



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.35

MARCH 5, 2025

## EFFECTIVE DATE

(03-05-2025)

## PURPOSE

- (1) This transmits revised IRM 2.3.35, *IDRS Terminal Responses, Command Code IRPTR*.

## MATERIAL CHANGES

- (1) Tax Year references have been updated. TY2014 references have been removed while TY2024 has been added.
- (2) Updated stakeholder Wage & Investment (W&I) to reflect new name Taxpayer Services (TS).
- (3) IRM 2.3.35.4. - Available valid Tax Years have been updated.
- (4) Exhibit 2.3.35-4. - Document codes availability chart has been updated.
- (5) Exhibit 2.3.35-19 - Form W-2 (Doc Code 21) has new payment field; "Code "II" Medicaid waiver payments excluded from gross income".
- (6) Exhibit 2.3.35-42 - Form K-1 1120S (Doc Code 67) has new payment field; "Part III Other Information".
- (7) Summary: Changes were made for TY2024, 2 new payment fields were added.
- (8) Note: all Tax years reference TY2024 - TY2015 unless otherwise listed.

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.35 dated March 18, 2024, is superseded.

## AUDIENCE

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

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2.3.35

Command Code IRPTR

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2.3.35-69 Payee online Transcript Hardcopy Request Screen

2.3.35.1  
(03-05-2025)  
**Program Scope and Objectives**

- (1) **Overview:** Command Code (CC) Information Returns Processing Transcript Requests (IRPTR) allows Integrated Data Retrieval System (IDRS) users to request either online or hardcopy Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF).
- (2) **Purpose:** CC IRPTR can be used to request data, either online or hardcopy transcripts, for a particular Payee (online or Hardcopy) or Payer (Hardcopy only) using Taxpayer Identification Number (TIN) along with one or more Tax Years (TY).
- (3) **Audience:** These procedures apply to IRS employees who use IDRS system to research information using payee tin, payee tin type, tax year and document codes
- (4) **Policy Owner:** Taxpayer Services (TS) executive of the operation.
- (5) **Program Owner:** Information Returns Master File (IRMF) is a Non-major, high impact planned maintenance project that is part of the Information Returns Processing (IRP) Program. IRMF is categorized as a steady state legacy system that incorporates annual programming changes and legislative changes to maintain functionality.
- (6) **Primary Stakeholders:** Stakeholders Impacted by system/application are Taxpayer Services (TS), Small Business/Self-Employed (SBSE), Tax Exempt & Government Entities (TE/GE), Large Business and International (LB&I) Division .
- (7) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees and users to look up various Information Returns documents by PAYEE TIN, PAYEE TIN TYPE, TAX YEAR and DOCUMENT CODES.

2.3.35.1.1  
(03-18-2024)  
**Background**

- (1) Information Returns Processing Transcript Requests (IRPTR) allow tax examiners to research taxpayers information to confirm data validity and payment information provided to the IRS.

2.3.35.1.2  
(03-18-2024)  
**Authority**

- (1) Command CODE IRPTR was developed to allow users to do research on the IDRS (Integrated Data Retrieval System) for Entity data and certain payment information.

2.3.35.1.3  
(03-18-2024)  
**Roles and Responsibilities**

- (1) The team manager is responsible for ensuring the program developer receive requirements from stakeholders for annual changes.
- (2) The programmer is responsible for all changes and updates that are made based on requirements from internal and external stakeholders.

2.3.35.1.4  
(03-18-2024)  
**Program Management and Review**

- (1) The Program is managed utilizing IRMF Exam Transcripts processing to produce and sort transcript tapes for examination. These tapes will contain taxpayer IRP data which was extracted from IRMF. A Tickler is created for each taxpayer for whom IRP data was extracted from the IRMF. A Standard Transcript Summary report is created with the requested data.

2.3.35.1.5  
(03-18-2024)

#### Program Controls

- (1) IDRS user access code and permissions are required to access IRPTR information.

2.3.35.1.6  
(03-05-2025)

#### Terms/Acronyms/ Definition

- (1) Acronyms

Acronym	Definition
CC	Command Code
IDRS	Integrated Data Retrieval System
IRM	Internal Revenue Manual
LB&I	Large Business and International
IRPTR	Information Return Processing Transcript Requests
TE/GE	Tax Exempt and Government Entities
SB/SE	Small Business Self-Employed
TS	Taxpayer Services
TIN	Taxpayer Identification Number

2.3.35.1.7  
(03-18-2024)

#### Related Resources

- (1) IDRS - Integrated Data Retrieval System  
(2) Form 1040, individual tax form

2.3.35.2  
(03-05-2025)

#### Important Dates For Command Code IRPTR

- (1) The last day to request TY2014 Payee and Payer Transcripts is Wednesday, January 1, 2025 , and must be made before 12:00 p.m. (Noon) Eastern Standard Time.  
(2) The last day to access TY2014 online is Wednesday, January 1, 2025.  
(3) The first day to request TY2024 Payee and Payer Transcripts is Wednesday, January 1, 2025 after 12:00 p.m. (Noon) Eastern Standard Time.  
(4) TY2024 data (W-2 only) will be accessible online Thursday, January 2, 2025.  
(5) On or after Monday, January 27, 2025, other IR documents, other than W-2 documents will be accessible online.  
(6) The schedule noted above is tentative and subject to change without notice. Efforts will be made to notify all users.

2.3.35.3  
(10-10-2013)

#### Command Code IRPTR Valid Definers

- (1) The following table lists valid definers used by CC IRPTR.

Definer	Explanation
H	Initial Help Screen



Definer	Explanation
E	Payee Hardcopy Transcript Request
R	Payer Hardcopy Transcript Request
I	Payer Summary Request for Document codes (02,10,21,32,65,66,67,71,86,91,92,95,96,97, and 98)
L	Payee On-line Transcript Payee Summary
O	Payee On-line Transcript Request
W	Payee On-line Sanitized Transcript Request
J	Payee NonFiler Summary Request
N	Enter 'N' without changing the rest of the command line if there are more than one page of documents. The default definer is 'N' for 'Next'.
P	Enter 'P' without changing the rest of the command line will display the previous page.
C	Entering 'C' will display the Hardcopy Request screen.

## 2.3.35.4

(03-18-2024)

**Command Code IRPTR  
Valid Tax Years**

- (1) Up to ten Tax Years can be referenced in IRPTR.
- (2) Available Tax Years and the input digits used to reference them on various screens are shown below.

Tax Year	Reference Digit
2024	4
2023	3
2022	2
2021	1
2020	0
2019	9
2018	8
2017	7
2016	6
2015	5

2.3.35.5  
(08-01-2003)  
**Initial Help Screen and  
More Help Screen  
(Definer 'H')**

- (1) The Initial Help screen is displayed as a result of entering Command Code IRPTR without a definer or with a definer that is not equal to 'E', 'R', 'L', 'O', 'J', 'W', or 'I'.
- (2) Initial Help screen contains instructions for the use of Command Code IRPTR. Additional instructions can be viewed by transmitting this screen with a Definer of 'H'. This brings up the More Help screen. To see the screen layout of the Initial Help Screen, Exhibit 2.3.35-1. To see the screen layout of the More Help Screen, Exhibit 2.3.35-2.
- (3) Entering Definer 'H' again toggles back to the Initial Help Screen.

2.3.35.6  
(05-03-2011)  
**Payee Hardcopy  
Transcript Request  
(Definer 'E')**

- (1) The user can request an IRP Payee hardcopy transcript using the Payee Request screen.
- (2) The Payee Request Screen is displayed by transmitting an 'E' in the Definer field, or in the Definer field on an initial Help screen, or on a Payer Request screen, or on a IRPTRO/W Help Screen.
- (3) The user can request up to ten Tax Years of the IRP Payee hardcopy transcript. IRM 2.3.35.4 for a list of Tax Years.
- (4) To see the screen layout, Exhibit 2.3.35-3.
- (5) Upon completing a successful Transcript Request, a message "REQUEST COMPLETED XXX" is displayed to the user. XXX is a number representing the incremental count of requests that the user has completed as long as the definer is not changed.

2.3.35.6.1  
(05-01-2009)  
**Validated Fields of  
Payee Request Screen**

- (1) The Table below shows the validated fields for Payee Request Screen:

<b>REQUESTED TIN</b>	Entry must be 9 numeric digits but not all zeros ('000000000') or nines ('999999999'). This entry is expected to be either a Social Security Number (SSN) or an Employer Identification Number (EIN).
<b>REQUESTED TIN TYPE and VALIDITY</b>	Entry must be one of: 0 - Valid SSN 1 - Invalid SSN 2 - All SSN 3 - EIN 4 - All TIN for extraction of Information Returns documents for the specified TIN.
<b>YEAR DIGITS</b>	Enter one to ten numeric digits for Tax Year(s) desired. Each digit entered corresponds to the last digit of a Tax Year listed, IRM 2.3.35.4 Digits in the first and subsequent positions of this field must be valid. They cannot be separated by blanks or other characters. Trailing blanks are permitted.
<b>DOC CODE</b>	Entry must be within the range specified by this list, Exhibit 2.3.35-4. Some document codes are not present for all Tax Years. This field is checked for consistency against the YEAR DIGITS field and if the desired document code is not available for at least one of the specified Tax Years, both the DOC CODE and the YEAR DIGITS fields are flagged as errors.
<b>RECEIVING OFFICE</b>	City and State of the office that receives your inter-office mail.
<b>UNIT OFFICE</b>	Office name (if any) City, State.
<b>MAIL STOP</b>	Unit's Mail Stop. Please include building extensions if necessary.
<b>TELEPHONE NUMBER</b>	Enter telephone number so distribution centers can contact your for assistance in routing. This field is required to be filled out.

2.3.35.7  
(05-03-2011)  
**Payer Hardcopy  
Transcript Request  
(Definer 'R')**

- (1) The user can request an IRP Payer hardcopy transcript using Payer Request screen.
- (2) Payer Request Screen is displayed by transmitting an 'R' in the Definer field initially or in the Definer field of an Initial Help Screen, a Payee Request Screen, or an IRPTRO/W Help Screen.
- (3) The user can request up to 10 Tax Years of IRP Payer hardcopy transcript. IRM 2.3.35.4 for a list of Tax Years.

- (4) The entry field, "Destination Code" on the IRPTR"R" screen, is intended for TE/GE and LB&I users to route the requested data to Returns Inventory Classification System (RICS). If paper transcript is needed, the field should be left blank.
- (5) To see the screen layout, Exhibit 2.3.35-5.
- (6) Upon a successful request, a message "REQUEST COMPLETED XXX" is displayed to the user. XXX is a number representing the incremental count of requests that the user has completed as long as the definer is not changed.

2.3.35.7.1  
(05-03-2011)

**Validated Fields of Payer  
Request screen**

- (1) The Table below shows the validated fields for Payer Request Screen:

<b>REQUESTED TIN</b>	Entry must be 9 numeric digits but not all zeros ('000000000') or nines ('999999999'). This entry is expected to be either a Social Security Number (SSN) or an Employer Identification Number (EIN).
<b>REQUESTED TIN TYPE</b>	Requested TIN Type is an unreliable field. This field is forced to be a 4 (SSN and EIN) for all Payer requests.
<b>PAYEE TIN TYPE</b>	Entry must be one of: 0 - Valid SSN 1 - Invalid SSN 2 - All SSNs 3 - EIN 4 - All TINs <b>Note:</b> Payee TIN Type of "4" is <b>strongly recommended</b> in order to get a hit on all documents from the Payer.
<b>YEAR DIGITS</b>	Enter one to ten numeric digits for Tax Year(s) desired. Each digit entered corresponds to the last digit of a Tax Year listed, IRM 2.3.35.4 Digits in the first and subsequent positions of this field must be valid. They cannot be separated by blanks or other characters. Trailing blanks are permitted.
<b>DOC CODE</b>	Entry must be within the range specified by this list, Exhibit 2.3.35-4. Some document codes are not present for all Tax Years. This field is checked for consistency against the YEAR DIGITS field and if the desired document code is not available for at least one of the specified Tax Years, both the DOC CODE and the YEAR DIGITS fields are flagged as errors.
<b>COUNT LIMIT</b>	Entry must be either all blanks or contain a one to five digit number positioned anywhere in the field as long as the digits are adjacent. This field limits the number of IRP Documents in a Transcript and must be left blank if '00', '99', or 'WW' is specified for DOC CODE . Inconsistencies will error flag both the COUNT LIMIT and DOC CODE fields.
<b>DESTINATION CODE</b>	Leave blank to request paper transcripts, otherwise enter a code to route the data to another destination. Contact your user support representative for more information on this code.

<b>RECEIVING OFFICE</b>	City and State of the office that receives your inter-office mail.
<b>UNIT OFFICE</b>	Office name (if any), City, State.
<b>MAIL STOP</b>	Unit's Mail Stop. Please include building extensions if necessary.
<b>TELEPHONE NUMBER</b>	Enter telephone number so distribution centers can contact your for assistance in routing. This field is required to be filled out.

2.3.35.8  
(05-01-2005)

**Payee and Payer  
Hardcopy Request Error  
Message**

- (1) If an error condition is detected, an error message will appear online 24 of Payee or Payer Request screens.
- (2) The entry field mentioned in the message will be flagged with an asterisk and the cursor will be set on that entry field for corrective action to be taken. Type in the correction, place your cursor in the cursor placement field and hit the enter key again.
- (3) The error message may apply to a pair of fields that are inconsistent. Both fields will be asterisk-ed and the cursor set on the first field of the pair. One or both fields may need to be corrected.

2.3.35.8.1  
(08-01-2003)

**Payee Hardcopy  
Request Error Message  
List**

- (1) Here is a list of possible error messages. These error messages are self-explanatory.
  - INVALID REQUESTED TIN
  - INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL NINES
  - INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL ZEROES
  - INVALID TIN TYPE AND VALIDITY
  - INVALID YEAR DIGITS
  - INVALID YEAR DIGITS - ENTRY MUST BE LEFT JUSTIFIED
  - INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN IMBEDDED BLANKS
  - INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN REPEATED DIGITS
  - INVALID DOC CODE
  - INVALID DOC CODE ENTRY FOR SELECTED YEAR DIGIT(S)
  - BLANK PHONE ENTRY - PLEASE ENTER PHONE NUMBER

2.3.35.8.2  
(08-01-2004)

**Payer Hardcopy Request  
Error Message List**

- (1) Here is a list of possible error messages. These error messages are self-explanatory.
  - INVALID REQUESTED TIN
  - INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL NINES
  - INVALID REQUESTED TIN - ENTRY MUST NOT BE ALL ZEROES
  - INVALID TIN TYPE
  - INVALID YEAR DIGITS
  - INVALID YEAR DIGITS - ENTRY MUST BE LEFT JUSTIFIED
  - INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN IMBEDDED BLANKS

- INVALID YEAR DIGITS - ENTRY MUST NOT CONTAIN REPEATED DIGITS
- INVALID DOC CODE
- INVALID DOC CODE ENTRY FOR SELECTED YEAR DIGIT(S)
- INVALID COUNT LIMIT
- DOC CODE/COUNT LIMIT CONFLICT
- INVALID DESTINATION CODE
- BLANK PHONE ENTRY - PLEASE ENTER PHONE NUMBER

2.3.35.8.3  
(07-01-1999)  
**Payee and Payer  
Hardcopy Request  
Special Messages**

- (1) The message "\*\*\*\*\* DATA BASE NOT AVAILABLE @ MCC—TRY LATER—ERROR#XX.\*\*\*\*\*" can appear online 24 of either a PAYEE or PAYER screen. The cursor will be set on the first line so that you can conveniently switch to a different Command Code. If this message persists after a lapse of more than one hour, please contact your User Support representative. (The "XX" of "ERROR#XX" should be reported as this may help ECC-MTB to diagnose the problem.)

2.3.35.9  
(08-01-2003)  
**Paper Transcript  
Schedule**

- (1) All Payee/Payer transcript requests should be input before Wednesday, 12:00 p.m. (Noon) Eastern Standard Time to receive the transcripts as soon as possible. All requests that are input after 12:00 p.m. (Noon) Eastern Standard Time on Wednesday will have to wait until the following Wednesday after 12:00 p.m. (Noon) Eastern Standard Time to be processed.
- (2) The paper transcripts processing normally takes 2 to 4 days to extract the requested documents from IRMF System.
- (3) Please allow at least 1 week following Wednesday deadline for transcripts to be shipped. If the requested transcript do not arrive within seven days, please contact your campus distribution center or user support representative.

2.3.35.10  
(05-01-2009)  
**Payee and Payer online  
Transcript (Definer 'L',  
'O', and 'W')**

- (1) There are three definers that can be used to view Payee Transcripts online. The definers are 'L', 'O' and 'W'.
- (2) Requests are made using command string fields in this order: Payee TIN, Validity Indicator, Tax Year and Document Code.
- (3) Definer 'L' is used to bring up Payee summary screen. This definer is used to view money summaries, the two best payee addresses, date of birth, date of death and filing status.
- (4) Definer 'O' is used to bring up online Payee transcripts screen. This definer is used to view all the documents based on the Payee TIN.
- (5) Definer 'W' is used to bring up Sanitized online Payee transcripts screen. This definer is used to print sanitized screens for taxpayer.
- (6) Ten Tax Years are available online, IRM 2.3.35.4

2.3.35.10.1  
(05-01-2005)  
**Payee online Transcript  
No Hit**

- (1) If there are no documents using the Payee TIN on the IRPTR online database, a No Hit screen will be shown.

- (2) If a document for a particular taxpayer is not found on the current Tax Year Payee online Transcripts database, you may need to try again about one week later. The database is being updated every week; it is possible that the document is still in the pipeline processing.
- (3) The message "TRY AGAIN LATER" can appear online 24 of No Hit screen due to a problem with the portion of the database covering the requested TIN.
  - a. If the message persists after a lapse of more than one hour, please contact your User Support representative.
  - b. The "XXV" of "ERROR CODE XXV" in the upper right hand corner should be reported. This may help ECC-MTB to diagnose the problem. The "V" in the Error code will show "C" (CREF file) or "D" (Documents file).

2.3.35.10.2  
(08-01-2004)  
**Payee online Transcript  
Help (Definer 'L', 'O', or  
'W')**

- (1) The screen is displayed as the result of transmitting an 'L', 'O', or 'W' (immediately followed by the enter key) in the definer field of an INITIAL HELP, PAYEE, or PAYER screen.
- (2) It also can be displayed as the result of invalid TIN type and validity, document code or tax year. The error message will appear online 24.
- (3) Instead of requesting an online Transcript, the user can change the 'L', 'O', or 'W' in the DEFINER field of this screen to switch to an Initial Help, Payee or Payer screen.
- (4) IRPTRL/O/W Help screen gives further information about working with definers 'L', 'O', or 'W'.

2.3.35.10.3  
(05-01-2009)  
**Payee On-line Transcript  
Payee Summary (Definer  
'L')**

- (1) The purpose of Payee Summary screen is to show money summaries, the two best payee addresses, date of birth, date of death and filing status.
- (2) To see the layout of the screen, Exhibit 2.3.35-8.
- (3) The following codes from IRP (Information Returns Processing) Data Assimilation are used to determine whether the IRP documents are to be suppressed or not.
  - a. Error Reason Code is not blank or "OV", suppress the document.
  - b. Correlation Option Code is a "2" or "3", suppress the document.
- (4) The following criteria are used to select the two best Payee addresses from documents:
  - a. Passport documents are not selected.
  - b. The following documents are considered high priority in selecting best or next best addresses: W-2, 1099-DIV, 1099-OID, 1099-MISC, 1099-B, 8596, SSA-1099, RRB-1099 and 1099-G.
  - c. The rest of the documents are considered low priority while 1042-S (Document Code 02) is considered the lowest priority of all document.
  - d. Payment amounts are used to determine whether the document has a higher or lower value against other documents.
  - e. In order for the documents to be qualified for best or next best addresses: first Payee Name Line must not be blanks, first character in the address line must be numeric, State Code must be either alphabetic or has "." (means foreign) and ZIP Code must be either (numeric and does not have all zeroes) or (all zeroes and State Code is equal to ".").



- f. If none of the documents other than 1042-S qualified, then select 1042-S as the best or next best addresses.

(5) Here is a table of fixed Money Amount Description that are shown on the screen:

**Note:** The following documents with their money amounts are not included in the money summaries: State Individual Information Return (Doc Code 30), State Corporate Information Return (Doc Code 33), State Withholding Information Return (Doc Code 34) and State Sales, Service, or Transaction Information Return.

**MONEY AMOUNT TABLE**

<b>THE FIXED POSITION FIELDS</b>	
<b>LITERAL</b>	<b>SOURCE DOCUMENT(s) with Doc Code</b>
FED TAX WH	1042-S (02)
	W-2 (21)
	W-2G (32)
	K-1 1120S (67)
	1099-CAP (73)
	1099-B (79)
	SSA-1099 (82)
	1099-G (86)
	1099-DIV (91)
	1099-INT (92)
	1099-MISC (95)
	1099-OID (96)
	1099-PATR (97)
	1099-R (98)
WAGES	W-2 (21)
ALLOC TIPS	W-2 (21)
INTEREST	K-1 1065 (65)
	K-1 1041 (66)
	K-1 1120S (67)
	1099-INT (92)
	1099-OID (96)
MTG INT PD	1098 (81)
POINTS PD	1098 (81)
PR YR RFND	1099-G (86)
SAV BOND	1099-INT (92)
DIVIDENDS	K-1 1065 (65)
	K-1 1041 (66)
	K-1 1120S (67)
PENS/ANN	SSA-1099 (82)
IRA CTB	5498 IRA (28)
NONEMP COM	1099-NEC (71)

THE FIXED POSITION FIELDS	
LITERAL	SOURCE DOCUMENT(s) with Doc Code
	1099-MISC (95)
CAPTL GAIN	1099-DIV (91)
REAL ES SL	1099-S (75)
GROSS DIST	1099-R (98)
TAXBLE AMT	1099-R (98)
Cost/Basis	1099- B (79)

- (6) All floating money amounts can be found in Payee On-line Transcript Document Display screens in the exhibit section of the IRM.
- (7) The user can get a taxpayer's copy of Payee Summary screen by replacing definer 'L' with definer 'T'. The result will be a screen that has been cleaned up (all IRS related fields removed.)
- (8) If the user does not alter the command line except for the doc code, the next screen the user will get is the individual document screen. IRM 2.3.35.10.4 for more information on individual document screens.

2.3.35.10.3.1  
(12-04-2009)

**Payee On-line Transcript  
Payee Summary Entice  
or Refusal Screen  
(Definer 'L')**

- (1) There will be some Payee TIN requests that will return a different kind of Payee Summary screen, which is Payee Summary Entice or Refusal screen.

#  
#  
  
#  
#  
#

- (4) Second kind of screen is **Key Words** screen, which means that all the documents have key words indicating nominee income and/or system is unable to accurately determine ownership of requested documents. To see the layout of the screen with message, Exhibit 2.3.35-10
- (5) Last screen is **Amended/Corrected Documents**, which means that there are amended and corrected documents present. To see the layout of the screen with message, Exhibit 2.3.35-11.
- (6) Entering the enter key without modifying the command line will display the individual document screen(s) of the request.

2.3.35.10.3.2  
(08-01-2004)

**Validated Fields for  
Payee Summary  
Command String**

- (1) The table below shows the validated fields for Payee Summary Request:

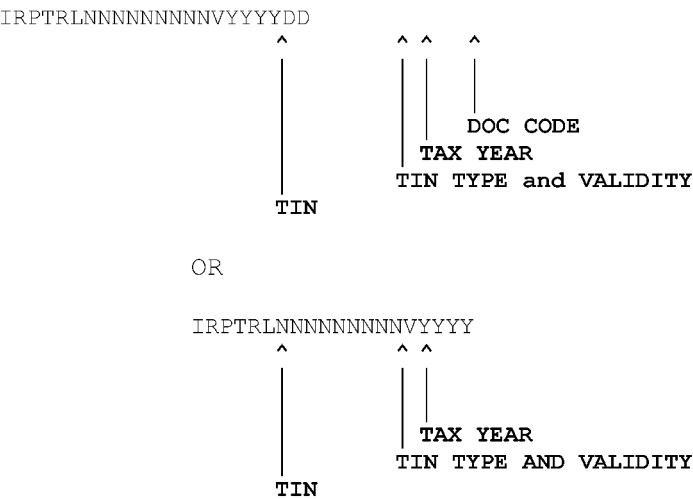


Figure 2.3.35-1

TIN	Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999.
TIN TYPE and VALIDITY	Entry must be 0, 1, 2 or 3 to respectively specify Valid SSN, Invalid SSN, all SSN, or EIN extraction of Information Returns Documents for the TIN.
TAX YEAR	Entry must be a valid Tax Year that is available on the Information Returns On-line Master File. IRM 2.3.35.4 for valid Tax Years.
DOC CODE	Entry must be within the range specified by Exhibit 2.3.35-4. Since all specific DOC CODE's are not present for all years, this field is also checked for consistency against the YEAR DIGITS field and if the DOC CODE is not available for the specified Tax Year both the DOC CODE and the TAX YEAR fields are flagged.

2.3.35.10.4  
(05-01-2005)  
**Payee online Transcript  
(Definer 'O')**

- (1) Payee online Transcript is used to request various documents using Payee TIN.
- (2) An overview screen could be displayed before you see the first individual document screen, IRM 2.3.35.10.4.2 for more information.
- (3) Note: If fraudulent data is detected, the following message will be displayed on the bottom of the screen:  
"=>CONSIDER SUBMISSION FALSIFIED AND DON'T USE TO VERIFY WAGES OR WITHHOLDING<="

(1) The graphic and table below shows the validated fields for online Transcript Request:

## Document Display Screen Doc Cd 50 1097-BTC

**Figure 2.3.35-2**

<b>TIN</b>	Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999.
<b>TIN TYPE and VALIDITY</b>	Entry must be 0, 1, 2 or 3 to respectively specify Valid SSN, Invalid SSN, all SSN, or EIN extraction of Information Returns Documents for the TIN.
<b>TAX YEAR</b>	Entry must be a valid Tax Year that is available on the Information Returns online Master File. IRM 2.3.35.4 for valid Tax Years.
<b>DOC CODE</b>	Entry must be within the range specified by Exhibit 2.3.35-4. Since all specific DOC CODE's are not present for all years, this field is also checked for consistency against the YEAR DIGITS field and if the DOC CODE is not available for at least one of the specified Tax Year both the DOC CODE and the TAX YEAR fields are flagged.

2.3.35.10.4.2  
(07-01-1999)

**Payee online Transcript  
Overview**

- (1) Depending on the request, an Overview screen could be displayed. The command string must have DOC CODE equal to 00 (all types) along with other valid fields and when there are 5 or more documents available based on the Payee TIN.
- (2) To see the layout of the Document Overview screen, Exhibit 2.3.35-12
- (3) The screen provides a preview the number of pages (document screens) are available for the requested Payee TIN (TOTAL PAGES), the number of pages available by DOC CODE, and provides an indication of the size of the dollar amount involved.
- (4) Please note that the dollar figures supplied with each doc type are accumulated from various money types present within the individual documents of that type according to largest absolute (unsigned) value. This is in an attempt to display where most of the money is and is not meant to give accurate roll-up figures for any particular money type.
- (5) With this overview screen, it will be possible for the user to make an informed choice on whether to continue with the request as it stands. The user also can restrict it to a single DOC CODE (changing '00' to specific document code), jump ahead to the SUMMARY SCREEN (using definer 'S'), bail out with or without the hardcopy option (using definer 'C'), or input a new request.

2.3.35.10.4.3  
(05-03-2011)

**Payee online Transcript  
Individual Document**

- (1) Individual Document screens are displayed based on document codes entered. Here is a list of exhibits with document codes:
  - 1042-S (DOC CODE 02), Exhibit 2.3.35-13
  - 1098-F (DOC CODE 03), Exhibit 2.3.35-14
  - 1099-K (DOC CODE 10), Exhibit 2.3.35-15

- FBAR (DOC CODE 13), Exhibit 2.3.35-16
- Passport (DOC CODE 15), Exhibit 2.3.35-17
- 1099-LS (DOC CODE 16), Exhibit 2.3.35-18
- W-2 (DOC CODE 21), Exhibit 2.3.35-19
- 3921 (DOC CODE 25), Exhibit 2.3.35-20
- 3922 (DOC CODE 26), Exhibit 2.3.35-21
- 5498 SA or 5498 MSA (DOC CODE 27), Exhibit 2.3.35-22
- 5498 IRA (DOC CODE 28), Exhibit 2.3.35-23
- SIIR (DOC CODE 30), Exhibit 2.3.35-24
- 1099-Q (DOC CODE 31), Exhibit 2.3.35-25
- W-2G (DOC CODE 32), Exhibit 2.3.35-26
- SCIR (DOC CODE 33), Exhibit 2.3.35-27
- SWIR (DOC CODE 34), Exhibit 2.3.35-28
- SSSTIR (DOC CODE 35), Exhibit 2.3.35-29
- 8288-A (DOC CODE 41), Exhibit 2.3.35-30
- W-4 (DOC CODE 42), Exhibit 2.3.35-31
- 1099-SB (DOC CODE 43), Exhibit 2.3.35-32
- 8935 (DOC CODE 44), Exhibit 2.3.35-33
- 8805 (DOC CODE 46), Exhibit 2.3.35-34
- 1097-BTC (DOC CODE 50), Exhibit 2.3.35-35
- 8596 Fed Contractor (DOC CODE 59), Exhibit 2.3.35-36
- Form FinCEN CTR 112: Casino (DOC CODE 61), Exhibit 2.3.35-37
- FinCEN Form CMIR 105 (DOC CODE 63), Exhibit 2.3.35-38
- FinCEN Form 8300 (DOC CODE 64), Exhibit 2.3.35-39
- K-1 1065 (DOC CODE 65), Exhibit 2.3.35-40
- K-1 1041 (DOC CODE 66), Exhibit 2.3.35-41
- K-1 1120S (DOC CODE 67), Exhibit 2.3.35-42
- Form 1099-NEC (DOC CODE 71), Exhibit 2.3.35-43
- 5498-ESA (DOC CODE 72), Exhibit 2.3.35-44
- 1099-CAP (DOC CODE 73), Exhibit 2.3.35-45
- 1098-Q (DOC CODE 74), Exhibit 2.3.35-46
- 1099-S (DOC CODE 75), Exhibit 2.3.35-47
- 1098-C (DOC CODE 78), Exhibit 2.3.35-48
- 1099-B (DOC CODE 79), Exhibit 2.3.35-49
- 1099-A (DOC CODE 80), Exhibit 2.3.35-50
- 1098 (DOC CODE 81), Exhibit 2.3.35-51
- SSA-1099 (DOC CODE 82), Exhibit 2.3.35-52
- 1098-T (DOC CODE 83), Exhibit 2.3.35-53
- 1098-E (DOC CODE 84), Exhibit 2.3.35-54
- 1099-C (DOC CODE 85), Exhibit 2.3.35-55
- 1099-G (DOC CODE 86), Exhibit 2.3.35-56
- Form FinCEN CTR 112 (DOC CODE 89), Exhibit 2.3.35-57
- 1099-H (DOC CODE 90), Exhibit 2.3.35-58
- 1099-DIV (DOC CODE 91), Exhibit 2.3.35-59
- 1099-INT (DOC CODE 92), Exhibit 2.3.35-60
- 1099-LTC (DOC CODE 93), Exhibit 2.3.35-61
- 1099-SA or 1099-MSA (DOC CODE 94), Exhibit 2.3.35-62
- 1099-MISC (DOC CODE 95), Exhibit 2.3.35-63
- 1099-OID (DOC CODE 96), Exhibit 2.3.35-64
- 1099-PATR (DOC CODE 97), Exhibit 2.3.35-65
- 1099-R (DOC CODE 98), Exhibit 2.3.35-66
- 1099-QA (DOC CODE 1A), Exhibit 2.3.35-67

- (2) If there are more than one page of documents, hitting 'enter' will display the next page (the default definer is 'N' for 'Next'). If it is a one page document, then hitting 'enter' will go to the summary screen.
- (3) Changing the definer from 'N' to 'P' for 'Previous' without changing the rest of the command line will display the previous page. If the previous page is the first page of the command line request, the definer will default to 'N'. It is also possible to display a specific page by entering the desired page number in the page area of the command line and hitting 'enter'.
- (4) To go directly to the summary screen, changing the definer to 'S' without changing the rest of the command line will display the screen.
- (5) To request a hardcopy of the requested payee TIN, entering 'C' will display the Hardcopy Request screen and allow further input to request a copy of the page that had just been displayed

2.3.35.10.4.4  
(08-01-2004)

### Validated Fields for Individual Document Command String

- (1) The graphic and table below shows the validated fields for Individual Document screen:

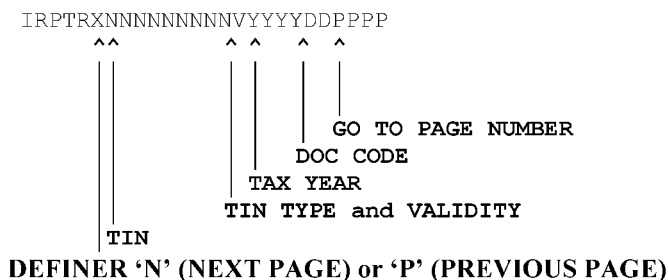


Figure 2.3.35-3



<b>TIN</b>	Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999.
<b>TIN TYPE and VALIDITY</b>	Entry must be 0, 1, 2 or 3 to respectively specify Valid SSN, Invalid SSN, all SSN, or EIN extraction of Information Returns Documents for the TIN.
<b>TAX YEAR</b>	Entry must be a valid Tax Year that is available on the Information Returns online Master File. IRM 2.3.35.4 for valid Tax Years.
<b>DOC CODE</b>	Entry must be within the range specified by Exhibit 2.3.35-4. All specific DOC CODE's are not present for all years, this field is also checked for consistency against the YEAR DIGITS field and if the DOC CODE is not available for at least one of the specified Tax Year both the DOC CODE and the TAX YEAR fields are flagged.
<b>GO TO PAGE NUMBER</b>	Entry must be numeric field containing 4 bytes. Valid page numbers are 0000 to 9999. Entering 0000 means next page or previous page depending on the definer. Entering other number will cause the command code to jump to the specific page if it is within range.

2.3.35.10.5  
(12-04-2014)

**Selected Documents  
Payer Summary (Definer  
'I')**

- (1) Command Code IRPTR definer 'I' is used to access Payee data using Payer TIN.
- (2) This Command Code will return a summary of documents filed for paper and electronically by Payer and followed by specific fields selected from the Payee document. Only document codes 02(1042-S), 10(1099-K), 21(W-2), 32(W-2G), 65(1065 K-1), 66(1041 K-1), 67(1120s K-1), 71(1099-NEC), 86(1099-G), 91(1099-DIV), 92(1099-INT), 95(1099-MISC), 96(1099-OID), 97(1099-PATR) and 98(1099-R) are available from this system.
- (3) Each IRPTR'I' Request will be validated per criteria outlined below, if a request is not valid, the Help Screen will be returned.
- (4) IRPTR'I' returns a summary screen with the total number of documents (requested document code) filed via paper and/or electronic and a list of up to 36 DLNs.  
 Note 1: The DLN can be used in the search. Use **IRPTRI** on the command line to see Help Screen for more information.  
 Note 2: If fraudulent data is detected, the following message will be displayed on the bottom of the screen:  
 "=>CONSIDER SUBMISSION FALSIFIED AND DON'T USE TO VERIFY WAGES OR WITHHOLDING<="

IRPTR'I' HELP SCREEN LAYOUT (Request is Invalid)

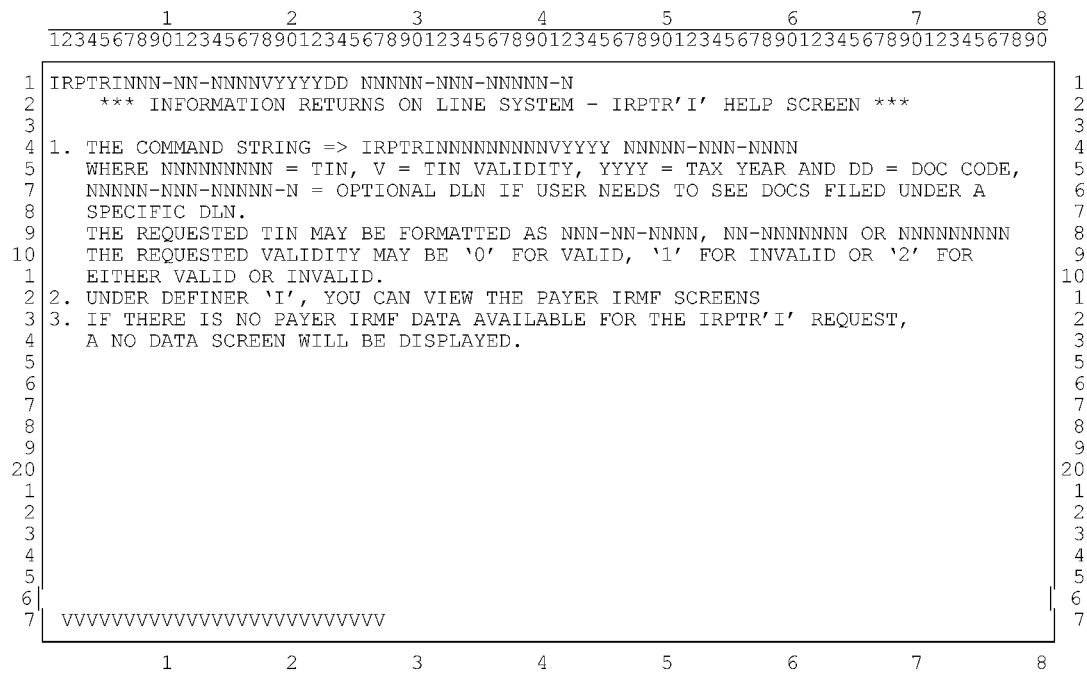


Figure 2.3.35-4a

IRPTR'I' NO HIT SCREEN LAYOUT

	1	2	3	4	5	6	7	8	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	IRPTRINNNNNNNNNVYYYYDD								1
2					**TYNNNN ONLINE PAYEE SYSTEM**		ERROR CODE: NNN		2
3	YOU REQUESTED: TIN- NNNNNNNNN				VALIDITY CODE - N		DOCUMENT CODE- NN		3
4									4
5									5
6									6
7									7
8									8
9	UNFORTUNATELY, FOR THE TIN, VALIDITY, TAX YEAR AND DOC CODE REQUESTED								9
10	THERE IS NO ONLINE DATA AVAILABLE AT THIS TIME.								10
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
20									20
1									1
2									2
3									3
4									4

	1	2	3	4	5	6	7	8	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	

Figure 2.3.35-4b

PAYER DOCUMENT SUMMARY SCREEN

	1	2	3	4	5	6	7	8	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	IRPTRINNNNNNNNNVYYYYNN								1
2	DOCUMENT TYPE: vvvvvvvv		*(TYyyyy) IRMF PAYER ONLINE SYSTEM SUMMARY *						2
3	-----								3
4									4
5	PAYER TIN: NN-NNNNNNN => WARNING - POTENTIAL FRAUDULENT PAYER TIN ***								5
6									6
7	TOTAL NUMBER OF DOCUMENTS: nnn,nnn,nnn								7
8	TOTAL NUMBER OF ELECTRONIC FILED DOCUMENTS: nnn,nnn,nnn								8
9	TOTAL NUMBER OF PAPER FILED DOCUMENTS: nnn,nnn,nnn								9
10									10
1	DLN(S) ASSOCIATED WITH YOUR SEARCH:								1
2									2
3									3

Figure 2.3.35-4c

(5) The following are the screen layouts for all Doc Codes accessible by IRPTRI.

(6) 1042-S PAYER DOCUMENT SCREEN

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYY02							
2	DOCUMENT TYPE: 1042-S			*	(TYyyyy)	IRMF PAYER ON LINE SYSTEM *		
3	-----							
4	SSN: NNN-NN-NNNN CORRECTED: v SRC CD: vvvvvvvvvv DLN: NNNNN-NNN-NNNNN-N							
5	RCPN1: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv RCPNT FGN ID #: vvvvvvvvvvvvvvvvvvvvvv							
6	RCPN2: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv CH4-EXM: nn CH4-SC: nn CHPTR-IND: n							
7	FED TAX WH GROSS INC WHHG B/O AGT CH3-EXM INC-CD CH3-SC RC-CTRY ESCR M-IND							
8	nnn,nnn,nnn nnn,nnn,nnn nnn,nnn,nnn vv vv vv vv v v							
9	-----							
10	SSN: NNN-NN-NNNN CORRECTED: v SRC CD: vvvvvvvvvv DLN/RLN: NNNNN-NNN-NNNNN-N							
1	RCPN1: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv RCPNT FGN ID #: vvvvvvvvvvvvvvvvvvvvvv							
2	RCPN2: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv CH4-EXM: nn CH4-SC: nn CHPTR-IND: n							
3	FED TAX WH GROSS INC WHHG B/O AGT CH3-EXM INC-CD CH3-SC RC-CTRY ESCR M-IND							
4	nnn,nnn,nnn nnn,nnn,nnn nn,nnn,nnn vv vv vv vv v v							
5	-----							
6	SSN: NNN-NN-NNNN CORRECTED: v SRC CD: vvvvvvvvvv DLN/RLN: NNNNN-NNN-NNNNN-N							
7	RCPN1: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv RCPNT FGN ID #: vvvvvvvvvvvvvvvvvvvvvv							
8	RCPN2: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv CH4-EXM: nn CH4-SC: nn CHPTR-IND: n							
9	FED TAX WH GROSS INC WHHG B/O AGT CH3-EXM INC-CD CH3-SC RC-CTRY ESCR M-IND							
20	nnz,nnn,nnn nnz,nnn,nnn nnn,nnn,nnn vv vv vv vv v v							
1	-----							
2								
3								
4	PAGE NNN OF NNN							
	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

**Figure 2.3.35-5**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	COMMAND CD
1.2	6	COMMAND DEFINER CD Will be set to "I" to go to the first individual document screen after viewing the Nonfiler Summary screen.
1.3	7	COMMAND STRING NNNNNNNNN=TIN, V=TIN Type/Validity, YYYY=Tax Year, DD=Doc Code.
2.1	29	TAX YEAR Requested Tax Year, See IRM 2.3.35.3 for valid Tax Years.
3.1	48	UPDATE CYCLE Cycle that the Nonfiler database was last brought up to date.
4.1 10.1 16.1	6	PAYEE TIN (E01.01) If SSN, display in this format: NNN-NN-NNNN If Invalid, display in this format: NNNNNNNNN If EIN, display in this format: NN-NNNNNNNN
4.2 10.2 16.2	30	CORRECTED DOCUMENT Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F') 'Y' - Corrected document (Amended Code(E05.06) = 'G' or 'C')  F = Original (default if input is out of range) G = Amended C = Corrected Original

4.3 10.3 16.3	41	SOURCE CODE Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER') Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')
4.4 10.4 16.4	63	DLN/RLN (Payer DLN (E05.03))
5.1 11.1 17.1	8	RECIPIENT NAME LINE 1 (Payee Name Line 1 (E09.01.01))
5.2 11.2 17.2	57	RECIPIENT FOREIGN TAX IDENTIFYING NUMBER (E10.02.23)
6.1 12.1 18.1	8	RECIPIENT NAME LINE 2 (Payee Name Line 2 (E09.01.02))
6.2 12.2 18.2	51	EXEMPTION CHAPTER 4 CODE (E10.02.44) 13 -Grandfathered payment 14 -Effectively connected income 15 -Payee not subject to Chapter 4 withholding 16 -Excluded nonfinancial payment 17 -Foreign Entity that assumes primary withholding responsibility 18 -U.S. Payees – of participating FFI or registered deemed –compliant FFI 19 -Exempt from withholding under IGA 20 -Dormant Account 21 -Excluded offshore payment

6.3 12.3 18.3	63	<p>RECIPIENT CHAPTER 4 STATUS CODE (E10.02.28)</p> <p>01 U.S. Withholding Agent—FI  02 U.S. Withholding Agent—Other  03 Territory FI—not treated as U.S. Person  04 Territory FI—treated as U.S. Person  05 Participating FFI—Other  06 Participating FFI—Reporting Model 2 FFI  07 Registered Deemed-Compliant FFI—Reporting Model 1 FFI  08 Registered Deemed-Compliant FFI—Sponsored Entity  09 Registered Deemed-Compliant FFI—Other  10 Certified Deemed-Compliant FFI—Other  11 Certified Deemed-Compliant FFI—FFI with Low Value Accounts  12 Certified Deemed-Compliant FFI—Non-Registering Local Bank  13 Certified Deemed-Compliant FFI—Sponsored Entity  14 Certified Deemed-Compliant FFI—Investment Advisor or Investment  15 Nonparticipating FFI  16 Owner-Documented FFI  17 Limited Branch treated as Nonparticipating FFI  18 Limited FFI treated as Nonparticipating FFI  19 Passive NFFE identifying Substantial U.S. Owners  20 Passive NFFE with no Substantial U.S. Owners  21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE  22 Active NFFE  23 Individual  24 Section 501(c) Entities  25 Excepted Territory NFFE  26 Excepted NFFE — Other  27 Exempt Beneficial Owner  28 Entity Wholly Owned by Exempt Beneficial Owners  29 Unknown Recipient  30 Recalcitrant Account Holder  31 Nonreporting IGA FFI  32 Direct reporting NFFE  33 U.S. reportable account  34 Non-consenting U.S. account  35 Sponsored direct reporting NFFE  36 Excepted Inter-affiliate FFI  37 Undocumented Preexisting Obligation  38 U.S. Branch—ECI presumption applied  39 Account Holder of Excluded Financial Account<sup>11</sup>  40 Passive NFFE reported by FFI<sup>12</sup>  41 NFFE subject to 1472 withholding  50 U.S. Withholding Agent—Foreign branch of FI</p>
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		<b>Pooled Reporting Codes</b> 42 Recalcitrant Pool—No U.S. Indicia 43 Recalcitrant Pool—U.S. Indicia 44 Recalcitrant Pool—Dormant Account 45 Recalcitrant Pool—U.S. Persons 46 Recalcitrant Pool—Passive NFFEs 47 Nonparticipating FFI Pool 48 U.S. Payees Pool 49 QI-Recalcitrant Pool—General 13
6.4 12.4 18.4	79	CHAPTER 3-4 CODES (E10.02.25) 3....Form was filed Chapter 3 4....Form was filed Chapter 4
8.1 14.1 20.1	1	FEDERAL TAX WITHHELD (Money field)
8.2 14.2 20.2	13	GROSS INCOME (Money field)
8.3 14.3 20.3	25	WITHHOLDING BY OTHER AGENTS (Money field)
8.4 14.4 20.4	41	EXEMPTION CODE CHAPTER 3 (E10.02.17) Possible values: blank - Tax rate is greater than (>) 30% 00 - Exemption code not applicable (1-30%) 01 - Effectively Connected with a U. S. trade or business 02 - Exempt under an Internal Revenue Code Section (income other than portfolio interest) 03 - Income is not from U. S. Sources 04 - Exempt under tax treaty 05 - Portfolio interest 06 - Qualified intermediary that assumes primary withholding responsibility 07 - Withholding foreign partnership 08 - U. S. Branch treated as a U.S. person 09 - Qualified Intermediary represents income is exempt 99 - NQI exemption code (presumption rule-2nd level identifier)
8.5 14.5 20.5	49	INCOME CODE See (Exhibit 2.3.35-13) Payee online Transcript Document Display Screen: 1042-S (DOC CODE 02) for list of Income Codes.

8.6 14.6 20.6	55	<p>RECIPIENT CHAPTER 3 STATUS (E10.02.06) Possible values:</p> <p>01 - Individual</p> <p>02 - Corporation</p> <p>03 - Partnership other than withholding foreign Partnership</p> <p>04 - Withholding foreign Partnership or withholding foreign trust</p> <p>05 - Trust</p> <p>06 - Government or international organization</p> <p>07 - Tax-exempt organization (IRC Section 501(a))</p> <p>08 - Private foundation</p> <p>09 - Artist or athlete</p> <p>10 - Estate</p> <p>11 - U. S. Branch treated as U.S. person</p> <p>12 - Qualified intermediary</p> <p>13 - Private arrangement intermediary - withholding Rate pool</p> <p>14 - Private arrangement intermediary - withholding Rate pool – exempt organization</p> <p>15 - Qualified intermediary withholding rate pool</p> <p>16 - Qualified intermediary withholding Rate pool-exempt organizations</p> <p>17 - Authorized foreign agent 18 Public pension fund 20 Unknown recipient</p>
8.7 14.7 20.7	62	RECIPIENT COUNTRY CODE FOR TAX PURPOSES (E10.02.15)
8.8 14.8 20.8	69	<p>UNDER ESCROW PROCEDURE (E10.02.26)</p> <p>0....check box not checked</p> <p>1....check box was checked</p> <p>(If checked, tax not deposited under escrow procedure)</p>
8.9 14.9 20.9	75	<p>MATCHED INDICATOR (E10.02.41)</p> <p>00.... ...Unmatched (credit was not paid)</p> <p>01.....Matched (credit was paid)</p> <p>blank....Null (the credit does not pertain to this document at this time)</p>

## (7) 1099-K PAYER DOCUMENT SCREEN



[illegible]

**Figure 2.3.35-6**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4.1 9.1 14.1 19.1	Payee TIN (E01.01) (if needed, may repeat on lines 9, 14 or 19)
4.2 9.2 14.2 19.2	CORRECTED DOCUMENT  Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G'
4.3 9.3 14.3 19.3	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' - filed documents (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' -filed documents (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' -filed documents (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')

4.4 9.4 14.4 19.4	<b>DLN</b> (Payer DLN (E05.03))
5.1 10.1 15.1 20.1	<b>PAYEE NAME LINE 1</b>
5.2 10.2 15.2 20.2	<b>PAYER NAME LINE 1</b>
7.1 12.1 17.1 22.1	<b>FEDERAL TAX WITHHELD</b> (Money field)
7.2 12.2 17.2 22.2	<b>GROSS AMOUNT OF PAYMENT CARD/THIRD PARTY NETWORK TRANSACTIONS</b> (Money field)
7.3 12.3 17.3 22.3	<b>CARD NOT PRESENT TRANSACTIONS</b> (Money field)
7.4 12.4 17.4 22.4	<b>NUMBER OF PAYMENT TRANSACTIONS</b> (Money field)
7.5 12.5 17.5 22.5	<b>CARD NOT PRESENT TRANSACTIONS</b> (Money field)
7.6 12.6 17.6 22.6	<b>NUMBER OF PAYMENT TRANSACTIONS</b> (Non-Money field)
7.7 12.7 17.7 22.7	<b>MERCHANT CATEGORY CODE</b> (Non-Money field)

(8) **W2 PAYER DOCUMENT SCREEN**

[illegible]

### Figure 2.3.35-7

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01) (if needed, may repeat on lines 9, 14 or 19)
4	<b>CORRECTED DOCUMENT</b> Possible values: “N” – Not corrected document (Amended Code(E05.06) = ‘F’ ‘Y’ – Corrected document (Amended Code(E05.06) = ‘C’ or ‘G’)
4	<b>SOURCE CODE</b> Possible values: ‘ELECTRONIC’ – Electronically filed document (Paper Tape TIN Source Code(E05.08) = ‘C’ or ‘T’ ‘PAPER’ – Paper filed document (Paper Tape TIN Source Code(E05.08) = ‘G’ or ‘P’)
4	<b>DLN</b> (Payer DLN (E05.03))
5	<b>PAYEE NAME LINE 1</b> (E09.01.01)
5	<b>PAYER NAME LINE 1</b> (E09.02.01)
7	<b>FEDERAL TAX WITHHELD</b> (Money field)

7	<b>SOCIAL SECURITY WAGES</b> (Money field)
7	<b>SOCIAL SECURITY TIPS</b> (Money field)
7	<b>SOCIAL SECURITY TAX WITHHELD</b> (Money field)
7	<b>MEDICARE WAGES AND TIPS</b> (Money field)
7	<b>MEDICARE TAX WITHHELD</b> (Money field)
7	<b>WAGES, TIPS, OTHER COMPENSATION</b> (Money field)

**(9) W2-G PAYER DOCUMENT SCREEN**

## W2-G PAYER DOCUMENT SCREEN

[illegible]

**Figure 2.3.35-8**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')

(10) **1065-K1 PAYER DOCUMENT SCREEN**

[illegible]

LINE	DESCRIPTION AND VALIDITY
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G'

4	<b>SOURCE CODE</b>  Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')
4	<b>DLN (E05.03)</b>
5	<b>PAYEE NAME LINE 1 (E09.01.01)</b>
5	<b>PAYER NAME LINE 1 (E09.02.01)</b>
7	<b>ORDINARY BUSINESS INCOME (LOSS) (Money field)</b>
7	<b>NET RENTAL REAL ESTATE INCOME (LOSS)(Money field)</b>
7	<b>ORDINARY DIVIDENDS (Money field)</b>
7	<b>NET SHORT-TERM CAPITAL GAIN (LOSS) (Money field)</b>
7	<b>NET LONG-TERM CAPITAL GAIN (LOSS)(Money field)</b>
7	<b>PART III OTHER INCOME LOSS AMOUNT (Money field)</b>
7	<b>PART III OTHER DEDUCTIONS AMOUNT(Money field)</b>

## (11) 1041-K1 PAYER DOCUMENT SCREEN

[illegible]

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')
4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P')
4	<b>DLN</b> (Payer DLN (E05.03))
5	<b>PAYEE NAME LINE 1</b>
5	<b>PAYER NAME LINE 1</b>
7	<b>ORDINARY DIVIDENDS</b> (Money field)
7	<b>NET SHORT-TERM CAPITAL GAIN</b> (Money field)

7	<b>NET LONG-TERM CAPITAL GAIN</b> (Money field)
7	<b>OTHER PORTFOLIO AND NON-BUSINESS INCOME</b> (Money field)
7	<b>ORDINARY BUSINESS INCOME</b> (Money field)
7	<b>NET RENTAL REAL ESTATE INCOME</b> (Money field)
7	<b>OTHER INFO</b> (Money field)

## 1120-K1 PAYER DOCUMENT SCREEN

[illegible]

**Figure 2.3.35-11**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')



(13) **1099-NEC PAYER DOCUMENT SCREEN**

[illegible]

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
is for **Official Use Only**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')
4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE</b> (E09.01.01)
5	<b>PAYER NAME LINE 1</b> (E09.02.01)
7	<b>FEDERAL TAX WITHHELD</b> (Money field)
7	<b>NONEMPLOYEE COMPENSATION</b> (Money field)

(14) **1099-G PAYER DOCUMENT SCREEN**

[illegible]

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN (E01.01)</b>
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')
4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE (E09.01.01)</b>
5	<b>PAYER NAME LINE 1(E09.02.01)</b>

7	<b>FEDERAL TAX WITHHELD</b> (Money field)
7	<b>TAXABLE GRANTS</b> (Money field)
7	<b>UNEMPLOYMENT COMPENSATION</b> (Money field)
7	<b>AGRICULTURAL PAYMENTS</b> (Money field)
7	<b>STATE OR LOCAL INCOME TAX REFUNDS, CREDITS, OR OFFSETS</b> (Money field)
7	<b>REEMPLOYMENT TRADE ADJUSTMENT ASSISTANCE PAYMENTS</b> (Money field)
7	<b>MARKET GAIN ON COMMODITY CREDIT CORPORATION</b> (Money field)

**(15) 1099-DIV PAYER DOCUMENT SCREEN**

## 1099-DIV PAYER DOCUMENT SCREEN

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	IRPTRNNNNNNNNNNVYYYY91								1
2	DOCUMENT TYPE: 1099-DIV				*(TYyyyy) IRMF PAYER ONLINE SYSTEM *				2
3	-----								3
4	SSN: NNN-NN-NNNN CORRECTED: v SRC CD:				vvvvvvvvvvv DLN: NNNNN-NNN-NNNNN-N				4
5	PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				5
6	FED TAX WH ORD DIV QLF DVDNDS								6
7	nn, nnn, nnn nn, nnn, nnn nn, nnn, nnn								7
8	-----								8
9	SSN: NNN-NN-NNNN CORRECTED: v SRC CD:				vvvvvvvvvvv DLN: NNNNN-NNN-NNNNN-N				9
10	PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				10
1	FED TAX WH ORD DIV QLF DVDNDS								1
2	nn, nnn, nnn nn, nnn, nnn nn, nnn, nnn								2
3	-----								3
4	SSN: NNN-NN-NNNN CORRECTED: v SRC CD:				vvvvvvvvvvv DLN: NNNNN-NNN-NNNNN-N				4
5	PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				5
6	FED TAX WH ORD DIV QLF DVDNDS								6
7	nn, nnn, nnn nn, nnn, nnn nn, nnn, nnn								7
8	-----								8
9	SSN: NNN-NN-NNNN CORRECTED: v SRC CD:				vvvvvvvvvvv DLN: NNNNN-NNN-NNNNN-N				9
20	PAYEE: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				PAYER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				20
1	FED TAX WH ORD DIV QLF DVDNDS								1
2	nn, nnn, nnn nn, nnn, nnn nn, nnn, nnn								2
3	-----								3
4	PAGE NNN								4
	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								

**Figure 2.3.35-14**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')

**(16) 1099-INT PAYER DOCUMENT SCREEN**

[illegible]

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
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LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN (E01.01)</b>
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')
4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE (E09.01.01)</b>
5	<b>PAYER NAME LINE 1(E09.02.01)</b>
7	<b>FEDERAL TAX WITHHELD (Money field)</b>
7	<b>INTEREST INCOME NOT INCLUDED IN BOX 3 (Money field)</b>
7	<b>QUALIFIED DIVIDENDS (Money field)</b>
7	<b>EARLY WITHDRAWAL PENALTY (Money field)</b>
7	<b>INTEREST ON U.S. SAVINGS BONDS AND TREASURY OBLIGATIONS (Money field)</b>

(17) 1099-MISC PAYER DOCUMENT SCREEN

[illegible]

**Figure 2.3.35-16**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')
4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE</b> (E09.01.01)
5	<b>PAYER NAME LINE 1</b> (E09.02.01)

7	<b>FEDERAL TAX WITHHELD</b> (Money field)
7	<b>RENTS</b> (Money field)
7	<b>ROYALTIES</b> (Money field)
7	<b>EARLY WITHDRAWAL PENALTY</b> (Money field)
7	<b>OTHER INCOME</b> (Money field)

## 1099-OID PAYER DOCUMENT SCREEN

[illegible]

**Figure 2.3.35-17**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN</b> (E01.01)
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')



4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE</b> (E09.01.01)
5	<b>PAYER NAME LINE 1</b> (E09.02.01)
7	<b>FEDERAL TAX WITHHELD</b> (Money field)
7	<b>ORIGINAL ISSUE DISCOUNT FOR CURRENT YEAR</b> (Money field)
7	<b>Other Periodic Interest</b> (Money field)
7	<b>EARLY WITHDRAWAL PENALTY</b> (Money field)
7	<b>ORIGINAL ISSUE DISCOUNT ON U.S. TREASURY OBLIGATIONS</b> (Money field)
7	<b>FATCA INDICATOR</b>

## (19) 1099-PATR PAYER DOCUMENT SCREEN

[illegible]

**Figure 2.3.35-18**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN (E01.01)</b>
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')
4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE (E09.01.01)</b>

5	<b>PAYER NAME LINE 1</b> (E09.02.01)
7	<b>FEDERAL TAX WITHHELD</b> (Money field)
7	<b>PATRONAGE DIVIDENDS</b> (Money field)
7	<b>NONPATRONAGE DIVIDENDS</b> (Money field)

1099-R PAYER DOCUMENT SCREEN

**Figure 2.3.35-19**

LINE	DESCRIPTION AND VALIDITY (Element No. from Data Elements)
4	<b>PAYEE TIN (E01.01)</b>
4	<b>CORRECTED DOCUMENT</b> Possible values: 'N' – Not corrected document (Amended Code(E05.06) = 'F' 'Y' – Corrected document (Amended Code(E05.06) = 'C' or 'G')

4	<b>SOURCE CODE</b> Possible values: 'ELECTRONIC' – Electronically filed document (Paper Tape TIN Source Code(E05.08) = 'C' or 'T' 'PAPER' – Paper filed document (Paper Tape TIN Source Code(E05.08) = 'G' or 'P') 'IRMOD A2A' – filed document (Paper Tape TIN Source Code(E05.08) = 'A' or 'B') 'IRMOD 1099 Portal' – filed document (Paper Tape TIN Source Code(E05.08) = 'M' or 'N') 'IRMOD SCRIPS' – filed document (Paper Tape TIN Source Code(E05.08) = 'K' or 'L')
4	<b>DLN(E05.03)</b>
5	<b>PAYEE NAME LINE</b> (E09.01.01)
5	<b>PAYER NAME LINE 1</b> (E09.02.01)
7	<b>FEDERAL TAX WITHHELD</b> (Money field)
7	<b>GROSS DISTRIBUTION</b> (Money field)
7	<b>TAXABLE AMOUNT</b> (Money field)

2.3.35.10.6  
(05-01-2005)

**Payee on-line Summary  
Transcript (Definer 'S')**

- (1) The screen will show a summary of selected money amounts.
- (2) For any corrected or amended documents, money amount summaries will be separated from original documents.
- (3) To see the layout of the screen, Exhibit 2.3.35-68
- (4) Here is a table of selected money amounts and how they are summarized for this screen:

Summary Literal	Source Documents with Doc code	Source Document Payment Literal
28% RT GN	1099-DIV (91)	28% RT GN
ADV EIC	W-2 (21)	ADV EIC
ATTRNY FEE	1099-MISC (95)	ATTRNY FEE
BARTERING	1099-B (79)	BARTERING
COST/BASIS	1099-B (79)	COST/BASIS

CAPTL GAIN	K-1 1065 (65)	SHT TRM CG
	K-1 1065 (65)	LNG TRM CG
	K-1 1041 (66)	SHT TRM CG
	K-1 1041 (66)	LNG TRM CG
	K-1 1120S (67)	SHT TRM CG
	K-1 1120S (67)	LNG TRM CG
	1099-DIV (91)	CAPTL GAIN
	1099-R (98)	EL CAP GN
DEPEND CARE	W-2 (21)	DPEND CARE
DIVIDENDS	K-1 1065 (65)	DIVIDENDS
	K-1 1041 (66)	DIVIDENDS
	K-1 1120S (67)	DIVIDENDS
ED IRA CTB	5498 IRA (28)	ED IRA CTB
SO SEC WH	W-2 (21)	SO SEC WH
FISH INC	1099-MISC (95)	FISH INC
FRGN TX PD	1099-DIV (91)	FRGN TX PD
GR PEN/IRA	SSA-1099 (82)	PENS/ANN
GR WINNING	W-2G (32)	GR WINNING
GROSS DIST	1099-R (98)	GROSS DIST
INTEREST	K-1 1065 (65)	INTEREST
	K-1 1041 (66)	INTEREST
	K-1 1120S (67)	INTEREST
	1099-INT (92)	INTEREST
	1099-OID (96)	INTEREST
LIQUID DIST	1099-DIV (91)	CASH LIQ
	1099-DIV (91)	NOCASH LIQ
MED PAYMTS	1099-MISC (95)	MED PAYMTS
MEDCARE WG	W-2 (21)	MEDCARE WG
MEDCARE WH	W-2 (21)	MEDCARE WH
MSA FMV	5498-SA or 5498-MSA (27)	MSA FMV
MTG INT PD	1098 (81)	MTG INT PD
NONEMP COMP	1099-NEC (71)	NONEMP COM
	1099-MISC (95)	NONEMP COM

NONTX DIST	1099-DIV (91)	NONTX DIST
ORD DIV	1099-DIV (91)	ORD DIV
ORD INCOME	K-1 1065 (65)	OR INC K-1
	K-1 1120S (67)	OR INC K-1
OTHER INC	W-2 (21)	DEF COMP
	K-1 1041 (66)	BUSI INC
	K-1 1041 (66)	PASS INC
	1099-C (85)	AMT DBT CN
	1099-G (86)	TX GRANT
	1099-G (86)	AG SUBS
	1099-MISC (95)	MISC OTH I
	1099-MISC (95)	SUB PAYMTS
	1099-MISC (95)	GOLDEN PAR
	1099-MISC (95)	CROP INS
	1099-PATR (97)	PATRONAGE
	1099-PATR (97)	NONPAT DIS
	1099-PATR (97)	RTAIN ALLC
	1099-PATR (97)	REDEMPTION
	1099-R (98)	OTHER INC
POINTS PAID	1098 (81)	POINTS PD
PR YR RFND	1099-G (86)	PR YR RFND
PROFT&LOSS	1099-B (79)	PROFT&LOSS
REAL ES SL	1099-S (75)	REAL ES SL
RENT/ROYLT	K-1 1065 (65)	ROYALTIES
	K-1 1120S (67)	ROYALTIES
	1099-MISC (95)	RENTS
	1099-MISC (95)	ROYALTIES
RH CNV AMT	5498 IRA (28)	RH CNV AMT
RH IRA CTB	5498 IRA (28)	RH IRA CTB
SAV BOND	1099-INT (92)	SAV BOND
SC 1202 GN	1099-DIV (91)	SC 1202 GN
STD LN INT	1098-E (84)	STD LN INT
STOCK&BOND	1099-B (79)	STOCK&BOND

TOTAL CTR	CASINO CTR (61)	AMT OF TRN
	CMIR (63)	AMT OF TRN
	8300 (64)	AMT OF TRN
	CTR (89)	TOTAL CTR
FED TAX WH	1042-S (02)	FED TAX WH
	W-2 (21)	FED TAX WH
	W-2G (32)	FED TAX WH
	K-1 1120S (67)	FED TAX WH
	1099-CAP (73)	FED TAX WH
	1099-B (79)	FED TAX WH
	SSA-1099 (82)	FED TAX WH
	1099-G (86)	FED TAX WH
	1099-DIV (91)	FED TAX WH
	1099-INT (92)	FED TAX WH
	1099-MISC (95)	FED TAX WH
	1099-OID (96)	FED TAX WH
	1099-PATR (97)	FED TAX WH
	1099-R (98)	FED TAX WH
TXABLE DIST	1099-R (98)	TAXBLE AMT
UN 1250 GN	1099-DIV (91)	UN 1250
UNEMPL COMP	1099-G (86)	UNEMPL COM
WAGES	W-2 (21)	WAGES
	W-2 (21)	ALLOC TIPS
WC OFFSET	SSA-1099 (82)	WC OFFSET

2.3.35.10.7  
(05-01-2005)

**Payee online Hardcopy  
Transcript (Definer 'C')**

- (1) After the user makes an online transcript request, the user can make a hardcopy request by changing the definer ( 'O', 'N', 'P' or 'S') to a 'C'.
- (2) A hardcopy screen will appear and will ask for receiving office, unit office, mail stop and phone number. Please be accurate to ensure that the transcripts are routed timely.
- (3) Do not change the command string or your request may not be processed.
- (4) Upon successful request, a message "REQUEST COMPLETED" is displayed to the user.

- (5) Please note that the hardcopy system does not provide sanitized transcripts.
- (6) To see the layout of the screen, Exhibit 2.3.35-69

2.3.35.10.8  
(05-03-2011)

**Payee online Sanitized  
Transcript (Definer 'W')**

- (1) After the user makes an online transcript request, the user can make a sanitized document screen by changing the definer ('N' or 'P') to a 'W'.
- (2) Sanitized document screens from the local printer are specially designed to be given to taxpayers.
- (3) Users can use definer 'W' to get all documents in the sanitized mode.
- (4) Due to disclosure rules, three documents (FinCEN CTR 112: Casino) — Document Code 61, (FinCEN 105 or 4790 also known as CMIR CTR) — Document Code 63 and (FinCEN 112 or 4789 also known as CTR) — Document Code 89 are not to be given to the taxpayers and will be suppressed.
- (5) A message "Taxpayer's Copy" will be displayed on line 24 to show that it is a sanitized screen and can be printed for the taxpayer via local printer.
- (6) Documents with payer fraud or submission fraud warnings will display a blanked-out screen to suppress transcripts from being sent to taxpayers.

2.3.35.10.9  
(09-01-2011)

**Nonfiler Summary  
(Definer 'J')**

- (1) Command Code IRPTR Definer 'J' will present a Nonfiler(NF) summary screen for a given TIN, that displays both IMF and IRP case information by tax year. The fields that are available come directly from the Nonfiler inventory that is housed on the IBM mainframe at ECC-MTB . The information is passed to the IRPTR system and is updated periodically to capture any inventory updates that occur during the processing year.
- (2) IRPTR'J' replaced the SUPOL Command Code.
- (3) The benefits of IRPTR'J' over SUPOL are many - the most significant being that NF information will be available for all cases residing in the inventory, not just those selected for notices; and unlike SUPOL, IRPTR'J' will display any information updates that occur during the time the inventory is active.
- (4) The number of fields displayed through the command code will be held at a minimum but the information presented will be enough to profile the nonfiler type and also determine any tax liabilities.
- (5) Once the IRPTR'J' screen is reviewed, hitting enter will take the user to the first screen of the individual documents. NOTE: There will be no sole proprietorship documents among the individual documents that are displayed. In order to view the sole proprietorship documents, you will need to copy the TIN within IRPTR'J' screen and do a command code IRPTRO on the selected TIN.
- (6) An error screen will be returned if there is no matching TIN in the nonfiler database.



(Output of BUILD NF SUMMARY SCREEN)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	COMMAND CD
1.2	6	COMMAND DEFINER CD Will be set to “O” to go to the first individual document screen after viewing the Nonfiler Summary screen.
1.3	7	COMMAND STRING NNNNNNNNN=TIN, V=TIN Type/Validity, YYYY=Tax Year, DD=Doc Code.
2.1	29	TAX YEAR Requested Tax Year, See IRM 2.3.35.3 for valid Tax Years.
3.1	48	UPDATE CYCLE Cycle that the Nonfiler database was last brought up to date.
4.1	2	FIRST NAME LINE Taxpayer name information taken from the IMF or IRP document name line.
4.2	58	PRIMARY SSN Taxpayer SSN originating from either the IMF or IRP documents associated with the taxpayer. Formatted as nnn-nn-nnnn.
4.3	70	PRIMARY SSN VALIDITY Indicates the validity of the Taxpayer Primary SSN. Possible values: ‘0’= VALID ‘1’= INVALID

5.1	2	SECOND NAME LINE Taxpayer name information taken from the IMF or IRP document second name line.
5.2	58	SPOUSE SSN Spouse SSN originating from the IMF Primary Taxpayer account information. If there is no Spouse SSN, it will be displayed as 'NONE'. If available, formatted as nnn-nn-nnnn.
5.3	70	SPOUSE SSN VALIDITY Indicates the validity of the Taxpayer's spouse SSN. Possible values: '0'= VALID '1'= INVALID ' '(Blank) = No spouse SSN
6.1	2	STREET ADDRESS Street address taken from the IMF or IRP document address information.
6.2	58	SOLE PROPRIETORSHIP EIN 1 Business EIN associated with the taxpayer If there is no EIN, it will be displayed as 'NONE', otherwise, it will be formatted as nn-nnnnnnnn.
7.1	2	CITY City taken from the IMF or IRP document address information.
7.2	28	STATE State taken from the IMF or IRP document address information.
7.3	31	ZIP CODE Zip Code taken from the IMF or IRP document address information.
7.4	58	SOLE PROPRIETORSHIP EIN 2 2nd business EIN associated with the taxpayer If there is no EIN, it will be displayed as 'NONE', otherwise, it will be formatted as nn-nnnnnnnn.
8.1	58	SOLE PROPRIETORSHIP EIN 3 3rd business EIN associated with the taxpayer If there is no EIN, it will be displayed as 'NONE', otherwise, it will be formatted as nn-nnnnnnnn.
9.1	2	DATE OF BIRTH Taxpayer date of birth If it is available, it will be formatted as MM-DD-YYYY, otherwise, it will be left blank.
9.2	35	TC140 CODE Indicates whether or not a TC140 was created for the Taxpayer SSN. Possible values: 'YES' = TC140 created for the Taxpayer SSN 'NO' = TC140 not created for the Taxpayer SSN
9.3	55	FILING STATUS CODE Filing status code taken from the taxpayer's prior year return. It is assigned a value of '1' if there is no prior year return. The values can range from '1' to '6'. Refer to the IRS Processing Codes and Information document for the definitions.
10.1	2	DATE OF DEATH Taxpayer date of death If it is available, it will be formatted as MM-DD-YYYY, otherwise, it will be left blank.
10.2	44	SELECTION CODE Defines the type of case created for the taxpayer based on IMF account and IRP documents information. Refer Nonfiler PRP 404 Section 030 for the definitions. Possible value of '01' to '99'
10.3	71	LAST YEAR OF FILING IMF Last year of filing
11.1	16	DECEASED INDICATOR Indicates whether or not the taxpayer is deceased Possible values: 'YES'= taxpayer is deceased 'NO' = taxpayer is not deceased
11.2	41	COPYS SCORE Four digit statistical numeric value that is derived from prior year return and current year IRP information The first digit defines the case type: '6'= WI Stopfiler '7'= WI Nonfiler '8'= SB/SE Stopfiler '9'= SB/SE Nonfiler The second through 4th digit is the actual score and can have a value ranging from 001 – 999. The higher the value the greater the chances of securing a return.

11.3	68	TOTAL EXEMPTIONS Total number of exemptions reported on the prior year return, or assigned a value of '00' if a prior year return is not available
12.1	20	FEDERAL EMPLOYEE INDICATOR Indicates whether or not the taxpayer was a federal employee during the tax year Possible value: 'YES' = taxpayer is or was a federal employee during the tax year 'NO' = taxpayer was not a federal employee during the tax year
12.2	76	TOTAL EXEMPTIONS ALLOWED The Total number of exemptions is set equal to Total Exemptions if a value for Total Exemptions is not '00'. Otherwise it is assigned a value of '01' or '02' depending upon the value of the Filing Status Code. Possible values of '01' to '99'
13.1	18	TOTAL NUMBER OF DOCUMENTS Total number of IRP documents associated with the taxpayer
15.1	40	ORIGINAL TOTAL INCOME Total income computed from the IRP documents associated with the taxpayer
15.2	60	UPDATED TOTAL INCOME Total income computed after IRP document updates have occurred
16.1	40	ORIGINAL CREDIT BALANCE Credit balance extracted from the IMF taxpayer account information
16.2	60	UPDATED CREDIT BALANCE Credit balance extracted after IMF updates have occurred
17.1	40	ORIGINAL WITHHOLDING Withholding amount computed from the IRP documents associated with the taxpayer
17.2	60	UPDATED WITHHOLDING Withholding amount computed after IRP document updates have occurred
19.1	40	ORIGINAL TAX ASSESSMENT Potential tax assessment that is computed based on the taxpayer's total IRP income
19.2	60	UPDATED TAX ASSESSMENT Potential tax assessment that is computed after IRP document updates have occurred
20.1	40	ORIGINAL NET TAX DUE Net tax due that is computed based on the taxpayer's total IRP income
20.2	60	UPDATED NET TAX DUE Net tax due that is computed after IRP document updates have occurred
22.1	40	ORIGINAL SUBSTITUTE FOR RETURN (SFR) POTENTIAL TAX ASSESSMENT SFR Potential tax assessment that is computed based on the taxpayer's total IRP income
22.2	60	UPDATED SUBSTITUTE FOR RETURN (SFR) POTENTIAL TAX ASSESSMENT SFR Potential tax assessment that is computed after IRP document updates have occurred
23.1	40	ORIGINAL BALANCE DUE Balance Due extracted from the IMF taxpayer account information
23.2	60	UPDATED BALANCE DUE Balance due extracted after IMF updates have occurred

- (1) IRPTRU was created to search 1042-S documents of the IRMF using the UNIQUE FORM IDENTIFIER (UFI) field.
- (2) The parameters for IRPTRU are TIN, document code, tax year, validation code of 4, and optional UFI values.
- (3) The graphic and table below shows the validated fields UNIQUE FORM IDENTIFIER:

**Figure 2.3.35-21**

**Figure 2.3.35-22**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "U")	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD='02')	N/A
1.4	25	<b>WITHHOLDING AGENT'S EIN</b>	N/A
2.1	13	<b>CHPTR-IND</b>	N/A
2.2	25	<b>UFI UNIQUE FORM ID</b>	N/A
2.3	50	<b>AMENDED</b> Amended Code	N/A
2.4	65	<b>AMENDED NUMBER</b>	N/A
3.1	25	<b>DLN</b>	N/A
4.1	26	<b>WTHHG ENTITY DATA LITERAL "TIN"</b>	N/A
4.2	50	<b>INC-CD</b>	N/A
4.3	74	<b>PRO-RATA</b>	
5.1	26	<b>WITHHOLDING AGENT NAME LINE 1</b>	
5.2	53	<b>GROSS-INC</b>	
6.1	26	<b>WITHHOLDING AGENT NAME LINE 2</b>	
6.2	54	<b>WHHG-ALLOW</b>	
7.1	28	<b>WTHHG AGENT ADDRESS LINE 1</b>	
7.2	51	<b>NET-INC</b>	
8.1	25	<b>WTHHG AGENT CITY LINE 1</b>	
8.2	51	<b>CH3-EXM</b>	
8.3	74	<b>CH4-EXM</b>	
9.1	6	<b>ST</b> State	
9.2	12	<b>PR</b> Province	
9.3	22	<b>CNTRY</b>	
9.4	31	<b>PLCD</b>	
9.5	50	<b>CH3-TR</b>	
9.6	73	<b>CH4-TR</b>	
10.1	12	<b>COUNTRY CODE</b>	
10.2	23	<b>CH3-SC</b>	
10.3	34	<b>CH4-SC</b>	
10.4	47	<b>FTW</b>	
10.5	73	<b>ESCROW</b>	

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.1	11	WA-GIIN	
11.2	48	WBOA	
12.1	10	WA-FID	
12.2	54	AMT-REPAID	
13.1	47	TWC	
14.1	26	RCPNT ENTITY DATA LITERAL TIN	
14.2	51	TXPD-WA	
14.3	75	LOB	
15.1	19	RCPNT NAME LINE 1	
16.1	22	RCPNT ADDRESS LINE 1	
16.2	53	PRWA NAME	
17.1	18	RECIPIENT CITY	
17.2	52	PRWA TIN	
18.1	6	ST STATE CODE	
18.2	13	PR PROVINCE CODE	
18.3	24	CNTRY COUNTRY CODE	
18.4	32	PLCD	
19.1	16	TX-CNTRY-CD	
19.2	27	CH3-SC	
19.3	37	CH4-SC	
19.4	53	IFW NAME INTERMEDIARY FLOW NAME	
20.1	11	RC-GIIN	
20.2	52	IFW TIN	
21.1	11	RC-FID	
21.2	52	CNTRY-CD	
21.3	63	CH3-SC	
21.4	75	CH4-SC	
22.1	11	ACCT-NO	
22.2	54	IFLW-GIIN	
23.1	7	DOB	
23.2	52	IFLW-FID	

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
24.1	1	LEGAL DEFINER LIST for this screen	N/A

2.3.35.10.11  
(03-18-2024)

**Payee online Transcript  
Error Message**

(1) Error message will appear online 24 on IRPTRO help or hardcopy (definer 'C') screen. These error messages are self-explanatory.

- INVALID FUNCTION CODE—ENTRY MUST BE LETTERS
- INVALID REQUESTED TIN
- IINVALID REQUESTED TIN—ENTRY MUST NOT BE ALL NINES
- INVALID REQUESTED TIN—ENTRY MUST NOT BE ALL ZEROES
- INVALID TIN TYPE AND VALIDITY
- INVALID YEAR DIGIT—ENTRY MUST BE 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, or 2024.
- INVALID DOC CODE
- BLANK REMARKS ENTRY—PLEASE ENTER ROUTING INFORMATION

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## Exhibit 2.3.35-1 (12-03-2014)

### Initial Help Screen

```

1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890
1 IRPTRH 1
2 ***INFORMATION RETURNS REQUEST SYSTEM INITIAL HELP SCREEN VERSION NN.NN*** 2
3 IRPTR REQUEST TYPES (DEFINERS H E R O W L)-EMAIL "&IT IRP IRPTR" WITH CONCERNS 3
4 1-HELP REQUEST IRPTRH 4
5 2-PAYEE REQUEST -- HARD COPY IRPTRE 5
6 3-PAYER REQUEST -- HARD COPY IRPTRR* 6
7 4-PAYEE REQUEST -- ONLINE TRANSCRIPT IRPTRONNNNNNNNNVYYYYDD 7
8 5-PAYEE REQUEST -- ONLINE SANITIZED TRANSCRIPT IRPTRWNNNNNNNNNNVYYYYDD 8
9 6-PAYEE REQUEST -- ONLINE IRPOL LIKE SUMMARY IRPTRLNNNNNNNNNNVYYYY 9
10 NNNNNNNNN=TIN, V=TIN TYPE/VALIDITY**, YYYY=TAX YEAR, DD=DOC CODE 10
1 FOR 1 ABOVE, YOU ENTER "H" AT THE CURSOR LOCATION TO LEARN MORE ABOUT CC-IRPTR. 1
2 FOR 2-3, ENTER "E" OR "R" AT CURSOR-TO GET A FORMATTED HARD COPY INPUT SCREEN. 2
3 FOR 4 ABOVE, ENTER "O" AT CURSOR, FOLLOWED BY REMAINDER OF COMMAND STRING-THIS 3
4 IS AN (O)N LINE TRANSCRIPT REQUEST, YOU CAN VIEW INDIVIDUAL IRP DOCUMENTS. 4
5 FOR 6 ABOVE, ENTER "L" AT CURSOR, FOLLOWED BY REMAINDER OF COMMAND STRING-THIS 5
6 REQUESTS AN IRPOL LIKE SUMMARY (DD=DOC CODE IS OPTIONAL AND HAS NO EFFECT). 6
7 FOR 4-6, IF YOU PUT YOUR CURSOR IMMEDIATELY AFTER THE "O", "L" OR "W", YOU WILL 7
8 RECEIVE SPECIFIC INFO ABOUT ONLINE REQUESTS USING DEFINER "O", "L" OR "W". 8
9 * (NOTE 1) BEFORE USING IRPTRR YOU MAY WISH TO USE COMMAND CODE PMFOL TO 9
20 SEE IF YOU SHOULD MAKE PAYER REQUEST(S) FOR SPECIFIC DOCUMENT TYPE(S) WITH 20
1 COUNT LIMIT(S) TO LIMIT NUMBER OF TRANSCRIPTS OUTPUT. 1
2 ** (NOTE 2) V=0 MEANS VALID SSN, V=1 INVALID SSN, V=2 BOTH KINDS OF SSN, V=3 EIN 2
3 ***** TAX YEARS 2008 THROUGH 2017 ARE NOW AVAILABLE ONLINE ***** 3
4 ENTER DEFINER= PAYE(E), PAYE(R), (O)NLINE, (W)HITE OUT, IRPO(L) FOR MORE HELP 4
1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890

```

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	COMMAND CD
1.2	6	COMMAND DEFINER CD (Transmit "E", "R", "O" or "H"—This screen displays "H" as the default)
2.1	70	INITIAL HELP SCREEN VERSION
3.1	31	IRPTR Request Types
4.1 thru 9.1	8	Available Selections for Request Type
4.2 thru 9.2	54	Example of Definer Input
10.1	2	TIN
10.2	17	TIN TYPE/VALIDITY
10.3	40	TAX YEAR
10.4	55	DOC CODE
11.1 Thru 22.1	1	Instructions for Using Help Screen
24.1	1	LEGAL DEFINER LIST for this screen

**Exhibit 2.3.35-2 (08-01-2004)****More Help Screen**

```

      1      2      3      4      5      6      7      8
123456789012345678901234567890123456789012345678901234567890
1 IRPTRH
2
3      ***INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM***
4      MORE HELP
5      1.  USE OF DEFINER "E" OR "R" (HARD COPY) REMAINS THE SAME AS IT WAS IN
6      PREVIOUS VERSIONS OF IRPTR. (YOU INPUT REQUESTS ON A FORMATTED SCREEN)
7      2.  USE OF DEFINER "O", "L" OR "W" (REAL TIME LOOK UP) REQUIRES COMMAND LINE
8      INPUT.  USAGE OF DOC CODE 99 (MEANING ALL NON WAGE DOCUMENTS) AND DOC
9      CODE WW (MEANING ALL WAGE DOCUMENTS) IS NOT AVAILABLE UNDER DEFINER "O"
10     OR "W".
11     3.  WHETHER OR NOT YOU SUCCEED IN FINDING THE TAX YEAR DATA YOU WANT WHEN
12     USING DEFINER "O" OR "L", YOU WILL BE GIVEN THE CHANCE TO CONVERT YOUR
13     REQUEST TO A HARD COPY TRANSCRIPT REQUEST WITHOUT RE-INPUT.  YOU WILL
14     BE ASKED TO ENTER TRANSCRIPT ROUTING INFORMATION EACH TIME YOU CONVERT.
15     4.  FOR PURPOSES OF CC-IRPTR HARD COPY MEANS TRANSCRIPT DELIVERY AT A LATER
16     DATE.  YOU CAN ALWAYS DO SCREEN PRINTS IF YOUR LOCATION IS SET UP FOR IT.
17     5.  DEFINER "O" WITH COMMAND STRING FILLED IN WITH DOC CODE 00 WILL TAKE YOU
18     TO A DOCUMENT OVERVIEW SCREEN FIRST IF THERE ARE MORE THAN 5 DOCS.  YOU
19     MAY REVIEW INDIVIDUAL DOCS AFTER THE OVERVIEW SCREEN.
20     6.  DEFINER "L" WITH COMMAND STRING FILLED IN WILL TAKE YOU TO IRPOL LIKE
21     SUMMARY SCREEN FIRST.  YOU MAY REVIEW INDIVIDUAL DOCS AFTER THE IRPOL
22     LIKE SUMMARY SCREEN.
23     7.  FOR ADDITIONAL INFO ON DEFINER "O", "L" OR "W", ENTER "O", "L" OR "W" AT
24     CURSOR LOCATION ON THE END OF THE SHORT COMMAND LINE.

```

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	COMMAND CODE
1.2	6	COMMAND DEFINER CODE (Transmit "E", "R", "O" or "H"—This screen displays "H" as the default)
24.1	1	LEGAL DEFINER LIST for this screen

Cat. No. 28102R (03-05-2025)	Internal Revenue Manual	Exhibit 2.3.35-3
Any line marked with a #	28102006	
is for <b>Official Use Only</b>		

**Exhibit 2.3.35-3 (Cont. 1) (05-01-2009)**  
**Payee Hardcopy Request Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CODE.</b> Enter five characters. "IRPTR" or other desired command code.
1.2	6	<b>COMMAND DEFINER CODE.</b> Enter one character. Transmitting "E" in this position with "IRPTR" in the preceding positions causes the above screen to appear.
5.1	1	<b>REQUESTED TIN.</b> Enter nine numeric characters. The TIN must conform to the definition given in the table for IRM 2.3.35.4.1.
6.1	1	<b>REQUESTED TIN TYPE AND VALIDITY.</b> Enter one numeric character. Acceptable values are 0, 1, 2, 3 or 4.
13.1	1	<b>REQUESTED YEAR DIGITS.</b> Enter one to ten characters. IRM 2.3.35.4 for acceptable values.
15.1	1	<b>DOC CODE.</b> Enter two alphanumeric characters representing the desired IRMF document code. Acceptable document code values are listed in Exhibit 2.3.35.4. In addition, "00 ", "99" and "WW" are accepted.
18.1	1	<b>RECEIVING OFFICE.</b> Enter the city and state of the office that receives your interoffice postal mail. Up to 58 characters may be entered.
19.1	1	<b>UNIT OFFICE.</b> Enter the office name, if any, and the city and state. Up to 58 characters may be entered.
20.1	1	<b>MAIL STOP.</b> Your Unit's mail stop. Please include building extensions if necessary. Up to 58 characters may be entered.
20.1	1	<b>TELEPHONE NUMBER.</b> Enter 10-digit telephone number so distribution centers can contact your for assistance in routing. This field is required.
23.1	1	<b>CURSOR PLACEMENT.</b> Place the cursor here before hitting the enter key.
24.1	1	<b>SYSTEM MESSAGE AREA.</b> This area allows the System to respond to user requests. Whenever user input is processed by the system, a message from the system appears here which either indicates that the request completed normally, or displays one of the error messages listed in IRM 2.3.35.6.2. Normal request completion is indicated by the message "REQUEST COMPLETED XXX". For more information about this message, please see IRM 2.3.35.4.6.

**Exhibit 2.3.35-4 (03-18-2024)****Document Code Availability by Tax Year**

DOCUMENT TYPE	DOC CODE	TY 2015	TY 2016	TY 2017	TY 2018	TY 2019	TY 2020	TY 2021	TY 2022	TY 2023	TY 2024
ALL TYPES	00	X	X	X	X	X	X	X	X	X	X
1042-S	02	X	X	X	X	X	X	X	X	X	X
1098-F	03				X	X	X	X	X	X	X
1099-K	10	X	X	X	X	X	X	X	X	X	X
FBAR	13	X	X	X	X	X	X	X	X	X	X
PASSPORT	15	X	X	X	X	X	X	X	X	X	X
1099-LS	16				X	X	X	X	X	X	X
W-2	21	X	X	X	X	X	X	X	X	X	X
3921	25	X	X	X	X	X	X	X	X	X	X
3922	26	X	X	X	X	X	X	X	X	X	X
5498 SA	27	X	X	X	X	X	X	X	X	X	X
5498 IRA	28	X	X	X	X	X	X	X	X	X	X
SIIR	30	X	X	X	X	X	X	X	X	X	X
1099-Q	31	X	X	X	X	X	X	X	X	X	X
W-2G	32	X	X	X	X	X	X	X	X	X	X
SCIR	33	X	X	X	X	X	X	X	X	X	X
SWIR	34	X	X	X	X	X	X	X	X	X	X
SSSTIR	35	X	X	X	X	X	X	X	X	X	X
8288-A	41	X	X	X	X	X	X	X	X	X	X
1099-SB	43				X	X	X	X	X	X	X
8935	44										
8805	46	X	X	X	X	X	X	X	X	X	X
1097-BTC	50	X	X	X	X	X	X	X	X	X	X
8596 FED CON-TRACTOR	59	X	X	X	X	X	X	X	X	X	X
FinCEN 112 CASINO	61	X	X	X	X	X	X	X	X	X	X
FinCEN 105	63	X	X	X	X	X	X	X	X	X	X
8300	64	X	X	X	X	X	X	X	X	X	X
K-1 1065	65	X	X	X	X	X	X	X	X	X	X

**Exhibit 2.3.35-4 (Cont. 1) (03-18-2024)**  
**Document Code Availability by Tax Year**

DOCUMENT TYPE	DOC CODE	TY 2015	TY 2016	TY 2017	TY 2018	TY 2019	TY 2020	TY 2021	TY 2022	TY 2023	TY 2024
K-1 1041	66	X	X	X	X	X	X	X	X	X	X
K-1 1120S	67	X	X	X	X	X	X	X	X	X	X
1099-H	71	X			X	X					
1099-NEC	71						X	X	X	X	X
5498-ESA	72	X	X	X	X	X	X	X	X	X	X
1099-CAP	73	X	X	X	X	X	X	X	X	X	X
1098-Q	74		X	X	X	X	X	X	X	X	X
1099-S	75	X	X	X	X	X	X	X	X	X	X
1098-C	78	X	X	X	X	X	X	X	X	X	X
1099-B	79	X	X	X	X	X	X	X	X	X	X
1099-A	80	X	X	X	X	X	X	X	X	X	X
1098	81	X	X	X	X	X	X	X	X	X	X
SSA-1099	82	X	X	X	X	X	X	X	X	X	X
1098-T	83	X	X	X	X	X	X	X	X	X	X
1098-E	84	X	X	X	X	X	X	X	X	X	X
1099-C	85	X	X	X	X	X	X	X	X	X	X
1099-G	86	X	X	X	X	X	X	X	X	X	X
FINCEN 112	89	X	X	X	X	X	X	X	X	X	X
1099-H	90								X	X	X
1099-DIV	91	X	X	X	X	X	X	X	X	X	X
1099-INT	92	X	X	X	X	X	X	X	X	X	X
1099-LTC	93	X	X	X	X	X	X	X	X	X	X
1099-SA	94	X	X	X	X	X	X	X	X	X	X
1099-MISC	95	X	X	X	X	X	X	X	X	X	X
1099-OID	96	X	X	X	X	X	X	X	X	X	X
1099-PATR	97	X	X	X	X	X	X	X	X	X	X
1099-R	98	X	X	X	X	X	X	X	X	X	X
1099-QA	1A								X	X	X
ALL NON WAGE	99	X	X	X	X	X	X	X	X	X	X

**Exhibit 2.3.35-4 (Cont. 2) (03-18-2024)****Document Code Availability by Tax Year**

<b>DOCUMENT TYPE</b>	<b>DOC CODE</b>	<b>TY 2015</b>	<b>TY 2016</b>	<b>TY 2017</b>	<b>TY 2018</b>	<b>TY 2019</b>	<b>TY 2020</b>	<b>TY 2021</b>	<b>TY 2022</b>	<b>TY 2023</b>	<b>TY 2024</b>
ALL WAGE	WW	X	X	X	X	X	X	X	X	X	X

## Exhibit 2.3.35-5 (05-01-2009)

## Payer Hardcopy Request Screen

```
1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890

1 IRPTRR
2 INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM *PAYER* REQUEST
3 ***** ALL REQUESTS ARE PROCESSED AT NOON EST ON WEDNESDAYS. *****
4 ***** NOTICE: DID YOU CHECK CC PMFOL BEFORE MAKING ANY PAYER REQUESTS? *****
5 .....< REQUESTED TIN ==>ENTER THE REQUESTED TIN 9 DIGITS UNEDITED.
6 *** NOTE: REQUESTED TIN TYPE IS AN UNRELIABLE FIELD. THIS FIELD IS FORCED ***
7 *** TO BE A 4(SSN AND EIN) FOR THIS REQUEST. ***
8 .< PAYEE TIN TYPE ==>ENTER 0=VALID SSN; 1=INVALID SSN; 2=ALL SSN;
9 3=EIN; 4=ALL TINS.
10 .....< YEAR DIGITS ==>ENTER UP TO TEN YEAR DIGITS LEFT JUSTIFIED.
1 ..< DOC CODE ==>ENTER VALID TWO DIGIT DOCUMENT CODE OR 00 FOR ALL
2 DOCUMENTS, OR 99 FOR ALL NON-WAGE DOCS, OR WW FOR ALL WAGE DOCS.
3 .....< COUNT LIMIT ==>(OPTIONAL) ENTER UP TO 5 DIGIT NUMBER TO LIMIT
4 OUTPUT WHEN DOC CODE IS NOT 00, 99 OR WW.
5 .< DESTINATION CODE ==>ENTER CODE (LEAVE BLANK FOR PAPER TRANSCRIPTS)
6 ROUTING INFO - PLEASE BE ACCURATE TO ENSURE YOUR TRANSCRIPTS ARE ROUTED TIMELY.
7 *** INACCURATE INFO MAY RESULT IN FAILURE TO RECEIVE TRANSCRIPTS ON TIME. ***
8 .....< RECEIVING OFFICE
9 .....< UNIT OFFICE
20 .....< MAIL STOP
1 .....< TELEPHONE NUMBER ==>(REQUIRED) ENTER TELEPHONE NUMBER SO
2 DISTRIBUTION CENTERS CAN CONTACT YOU FOR ASSISTANCE IN ROUTING.
3 ..< PLACE THE CURSOR HERE BEFORE HITTING THE ENTER KEY.
4
```



## Exhibit 2.3.35-5 (Cont. 1) (05-01-2009)

## Payer Hardcopy Request Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CODE.</b> Enter five characters. "IRPTR" or other desired command code.
1.2	6	<b>COMMAND DEFINER CODE.</b> Enter one character. Transmitting "E" in this position with "IRPTR" in the preceding positions causes the above screen to appear.
5.1	1	<b>REQUESTED TIN.</b> Enter nine numeric characters. The TIN must conform to the definition given in the table for IRM 2.3.35.4.1.
6.1	1	<b>REQUESTED TIN TYPE.</b> Enter one numeric character. Acceptable values are 0, 2 and 4.
8.1	1	<b>PAYEE TIN TYPE.</b> Enter one numeric character. Acceptable values are 0, 1, 2, 3, or 4.
10.1	1	<b>REQUESTED YEAR DIGITS.</b> Enter one to ten characters. IRM 2.3.35.6.1 for acceptable values.
11.1	1	<b>DOC CODE.</b> Enter two alphanumeric characters representing the desired IRMF document code. Acceptable document code values are listed in Exhibit 2.3.35.4. In addition, "00", "99" and "WW" are accepted.
13.1	1	<b>COUNT LIMIT.</b> Enter one to five numeric digits or leave blank. Numeric digits can be entered anywhere in the field as long as they occupy consecutive positions. This field must be blank if DOC CODE field is "00", "99" and "WW".
15.1	1	<b>DESTINATION CODE.</b> Leave blank if paper transcript is desired, otherwise enter a code to route the request to another destination.
18.1	1	<b>RECEIVING OFFICE.</b> Enter the city and state of the office that receives your interoffice postal mail. Up to 58 characters may be entered.
19.1	1	<b>UNIT OFFICE.</b> Enter the office name, if any, and the city and state. Up to 58 characters may be entered.
20.1	1	<b>MAIL STOP.</b> Your Unit's mail stop. Please include building extensions if necessary. Up to 58 characters may be entered.
21.1	1	<b>TELEPHONE NUMBER.</b> Enter 10-digit telephone number so distribution centers can contact your for assistance in routing. This field is required.
23.1	1	<b>CURSOR PLACEMENT.</b> Place the cursor here before hitting the enter key.

**Exhibit 2.3.35-5 (Cont. 2) (05-01-2009)**  
**Payer Hardcopy Request Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
24.1	1	<b>SYSTEM MESSAGE AREA.</b> This area allows the System to respond to user requests. Whenever user input is processed by the system, a message from the system appears here which either indicates that the request completed normally, or displays one of the error messages listed in IRM 2.3.35.6.2. Normal request completion is indicated by the message "REQUEST COMPLETED XXX". For more information about this message, please see IRM 2.3.35.4.6.

## No Hit Screen

Exhibit 2.3.35-6

**Exhibit 2.3.35-6 (Cont. 1) (05-01-2009)****Payee online Transcript****No Hit Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CODE.</b>
1.2	6	<b>COMMAND DEFINER CODE.</b> (Transmit "E", "R", "H", , "O", or "C"—This screen displays "O" as the default).
1.3	7	<b>COMMAND STRING.</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code.
2.1	29	<b>TAX YEAR.</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
2.2	77	<b>ERROR CODE.</b> Generated by system.
3.1	25	<b>REQUEST TIN.</b> This field recapitulates the requested TIN you entered.
3.2	59	<b>REQUEST TIN TYPE AND VALIDITY.</b> Always returned just as input when appearing in this profile.
3.3	77	<b>REQUEST DOC CODE.</b> Always returned just as input when appearing in this profile.
5.1 & 6.1	5	<b>EXPLANATION FOR NO HIT.</b> Possibilities: UNFORTUNATELY, FOR THE TIN, TIN TYPE AND VALIDITY, AND DOCUMENT CODE YOU REQUESTED THERE IS NO ONLINE DATA AVAILABLE AT THIS TIME <i>or</i> UNFORTUNATELY, FOR THE TIN YOU REQUESTED THE DATABASE IS CURRENTLY DOWN. PLEASE TRY AGAIN LATER.
20.1	2	<b>ALTERNATE TY MESSAGE.</b> This message will appear if a profile is available for a different TY - ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ **
23.1	62	<b>SYSTEM MESSAGE.</b> In the event that the portion of the data base covering the requested TIN is down this message will say: PLEASE TRY LATER <i>otherwise</i> message will be blank.
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen.

## Exhibit 2.3.35-7 (08-01-2004)

### Payee online Transcript Help Screen

```

1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890
1 IRPTRO/L/W 1
2 ***INFORMATION RETURNS ONLINE SYSTEM*** - IRPTRO/L/W HELP SCREEN 2
3 1. THERE ARE FOUR TYPES OF COMMAND STRINGS TO USE IN DEFINER "O", "L" OR "W". 3
4 A. IRPTRNNNNNNNNNNVYYYYDD B. IRPTRWNNNNNNNNNNVYYYYDD 4
5 C. IRPTRLNNNNNNNNNNVYYYY (NO DD - IRPTR WILL ASSUMED DOC CODE = 00) 5
6 D. IRPTRLNNNNNNNNNNVYYYYDD (DD ONLY USED IF AUTOMATIC "0" TAKEN SEE 3.) 6
7 WHERE NNNNNNNNN=TIN; V=TIN TYPE/VALIDITY; YYYY=TAX YR; DD=DOC CD 7
8 2. UNDER DEFINER "O", YOU CAN VIEW INDIVIDUAL DOCS, SCROLL TO NEXT DOC, JUMP TO 8
9 A SPECIFIC PAGE, CHANGE DOC CD TO JUMP TO A SPECIFIC DOC CD PAGE OR JUMP TO 9
10 THE SUMMARY. THE COMMAND STRING IS EXPANDED DURING INDIVIDUAL DOC VIEWING TO 10
1 ALLOW OVERLAY THE "PPPP" WITH A SPECIFIC PAGE NUMBER IF DESIRED. SANITIZED 1
2 VERSION OF INDIVIDUAL DOCUMENT IS AVAILABLE BY CHANGING "N" OR "P" TO "W". 2
3 3. DEFINER "L" WILL NORMALLY PRESENT AN IRPOL SUMMARY IF DOCS ARE PRESENT. IF 3
4 UNABLE TO SUMMARIZE, AND DOCS ARE PRESENT, RE-TRANSMITTAL OF JUST YOUR CURSOR 4
5 AT THE END OF THE STRING (WITH OR WITHOUT A DOC CD CHANGE) WILL AUTOMATICALLY 5
6 START A DEFINER "O" (INDIVIDUAL DOCUMENT) LOOKUP. SANITIZED VERSION OF 6
7 IRPTRL SUMMARY SCREEN IS AVAILABLE, USE DEFINER "T". 7
8 4. INSTEAD OF USING DEFINER "O", USE "W" TO SCROLL THROUGH ALL SANITIZED 8
9 INDIVIDUAL DOC SCREENS TO PRINT AND GIVE TO TAXPAYER. 9
20 5. USAGE OF DEFINER "O", "L" OR "W" ALLOWS YOU TO ASK FOR ONE TIN WITH A 20
1 SPECIFIC TIN TYPE/VALIDITY AND TAX YEAR EACH TIME. IF YOU CHANGE EITHER 1
2 TIN, TIN TYPE/VALIDITY OR TAX YEAR, YOU ARE CREATING A NEW REQUEST. YOU CAN 2
3 CHANGE DOC CODE TO GO TO A SPECIFIC DOCUMENT TYPE IF YOU WISH. 3
4 4
1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890

```

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	COMMAND CD
1.2	6	COMMAND DEFINER CD (Transmit "E", "R", "H", or "O"—This screen displays "O" as the default)
24.1	1	LEGAL DEFINER LIST for this screen

## Payee Summary Screen

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
is for **Official Use Only**

**Exhibit 2.3.35-8 (Cont. 1) (04-27-2008)****Payee On-line Transcript****Payee Summary Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (L causes the above screen response.)
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code
1.4	47	<b>SSN EIN LITERAL</b>
1.5	52	<b>TIN</b> (The request TIN edited by system as an SSN or an EIN)
1.6	64	<b>Literal</b> (Labels following field as a Name Control)
1.7	69	<b>NAME CNTL</b> (The Name Control for this profile, may be from IRP or IMF)
1.8	75	<b>Variable Literal</b> (Designates source of preceding field— (IMF) or (IRP))
2.1	1	<b>Literal</b> (Labels data appearing on next four lines immediately below, if any, as Payee Entity Data)
2.2	10	<b>PAYEE PAYER ADDRESS SOURCE</b> (Gives source i.e. kind of document from which data appearing on next ten lines immediately below, if any, was taken)
2.3	25	<b>PAYEE PAYER PRINCIPAL AMOUNT</b> (Gives the amount of the Principal Payment, if any, made to the payee as recorded in the document selected for the data in the next ten lines immediately below)
2.4	41	<b>Literal</b> (Labels data appearing on next four lines immediately below, if any, as Alternate Payee Entity Data)
2.5	54	<b>ALTERNATE PAYEE ADDRESS SOURCE</b> (Gives source i.e. kind of document from which data appearing on next four lines immediately below, if any, was taken)
2.6	69	<b>ALT PAYEE PAYER PRINCIPAL AMOUNT</b> (Gives the amount of the Principal Payment, if any, made to the payee as recorded in the document selected for the data in the next five lines immediately below)
3.1	1	<b>Literal</b> (labels next two fields to right, if present, as First Entity Lines)
3.2	5	<b>BEST PAYEE FIRST NAME LINE</b> (First Name Line taken from best available IRP document, if any)
3.2	45	<b>NEXT PAYEE FIRST NAME LINE</b> (First Name Line taken from an alternate IRP document, if any.)
4.1	1	<b>Literal</b> (labels next two fields to right, if present, as Second Entity Lines)
4.2	5	<b>BEST PAYEE SECOND NAME LINE</b> (Second Name Line taken from best available IRP document, if any)
4.3	45	<b>NEXT PAYEE SECOND NAME LINE</b> (Second Name Line taken from the alternate IRP document, if any.)
5.1	1	<b>Literal</b> (labels next two fields to right, if present, as Third Entity Lines)

**Exhibit 2.3.35-8 (Cont. 2) (04-27-2008)****Payee On-line Transcript****Payee Summary Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
5.2	5	<b>BEST PAYEE STREET ADDRESS</b> (Third Entity Line taken from best available IRP document, if any)
5.2	45	<b>NEXT PAYEE STREET ADDRESS</b> (Third Entity Line taken from the alternate IRP document, if any.)
6.1	1	<b>Literal</b> (labels next two fields to right, if present, as Fourth Entity Lines)
6.2	5	<b>BEST PAYEE CITY STATE ZIP</b> (Fourth Entity Line taken from best available IRP document, if any)
6.2	45	<b>NEXT PAYEE CITY STATE ZIP</b> (Fourth Entity Line taken from the alternate IRP document, if any.)
7.1	1	<b>Literal</b> (Labels next field to right as containing Payer TIN and DLN)
7.2	15	<b>BEST PAYER TIN DLN</b> (Payer TIN and DLN taken from same document whose Entity Data appears immediately above)
7.3	41	<b>Literal</b> (Labels next field to right as containing another Payer TIN and DLN)
7.4	55	<b>NEXT PAYER TIN DLN</b> (Payer TIN and DLN taken from same document whose Entity Data appears immediately above)
8.1	1	<b>Literal</b> (Labels data immediately below as Payer Entity Data—this data is taken from the same document that has provided the Payee Entity data on lines 3, 4, 5 and 6 above beginning in position 6)
8.2	24	<b>Literal</b> (Labels next field as cycle when Payee Summary data base was last refreshed)
8.3	56	<b>DATA BASE UPDATE CYCLE</b> (Cycle Payee Summary data base last brought up to date)
8.4	68	<b>Literal</b> (Labels next field to right as Date of birth)
8.5	72	<b>DATE OF BIRTH</b> (MM-DD-YYYY if available from Social Security Administration)
9.1	1	<b>Literal</b> (labels next field to right, if present, as First Entity Line)
9.2	5	<b>PAYER ENTITY LINE 1</b> (First Name Line taken from best available IRP document, if any)
9.3	41	<b>Literal</b> (Labels next Field to right as Primary SSN)
9.4	48	<b>PRIMARY SSN</b> (Field will have a trailing asterisk if TIN is considered invalid on the IMF)
9.5	68	<b>Literal</b> (Labels next field to right as Date of death)
9.6	72	<b>DEATH DATE</b> (MM-YYYY if available from Social Security Administration)
10.1	1	<b>Literal</b> (labels next field to right, if present, as Second Entity Line)



**Exhibit 2.3.35-8 (Cont. 3) (04-27-2008)****Payee On-line Transcript****Payee Summary Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
10.2	5	<b>PAYER SECOND NAME LINE</b> (Second Name Line taken from best available IRP document, if any)
10.3	41	<b>Literal</b> (Labels next Field to right as Secondary SSN)
10.4	48	<b>SECONDARY SSN</b> (Field will have a trailing asterisk if TIN is considered invalid on the IMF)
10.5	61	<b>Literal</b> (Labels information immediately below as IMF Return Status)
11.1	1	<b>Literal</b> (labels next field to right, if present, as Third Entity Line)
11.2	5	<b>PAYER STREET ADDRESS</b> (Third Entity Line taken from best available IRP document, if any)
11.3	43	<b>Literal</b> (Labels next field to right as an EIN)
11.4	48	<b>EIN 1</b> (field will be highlighted if this is the requested TIN it will be in normal video if only related to the requested TIN)
11.5	61	<b>Variable Literal</b> (TYnnnn IS LATEST RETN or SEE PSSN FOR LYF or TPNOT ON IMF or TYnnnn FILED-DIFF N/C)
12.1	1	<b>Literal</b> (labels next field to right, if present, as Fourth Entity Line)
12.2	5	<b>PAYER CITY STATE ZIP</b> (Fourth Entity Line taken from best available IRP document, if any)
12.3	43	<b>Literal</b> (Labels next field to right as an EIN)
12.4	48	<b>EIN 2</b> (field if present is always related to the Requested TIN)
12.5	61	<b>Variable Literal CRIM INVESTIGATION</b> (on IMF account of requested or related TIN or blanks)
13.1	1	<b>Literal</b> (Labels next field to right as number of documents associated with the taxpayer)
	*	<b>Numeric fields *ed below may appear further to right because of leading zero suppression.</b>
13.2	16	<b>TOTAL DOCUMENT COUNT</b> (count of documents associated to the taxpayer)
13.3	21	<b>Literal</b> (Labels next field to right as number of documents associated to the taxpayer and summarized on this screen)
13.4	36	<b>SUMMARIZED DOCUMENT COUNT</b> (Number of Documents contributing to this Profile net of those associated to the taxpayer but excluded because of probable non-ownership of the income on account of reserved words in the entity lines i.e. NOMINEES/TRUSTEES etc.) (see Cont. (9))
13.5	43	<b>Literal</b> (Labels next field to right as an EIN)
13.6	48	<b>EIN 3</b> (field if present is always related to the Requested TIN)

**Exhibit 2.3.35-8 (Cont. 4) (04-27-2008)****Payee On-line Transcript****Payee Summary Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
14.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Tax Withheld)
14.2	12*	<b>TAX WITHHELD</b> (Positive dollar amount, 999,999* means overflow)
14.3	21	<b>Fixed Money Literal</b> (Identifies field to right as Pensions and Annuities)
14.4	32*	<b>PENSIONS AND ANNUITIES</b> Positive dollar amount, 999,999* means overflow)
14.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
14.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
14.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
14.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
15.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Wages)
15.2	12*	<b>WAGES</b> (Positive dollar amount, 999,999* means overflow)
15.3	21	<b>Fixed Money Literal</b> (Identifies field to right as IRA Contribution)
15.4	32*	<b>IRA CONTRIBUTION</b> (Positive dollar amount, 999,999* means overflow)
15.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
15.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
15.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
15.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
16.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Allocated
16.2	12*	<b>ALLOCATED TIPS</b> (Positive dollar amount, 999,999* means overflow)
16.3	21	<b>Fixed Money Literal</b> (Identifies field to right as Non Employee Comp)
16.4	32*	<b>NON EMPLOYEE COMP</b> (Positive dollar amount, 999,999* means overflow)
16.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)

## Exhibit 2.3.35-8 (Cont. 5) (04-27-2008)

## Payee On-line Transcript

## Payee Summary Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
16.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
16.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
16.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
17.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Interest)
17.2	12*	<b>INTEREST</b> (Positive dollar amount, 999,999* means overflow)
17.3	21	<b>Fixed Money Literal</b> (Identifies field to right as Capital Gains)
17.4	32*	<b>CAPITAL GAINS</b> (Positive dollar amount, 999,999* means overflow)
17.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
17.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative**dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
17.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
17.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
18.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Mortgage Interest Paid)
18.2	12*	<b>MORTGAGE INTEREST PAID</b> (Positive dollar amount, 999,999** means overflow)
18.3	21	<b>Fixed Money Literal</b> (Identifies field to right as Real Estate Sales)
18.4	32*	<b>REAL ESTATE SALES</b> (Positive dollar amount, 999,999* means overflow)
18.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
18.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative**dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
18.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
18.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)

## Exhibit 2.3.35-8 (Cont. 6) (04-27-2008)

## Payee On-line Transcript

## Payee Summary Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
19.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Points Paid)
19.2	12*	<b>POINTS PAID</b> (Positive dollar amount, 999,999* means overflow)
19.3	21	<b>Fixed Money Literal</b> (Identifies field to right as Gross Distributions)
19.4	31*	<b>GROSS DISTRIBUTIONS</b> (Positive dollar amount, 999,999* means overflow)
19.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
19.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
19.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
19.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
20.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Prior Year Refund)
20.2	12*	<b>PRIOR YEAR REFUND</b> (Positive dollar amount, 999,999* means overflow)
20.3	21	<b>Fixed Money Literal</b> (Identifies field to right as Taxable Amount)
20.4	31*	<b>TAXABLE AMOUNT</b> (Positive dollar amount, 999,999* means overflow)
20.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
20.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
20.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
20.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative*** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
21.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Savings Bond Interest)
21.2	12*	<b>SAVING BOND</b> (Positive dollar amount, 999,999* means overflow)
21.3	21	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
21.4	31*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)

## Exhibit 2.3.35-8 (Cont. 7) (04-27-2008)

## Payee On-line Transcript

## Payee Summary Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
21.5	41	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
21.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
21.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
21.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
22.1	1	<b>Fixed Money Literal</b> (Identifies field to right as Dividends)
22.2	12*	<b>DIVIDENDS</b> (Positive dollar amount, 999,999* means overflow)
22.3	21	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
22.4	31*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
22.5	41	<b>Variable money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
22.6	51*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
22.7	61	<b>Variable Money Literal</b> (Identifies field to right by Money Type, blank if field to right not used)
22.8	71*	<b>DOLLAR AMOUNT</b> (Positive or negative** dollar amount, 999,999* means overflow -99,999* means negative overflow. May be blank if position not needed for amount)
23.1	1	<b>Variable Literal</b> (Indicates <b>TOO MANY AMOUNTS TO DISPLAY</b> literal when there are more than 22 variable amount types summarized in the profile—22 is the number of available slots—otherwise blank)
23.2	31	<b>Variable Literal</b> (Indicates presence of a Passport Document in Profile with literal <b>PASSPORT</b> —otherwise blank)
23.4	54	<b>Variable Literal</b> (Indicates presence of one or more Questionable W-4's in Profile with literal <b>??W4</b> —otherwise blank)
23.5	61	<b>Variable Literal</b> (Indicates Taxpayer, of requested SSN is Deceased with literal <b>TAXPAYER DECEASED</b> —otherwise blank)

**Exhibit 2.3.35-8 (Cont. 8) (04-27-2008)****Payee On-line Transcript****Payee Summary Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
24.1	60	<b>ALTERNATE TY MESSAGE</b> (This message will appear if a profile is available for a different TY) OTHER YEARS:RRRR SSSS TTTT UUUU VVVV WWWW XXXX YYYY ZZZZ

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Exhibit 2.3.35-10 (04-27-2008)

Payee On-line Transcript

Payee Summary Entice or Refusal Screen (Key Words)

1	2	3	4	5	6	7	8
1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRLNNNNNNNNNNVYYYYDD			vvvv	vvvvvvvvvvvv	N/C: vvvv	vvvv
2							
3	ALL DOCUMENTS FOR THIS SUMMARY HAVE KEY WORDS INDICATING NOMINEE INCOME, NON-						
4	INCOME AND/OR SYSTEM UNABLE TO ACCURATELY DETERMINE OWNERSHIP OF REQUESTED						
5	DOCUMENTS.						
6							
7							
8		ALL DATA IS CURRENT AS OF CYCLE vvvvvv		DOB vvvvvvvvvv			
9		P SSN: vvvvvvvvvvvv		DOD vvvvvvvv			
10		S SSN: vvvvvvvvvvvv		IMF RETURN STATUS:			
1		EIN: vvvvvvvvvvvv		vvvvvvvvvvvvvvvvvvvvvv			
2		EIN: vvvvvvvvvvvv		vvvvvvvvvvvvvvvvvvvvvv			
3	TOTAL NO. DOCS NNNN NO. SUMMARIZED NNNN			EIN: vvvvvvvvvvvv			
4							
5	YOU MAY WANT TO VIEW THE INDIVIDUAL DOCUMENTS AVAILABLE FOR THIS TIN AND TAX						
6	YEAR. IF YOUR REQUEST WAS FOR A SSN (AS OPPOSED TO AN EIN) YOU MAY WISH TO						
7	VIEW BOTH VALID AND INVALID SSN INDIVIDUAL DOCUMENTS EVEN IF YOUR INITIAL						
8	REQUEST WAS NOT FOR BOTH.						
9							
20	NOTE: TO GO TO INDIVIDUAL DOCUMENTS FOR THIS REQUEST, HIT ENTER AT CURSOR.						
1	TO MOVE ON TO A NEW REQUEST, CHANGE TIN, TIN TYPE/VALIDITY OR TAX YEAR.						
2	FOR FURTHER HELP, PLACE CURSOR IMMEDIATELY AFTER THE "L" AND HIT ENTER.						
3	** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWX XXXX YYYY ZZZZ **						
4	HIT ENTER TO GO TO IND DOCUMENTS OR SEE HANDBOOK FOR OTHER OPTIONS						
1	2	3	4	5	6	7	8
1234567890123456789012345678901234567890123456789012345678901234567890							

**Exhibit 2.3.35-10 (Cont. 1) (04-27-2008)****Payee On-line Transcript****Payee Summary Entice or Refusal Screen (Key Words)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (L causes the above screen response.)
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=TIN Type/Validity, YYYY=Tax Year, DD=Doc Code
1.4	47	<b>SSN EIN LITERAL</b>
1.5	52	<b>TIN</b> (The request TIN edited by system as an SSN or an EIN)
1.6	64	<b>Literal</b> (Labels following field as a Name Control)
1.7	69	<b>NAME CNTL</b> (The Name Control for this profile, may be from IRP or IMF)
1.8	75	<b>Variable Literal</b> (Designates source of preceding field—(IMF) or (IRP))
8.1	24	<b>Literal</b> (Labels next field as cycle when Payee Summary data base was last refreshed)
8.2	56	<b>DATA BASE UPDATE CYCLE</b> (Cycle Payee Summary data base last brought up to date)
8.3	68	<b>Literal</b> (Labels next field to right as Date of birth)
8.4	72	<b>DATE OF BIRTH</b> (MM-DD-YYYY if available from Social Security Administration)
9.1	41	<b>Literal</b> (Labels next Field to right as Primary SSN)
9.2	48	<b>PRIMARY SSN</b> (This field will be highlighted if it is the Requested TIN, it will be in normal video if it is a Primary TIN on the IMF related to the Requested TIN. Field will have a trailing asterisk if TIN is considered invalid on the IMF)
9.3	68	<b>Literal</b> (Labels next field to right as Date of death)
9.4	72	<b>DEATH DATE</b> (MM-YYYY if available from Social Security Administration)
10.1	41	<b>Literal</b> (Labels next Field to right as Secondary SSN)
10.2	48	<b>SECONDARY SSN</b> (This field will be highlighted if it is the Requested TIN, it will be in normal video if it is a Secondary TIN on the IMF related to the Requested TIN. Field will have a trailing asterisk if TIN is considered invalid on the IMF)
10.3	61	<b>Literal</b> (Labels information immediately below as IMF Return Status)

**Exhibit 2.3.35-10 (Cont. 2) (04-27-2008)****Payee On-line Transcript****Payee Summary Entice or Refusal Screen (Key Words)**

LINE	POSITION	DESCRIPTION AND VALIDITY
11.1	43	<b>Literal</b> (Labels next field to right as an EIN)
11.2	48	<b>EIN 1</b> (field will be highlighted if this is the requested TIN it will be in normal video if only related to the requested TIN)
11.3	61	<b>Variable Literal</b> (TYxxxx IS LATEST RETN or SEE PSSN FOR LYF or TP NOT ON IMF or TYxxxx FILED-DIFF N/C)
12.1	43	<b>Literal</b> (Labels next field to right as an EIN)
12.2	48	<b>EIN 2</b> (field if present is always related to the Requested TIN)
12.3	61	<b>Variable Literal</b> CRIM INVESTIGATION (on IMF account of requested or related TIN or blanks)
13.1	1	Literal (Labels next field to right as number of documents associated with the taxpayer)
	*	<b>Numeric fields *ed below may appear further to right because of leading zero suppression.</b>
13.2	16	<b>TOTAL DOCUMENT COUNT</b> (count of documents associated to the taxpayer)
13.3	21	<b>Literal</b> (Labels next field to right as number of documents associated to the taxpayer and summarized on this screen)
13.4	36	<b>SUMMARIZED DOCUMENT COUNT</b> (Number of Documents contributing to this Profile net of those associated to the taxpayer but excluded because of probable non-ownership of the income on account of reserved words in the entity lines i.e. NOMINEES/TRUSTEES etc.) (see Cont. (9))
13.5	43	<b>Literal</b> (Labels next field to right as an EIN)
13.6	48	<b>EIN 3</b> (field if present is always related to the Requested TIN)
23.1	2	<b>ALTERNATE TY MESSAGE</b> (This message will appear if a profile is available for a different TY) ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWX XXXX YYYY ZZZZ **
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen

**Exhibit 2.3.35-11 (04-27-2008)****Payee On-line Transcript****Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)**

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1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890

1 IRPTRLNNNNNNNNVYYYYDD vvvv vvvvvvvvvvvv N/C: vvvv vvvv 1
2 2 2
3 AMENDED OR CORRECTED DOCUMENT(S) PRESENT 3
4 4
5 5
6 6
7 7
8 ALL DATA IS CURRENT AS OF CYCLE vvvvvv DOB vvvvvvvvvv 8
9 P SSN: vvvvvvvvvvvv DOD vvvvvvv 9
10 S SSN: vvvvvvvvvvvv IMF RETURN STATUS: 10
1 EIN: vvvvvvvvvvvv vvvvvvvvvvvvvvvvvvvv 1
2 EIN: vvvvvvvvvvvv vvvvvvvvvvvvvvvvvvvv 2
3 TOTAL NO. DOCS NNNN NO. SUMMARIZED NNNN EIN: vvvvvvvvvvvv 3
4 4
5 YOU MAY WANT TO VIEW THE INDIVIDUAL DOCUMENTS AVAILABLE FOR THIS TIN AND TAX 5
6 YEAR. IF YOUR REQUEST WAS FOR A SSN (AS OPPOSED TO AN EIN) YOU MAY WISH TO 6
7 VIEW BOTH VALID AND INVALID SSN INDIVIDUAL DOCUMENTS EVEN IF YOUR INITIAL 7
8 REQUEST WAS NOT FOR BOTH. 8
9 9
20 NOTE: TO GO TO INDIVIDUAL DOCUMENTS FOR THIS REQUEST, HIT ENTER AT CURSOR. 20
1 TO MOVE ON TO A NEW REQUEST, CHANGE TIN, TIN TYPE/VALIDITY OR TAX YEAR. 1
2 FOR FURTHER HELP, PLACE CURSOR IMMEDIATELY AFTER THE "L" AND HIT ENTER. 2
3 ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWX XXXX YYYY ZZZZ ** 3
4 HIT ENTER TO GO TO IND DOCUMENTS OR SEE HANDBOOK FOR OTHER OPTIONS 4

1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890
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**Exhibit 2.3.35-11 (Cont. 1) (04-27-2008)****Payee On-line Transcript****Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (L causes the above screen response.)
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=TIN Type/Validity, YYYY=Tax Year, DD=Doc Code
1.4	47	<b>SSN EIN LITERAL</b>
1.5	52	<b>TIN</b> (The request TIN edited by system as an SSN or an EIN)
1.6	64	<b>Literal</b> (Labels following field as a Name Control)
1.7	69	<b>NAME CNTL</b> (The Name Control for this profile, may be from IRP or IMF)
1.8	75	<b>Variable Literal</b> (Designates source of preceding field—(IMF) or (IRP))
8.1	24	<b>Literal</b> (Labels next field as cycle when Payee Summary data base was last refreshed)
8.2	56	<b>DATA BASE UPDATE CYCLE</b> (Cycle Payee Summary data base last brought up to date)
8.3	68	<b>Literal</b> (Labels next field to right as Date of birth)
8.4	72	<b>DATE OF BIRTH</b> (MM-DD-YYYY if available from Social Security Administration)
9.1	41	<b>Literal</b> (Labels next Field to right as Primary SSN)
9.2	48	<b>PRIMARY SSN</b> (This field will be highlighted if it is the Requested TIN, it will be in normal video if it is a Primary TIN on the IMF related to the Requested TIN. Field will have a trailing asterisk if TIN is considered invalid on the IMF)
9.3	68	<b>Literal</b> (Labels next field to right as Date of death)
9.4	72	<b>DEATH DATE</b> (MM-YYYY if available from Social Security Administration)
10.3	61	<b>Literal</b> (Labels information immediately below as IMF Return Status)
11.1	43	<b>Literal</b> (Labels next field to right as an EIN)
11.2	48	<b>EIN 1</b>
11.3	61	<b>Variable Literal</b> (TYxxxx IS LATEST RETN or SEE PSSN FOR LYF or TP NOT ON IMF or TYxxxx FILED-DIFF N/C)
12.1	43	<b>Literal</b> (Labels next field to right as an EIN)

**Exhibit 2.3.35-11 (Cont. 2) (04-27-2008)****Payee On-line Transcript****Payee Summary Entice or Refusal Screen (Amended/Corrected Documents)**

LINE	POSITION	DESCRIPTION AND VALIDITY
12.2	48	<b>EIN 2</b> (field if present is always related to the Requested TIN)
12.3	61	<b>Variable Literal</b> CRIM INVESTIGATION (on IMF account of requested or related TIN or blanks)
13.1	1	<b>Literal</b> (Labels next field to right as number of documents associated with the taxpayer)
	*	<b>Numeric fields *ed below may appear further to right because of leading zero suppression.</b>
13.2	16	<b>TOTAL DOCUMENT COUNT</b> (count of documents associated to the taxpayer)
13.3	21	<b>Literal</b> (Labels next field to right as number of documents associated to the taxpayer and summarized on this screen)
13.4	36	<b>SUMMARIZED DOCUMENT COUNT</b> (Number of Documents contributing to this Profile net of those associated to the taxpayer but excluded because of probable non-ownership of the income on account of reserved words in the entity lines i.e. NOMINEES/TRUSTEES etc.) (see Cont. (9))
13.5	43	<b>Literal</b> (Labels next field to right as an EIN)
13.6	48	<b>EIN 3</b> (field if present is always related to the Requested TIN)
23.1	2	<b>ALTERNATE TY MESSAGE</b> (This message will appear if a Profile is available for a different TY) ** OTHER TAX YEARS AVAILABLE: RRRR SSSS TTTT UUUU VVVV WWWX XXXX YYYY ZZZZ **
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen

**Exhibit 2.3.35-12 (05-03-2011)****Payee online Transcript  
Document Overview Screen**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	IRPTRNNNNNNNNNNVYYYY00								1
2	**TTTTT ON LINE PAYEE OVERVIEW** TIN- . . . . . TIN TYPE AND VALIDITY- .								2
3	DC FORM PGS AMOUNT DC FORM PGS AMOUNT DC FORM PGS								3
4	02 1042-S NNNN N,NNN,NNN	73	1099-CAP NNNN N,NNN,NNN	13	FBAR NNNN				4
5	21 W-2 NNNN N,NNN,NNN	75	1099-S NNNN N,NNN,NNN	15	PASSPORT NNNN				5
6	25 3921 NNNN N,NNN,NNN	78	1098-C NNNN N,NNN,NNN	16	GREENCRD NNNN				6
7	26 3922 NNNN N,NNN,NNN	79	1099-B NNNN N,NNN,NNN	30	SIIR NNNN				7
8	27 vvvvvvvv NNNN N,NNN,NNN	80	1099-A NNNN N,NNN,NNN	33	SCIR NNNN				8
9	28 5498-IRA NNNN N,NNN,NNN	81	1098 NNNN N,NNN,NNN	34	SWIR NNNN				9
10	31 1099-Q NNNN N,NNN,NNN	82	SSA-1099 NNNN N,NNN,NNN	35	SSSTIR NNNN				10
1	32 W-2G NNNN N,NNN,NNN	83	1098-T NNNN N,NNN,NNN	42	W-4 NNNN				1
2	41 8288-A NNNN N,NNN,NNN	84	1098-E NNNN N,NNN,NNN						2
3	44 8935 NNNN N,NNN,NNN	85	1099-C NNNN N,NNN,NNN		WITHHOLDING				3
4	46 8805 NNNN N,NNN,NNN	86	1099-G NNNN N,NNN,NNN		(W-2)				4
5	59 8596 NNNN N,NNN,NNN	89	CTR NNNN N,NNN,NNN		N,NNN,NNN				5
6	61 CASINOTR NNNN N,NNN,NNN	91	1099-DIV NNNN N,NNN,NNN						6
7	63 CMIR NNNN N,NNN,NNN	92	1099-INT NNNN N,NNN,NNN		WITHHOLDING				7
8	64 8300 NNNN N,NNN,NNN	93	1099-LTC NNNN N,NNN,NNN		(OTHER THAN W-2)				8
9	65 K-1 1065 NNNN N,NNN,NNN	94	vvvvvvvv NNNN N,NNN,NNN		N,NNN,NNN				9
20	66 K-1 1041 NNNN N,NNN,NNN	95	1099-MISC NNNN N,NNN,NNN						20
1	67 K-1 1120S NNNN N,NNN,NNN	96	1099-OID NNNN N,NNN,NNN						1
2	71 1099-H NNNN N,NNN,NNN	97	1099-PATR NNNN N,NNN,NNN		TOTAL PAGES				2
3	72 5498-SA NNNN N,NNN,NNN	98	1099-R NNNN N,NNN,NNN		NNNN				3
4									4
	1234567890123456789012345678901234567890123456789012345678901234567890								



**Exhibit 2.3.35-12 (Cont. 1) (05-03-2011)****Payee online Transcript  
Document Overview Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "E", "R", "O", "C", "S" or "H"—This screen displays "N" as the default)
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code
2.1	29	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
3.1	33	<b>REQUEST TIN</b> (Always returned just as input when appearing in this profile)
3.2	67	<b>REQUEST TIN TYPE AND VALIDITY</b> (Always returned just as input when appearing in this profile)
4.1 thru 23.1	15	<b>PAGE COUNTS</b> Number of documents of specified type. **** if> 9999.
4.2 thru 23.2	21	<b>ABSOLUTE DOLLAR AMOUNTS</b> Accrued from largest absolute dollar figure found in each document of specified type. * filled if> 9,999,999
4.3 thru 23.3	46	<b>PAGE COUNTS</b> Number of documents of specified type. **** if> 9999.
4.4 thru 23.4	52	<b>ABSOLUTE DOLLAR AMOUNTS</b> Accrued from largest absolute dollar figure found in each document of specified type. * filled if> 9,999,999.
4.5 thru 11.5	76	<b>PAGE COUNTS</b> Number of documents of specified type. **** if > 9999.
8.1	5	<b>DOC CODE 27 LITERAL</b> Possibilities are: 5498-SA ( <b>present - 2015</b> ) 5498-MSA ( <b>present - 2015</b> )
15.5	68	<b>WITHHOLDING W2</b> — Quick view of Total W2 tax withholding.
19.1	36	<b>DOC CODE 94 LITERAL</b> Possibilities are: 1099-SA( <b>present - 2015</b> ) 1099-MSA ( <b>present - 2015</b> )
19.5	68	<b>WITHHOLDING NON W2</b> — Quick view of Total non W2 tax withholding.
23.5	71	<b>TOTAL PAGE COUNT</b> Total number of documents of all types. **** if> 9999.
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen

**Document Display Screen: 1042-S (DOC CODE 02)**

Form 1042-S: Foreign Person's U.S. Source Income Subject to Withholding

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1187.

## Exhibit 2.3.35-13 (Cont. 1) (12-01-2014)

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1042-S this can only be 02(1042-S) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of— the individual document display **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1042-S in the case of a 1042-S	N/A
3.2	41	<b>RECEIVED DATE</b> MM-DD-YYYY, actual date IRS received form.	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A

**Exhibit 2.3.35-13 (Cont. 2) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
4.4	78	<b>ESCROW</b> Tax not deposited under escrow procedure Y or N	Check box
5.1	2	<b>RECIPIENT NAME LINE 1</b>	Box 13
5.2	49	<b>CHPT (CHAPTER)</b> 3....Form was filed Chapter 3 (box 3 check box was checked) 4....Form was filed Chapter 4 (box 4 check box was checked)	Check box on Form
5.3	59	<b>EXPT-CD (EXEMPTION CODE)</b> 01 Effectively connected income 02 Exempt under IRC (other than portfolio interest) 03 Income is not from U. S. Sources 04 Exempt under tax treaty 05 Portfolio interest except under IRC 06 QI that assumes primary withholding responsibility 07 WFP or WFT 08 U. S. Branch treated as a U.S. person 09 Territory FI treated as U.S.Person 10 QI represents that income is exempt 11 QSL that assumes primary withholding responsibility 12 Payee subjected to Chapter 4 withholding	Box 3a
5.4	71	<b>TAX-RATE</b>	Box 3b
6.1	2	<b>RECIPIENT NAME LINE 2</b>	Box 13
6.2	52	<b>RC-GIIN (RECIPIENT GLOBAL INTERMEDIARY IDENTIFICATION NUMBER)</b> Global International ID Number is an ID assigned to a Foreign Financial Institution (FFI)	Box 13h

**Exhibit 2.3.35-13 (Cont. 3) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>	<b>PAPER FORM REFERENCE</b>
6.3	78	<b>M-IND (MATCHED INDICATOR)</b> 00.... Unmatched (credit was not paid) 01.... Matched (credit was paid) b/b/ .Null (the credit does not pertain to this document at this time)	IRS Generated (present-2016)
7.1	2	<b>RECIPIENT NAME LINE 3</b>	Box 13
7.2	56 53	<b>UNIQUE FORM IDENTIFIER</b> Number – can have . <b>RECIPIENT STATUS CODE</b> Possibilities are: 01 = Individual 02 = Corporation 03 = Partnership other than Withholding Foreign Partnership 04 = Withholding Foreign Partnership or Withholding Foreign Trust 05 = Trust 06 = Government or International Organization 07 = Tax-exempt Organization (IRC Section 501(a)) 08 = Private Foundation 09 = Artist or Athlete 10 = Estate 11 = U. S. Branch Treated as U.S. Person 12 = Qualified Intermediary 13 = Private Arrangement Intermediary-Withholding Rate Pool 14 = Private Arrangement Intermediary-Withholding Rate Pool-Exempt Org 15 = Qualified Intermediary Withholding Rate Pool 16 = Qualified Intermediary Withholding Rate Pool-Exempt Organizations 17 = Authorized Foreign Agent 18 = Public Pension Fund 20 = Unknown Recipient N/A (if indicator improperly set)	Top of Form N/A (2016-2015)
7.3	67	<b>AMENDMENT NUMBER</b> 1...SSN/ITIN 2...EIN 3...QI/WP/WT-EI5 4...TIN required, but not provided (present-2015)	No box – input field on top of form Box 14
8.1	21	<b>RECIPIENT ADDRESS 1</b>	Box 13
8.2	51	<b>B-DATE (BIRTH DATE)</b> RECIPIENT BIRTHDAY	Box 13l
8.3	69	<b>RC-CH3 (RECIPIENT CHAPTER THREE)</b>	Box 13f
8.4	77	<b>RC-CH4 (RECIPIENT CHAPTER FOUR)</b>	Box 13g

**Exhibit 2.3.35-13 (Cont. 4) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.5		<b>LOB (Limitations on Benefits)</b> 1...Individual 2...Government – contracting state/political subdivision/ local 3...Tax exempt pension trust/Pension fund 4...Tax exempt/Charitable organization 5...Publicly-traded corporation 6...Subsidiary of publicly-traded corporation 7...Company that meets the ownership and base erosion test 8...Company that meets the derivative benefits test 9...Company with an item of income that meets the active trade or business test 10...Discretionary determination 11...Blank no LOB code entered	Box 13j
9.1	21	<b>RECIPIENT ADDRESS 2</b>	Box 13
9.2	47	<b>RETURN TYPE INDICATOR</b> Possibilities: ORIGINAL AMENDED	Top of Form
9.3	62	<b>PRBR (PRO RATE BASIS REPORTING)</b> Possibilities: 0 Not checked 1 Checked	Box 15

## Exhibit 2.3.35-13 (Cont. 5) (12-01-2014)

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
9.4	71	<b>INC (INCOME CODE) Possibilities:</b> 01 = Interest Paid by a U. S. Obligor/General 02 = Interest on Real Property Mortgages 03 = Interest Paid to Controlling Foreign Corporations 04 = Interest Paid by Foreign Corporations 05 = Interest of Tax Free Covenant Bonds 06 = Dividends Paid by U.S. Corporations-General 07 = Dividends Subject to Direct Dividends Rate 08 = Dividends Paid by Foreign Corporations 09 = Capital Gains 10 = Industrial Royalties 11 = Motion Picture or Television Copyright Royalties 12 = Other Royalties (e.g., copyright, recording, publishing) 13 = Real-Property Income and Natural Resource Royalties 14 = Pensions, Annuities, Alimony and/or Insurance Premiums 15 = Scholarship or Fellowship Grants 16 = Compensation for Independent Personal Services 17 = Compensation for Dependent Personal Services 18 = Compensation for Teaching 19 = Compensation During Studying and Training 20 = Earnings as an Artist or Athlete 21 = Social Security Benefits 22 = Railroad Retirement (Tier 1) Benefits 23 = Railroad Retirement (Tier 2) Benefits 24 = Real Estate Investment Trust (REIT distributions of capital gains) 25 = Trust Distributions Subject to IRC Section 1445 26 = Unsevered Growing Crops and Timber Distributions by a Trust Subject to IRC Section 1445 27 = Publicly Traded Partnership Distributions Subject to IRC Section 1446 28 = Gambling Winnings 29 = Deposit Interest 30 = Original Issue Discount (OID) 31 = Short Term OID 32 = Notional Principle Contracting Income 33 = Substitute Payment - Interest 34 = Substitute Payment - Dividend 35 = Substitute Payment - Other 36 = Capital Gains Distribution 50 = Other Income N/A (if indicator improperly set)	Box 1

**Exhibit 2.3.35-13 (Cont. 6) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
10.1	18	<b>RECIPIENT CITY</b>	Box 13
10.2	52	<b>IFLW-CH3</b> INTERMEDIARY FLOW THRU CHAPTER 3 STATUS CODE	Box 15b
10.3	59	<b>IFLW-CH4</b> INTERMEDIARY FLOW THRU CHAPTER 4 STATUS CODE	Box 15c
10.4	69	<b>WA-CH3</b> WITHHOLDING AGENT CHAPTER 3 STATUS CODE	Box 12b
10.5	76	<b>WA-CH4</b> WITHHOLDING AGENT CHAPTER 4 STATUS CODE	Box 12c
11.1	6	<b>RECIPIENT STATE CODE</b>	Box 13
11.2	13	<b>RECIPIENT PROVINCE CODE</b> (Canadian) Possibilities: AB - Alberta BC - British Columbia LB - Labrador MB - Manitoba NB - New Brunswick NF - Newfoundland NS - Nova Scotia NT - Northwest Territories ON - Ontario PE - Prince Edward Island PQ - Quebec SK - Saskatchewan YK - Yukon Territory Blank – Country is not Canada	Box 13d
11.3	23	<b>RECIPIENT COUNTRY CODE</b> (Foreign) Possibilities:	Box 13d
		AE - Abu Dhabi AE - Dubai AE - United Arab Emirates AG - Algeria AJ - Azerbaijan AL - Albania AM - Armenia AN - Andorra AO - Angola	



**Exhibit 2.3.35-13 (Cont. 7) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		AQ - American Samoa AR - Argentina AS - Australia AT - Ashmore & Cartier Island AU - Austria AX - Anguilla AY - Antarctica BA - Bahrain BB - Barbados BC - Botswana BD - Bermuda BE - Belgium BF - Bahamas, The BG - Bangladesh BH - Belize BK - Bosnia-Herzegovina BL - Bolivia BM - Burma BN - Benin (Dahomey) BO - Belaris BP - Solomon Islands BQ - Navassa Island BR - Brazil BT - Bhutan BU - Bulgaria BV - Bouvet Island BX - Brunei BY - Burundi CA - Canada	

**Exhibit 2.3.35-13 (Cont. 8) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		CB - Cambodia (Kampuchea) CD - Chad CE - Sri Lanka CF - Congo (Brazzaville) CG - Zaire (Kinshasa) CH - China, Peoples Republic of (including, Inner Mongolia, Tibet and Manchuria) CI - Chile CJ - Cayman Islands CK - Cocos (Keeling) Island CM - Cameroon CN - Comoros CO - Colombia CQ - Northern Mariana Islands CR - Coral Sea Islands CS - Costa Rica CT - Central African Republic CU - Cuba CV - Cape Verde CW - Cook Island CY - Cyprus DA - Denmark DJ - Djibouti DO - Dominica DQ - Jarvis Island DX - Dominican Republic EC - Ecuador EG - Egypt EI - Ireland EK - Equatorial Guinea	

**Exhibit 2.3.35-13 (Cont. 9) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		EN - Estonia ER - Eritrea ES - El Salvador EU - Europa Island EZ - Czech Republic FG - French Guiana FI - Finland FJ - Fiji FK - Falkland Islands (Islas Malvinas) FM - Federal States of Micronesia FO - Faroe Islands FP - French Polynesia FQ - Baker Island FR - France FS - French Southern and Antarctic Lands GA - Gambia GB - Gabon GG - Georgia GH - Ghana GI - Gibraltar GJ - Grenada (Southern Grenadines) GK - Guernsey GL - Greenland GM - Germany GP - Guadeloupe GQ - Guam GR - Greece GT - Guatemala GV - Guinea	

**Exhibit 2.3.35-13 (Cont. 10) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		GY - Guyana HA - Haiti HK - Hong Kong HM - Heard Island and McDonald Islands HO - Honduras HQ - Howland Island HR - Croatia HU - Hungary IC - Iceland ID - Indonesia (including Bali, Belitung, Flores, Java, Moluccas, Sumatra, Timor) IM - Isle of Man IN - India IO - British Indian Ocean Territory IP - Clipperton Island IR - Iran IS - Israel IT - Italy IV - Cote d'Ivoire (Ivory Coast) IZ - Iraq JA - Japan JE - Jersey JM - Jamaica JN - Jan Mayen JO - Jordan JQ - Johnston Atoll KE - Kenya KG - Kyrgyzstan KN - Korea, Democratic Peoples Republic of (North) KQ - Kingman Reef	

**Exhibit 2.3.35-13 (Cont. 11) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		KR - Kiribati (Gilbert Island) KS - Korea, Republic of (South) KT - Christmas Island (Indian Ocean) KV - Kuwait KZ - Kazakhstan LA - Laos LE - Lebanon LG - Latvia LH - Lithuania LI - Liberia LO - Slovakia LQ - Palmyra Atoll LS - Liechtenstein LT - Lesotho LU - Luxembourg LY – Libya MA – Madagascar (Malagasy Republic) MB - Martinique MC - Macau MD - Moldova MF - Mayotte MG - Mongolia MH - Montserrat MI - Malawi MJ - Montenegro MK - Macedonia ML - Mali MN – Monaco MO - Morocco	

**Exhibit 2.3.35-13 (Cont. 12) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		MP - Mauritius	
		MQ - Midway Islands	
		MR - Mauritania	
		MT - Malta	
		MU - Oman	
		MV - Maldives	
		MX - Mexico	
		MY - Malaysia	
		MY - Sarawak	
		MZ - Mozambique	
		NC - New Caledonia	
		NE - Niue	
		NF - Norfolk Island	
		NG - Niger	
		NH - Vanuatu	
		NI - Nigeria	
		NL - Netherlands	
		NO - Norway	
		NP- Nepal	
		NR- Nauru	
		NS - Suriname	
		NT - Bonaire	
		NT - Curacao	
		NT - Netherlands Antilles	
		NU - Nicaragua	
		NZ - New Zealand	
		OC - Other Country	
		PA - Paraguay	
		PC - Pitcairn Island	

**Exhibit 2.3.35-13 (Cont. 13) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		PE - Peru PF - Paracel Islands PG - Spratly Islands PK - Pakistan PL - Poland PM - Panama PO - Portugal PP - Papua New Guinea PS - Palau, Republic of PU - Guinea-Bissau QA - Qatar (Katar) RE - Reunion RI - Serbia RO - Romania RP - Philippines RQ - Puerto Rico RS - Kurile Islands RS - Russia RW - Rwanda SA - Saudi Arabia SB - St. Pierre and Miquelon SC - St. Kitts (St. Christopher and Nevis) SE - Seychelles SF - South Africa SG - Senegal SH - St. Helena (Ascension Island and Tristan de Cunha Island Group) SI - Slovenia SL - Sierra Leone SM - San Marino	

**Exhibit 2.3.35-13 (Cont. 14) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		SN - Singapore SO - Somalia SP - Balearic Islands (Mallorca, etc.) SP - Canary Islands SP - Spain ST - St. Lucia SU - Sudan SV - Svalbard (Spitsbergen) SW - Sweden SX - South Georgia and the South Sandwich Islands SY - Syria SZ - Switzerland TC - Dubai TC - United Arab Emirates TD - Trinidad and Tobago TE - Tromelin Island TH - Thailand TI - Tajikistan TK - Turks and Caicos Islands TL - Tokelau TN - Tonga TO - Togo TP - Sao Tome and Principe TS - Tunisia TT - East Timor TU - Turkey TV - Tuvalu TW - Taiwan TX - Turkmenistan TZ - Tanzania, United Republic of	



**Exhibit 2.3.35-13 (Cont. 15) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		UC - CURACAO UG - Uganda UK - Great Britain (United Kingdom) UK - Northern Ireland UK - United Kingdom (England, Wales, Scotland, Northern Ireland) UP - Ukraine UV - Burkina Faso (Upper Volta) UY - Uruguay UZ - Uzbekistan VC - St. Vincent and The Grenadines (Northern Grenadines) VC - Windward Island VE - Venezuela VI - Redonda VI - Tortola VI - Virgin Islands (British) VM - Vietnam VQ - Virgin Islands (US) VT - Vatican City WA - Namibia WE – West Bank WF - Wallis and Futuna WI - Western Sahara WQ - Wake Island WS - Western Samoa WZ - Swaziland WZ - Swaziland XZ - Azores YI - Yugoslavia	

**Exhibit 2.3.35-13 (Cont. 16) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
		YM - Yemen (Aden) ZA - Zambia ZI - Zimbabwe	
11.4	32	<b>RECIPIENT POSTAL CODE</b>	Box 13
11.5	55	<b>IFLW-US-TIN</b>	Box 15a
11.6	76	<b>SUBSEQ-YR</b>	Box 7c
12.1	20	<b>WITHHOLDING AGENT DATA</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
12.2	24	<b>WITHHOLDING AGENT TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNN not edited NNNNNNNNN (when we don't know)	Box 9
12.3	53	<b>INTERMEDIARY FLOW THRU GIIN</b>	Box 15e
13.1	30	<b>WITHHOLDING AGENT NAME LINE 1</b>	Box 10
13.2	60	<b>INTERMEDIARY FLOW THRU FOREIGN ID</b>	Box 15g
14.1	30	<b>WITHHOLDING AGENT NAME LINE 2</b>	Box 10
14.2	46	<b>INTERMEDIARY'S FLOW THROUGH ENTITY'S PROVINCE CODE</b> (Canadian)	Box 13f (present-2016)
14.3	56	<b>INTERMEDIARY'S FLOW THROUGH ENTITY'S COUNTRY CODE</b> (Foreign)	Box 13f (present-2016)
14.4	65	<b>INTERMEDIARY'S FLOW THROUGH ENTITY'S POSTAL CODE</b>	Box 16f
15.1	2	<b>WITHHOLDING AGENT NAME LINE 3</b>	Box 10
15.2	66	<b>WITHHOLDING AGENT GIIN</b>	Box 13
16.1	2	<b>WITHHOLDING AGENT STREET 1</b>	Box 10
16.2	58	<b>PAYER US TIN</b>	Box 21
17.1	2	<b>WITHHOLDING AGENT STREET 2</b>	Box 10
17.2	44	<b>PAYER NAME LINE 1</b> Will be truncated to 37 bytes long, instead of 40 bytes.	Box 21
18.1	2	<b>WITHHOLDING AGENT CITY</b>	Box 10
18.2	68	<b>PAYER STATE TAX NUMBER</b>	Box 23
19.1	6	<b>WITHHOLDING AGENT STATE CODE</b>	Box 10

**Exhibit 2.3.35-13 (Cont. 17) (12-01-2014)**

Payee online Transcript

Document Display Screen: 1042-S (DOC CODE 02)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
19.2	13	<b>WITHHOLDING AGENT PROVINCE CODE</b> (Canadian) See <b>RECIPIENT PROVINCE CODE</b> (11.2) for the table.	Box 10
19.3	23	<b>WITHHOLDING AGENT COUNTRY CODE</b> (Foreign) See <b>RECIPIENT COUNTRY CODE</b> (11.3) for the table.	Box 10
19.4	32	<b>WITHHOLDING AGENT POSTAL CODE</b>	Box 10
19.5		<b>PAYER GIIN</b>	Box 16c
19.6		<b>PAYER STATE CODE</b>	Box 24
20.1	7	<b>RECIPIENT COUNTRY CODE FOR TAX PURPOSES</b> See <b>RECIPIENT COUNTRY CODE</b> (11.3) for the table.	Box 14d (present-2016)
20.2	18	<b>RECIPIENT FOREIGN TAX IDENTIFYING NUMBER</b>	Box 13i
20.3	55	<b>RECIPIENT STATE TAX NUMBER )</b>	Box 17b
20.4	71	<b>Payer Chapter 3 Status Code</b>	Box 16d
20.5	78	<b>Payer Chapter 4 Status Code</b>	Box 16e
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1042-S these are elements 21.1, 21.2, 22.1, 22.2, 23.1 and 23.2

General:

These items consist of a 10 position literal beginning position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1187.

Possible literal for a 1042-S are:

**Exhibit 2.3.35-13 (Cont. 18) (12-01-2014)****Payee online Transcript****Document Display Screen: 1042-S (DOC CODE 02)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
FED TAX WH	U.S. Federal Tax Withheld	Box 7
GROSS INC	Gross Income	Box 2
WHHG ALLOW	Withholding Allowance	Box 5 (present-2016)
NET INCOME	Net Income	Box 6 (present-2016)
AMT RMBRSD	Overwithheld tax repaid to recipient pursuant to adjustment procedures	Box 9 (2018) Box 11 (present-2016)
ST IN TXWH	State Income Tax Withheld	Box 21 (present-2016)
WHHG AGENT	Withholding Agent	Box 8
WHHGCREDIT	Total Withholding Credit (combine boxes 7a, 8, and 9)	Box 10 (2018)
TXASSUBYWA	Tax paid by withholding agent (amounts not withheld) Tax Assumed by W/H Agent Now named Tax Paid by W/H Agent	Box 11(2018) Box 9 (present-2016)
LOB	Limitations on Benefits	Box 13j (present-2016)

**Document Display Screen: 1098-F (Doc Code 03)**

Form 1098-F: Fines, Penalties, and Other Amounts

[illegible]

**Figure 2.3.35-23**

**Exhibit 2.3.35-14 (Cont. 1) (10-01-2019)**

Payee online Transcript

Document Display Screen: 1098-F (Doc Code 03)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1.1	1	<b>COMMAND CD</b>	
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>NOTE:</b> Errors are treated as if you had entered the default.	
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)	
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered	
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered	
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the requested DOC CODE (03) you entered.	
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display	
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of— the individual document display **** if> 9999	
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1098-F	
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	
4.1	20	<b>FILER ENTITY DATA</b>	
5.1	2	<b>FILER ENTITY LINE 1</b>	
5.2	66	<b>PYR'S SUBMISSION DLN</b>	
6.1	2	<b>FILER ENTITY LINE 2</b>	

## Exhibit 2.3.35-14 (Cont. 2) (10-01-2019)

Payee online Transcript

Document Display Screen: 1098-F (Doc Code 03)

LINE	POSITION	DESCRIPTION AND VALIDITY	
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	
7.1	2	<b>FILER ENTITY LINE 3</b>	
7.2	58	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word <b>TAPE</b> means any kind of magnetic media)	
8.1	2	<b>FILER ENTITY LINE 4</b>	
8.2	69	<b>DATE OF ORDER/AGREEMENT</b>	BOX 5
9.1	9,17	<b>FILER ENTITY LINE 5</b>	
9.2	50	<b>COURT OR ENTITY:LITERAL:</b>	
10.1	14	<b>CASE NUMBER</b> case number associated with the court order	BOX 7
10.2	44	<b>COURT OR ENTITY DATA</b> Name of the court that entered the order or approved the agreement.	BOX 6
11.1	20	<b>PAYER ENTITY DATA</b>	
11.2	47	<b>CASE NUMBER:LITERAL</b>	
12.1	2	<b>PAYER ENTITY LINE 1</b> This literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element).	
12.2	44	<b>CASE NUMBER</b> The case number associated with the court order or agreement	
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line— often it is a street address.	
13.2	47	<b>CASE NAME OR NAMES OF PARTIES LITERAL</b>	
14.1	2	<b>PAYER ENTITY LINE 3</b> In this case— of the PASSPORT issuer. Sometimes this is a CITY/STATE/ZIP line—often it is blank	
14.2	44	<b>CASE NAME OR NAMES OF PARTIES DATA</b>	BOX 8

**Exhibit 2.3.35-14 (Cont. 3) (10-01-2019)**

Payee online Transcript

Document Display Screen: 1098-F (Doc Code 03)

LINE	POSITION	DESCRIPTION AND VALIDITY	
15.1	2	<b>PAYER ENTITY LINE 4</b> In this case— of the PASSPORT issuer. Sometimes this is a CITY/STATE/ZIP line—often it is blank	
15.2	53	<b>CODE(S):</b> Possibilities: A-Multiple payments B-Multiple payers/defendants C-Multiple payees D-Property required to be acquired, constructed, or transferred under the court order or agreement E-Payment to third party other than government or governmental entity F-Paid in full as of time of filing G-No payment received as of time of filing H-Deferred prosecution agreement	BOX 9
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	

Literal	Meanings	Paper Form Reference
AMTREQPAID	Total amount required to be paid	BOX 1
RESTREMAMT	Restitution/Remediation amount	BOX 3
COMPLNCAMT	Compliance amount	BOX 4
AMTVIOLATN	Amount to be paid for violation or potential violation	BOX 2



**Document Display Screen: 1099-K (Doc Code 10)**

DOCUMENT DISPLAY OF 1099-K DOC CD 10

**Figure 2.3.35-24**

**Exhibit 2.3.35-15 (Cont. 1) (10-03-2011)**

Payee online Transcript

Document Display Screen: 1099-K (Doc Code 10)

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>NOTE:</b> Errors are treated as if you had entered the default.
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered.
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of— the individual document display **** if> 9999
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-K
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN

**Exhibit 2.3.35-15 (Cont. 2) (10-03-2011)****Payee online Transcript****Document Display Screen: 1099-K (Doc Code 10)**

LINE	POSITION	DESCRIPTION AND VALIDITY
5.1	2	<b>PAYEE ENTITY LINE 1</b>
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line— often it is a street address
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line
7.2	61	<b>SUBMITTED TO IRS</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line— often it contains the State and 9 digit ZIP with appropriate literal
8.2	43	<b>SECOND NOTICE INDICATOR</b>
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line— often it is blank
9.2	43	<b>PSE-EPF INDICATOR</b> 1 = FILER IS PYMT SETTLEMENT ENTITY 2 = FILER IS ELECTRONIC PYMT FACILITATOR
10.1	16	<b>ACCOUNT NUMBER</b>
10.2	60	<b>TRANSACTIONS</b> 1 = Transactions are Payment Card 2 = Transactions are Third Party Network
11.1	19	<b>PAYER ENTITY DATA</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)
11.2	65	<b>NUMBER OF PAYMENT TRANS</b>
12.1	2	<b>PAYER ENTITY LINE 1</b>
13.1	1	<b>PAYER ENTITY LITERAL</b> This literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element).
14.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line— often it is a street address.

**Exhibit 2.3.35-15 (Cont. 3) (10-03-2011)****Payee online Transcript****Document Display Screen: 1099-K (Doc Code 10)**

LINE	POSITION	DESCRIPTION AND VALIDITY
15.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address— often it is a CITY/STATE/ZIP line
16.1	11	<b>MCC Code 1</b>
17.1	11	<b>MCC Code 2</b>
18.1	11	<b>MCC Code 3</b>
19.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
20.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
21.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
22.1	2	<b>MONEY TYPE AND AMOUNT</b>
22.3	55	<b>Card not Present Transactions</b>
23.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b> for this screen

Literal	Meanings	Paper Form Reference
FED TAX WH	Federal Income Tax Withheld	Box 4
GAMC&TN	Gross Amount of Merchant Card/Third Party Network Transactions	Box 1a Box 1
JAN PMT	January Payments	Box 5a
FEB PMT	February Payments	Box5b
MAR PMT	March Payments	Box5c
APRIL PMT	April Payments	Box5d
MAY PMT	May Payments	Box5e
JUNE PMT	June Payments	Box5f
JULY PMT	July Payments	Box5g
AUGUST PMT	August Payments	Box5h
SEPT PMT	September Payments	Box5i
OCT PMT	October Payments	Box5j
NOV PMT	November Payments	Box5k
DEC PMT	December Payments	Box5l
CARDNTPRES	Card not Present Transactions	Box1b

**Document Display Screen: FBAR (DOC CODE 13)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<p><b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.</p> <p><b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN)</p> <p><b>NOTE:</b> Errors are treated as if you had entered the default.</p>	N/A
1.3	7	<p><b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desire).</p>	N/A

**Exhibit 2.3.35-16 (Cont. 1) (04-27-2008)**

Payee online Transcript

Document Display Screen: FBAR (DOC CODE 13)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a FBAR this can only be 13 (FBAR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> FBAR in the case of FBAR	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	Box 30
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field

**Exhibit 2.3.35-16 (Cont. 2) (04-27-2008)**

Payee online Transcript

Document Display Screen: FBAR (DOC CODE 13)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>SEQUENCE/TOTAL OF RECORDS</b> This field contains the sequence of the IRMF record and the total number of IRMF records generated from a CBRS record.	Generated by Currency and Banking Retrieval System (CBRS)
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address or City, State and ZIP code box
7.2	2	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	1	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's Street address or Recipient's City, State and ZIP code box
8.2	62	<b>PAYEE'S ENTITY</b> Which entity is Payee? Possibilities: FILER JOINT FINANCIAL INTEREST	Generated by Currency and Banking Retrieval System (CBRS)
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Recipient's Street address or City, State and ZIP code box
9.2	62	<b>NUMBER/TOTAL OF DOCUMENTS</b>	Generated by Currency and Banking Retrieval System (CBRS) database

**Exhibit 2.3.35-16 (Cont. 3) (04-27-2008)**

Payee online Transcript

Document Display Screen: FBAR (DOC CODE 13)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
10.1	17	<b>DOCUMENT NUMBER</b> assigned by payer—will say N/A if blanks present	Document number box
10.2	78	<b>ARE THESE ACCOUNTS JOINTLY OWNED?</b> (CHECKBOX) Possibilities: YES NO Blank (neither box checked) N/A - if indicator improperly set.	Box 14
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.	IRS Generated Field
11.4	61	<b>TYPE OF ACCOUNT</b> Possibilities: BANK SECURITIES OTHER	Box 21
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
12.2	60	<b>MAX VALUE ACCOUNT</b> Maximum value of account Possibilities: UNDER \$10,000 \$10,000 - \$99,999 \$100,000 - \$1,000,000 OVER \$1,000,000 Left blank if indicator improperly set	Box 22
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A



**Exhibit 2.3.35-16 (Cont. 4) (04-27-2008)**

Payee online Transcript

Document Display Screen: FBAR (DOC CODE 13)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
13.3	78	<b>COUNTRY CODE</b> Two digits country code in which account is held. To see a list of Country Code, Exhibit 2.3.35-13 Line 11.3.	Box 25
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
16.1	41	<b>NAME OF FINANCIAL INSTITUTION</b> Whatever is present except blanks will cause N/A to display	Box 25
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Document Display Screen: PASSPORT (DOC CODE 15)**

Form DS-11: Application for a US Passport

[illegible]

## Exhibit 2.3.35-17 (Cont. 1) (12-01-2014)

Payee online Transcript

Document Display Screen: PASSPORT (DOC CODE 15)

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a PASSPORT this can only be 15 (PASSPORT) or 00 (ALL TYPES)
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of— the individual document display **** if> 9999
3.1	17	<b>DOCUMENT TYPE LITERAL</b> PASSPORT in the case of a PASSPORT
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"'''
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN

**Exhibit 2.3.35-17 (Cont. 2) (12-01-2014)**

Payee online Transcript

Document Display Screen: PASSPORT (DOC CODE 15)

LINE	POSITION	DESCRIPTION AND VALIDITY
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN
5.1	2	<b>PAYEE ENTITY LINE 1</b>
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line— often it is a street address
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line— often it contains the State and 9 digit ZIP with appropriate literal
8.2	75	<b>PASSPORT INFORMATION PROCESSING CODE</b> assigned by issuer. Some meanings are: 0999 SSN present and valid, 2000 SSN missing with indication not required, 3999 SSN invalid, 4999 SSN blank, 6000 age of applicant under 22, 7000 age of applicant over 65, 7001 Date of Birth Year Position not reliable. N/A not set
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line— often it is blank
9.2	59	<b>PSE-EPF INDICATOR 1</b> = FILER IS PYMT SETTLEMENT ENTITY 2 = FILER IS ELECTRONIC PYMT FACILITATOR
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)

**Exhibit 2.3.35-17 (Cont. 3) (12-01-2014)****Payee online Transcript****Document Display Screen: PASSPORT (DOC CODE 15)**

LINE	POSITION	DESCRIPTION AND VALIDITY
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.
12.1	2	<b>PAYER ENTITY LINE 1</b> In this case—of the PASSPORT issuer
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> In this case—of the PASSPORT issuer. Sometimes this is a 2nd name line— often it is a street address. Starts in position 4 if TR Agent else 2.
14.1	2	<b>PAYER ENTITY LINE 3</b> In this case— of the PASSPORT issuer. Sometimes this is a street address— often it is a CITY/STATE/ZIP line
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank
15.2	54	<b>BIRTH PLACE</b>
15.3	76	<b>EMBASSY</b>
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen

**Document Display Screen: 1099-LS (DOC CODE 16)**

[illegible]

## Exhibit 2.3.35-18 (Cont. 1) (10-01-2018)

Payee online Transcript

Document Display Screen: 1099-LS (DOC CODE 16)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the requested DOC CODE you entered.	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-LS in the case of a 1099-LS	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A

**Exhibit 2.3.35-18 (Cont. 2) (10-01-2018)****Payee online Transcript****Document Display Screen: 1099-LS (DOC CODE 16)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
4.2	24	<b>EDITED TIN</b> the request TIN edited as an SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2 <sup>nd</sup> name line — often it is a street address.	
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address .	
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a city line — often it contains the State and 9 digit ZIP with appropriate literal.	
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal — often it is blank.	
9.2	46	<b>Issuer's Contact Name</b> The life insurance company's name.	



**Exhibit 2.3.35-18 (Cont. 3) (10-01-2018)**

Payee online Transcript

Document Display Screen: 1099-LS (DOC CODE 16)

LINE	POSITION	DESCRIPTION AND VALIDITY	
10.1	17	<b>Account NUMBER</b> Issuer assigns it — will say N/A if blanks present.	
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	
11.3	46	<b>POLICY NUMBER</b> Unique identifying number assigned to the life insurance contract.	
12.1	2	<b>PAYER ENTITY LINE 1</b> This is the name of the payer.	
12.2	58	<b>Date of Sale</b> Date of the reportable policy sale .	
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line — often it is a street address.	
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address.	
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP.	
17.1	2	<b>AMTPDRECIP Literal</b> Amount paid to Recipient	
17.2	15	<b>Money amount paid to Recipient</b> Total paid to recipient	
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	

**MONEY SECTION**

For 1099-LS this is the element 17.2

General:

This item consist of a 10 position literal beginning in position 15 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for 1099-LS :

**Exhibit 2.3.35-18 (Cont. 4) (10-01-2018)****Payee online Transcript****Document Display Screen: 1099-LS (DOC CODE 16)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
AMTPDRECIP	Amount paid to Recipient	Box 1

**Document Display Screen: W-2 (DOC CODE 21)**

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYYDDPPPP			*	(T	Y	Y	Y
2	TIN- 999999999 TIN TYPE AND VALIDITY- N			D	O	C	O	N
3	DOCUMENT TYPE: W-2 ON FILE DATE: MM-DD-YYYY			V	V	V	V	V
4	PAYEE ENTITY DATA: vvv vvvvvvvvvvvv --			v	v	v	v	v
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			P	Y	R	'	S
6	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			S	S	A	M	I
7	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			S	U	B	M	I
8	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			P	A	I	R	O
9	STATE: vv ZIP: NNNNN-NNNN			F	O	R	E	I
10	ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvvv			a	a	a	a	a
1	PAYER ENTITY DATA: vvv vvvvvvvvvvvvv			a	a	a	a	a
2	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			a	a	a	a	a
3	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			C	H	N	G	:
4	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			C	R	E	D	I
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv			S	T	A	T	U
6	TYPE OF EMPLOYMENT: aaaaaaaaaaaaaaaaaa			a	a	a	a	a
7	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
8	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
9	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
20	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
1	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
2	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
3	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns			v	v	v	v	v
4								
	1234567890123456789012345678901234567890123456789012345678901234567890							

Exhibit 2.3.35-19

**Exhibit 2.3.35-19 (Cont. 1) (12-01-2014)**

Payee online Transcript

Document Display Screen: W-2 (DOC CODE 21)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a W-2 this can only be 21 (W-2) or 00 (ALL TYPES).	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> W-2 in the case of a W-2.	N/A

## Exhibit 2.3.35-19 (Cont. 2) (12-01-2014)

Payee online Transcript

Document Display Screen: W-2 (DOC CODE 21)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately.	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNN TIN: NNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Box e
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Box f
6.2	66	<b>SSA MICROFILM NUMBER</b> Presence of zeroes or blanks will result in display of N/A.	SSA Generated Field
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Box f

**Exhibit 2.3.35-19 (Cont. 3) (12-01-2014)**

Payee online Transcript

Document Display Screen: W-2 (DOC CODE 21)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
7.2	58	<b>SUBMISSION AGENCY/MEDIA</b> Possibilities are: SSA ON: PAPER SSA ON: TAPE IRS DIRECTLY	N/A
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Box f
8.2	68	<b>PAYROLL REPORTING UNIT</b> (establishment code) presence of blanks or zeroes will display N/A	W-3 Box d
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Box f
9.2	59	<b>FOREIGN PAYER INDICATOR</b> Possibilities: ASSUMED NOT FOREIGN FOREIGN N/A (if indicator improperly set)	SSA Generated Field
10.1	18	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks or zeroes input	N/A
10.2	61	<b>THIRD PARTY SICK PAY INDICATOR</b> Possibilities: 0 1 " " Blank	• Box 13  Blank mean "no correction".
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

## Exhibit 2.3.35-19 (Cont. 4) (12-01-2014)

Payee online Transcript

Document Display Screen: W-2 (DOC CODE 21)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
11.4	63	<b>RETIREMENT PLAN INDICATOR-</b> Possibilities: 0 1 " " Blank	Box 13  Blank mean "no correction".
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Box c
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line or a street address — often blanks on W-2's. Starts in position 4 if TR Agent else 2.	Box c
13.3	52	<b>MONEY CHANGE SETTING</b> Possibilities: MEDICARE WGE AMENDED BY SSA SSA GENERATED FICA WAGES SSA GENERATED MDCR WAGES COMBINATION NOT SET N/A (if indicator improperly set)	SSA Generated Field  Note. Obsolete for TY2015 Original documents and Corrected documents January 2017 and later.
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address or a CITY/ STATE/ZIP line — often blank on W-2's.	Box c
14.2	57	<b>CREDIBILITY IND</b> Possibilities: CHILD<6 EXCESSIVE WAGE EARNINGS AFTER DEATH NOT SET N/A (if indicator improperly set)	SSA Generated Field

**Exhibit 2.3.35-19 (Cont. 5) (12-01-2014)**

Payee online Transcript

Document Display Screen: W-2 (DOC CODE 21)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Box c
15.2	68	<b>STATUTORY EMPLOYEE INDICATOR</b> Possibilities: 0 1 " " Blank	• Box 13  Blank mean "no correction".
		<b>W2 SUBMISSION TYPE</b> Possibilities: blank "C"	(TY2015)
		<b>Withholding Compliance SSN Validation Code</b> Possibilities: "S, P, V, E, C, 1, N, Z, U" S.....Validated by Single Select P.....Validated by Previously Reinstated Item V.....Correct SSN E.....Earnings After Death of W/E C.....Young Children's Earnings 1 .....Validated by Single Select and Name Search N.....Validated by Name Search Z.....Incorrect/Invalid SSN U.....Incomplete SSN	(TY2015)
16.1	22	<b>TYPE OF EMPLOYMENT</b> Possibilities: M = AGRICULTURAL P = HOUSEHOLD E = MILITARY Q = MEDICARE QUALIFIED GOVERNMENT EMPLOYEE R = RAILROAD Z = MIXED FICA AND MQGE F = FEDERAL (2017-2016) V = STATE/LOCAL—LIMIT LIABILITY A = ALL OTHERS N/A (if indicator improperly set)	SSA Generated Field
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section



**Exhibit 2.3.35-19 (Cont. 6) (12-01-2014)****Payee online Transcript****Document Display Screen: W-2 (DOC CODE 21)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
18.2	29	MONEY TYPE AND AMOUNT	See Money Section
18.3	56	MONEY TYPE AND AMOUNT	See Money Section
19.1	2	MONEY TYPE AND AMOUNT	See Money Section
19.2	29	MONEY TYPE AND AMOUNT	See Money Section
20.1	2	MONEY TYPE AND AMOUNT	See Money Section
20.2	29	MONEY TYPE AND AMOUNT	See Money Section
21.1	2	MONEY TYPE AND AMOUNT	See Money Section
21.2	29	MONEY TYPE AND AMOUNT	See Money Section
22.1	2	MONEY TYPE AND AMOUNT	See Money Section
22.2	29	MONEY TYPE AND AMOUNT	See Money Section
23.1	2	MONEY TYPE AND AMOUNT	See Money Section
23.2	29	MONEY TYPE AND AMOUNT	See Money Section
24.1	1	LEGAL DEFINER LIST for this screen	N/A

**MONEY SECTION**

For a W-2 these are elements 17.1, 17.2, 17.3, 18.1, 18.2, 18.3, 19.1, 19.2, 20.1, 20.2, 21.1, 21.2, 22.1, 22.2, 23.1 and 23.2

General:

These items consist of a 10 position literal beginning position 2, 29 or 56 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26, 53 or 80. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in SSA's publication MMREF-1.

Possible literal for a W-2 are:

**Exhibit 2.3.35-19 (Cont. 7) (12-01-2014)****Payee online Transcript****Document Display Screen: W-2 (DOC CODE 21)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
FED TAX WH	Federal income tax withheld	Box 2
WAGES	Wages, tips, other compensation	Box 1
ALLOC TIPS	Allocated tips	Box 8
SO SEC WH	Social Security tax withheld	Box 4
SO SEC WAG	Social Security wages	Box 3
SO SEC TIP	Social Security tips	Box 7
ADV EIC	Advance EIC payment	Box 9
DEF COMP	Elective deferrals (total of codes D,E,F,G,H)	• Box 12
MEDCARE WH	Medicare tax withheld	Box 6
MEDCARE WG	Medicare wages and tips	Box 5
DPEND CARE	Dependent care benefits	Box 10
PRVIOUS WG	Previously reported wages, tips, other compensation	W-2c only: Box 1 (Previously Reported column)
CODE R MED	Code "R" Employer's Contribution to Medical Savings Account	• Box 12
CODE S SMP	Code "S" Employee salary reduction contributions under a section 408(p) SIMPLE (not included in box 1)	• Box 12
CODE T ADP	Code "T" Expenses Incurred for Qualified Adoption	• Box 12
CODE V NSO	Code "V" Income from exercise of non-statutory stock options	Box 12
CODE Q COM	Code "Q" Nontaxable combat pay	Box 12
CODE W HSA	Code "W" Employer contributions to your Health Savings Account	Box 12
CODE Y DEF	Code "Y" Deferrals under a section 409A nonqualified deferred compensation plan	Box 12
CODE Z INC	Code "Z" Income under section 409A on a non-qualified deferred compensation plan	Box 12
CODE AA PL	Code "AA" Designated Roth Contributions under a Section 401(k) Plan	Box 12

**Exhibit 2.3.35-19 (Cont. 8) (12-01-2014)****Payee online Transcript****Document Display Screen: W-2 (DOC CODE 21)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
CODE BB PL	Code "BB" Designated Roth Contributions under a Section 403(b) Plan	Box 12
CODE DD HC	Code "DD" Cost of Employer-Sponsored Health Coverage	Box 12
CODE EE RC	Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan	Box 12
CODE FF	Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement	Box 12 (2017)
CODE GG	Code "GG" Income from Qualified Equity Grants Under Section 83(i)	Box 12 (2018)
CODE HH	Code "HH" Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year are being added.	Box 12 (2018)
CODE II	Code "II" Medicaid waiver payments excluded from gross income.	Box 12 (2024)

**Document Display Screen: 3921 (DOC CODE 25)**

Form 3921: Exercise of an Incentive Stock Option Under Section 422(b)

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNVYYYYDDPPPP		*	(T	Y	Y	Y	Y)
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 25 PAGE NNNN OF NNNN							
3	DOCUMENT TYPE: FORM 3921 ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							
4	TRANSFeree: vvv vvvvvvvvvvv -- vvv							
5	vv							
6	vv			TRN CNTL CD:	vvvvvvv	PYR	OFC CD:	vvvvv
7	vv			SUBMITTED TO:	IRS	aaaaaaaaaaaaaa		
8	vv							
9	STATE: vv ZIP: NNNNN-NNNN			DATE OPTION EXERCISED:	MM-DD-YYYY			
10				DATE OPTION GRANTED:	MM-DD-YYYY			
1	TRANSFEROR: vvv vvvvvvvvvvvvv			NUMBER OF SHARES:	nnnnnnnnnnnnnnn			
2	vv							
3	vv							
4	vv							
5	vv							
6	TRANSFERRED STOCK: vvv							
7	vvvvvvvvvv . \$nnn, nnn, nnns							
8	vvvvvvvvvv . \$nnn, nnn, nnns							
9								
20								
1								
2								
3								
4								
	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	NA
1.2	6	<p><b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.</p> <p><b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN)</p> <p><b>NOTE:</b> Errors are treated as if you had entered the default.</p>	N/A

## Exhibit 2.3.35-20 (Cont. 1) (05-03-2011)

Payee online Transcript

Document Display Screen: 3921 (DOC CODE 25)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 3921, this can only be 25 (3921) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 3921 in the case of a 3921	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMIS- SION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A

**Exhibit 2.3.35-20 (Cont. 2) (05-03-2011)****Payee online Transcript****Document Display Screen: 3921 (DOC CODE 25)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Transferee's name box
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Transferee's name box or Transfer-ee's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Transferee's Street address box or Transferee's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field

## Exhibit 2.3.35-20 (Cont. 3) (05-03-2011)

Payee online Transcript

Document Display Screen: 3921 (DOC CODE 25)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Transferee's City, state and ZIP code box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Transferee's City, state and ZIP code box
9.2	67	<b>DATE OPTION EXERCISED</b>	Box 2
10.1	65	<b>DATE OPTION GRANTED</b>	Box 1
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.	IRS Generated Field
11.4	62	<b>NUMBER OF SHARES TRANSFERRED</b>	Box 5
12.1	4	<b>PAYER ENTITY LINE 1</b> Name of the payer	Transferor's name, street address, city, state and Zip code box
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Transferor's name, street address, city, state and Zip code box

**Exhibit 2.3.35-20 (Cont. 4) (05-03-2011)****Payee online Transcript****Document Display Screen: 3921 (DOC CODE 25)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Transferor's name, street address, city, state and Zip code box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Transferor's name, street address, city, state and Zip code box
16.1	21	<b>STOCK TRANSFERRED DESCRIPTION</b>	Box 6
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 3921 these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 3921 are:

<u>Literals</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
EXRCSPRICE	Exercise price per share	Box 3
FMV EXR DT	Fair market value per share on exercise date	Box 4



**Document Display Screen: 3922 (DOC CODE 26)**

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNVYYYYDDPPPP * (TYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *							1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 26 PAGE NNNN OF NNNN							2
3	DOCUMENT TYPE: FORM 3922 ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvv							3
4	TRANSFEROR: vv vvvvvvvvv -- vv							4
5	vv							5
6	vv				TRN CNTL CD: vvvvvvv PYR OFC CD: vvvvv			6
7	vv				SUBMITTED TO: IRSaaaaaaaaaaaaaa			7
8	vv							8
9	STATE: vv ZIP: NNNNN-NNNN DATE OPTION EXERCISED: MM-DD-YYYY							9
10					DATE OPTION GRANTED: MM-DD-YYYY			10
1	CORPORATION: vv vvvvvvvvvvvvv NUMBER OF SHARES: nnnnnnnnnnnnnn							1
2	vv				DATE TITLE TRANSFERRED: MM-DD-YYYY			2
3	vv							3
4	vv							4
5	vv							5
6								6
7	vvvvvvvvvv . \$nnn , nn , nnns							7
8	vvvvvvvvvv . \$nnn , nn , nnns							8
9	vvvvvvvvvv . \$nnn , nn , nnns							9
20								20
1								1
2								2
3								3
4								4
	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	NA
1.2	6	<p><b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.  <b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN)  <b>NOTE:</b> Errors are treated as if you had entered the default.</p>	N/A

**Exhibit 2.3.35-21 (Cont. 1) (05-03-2011)****Payee online Transcript****Document Display Screen: 3922 (DOC CODE 26)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 3922, this can only be 26 (3922) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 3922 in the case of a 3922	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMIS- SION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A

## Exhibit 2.3.35-21 (Cont. 2) (05-03-2011)

Payee online Transcript

Document Display Screen: 3922 (DOC CODE 26)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Transferor's name box
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Transferor's name box or Transferor's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Transferor's Street address box or Transferor's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field

**Exhibit 2.3.35-21 (Cont. 3) (05-03-2011)****Payee online Transcript****Document Display Screen: 3922 (DOC CODE 26)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Transferor's City, state and ZIP code box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Transferor's City, state and ZIP code box
9.2	67	<b>DATE OPTION EXERCISED</b>	Box 2
10.1	65	<b>DATE OPTION GRANTED</b>	Box 1
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.	IRS Generated Field
11.4	62	<b>NUMBER OF SHARES TRANSFERRED</b>	Box 5
12.1	4	<b>PAYER ENTITY LINE 1</b> Name of the payer	Corporation's name, street address, city, state and Zip code box
12.2	68	<b>DATE TITLE TRANSFERRED</b>	Box 7
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Corporation's name, street address, city, state and Zip code box

**Exhibit 2.3.35-21 (Cont. 4) (05-03-2011)****Payee online Transcript****Document Display Screen: 3922 (DOC CODE 26)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Corporation's name, street address, city, state and Zip code box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Corporation's name, street address, city, state and Zip code box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 3922 these are elements 17.1, 18.1 and 19.1

General:

These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 3922 are:

<u><b>Literals</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
EXRCSPRICE	Exercise price per share	Box 5
FMV EXR DT	Fair market value per share on exercise date	Box 4
FMV GRNTDT	Fair market value per share on grant date	Box 3
EXRCPRDTRM	Exercise price per share determined as if the option was exercised on the date shown in box 1.	Box 8

**Document Display Screen: 5498-MSA or SA (DOC CODE 27)**

Form 5498-SA: HSA, Archer, or Medicare Advantage MSA Information

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-22 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 5498–MSA or SA (DOC CODE 27)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	NA
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going. <b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 5498–SA or 5498–MSA, this can only be 27 (5498–SA or 5498–MSA) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 5498–SA 5498–MSA	N/A

**Exhibit 2.3.35-22 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: 5498-MSA or SA (DOC CODE 27)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Participant's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Participant's name box or Participant's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field



## Exhibit 2.3.35-22 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: 5498-MSA or SA (DOC CODE 27)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Participant's Street address box or Participant's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Participant's City, state and ZIP code box
8.2	44	<b>MA MSA INDICATOR</b> Possibilities are: MA MSA BOX NOT CHECKED MA MSA BOX CHECKED	• Box 6 Bottom
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Participant's City, state and ZIP code box
9.2	44	<b>ARCHER MSA INDICATOR</b> Possibilities are: ARCHER MSA BOX NOT CHECKED ARCHER MSA BOX CHECKED	Box 6 Middle
10.1	18	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks present	Account number box
10.2	44	<b>HSA INDICATOR</b> Possibilities are: HSA BOX NOT CHECKED HSA BOX CHECKED	Box 6 Top
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-22 (Cont. 4) (05-01-2009)****Payee online Transcript****Document Display Screen: 5498-MSA or SA (DOC CODE 27)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	4	<b>PAYER ENTITY LINE 1</b> Name of the payer	Trustee's name, street address, city, state and Zip code box
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Trustee's name, street address, city, state and Zip code box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Trustee's name, street address, city, state and Zip code box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Trustee's name, street address, city, state and Zip code box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-22 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 5498–MSA or SA (DOC CODE 27)****MONEY SECTION**

For a 5498–SA or 5498–MSA these are elements 17.1, 18.1, 19.1, 20.1 and 21.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 5498–SA or 5498–MSA are:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
MSA CTB	• Employee or self-employed person's Archer MSA contributions made in Current Year and Future Year for Current Year (present to 2015)	Box 1
CRRENT CTB	Total contributions made in Current Year	Box 2
FUTURE CTB	• Total HSA or Archer MSA contributions made in Future Year for Current Year (present to 2015)	Box 3
RO MSA CTB	Rollover Contributions	Box 4
MSA FMV	• Fair market value of HSA, Archer MSA, or MA MSA	Box 5

**Document Display Screen: 5498 (DOC CODE 28)**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	<div style="border: 1px solid black; padding: 5px;">             IREPTRNNNNNNNNNNVVYYYYDDPPPPP *(Yyyyyy) IRMF ON LINE TRANSCRIPT SYSTEM *              TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN              DOCUMENT TYPE: 5498 ON FILE DATE: MM-DD-YYYy vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv              PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvv              vvv              vvv              vvv              STATE: vv ZIP: NNNNN-NNNN SEP CODE: vvvvvvvvvvv              ACCOUNT NUMBER: vvv              PAYER ENTITY DATA: vvv vvv              vvv              vvv              vvv              RMD FOR SUBSEQUENT YEAR: vvvvvvvvvvv              POSTPONE CONTRIB CODE: vvvvvvvvv              YR: YYYY REPYMT CD: vv FMV CD: VV              SPECIFIC ASSET TYPE=TYvv              vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns              vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns              vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns              vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns              vvvvvvvvvv..\$nnn,nnn,nnns              vvvvvvvvvv..\$nnn,nnn,nnns              vvvvvvvvvv..\$nnn,nnn,nnns           </div>								1
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3									3
4									4

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
is for **Official Use Only**

## Exhibit 2.3.35-23 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 5498 (DOC CODE 28)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 5498 this can only be 28 (5498) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 5498 in the case of a 5498	N/A

**Exhibit 2.3.35-23 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: 5498 (DOC CODE 28)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	40	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Participant's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Participant's name box or Participant's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-23 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: 5498 (DOC CODE 28)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Participant's Street address box or Participant's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Participant's City, state and ZIP code box
8.2	59	<b>IRA CODE</b> Possibilities are: NOT CHECKED CHECKED N/A (if indicator improperly set)	• Box 7
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Participant's City, state and ZIP code box
9.2	59	<b>SEP CODE</b> Possibilities are: NOT CHECKED CHECKED N/A (if indicator improperly set)	• Box 7
10.1	18	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks present	Account number box
10.2	62	<b>SIMPLE CODE</b> Possibilities are: NOT CHECKED CHECKED N/A (if indicator improperly set)	• Box 7

**Exhibit 2.3.35-23 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: 5498 (DOC CODE 28)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	4	<b>PAYER ENTITY LINE 1</b> Name of the payer	Trustee's or Issuer's name, street address, city, state and ZIP code box
12.2	59	<b>ROTH IRA CODE</b> Possibilities are: NOT CHECKED CHECKED N/A (if indicator improperly set)	• Box 7
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Trustee's or Issuer's name, street address, city, state and ZIP code box
13.3	66	<b>RMD FOR SUBSEQUENT YEAR</b> Possibilities are: NOT CHECKED CHECKED N/A (if indicator improperly set)	• Box 11
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Trustee's or Issuer's name, street address, city, state and ZIP code box
14.2	67	<b>POSTPONE CONTRIBUTION CODE</b> PO, PL, EO, FD, or SC followed by 6 numbers, or all blank	Box 13c



**Exhibit 2.3.35-23 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 5498 (DOC CODE 28)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Trustee's or Issuer's name, street address, city, state and ZIP code box
15.2	49	<b>YEAR</b>	
15.3	65	<b>REPYMT CD</b>	
16.1	64	<b>SPECIFIC ASSET TYPE</b>	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 5498 these are elements 17.1, 17.2, 18.1, 18.2, 19.1, 19.2, 20.1, 21.1, 22.1 and 23.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 5498 are:

**Exhibit 2.3.35-23 (Cont. 6) (05-01-2009)****Payee online Transcript****Document Display Screen: 5498 (DOC CODE 28)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
SEP INDICATOR	0 ...SEP box not checked 1 ...SEP box checked	Box 7
IRA INDICATOR	0 ...IRA box not checked 1 ...IRA box checked	Box 7
SIMPLE INDICATOR	0 ...SIMPLE box not checked 1 ..SIMPLE box checked	Box 7
ROTH IRA INDICATOR	0 ...ROTH IRA box not checked 1 ...ROTH IRA box checked	Box 7
RMD FOR SUBSEQUENT YEAR INDICATOR	0 ...RMD box not checked 1 ...RMD box checked	Box 11
RMD DATE	YYYYMMDD or blank	Box 12a
YEAR	YYYY or blank	Box 13b
POSTPONED CONTRIBUTION CODE	PL, EO, FD, SC, or PO followed by 6 numbers, or all blank PL, EO, FD, or SC followed by 6 numbers, or all blank Paper Source: PL, EO, or FD followed by 6 numbers, or all blank Mag source: All Blanks Refer to E05.08 for source.	Box 13c
REPAYMENTS	Repayment of a EP (emergency personal expense) DA (domestic abuse victim) TI (terminally ill individual) BA (reporting qualified birth or adoption distributions) QR(qualified reservist) distribution or federally designated DD (qualified disaster) withdrawal repayment	Box 14b  (TY2024)
SPECIFIC ASSET TYPE	FMV of Certain Specified Assets The type(s) of investments held in account for which the FMV amount is required to be reported in box 15a.	Box 15b

**Document Display Screen: SIIR (DOC CODE 30)**

**Note:** This document comes from the State Reverse File Match Initiative (SRFMI) project.

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYYDDPPPP			*	(TYYYYY)	*** THIS IS A SRFMI IRP DOC ***		1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 30 PAGE NNNN OF NNNN							2
3	DOCUMENT TYPE: SIIR ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvv							3
4	PAYEE ENTITY DATA: vvv vvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							4
5	FIRST NAME LINE			FED DLN:	NNNNNNNNNNNNNNNN			5
6	SECOND NAME LINE			STATE DLN:	NNNNNNNNNNNNNNNN			6
7	THIRD NAME LINE			RET SIGNED:	vvv ELF RET:	vvv		7
8	PAYEE STREET ADDRESS 1			AGENCY CODE:	NNNN EXTRACT YR:	NNNN		8
9	CITY vv NNNNN-NNNN			TAX PRD:	NNNNNN ADDR CHG YR:	NNNN		9
10	ACCOUNT NUMBER: vvv			DEDUCTION IND:	v DECEDENT IND:	v		10
1	PA: vvv			AMNESTY IND:	vvv NF/UNDERRPT:	N		1
2	PREP TIN: NNNNNNNNNN PREP PH: NNNNNNNNNNN			PREP EIN:	NNNNNNNNNN DATE:	NN-NN-NNNN		2
3	SP TIN/PR: NNNNNNNNNN SP TIN/SP: NNNNNNNNNN			PMRY EXMPT:	v SEC EXMPT:	v OTHER: v		3
4	SPOUSES NAME LINE			SPOUSE TIN:	NNNNNNNNNN FS CD:	v		4
5	PART YEAR: vvv NON RESIDENT: vvv			LATEST TY/SPSAL TIN:	NNNN			5
6	PR/INV SEG: v LT TY SP/SPSAL TIN: NNNN SP/INV: v SP/INV SEC: v GIVEN SP: v							6
7	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							7
8	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							8
9	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							9
20	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							20
1	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							1
2	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							2
3	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns							3
4	***** NOTE: THIS IS A STATE REVERSE FILE MATCH INITIATIVE (SRFMI) IRP DOC *****							4
	1234567890123456789012345678901234567890123456789012345678901234567890							

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going. <b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A

**Exhibit 2.3.35-24 (Cont. 1) (05-03-2011)****Payee online Transcript****Document Display Screen: SIIR (DOC CODE 30)**

1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a SIIR this can only be 30 (SIIR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> SIIR in the case of a SIIR	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	40	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE NAME LINE 1</b> Name of the payee	N/A
5.2	53	<b>FEDERAL DOCUMENT LOCATOR NUMBER (DLN)</b> Presence of zeroes or blanks will result in display of N/A	N/A

**Exhibit 2.3.35-24 (Cont. 2) (05-03-2011)****Payee online Transcript****Document Display Screen: SIIR (DOC CODE 30)**

6.1	2	<b>PAYEE NAME LINE 2</b>	N/A
6.2	55	<b>STATE DOCUMENT LOCATOR NUMBER (DLN)</b> Presence of zeroes or blanks will result in display of N/A	N/A
7.1	2	<b>PAYEE NAME LINE 3</b>	
7.2	56	<b>RETURN SIGNED</b> Possibilities are: NO YES	
7.3	70	<b>ELF RETURN</b> Possibilities are: NO YES	
8.1	2	<b>PAYEE STREET ADDRESS</b>	
8.2	57	<b>AGENCY CODE</b>	
8.3	76	<b>SRFMI EXTRACT YEAR</b>	
9.1	2	<b>PAYEE CITY</b>	
9.2	22	<b>PAYEE STATE CODE</b>	
9.3	25	<b>PAYEE ZIP CODE</b>	
9.4	31	<b>PAYEE ZIP+4</b>	
9.5	53	<b>TAX PERIOD</b>	
9.6	74	<b>ADDRESS CHANGE YEAR</b>	
10.1	17	<b>ACCOUNT NUMBER</b>	
10.2	59	<b>ITEMIZED DEDUCTIONS/STANDARD DEDUCTION INDICATOR</b> Possibilities are: I: Itemized deduction S: Standard deduction	
10.3	79	<b>DECEDENT INDICATOR</b> Possibilities are: blank: N/A 1: Primary taxpayer is deceased 2: Secondary taxpayer is deceased 3: Both the primary and secondary taxpayer are deceased	
11.1	6	<b>PREPARER'S ADDRESS</b>	
11.2	57	<b>AMNESTY INDICATOR</b> Possibilities are: NO YES	
11.3	75	<b>NONFILER/UNDERREPORTER INDICATOR</b> Possibilities are: N: Non-Filer U: Underreporter	

**Exhibit 2.3.35-24 (Cont. 3) (05-03-2011)**

Payee online Transcript

Document Display Screen: SIIR (DOC CODE 30)

12.1	12	<b>PREPARER'S SSN/PTIN</b>	
12.2	32	<b>PREPARER'S PHONE</b>	
12.3	54	<b>PREPARER'S EIN</b>	
12.4	70	<b>STATE TRANSACTION DATE</b>	
13.1	13	<b>SPOUSAL TIN PRIMARY</b>	
13.2	34	<b>SPOUSAL TIN FRM SPOUSAL</b>	
13.3	57	<b>EXEMPTION - PRIMARY TAXPAYER</b> Possibilities are: 1: Self 2: Self and over 65 3: Self, over 65, and blind 4: Self and blind 5: Unable to determine if additional exemption credit is for over 65 or blind 6: Exemption can be claimed by someone else	
13.4	70	<b>EXEMPTION - SECONDARY TAXPAYER</b> Possibilities are: 1: Self 2: Self and over 65 3: Self, over 65, and blind 4: Self and blind 5: Unable to determine if additional exemption credit is for over 65 or blind 6: Exemption can be claimed by someone else	
13.5	79	<b>EXEMPTION - OTHER</b> Can be blanks	
14.1	2	<b>SPOUSE'S NAME LINE</b>	
14.2	56	<b>SPOUSE'S SSN OR ITIN</b>	
14.3	79	<b>FILING STATUS CODE</b> Possibilities are: 1: Single taxpayer 2: Married taxpayers filing joint return 3: Married taxpayer filing separate 4: Unmarried, head of household 5: Widow(er) with dependent child 6: Married taxpayers filing separate on the same/combined return	
15.1	13	<b>PART-YEAR INDICATOR</b> Possibilities are: NO YES	
15.2	34	<b>NON-RESIDENT INDICATOR</b> Possibilities are: NO YES	
15.3	65	<b>LATEST TAX YEAR - SPOUSAL TIN SP</b>	

**Exhibit 2.3.35-24 (Cont. 4) (05-03-2011)**

Payee online Transcript

Document Display Screen: SIIR (DOC CODE 30)

16.1	14	<b>PRIMARY TIN ON INVALID SEGMENT</b> Possibilities are: blank: N/A N: NO Y: YES	
16.2	37	<b>LATEST TAX YEAR - SPOUSAL ASSOCIATED WITH SPOUSAL TIN</b>	
16.3	51	<b>SPOUSAL TIN FOUND ON INVALID SEGMENT</b> Possibilities are: blank: N/A N: NO Y: YES	
16.4	66	<b>SPOUSAL TIN FOUND ON SECONDARY INVALID SEGMENT</b> Possibilities are: blank: N/A N: NO Y: YES	
16.5	79	<b>GIVEN SPOUSAL TIN ON INVALID SEGMENT</b> Possibilities are: blank: N/A N: NO Y: YES	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-24 (Cont. 5) (05-03-2011)****Payee online Transcript****Document Display Screen: SIIR (DOC CODE 30)**

20.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**MONEY SECTION**

For a SIIR these are elements 17.1, 17.2, 17.3, 18.1, 18.2, 18.3, 19.1, 19.2, 19.3, 20.1, 20.2, 20.3, 21.1, 21.2, 21.3, 22.1, 22.2, 23.1 and 23.2

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a SIIR are:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
WAGES	Wages, Salaries, Tips, etc.	N/A
TXBL INT	Taxable Interest	N/A
BUS I/L	Business Income/Loss	N/A
FARM I/L	Farm Income/Loss	N/A



**Exhibit 2.3.35-24 (Cont. 6) (05-03-2011)****Payee online Transcript****Document Display Screen: SIIR (DOC CODE 30)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
BUS FRMI/L	Combined Business and Farm Income/ Loss	N/A
CAP GN/LS	Capital Gain/Loss	N/A
TXBL PN/AN	Taxable Pensions and Annuities	N/A
MISC I/L	Rental Real Estate, Royalties, Partner- ships, S Corporations, Trust, Remics, etc. Income/Loss	N/A
OTHER INC	Other Income	N/A
TOTAL INC	Total Income	N/A
ADJ TO INC	Adjustments to Income	N/A
ADJ GR INC	Adjustments to Gross Income	N/A
ITM/STDAMT	Itemized or Standard Deduction Amount	N/A
TXBL INC	Taxable Income	N/A
EIC CLAIM	Earned Income Credit Claimed	N/A
TOTAL CRED	Total Credits	N/A
ST TAX/CRD	Total State Tax after Credits	N/A
ST TX RFND	State Tax Refund	N/A
UNPD ST LB	Current Unpaid State Liability	N/A

## Document Display Screen: 1099-Q (DOC CODE 31)

Form 1099-Q: Payments from Qualified Education Programs (Under Section 529 and 530)

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-25 (Cont. 1) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-Q (DOC CODE 31)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-Q this can only be 31(1099-Q) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-Q in the case of 1099-Q	N/A

**Exhibit 2.3.35-25 (Cont. 2) (08-01-2004)**

Payee online Transcript

Document Display Screen: 1099-Q (DOC CODE 31)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-25 (Cont. 3) (08-01-2004)

Payee online Transcript

Document Display Screen: 1099-Q (DOC CODE 31)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code Box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code Box
8.2	44	<b>TRUSTEE ROLLOVER IND</b> Possibilities: TRUSTEE ROLLOVER BOX CHECKED TRUSTEE ROLLOVER BOX NOT CHECKED TRUSTEE ROLLOVER BOX CODE NOT VALID (if code improperly set)	Box 4
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Recipient's City, state and ZIP code Box
9.2	44	<b>PRIVATE/STATE CD</b> Possibilities: PRIVATE BOX CHECKED STATE BOX CHECKED  COVERDELL ESA BOX CHECKED NEITHER OR MULTIPLE BOXES CHECKED PRIVATE/STATE BOX CODE NOT VALID (if code improperly set)	Box 5

**Exhibit 2.3.35-25 (Cont. 4) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-Q (DOC CODE 31)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	44	<b>DESIGNATED BENEFICIARY CD</b> Possibilities: RECIPIENT IS NOT DESGNTD BENEFICIARY DESGNTD BENEFICIARY BOX NOT CHECKED DESGNTD BENEFICIARY BOX CODE NOT VALID (if code improperly set)	Box 6
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone number box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone number box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone number box

**Exhibit 2.3.35-25 (Cont. 5) (08-01-2004)**

Payee online Transcript

Document Display Screen: 1099-Q (DOC CODE 31)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.	Payer's name, street address, city, state, ZIP code and telephone number box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1099-Q these are elements 17.1, 18.1, and 19.1

General:

These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-Q are:

<u><b>Literals</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
QTP DIST	Gross distribution	Box 1
QTP EARNGS	Earnings	Box 2
QTP BASIS	Basis	Box 3

**Document Display Screen: W-2G (DOC CODE 32)**

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.



## Exhibit 2.3.35-26 (Cont. 1) (08-01-2004)

Payee online Transcript

Document Display Screen: W-2G (DOC CODE 32)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a W-2G this can only be 32 (W-2G) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> W-2G in the case of a W-2G	N/A

**Exhibit 2.3.35-26 (Cont. 2) (08-01-2004)**

Payee online Transcript

Document Display Screen: W-2G (DOC CODE 32)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Winner's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Winner's name box or Winner's Street Address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-26 (Cont. 3) (08-01-2004)

Payee online Transcript

Document Display Screen: W-2G (DOC CODE 32)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Winner's Street Address box or Winner's City, state and ZIP Code box
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Winner's City, state and ZIP Code box
8.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Winner's City, state and ZIP Code box
10.1	18	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks present	N/A
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNN not edited NNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name box

**Exhibit 2.3.35-26 (Cont. 4) (08-01-2004)****Payee online Transcript****Document Display Screen: W-2G (DOC CODE 32)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's Street address box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's City, state and ZIP Code box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's City, state and ZIP Code box
16.1	20	<b>TYPE OF GAMBLING</b> the following possibilities are interpreted for display from a code present in the document: HORSE RACING DOG RACING JAI-ALAI STATE LOTTERY KENO CASINO TYPE BINGO SLOT MACHINES POKER WINNINGS OTHER Remaining possibilities are: Presence of 0 or blank code will display N/A Presence of other codes will display N/A uninterpreted code	Box 3
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-26 (Cont. 5) (08-01-2004)****Payee online Transcript****Document Display Screen: W-2G (DOC CODE 32)****MONEY SECTION**

For a W-2G these are elements 17.1, 18.1 and 19.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed.
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220

Possible literal for a W-2G are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
GR WINNING	Gross winnings	Box 1
FED TAX WH	Federal income tax withheld	Box 4 Box 2
IDEN WAGER	Winnings from Identical Wager	Box 7

**Document Display Screen: SCIR (DOC CODE 33)**

**Note:** This document comes from the State Reverse File Match Initiative (SRFMI) project.

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going. <b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A

**Exhibit 2.3.35-27 (Cont. 1) (05-03-2011)****Payee online Transcript****Document Display Screen: SCIR (DOC CODE 33)**

1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a SCIR this can only be 33 (SCIR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> SCIR in the case of a SCIR	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	40	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE NAME LINE 1</b>	N/A

**Exhibit 2.3.35-27 (Cont. 2) (05-03-2011)****Payee online Transcript****Document Display Screen: SCIR (DOC CODE 33)**

5.2	53	<b>FEDERAL DOCUMENT LOCATOR NUMBER (DLN)</b> Presence of zeroes or blanks will result in display of N/A	N/A
6.1	2	<b>PAYEE NAME LINE 2</b>	N/A
6.2	55	<b>STATE DOCUMENT LOCATOR NUMBER (DLN)</b> Presence of zeroes or blanks will result in display of N/A	N/A
7.1	2	<b>PAYEE NAME LINE 3</b>	
7.2	58	<b>STATE IDENTIFICATION NUMBER</b>	
8.1	2	<b>PAYEE STREET ADDRESS</b>	
8.2	57	<b>AGENCY CODE</b>	
8.3	76	<b>SRFMI EXTRACT YEAR</b>	
9.1	2	<b>PAYEE CITY</b>	
9.2	22	<b>PAYEE STATE CODE</b>	
9.3	25	<b>PAYEE ZIP CODE</b>	
9.4	31	<b>PAYEE ZIP+4</b>	
9.5	53	<b>TAX PERIOD</b>	
9.6	74	<b>ADDRESS CHANGE YEAR</b>	
10.1	17	<b>ACCOUNT NUMBER</b>	
10.2	55	<b>FINAL RETURN INDICATOR</b> Possibilities are: NO YES	
10.3	69	<b>INITIAL RETURN INDICATOR</b> Possibilities are: NO YES	
10.4	77	<b>SHORT PERIOD INDICATOR</b> Possibilities are: NO YES	
11.1	6	<b>PREPARER'S ADDRESS</b>	
11.2	57	<b>AMNESTY INDICATOR</b> Possibilities are: N: NO Y: YES	
11.3	75	<b>NONFILER/UNDERREPORTER INDICATOR</b> Possibilities are: N: Non-Filer record U: Underreporter record	
12.1	12	<b>PREPARER'S SSN/PTIN</b>	
12.2	32	<b>PREPARER'S PHONE</b>	



**Exhibit 2.3.35-27 (Cont. 3) (05-03-2011)****Payee online Transcript****Document Display Screen: SCIR (DOC CODE 33)**

12.3	54	<b>PREPARER'S EIN</b>	
12.4	70	<b>STATE TRANSACTION DATE</b>	
13.1	29	<b>PERSONAL HOLDING CORPORATION INDICATOR-</b> Possibilities are: NO YES	
13.2	71	<b>PERSONAL SERVICE CORPORATION INDICATOR-</b> Possibilities are: NO YES	
14.1	2	<b>PAYEE NAME LINE 4</b>	
14.2	61	<b>PARENT CORPORATION EIN</b>	
14.3	79	<b>1120 FILING STATUS CODE</b> Possibilities are: 00: Separate State/Separate Federal 01: Separate State/Consolidated Federal 02: Consolidated State/Consolidated Federal	
15.1	20	<b>FOREIGN CORPORATION INDICATOR</b> Possibilities are: NO YES	
15.2	39	<b>FISCAL MONTH</b>	
15.3	61	<b>XREF PARENT EIN</b>	
16.1	14	<b>NAICS CODE</b>	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-27 (Cont. 4) (05-03-2011)****Payee online Transcript****Document Display Screen: SCIR (DOC CODE 33)****MONEY SECTION**

For a SCIR these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a SCIR are:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
GROSS RCPT	Gross Receipts or Sales for U.S.	N/A
CST GD SLD	Cost of Goods Sold for U.S.	N/A
CMP OFFCR	Compensation of Officers for U.S.	N/A
SL & WAGES	Salary and wages for U.S.	N/A
TOT DEDCTS	Total Deductions for U.S.	N/A
NETINC/NOL	Taxable Income Before NOL Deduction & Special Deduction for U.S.	N/A
TAX INC US	Taxable Income for U.S.: State equivalent to Form 1120, Line 30	N/A

**Exhibit 2.3.35-28 (05-03-2011)****Payee online Transcript****Document Display Screen: SWIR (DOC CODE 34)**

Form SWIR: State Withholding Information Return

**Note:** This document comes from the State Reverse File Match Initiative (SRFMI) project.

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYYDDPPPP							1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 34 PAGE NNNN OF NNNN							2
3	DOCUMENT TYPE: SWIR ON FILE DATE: MM-DD-YYYY VVVVVVVVVVVVVVVVVVVVVVVVVVVVV							3
4	PAYEE ENTITY DATA: VVV VVVVVVVVVV -- VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV							4
5	FIRST NAME LINE						TIN TYPE: N	5
6	SECOND NAME LINE				STATE DLN: NNNNNNNNNNNNNN			6
7	THIRD NAME LINE				STATE ID NUM: NNNNNNNNNNNNNN			7
8	PAYEE STREET ADDRESS 1				AGENCY CODE: NNNN EXTRACT YR: NNNN			8
9	CITY VV NNNNN-NNNN				TAX PRD: NNNNNN ADDR CHG YR: NNNN			9
10	ACCOUNT NUMBER: VVV				FINAL RET: VVV INIT RET: VVV			10
1	PA: VVV				AMNESTY IND: VVV NF/UNDERRPT: V			1
2	PREP TIN: NNNNNNNNNN PREP PH: NNNNNNNNNN				PREP EIN: NNNNNNNNNN DATE: NN-NN-NNNN			2
3	FILING REQ ST WH: NN ENTITY TYPE IND: N				NUMBER OF EMPLOYEES: NNNNNNNNN			3
4	FOURTH NAME LINE				SPS TIN PRMRY/XREF SSN: NNNNNNNNNN			4
5	XREF SSN: NNNNNNNNNN XREF EIN: NNNNNNNNNN XREF PARENT EIN: NNNNNNNNNN							5
6	LATEST TY SPS TIN: NNNN PRMRY TIN/INV SEG: VVV SPS TIN/INV SEG: VVV							6
7	VVVVVVVVVV . \$nnn,nnn,nnns							7
8	VVVVVVVVVV . \$nnn,nnn,nnns							8
9								9
20								20
1								1
2								2
3								3
4	***** NOTE: THIS IS A STATE REVERSE FILE MATCH INITIATIVE (SRFMI) IRP DOC *****							4

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A

**Exhibit 2.3.35-28 (Cont. 1) (05-03-2011)****Payee online Transcript****Document Display Screen: SWIR (DOC CODE 34)**

1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a SWIR this can only be 34 (SWIR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> SWIR in the case of a SWIR	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	40	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE NAME LINE 1</b>	N/A

## Exhibit 2.3.35-28 (Cont. 2) (05-03-2011)

Payee online Transcript

Document Display Screen: SWIR (DOC CODE 34)

5.2	79	<b>TIN TYPE</b> Possibilities are: 0: SSN 1: EIN 2: ITIN 3: Other	N/A
6.1	2	<b>PAYEE NAME LINE 2</b>	N/A
6.2	55	<b>STATE DOCUMENT LOCATOR NUMBER (DLN)</b>	N/A
7.1	2	<b>PAYEE NAME LINE 3</b>	
7.2	58	<b>STATE IDENTIFICATION NUMBER</b>	
8.1	2	<b>PAYEE STREET ADDRESS</b>	
8.2	57	<b>AGENCY CODE</b>	
8.3	76	<b>SRFMI EXTRACT YEAR</b>	
9.1	2	<b>PAYEE CITY</b>	
9.2	22	<b>PAYEE STATE CODE</b>	
9.3	25	<b>PAYEE ZIP CODE</b>	
9.4	31	<b>PAYEE ZIP+4</b>	
9.5	53	<b>TAX PERIOD</b>	
9.6	74	<b>ADDRESS CHANGE YEAR</b>	
10.1	17	<b>ACCOUNT NUMBER</b>	
10.2	55	<b>FINAL RETURN INDICATOR</b> Possibilities are: NO YES	
10.3	69	<b>INITIAL RETURN INDICATOR</b> Possibilities are: NO YES	
11.1	6	<b>PREPARER'S ADDRESS</b>	
11.2	57	<b>AMNESTY INDICATOR</b> Possibilities are: NO YES	
11.3	75	<b>NONFILER/UNDERREPORTER INDICATOR</b> Possibilities are: N: Non-Filer record U: Underreporter record	
12.1	12	<b>PREPARER'S SSN OR PTIN</b>	
12.2	32	<b>PREPARER'S PHONE</b>	
12.3	54	<b>PREPARER'S EIN</b>	

**Exhibit 2.3.35-28 (Cont. 3) (05-03-2011)**

Payee online Transcript

Document Display Screen: SWIR (DOC CODE 34)

12.4	70	<b>STATE TRANSACTION DATE</b>	
13.1	20	<b>FILING REQUIREMENTS FOR STATE WITHHOLDING CODE</b> Possibilities are: 00: Return filed Monthly 01: Return filed Quarterly 02: Return filed Annually	
13.2	41	<b>ENTITY TYPE INDICATOR</b> Possibilities are: 1: Sole Proprietor (Form 1040, Schedule C) 2: Partnership (Form 1065) 3: Corporation (Form 1120) 4: Sub S Corporation (Form 1120S) 5: Exempt Organization 6: Fiduciary (Form 1041) 7: Other	
13.3	65	<b>NUMBER OF EMPLOYEES</b>	
14.1	2	<b>PAYEE NAME LINE 4</b>	
14.2	68	<b>SPOUSAL TIN FROM PRIMARY OR XREF SSN</b>	
15.1	12	<b>XREF SSN</b>	
15.2	33	<b>XREF EIN</b>	
15.3	61	<b>XREF PARENT EIN</b>	
16.1	21	<b>LATEST TAX YEAR ASSOCIATED WITH SPOUSAL TIN</b>	
16.2	47	<b>PRIMARY TIN ON INVALID SEGMENT</b> Possibilities are: blank: N/A NO YES	
16.3	70	<b>SPOUSAL TIN ON INVALID SEGMENT</b> Possibilities are: blank: N/A NO YES	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**MONEY SECTION**

For a SWIR these are elements 17.1 and 18.1

Exhibit 2.3.35-28 (Cont. 4) (05-03-2011)

Payee online Transcript

Document Display Screen: SWIR (DOC CODE 34)

**MONEY SECTION**

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a SWIR are:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
ST WGS TPS	State Wages, Tips and Other Compensation	N/A
TOT STTXWH	Total State Income Tax Withheld from Wages, Tips and Other Compensation	N/A

**Document Display Screen: SSSTIR (DOC CODE 35)**

Form SSSTIR: State Sales, Service or Transaction Information Return

**Note:** This document comes from the State Reverse File Match Initiative (SRFMI) project.

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<p><b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.</p> <p><b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)</p> <p><b>NOTE:</b> Errors are treated as if you had entered the default.</p>	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A



**Exhibit 2.3.35-29 (Cont. 1) (05-03-2011)****Payee online Transcript****Document Display Screen: SSSTIR (DOC CODE 35)**

1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a SSSTIR this can only be 35 (SSSTIR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> SSSTIR in the case of a SSSTIR	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNN TIN: NNNNNNNNN	N/A
4.3	40	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE NAME LINE 1</b>	N/A

**Exhibit 2.3.35-29 (Cont. 2) (05-03-2011)**

Payee online Transcript

Document Display Screen: SSSTIR (DOC CODE 35)

5.2	53	<b>FEDERAL DOCUMENT LOCATOR NUMBER (DLN)</b> Presence of zeroes or blanks will result in display of N/A	N/A
5.3	79	<b>TIN TYPE</b> Possibilities are: 0: SSN 1: EIN 2: ITIN 3: Other	N/A
6.1	2	<b>PAYEE NAME LINE 2</b>	N/A
6.2	55	<b>STATE DOCUMENT LOCATOR NUMBER (DLN)</b> Presence of zeroes or blanks will result in display of N/A	N/A
7.1	2	<b>PAYEE NAME LINE 3</b>	
7.2	58	<b>STATE IDENTIFICATION NUMBER</b>	
8.1	2	<b>PAYEE STREET ADDRESS</b>	
8.2	57	<b>AGENCY CODE</b>	
8.3	76	<b>SRFMI EXTRACT YEAR</b>	
9.1	2	<b>PAYEE CITY</b>	
9.2	22	<b>PAYEE STATE CODE</b>	
9.3	25	<b>PAYEE ZIP CODE</b>	
9.4	31	<b>PAYEE ZIP+4</b>	
9.5	53	<b>TAX PERIOD</b>	
9.6	74	<b>ADDRESS CHANGE YEAR</b>	
10.1	17	<b>ACCOUNT NUMBER</b>	
10.2	55	<b>FINAL RETURN INDICATOR</b> Possibilities are: NO YES	
10.3	69	<b>INITIAL RETURN INDICATOR</b> Possibilities are: NO YES	
11.1	6	<b>PREPARER'S ADDRESS</b>	
11.2	57	<b>AMNESTY INDICATOR</b> Possibilities are: NO YES	
11.3	75	<b>NONFILER/UNDERREPORTER INDICATOR</b> Possibilities are: N: Non-Filer record U: Underreporter record	
12.1	12	<b>PREPARER'S SSN OR PTIN</b>	

**Exhibit 2.3.35-29 (Cont. 3) (05-03-2011)****Payee online Transcript****Document Display Screen: SSSTIR (DOC CODE 35)**

12.2	32	<b>PREPARER'S PHONE</b>	
12.3	54	<b>PREPARER'S EIN</b>	
12.4	70	<b>STATE TRANSACTION DATE</b>	
13.1	20	<b>FILING REQUIREMENT FOR SALES TAX CODE</b> Possibilities are: 00: Monthly filer 01: Quarterly filer 02: Annual filer	
13.2	41	<b>ENTITY TYPE INDICATOR</b> Possibilities are: 1: Sole Proprietor (Form 1040, Schedule C) 2: Partnership (Form 1065) 3: Corporation (Form 1120) 4: Sub S Corporation (Form 1120S) 5: Exempt Organization 6: Fiduciary (Form 1041) 7: Other	
14.1	2	<b>PAYEE NAME LINE 4</b>	
14.2	68	<b>SPOUSAL TIN FROM PRIMARY OR XREF SSN</b>	
15.1	12	<b>XREF SSN</b>	
15.2	61	<b>XREF PARENT EIN</b>	
16.1	21	<b>LATEST TAX YEAR ASSOCIATED WITH SPOUSAL TIN</b>	
16.2	47	<b>PRIMARY TIN FOUND ON INVALID SEGMENT</b> Possibilities are: blank: N/A NO YES	
16.3	70	<b>SPOUSAL TIN FOUND ON INVALID SEGMENT</b> Possibilities are: blank: N/A NO YES	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-29 (Cont. 4) (05-03-2011)****Payee online Transcript****Document Display Screen: SSSTIR (DOC CODE 35)**

21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**MONEY SECTION**

For a SSSTIR these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a SSSTIR are:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
GR SL SRVC	Gross Sales and Services	N/A
TOT ADD GS	Total Additions to Gross Sales and Services	N/A
TOT DED GS	Total Deductions to Gross Sales and Services	N/A
TOT TXBLSS	Total Taxable Sales and Services	N/A
ST SL TAX	State Sales Tax	N/A
TOT OTH LTX	Total Other Local Taxes	N/A
TOTAL TAX	Total Tax	N/A

**Document Display Screen: 8288-A (DOC CODE 41)**

Form 8288-A: Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<p><b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.</p> <p><b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the first DOCUMENT DISPLAY SCREEN)</p> <p><b>NOTE:</b> Errors are treated as if you had entered the default.</p>	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A

**Exhibit 2.3.35-30 (Cont. 1) (04-29-2007)****Payee online Transcript****Document Display Screen: 8288-A (DOC CODE 41)**

1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 8288-A this can only be 41 (8288-A) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 8288-A in the case of a 8288-A	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>RECIPIENT NAME LINE 1</b>	Name of person subject to withholding

**Exhibit 2.3.35-30 (Cont. 2) (04-29-2007)****Payee online Transcript****Document Display Screen: 8288-A (DOC CODE 41)**

5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>RECIPIENT NAME LINE 2</b>	Name of person subject to withholding
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>RECIPIENT ADDRESS LINE 1</b>	Foreign address (number, street, and apt. or suite no.)
7.2	62	<b>DATE OF TRANSFER</b> MM-DD-YYYY — will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Box 1
8.1	2	<b>RECIPIENT ADDRESS LINE 2</b>	Foreign address (number, street, and apt. or suite no.)
8.2	64	<b>PAYEE COUNTRY CODE</b>	
9.1	2	<b>RECIPIENT CITY LINE</b>	City, province, or state, postal code, and country (not U.S.)
10.1	6	<b>STATE CODE</b>	City, province, or state, postal code, and country (not U.S.)
10.2	13	<b>PROVINCE CODE</b>	City, province, or state, postal code, and country (not U.S.)
10.3	23	<b>COUNTRY CODE</b> (Foreign) To see a list of Country Code, Exhibit 2.3.35-13 Line 11.3.	City, province, or state, postal code, and country (not U.S.)

**Exhibit 2.3.35-30 (Cont. 3) (04-29-2007)**

Payee online Transcript

Document Display Screen: 8288-A (DOC CODE 41)

10.4	32	<b>POSTAL CODE</b>	City, province, or state, postal code, and country (not U.S.)
12.1	21	<b>WITHHOLDING AGENT TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
12.2	25	<b>WITHHOLDING AGENT TIN</b> formatted as NNN-NN-NNNN, NN-NNNNNNN or NNNNNNNNN	Withholding agent's EIN
13.1	2	<b>WITHHOLDING AGENT NAME LINE 1</b>	Withholding agent's name, street address, city, state and ZIP code
20.1	11	<b>REAL PROPERTY DESCRIPTION</b>	Box 5
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a W-2G these are elements 17.1, 18.1 and 19.1

General:

These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed.

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

Possible literal for a 8288-A are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
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Exhibit 2.3.35-30 (Cont. 4) (04-29-2007)

Payee online Transcript

Document Display Screen: 8288-A (DOC CODE 41)

AMT REALZD	Amount realized	Box 3
WH DSPSTNS	Withholding on Dispositions by Foreign Persons. It actually said "Federal income tax withheld" on the paper forjm	Box 2
GAIN RECG	Gain recognized by foreign corporation	Box 4

Document Display Screen: W-4 (DOC CODE 42)This doc code is obsolete

**Note:** W-4 documents have been declared obsolete in TY2005. These documents are only available from TY2004 to TY2000.

20  
1  
2  
3  
4

**Exhibit 2.3.35-31 (Cont. 1) (04-27-2008)****Payee online Transcript****Document Display Screen: W-4 (DOC CODE 42) This doc code is obsolete**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a W4 this can only be 42 (W4) or 00 (ALL TYPES)
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999
3.1	17	<b>DOCUMENT TYPE LITERAL</b> W4 in the case of a W4
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN

**Exhibit 2.3.35-31 (Cont. 2) (04-27-2008)**

Payee online Transcript

Document Display Screen: W-4 (DOC CODE 42) This doc code is obsolete

LINE	POSITION	DESCRIPTION AND VALIDITY
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal
8.2	74	<b>NUMBER OF ALLOWANCES CLAIMED</b> Three digit numeric. Non number field will cause N/A to display
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank
9.2	54	<b>W4 TYPE</b> possibilities: NON-EXEMPT EXEMPT N/A (if there is an invalid code)
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks or zeroes input

**Exhibit 2.3.35-31 (Cont. 3) (04-27-2008)**

Payee online Transcript

Document Display Screen: W-4 (DOC CODE 42) This doc code is obsolete

LINE	POSITION	DESCRIPTION AND VALIDITY
10.2	44	<b>STUDENT STATUS LITERAL</b> possibilities: NON-STUDENT STUDENT (nothing displayed if input indicator not valid)
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address or a CITY/STATE/ZIP line
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen

**Document Display Screen: 1099-SB (DOC CODE 43)**

Form 1099-SB: Seller's Investment Contract.

1234567890123456789012345678901234567890123456789012345678901234567890

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1 IRPTRNNNNNNNNNVYYYYDDPPPP          *(TYYYYY) IRMF ONLINE TRANSCRIPT SYSTEM *      1
2 TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 43 PAGE NNNN OF NNNN        2
3 DOCUMENT TYPE: 1099-SB ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
4 PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 4
5 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
6 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 6
7 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 7
8 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 8
9 STATE: vv ZIP: NNNNN-NNNN                vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 9
10 ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 10
1 PAYER ENTITY DATA: vvv vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 1
2 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 2
3 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 3
4 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 4
5 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 5
6 vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv 6
7 vvvvvvvvvvv . .$nnn, nnn, nnns           7
8 vvvvvvvvvvv . .$nnn, nnn, nnns           8
9                                           9
20                                          20
1                                           1
2                                           2
3                                           3
4                                           4
```

1 2 3 4 5 6 7 8

1234567890123456789012345678901234567890123456789012345678901234567890

LINE	POSITION	DESCRIPTION AND VALIDITY	
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit <b>N, P, E, R, H, O, W</b> or <b>C</b> —This screen displays <b>N</b> or <b>P</b> as the default on which direction you were going. <b>EXCEPTION:</b> <b>P</b> is not offered as a valid option when viewing the <b>first</b> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered	N/A

**Exhibit 2.3.35-32 (Cont. 1) (08-20-2018)****Payee online Transcript****Document Display Screen: 1099-SB (DOC CODE 43)**

2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the requested DOC CODE you entered.	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-SB in the case of 1099-SB	
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says <b>SSN, EIN or TIN</b>	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2 <sup>nd</sup> name line — often it is a street address.	
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	

**Exhibit 2.3.35-32 (Cont. 2) (08-20-2018)**

Payee online Transcript

Document Display Screen: 1099-SB (DOC CODE 43)

6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address .	
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word <b>TAPE</b> means any kind of magnetic media)	
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a city line — often it contains the State and 9 digit ZIP with appropriate literal.	
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal — often it is blank.	
9.2	46	<b>Issuer's Contact Name</b> The life insurance company's name.	
10.1	17	<b>Account NUMBER</b> Issuer assigns it — will say N/A if blanks present.	
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	
11.3	46	<b>POLICY NUMBER</b> Unique identifying number assigned to the life insurance contract.	
12.1	2	<b>PAYER ENTITY LINE 1</b> This is the name of the payer.	
12.2	58	<b>Date of Sale</b> Date of the reportable policy sale .	
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line — often it is a street address. Starts in position 4 if TR Agent else position 2.	
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address — often it is a CITY/STATE/ZIP line.	
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line.	
17.1	2	<b>INVESTCONT Literal</b> Seller's investment in contract	



**Exhibit 2.3.35-32 (Cont. 3) (08-20-2018)****Payee online Transcript****Document Display Screen: 1099-SB (DOC CODE 43)**

17.2	15	<b>Money amount paid to Recipient</b> Issuer's estimate of your investment in the contract (as defined in section 72(e)(6)).	
18.1	2	<b>SURRENDAMT Literal</b> Surrender Amount	
18.2	15	<b>Money amount paid to Recipient</b> Amount that you would have received upon surrender of the life insurance contract transferred	
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	

**MONEY SECTION**

For 1099-SB this is the element 17.2 and 18.2

General:

This item consist of a 10 position literal beginning in position 15 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for 1099-SB :

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
INVESTCONT	Seller's investment in contract	Box 1
SURRENDAMT	Surrender Amount	Box 2

**Document Display Screen: 8935 (DOC CODE 44) This doc code is obsolete for TY2021 - TY2014.**

[illegible]

**Document Display Screen: 8805 (DOC CODE 46)**

[illegible]

**Exhibit 2.3.35-34 (Cont. 1) (04-27-2008)****Payee online Transcript****Document Display Screen: 8805 (DOC CODE 46)**

1.1	1	<b>COMMAND CD</b>	N/A
LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 8805 this can only be 46 (8805) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of— the individual document display **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 8805 in the case of a 8805	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field

**Exhibit 2.3.35-34 (Cont. 2) (04-27-2008)****Payee online Transcript****Document Display Screen: 8805 (DOC CODE 46)**

4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNN TIN: NNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE NAME LINE 1</b>	Box 1a
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE NAME LINE 2</b>	Box 1a
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE STREET ADDRESS 1</b>	Box 1b
7.2	44	<b>TIERED PARTNERSHIP INDICATOR</b> Possibilities are: 2 = TIERED PARTNERSHIP BOX NOT CHECKED 1 = TIERED PARTNERSHIP BOX CHECKED Not 1 or 2 = Leave blank	Box 8a
8.1	2	<b>PAYEE STREET ADDRESS 2</b>	Box 1b
8.2	44	<b>INCOME EXEMPT INDICATOR</b> Possibilities are: 2 = INCOME EXEMPT BOX NOT CHECKED 1 = INCOME EXEMPT BOX CHECKED Not 1 or 2 = Leave blank	Box 8b
9.1	2	<b>PAYEE CITY</b>	Box 1c
10.1	6	<b>PAYEE STATE CODE</b>	Box 1c

**Exhibit 2.3.35-34 (Cont. 3) (04-27-2008)****Payee online Transcript****Document Display Screen: 8805 (DOC CODE 46)**

10.2	17	<b>PAYEE COUNTRY CODE</b> (Foreign) To see a list of Country Code, Exhibit 2.3.35-13 Line 11.3.	Box 4
10.3	27	<b>PAYEE POSTAL CODE</b>	N/A
12.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
12.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	Box 6
13.1	2	<b>PAYER NAME LINE 1</b>	Box 5a
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 8805 these are elements 21.1 and 22.1

General:	These items consist of a 10 position literal beginning position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

Possible literal for a 8805 are:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
ECTI ALLOC	Partnership's effectively connected taxable income allocable to partner for the tax year (may be negative)	Line 9
TX CR 1446	Total tax credit allowed to partner under section 1446.	Line 10
BENF ECTI	Amount of ECTI on line 9 to be included in the beneficiary's gross income (may be negative)	Line 12
BENF TX CR	Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return	Line 13

**Exhibit 2.3.35-34 (Cont. 4) (04-27-2008)**

**Payee online Transcript**

**Document Display Screen: 8805 (DOC CODE 46)**

**Document Display Screen:1097-BTC (Doc Code 50)**

Document Display Screen Doc Cd 50 1097-BTC

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
is for **Official Use Only**



## Exhibit 2.3.35-35 (Cont. 1) (09-01-2011)

Payee online Transcript

Document Display Screen:1097-BTC (Doc Code 50)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-LTC this can only be 93 (1099-LTC) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the last document of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-LTC in the case of a 1099-LTC	N/A

**Exhibit 2.3.35-35 (Cont. 2) (09-01-2011)**

Payee online Transcript

Document Display Screen:1097-BTC (Doc Code 50)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	12	<b>RECIPIENT</b> Says "SSN", "EIN" or "TIN"	N/A
4.2	16	<b>EDITED TIN</b> The request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	31	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>RECIPIENT ENTITY LINE 1</b> Name of the payee	Policyholder's name box
6.1	2	<b>RECIPIENT ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Policyholder's name box or Policyholder's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A

## Exhibit 2.3.35-35 (Cont. 3) (09-01-2011)

Payee online Transcript

Document Display Screen:1097-BTC (Doc Code 50)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
7.1	2	<b>RECIPIENT ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Policyholder's Street address box or Policyholder's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>RECIPIENT ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	Policyholder's City, state and ZIP code box
8.2	59	<b>UNIQUE ID CODE</b>	
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Policyholder's City, state and ZIP code box
10.1	44	<b>UNIQUE IDENTIFIER</b> C-CUSIP number A-Account number O-Any other identifier	UNIQUE IDENTIFIER assigned by the Form 1097-BTC
11.1	24	<b>ISSUER'S NAME TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.2	86	<b>BOND TYPE</b> 101-Clean renewable energy bond 199-Other	Codes for tax credit bonds
12.1	2	<b>ISSUER'S NAME ENTITY LINE 1</b> Name of the payer	Issuer's name, street address, city, state, ZIP code and telephone no. box
12.2	86	<b>BOND TYPE</b> 101-Clean renewable energy bond 199-Other	Codes for tax credit bonds
13.1	2	<b>ISSUER'S NAME ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box

**Exhibit 2.3.35-35 (Cont. 4) (09-01-2011)**

Payee online Transcript

Document Display Screen:1097-BTC (Doc Code 50)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
14.1	2	<b>ISSUER'S NAME ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>ISSUER'S NAME ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> For this screen	N/A

**MONEY SECTION**

For a 1099-LTC these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-LTC are:

**Exhibit 2.3.35-35 (Cont. 5) (09-01-2011)****Payee online Transcript****Document Display Screen:1097-BTC (Doc Code 50)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
STTD PRNC	Stated principle	Box 3
MRCH 15 CR	March 15 allowance date credit	Box 1a Box 4a
JUNE 15 CR	June 15 allowance date credit	Box 2a Box 4b
SEPT 15 CR	September 15 allowance date credit	Box 3a Box 4c
DEC 15 CR	December 15 allowance date credit	Box 4a Box 4d
OTHER CR	Other allowance date credit	Box 5a
GROSS AMT	Shows the aggregate gross amount of card/third party network credit transactions made to you through the PSE during the tax year. (see note below)	Box 1
JAN CREDs	January Credits (see note below)	Box 5a
FEB CREDs	February Credits (see note below)	Box 5b
MAR CREDs	March Credits (see note below)	Box 5c
APRL CREDs	April Credits (see note below)	Box 5d
MAY CREDs	May Credits (see note below)	Box 5e
JUNE CREDs	June Credits (see note below)	Box 5f
JULY CREDs	July Credits (see note below)	Box 5g
AUG CREDs	August Credits (see note below)	Box 5h
SEPT CREDs	September Credits (see note below)	Box 5i
OCT CREDs	October Credits (see note below)	Box 5j
NOV CREDs	November Credits (see note below)	Box 5k
DEC CREDs	December Credits (see note below)	Box 5l
	NOTE. The change of the money amount codes from 300-312 to 350-362 was done to avoid conflict in the meanings of codes 300-312 with Form 1099-K which uses the same codes as "payments". On Form 1097-BTC, these meanings are "credits", not "payments". Form 1097-BTC documents for prior tax years that have been previously posted to the IRMF prior to cycle 06 in calendar year 2016 will continue to have 300-312.	

**Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

[illegible]

## Exhibit 2.3.35-36 (Cont. 1) (04-27-2008)

Payee online Transcript

Document Display Screen: 8596 Fed Contractor (DOC CODE 59)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a Fed Contractor this can only be 59 (Fed Contractor) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> FED CONTR in the case of a FED CONTR	N/A

**Exhibit 2.3.35-36 (Cont. 2) (04-27-2008)****Payee online Transcript****Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Box 1
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Box 1
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field



## Exhibit 2.3.35-36 (Cont. 3) (04-27-2008)

Payee online Transcript

Document Display Screen: 8596 Fed Contractor (DOC CODE 59)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Box 1
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Box 1
8.2	70	<b>CONTRACT COMPLETION DATE</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Box 8
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Box 1
9.2	62	<b>CONTRACT QUARTER</b> Possibilities: 1ST QUARTER 2ND QUARTER 3RD QUARTER 4TH QUARTER N/A (If setting not 1, 2, 3 or 4)	IRS Generated Field
10.1	17	<b>CONTRACT NUMBER</b> assigned by AGENCY— will say N/A if blanks present	Box 10
10.2	69	<b>CONTRACT EFFECTIVE DATE</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Box 7

**Exhibit 2.3.35-36 (Cont. 4) (04-27-2008)**

Payee online Transcript

Document Display Screen: 8596 Fed Contractor (DOC CODE 59)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Box 5
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 2 if TR Agent else 4.	Box 5
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Box 5
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Box 5
16.1	23	<b>MODIFICATION NUMBER</b> will say N/A if blanks present.	Box 13
16.2	42	<b>AGENCY CODE</b> will say N/A if blanks present.	Box 11
16.3	59	<b>OFFICE NUMBER</b> will say N/A if blanks present.	Box 12
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-36 (Cont. 5) (04-27-2008)****Payee online Transcript****Document Display Screen: 8596 Fed Contractor (DOC CODE 59)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
24.1	1	LEGAL DEFINER LIST for this screen	N/A

**MONEY SECTION**

For a Fed Contractor this is element 17.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a Fed Contractor is

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
AMT OF CON	Total amount obligated under the contract	Box 9

**Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

[illegible]

## Exhibit 2.3.35-37 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a Casino CTR this can only be 61 (Casino CTR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> CASNO CONTR in the case of a CASNO CONTR	N/A

**Exhibit 2.3.35-37 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Box 3, Box 4 and Box 5
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Usually this is a street address	Box 6
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-37 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Box 8
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Box 9 and Box 10
8.2	74	<b>TRANSACTION DATE</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Line 32
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Box 9 and Box 10
9.2	68	<b>SEQUENCE/TOTAL OF RECORD-S</b> This field contains the sequence of the IRMF record and the total number of IRMF records generated from a CBRS record.	Generated by the Currency and Banking Retrieval System (CBRS) database
10.1	17	<b>DOCUMENT NUMBER</b> will say N/A if blanks present	Generated by the Currency and Banking Retrieval System (CBRS) database
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-37 (Cont. 4) (05-01-2009)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Box 17, Box 18 and Box 19
13.1	2	<b>TRANSFER AGENT LITERAL</b> Pos- sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Box 20
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Box 22, Box 23 and Box 24
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Box 22, Box 23 and Box 24
16.1	20	<b>TRANSACTION TYPE</b> Possibilities: CASH OUT CASH IN UNKNOWN INSIGNIFICANT N/A (if setting not 1, 2, 3 or blank)	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A



**Exhibit 2.3.35-37 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112: Casino (DOC CODE 61)****MONEY SECTION**

For FinCEN CTR form 112 this is element 17.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a FinCEN 103 or 8362 Casino CTR is:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
CASHIN CS	CASH IN transaction(s)	Line 30i on Form 103 Line 31g on Form 103-N
CASHOUT CS	CASH OUT transaction(s)	Line 31i on Form 103 Line 32g on Form 103-N

**Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

FinCEN Form CMIR 105: Report of International Transportation of Currency or Monetary Instruments

[illegible]

## Exhibit 2.3.35-38 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a CMIR 4790 this can only be 63 (CMIR 4790) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> CMIR 4790 in the case of a CMIR 4790	N/A

**Exhibit 2.3.35-38 (Cont. 2) (05-01-2009)**

Payee online Transcript

Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Box 1
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Usually this is a street address	Box 6
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-38 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Box 6
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Box 6
8.2	62	<b>TRANSACTION DATE</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	•Line 20
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Box 6
9.2	2	<b>NUMBER/TOTAL OF RECORD-S</b> This field contains the sequence of the record and the total number of records.	Generated by the Currency and Banking Retrieval System (CBRS) database
10.1	17	<b>DOCUMENT NUMBER</b> will say N/A if blanks present	Generated by the Currency and Banking Retrieval System (CBRS) database
10.2	59	<b>DATE OF BIRTH</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	•Line 3
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-38 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	N/A
11.4	44	<b>CTR INDICATOR</b> Possibilities: PART 1 INFO USED (TRAVELER) PART 2 INFO USED (SHIPPER/ RECEIVER) (blanks if code is blank or improperly set)	Set by Customs
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Box 13
13.1	2	<b>TRANSFER AGENT LITERAL</b> Pos- sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Box 14
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Box 14
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Box 14
16.1	20	<b>TRANSACTION TYPE</b> Possibilities: IMPORT EXPORT UNKNOWN N/A (if setting not 1, 2 or blank)	•Line 23
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-38 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: FinCEN Form CMIR 105 (DOC CODE 63)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
24.1	1	LEGAL DEFINER LIST for this screen	N/A

**MONEY SECTION**

General:

These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

Possible literal for a FinCEN 105 or 4790 CMIR is:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
AMT OF TRN	Amount of Transaction	•Line 16 (total)

**Document Display Screen: FinCEN Form 8300 (DOC CODE 64)**

# FinCEN Form 8300: Report of Cash Payments Over \$10,000 Received in a Trade or Business

[illegible]



## Exhibit 2.3.35-39 (Cont. 1) (04-27-2008)

Payee online Transcript

Document Display Screen: FinCEN Form 8300 (DOC CODE 64)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 8300 this can only be 64 (8300) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 8300 in the case of an 8300	N/A

**Exhibit 2.3.35-39 (Cont. 2) (04-27-2008)**

Payee online Transcript

Document Display Screen: FinCEN Form 8300 (DOC CODE 64)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Box 3, Box 4 and Box 5
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Usually this is a street address	Box 9
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-39 (Cont. 3) (04-27-2008)

Payee online Transcript

Document Display Screen: FinCEN Form 8300 (DOC CODE 64)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Box 9 or Box 10 and Box 11
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Box 9 or Box 10 and Box 11
8.2	62	<b>TRANSACTION DATE</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Line 28
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Box 10 and Box 11
9.2	68	<b>NUMBER/TOTAL OF RECORD-</b> <b>S</b> This field contains the sequence of the record and the total number of records generated from a CBRS record.	Generated by the Currency and Banking Retrieval System (CBRS) database
10.1	17	<b>DOCUMENT NUMBER</b> assigned by payer—will say N/A if blanks present	Generated by the Currency and Banking Retrieval System (CBRS) database
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-39 (Cont. 4) (04-27-2008)**

Payee online Transcript

Document Display Screen: FinCEN Form 8300 (DOC CODE 64)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Box 16, Box 17 and Box 18
13.1	2	<b>TRANSFER AGENT LITERAL</b> Pos- sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Box 20 or Box 21
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Box 21 or Box 23
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Box 24 and Box 25

## Exhibit 2.3.35-39 (Cont. 5) (04-27-2008)

Payee online Transcript

Document Display Screen: FinCEN Form 8300 (DOC CODE 64)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
16.1	20	<b>TRANSACTION TYPE</b> Possibilities: PERSONAL PROPERTY PURCHASED REAL PROPERTY PURCHASED PERSONAL SERVICES PROVIDED BUSINESS SERVICES PROVIDED INTANGIBLE PROPERTY PURCHASED DEBT OBLIGATION PAID EXCHANGE OF CASH ESCROW OR TRUST FUNDS OTHER MULTIPLE BOXES CHECKED NOT COMPLETED N/A (if code improperly set)	Line 33
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For an 8300 this is element 17.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for an 8300 is:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
AMT OF TRN	Amount of Transaction	Line 29 or 31

**Document Display Screen: K-1 1065 (DOC CODE 65)**

Form 1065 Schedule K-1: Partner's Share of Income, Deductions, Credits, etc.

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	IRPTRNNNNNNNNNNVYYYYDDPPPP*(TTTTT) IRMF ONLINE TRANSCRIPT SYSTEM *								1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN								2
3	DOCUMENT TYPE: K-1 1065 ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								3
4	PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvv								4
5	vv								5
6	vv								6
7	vv SUBMITTED TO: IRS aaaaaaaaaaaaaa								7
8	vv								8
9	STATE: vv ZIP: NNNNN-NNNN PARTNER SHARE BEGINNING: nnn.nnn								9
10	PARTNER SHARE ENDING: nnn.nnn								10
1	PAYER ENTITY DATA: vvv vvvvvvvvvvvvv IRA SEP KEOGH IND: vvvvvvvvvvvvvvv								1
2	vv BEGINNING TAX PERIOD: MM-YYYY								2
3	vv ENDING TAX PERIOD: MM-YYYY								3
4	vv TAX PERIOD: YYYYMM								4
5	vv								5
6									6
7	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns								7
8	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns								8
9	vvvvvvvvvv..\$nnn,nnn,nnns vvvvvvvvvv..\$nnn,nnn,nnns								9
20	vvvvvvvvvv..\$nnn,nnn,nnns								20
1	vvvvvvvvvv..\$nnn,nnn,nnns								1
2	vvvvvvvvvv..\$nnn,nnn,nnns								2
3	vvvvvvvvvv..\$nnn,nnn,nnns								3
4									4
	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								

## Exhibit 2.3.35-40 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: K-1 1065 (DOC CODE 65)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a K-1 1065 this can only be 65 (K-1 1065) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> K-1 1065 in the case of a K-1 1065	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field

**Exhibit 2.3.35-40 (Cont. 2) (05-01-2009)**

Payee online Transcript

Document Display Screen: K-1 1065 (DOC CODE 65)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	
7.2	62	<b>SUBMITTED TO:</b>	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	
9.2	69	<b>PARTNER SHARE BEGINNING</b>	Line J
10.1	69	<b>PARTNER SHARE ENDING</b>	Line J
11.1	20	<b>PAYER ENTITY DATA</b> Name of the payer.	N/A
11.2	63	<b>IRA SEP KEOGH IND</b> blank...Box is not checked 1.....Box checked	Line I1
12.1	2	<b>PAYER ENTITY LINE 1</b> Sometimes this is a 2nd name line—often it is a street address.	
12.2	68	<b>BEGINNING TAX PERIOD</b>	Top of Form
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 3rd name line—often it is blank	
13.2	65	<b>ENDING TAX PERIOD</b>	Top of Form
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address or a CITY/STATE/ZIP line	
14.2	56	<b>TAX PERIOD</b>	
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section



**Exhibit 2.3.35-40 (Cont. 3) (05-01-2009)**

Payee online Transcript

Document Display Screen: K-1 1065 (DOC CODE 65)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
18.2	29	MONEY TYPE AND AMOUNT	See Money Section
19.1	2	MONEY TYPE AND AMOUNT	See Money Section
19.2	29	MONEY TYPE AND AMOUNT	See Money Section
20.1	2	MONEY TYPE AND AMOUNT	See Money Section
21.1	2	MONEY TYPE AND AMOUNT	See Money Section
22.1	2	MONEY TYPE AND AMOUNT	See Money Section
23.1	2	MONEY TYPE AND AMOUNT	See Money Section
24.1	1	LEGAL DEFINER LIST for this screen	N/A

**MONEY SECTION**

For a K-1 1065 these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1, 23.1, 17.2, 18.2 and 19.2

General:	These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Line numbers, when they appear, refer to the lines on the paper forms. Equivalent magnetic media fields can be found in Publication 1525.

Possible literal for a K-1 1065 are:

**Exhibit 2.3.35-40 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: K-1 1065 (DOC CODE 65)

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
DIVIDENDS	Ordinary dividends (may be negative)	• Box 6a
INTEREST	Interest income (may be negative)	• Box 5
ROYALTIES	Royalties (may be negative)	• Box 7
OR INC K-1	• Ordinary business income (loss)	• Box 1
REAL EST	• Net rental real estate income (loss)	• Box 2
OTHER RENT	• Other net rental income (loss)	• Box 3
GUAR PAYMT	• Guaranteed payments	• Box 4
SECT179 EX	• Section 179 deduction	• Box 12
SHT TRM CG	Net short-term capital gain (loss)	• Box 8
LNG TRM CG	Net long-term capital gain (loss)	• Box 9a
PT3INCLOSS	Part III Other Income Loss Amount (can be zero)	
PT3DEDLOSS	Part III Other Deductions Amount (can be zero)	
NRECOURBEG	Nonrecourse Beginning Amount	
NRECUREND	Nonrecourse Ending Amount	
QLRECURBEG	Qualified Nonrecourse Beginning Amount	
QLRECUREND	Qualified Nonrecourse Ending Amount	
RECOURBEG	Recourse Beginning Amount	
RECUREND	Recourse Ending Amount	
DIVDENDEQU	DIVIDENDS-EQUIV-AMT	

**Document Display Screen: K-1 1041 (DOC CODE 66)**

[illegible]

**Exhibit 2.3.35-41 (Cont. 1) (05-01-2009)****Payee online Transcript****Document Display Screen: K-1 1041 (DOC CODE 66)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a K-1 1041 this can only be 66 (K-1 1041) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> K-1 1041 in the case of a K-1 1041	N/A

## Exhibit 2.3.35-41 (Cont. 2) (05-01-2009)

Payee online Transcript

Document Display Screen: K-1 1041 (DOC CODE 66)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
4.1	2	<b>PAYEE ENTITY DATA SSN, EIN or TIN</b>	
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	
6.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	
7.2	62	<b>SUBMITTED TO</b>	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	
8.2	66	<b>BEGINNING TAX PERIOD</b>	Top of form
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	
9.2	63	<b>ENDING TAX PERIOD</b>	Top of form
10.1	56	<b>TAX PERIOD</b>	
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-41 (Cont. 3) (05-01-2009)**

Payee online Transcript

Document Display Screen: K-1 1041 (DOC CODE 66)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	
16.1	24	<b>OTHER INFORMATION CODE 1</b> if there is a money type of 'OTHER INFO', then this field will give further explanation of 'OTHER INFO' code otherwise, this line is blank if there are no 'OTHER INFO' money type. 'OTHER INFO' possible codes: A Tax-exempt interest B Foreign Taxes C Qualified production activities income D Employer's W-2 wages E Net investment income F Gross farm and fishing income G Foreign Trading Gross Receipts (IRC 942(a)) H Other information * Statement was attached to K-1 blank Insignificant	Box 14

## Exhibit 2.3.35-41 (Cont. 4) (05-01-2009)

Payee online Transcript

Document Display Screen: K-1 1041 (DOC CODE 66)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
17.1	24	<b>OTHER INFORMATION CODE 2</b> if there is a money type of 'OTHER INFO', then this field will give further explanation of 'OTHER INFO' code otherwise, this line is blank if there are no 'OTHER INFO' money type. 'OTHER INFO' possible codes: A Tax-exempt interest B Foreign Taxes C Qualified production activities income D Employer's W-2 wages E Net investment income F Gross farm and fishing income G Foreign Trading Gross Receipts (IRC 942(a)) H Other information * Statement was attached to K-1 blank Insignificant	Box 14
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-41 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: K-1 1041 (DOC CODE 66)****MONEY SECTION**

For a K-1 1041 these are elements 20.1, 20.2, 21.1, 21.2, 22.1, 22.2 and 23.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Line numbers, when they appear, refer to the lines on the paper forms. Equivalent magnetic media fields can be found in Publication 1438.

Possible literal for a K-1 1041 are:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
DIVIDENDS	Ordinary dividends (may be negative)	• Box 2a (present-2016)
INTEREST	Interest (may be negative)	• Box 1 (present-2016)
BUSI INC	• Ordinary Business Income (present to 2015) (may be negative)	• Box 6 (present-2016)
SHT TRM CG	Net short-term capital gain (may be negative)	• Box 3 (present-2016)
LNG TRM CG	Net long-term capital gain (may be negative)	• Box 4a (present-2016)
NET RENTAL	Net rental real estate income (may be negative)	Box 7 (present - 2015)
OTH RENTAL	Other rental income (may be negative)	Box 8 (present - 2015)
OTHER INFO	Other information	Box 14 (present - 2015)
OTH PRTFLO	Other Portfolio and Non-Business Income (may be negative)	Box 5 (present - 2015)



**Document Display Screen: K-1 1120S (DOC CODE 67)**

Form 1120 Schedule K-1: Shareholder's Share of Income, Credits, Deduction, etc.

	1	2	3	4	5	6	7	8		
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	IRPTRNNNNNNNNNNVVYYYYDDPPPPP *(TTTTYY) IRMF ONLINE TRANSCRIPT SYSTEM *									1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 67 PAGE NNNN OF NNNN									2
3	DOCUMENT TYPE: K-1 1120S ON FILE DATE: MM-DD-YYYY vvv									

**Exhibit 2.3.35-42 (Cont. 1) (03-05-2025)**

Payee online Transcript

Document Display Screen: K-1 1120S (DOC CODE 67)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a K-1 1120s this can only be 67 (K-1 1120s) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> K-1 1120S in the case of a K-1 1120S	N/A

## Exhibit 2.3.35-42 (Cont. 2) (03-05-2025)

Payee online Transcript

Document Display Screen: K-1 1120S (DOC CODE 67)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
4.1	20	<b>PAYEE ENTITY</b> "SSN", "EIN" or "TIN"	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	
6.2	57	<b>TRANSMITTER CONTROL CODE-</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	

**Exhibit 2.3.35-42 (Cont. 3) (03-05-2025)**

Payee online Transcript

Document Display Screen: K-1 1120S (DOC CODE 67)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
7.2	62	<b>SUBMITTED TO</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	
8.2	61	<b>PART-3-OTH-INFO</b> Part III Other Information	
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	
9.2	71	<b>SHAREHOLDERS PCT OF STOCK</b> SHAREHOLDERS PERCENTAGE OF STOCKS	Line F
10.1	66	<b>BEGINNING TAX PERIOD</b>	Top of form
11.1	20	<b>PAYER ENTITY DATA</b>	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	63	<b>ENDING TAX PERIOD</b>	Top of form
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	
12.2	55	<b>REPORTING TIN</b>	
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	
13.2		<b>REPORTING NAME AND ENTITY TYPE</b>	
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address or a CITY/STATE/ZIP line	

## Exhibit 2.3.35-42 (Cont. 4) (03-05-2025)

Payee online Transcript

Document Display Screen: K-1 1120S (DOC CODE 67)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	
16.1	24	<b>CREDITS CODE 1</b> if there is a money type of 'CR&CR RCAP', then this field will give further explanation of 'CR&CR RCAP' code otherwise, this line is blank if there is no 'CR&CR RCAP' money type. 'CR&CR RCAP' possible codes: A Low-income housing credit (section 42(j)(5)) B Low-income housing credit (other) C Qualified rehabilitation expend. (rental real estate) D Qualified rehabilitation expend. (not rental real estate) E Basis of energy property F Other rental real estate credits G Other rental credits H Undistributed capital gains credits I Credit for alcohol used as fuel J Work opportunity credit K Welfare-to-work credit L Disabled access credit M Empowerment zone & renewal community employment credit N Credit for increasing research activities O New markets credit P Credit for employer social security and Medicare taxes Q Backup withholding R Recapture of low-income housing credit (section 42(j)(5)) S Recapture of low-income housing credit (other) T Recapture of investment credit U Other credits V Recapture of other credits * Statement was attached to K-1 blank Insignificant	Box 14 (present - 2015)

**Exhibit 2.3.35-42 (Cont. 5) (03-05-2025)**

Payee online Transcript

Document Display Screen: K-1 1120S (DOC CODE 67)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
17.1	24	<b>CREDITS CODE 2</b> if there is a money type of 'CR&CR RCAP', then this field will give further explanation of 'CR&CR RCAP' code otherwise, this line is blank if there is no 'CR&CR RCAP' money type. 'CR&CR RCAP' possible codes: A Low-income housing credit (section 42(j)(5)) B Low-income housing credit (other) C Qualified rehabilitation expend. (rental real estate) D Qualified rehabilitation expend. (not rental real estate) E Basis of energy property F Other rental real estate credits G Other rental credits H Undistributed capital gains credits I Credit for alcohol used as fuel J Work opportunity credit K Welfare-to-work credit L Disabled access credit M Empowerment zone & renewal community employment credit N Credit for increasing research activities O New markets credit P Credit for employer social security and Medicare taxes Q Backup withholding R Recapture of low-income housing credit (section 42(j)(5)) S Recapture of low-income housing credit (other) T Recapture of investment credit U Other credits V Recapture of other credits * Statement was attached to K-1 blank Insignificant	Box 14 (present - 2015)
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.3	56	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-42 (Cont. 6) (03-05-2025)**

Payee online Transcript

Document Display Screen: K-1 1120S (DOC CODE 67)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
230.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.2	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For an K-1 1120S these are elements 20.1, 20.2, 20.3, 21.1, 21.2, 22.1, 22.2, 23.1 and 23.2

General:

These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Line numbers, when they appear, refer to the lines on the paper forms.

Possible literal for a K-1 1120S are:

**Exhibit 2.3.35-42 (Cont. 7) (03-05-2025)****Payee online Transcript****Document Display Screen: K-1 1120S (DOC CODE 67)**

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
DIVIDENDS	Ordinary dividends (may be negative)	• Box 5a (present - 2015)
INTEREST	Interest income (may be negative)	• Box 4 (present - 2015)
ROYALTIES	Royalties	• Box 6 (present - 2015)
OR INC K-1	• Ordinary business income (loss) (present - 2015)	• Box 1(present - 2015)
REAL EST	• Net rental real estate income (loss) (present - 2015)	• Box 2 (present - 2015)
OTHER RENT	• Other net rental income (loss) (present - 2015)	• Box 3 (present - 2015)
SECT179 EX	• Section 179 deduction (present - 2015)	• Box 11 (present - 2015)
SHT TRM CG	Net short-term capital gain (loss)	• Box 7 (present - 2015)
LNG TRM CG	Net long-term capital gain (loss)	• Box 8a (present - 2015)
CREDITS CR&CR RCAP	• Credits (present to 2015) • Credits & credit recapture	• Box 13 1st line
PT3INCLOSS	Part III Other Income Loss Amount (can be zero)	
PT3DEDLOSS	Part III Other Deducted Amount (can be zero)	
PT3OTHINFO	Part III Other Information	Box 17 (2024)



**Document Display Screen: 1099-NEC (DOC CODE 71)**

**Note: Document code 71 was used for TY2013 and TY2016 to TY2019 Form 1099-H. Form 1099-H was reinstated in TY2022 as doc code 90.**

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms.

**Exhibit 2.3.35-43 (Cont. 1) (10-12-2021)****Payee online Transcript****Document Display Screen: 1099-NEC (DOC CODE 71)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-DIV this can only be 91 (1099-DIV) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-NEC in the case of a 1099-NEC	N/A

## Exhibit 2.3.35-43 (Cont. 2) (10-12-2021)

Payee online Transcript

Document Display Screen: 1099-NEC (DOC CODE 71)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>RECIPIENT</b> "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-43 (Cont. 3) (10-12-2021)****Payee online Transcript****Document Display Screen: 1099-NEC (DOC CODE 71)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	63	<b>SECOND NOTICE IND</b>	Box 2
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
10.1	55	<b>FATCA IND</b>	
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	62	<b>DIRECT-SALES-IND</b>	
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box

**Exhibit 2.3.35-43 (Cont. 4) (10-12-2021)****Payee online Transcript****Document Display Screen: 1099-NEC (DOC CODE 71)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	Box 1
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	Box 2

**Document Display Screen: 5498-ESA (DOC CODE 72)**

Form 5498-ESA: Coverdell ESA Contribution Information

	1	2	3	4	5	6	7	8	
1234567890123456789012345678901234567890123456789012345678901234567890									
1	IRPTRNNNNNNNNNYYYYDDPPPP . *(TYYYY) IRMF ON LINE TRANSCRIPT SYSTEM *								1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN								2
3	DOCUMENT TYPE: 5498-ESA ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvv								3
4	PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								4
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN								5
6	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv TRN CNTL CD: vvvvvvv PYR OFC CD: vvvvv								6
7	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv SUBMITTED TO: IRSaaaaaaaaaaaaaa								7
8	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								8
9	STATE: vv ZIP: NNNNN-NNNN								9
10	ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvvvvv								10
1	PAYER ENTITY DATA: vvv vvvvvvvvvvvvv								1
2	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								2
3	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								3
4	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								4
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								5
6									6
7	vvvvvvvvvv . .\$nnn, nnn, nnns								7
8	vvvvvvvvvv . .\$nnn, nnn, nnns								8
9									9
20									20
1									1
2									2
3									3
4									4
	1	2	3	4	5	6	7	8	
1234567890123456789012345678901234567890123456789012345678901234567890									

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-44 (Cont. 1) (08-01-2004)

Payee online Transcript

Document Display Screen: 5498-ESA (DOC CODE 72)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 5498-ESA this can only be 72 (5498-ESA) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 5498-ESA in the case of 5498-ESA	N/A

**Exhibit 2.3.35-44 (Cont. 2) (08-01-2004)****Payee online Transcript****Document Display Screen: 5498-ESA (DOC CODE 72)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN, EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Transferor's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line-often it is a street address	Transferor's name box or Transferor's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field



**Exhibit 2.3.35-44 (Cont. 3) (08-01-2004)****Payee online Transcript****Document Display Screen: 5498-ESA (DOC CODE 72)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address— often it is a CITY line	Transferor's Street address box or Transferor's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	61	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line- often it contains the State and 9 digit ZIP with appropriate literal	Transferor's City, state and ZIP code box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Transferor's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field

**Exhibit 2.3.35-44 (Cont. 4) (08-01-2004)****Payee online Transcript****Document Display Screen: 5498-ESA (DOC CODE 72)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Filer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line- often it is a street address. Starts in position 2 if TR Agent else 4.	Filer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address- often it is a CITY/STATE/ZIP line	Filer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Filer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 5498-ESA these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 5498-ESA are:

**Exhibit 2.3.35-44 (Cont. 5) (08-01-2004)**

**Payee online Transcript**

**Document Display Screen: 5498-ESA (DOC CODE 72)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
ESA CTB	Coverdell ESA contributions	Box 1
ESA RO CTB	Rollover contributions	Box 2

**Document Display Screen: 1099-CAP (DOC CODE 73)**

Form 1099-CAP: Changes in Corporate Control and Capital Structure

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-45 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-CAP (DOC CODE 73)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desire).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-CAP this can only be 73 (1099-CAP) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-CAP in the case of 1099-CAP	N/A

**Exhibit 2.3.35-45 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-CAP (DOC CODE 73)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>PAYEE ENTITY DATA</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line-often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-45 (Cont. 3) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-CAP (DOC CODE 73)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address or City, State and ZIP code box
7.2	2	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	1	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's Street address or Recipient's City, State and ZIP code box
8.2	56	<b>TRANSACTION DATE</b> MM-DD-YYYY (Date of sale or exchange)	Box 1
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Recipient's Street address or City, State and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
11.1	20	<b>PAYER ENTITY DATA</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box

**Exhibit 2.3.35-45 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1099-CAP (DOC CODE 73)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
14.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
14.2	67	<b>NUMBER OF SHARES EXCHANGED.</b>	• Box 3 (present - 2015)
15.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
15.2	62	<b>CLASS OR CLASSES OF STOCK EXCHANGED.</b>	• Box 4 (present - 2015)
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**MONEY SECTION**

For a 1099-CAP these are elements 17.1, 18.1, 19.1 and 20.1

General:

These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-CAP are:

<u><b>Literals</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
AGGRGT AMT	Aggregate amount received	Box 2 (present - 2015)



**Document Display Screen: 1098-Q (DOC CODE 74)**

	1	2	3	4	5	6	7	8
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVVYYYYDDPPPP			*	(TTTTT)	IRMF ON LINE TRANSCRIPT SYSTEM *		1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 74 PAGE NNNN OF NNNN							2
3	DOCUMENT TYPE: 1098-Q ON FILE DATE: MM-DD-YYYY VVVVVVVVVVVVVVVVVVVVVVVVVVVVVV							3
4	PAYEE ENTITY DATA: vvv VVVVVVVVVVV -- VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV							4
5	VVV				PYR'S SUBMISSION DLN:	NNNNNNNNNNNNNNNN		5
6	VVV				TRN CNTL CD: VVVVVV	PYR OFC CD: VVVV		6
7	VVV				SUBMITTED TO: IRS	aaaaaaaaaaaaaa		7
8	VVV				VVV			8
9	STATE: vv ZIP: NNNNN-NNNN ANNUITY START DATE: MM/DD/YYYY ACCELERATED START DATE = VVV							9
10	ACCOUNT NUMBER: NNNNNNNNNNNNNNNNNNN							10
1	PAYER ENTITY DATA: vvv VVVVVVVVVVVVV							1
2	VVV				MONTHLY PAYMENT DAY:			2
3	VVV				JAN=NN, FEB=NN, MAR=NN,	APR=NN		3
4	VVV				MAY=NN, JUN=NN, JUL=NN,	AUG=NN		4
5	VVV				SEP=NN, OCT=NN, NOV=NN,	DEC=NN		5
6								6
7								7
8								8
9	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns					9
20	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns					20
1	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns					1
2	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns					2
3	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns	VVVVVVVVV..\$nnn,nnn,nns					3
4								4

**Exhibit 2.3.35-46 (Cont. 1) (03-18-2024)**

Payee online Transcript

Document Display Screen: 1098-Q (DOC CODE 74)

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD</b>
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>NOTE:</b> Errors are treated as if you had entered the default.
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired)
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered.
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of— the individual document display **** if> 9999
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-K
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN

**Exhibit 2.3.35-46 (Cont. 2) (03-18-2024)****Payee online Transcript****Document Display Screen: 1098-Q (DOC CODE 74)**

LINE	POSITION	DESCRIPTION AND VALIDITY
5.1	2	<b>PAYEE ENTITY LINE 1</b>
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line— often it is a street address
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line
7.2	61	<b>SUBMITTED TO IRS</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line— often it contains the State and 9 digit ZIP with appropriate literal
8.2	43	<b>SECOND NOTICE INDICATOR</b>
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line— often it is blank
9.2	43	<b>ANNUITY START DATE</b> YYYYMMDD
10.1	16	<b>ACCOUNT NUMBER</b>
10.2	60	<b>ACCELERATED START DATE IND</b> 0...Start Date is not accelerated 1...Start Date may be accelerated
11.1	19	<b>PAYER ENTITY DATA</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)
12.1	2	<b>PAYER ENTITY LINE 1</b>
13.1	2	<b>PAYER ENTITY LITERAL</b> This literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element).
13.2	49,57,65, 73	<b>JAN, FEB, MAR, APR</b> Day of month (dd) that last payment was made

**Exhibit 2.3.35-46 (Cont. 3) (03-18-2024)**

Payee online Transcript

Document Display Screen: 1098-Q (DOC CODE 74)

LINE	POSITION	DESCRIPTION AND VALIDITY
14.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line— often it is a street address.
14.2	49,57,65, 73	<b>MAY, JUN, JUL, AUG</b> Day of month (dd) that last payment was made
15.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address— often it is a CITY/STATE/ZIP line
15.2	49,57,65, 73	<b>SEP, OCT, NOV, DEC</b> Day of month (dd) that last payment was made
19.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
20.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
21.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
22.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>
23.1	2,29,55	<b>MONEY TYPE AND AMOUNT</b>

Literal	Meanings	Paper Form Reference
JAN DD	Day of month (dd) that last payment was made	Box 5a
FEB DD	Day of month (dd) that last payment was made	Box5b
MAR DD	Day of month (dd) that last payment was made	Box5c
APRIL DD	Day of month (dd) that last payment was made	Box5d
MAY DD	Day of month (dd) that last payment was made	Box5e
JUNE DD	Day of month (dd) that last payment was made	Box5f
JULY DD	Day of month (dd) that last payment was made	Box5g
AUGUST DD	Day of month (dd) that last payment was made	Box5h
SEPT DD	Day of month (dd) that last payment was made	Box5i
OCT DD	Day of month (dd) that last payment was made	Box5j

**Exhibit 2.3.35-46 (Cont. 4) (03-18-2024)**

**Payee online Transcript**

**Document Display Screen: 1098-Q (DOC CODE 74)**

NOV DD	Day of month (dd) that last payment was made	Box5k
DEC DD	Day of month (dd) that last payment was made	Box5l

**Document Display Screen: 1099-S (DOC CODE 75)**

Form 1099-S: Proceeds From Real Estate Transactions

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-47 (Cont. 1) (08-01-2004)

Payee online Transcript

Document Display Screen: 1099-S (DOC CODE 75)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-S this can only be 75 (1099-S) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-S in the case of 1099-S	N/A

**Exhibit 2.3.35-47 (Cont. 2) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-S (DOC CODE 75)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN, EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Transferor's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line-often it is a street address	Transferor's name box or Transferor's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field



**Exhibit 2.3.35-47 (Cont. 3) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-S (DOC CODE 75)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address— often it is a CITY line	Transferor's Street address box or Transferor's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	61	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line- often it contains the State and 9 digit ZIP with appropriate literal	Transferor's City, state and ZIP code box
8.2	61	<b>DATE OF CLOSING</b> MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31	Box 1
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Transferor's City, state and ZIP code box
9.2	44	<b>TRANSFER INDICATOR</b> Possibilities: PROPERTY OR SERVICES NOT RECEIVED PROPERTY OR SERVICES RECEIVED (blanks if indicator improperly set)	Box 4
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	57	<b>FOREIGN IND</b>	Box 5
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-47 (Cont. 4) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-S (DOC CODE 75)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Filer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line- often it is a street address. Starts in position 2 if TR Agent else 4.	Filer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address- often it is a CITY/STATE/ZIP line	Filer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Filer's name, street address, city, state, ZIP code and telephone no. box
16.1	20	<b>ITEM DESCRIPTION</b> Whatever is present except blanks will cause N/A to display	Box 3
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

Exhibit 2.3.35-47 (Cont. 5) (08-01-2004)

Payee online Transcript

Document Display Screen: 1099-S (DOC CODE 75)

**MONEY SECTION**

For a 1099-S these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-S are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
REAL ES SL	Gross proceeds	Box 2
BYR RE TAX	Buyer's part of real estate tax	Box 6

**Document Display Screen: 1098-C (DOC CODE 78)**

Form 1098-C: Contributions of Motor Vehicles, Boats, and Airplanes

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<p><b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default depending on which direction you were going.</p> <p><b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN)</p> <p><b>NOTE:</b> Errors are treated as if you had entered the default.</p>	N/A

**Exhibit 2.3.35-48 (Cont. 1) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098-C (DOC CODE 78)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1098-C this can only be 78 (1098-C) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1098-C in the case of 1098-C	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUB- MISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A

**Exhibit 2.3.35-48 (Cont. 2) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1098-C (DOC CODE 78)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	Donor's identification number
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Donor's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line-often it is a street address	Donor's name box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Donor's name box
7.2	2	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field

**Exhibit 2.3.35-48 (Cont. 3) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1098-C (DOC CODE 78)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.1	1	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Donor's City, state, and ZIP code box
8.2	56	<b>DATE OF CONTRIBUTION</b> MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31	Box 1
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Donor's City, state, and ZIP code box
9.2	58	<b>DATE OF SALE</b> MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31	Box 4b (present - 2015)
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	68	<b>ARM'S LENGTH INDICATOR</b> Possibilities: SOLD NOT SOLD N/A if indicator improperly set.	Box 4a - Donee certifies that vehicle was sold in arm's length transaction to unrelated party
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	Donee's identification number
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
11.4	68	<b>BOX 5A CERTIFICATION INDICATOR</b> Possibilities: CERTIFIES NOT CHECKED N/A if indicator improperly set.	Box 5a - Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use

**Exhibit 2.3.35-48 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1098-C (DOC CODE 78)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Donee's name, street address, city, state, ZIP code and telephone no. box
12.2	66	<b>NEEDY INDIVIDUAL INDICATOR</b> Possibilities: BOX 5B CHK BOX 5B NOT CHK	Box 5b (present - 2015)
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Donee's name, street address, city, state, ZIP code and telephone no. box
13.3	68	<b>GOODS OR SERVICES CODE</b> Possibilities: YES NO NEITHER CHK	Box 6a (present - 2015)
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Donee's name, street address, city, state, ZIP code and telephone no. box
14.2	68	<b>INTANGIBLE RELIGIOUS BENEFITS INDICATOR</b> Possibilities: BOX 6C CHK BOX 6C NOT CHK	Box 6c (present - 2015)
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Donee's name, street address, city, state, ZIP code and telephone no. box
15.2	68	<b>CONTRIBUTION LIMIT INDICATOR</b> Possibilities: BOX 7 CHK BOX 7 NOT CHK	Box 7 (present - 2015)
16.1	23	<b>MAKE, MODEL AND YEAR OF VEHICLE</b>	Box 2
17.1	41	<b>VEHICLE OR OTHER IDENTIFICATION NUMBER</b>	Box 3



**Exhibit 2.3.35-48 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098-C (DOC CODE 78)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
18.1	26	<b>DESCRIPTION FROM BOX 5C</b> Whatever is present except blanks will cause N/A to display	Box 5c - Donee certifies the following detailed description of material improvements or significant intervening use and duration of use
19.1	21	<b>GOODS AND SERVICES DESCRIPTION</b> Whatever is present except blanks will cause N/A to display	Box 6c (present - 2015) - Describe the goods and services, if any, that were provided.
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1098-C these are elements 20.1 and 21.1

General:

These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098-C is:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
PRCDS SALE	Gross proceeds from sale	Box 4c
VL GDS&SRV	Value of goods and services provided in exchange for the vehicle	Box 6b (present - 2015)

**Document Display Screen: 1099-B (DOC CODE 79)**

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-49 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-B (DOC CODE 79)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-B this can only be 79 (1099-B) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-B in the case of 1099-B	N/A

**Exhibit 2.3.35-49 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-B (DOC CODE 79)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line-often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-49 (Cont. 3) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-B (DOC CODE 79)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address or City, State and ZIP code box
7.2	2	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	1	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's Street address or Recipient's City, State and ZIP code box
8.2	56	<b>DATE SOLD</b> MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31	Box 1c
8.3	75	<b>Basis Reported IRS Indicator</b> (CHECKBOX) Possibilities: A-Short Term Transaction for which the Cost or Other Basis is being reported to the IRS B-Short Term Transaction for which the Cost or Other Basis is NOT being reported to the IRS D-Lone Term Transaction for which the Cost or Other Basis is being reported to the IRS E-Long Term Transaction for which the Cost or Other Basis is NOT being reported to the IRS X-Transaction if you cannot determine whether the Recipient should check Box B or Box E on Form 8949 because the Holding Period is unknown Blank-Transactions that do not flow to Form 8949	BOX 12

**Exhibit 2.3.35-49 (Cont. 4) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-B (DOC CODE 79)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Recipient's Street address or City, State and ZIP code box
9.2	72	<b>GROSS PROCEEDS (CHECKBOX)</b> Possibilities: YES NO N/A - if indicator improperly set.	Box 6
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	72	<b>NET PROCEEDS (CHECKBOX)</b> Possibilities: YES NO N/A - if indicator improperly set.	Box 6
11.1	20	<b>PAYER ENTITY</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	58	<b>CUSIP NUMBER</b> Whatever is present except blanks will cause N/A to display	Box 1b
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
12.2	44	<b>SECOND NOTICE STATUS</b> Possibilities: SECOND NOTICE ISSUED NO SECOND NOTICE (left blank if indicator improperly set)	2nd TIN Not. box
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
13.2	44	<b>BASIS REPORTED IRS INDICATOR</b> Possibilities: RCPNT CANNOT TAKE A LOSS ON TX RETURN RCPNT CAN TAKE A LOSS ON TAX RETURN N/A if indicator improperly set.	Box 12 (present - 2015)

**Exhibit 2.3.35-49 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-B (DOC CODE 79)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
14.2	59	<b>DATE ACQUIRED</b> DATE OF ACQUISITION	Box 1b (present - 2015)
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
15.2	58	<b>GAIN OR LOSS CODE</b> 0...Box not checked 1...Short-term 2...Long-term 3...Ordinary and Short-Term 4...Ordinary and Long-Term	Box 2 (present - 2015)
16.1	20	<b>ITEM DESCRIPTION</b> Whatever is present except blanks will cause N/A to display	• Box 1a (present - 2015)
17.1	2	<b>NONCOVERED SECURITY INDICATOR</b> blank...Nothing checked 1...Noncovered Security Basis not reported to IRS (Box 5) 2...Noncovered Security Basis reported to IRS (Box 3)	Box 3,5 (present - 2015)
18.1	54	<b>FATCA Filing Requirement CODE</b> "1" or blank	
18.2	64	<b>Proceeds From Collectible QOF</b>	Box 3
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1099-B these are elements 17.1, 17.2, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

**Exhibit 2.3.35-49 (Cont. 6) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-B (DOC CODE 79)**

<b><u>MONEY SECTION</u></b>	
General:	These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
<p><b>Note:</b> In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.</p> <p>Possible literal for a 1099-B are:</p>	

<b><u>Literal</u></b>	<b><u>Meanings</u></b>	<b><u>Paper Form Reference</u></b>
FED TAX WH	Federal income tax withheld	Box 4
BARTERING	Bartering	Box 13 (present - 2015)
PROFT&LOSS	Aggregate profit or (loss)	• Box 11 (present - 2015)
REALIZED	Profit or (loss) realized in Current Year	• Box 8 (present - 2015)
UNREAL PY	Unrealized profit or (loss) on open contracts—12/31/Prior Year	Box 9 (present - 2015)
PROCEEDS (present-2015) STOCK&BOND (2013)	Proceeds (may be negative)  Stocks, Bonds, etc. (may be negative)	Box 1d (present - 2015)
UNREAL CY	Unrealized profit or (loss) on open contracts—12/31/Current Year	Box 10 (present - 2015)
COST&BASIS	Cost or Other Basis	Box 1e (present - 2015)
ADJUSTMENT (present-2015) SALE&LOSS (2013)	Adjustments  Wash Sale Loss Disallowed	Box 1g (present - 2015)
ACCRUED MDA	Accrued Market Discount Amount	Box 1f



**Document Display Screen: 1099-A (DOC CODE 80)**

Form 1099-A: Acquisition or Abandonment of Secured Property

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-50 (Cont. 1) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-A (DOC CODE 80)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-A this can only be 80 (1099-A) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-A in the case of 1099-A	N/A

## Exhibit 2.3.35-50 (Cont. 2) (08-01-2004)

Payee online Transcript

Document Display Screen: 1099-A (DOC CODE 80)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Borrower's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Borrower's name box or Borrower's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-50 (Cont. 3) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-A (DOC CODE 80)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Borrower's Street address box or Borrower's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Borrower's City, state and ZIP code box
8.2	62	<b>ACQUISITION DATE</b> MM-DD-YYYY will say N/A if non numeric present of MM not 01 to 12 and or DD not 01 to 31	Box 1
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Borrower's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	45	<b>PERSONAL LIABILITY</b> Possibilities: "Y" BOX CHKD (PERSONALLY LIABLE) "N" BOX CHKD (NOT PERSONALLY LIABLE) BOTH BOXES CHECKED NEITHER BOX CHECKED	Box 5
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A

## Exhibit 2.3.35-50 (Cont. 4) (08-01-2004)

Payee online Transcript

Document Display Screen: 1099-A (DOC CODE 80)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Lender's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Lender's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Lender's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.	Lender's name, street address, city, state, ZIP code and telephone no. box
16.1	20	<b>ITEM DESCRIPTION</b> Whatever is present except blanks will cause N/A to display	Box 6
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-50 (Cont. 5) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099-A (DOC CODE 80)****MONEY SECTION**

For a 1099-A these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-A are:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
PRPTY FMV	Fair market value of property	Box 4
DEBT OUT	Balance of principal outstanding	Box 2

**Exhibit 2.3.35-51 (05-01-2009)****Payee online Transcript****Document Display Screen: 1098 (DOC CODE 81)****Form 1098: Mortgage Interest Statement**

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYYDDPPP							1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN							2
3	DOCUMENT TYPE: 1098 ON FILE DATE: MM-DD-YYYY							3
4	RECIPIENT/BORROWER							4
5								5
6								6
7								7
8								8
9								9
10								10
1	PAYER/LENDER:							1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
20								20
1								1
2								2
3								3
4								4

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-51 (Cont. 1) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098 (DOC CODE 81)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1098 this can only be 81 (1098) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1098 in the case of 1098	N/A



## Exhibit 2.3.35-51 (Cont. 2) (05-01-2009)

Payee online Transcript

Document Display Screen: 1098 (DOC CODE 81)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Payer's/Borrower's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Payer's/Borrower's name box or Payer's/Borrower's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-51 (Cont. 3) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098 (DOC CODE 81)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Payer's/Borrower's Street address box or Payer's/Borrower's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Payer's/Borrower's City, state and ZIP code box
8.2	66	<b>NUMBER OF MORTGAGED PROPERTIES</b> The number of mortgaged properties	Box 9 (2019)
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Payer's/Borrower's City, state and ZIP code box
9.2	63	<b>MORTGAGE ORIGINATION DATE</b>	Box 3
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	70	<b>PROPERTY ADDRESS VERIFICATION</b>	Box 7
11.1	24	<b>PAYER/LENDER</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

**Exhibit 2.3.35-51 (Cont. 4) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098 (DOC CODE 81)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Recipient's/Lender's name, address and telephone number box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Recipient's/Lender's name, address and telephone number box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Recipient's/Lender's name, address and telephone number box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Recipient's/Lender's name, address and telephone number box
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-51 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098 (DOC CODE 81)****MONEY SECTION**

For a 1098 these are elements 17.1, 18.1, and 19.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098 are:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
POINTS PD	Points paid on purchase of principal residence	Box 2
OVERPD INT	Refund of overpaid interest	Box 3
MTG INT PD	Mortgage interest received from payer(s)/borrower(s)	Box 1
MRTG INS	Mortgage Insurance Premiums	Box 4 (present - 2015)
OUTST MRTG	Outstanding mortgage principle	Box 2

**Document Display Screen: SSA-1099 (DOC CODE 82)**

Form RRB-1099: Railroad Retirement Benefit Statement

[illegible]

**Exhibit 2.3.35-52 (Cont. 1) (04-27-2008)****Payee online Transcript****Document Display Screen: SSA-1099 (DOC CODE 82)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a SSA-1099 this can only be 82 (SSA-1099) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> SSA-1099 in the case of a SSA-1099	N/A

**Exhibit 2.3.35-52 (Cont. 2) (04-27-2008)****Payee online Transcript****Document Display Screen: SSA-1099 (DOC CODE 82)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	
5.2	70	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-52 (Cont. 3) (04-27-2008)**

Payee online Transcript

Document Display Screen: SSA-1099 (DOC CODE 82)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	
8.2	56	<b>TRUST FUND</b> Possibilities are: DISABILITY RETIREMENT N/A (if code improperly set)	SSA Generated Field
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the state and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	
9.2	62	<b>SSA/RRB IND</b> Possibilities: EITHER SSA OR RRB BOTH SSA AND RRB N/A (if code improperly set)	SSA Generated Field
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	N/A
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A



## Exhibit 2.3.35-52 (Cont. 4) (04-27-2008)

Payee online Transcript

Document Display Screen: SSA-1099 (DOC CODE 82)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line- often it is a street address. Starts in position 4 if TR Agent else 2.	
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.	
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

Exhibit 2.3.35-52 (Cont. 5) (04-27-2008)  
Payee online Transcript  
Document Display Screen: SSA—1099 (DOC CODE 82)

**MONEY SECTION**

For a SSA—1099 these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1, 23.1 and 17.2

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a SSA—1099 are:

**Exhibit 2.3.35-52 (Cont. 6) (04-27-2008)****Payee online Transcript****Document Display Screen: SSA-1099 (DOC CODE 82)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
PENS/ANN	<ul style="list-style-type: none"> <li>• Benefits Paid in Current Year (SSA-1099)</li> <li>• Gross Social Security Equivalent Benefits Portion of Tier 1 Paid in Current year (RRB-1099)</li> </ul>	Box 3
FED TAX WH	Voluntary Federal Income Tax Withholding	<ul style="list-style-type: none"> <li>• SSA-1099: Box 6</li> <li>• RRB-1099: Box 10</li> </ul>
REPAYMENTS	<ul style="list-style-type: none"> <li>• Benefits Repaid to SSA in Current Year (SSA-1099)</li> <li>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in Current Year (RRB-1099)</li> </ul>	Box 4
WC OFFSET	Workers' Compensation Offset in Current Year	<ul style="list-style-type: none"> <li>• SSA-1099: Box 3</li> <li>• RRB-1099: Box 6</li> </ul>
REPAY NNNN	<ul style="list-style-type: none"> <li>• Benefits Repaid to SSA in [Current Year-1] (SSA-1099)</li> <li>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-1] (RRB-1099)</li> </ul>	Box 4
REPAY NNNN	<ul style="list-style-type: none"> <li>• Benefits Repaid to SSA in [Current Year-2] (SSA-1099)</li> <li>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-2] (RRB-1099)</li> </ul>	Box 4
REPAY NNNN	<ul style="list-style-type: none"> <li>• Benefits Repaid to SSA in [Current Year-3] (SSA-1099)</li> <li>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-3] (RRB-1099)</li> </ul>	Box 4
REPAY NNNN	<ul style="list-style-type: none"> <li>• Benefits Repaid to SSA in [Current Year-4] (SSA-1099)</li> <li>• Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-4] (RRB-1099)</li> </ul>	Box 4

**Note:** WHERE THE REPAY NNNN FIELD TY'S ARE TY minus 1, 2, 3 OR 4. (Example given is for 2015)

**Document Display Screen: 1098-T (DOC CODE 83)**

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYYDDPPPP			*	(TYYYYY)	IRMF ON LINE TRANSCRIPT SYSTEM *		1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN							2
3	DOCUMENT TYPE: 1098-T ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							3
4	PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vv							4
5	vv					PYR'S SUBMISSION DLN: NNNNNNNNNNNNNNN		5
6	vv					TRN CNTL CD: vvvvvvv PYR OFC CD: vvvvv		6
7	vv					SUBMITTED TO: IRS aaaaaaaaaaaaaaa		7
8	vv					vv		8
9	STATE: vv ZIP: NNNNN-NNNN					vv		9
10	ACCOUNT NUMBER: vvv					vv		10
1	PAYER ENTITY DATA: vvv vvv					vv		1
2	vv					STUDENT TIN VERIFICATION=vvv		2
3	vv							3
4	vv							4
5	vv							5
6								6
7	vvvvvvvvvv..\$nnn,nnn,nnns							7
8	vvvvvvvvvv..\$nnn,nnn,nnns							8
9	vvvvvvvvvv..\$nnn,nnn,nnns							9
20	vvvvvvvvvv..\$nnn,nnn,nnns							20
1	vvvvvvvvvv..\$nnn,nnn,nnns							1
2	vvvvvvvvvv..\$nnn,nnn,nnns							2
3								3
4								4
	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
is for **Official Use Only**

## Exhibit 2.3.35-53 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 1098-T (DOC CODE 83)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default depending on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1098-T this can only be 83 (1098-T) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1098-T in the case of a 1098-T	N/A

**Exhibit 2.3.35-53 (Cont. 2) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1098-T (DOC CODE 83)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Student's name box
5.2	70	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Student's name box or Student's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-53 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: 1098-T (DOC CODE 83)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Student's Street address box or Student's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Student's City, state and ZIP code box
8.2	44	<b>HALF TIME INDICATOR</b> Possibilities: LESS THAN HALF TIME STUDENT GRTR THAN OR EQ TO HALF TIME STUDENT N/A (if code improperly set)	• Box 8 (present - (2015))
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Student's City, state and ZIP code box
9.2	44	<b>GRADUATE STUDENT INDICATOR</b> Possibilities: GRADUATE STUDENT NOT A GRADUATE STUDENT N/A (if code improperly set)	• Box 9 (present - 2015)
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box

**Exhibit 2.3.35-53 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1098-T (DOC CODE 83)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
10.2		<b>ACADEMIC PERIOD CODE</b> Possibilities are: YES = AMOUNT IN BOX 1 OR 2 IS FOR AN ACADEMIC PERIOD BEGINNING JANUARY - MARCH OF NEXT TAX YEAR NO = ACADEMIC PERIOD BOX NOT CHECKED N/A (if code improperly set)	• Box 7 (present - 2015)
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Unpostables.	IRS Generated Field
11.4	44	<b>METHOD OF REPORTING INDICATOR</b> Possibilities: NO CHANGE IN RPRTNG METHOD PREV YEAR A CHANGE IN RPRTNG METHOD PREV YEAR If not the above two indicators, it will be left blank <b>PREVIOUS YEAR AMOUNT CODE</b> Possibilities: PREVIOUS YEAR AMT INCLUDED IN BOX 1 PREVIOUS YEAR AMT INCLUDED IN BOX 2 If not the above two codes, it will be left blank	<b>NOTE:</b> Osolete for TY2019. Box 3
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Filer's name, street address, city, state, ZIP code and telephone number box



**Exhibit 2.3.35-53 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098-T (DOC CODE 83)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
12.2	69	<b>TIN CHECKBOX</b> Name of the payer	After box 2, before box 3 – where student would normally enter Social Security number
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Filer's name, street address, city, state, ZIP code and telephone number box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Filer's name, street address, city, state, ZIP code and telephone number box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Filer's name, street address, city, state, ZIP code and telephone number box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-53 (Cont. 6) (05-01-2009)****Payee online Transcript****Document Display Screen: 1098-T (DOC CODE 83)****MONEY SECTION**

For a 1098-T these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed.
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098-T are:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
QLF TTN&RE	Payments received for qualified tuition and related expenses	Box 1 (present -2015)
SCH OR GRT	Scholarships or Grants	• Box 5(present - 2015)
AMNTS BILL	Amounts billed for qualified tuition and related expenses	Box 2 (present - 2015)
ADJSTMT PY	Adjustments made for a prior year	• Box 4 (present - 2015)
ADJST SCHL	Adjustments to scholarships or grants for a prior year	• Box 6 (present - 2015)
RFUNS TTN	Reimbursements or refunds of qualified tuition and related expenses from an insurance contract	• Box 10 (present - 2015)

**Document Display Screen: 1098-E (DOC CODE 84)**

Form 1098-E: Student Loan Interest Statement

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-54 (Cont. 1) (12-10-2014)****Payee online Transcript****Document Display Screen: 1098-E (DOC CODE 84)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-E this can only be 84 (1098-E) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1098-E in the case of a 1098-E	N/A

## Exhibit 2.3.35-54 (Cont. 2) (12-10-2014)

Payee online Transcript

Document Display Screen: 1098-E (DOC CODE 84)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Borrower's name box
5.2	70	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Borrower's name box or Borrower's Street address box
6.2	57	<b>TRANSMITTAL CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-54 (Cont. 3) (12-10-2014)****Payee online Transcript****Document Display Screen: 1098-E (DOC CODE 84)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Borrower's Street address box or Borrower's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Borrower's City, state and ZIP code box
8.2	66	<b>LOAN ORIGINATION FEE INDICATOR</b> Possibilities are CHECKED NOT CHECKED N/A	Box 2
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Borrower's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

**Exhibit 2.3.35-54 (Cont. 4) (12-10-2014)**

Payee online Transcript

Document Display Screen: 1098-E (DOC CODE 84)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Recipient's/Lender's name, address and telephone number box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Recipient's/Lender's name, address and telephone number box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Recipient's/Lender's name, address and telephone number box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.	Recipient's/Lender's name, address and telephone number box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-54 (Cont. 5) (12-10-2014)****Payee online Transcript****Document Display Screen: 1098-E (DOC CODE 84)****MONEY SECTION**

For a 1098-E this is element 17.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1098-E is:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
STD LN INT	Student loan interest received by lender	Box 1



**Document Display Screen: 1099-C (DOC CODE 85)**

Form 1099-C: Cancellation of Debt

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-55 (Cont. 1) (12-10-2014)****Payee online Transcript****Document Display Screen: 1099-C (DOC CODE 85)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-C this can only be 85 (1099-C) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-C in the case of a 1099-C	N/A

**Exhibit 2.3.35-55 (Cont. 2) (12-10-2014)****Payee online Transcript****Document Display Screen: 1099-C (DOC CODE 85)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
4.1	20	<b>PAYEE ENTITY DATA</b>	N/A
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Debtor's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Debtor's name box or Debtor's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Debtor's Street address box or Debtor's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Debtor's City, state and ZIP code box

**Exhibit 2.3.35-55 (Cont. 3) (12-10-2014)**

Payee online Transcript

Document Display Screen: 1099-C (DOC CODE 85)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.2	62	<b>DATE CANCELED</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Box 1
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Debtor's City, state and ZIP code box
9.2	44	<b>BANKRUPTCY INDICATOR</b> Possibilities: BANKRUPTCY INDICATED BANKRUPTCY NOT INDICATED	Box 6
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
10.2	44	<b>PERSONAL LIABILITY (BELOW):</b>	N/A
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNN not edited NNNNNNNNN (when we don't know)	N/A
11.3	45	<b>PERSONAL LIABILITY INDICATOR</b> Possibilities are: YES, PERSONALLY LIABLE NO, NOT PERSONALLY LIABLE N/A	Box 5 (present-2016)
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Creditor's name, street address, city, state and ZIP code box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A

**Exhibit 2.3.35-55 (Cont. 4) (12-10-2014)****Payee online Transcript****Document Display Screen: 1099-C (DOC CODE 85)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
13.2	45	<b>IDENTIFIABLE EVENT CODE</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2. Add new value "H" (2017) Other actual discharge before identifiable event	Creditor's name, street address, city, state and ZIP code box 6
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Creditor's name, street address, city, state and ZIP code box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.	Creditor's name, street address, city, state and ZIP code box
16.1	20	<b>DEBT DESCRIPTION</b> Whatever is present for blanks will cause N/A to display	Box 4 (present-2016)
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1099-C this is element 17.1, 18.1 and 19.1

General:

These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-C are:

**Exhibit 2.3.35-55 (Cont. 5) (12-10-2014)****Payee online Transcript****Document Display Screen: 1099-C (DOC CODE 85)**

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
PRPTY FMV	Property Fair Market Value	Box 7
AMT DBT CN	Amount of Debt Discharged (present - 2015) Amount of debt canceled	Box 2
INT FORGVN	Interest Forgiven Amount	Box 3

**Document Display Screen: 1099-G (DOC CODE 86)**

Form 1099-G: Certain Government Payments

## Document Display Screen: 1099-G (DOC CODE 86)

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

**Exhibit 2.3.35-56 (Cont. 1) (03-18-2024)****Payee online Transcript****Document Display Screen: 1099-G (DOC CODE 86)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-G this can only be 86 (1099-G) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-G in the case of a 1099-G	N/A



## Exhibit 2.3.35-56 (Cont. 2) (03-18-2024)

Payee online Transcript

Document Display Screen: 1099-G (DOC CODE 86)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-56 (Cont. 3) (03-18-2024)****Payee online Transcript****Document Display Screen: 1099-G (DOC CODE 86)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
18.2	64	<b>TAX YEAR OF REFUND</b> Possibilities: UNSET YYYY Will display N/A (if code improperly set)	Box 3
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Recipient's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer—will say N/A if blanks present	Account number box
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

## Exhibit 2.3.35-56 (Cont. 4) (03-18-2024)

Payee online Transcript

Document Display Screen: 1099-G (DOC CODE 86)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
16.1	17	<b>1099-G OFFSET</b> Possibilities: NOT REFUND, CREDIT OR OFF SET FOR TRADE OR BUSINESS REFUND, CREDIT OR OFFSET FOR TRADE OR BUSINESS N/A (displayed if code improperly set)	Box 8
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-56 (Cont. 5) (03-18-2024)**

Payee online Transcript

Document Display Screen: 1099-G (DOC CODE 86)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
24.1	1	LEGAL DEFINER LIST for this screen	N/A

**MONEY SECTION**

For a 1099-G these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-G are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
FED TAX WH	Federal income tax withheld	Box 4
TX GRANT	Taxable grants	Box 6
UNEMPL COM	Unemployment compensation	Box 1
AG SUBS	Agriculture payments	Box 7
PR YR RFND	State or local income tax refunds, credits, or offsets	Box 2
RTAA PYMNT	RTAA payments	Box 5
MRK- GAINCCC	Market gain on Commodity Credit Corporation loans repaid on or after January 1, 2007	Box 9 (2015)

**Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

[illegible]

**Exhibit 2.3.35-57 (Cont. 1) (05-01-2008)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a CTR this can only be 89 (CTR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> CTR in the case of a CTR	N/A

## Exhibit 2.3.35-57 (Cont. 2) (05-01-2008)

Payee online Transcript

Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> Says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> The request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	N/A
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Box 2, Box 3 and Box 4
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Usually this is a street address	Box 7
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-57 (Cont. 3) (05-01-2008)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Box 7 or Box 9
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Box 9 or Box 10 and Box 11
8.2	62	<b>TRANSACTION DATE</b> MM-DD-YYYY will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Line 28
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal; is a CITY line—often it is blank	Box 10 and Box 11
9.2	68	<b>NUMBER/TOTAL OF RECORD-S</b> This field contains the sequence of the record and the total number of records generated from a CBRS record.	Generated by the Currency and Banking Retrieval System (CBRS) database
10.1	18	<b>DOCUMENT NUMBER</b> Assigned to this document—will say N/A if blanks present	Generated by the Currency and Banking Retrieval System (CBRS) database
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A



**Exhibit 2.3.35-57 (Cont. 4) (05-01-2008)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	N/A
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Box 15, Box 16 and Box 17
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Box 18
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address— often it is a CITY/STATE/ZIP line	Box 18 or Box 20, Box 21 and Box 22
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Box 20, Box 21 and Box 22
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-57 (Cont. 5) (05-01-2008)****Payee online Transcript****Document Display Screen: Form FinCEN CTR 112 (DOC CODE 89)****MONEY SECTION**

For a FinCEN 112 or 4789 CTR these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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Possible literal for a FinCEN 112 or 4789 CTR is:

<b><u>Literal</u></b>	<b><u>Meanings</u></b>
CASHIN CT	Total cash in
CASHOUT CT	Total cash out

**Exhibit 2.3.35-58 (03-18-2024)****Payee online Transcript**

**Document Display Screen: 1099-H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

**Form 1099-H: Health Coverage Tax Credit (HCTC) Advance Payments**

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1234567890123456789012345678901234567890123456789012345678901234567890
1 IRPTRNNNNNNNNNNVYYYYDDPPPP                *(YYYYYY) IRMF ONLINE  TRANSCRIPT SYSTEM * 1
2 TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 90 PAGE NNNN OF NNNN 2
3 DOCUMENT TYPE: 1099-H ON FILE DATE: MM-DD-YYYY VVVVVVVVVVVVVVVVVVVVVVVVVVVVV 3
4 RECIPIENT DATA: VVV VVVVVVVVVVV -- VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 4
5 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 5
6 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 6
7 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 7
8 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 8
9 STATE: VV ZIP: NNNNN-NNNN 9
10 ACCOUNT NUMBER: VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 10
11 ISSUER ENTITY DATA: VVV VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 1
2 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 2
3 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 3
4 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 4
5 VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV 5
6 6
7 VVVVVVVVVV . $nnn, nnn, nnns VVVVVVVVVV . $nnn, nnn, nnns 7
8 VVVVVVVVVV . $nnn, nnn, nnns VVVVVVVVVV . $nnn, nnn, nnns 8
9 VVVVVVVVVV . $nnn, nnn, nnns VVVVVVVVVV . $nnn, nnn, nnns 9
20 VVVVVVVVVV . $nnn, nnn, nnns VVVVVVVVVV . $nnn, nnn, nnns 20
1 VVVVVVVVVV . $nnn, nnn, nnns VVVVVVVVVV . $nnn, nnn, nnns 1
2 VVVVVVVVVV . $nnn, nnn, nnns 2
3 VVVVVVVVVV . $nnn, nnn, nnns 3
4 4
1 2 3 4 5 6 7 8
1234567890123456789012345678901234567890123456789012345678901234567890

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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit <b>N</b> , <b>P</b> , <b>E</b> , <b>R</b> , <b>H</b> , <b>O</b> , <b>W</b> or <b>C</b> —This screen displays <b>N</b> or <b>P</b> as the default on which direction you were going. <b>EXCEPTION:</b> <b>P</b> is not offered as a valid option when viewing the <b>first</b> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A

**Exhibit 2.3.35-58 (Cont. 1) (03-18-2024)****Payee online Transcript**

**Document Display Screen: 1099-H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field reca- pitulates the request DOC CODE you entered. If you are viewing a 1099-DIV this can only be 91 (1099-DIV) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the indi- vidual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-H in the case of a 1099-H	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMIS- SION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>RECIPIENT DATA:</b>	N/A
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box

**Exhibit 2.3.35-58 (Cont. 2) (03-18-2024)****Payee online Transcript**

**Document Display Screen: 1099-H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMITTED TO IRS</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word <b>TAPE</b> means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	66	<b>MONTHS HCTC RECEIVED</b>	Box 2
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> Assigned by payer — will say N/A if blanks present	Account number box
11.1	20	<b>ISSUER ENTITY DATA</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-58 (Cont. 3) (03-18-2024)****Payee online Transcript**

**Document Display Screen: 1099-H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

11.2	24	<b>ISSUER ENTITY TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN Edited NNNNNNNNNN (when we don't know)	N/A
12.1	2	<b>ISUER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>ISUER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>ISUER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>ISUER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> For this screen	N/A

**MONEY SECTION**

Possible literals for a 1099-H are:

**Exhibit 2.3.35-58 (Cont. 4) (03-18-2024)****Payee online Transcript****Document Display Screen: 1099-H (DOC CODE 90). This Doc Code replaces doc code 71 for Form 1099-H effective TY2022.**

<b>Payment Code</b>	<b>Literal</b>	<b>Meanings</b>	<b>Paper Form Reference</b>
112	HLTH INS A	Amount of HCTC advance payments	Box 1
122	ADVPAY JAN	Advanced Payment for January	Box 3
123	ADVPAY FEB	Advanced Payment for February	Box 4
124	ADVPAY MAR	Advanced Payment for March	Box 5
125	ADVPAY APR	Advanced Payment for April	Box 6
126	ADVPAY MAY	Advanced Payment for May	Box 7
127	ADVPAY JUN	Advanced Payment for June	Box 8
138	ADVPAY JUL	Advanced Payment for July	Box 9
139	ADVPAY AUG	Advanced Payment for August	Box 10
140	ADVPAY SEP	Advanced Payment for September	Box 11
141	ADVPAY OCT	Advanced Payment for October	Box 12
142	ADVPAY NOV	Advanced Payment for November	Box 13
143	ADVPAY DEC	Advanced Payment for December	Box 14

**Document Display Screen: 1099-DIV (DOC CODE 91)**

	1	2	3	4	5	6	7	8		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	IRPTRNNNNNNNNNNVYYYYDDPPPP * (TTTTYY) IRMF ONLINE TRANSCRIPT SYSTEM *									1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- 91 PAGE NNNN OF NNNN									2
3	DOCUMENT TYPE: 1099-DIV ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvv									3
4	PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv									4
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv PYR'S SUBMISSION DLN: NNNNNNNNNNNNNNN									5
6	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv TRN CNTL CD: vvvvvvv PYR OFC CD: vvvvv									6
7	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv SUBMITTED TO: IRS aaaaaaaaaaaaaaa									7
8	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv									8
9	STATE: vv ZIP: NNNNN-NNNN \$ FATCA IND:vvv									9
10	ACCOUNT NUMBER: vvv									10
1	PAYER ENTITY DATA: vvv vvv									1
2	vv									2
3	VV									3
4	VV									4
5	VV									5
6										6
7	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									7
8	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									8
9	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									9
20	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									20
1	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									1
2	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									2
3	vvvvvvvvvv . \$.nnn,nnn,nns vvvvvvvvvv . \$.nnn,nnn,nns									3
4										4
	1	2	3	4	5	6	7	8		
	1234567890123456789012345678901234567890123456789012345678901234567890									

Cat. No. 28102R (03-05-2025)  
Any line marked with a #  
is for **Official Use Only**



## Exhibit 2.3.35-59 (Cont. 1) (11-05-2021)

Payee online Transcript

Document Display Screen: 1099-DIV (DOC CODE 91)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-DIV this can only be 91 (1099-DIV) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-DIV in the case of a 1099-DIV	N/A

**Exhibit 2.3.35-59 (Cont. 2) (11-05-2021)**

Payee online Transcript

Document Display Screen: 1099-DIV (DOC CODE 91)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-59 (Cont. 3) (11-05-2021)

Payee online Transcript

Document Display Screen: 1099-DIV (DOC CODE 91)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	44	<b>SECOND NOTICE STATUS</b> Possibilities: SECOND NOTICE ISSUED NO SECOND NOTICE (left blank if indicator improperly set)	2nd TIN Not. box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> Assigned by payer — will say N/A if blanks present	Account number box
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

**Exhibit 2.3.35-59 (Cont. 4) (11-05-2021)****Payee online Transcript****Document Display Screen: 1099-DIV (DOC CODE 91)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.3	55	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.3	55	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-59 (Cont. 5) (11-05-2021)**

Payee online Transcript

Document Display Screen: 1099-DIV (DOC CODE 91)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
21.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> For this screen	N/A

**MONEY SECTION**

For a 1099-DIV these are elements 17.1, 17.2, 18.1, 18.2, 19.1, 19.2, 20.1, 20.2, 21.1, 21.2, 22.1, 22.2 and 23.1

General:

These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-DIV are:

**Exhibit 2.3.35-59 (Cont. 6) (11-05-2021)****Payee online Transcript****Document Display Screen: 1099-DIV (DOC CODE 91)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
FED TAX WH	Federal income tax withheld	Box 4
CAPTL GAIN	Total capital gains distr.	Box 2a
NONDV DIST	Nondividend distributions	Box 3
CASH LIQ	Cash liquidation distributions	Box 9 (2018)
NOCASH LIQ	Noncash liquidation distributions	Box 10 (2018)
INVEST EXP	Investment expenses	Box 6 (2018) Box 5
ORD DIV	<ul style="list-style-type: none"> <li>• Total ordinary dividends</li> <li>• Ordinary dividends</li> </ul>	<ul style="list-style-type: none"> <li>• Box 2e (present - 2015)</li> <li>• Box 1</li> </ul>
EXMTINTDIV	Exempt Interest Dividends	Box 11 (2018)
SPRVACTBID	Specified Private Activity Bond Interest Dividend	Box 12 (2018)
28% RT GN	<ul style="list-style-type: none"> <li>• Collectibles (28%) gain</li> <li>• 28% rate gain</li> </ul>	<ul style="list-style-type: none"> <li>• Box 2d (present - 2015)</li> <li>• Box 2b</li> </ul>
UN 1250 GN	Unrecaptured section 1250 gain	<ul style="list-style-type: none"> <li>• Box 2b (present - 2015)</li> <li>• Box 2d</li> <li>• Box 2c</li> </ul>
SC 1202 GN	Section 1202 gain	<ul style="list-style-type: none"> <li>• Box 2c (present - 2015)</li> <li>• Box 2d</li> </ul>
FRGN TX PD	Foreign tax paid	Box 7 (2018)
QLF DVDNDS	Qualified dividends	Box 1b
SEC199ADIV	Section 199A REIT Dividends	Box 5 (2018)
SEC897ODIV	Section 897 Ordinary Dividends	Box 2e
SEC897CPGN	Section 897 Capital Gain	Box 2f

**Document Display Screen: 1099-INT (DOC CODE 92)**

	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	<div style="border: 1px solid black; padding: 5px;">IRPTRNNNNNNNNNVYYYYDDPPPP*(TTTTT) IRMF ON LINE TRANSCRIPT SYSTEM *</div>								1
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN							2	
3	DOCUMENT TYPE: 1099-INT ON FILE DATE: MM-DD-YYY vvvvvvvvvvvvvvvvvvvvvvvv							3	
4	PAYEE ENTITY DATA: vv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							4	
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv PYR'S SUBMISSION DLN: NNNNNNNNNNNNNN							5	
6	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv TRN CNTL CD: vvvvvv PYR OFC CD: vvvv							6	
7	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv SUBMITTED TO: IRSaaaaaaaaaaaaaa							7	
8	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							8	
9	STATE: vv ZIP: NNNNN-NNNN TAX EXMPT BOND CUSIP: nnnnnnnnnnnn							9	
10	ACCOUNT NUMBER: vvvvvvvvvvvvvvvvvvvvv FATCA IND=vvv							10	
1	PAYER ENTITY DATA: vv vvvvvvvvvvvvv								1
2	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								2
3	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								3
4	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								4
5	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								5
6	FOREIGN COUNTRY OR US POSSESION: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv								6
7	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							7	
8	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							8	
9	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							9	
20	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							20	
1	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							1	
2	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							2	
3	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							3	
4	vvvvvvvvvv..\$ann,nan,nans vvvvvvvvvv..\$ann,nan,nans							4	
	1	2	3	4	5	6	7	8	
	1234567890123456789012345678901234567890123456789012345678901234567890								

Exhibit 2.3.35-60

**Exhibit 2.3.35-60 (Cont. 1) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-INT (DOC CODE 92)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-INT this can only be 92 (1099-INT) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-INT in the case of a 1099-INT	N/A



## Exhibit 2.3.35-60 (Cont. 2) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-INT (DOC CODE 92)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> Says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-60 (Cont. 3) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-INT (DOC CODE 92)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	44	<b>SECOND NOTICE STATUS</b> Possibilities: SECOND NOTICE ISSUED NO SECOND NOTICE (left blank if indicator improperly set)	2nd TIN Not. box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
9.2	66	TAX EXMPT BOND CUSIP	
10.1	17	<b>ACCOUNT NUMBER</b> Assigned by payer — will say N/A if blanks present	Account number box
10.2	54	<b>FATCA FILING REQUIREMENT</b> 0...Box not checked no Filing Requirement 1...Box checked-Filing Requirement	
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A

## Exhibit 2.3.35-60 (Cont. 4) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-INT (DOC CODE 92)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNN not edited NNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	IRS Generated field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and Telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Pos- sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and Telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and Telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank	Payer's name, street address, city, state, ZIP code and Telephone no. box
16.1	35	<b>FOREIGN COUNTRY OR US POS- SESSION</b>	Box 7
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> For this screen	N/A

**Exhibit 2.3.35-60 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099–INT (DOC CODE 92)**

Field	Remarks	Paper Form Reference	Tax Years
SECOND NOTICE INDICATOR	0 No second notice 1 Second notice issued	2nd TIN Not. box	
FOREIGN COUNTRY OR US POSSESSION	Can be blanks	Box 7	present -2015
TAX-EXEMPT BOND CUSIP NUMBER	Can be blanks	Box 14 Box 12	2018 2017 - 2015
FATCA FILING REQUIREMENT	0....Box not checked no Filing Requirement 1.... Box checked-Filing Requirement		(present-2016)

**MONEY SECTION**

For a 1099–INT these are elements 17.1, 18.1, 19.1, 20.1 and 21.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–INT are:

**Exhibit 2.3.35-60 (Cont. 6) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-INT (DOC CODE 92)**

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
INTEREST	Interest income not included in box 3	Box 1
FED TAX WH	Federal income tax withheld	Box 4
SAV BOND	Interest on U.S. Savings Bonds and Treas. Obligations	Box 3
INVEST EXP	Investment expenses	Box 5
FRGN TX PD	Foreign Tax Paid	Box 6 (present - 2015)
INT FORFET	Early withdrawal penalty	Box 2
TX EXM INT	Tax-exempt interest	Box 8 (present - 2015)
SP PR INT	Specified private activity bond interest	Box 9 (present - 2015)
MARKETDISC	Market Discount	Box 10 (present-2015)
BOND PREM	Bond Premium	Box 11 (present-2015)
BOND PREM TX EXMPT	Bond Premium on Tax Exempt Bond	Box 13 (present-2016)
BDPMTREAS	Bond Premium on Treasury Obligations	Box 12 (present-2016)

## Document Display Screen: 1099-LTC (DOC CODE 93)

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVYYYYDDPPPP	*	(TYYYYY)	IRMF	ON	LINE	TRANSCRIPT	SYSTEM *
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE- NN PAGE NNNN OF NNNN							
3	DOCUMENT TYPE: 1099-LTC ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							
4	PAYEE ENTITY DATA: vvv vvvvvvvvvvv -- vvv							
5	vv	PYR'S	SUBMISSION	DLN:	NNNNNNNNNNNNNNNN			
6	vv	TRN	CNTL	CD:	vvvvvvvv	PYR	OFC	CD: vvvvv
7	vv	SUBMITTED	TO:	IRS	aaaaaaaaaaaaaa			
8	vv	LONG	TERM	CARE	DATE:	MM-DD-YY	YY	
9	STATE: vv ZIP: NNNNN-NNNN	ILLNESS	CODE:	vv				
10	ACCOUNT NUMBER: vvv	PER	DIEM	CODE:	vv			
1	PAYER ENTITY DATA: vvv vvvvvvvvvvvvv	LONG	TERM	CARE	SSN:	NNN-NN-NNNN		
2	vv							
3	vv							
4	vv							
5	vv							
6	INSURED NAME: vvv							
7	vvvvvvvvvv . \$.nnn, nnn, nnns							
8	vvvvvvvvvv . \$.nnn, nnn, nnns							
9								
20								
1								
2								
3								
4								
	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

## Exhibit 2.3.35-61 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-LTC (DOC CODE 93)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-LTC this can only be 93 (1099-LTC) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the last document of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-LTC in the case of a 1099-LTC	N/A

**Exhibit 2.3.35-61 (Cont. 2) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1099-LTC (DOC CODE 93)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> Says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> The request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Policyholder's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Policyholder's name box or Policyholder's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field



## Exhibit 2.3.35-61 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-LTC (DOC CODE 93)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Policyholder's Street address box or Policyholder's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	Policyholder's City, state and ZIP code box
8.2	65	<b>LONG TERM CARE DATE</b> MM-DD-YYYY — will say N/A if non numeric present or MM not 01 to 12 and or DD not 01 to 31	Date certified box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Policyholder's City, state and ZIP code box
9.2	58	<b>ILLNESS CODE</b> Possibilities: CHRONICALLY ILL BOX CHECKED TERMINALLY ILL BOX CHECKED BOTH BOXES CHECKED NEITHER BOX CHECKED	• Box 5 (present - 2015)
10.1	17	<b>ACCOUNT NUMBER</b> Assigned by payer— will say N/A if blanks present	Account number box
10.2	59	<b>PER DIEM CODE</b> Possibilities: PER DIEM BOX CHECKED REIMBURSED AMT BOX CHK BOTH BOXES CHECKED NEITHER BOX CHECKED	Box 3

**Exhibit 2.3.35-61 (Cont. 4) (05-01-2009)**

Payee online Transcript

Document Display Screen: 1099-LTC (DOC CODE 93)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
11.4	64	<b>LONG TERM CARE SSN</b> The SSN of Insured — edited as NNN-NN-NNNN	Insured's social security no. box
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	1	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
16.1	2	<b>INSURED NAME</b> Name of Insured — up to 39 characters	Insured's name box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

Exhibit 2.3.35-61 (Cont. 5) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-LTC (DOC CODE 93)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
24.1	1	LEGAL DEFINER LIST For this screen	N/A

**MONEY SECTION**

For a 1099-LTC these are elements 17.1 and 18.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-LTC are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
GROSS BEN	Gross long-term care benefits paid	Box 1
ACL BEN PD	Accelerated death benefits paid	Box 2

**Document Display Screen: 1099-SA or 1099-MSA (DOC CODE 94)**

Form 1099-SA: Distributions from an HSA, Archer MSA, or Medicare Advantage MSA

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-62 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-SA or 1099-MSA (DOC CODE 94)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-SA or 1099-MSA this can only be 94 (1099-SA or 1099-MSA) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-SA 1099-MSA	N/A

**Exhibit 2.3.35-62 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-SA or 1099-MSA (DOC CODE 94)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> Says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	44	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-62 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-SA or 1099-MSA (DOC CODE 94)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
9.2	48	<b>MSA DISTRIBUTION CODE</b> Possibilities: NORMAL DISTRIBUTION EXCESS CONTRIBUTIONS DISABILITY DEATH PROHIBITED TRANSACTION DISTRIB. TO NON-SPOUSAL BENEFICIARY NOT SET (if value is blank)	Box 3
10.1	17	<b>ACCOUNT NUMBER</b> Assigned by payer— will say N/A if blanks present	Account number box
10.2	48	<b>MA MSA INDICATOR</b> Possibilities are: MA MSA BOX NOT CHECKED MA MSA BOX CHECKED	• Box 5 bottom (present - 2015)
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-62 (Cont. 4) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-SA or 1099-MSA (DOC CODE 94)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	IRS Generated Field
11.2	44	<b>ARCHER MSA INDICATOR</b> Possibili- ties are: ARCHER MSA BOX NOT CHECKED ARCHER MSA BOX CHECKED	Box 5 Middle (present - 2015)
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state and ZIP code box
12.2	44	<b>HSA INDICATOR</b> Possibilities are: HSA BOX NOT CHECKED HSA BOX CHECKED	Box 5 Top (present - 2015)
13.1	1	<b>TRANSFER AGENT LITERAL</b> Pos- sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state and ZIP code box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state and ZIP code box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank.	Payer's name, street address, city, state and ZIP code box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section



**Exhibit 2.3.35-62 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-SA or 1099-MSA (DOC CODE 94)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
24.1	1	LEGAL DEFINER LIST For this screen	N/A

**MONEY SECTION**

For a 1099-SA or 1099-MSA these are elements 17.1, 18.1 and 19.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-SA or 1099-MSA are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
FMV ON DOD	FMV on date of death	Box 4
ERN DS CTB	Earnings on excess contributions	Box 2
MSA GR DIS	Gross Distribution	Box 1

## Document Display Screen: 1099-MISC (DOC CODE 95)

Form 1099-MISC: Miscellaneous Information

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-63 (Cont. 1) (11-05-2021)

Payee online Transcript

Document Display Screen: 1099-MISC (DOC CODE 95)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-MISC this can only be 92 (1099-MISC) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-MISC in the case of a 1099-MISC	N/A

**Exhibit 2.3.35-63 (Cont. 2) (11-05-2021)**

Payee online Transcript

Document Display Screen: 1099-MISC (DOC CODE 95)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	44	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-63 (Cont. 3) (11-05-2021)

Payee online Transcript

Document Display Screen: 1099-MISC (DOC CODE 95)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	44	<b>DIRECT SALES INDICATOR</b> Possibilities: SALES AMOUNTED TO \$5,000 OR MORE NOT DIRECT SALES (left blank if indicator improperly set)	Box 9
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
9.2	44	<b>SECOND NOTICE STATUS</b> Possibilities: SECOND NOTICE ISSUED NO SECOND NOTICE (left blank if indicator improperly set)	2nd TIN Not. box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks present	Account number box
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A

**Exhibit 2.3.35-63 (Cont. 4) (11-05-2021)****Payee online Transcript****Document Display Screen: 1099-MISC (DOC CODE 95)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un- postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Pos- sibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section

**Exhibit 2.3.35-63 (Cont. 5) (11-05-2021)****Payee online Transcript****Document Display Screen: 1099-MISC (DOC CODE 95)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1099-MISC these are elements 17.1, 17.2, 18.1, 18.2, 19.1, 19.2, 20.1, 20.2, 21.1, 22.1 and 23.1

General:

These items consist of a 10 position literal beginning in position 2 or 29 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26 or 53. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (meaning that some or all items may not be present in a given instance)

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-MISC are:

**Exhibit 2.3.35-63 (Cont. 6) (11-05-2021)****Payee online Transcript****Document Display Screen: 1099-MISC (DOC CODE 95)**

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
FED TAX WH	Federal income tax withheld	Box 4
NONEMP COM	Nonemployee compensation Note: Removed for TY2020	Box 7
MED PAYMTS	Medical and health care payments	Box 6
FISH INC	Fishing boat proceeds	Box 5
RENTS	Rents	Box 1
ROYALTIES	Royalties	Box 2
OTHER INC	Other Income	Box 3
SUB PAYMTS	Substitute payments in lieu of dividends or interest	Box 8
GOLDEN PAR	Excess golden parachute payments	• Box 13 (present - 2015)
CROP INS	Crop insurance proceeds	Box 10
ATTRNY FEE	Gross proceeds paid to an attorney	• Box 14 (present - 2015)
SC 409A DF	Section 409A deferrals	Box 15a (present - 2015)
NON-QDEFCMP SC 409A IN	Section 409A income (Obsolete for TY2021)	Box 15b (present - 2015)
FISH RESAL	Fish purchased for resale	Box 11

Field	Remarks	Paper Form Reference	Tax Years
SECOND NOTICE INDICATOR	0..... No second notice 1..... Second notice issued	2nd TIN Not. box	
DIRECT SALES INDICATOR	0.... Not Direct Sales 1...Sales amounted to \$5,000 or more	Box 9	
FATCA FILLING REQUIREMENT	Box not checked no Filling Requirement Box checked-Filling Requirement	FATCA Filling Requirement	



## Document Display Screen: 1099-OID (DOC CODE 96)

[illegible]

Exhibit 2.3.35-64

**Exhibit 2.3.35-64 (Cont. 1) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099–OID (DOC CODE 96)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default on which direction you were going. <b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/ Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitu- lates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099–OID this can only be 96 (1099–OID) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099–OID in the case of a 1099–OID	N/A

## Exhibit 2.3.35-64 (Cont. 2) (08-01-2004)

Payee online Transcript

Document Display Screen: 1099–OID (DOC CODE 96)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> Says “SSN”, “EIN” or “TIN”	N/A
4.2	24	<b>EDITED TIN</b> The request TIN edited as an: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field

**Exhibit 2.3.35-64 (Cont. 3) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099–OID (DOC CODE 96)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	44	<b>SECOND NOTICE STATUS</b> Possibilities: SECOND NOTICE ISSUED NO SECOND NOTICE (left blank if indicator improperly set)	2nd TIN Not. box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
9.3	54	<b>FATCA IND</b>	
10.1	17	<b>ACCOUNT NUMBER</b> Assigned by payer— will say N/A if blanks present	Account number box
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

**Exhibit 2.3.35-64 (Cont. 4) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099–OID (DOC CODE 96)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is “C”, that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer’s name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer’s name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer’s name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer’s name, street address, city, state, ZIP code and telephone no. box
16.1	20	<b>ITEM DESCRIPTION</b> Whatever is present except blanks will cause N/A to display	Box 5
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-64 (Cont. 5) (08-01-2004)****Payee online Transcript****Document Display Screen: 1099–OID (DOC CODE 96)****MONEY SECTION**

For a 1099–OID these are elements 17.1, 18.1, 19.1, 20.1, 21.1 and 22.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099–OID are:

<u>Literal</u>	<u>Meanings</u>	<u>Paper Form Reference</u>
INTEREST	Other periodic interest	Box 2
FED TAX WH	Federal income tax withheld	Box 4
TAXEXMPOID	Tax Exempt OID	Box 11
INVEST EXP	Investment expenses	Box 7
INT FORFIT	Early withdrawal penalty	Box 3
OR ISS DSC	Original issue discount for Current Year	Box 1
OID TRS OB	Original issue discount on U.S. Treasury obligations	Box 6
MARKETDISC	Market Discount	Box 5
AQUISPREM	Acquisition Premium	Box 6
BDPREM	Bond Premium	Box 10

Field	Remarks	Paper Form Reference	Tax Years
SECOND NOTICE INDICATOR	0..... No second notice 1..... Second notice issued	2nd TIN Not. box	
ITEM DESCRIPTION	Actual description of item involved in the transaction	Box 7	(present - 2015)

**Exhibit 2.3.35-64 (Cont. 6) (08-01-2004)**

**Payee online Transcript**

**Document Display Screen: 1099–OID (DOC CODE 96)**

FATCA FILLING RE- QUIREMENT	Box not checked no Filling Requirement Box checked-Filling Re- quirement		
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## Document Display Screen: 1099-PATR (DOC CODE 97)

Form 1099-PATR: Taxable Distributions Received from Cooperatives

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRNNNNNNNNNNVVYYYDDPPPP	(TYYYYY)	IRMF ONLINE TRANSCRIPT SYSTEM *					
2	TIN- 999999999 TIN TYPE AND VALIDITY- N DOCUMENT CODE-	97 PAGE NNNN OF NNNN						
3	DOCUMENT TYPE:	1099-PATR ON FILE DATE: MM-DD-YYYY vvvvvvvvvvvvvvvvvvvvvvvv						
4	PAYEE ENTITY DATA: vv vvvvvvvvvvv -- vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							
5	vvv	PYR'S SUBMISSION DLN: NNN						
6	vvv	TRN CNTL CD: vvvvvvv PYR OFC CD: vvvvv						
7	vvv	SUBMITTED TO: IRS aaaaaaaaaaaaaaa						
8	vvv	vv						
9	STATE: vv ZIP: NNNNN-NNNN							
10	ACCOUNT NUMBER: vvv	SPECIFIED COOP: vv v						
1	PAYER ENTITY DATA: vv vvv							
2	vvv							
3	vvv							
4	vvv							
5	vvv							
6								
7	vvvvvvvvvv..\$nnn,nnn,nns	vvvvvvvvvv..\$nnn,nnn,nns						
8	vvvvvvvvvv..\$nnn,nnn,nns	vvvvvvvvvv..\$nnn,nnn,nns						
9	vvvvvvvvvv..\$nnn,nnn,nns	vvvvvvvvvv..\$nnn,nnn,nns						
10	vvvvvvvvvv..\$nnn,nnn,nns	vvvvvvvvvv..\$nnn,nnn,nns						
1	vvvvvvvvvv..\$nnn,nnn,nns							
2	vvvvvvvvvv..\$nnn,nnn,nns							
3	vvvvvvvvvv..\$nnn,nnn,nns							
4								

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.



## Exhibit 2.3.35-65 (Cont. 1) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-PATR (DOC CODE 97)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-PATR this can only be 97 (1099-PATR) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if > 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-PATR in the case of a 1099-PATR	N/A

**Exhibit 2.3.35-65 (Cont. 2) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-PATR (DOC CODE 97)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> Says "SSN", "EIN" or "TIN"	N/A
4.2	24	<b>EDITED TIN</b> The request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field

## Exhibit 2.3.35-65 (Cont. 3) (05-01-2009)

Payee online Transcript

Document Display Screen: 1099-PATR (DOC CODE 97)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	44	<b>SECOND NOTICE STATUS</b> Possibilities: SECOND NOTICE ISSUED NO SECOND NOTICE (left blank if indicator improperly set)	2nd TIN Not. box
9.1	2	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks present	Account number box
10.2	60	<b>SPECIFIED COOP</b>	
11.1	20	<b>PAYER TIN LITERAL</b> Possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> Edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNNN not edited NNNNNNNNNN (when we don't know)	N/A

**Exhibit 2.3.35-65 (Cont. 4) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-PATR (DOC CODE 97)**

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
17.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
18.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
19.2	29	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**Exhibit 2.3.35-65 (Cont. 5) (05-01-2009)****Payee online Transcript****Document Display Screen: 1099-PATR (DOC CODE 97)****MONEY SECTION**

For a 1099-PATR these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1, 23.1, 17.2, 18.2 and 19.2.

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-PATR are:

<u><b>Literal</b></u>	<u><b>Meanings</b></u>	<u><b>Paper Form Reference</b></u>
FED TAX WH	Federal income tax withheld	Box 4
PATRONAGE	Patronage dividends	Box 1
NONPAT DIS	Nonpatronage distributions	Box 2
RTAIN ALLC	Per-unit retain allocations	Box 3
REDEMPTION	Redemption of nonqualified notices and retain allocations	Box 5
PROD DEDCT	Domestic production activities deduction	Box 6
INVEST CRD	Investment credit	Box 7
WRK OP CRD	Work opportunity credit	Box 8
PT AMT ADJ	Patron's AMT adjustment	Box 9
OTH CDT&DD	Other credits and deductions	Box 10

**Document Display Screen: 1099-R (DOC CODE 98)**

Form 1099-R: Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

[illegible]

**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

## Exhibit 2.3.35-66 (Cont. 1) (05-03-2011)

Payee online Transcript

Document Display Screen: 1099-R (DOC CODE 98)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit "N", "P", "E", "R", "H", "O", "W" or "C"—This screen displays "N" or "P" as the default on which direction you were going. <b>EXCEPTION:</b> "P" is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the request DOC CODE you entered. If you are viewing a 1099-R this can only be 98 (1099-R) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-R in the case of a 1099-R	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>TIN LITERAL</b> says "SSN", "EIN" or "TIN"	N/A

**Exhibit 2.3.35-66 (Cont. 2) (05-03-2011)**

Payee online Transcript

Document Display Screen: 1099-R (DOC CODE 98)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
4.2	24	<b>EDITED TIN</b> the request TIN edited as: SSN: NNN-NN-NNNN EIN: NN-NNNNNNNN TIN: NNNNNNNNNN	N/A
4.3	39	<b>TIN DESCRIPTION</b> possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	4	<b>PAYEE ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	4	<b>PAYEE ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address.	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	4	<b>PAYEE ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMISSION MEDIA</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY The word "TAPE" means any kind of magnetic media)	IRS Generated Field



## Exhibit 2.3.35-66 (Cont. 3) (05-03-2011)

Payee online Transcript

Document Display Screen: 1099-R (DOC CODE 98)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.1	4	<b>PAYEE ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box
8.2	59	<b>IRA/SEP/SIMPLE INDICATOR</b> Possibilities: NOT CHECKED CHECKED N/A (if indicator improperly set)	Box 7
9.1	4	<b>PAYEE ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
9.2	64	<b>TOTAL DISTRIBUTION</b> Possibilities: NOT CHECKED CHECKED N/A (if indicator improperly set)	Box 2b
10.1	17	<b>ACCOUNT NUMBER</b> assigned by payer— will say N/A if blanks or zeroes input	Account number box
10.2	66	<b>TAX AMOUNT NOT DETERMINED</b> Possibilities: NOT CHECKED CHECKED N/A (if indicator improperly set)	Box 2b
11.1	20	<b>PAYER TIN LITERAL</b> possibilities are SSN, EIN or TIN (when we don't know)	N/A
11.2	24	<b>PAYER TIN</b> edited as an: SSN NNN-NN-NNNN EIN NN-NNNNNNN not edited NNNNNNNNN (when we don't know)	N/A
11.3	34, 35 or 36	<b>CORRECTED PAYER TIN INDICATOR</b> Possibilities are C or blank. If it is "C", that means the PAYER TIN has been corrected by the Payer Master File (PMF) Un-postables.	IRS Generated Field
12.1	4	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box

**Exhibit 2.3.35-66 (Cont. 4) (05-03-2011)**

Payee online Transcript

Document Display Screen: 1099-R (DOC CODE 98)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
13.1	4	<b>TRANSFER AGENT LITERAL</b> Possibilities are TA> or blank this literal appears if the PAYER ENTITY LINE 2 is an additional name line (not blank or an address element) and there is indication that it is the name of a transfer agent	N/A
13.2	2 or 4	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
13.3	44	<b>CATEGORY OF DISTRIBUTION #1</b> Possibilities:	Box 7 (1st position)
		NO CODE ENTERED (if both Category of Distribution #1 and #2 are blanks.)  ONLY ONE CODE ENTERED (SEE BELOW) (If there is a code entered in Category of Distribution #2)  1 EARLY DIST. NO KNOWN EXCEPTION 2 EARLY DIST. EXCEPTION APPLIES 3 DISABILITY 4 DEATH 5 PROHIBITED TRANSACTIONS 6 SECTION 1035 EXCHANGE 7 NORMAL DISTRIBUTION 8 EXCESS CONTRIBS REFUNDED + EARNINGS 9 COST OF CRRNT LIFE INSURANCE PROT. A QUALIFIES FOR 10-YEAR AVERAGING B DESIGNATED ROTH ACCT DISTRIBUTION C Reportable Death Benefits under Section 6050Y (c) <b>TY2018</b> C QUALIFIED DIST FROM ROTH ACCT D EXCS CNTRB+EARNNS/EXCS DFRLS TXBL 87 E EXCESS ANNUAL DEDNS UNDER SECT 415 <b>(2007)</b>	

Exhibit 2.3.35-66 (Cont. 5) (05-03-2011)

Payee online Transcript

Document Display Screen: 1099-R (DOC CODE 98)

		E DIST UNDER EPCRS (2017-2016) F CHARITABLE GIFT ANNUITY G DIRECT ROLLOVER & DIRECT CONTRIB. H DIRECT ROLLOVER TO PLAN OR ANNUITY J DIST. FROM A ROTH IRA L LOANS TREATED AS DISTRIBUTION M Qualified plan loan offsets. (Code M can be combined with codes 1, 2, 4, and B.) (TY2018) N IRA CNTRB MADE & RECHAR CURRENT YR P EXCS CONTRIB RFND+EARNs IN PRIOR YR Q QUALIFIED DIST. FROM A ROTH IRA R IRA CNTRB PRIOR YR/RECHAR CRRNT YR S EARLY DIST. FROM A SIMPLE IRA T ROTH IRA DIST. NOT SUBJECT PENALTY U DVDND DIST FROM ESOP -- SEC 404(K) (2017-2016)	
		<b>NOTE:</b> The following are reserved for Railroad Retirement Board's use W RRB—VESTED DUAL BENEFIT (WINDFALL) X RRB—TIER 1 NSSEB Y RRB—TIER 2 Z RRB—SUPPLEMENTAL N/A (if indicator not set properly)	
14.1	4	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	4	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line — often it is blank.	Payer's name, street address, city, state, ZIP code and telephone no. box
15.2	44	<b>CATEGORY OF DISTRIBUTION #2</b> Possibilities:	Box 7 (2nd position)

**Exhibit 2.3.35-66 (Cont. 6) (05-03-2011)****Payee online Transcript****Document Display Screen: 1099-R (DOC CODE 98)**

		NO CODE ENTERED (if both Category of Distribution #1 and #2 are blanks.)  ONLY ONE CODE ENTERED (If there is a code entered in Category of Distribution #1)  See CATEGORY OF DISTRIBUTION #1 for rest of possible codes  N/A - if indicator not set properly.	
16.1	54	<b>FATCA IND</b> blank....not FATCA 1.....The Payer is reporting on this Form 1099 to satisfy their Chapter 4 Account Reporting Requirement	Box 11
17.1	61	<b>DATE OF PAYMENT</b> Date of Payment for Reportable Death Benefits under Section 6050Y	
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
20.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
21.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
22.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
23.1	2	<b>MONEY TYPE AND AMOUNT</b>	See Money Section
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen	N/A

**MONEY SECTION**

For a 1099-R these are elements 17.1, 18.1, 19.1, 20.1, 21.1, 22.1 and 23.1

General:	These items consist of a 10 position literal beginning in position 2 for each significant money type present followed by two periods and an edited leading zero suppressed up to 11 digit money amount. This amount is immediately preceded by a dollar sign and immediately followed by a plus or minus sign in position 26. Sufficient extra periods are introduced between the literal and the dollar sign to fill the available positions. These items appear one by one on successive lines as needed. (Meaning that some or all items may not be present in a given instance)
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**Note:** In Paper Form Reference column, Box numbers, when they appear, refer to the boxes on the paper forms. Equivalent magnetic media fields can be found in Publication 1220.

Possible literal for a 1099-R are:

Exhibit 2.3.35-66 (Cont. 7) (05-03-2011)

Payee online Transcript

Document Display Screen: 1099-R (DOC CODE 98)

<u>Literal</u>	<u>Meanings</u>	<b>Paper Form Reference</b>
FED TAX WH	Federal income tax withheld	Box 4
EMP CTB	Total employee contributions	Box 9b
UNREAL APR	Net unrealized appreciation in employer's securities	Box 6
OTHER INC	Other (instructions show this as the value of an annuity contract)	Box 8
GROSS DIST	Gross Distributions	Box 1
TAXBLE AMT	Taxable Amount	Box 2a
EL CAP GN	Capital gain included in box 2a (taxable amount)	Box 3
AMT IRR	Amount Allocable to IRR Within 5 Years	Box 10

**Document Display Screen: 1099-QA (DOC CODE 1A)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	<b>COMMAND CD</b>	N/A
1.2	6	<b>COMMAND DEFINER CD</b> (Transmit “N”, “P”, “E”, “R”, “H”, “O”, “W” or “C”—This screen displays “N” or “P” as the default on which direction you were going. <b>EXCEPTION:</b> “P” is not offered as a valid option when viewing the <u>first</u> DOCUMENT DISPLAY SCREEN) <b>NOTE:</b> Errors are treated as if you had entered the default.	N/A
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code, PPPP=Page Number (you can overlay PPPP with a specific page number if desired).	N/A

## Exhibit 2.3.35-67 (Cont. 1) (03-18-2024)

Payee online Transcript

Document Display Screen: 1099-QA (DOC CODE 1A)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.4	41	<b>TAX YEAR</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.	N/A
2.1	7	<b>REQUEST TIN</b> This Field recapitulates the request TIN you entered.	N/A
2.2	41	<b>REQUEST TIN TYPE AND VALIDITY</b> This Field recapitulates the request TIN TYPE AND VALIDITY you entered.	N/A
2.3	59	<b>REQUEST DOC CODE</b> This Field recapitulates the requested DOC CODE you entered. If you are viewing a 1099-QA this can only be 1A (1099-QA) or 00 (ALL TYPES)	N/A
2.4	68	<b>PAGE NUMBER</b> The current page number of the individual document display.	N/A
2.5	76	<b>MAX PAGE NUMBER</b> The page number of the last document of the individual document display — **** if> 9999	N/A
3.1	17	<b>DOCUMENT TYPE LITERAL</b> 1099-QA in the case of a 1099-QA.	N/A
3.2	41	<b>ON FILE DATE</b> MM-DD-YYYY Date this document passed final valid format checks and became part of the IRMF. The document may not become available online immediately	IRS Generated Field
3.3	51	<b>SUBMISSION TYPE</b> Possibilities are: CORRECTED ORIGINAL SUBMISSION ORIGINAL SUBMISSION AMENDED SUBMISSION	IRS Generated Field
4.1	20	<b>RECIPIENT ENTITY DATA</b>	N/A

**Exhibit 2.3.35-67 (Cont. 2) (03-18-2024)**

Payee online Transcript

Document Display Screen: 1099-QA (DOC CODE 1A)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
4.2	39	<b>TIN DESCRIPTION</b> Possibilities are: INVALID IRS VALID PERFECTED SSN INVALID PERFECTED SSN VALID PERFECTED SSN VALID PERFECTED EIN IRS VALID SSN VALID SSN VALID EIN	IRS Generated Field
5.1	2	<b>RECIPIENT ENTITY LINE 1</b> Name of the payee	Recipient's name box
5.2	66	<b>PAYER'S SUBMISSION DLN</b> Presence of zeroes or blanks will result in display of N/A	IRS Generated Field
6.1	2	<b>RECIPIENT ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address	Recipient's name box or Recipient's Street address box
6.2	57	<b>TRANSMITTER CONTROL CODE</b> Number assigned by ECC-MTB to transmitter of this document if transmitted on magnetic media. Possibilities: NNNNNNN or N/A	IRS Generated Field
6.3	77	<b>PAYER OFFICE CODE</b> Number assigned by Payer at the Payer's discretion. It is useful for identifying the origin of an Information Document within a large multi-departmental payer.	N/A
7.1	2	<b>RECIPIENT ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY line	Recipient's Street address box or Recipient's City, state and ZIP code box
7.2	62	<b>SUBMITTED TO: IRS</b> Possibilities are: ON: PAPER ON: TAPE ELECTRONICALLY (The word "TAPE" means any kind of magnetic media)	IRS Generated Field
8.1	2	<b>RECIPIENT ENTITY LINE 4</b> Sometimes this is a CITY line—often it contains the State and 9 digit ZIP with appropriate literal	Recipient's City, state and ZIP code box



## Exhibit 2.3.35-67 (Cont. 3) (03-18-2024)

Payee online Transcript

Document Display Screen: 1099-QA (DOC CODE 1A)

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
8.2	73	<b>PROGRAM-TO-PROGRAM TRANSFER:</b> 0 Not checked 1 Checked, program to program transfer	Box 4
9.1	2	<b>RECIPIENT ENTITY LINE 5</b> Sometimes this contains the State and 9 digit ZIP with appropriate literal is a CITY line—often it is blank	Recipient's City, state and ZIP code box
9.2	74	<b>ABLE ACCOUNT TERMINATED</b> 0 Not checked 1 Checked, ABLE account terminated in 2022	Box 5
10.1	17	<b>ACCOUNT NUMBER</b>	
10.2	77	<b>RECIPIENT DESIGNATED BENEFICIARY:</b> 0 Not checked 1 Checked, the recipient is not the designated beneficiary	Box 6
11.1	20	<b>PAYER ENTITY DATA</b>	
12.1	2	<b>PAYER ENTITY LINE 1</b> Name of the payer	Payer's name, street address, city, state, ZIP code and telephone no. box
13.1	2	<b>PAYER ENTITY LINE 2</b> Sometimes this is a 2nd name line—often it is a street address. Starts in position 4 if TR Agent else 2.	Payer's name, street address, city, state, ZIP code and telephone no. box
14.1	2	<b>PAYER ENTITY LINE 3</b> Sometimes this is a street address—often it is a CITY/STATE/ZIP line	Payer's name, street address, city, state, ZIP code and telephone no. box
15.1	2	<b>PAYER ENTITY LINE 4</b> Sometimes this is a CITY/STATE/ZIP line—often it is blank	Payer's name, street address, city, state, ZIP code and telephone no. box
17.1	2	<b>MONEY TYPE AND AMOUNT</b>	Box 1
18.1	2	<b>MONEY TYPE AND AMOUNT</b>	Box 2
19.1	2	<b>MONEY TYPE AND AMOUNT</b>	Box 3

Possible literal for a 1099-QA are:

Exhibit 2.3.35-67 (Cont. 4) (03-18-2024)  
Payee online Transcript  
Document Display Screen: 1099-QA (DOC CODE 1A)

Payment Code	CC-IRPTR Literal	Definitions	Paper Form Reference
254	GROSS DIST	Gross distribution	Box 1
255	EARNINGS	Earnings	Box 2
256	BASIS	Basis	Box 3

## Exhibit 2.3.35-68 (08-01-2004)

Payee online Transcript  
Document Summary Screen

1	2	3	4	5	6	7	8
1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRONNNNNNNNNVYYYYD						1
2	*** (YYYY) IRMF ON LINE TRANSCRIPT SYSTEM SUMMARY***						2
3	TIN- ..... TIN TYPE AND VALIDITY- . DOCUMENT CODE- .. vvvvvvvvvv						3
4	GROUP AMOUNT GROUP AMOUNT						4
5	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						5
6	" \$NNN, NNN, NNN, NNNS (CORR/AMD)						6
7	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						7
8	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						8
9	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						9
10	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						10
1	" \$NNN, NNN, NNN, NNNS (CORR/AMD)						1
2	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						2
3	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						3
4	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						4
5	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						5
6	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						6
7	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						7
8	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						8
9	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						9
20	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						20
1	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						1
2	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						2
3	XXXXXXXXXX\$NNN, NNN, NNN, NNNS						3
4							4

1	2	3	4	5	6	7	8
1234567890123456789012345678901234567890123456789012345678901234567890							

**Exhibit 2.3.35-68 (Cont. 1) (08-01-2004)****Payee online Transcript  
Document Summary Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CODE</b>
1.2	6	<b>COMMAND DEFINER CODE</b> (Transmit "E", "R", "H", "O", "W" or "C"—This screen displays "O" as the default)
1.3	7	<b>COMMAND STRING</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code
3.1	7	<b>REQUEST TIN.</b> Always returned just as input when appearing in this Profile.
3.2	41	<b>REQUEST TIN TYPE AND VALIDITY.</b> Always returned just as input when appearing in this profile.
3.3	59	<b>REQUEST DOC CODE.</b> Optional
3.4	65	<b>TAX YEAR.</b> Requested Tax Year, IRM 2.3.35.4 for valid Tax Years.
3.5	70	<b>DOC COUNT.</b> Normally the number of Docs Summarized. The literal "OVERFLOW" appears here if the summary is incomplete because either there are too many summary groups to display or there are more than 9,999 documents selected.
5.1 thru 23.1 5.4 thru 23.4	17 42	<b>SUMMARY GROUP LITERALS.</b> As needed - one per line. To see the summary group literals, IRM 2.3.35.10.6 for the summary literal table.
5.2 thru 23.2 5.5 thru 23.5	13 53	<b>WAGES</b> Significant amounts accrued for all documents found for the requested TIN, TIN TYPE AND VALIDITY, and DOC CODE according to the adjacent SUMMARY GROUP LITERAL. <b>Exception:</b> When a given MONEY AMOUNT (accrual) is significant for corrected and/or amended documents the amount (accrued from corrected and/or amended documents only) will appear following a literal and it will precede a (CORR/AMD) literal. In such cases the appropriate SUMMARY GROUP LITERAL will always appear just above the literal and be followed by the same accrual type taken from original documents only <u>even if this latter accrual is 0</u> . The intention here is to make it very clear when an accrual group is based on amended/corrected input
6.3 thru 23.3 6.6 thru 23.6	30 70	<b>CORRECTED/AMENDED LITERAL.</b> Appears to the right of any MONEY AMOUNT that is derived from Corrected and/or Amended Documents.
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen

**Exhibit 2.3.35-69 (08-01-2004)****Payee online Transcript  
Hardcopy Request Screen**

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IRPTRC	NNNNNNNN	NNV	YYYY	DD			
2		***	INFORMATION	RETURNS	TRANSCRIPT	REQUEST	SYSTEM	***
3								
4								
5								
6								
7								
8								
9								
10	.	<						
1								
2								
3								
4								
5								
6								
7								
8								
9								
20								
1								
2								
3								
4								

IRPTRC

\*\*\*INFORMATION RETURNS TRANSCRIPT REQUEST SYSTEM\*\*\*

\*HARDCOPY\* REQUEST

\*\*\*\*\* ALL REQUESTS ARE PROCESSED AT NOON EST ON WEDNESDAYS. \*\*\*\*\*

YOU HAVE REQUESTED A HARDCOPY OF THE TIN, TIN TYPE/VALIDITY, TAX YEAR AND DOC CODE ON THE ABOVE LINE. IN ORDER TO COMPLETE THIS REQUEST, YOU NEED TO FILL OUT THE REMAINING FIELDS BELOW.

RESERVED FOR FUTURE USE

ROUTING INFO - PLEASE BE ACCURATE TO ENSURE YOUR TRANSCRIPTS ARE ROUTED TIMELY. \*\*\* INACCURATE INFO MAY RESULT IN FAILURE TO RECEIVE TRANSCRIPTS ON TIME. \*\*\*

.....< RECEIVING OFFICE

.....< UNIT OFFICE

.....< MAIL STOP

.....< TELEPHONE NUMBER ==> (REQUIRED) ENTER TELEPHONE NUMBER SO DISTRIBUTION CENTERS CAN CONTACT YOU FOR ASSISTANCE IN ROUTING.

..< PLACE THE CURSOR HERE BEFORE HITTING THE ENTER KEY.

	1	2	3	4	5	6	7	8
	1234567890123456789012345678901234567890123456789012345678901234567890							

**Exhibit 2.3.35-69 (Cont. 1) (08-01-2004)****Payee online Transcript****Hardcopy Request Screen**

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	<b>COMMAND CD.</b>
1.2	6	<b>COMMAND DEFINER CD.</b> (Transmit "R", "E", "H", "O", or "C"—This screen displays "C" as the default)
1.3	7	<b>COMMAND STRING.</b> NNNNNNNNN=TIN, V=Tin Type/Validity, YYYY=Tax Year, DD=Doc Code
14.1	1	<b>RECEIVING OFFICE.</b> Enter the city and state of the office that receives your interoffice postal mail. Up to 58 characters may be entered.
15.1	1	<b>UNIT OFFICE.</b> Enter the office name, if any, and the city and state. Up to 58 characters may be entered.
16.1	1	<b>MAIL STOP.</b> Your Unit's mail stop. Please include building extensions if necessary. Up to 58 characters may be entered.
17.1	1	<b>TELEPHONE NUMBER.</b> Enter 10-digit telephone number so distribution centers can contact your for assistance in routing. This field is required.
19.1	1	<b>CURSOR PLACEMENT.</b> Place the cursor here before hitting the enter key.
24.1	1	<b>LEGAL DEFINER LIST</b> for this screen