THIRD-PAYMENT-DT	NNNNNNNN				12
13				VV	V--VV	VV	V--VV	VV	V--VV			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				

Record Element Description:

Exhibit 2.3.29-19 (Cont. 1) (06-23-2009)
Command Code ICOMP Output

Item	Line	Position	Description
1	1	1–5	CC—I COMP
2	1	7–18	TIN and File Source
3	1	31–34	Name Control
4	2	43–60	IDRS Module Balance. Right Justified.
5	3	43–60	Accrued Interest. Right Justified.
6	4	43–60	Accrued FTP. Right Justified.
7	5	43–60	Total Balance Due. Right Justified.
8	6	16–18	Total Payments. Right Justified.
9	6	41–49	Down Payment Date.
10	6	68–75	First Payment Date.
11	7	27–44	Down Payment. Right Justified.
12	8	10–12	Number of Payments from the first payment date.
13	8	27–44	First Payment Amount.
14	9	10–12	Number of Payments from the second payment date.
15	9	27–44	Second Payment Amount.
16	10	10–12	Number of Payments from the third payment date.
17	10	27–44	Third Payment Amount.
18	11	27–44	Final Payment Amount.
19	12	19–26	Second Payment Date.
20	12	52–59	Third Payment Date.
21	13–21		Line 13 may be repeated as many times as necessary thru line 21. The character position immediately following TXPD on lines 13 thru 21 may be a #.

