



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.51

JANUARY 30, 2026

EFFECTIVE DATE

(01-30-2026)

PURPOSE

- (1) This transmits revised IRM 2.3.51, IDRS Terminal Responses, Command Code IMFOL.

MATERIAL CHANGES

- (1) ENTITY SCREEN DISPLAY – Added miscellaneous field to TC971 AC870 to the Entity Variable Section
- (2) ENTITY SCREEN DISPLAY – Added Pilot Contribution Indicator to the Entity Fixed Section
- (3) ENTITY SCREEN DISPLAY – Added Transaction Source Code to TC000 to the Entity Variable Section
- (4) TAX MODULE SCREEN DISPLAY – Added Transaction Source Code to all transactions to the Tax Module Variable Section
- (5) TAX MODULE SCREEN DISPLAY – Added Form Code to the TC970 AC001 on the Tax Module Variable Section
- (6) TAX MODULE SCREEN DISPLAY – Added TC150BANK Indicator on the Tax Module Fix Section
- (7) TAX MODULE SCREEN DISPLAY – Added MFT 87 Tax Module
- (8) TTAX MODULE SCREEN DISPLAY – Added TC63X to the MFT 87 Tax Module Variable Section
- (9) POSTED RETURN SCREEN DISPLAY – Added Spouse Deceased Indicator to the posted Return Fixed Section
- (10) IRA POSTED RETURN SCREEN DISPLAY – Added Tax on Early Distribution Number and 4 tax amounts to the TC150 on the IRA Posted Return Variable Section
- (11) INDEX FREEZE HISTORY SCREEN DISPLAY – Added Scanned Paper Returns to the Input Source Code on the Index Screen
- (12) ENTITY FREEZE HISTORY SCREEN DISPLAY – Added miscellaneous field to TC971 AC870 to the Entity Variable Section
- (13) ENTITY FREEZE HISTORY SCREEN DISPLAY – Added Pilot Contribution Indicator to the Entity Fixed Section
- (14) ENTITY FREEZE HISTORY SCREEN DISPLAY – Added Transaction Source Code to TC000 to the Entity Variable Section
- (15) TAX MODULE BALANCE HISTORY SCREEN DISPLAY – Added Transaction Source Code to all transactions to the Tax Module Variable Section
- (16) TAX MODULE BALANCE HISTORY SCREEN DISPLAY – Added Form Code to the TC970 AC001 on the Tax Module Variable Section
- (17) TAX MODULE BALANCE HISTORY SCREEN DISPLAY – Added TC150BANK Indicator on the Tax Module Fix Section

- (18) TAX MODULE BALANCE HISTORY SCREEN DISPLAY – Added MFT 87 Tax Module
- (19) TAX MODULE BALANCE HISTORY SCREEN DISPLAY – Added TC63X to the MFT 87 Tax Module Variable Section
- (20) TAX MODULE BALANCE FREEZE HISTORY SCREEN DISPLAY – Added Transaction Source Code to all transactions to the Tax Module Variable Section
- (21) TAX MODULE BALANCE FREEZE HISTORY SCREEN DISPLAY – Added Form Code to the TC970 AC001 on the Tax Module Variable Section
- (22) TAX MODULE BALANCE FREEZE HISTORY SCREEN DISPLAY – Added TC150BANK Indicator on the Tax Module Fix Section
- (23) TAX MODULE BALANCE FREEZE HISTORY SCREEN DISPLAY – Added MFT 87 Tax Module
- (24) TAX MODULE BALANCE FREEZE HISTORY SCREEN DISPLAY – Added TC63X to the MFT 87 Tax Module Variable Section
- (25) IRM Exhibit 2.3.51-13 has been updated
- (26) IRM Exhibit 2.3.51-14 has been updated
- (27) IRM Exhibit 2.3.51-18 has been updated
- (28) IRM Exhibit 2.3.51-25 has been updated
- (29) IRM Exhibit 2.3.51-28 has been updated
- (30) IRM Exhibit 2.3.51-29 has been updated
- (31) IRM Exhibit 2.3.51-30 has been updated

EFFECT ON OTHER DOCUMENTS

IRM 2.3.51 dated January 31, 2025 is superseded.

AUDIENCE

Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Taxpayer Services (TS)

Kaschit D Pandya
Chief Information Officer

2.3.51

Command Code IMFOL

Table of Contents

2.3.51.1 Program Scope and Objectives

2.3.51.1.1 Background

2.3.51.1.2 Authority

2.3.51.1.3 Responsibilities or Roles and Responsibilities

2.3.51.1.4 Program Management and Review

2.3.51.1.5 Program Controls

2.3.51.1.6 Terms/Definitions/Acronyms

2.3.51.1.7 Related Resources

2.3.51.2 Command Code IMFOL

2.3.51.3 Command Code IMFOB

2.3.51.4 Restoring RRR Tax Modules to Master File

2.3.51.5 Command Code IMFOR

2.3.51.6 CADE2

2.3.51.7 IMFOL Module Balance Information

2.3.51.8 Refund Research Database

2.3.51.9 Command Code IMFOL Full Input Formats

2.3.51.10 Command Code IMFOL Abbreviated Input Formats

2.3.51.11 Command Code IMFOL Message Screens and Index Screen Messages

2.3.51.12 Table of Screen Exhibits

Exhibits

2.3.51-1 Command Code IMFOL Input Display — Tax

2.3.51-2 Command Code IMFOL Input Display — Tax Abbreviated

2.3.51-3 Command Code IMFOL Input Display — Entity

2.3.51-4 Command Code IMFOL Input Display — Abbreviated

2.3.51-5 Command Code IMFOL Input Display — Payments

2.3.51-6 Command Code IMFOL Input Display — Resequenced Amount

2.3.51-7 Command Code IMFOL Input Display — Help

2.3.51-8 Command Code IMFOR Input Display — Full Tax Module Data plus Year Removed

2.3.51-9 Command Code IMFOL Input Display — Refund Check

2.3.51-10 Command Code IMFOL Input Display — Entity Freeze History

2.3.51-11 Command Code IMFOL Input Display — Tax Module Freeze History

2.3.51-12 Command Code IMFOL Output Display — Index

2.3.51-13 Command Code IMFOL Output Display — Entity

2.3.51-14 Command Code IMFOL Output Display — Tax Module

2.3.51-15	Command Code IMFOL Output Display — Return Page 1
2.3.51-16	Command Code IMFOL Output Display — Return Page 2
2.3.51-17	Command Code IMFOL Output Display — Return Schedule H
2.3.51-18	Command Code IMFOL Output Display — Return IRA MFT 29
2.3.51-19	Command Code IMFOL Output Display — Adjustment
2.3.51-20	Command Code IMFOL Output Display — Status History
2.3.51-21	Command Code IMFOL Output Display — Vestigial
2.3.51-22	Command Code IMFOL Output Display — Audit History
2.3.51-23	Command Code IMFOL Output Display — Payment Summary
2.3.51-24	Command Code IMFOL Output Display — Resequenced Transactions
2.3.51-25	Command Code IMFOL Output Display — Refund Research
2.3.51-26	Command Code IMFOL Output Display — RRR Request Confirmation
2.3.51-27	Command Code IMFOL Output Display — FTHB
2.3.51-28	Command Code IMFOL Output Display — Tax Module Balance History
2.3.51-29	Command Code IMFOL Output Display — Entity Freeze History
2.3.51-30	Command Code IMFOL Output Display — Tax Module Freeze History
2.3.51-31	Command Code IMFOL Output Display — IRC 965 Liability
2.3.51-32	Command Code IMFOB Output Display — Direct Deposits
2.3.51-33	Command Code IMFOL Output Display — Error

2.3.51.1
(01-31-2025)
Program Scope and Objectives

- (1) The Individual Master File On-Line system provides read-only access to accounts on the Individual Master File (IMF) in Martinsburg, WV. All modules on the IMF plus all tax modules dropped to retention from 1994 to present are available for display. All transactions resequenced, including those resequenced with RC 24 (TC610 remittance with return) will be viewed using definer code Q. Paper refunds may be researched by check number using definer code C or by TIN, MFT and Tax Period using definer code #. IRA MFT 29 tax modules are included in the IMF.
- (2) **Purpose:** This IRM section provides the instructions for the use of Integrated Data Retrieval System (IDRS) command code IMFOL to display the IMF (Individual Master File) data.
- (3) **Audience:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (4) **Policy Owner:** Chief Information Officer, Rajiv K Uppal.
- (5) **Program Owner:** Information Technology/Applications Development.
- (6) **Primary Stakeholders:** Tax Analysts, Research Analysts, Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals:** The information provided in this IRM will instruct the user how to access the Individual Master File (Command Code IMFOL) screen that is requested.

2.3.51.1.1
(01-01-2024)
Background

- (1) IMFOL gives the users read-only access to the tax return data submitted by individual tax payers. The data are pulled from DB2 or VSAM files.

2.3.51.1.2
(01-31-2025)
Authority

- (1) By law, federal agencies must document, publish and maintain records of policies, authorities, procedures and organizational operations. The IRM is the source for the IRS.

2.3.51.1.3
(01-31-2025)
Responsibilities or Roles and Responsibilities

- (1) Applications Development is responsible for operations and maintenance of the command code IMFOL.

2.3.51.1.4
(01-01-2024)
Program Management and Review

- (1) Program Reports: IMF is the primary source of data for IMFOL where data repository stored at ECC mainframe.
- (2) Program Effectiveness: N/A

2.3.51.1.5
(01-31-2025)
Program Controls

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

2.3.51.1.6
(01-31-2025)

**Terms/Definitions/
Acronyms**

(1) Acronyms

Acronym	Definition
ABA	American Banking Association
ADP	Automated Data Processing
BMF	Business Master File
BFS	Bureau of the Fiscal Service
CADE2	Customer Account Database Engine 2
CFOL	Corporate-Files-On-Line
DLN	Document Locator Number
FLID	Field ID
IMF	Individual Master File
IMFOL	Individual Master File Online
IRAF	Individual Retirement Account Master File
SACS	Secure Access Communications Systems

2.3.51.1.7
(01-31-2025)

Related Resources

- (1) SERP Job Aid -“ <http://serp.enterprise.irs.gov/job-aids/command-code/command-code.html>”

2.3.51.2
(01-01-2024)

Command Code IMFOL

- (1) This command code provides read-only access to the Individual Master File. Fields available include basic identifying information, amounts, dates, codes, indicators, and freezes. Transaction posting and status history are also available. For any specified account, a tax module Index can be requested. Additionally, IMFOL provides recovery to Master File of tax modules dropped to retention (dropped from 1994 to present only).
- (2) IMFOL files are updated daily, concurrently with the tape IMF. IMFOL is an on-line version of the tape IMF at Enterprise Computing Center - Martinsburg (ECC-MTB). Normally, the files will be updated Monday through Friday night unless there is an elongated day.
- a. IMFOL contains an exact copy of all the entity module and tax module records on the IMF as well as all modules dropped to the retention register from 1994 to the present. This file also has an Index Record for each account (SSN) on the IMF identifying tax modules present on the IMF and retention modules available though IMFOL.
- (3) IMFOL does not show pending transactions, IDRS control bases or history items or unpostable transactions.
- (4) IRA MFT 29 tax modules are included in the IMF.

- a. Archived IRAF tax modules can be viewed and restored to the active Master File with Command Code IMFOL and Definer Code B.
 - b. Archived IRAF tax modules are not listed on the IMFOL Index Screen.
- (5) IMFOL definer code B will restore MFT 30 recoverable retention tax modules (dropped from 1994 to present) back to the active Master File. Recoverable Retention Register (RRR) tax modules are listed on the Index Screen.
- (6) IMFOL definer code Q displays all resequenced transactions (enter SSN) or transactions resequenced with RC24.
- a. TC610 transactions (remittance with return) are resequenced when the account does not exist, as a 610 can not create an account. These 610s are assigned Resequence Code (RC) 24. The 610 will resequence until the account is created (at which time it will attempt to post) or until it has resequenced at least 3 cycles. It will continue to resequence until ECC-MTB cycle 29 when it will unpost 151 if the account has not yet been created. After cycle 29 the 610 will unpost 151 when it has resequenced 3 cycles.
 - b. The User will input either a SSN or an Amount (amount must have decimal point). IMFOL will read the resequence files and display all transactions matching the input SSN or Amount.
 - c. At peak cycles, around April 15th, the potential exists for 2000 or more records for the same dollar amount (100.00, in particular is very common). Display will be limited to 40 pages or approximately 840 transactions.
- (7) A help feature, definer code H, provides general information to the user about IMFOL. A help feature for input formats, definer code ?, provides user information for inputting IMFOL commands.
- (8) Whenever possible the entire set of data requested will be presented on a single page. When all the data cannot fit on a single page, multiple pages will be required for the presentation of the entire set of data. In those cases users may request a particular page number. The next page can be accessed by pressing the XMIT key.
- (9) Abbreviated input formats permit the user to display related data without reentering a full command. Once a TIN has been input subsequent inputs do not have to provide the TIN.

2.3.51.3

(01-01-2024)

Command Code IMFOB

- (1) This command code is input exactly the same and provides the exact same responses as command code IMFOL with one exception. The taxpayer's bank account information, Bank Account Number, ABA Routing Transit Number and the Account Type (checking/saving), are displayed only for IMFOB. These fields are restricted to only those Users with a need to have access to this information.

2.3.51.4

(01-01-2024)

Restoring RRR Tax Modules to Master File

- (1) IMFOL definer code B is used to restore RRR tax modules back to the active Master File. RRR tax modules are those dropped from 1994 to present and are listed on the Index Screen, definer code I.
- (2) Two transactions are created by run 460-26 (ECC-MTB), a TC 013 with the name line and a TC 370 with the tax module. IMFOL sends these transactions weekly to IMF and they will attempt to post that cycle.

- a. Weekly cut-off time for IMFOLB requests is 5:00 P.M. ET. Requests input after 5:00 PM Wednesday are processed the following cycle.
 - b. Note that only TC 370 is generated for IRAF restorations (IMFORB) as no name line is required.
 - c. 460-26 is not run for the final two cycles of the year, or in cycles 01-03 at the beginning of each year. Any pending requests are purged as part of the beginning of year processing
 - d. If multiple tax modules are requested to be returned from retention, and those tax modules' name line information varies, transactions will only be created for modules having name lines that match with the first processed module. Modules with non-matching name lines will be deferred until later cycles. IMFOL will not show any unpostable code or other information for deferred accounts.
- (3) When IMFOLB is input for a specific tax module it is marked in the online file as "Pending reestablishment to Master File". The User should verify the "Pending" message is displayed on the IMFOL definer code T screen. Once the Pending message is displayed, subsequent inputs of IMFOLB for the tax module are ignored, except as noted in (4) below.
- a. 460-26 runs two times per cycle. On the Weekly Day, it runs in the morning, and creates a file that is input to 460-02 of accounts to be restored to the master file. On the following Monday, the resequence/unpostable files from Run 12 (460-12-16) are read in, and the statuses of the requests are updated. If a tax module does not reestablish back onto the active Master File and the Retention Register message literal on the Tax Module Screen remains "Pending", contact your local IDRS User Support.
- (4) IMFOL RRR transactions that are unposted by IMF are not sent to GUF. The UPC will be displayed on the IMFOL screens. When IMF unposts or resequences IMFOL RRR transactions, IMF puts them to the resequence file then does a "print and drop". IMFOL resubmits most of these transactions back to IMF the following cycle to attempt to post again.
- a. If either the 013 or 370 transaction unposts IMFOL will display the unpostable codes (UPC) within the Retention Register literal that appears in the center of line two on the Tax, Return, Status History and Adjustment screens.
 - b. IMF will only post one unique name line per cycle to an account. If there are more Tax Modules attempting to post and the name lines are not the same they will be resequenced until the following cycle. The UPCs displayed when they are being resequenced are TC370 UPC 188/1 and TC013 UPC 000/0.
 - c. TC370 with UPC 188/1 indicates the tax module could not post because a matching name line was not found.
 - d. TC013 with UPC 157/2 indicates a problem with the name line. Usually this is because there is not a space on both sides of the "&" or the "&" is not followed by a minimum of alpha blank alpha, e.g., "Joe & Mary Smith", not "Joe Smith & Mary".
 - e. In the case where the UPC code indicates there is an invalid name line, a corrective manual name line for that Tax Year should be input using the INCHG command code. The name line displayed on the IMFOLT screen is the name line attempting to post and the corrective name line should match that name line. The User should take care to mark the start and

end of the Taxpayers last name when inputting the corrective name line. When multiple retention tax modules within an account have not restored due to invalid name lines, separate manual name lines must be input for each Tax Year. Once the corrective name line has posted, the retention tax module will post to Master File, usually during the same cycle the corrective name line posts.

- f. TC370 with UPC 162/0 indicates a Fiscal Month Mis-Match. The Taxpayer has changed their Tax Period end date since filing the tax module attempting to restore. The Fiscal Month is displayed on the IMFOLE, Entity screen. The User should change the Fiscal Month of the account to match the tax module attempting to post then resubmit the IMFOLB request. Once the RRR tax module posts, the User will change the Fiscal Month of the account back to it's previous value.
- g. When Master File unposts an RRR transaction with the following UPC codes, 151/0, 162/0, 183/0, 197/1, and 197/2, IMFOL will not resubmit the transactions for these. The User must resolve the problem that caused these transactions to unpost then resubmit the IMFOLB request.
- h. If you can not determine the cause for why the IMFOL RRR transactions unposted, contact your local IDRS User Support.

2.3.51.5

(01-01-2024)

Command Code IMFOR

- (1) This command code provides read-only access to IMF retention tax modules from accounts that merged to a new TIN after the tax module had been dropped to retention. When an account merge takes place retention modules removed prior to the merge continue to be stored under the old TIN. This command code allows access to those records.
 - a. When the CFOL007 error screen, "Recoverable Retention Register Problem", is returned after attempting to access a retention module listed on the IMFOL Index screen, (definer code I), the user should try accessing the module using IMFOR.
 - b. The TIN input with IMFOR is the original TIN of the tax module when it was dropped to retention. The User can find the original TIN by researching entity (definer code E) transactions.
- (2) IMFOR will also provide read-only access to IRA Tax Modules that have been archived.
 - a. The archived IRA Tax Modules can be restored to the active Master File with Command Code IMFOR Definer Code B.
 - b. Archived IRA Tax Modules are not listed on the IMFOL Index screen or the IMFOL Vestigial screen.
 - c. Year Removed is not required for Archived IRA Tax Modules.
 - d. Run 460-26 will build TC 370 to IMF containing the module to be restored. No name line will be associated with the tax module in this transaction. Therefore no TC 013 will be generated as with RRR module restoration.
- (3) Input to IMFOR is the same as IMFOL except it requires the additional input of the year the tax module was dropped to retention. IMFOR executes the same programs as IMFOL and provides the same screen responses as IMFOL. The year removed can be found on the vestigial screen (definer code V) of the current (new) TIN to which the original (old) TIN information merged.
 - a. Year Removed is not required for archived IRAF modules.

- (4) IMFOR displays the tax module screens only. Valid definer codes are 'T' for Tax Module, 'R' for Posted Return, 'S' for Status History and 'A' for Adjustment transactions.
- (5) Entity information, such as PDT Indicator and Name Control, are not displayed for these modules.
- (6) IMFOR MFT 30 tax modules can not be re-established to Master File with IMFOL definer code 'B'.
- (7) Only IMF MFT 30 modules dropped to retention in 1994 and later are available. Prior years must be retrieved from microfilm.
- (8) Tax Modules brought online with the IMFOR command code are purged every Friday at 5:00 P.M. ET..

2.3.51.6
(01-01-2024)
CADE2

- (1) CADE2 is the technology foundation that will provide the Internal Revenue Service (IRS) with the capability to manage its tax accounts in a way that is central to the achievement of the IRS' modernization vision. CADE2's goal is to create current, complete, and accurate authoritative data stores and construct the related tax administration systems processes. Starting with the first implementation of CADE2, individual (1040) taxpayer accounts will reside on both IMF Virtual Storage Access Method (VSAM) files and CADE2 database. IMF VSAM files will be used as a backup in case the CADE2 database is unavailable or there is a problem accessing the CADE2 database.
 - a. The user will not need to change their input to access CADE2 data using IMF-On-Line (IMFOL). The IMFOL definer codes and input fields are the same for CADE2 accounts. The screen outputs for CADE2 are the same as they are for IMFOL VSAM files. Accessing the accounts on CADE2 is through the Data Access Service (DAS).
 - b. IMF processing is now daily with a Day of Week added to the Cycle fields.
 - c. Additional history screens (Definer Codes J, K and L) are now available with the CADE2 database and these screens can only be displayed if the CADE2 database is available. The other screens (Definer Codes A, E, F, I, P, R, S, T, V, M and Z) will always be displayed with data coming from either CADE2 if available or IMFOL VSAM Files.
 - d. The processing of CADE2 is described in CADE2 Design Specification Report (DSR) and CADE2 to CFOL Transformation Rules. CADE2 DAS provides Field IDs (FLIDs) for all the same tables as IMFOL does currently in the same order and data structure so that no down stream systems or screens need to be changed.

2.3.51.7
(01-01-2024)
**IMFOL Module Balance
Information**

- (1) The IMFOL Index screen (Definer I) displays the Total Module Balance (which includes accruals (unassessed interest and FTP)) for each module in the account. It also displays the total of all Assessed Module Balances (which excludes accruals of unassessed interest and FTP) in the account.
- (2) The IMFOL Tax Module screen (Definer T) displays the Assessed Module Balance which excludes accruals of unassessed interest and FTP. This reflects the current module balance at Master File.

2.3.51.8
(01-30-2026)
**Refund Research
Database**

- (1) The Refund Research Database contains paper refunds issued by the Treasury Department Bureau of the Fiscal Service (BFS). Beginning January 2004, BFS will no longer print the TIN on paper checks. The database will contain refunds from all Master Files, IMF, BMF etc.
 - a. IMFOL Definer code C allows research by Check Number. IMFOL will search for the matching tax module and return the IMFOLT screen if found. BFS does not store TIN validity digits and IMFOL will only attempt to access valid SSNs. Therefore, the User must compare the check with the tax module to ensure they have the correct module. When IMFOL does not find a matching tax module, a screen listing the Check Number, TIN, MFT and Tax Period will be displayed. The User can try BMFOL or NMF to search for the matching tax module.
 - b. IMFOL Definer code # allows research by TIN, MFT, Tax Period. IMFOL will return a screen listing up to twenty (20) matching refund checks for that tax period. If more than twenty checks are found a message is displayed and the User should contact their local IDRS User Support area.
 - c. Direct Deposit, EFT refunds are not on the database.
 - d. Paper refunds prior to January 2004 will not be on the database. Paper refunds will remain on the database for 4 years before being purged.

2.3.51.9
(01-30-2026)
**Command Code IMFOL
Full Input Formats**

- (1) CC IMFOL input with definer "A", an SSN, a display file source, an MFT, and a Tax Period will result in the display of TC29X and TC30X adjustment transactions for the specified tax module.
- (2) CC IMFOL input with definer "B", an SSN, a display file source, an MFT, and a Tax Period will result in the tax module on the Recoverable Retention Register (modules dropped to retention from 1994 to present) to be reestablished onto Master File. An informational screen will be returned to confirm that the reestablishment process has begun. The IMFOL Index screen will be returned with an informational message when the request can not be processed due to a merge already in progress.
- (3) CC IMFOL input with definer "C", and a Check Number will result in the display of the matching tax module or the refund research database listing for the Check Number.
- (4) CC IMFOL input with definer "E", an SSN, and a display file source will result in the display of various indicators and freeze codes as well as posted transactions in the entity.
- (5) CC IMFOL input with definer "F", an SSN, and a display file source will result in the display of various information relating to the First Time Home Buyers Credit.
- (6) CC IMFOL input with definer "H", and page number will result in the display of on-line help screens.
- (7) CC IMFOL input with definer "I", an SSN, and a display file source will result in the display of an index of all the tax modules for the input SSN.
- (8) CC IMFOL input with definer "J", an SSN, a display file source, an MFT, and a Tax Period will result in the display of Tax Module Balance History amounts, various module amounts and dates along with a listing of posted transactions for the specified tax module.

- (9) CC IMFOL input with definer “ K”, an SSN, a display file source, and CYCLE will result in the display of various indicators and freeze codes (CYCLE entered) as well as posted transactions in the entity.
- (10) CC IMFOL input with definer “ L”, an SSN, a display file source, an MFT, Tax Period, and CYCLE will result in the display of various module amounts and dates along with a listing of posted transactions for the specified tax module. The freeze codes are as of CYCLE entered and posted transactions are up to the CYCLE entered.
- (11) CC IMFOL input with definer “ M”, an SSN, a display file source, an MFT, Tax Period will result in the display of IRC 965 Screen. IRC 965 will result various tax liability, installments amounts, deferred amounts and due dates for the specified tax module.
- (12) CC IMFOL input with definer “ P”, an SSN, a display file source, a From Date and a To Date will result in this display of payment transactions posted to the SSN within the time frame specified by the From and To dates. Payment transactions with posting dates from the first day of the month in From Date to the last day of the month in To Date are displayed.
- (13) CC IMFOL input with definer “ Q”, an SSN or an Amount with decimal point (required) will result in the display of all resequenced transactions (matched on SSN input) or RC24 (TC610) resequenced transactions (matched on Amount input).
- (14) CC IMFOL input with definer “ R”, an SSN, a display file source, an MFT, and a Tax Period will result in this display of the posted return for the specified tax module. It should be noted that because IMFOL displays posted data all applicable adjustments have been applied to the displayed return.
- (15) CC IMFOL input with definer “ S”, an SSN, a display file source, an MFT, and a Tax Period will result in the display of the status histories for the specified tax module.
- (16) CC IMFOL input with definer “ T”, an SSN, a display file source, an MFT, and a Tax Period will result in the display of various module amounts and dates along with a listing of posted transactions for the specified tax module.
- (17) CC IMFOL input with definer “ V”, an SSN, and a display file source will result in the display of the vestigial section of the entity. The vestigial screen lists the tax modules in the account that have been aged off to the retention register.
- (18) CC IMFOL input with definer “ Z”, an SSN, and a display file source will result in the display of the audit history section of the entity.
- (19) CC IMFOL input with definer “ ?” will result in the display of an information screen containing a summary of definers and their functions.
- (20) CC IMFOL input with definer “ #”, an SSN, a blank display file source, a MFT and a Tax Period will result in the display of up to 20 paper refunds issued by BFS for that tax module since January 2004.

Definer	Display File Source	MFT & Tax Period	Result
A	Y	Y	Adjustment transactions including trans code, posted date, amount, cycle, DLN, codes, and other dates
B	Y	Y	Re-establishes retention tax module back to the active Master File.
C	N	N	A matching IMFOLT tax module screen or matched item from Refund Research Database.
E	Y	N	Entity information including cross-ref TIN, freeze codes, indicators, codes, and posted transactions
F	Y	N	First Time Home Buyer data
H	N	N	Help screen
I	Y	N	Lists tax modules in account, provides merge information, total module balance, freeze codes, posted return indicator, IDRS service centers, presence of adjustment transactions, current status code and the cycle module was last activated on Master File.
J	Y	Y	Tax Module Balance History information, Control DLN, exemption total, settlement information, amounts, freezes, indicators

Definer	Display File Source	MFT & Tax Period	Result
K	Y	N	Entity information including cross-ref TIN, freeze codes (CYCLE entered), indicators, codes, and posted transactions
L	Y	Y	Control DLN, exemption total, settlement information, amounts, freezes (CYCLE entered), indicators, posted transactions up to CYCLE entered.
M	Y	Y	Return cycle posted, installment percentage, installment amount, deferred amount and due date.
P	Y	N	Payment transactions 41x, 43x, 61x, 64x, 66x, 67x, 68x, 69x, excluding Doc Codes 24, 34, 48 or 58.
Q	Y	N	SSN or Amount is input. Amount must have decimal point. Returns list of all matching resequenced to SSN and resequenced (RC24 only) transactions for amount entered.
R	Y	Y	Return DLN, cycle posted, transaction date, some schedules, codes, exemptions, amounts
S	Y	Y	Status histories
T	Y	Y	Control DLN, exemption total, settlement information, amounts, freezes, indicators
V	Y	N	Vestigial data (retention register)

Definer	Display File Source	MFT & Tax Period	Result
Z	Y	N	Audit history data
?	N	N	IMFOL information screen
#	Y	Y	Lists refunds from Refund Research Database

2.3.51.10
(01-01-2024)

**Command Code IMFOL
Abbreviated Input
Formats**

- (1) Abbreviated formats permit the user to omit input fields that are the same as the previous command. For instance the user may want to view a different Tax Period for the same SSN and MFT or may want to view status information immediately after having viewed the return for the same module. A valid definer is required in all cases.
- (2) CC IMFOL input with a "tax type ", definer codes T, R, S, M, A and B, input with a MFT and a Tax Period will result in the display of data for the same SSN and display file source from the previous input.
- (3) CC IMFOL input with a definer will result in a display of information from the previous entity or tax module.

2.3.51.11
(01-30-2026)

**Command Code IMFOL
Message Screens and
Index Screen Messages**

- (1) Sometimes IMFOL cannot satisfy a request. In most cases a message screen is generated containing a message and explanation. In some cases an index screen is generated instead of a message screen to help the user make his/her next selection. A brief message is placed at the bottom of the index screen.

CFOL001-	<p>ACCOUNT IS BEING UPDATED-TRY AGAIN LATER.</p> <p>The segment of the file you attempted to access may be in the update process, or an operational problem in Martinsburg may exist. Re-enter in five minutes. If file is still disabled, report problem to the control point in your Center.</p>
CFOL002-	<p>INPUT DATA INDICATES A BMF REQUEST-CHECK INPUT.</p> <p>Your input indicates a request for BMF data. Use command code BMFOL.</p>
CFOL003-	<p>DEFINER CODE USED REQUIRES MFT AND TAX PERIOD-CHECK INPUT.</p> <p>The definer contains A, B, J, L, M, R, S, or T. These definers require an MFT and a Tax Period. Insert missing fields and re-enter.</p>
CFOL004-	<p>ERROR READING FILE. PLEASE TRY AGAIN.</p> <p>A hardware error occurred during the attempt to read the data you requested. Re-enter in five minutes. If file is still disabled, report problem to the control point in your Center.</p>
CFOL005-	<p>FILE NOT AVAILABLE-TRY AGAIN LATER.</p> <p>The segment of the file you attempted to access may be in the update process, or an operational problem in Martinsburg may exist. Re-enter in five minutes. If file is still disabled, report problem to the control point in your Center.</p>
CFOL006-	<p>DEFINER CODE FIELD IS IN ERROR-CHECK INPUT.</p> <ul style="list-style-type: none">- The definer must be A, B, C, E, H, I, J, K, L, M, P, Q, R, S, T, V, Z, #, or "?". Change and re-enter.- DEFINER N CAN BE SELECTED ONLY WITH IMFOB
CFOL007-	<p>RECOVERABLE RETENTION REGISTER PROBLEM</p> <p>This record was previously requested from the recoverable retention register, but could not be processed.</p> <p>Check the entity transactions for a merge from another account that occurred after this tax module was dropped to retention. RRR retention modules remain under the original TIN. If there had been a merge after this module was dropped to retention, you may be able to retrieve the module for display only using IMFOR and the original TIN of this module at the time it was dropped.</p> <p>Otherwise, you must use the microfilm retention register to obtain this record.</p>

CFOL008-	MFT FIELD IS IN ERROR-CHECK INPUT. The MFT field is not valid. Change and re-enter.
CFOL009-	MFT INCONSISTENT WITH TAX PERIOD-CHECK INPUT. The MFT field is not valid for the Tax Period entered.
CFOL010-	MFT INCONSISTENT WITH TIN & VALIDITY DIGIT INDICATOR-CHECK INPUT. The MFT is not valid for the SSN and validity digit indicator entered.
CFOL011-	RECORD NOT FOUND. Although an Index record indicates that the CADE2 record exists, the record was not found. Please contact User Support.
CFOL012-	REQUESTED MODULE DOES NOT EXIST ON MASTERFILE OR RRR. Although the account exists, there is no tax module for the MFT and Tax Period you have entered. This message is returned at the bottom of the IMFOL Index screen.
CFOL013-	YOU HAVE REQUESTED A RETENTION MODULE The SSN, MFT and Tax Period of your request are displayed confirming the retention module is being retrieved. It will be available for display in a few seconds (normally) at which time the Command Code should be re-entered.
CFOL014-	MODULE ALREADY ON MASTERFILE An IMFOL Definer B was input with a MFT and Tax Period for a module that already exists on Master File. This message appears at the bottom of the IMFOL Index Screen.
CFOL015-	TAX PERIOD FIELD IS IN ERROR-CHECK INPUT. The Tax Period is either non-numeric or greater than the current year and month plus one year.
CFOL016-	THE ACCOUNT YOU REQUESTED IS NOT ON MASTER FILE-CHECK INPUT. There is currently no such SSN with this validity indicator on the Master File. Check input SSN and re-enter if in error. If SSN is correct, resubmit the command with the reverse validity.
CFOL017-	TIN INCONSISTENT WITH VALIDITY DIGIT INDICATOR-CHECK INPUT. The validity digit indicator is invalid for this TIN. Use asterisk or blank for IMF; use V or W for BMF SSNs; use blank for EINs.
CFOL018-	TIN FIELD IS INVALID-CHECK INPUT. The SSN must be in edited SSN format.

CFOL020-	<p>MODULE CAN NOT BE REESTABLISHED AT THIS TIME, MERGE IN PROGRESS</p> <p>An IMFOL Definer B was input for an account that has a merge in progress. Try again at a later date after merge processing is complete. This message appears at the bottom of the IMFOL Index Screen.</p>
CFOL021-	<p>INVALID FROM DATE OR TO-DATE</p> <p>The IMFOL Payment Summary Definer Code P was input with an invalid From Date or To-Date. The format is YYYYMM. The To Date must be later than the From Date.</p>
CFOL022-	<p>TAX MODULE TO BE REESTABLISHED ON MASTERFILE</p> <p>Processing has begun to reestablish the Recoverable Retention Register tax module. Run 460-26 will copy the tax module from disk and input TC370 and TC013 to Master File processing. If tax module does not restore to Master File within a few cycles, contact User Support.</p>
CFOL023-	<p>CFOL PAGE EXPIRATION</p> <p>IMFOL pages are expiring before they can be accessed, indicating the page timing in the CICS region is too low. Contact NOCC, directing the report to Enterprise Computing Center - Martinsburg.</p>
CFOL024-	<p>DB2 IS NOT AVAILABLE</p> <p>Notify User Support. The problem should be brought to the attention of Enterprise Computing Center - Martinsburg.</p>
CFOL025-	<p>YEAR REMOVED IS INVALID</p> <p>Command Code IMFOR requires the input of the Year Removed field. This field is incorrect or not present. The Year Removed field in the input command must be four digits, and must be 1994 or later.</p>
CFOL026-	<p>NO PRIOR IMFOL REQUEST</p> <p>A paging request was entered before an IMFOL Request was entered.</p>
CFOL041-	<p>INVALID CHECK NUMBER INPUT</p> <p>The check number was incorrectly formatted. There are 4 numeric digits, the BFS Check Symbol Number, followed by a space or dash and 8 numeric digits, the BFS Check Sequence Number.</p>
CFOL042-	<p>DATA NOT FOUND ON REFUND RESEARCH DATABASE</p> <p>The input Check Number or TIN, MFT, Tax Period was not found on the database.</p>

CFOL043-	IRAF RECORD NOT FOUND ON ARCHIVE The input SSN and Tax Period were not found on the IRAF Archive File.
CFOL050-	CADE2 DATABASE IS NOT AVAILABLE AT THIS TIME CADE2 Database is not available or there is a problem accessing the Database
CFOL051-	DEFINER CODE USED REQUIRES CYCLE — CHECK INPUT. The CYCLE is either non-numeric, greater than the current year, invalid month or day.
CFOL052-	DEFINER CODE USED REQUIRES CYCLE — CHECK INPUT. The CYCLE is either non-numeric, greater than the current year, invalid month or day.
CFOL053-	TAX MODULE IS ON RECOVERABLE RETENTION REGISTER RRR. Definer code of “J” or “L” was entered but Tax Module is on RRR.
CFOL054-	REQUESTED DATE RANGE RETURNED TOO MANY PAYMENTS Please Narrow your TO and FROM Date Range.
CFOL055-	MFT IS INCONSISTENT WITH TAX PERIOD ENTERED-CHECK INPUT. MFT 32 was entered and Tax Period must be = or > 201312. MFT 35 was entered and Tax Period must be = or > 201412 MFT 65 was entered and Tax Period must be = or > 201512 MFT 82 was entered and Tax Period must be = or > 201712 MFT 87 was entered and Tax Period must be >= 202512 and <= 202911.
CFOL056-	MFT AND TAX PERIOD ENTER IS NOT VALID FOR IRC 965-CHECK INPUT. ONLY MFT 30, 31 AND MFT 82 ARE VALID. TAX PERIOD MUST BE >= 201712.
CFOL057-	RTN NBR FIELD IS IN ERROR - CHECK INPUT. THE RTN NBR FIELD (COLS 7-15) IS NOT VALID. FIELD MUST BE NUMERIC. EXAMPLE: 123456789.

CFOL058- BANK ACCT NBR FIELD IS INVALID - CHECK
INPUT.
THE BANK ACCT NBR FIELD (COLS 17-33) IS
NOT VALID.
FIELD CAN CONTAIN ONLY ALPHAS, NUMBERS,
AND HYPHENS.
CANNOT BEGIN WITH BLANK.

2.3.51.12 (1) The following table shows an index of the following exhibits.
(01-01-2024)
Table of Screen Exhibits

Input

1	Full Tax Module Data
2	Abbreviated Tax Module Data
3	Full SSN Entity Data
4	Abbreviated Data
5	Payments
6	Resequene Amount
7	Help and Information Screens
8	Full Tax Module Data plus Year Removed
9	Refund Check Number
10	Entity Freeze History
11	Tax Module Freeze History

Output

12	Index
13	Entity
14	Tax Module
15	Return Page 1
16	Return Page 2
17	Return Schedule H
18	Return IRA MFT 29
19	Adjustment
20	Status History
21	Vestigial Section
22	Audit History
23	Payment Summary
24	Resequene Transactions
25	Refund Research
26	RRR Request Confirmation
27	FTHB
28	Tax Module Balance History
29	Entity Freeze History
30	Tax Module Freeze History
31	IRC 965 Liability
32	Error

This Page Intentionally Left Blank

Exhibit 2.3.51-1 (01-01-2024)

Command Code IMFOL Input Display — Tax

Full Tax Module Data

(includes adjustment, return, status, tax, tax module balance history)

Use this format of the command code to obtain a display of IMF tax module data. A particular page can be requested, but if none is specified, the command code will default to page 1. Once a particular tax module is displayed, other definers can be accessed using the abbreviated formats. Exhibit 2.3.51-2. Exhibit 2.3.51-4..

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901								
1	IMFOLannn-nn-nnnnvxxyyyymmPnn								
2									
3									
4									
5									
6									
7									
8									
9									
10									
22									
23									
24									
	12345678901234567890123456789012345678901234567890123456789012345678901								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Exhibit 2.3.51-1 (Cont. 1) (01-01-2024)**Command Code IMFOL Input Display — Tax**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): A = adjustments B = Reestablish Tax Module J = tax module balance history R = return M= IRC 965 Liability Screen S = status history T = tax module # = refunds
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required) * = IMF invalid SSN blank = IMF valid SSN
1	19-20	MFT (required)
1	21-26	Tax Period YYYYMM (required)
1	27	Page Specifier (optional)
1	28-29	Page Number (required if page specifier is present)

Command Code IMFOL Input Display — Tax Abbreviated

(includes adjustment, return, status, tax, tax module balance history)

Use this format of the command code to obtain a display of tax module data for the same display file source and SSN as is currently on the screen. This command is used to change the definer, MFT, or Tax Period. To view a different display file source or SSN, use the full format Exhibit 2.3.51-1..

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): A = adjustments J = tax module balance history R = return M= IRC 965 Liability Screen S = status history T = tax module # = refunds
1	07-08	MFT (required)
1	09-14	Tax Period YYYYMM (required)
1	15	Page Specifier (optional)
1	16-17	Page Number (required if page specifier is present)

Exhibit 2.3.51-3 (01-01-2024)
Command Code IMFOL Input Display — Entity

Full Entity Data

(includes entity, index, vestigial, audit history, resequence, first time home buyer)

Use this format to obtain a display of IMF entity data. A particular page can be requested, but if none is specified, the command code will default to page 1. Once a particular entity module is displayed, other definers can be accessed using the abbreviated formats. Exhibit 2.3.51-2. Exhibit 2.3.51-4.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	IMFOLannn-nn-nnnnvPnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): E = entity I = index F = first time home buyers Q = resequenced transactions V = vestigial Z = audit history
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required) * = IMF invalid SSN blank = IMF valid SSN
1	19	Page Specifier (optional)
1	20-21	Page Number (required if page specifier is present)

Exhibit 2.3.51-4 (01-01-2024)

Command Code IMFOL Input Display — Abbreviated

Abbreviated Data

Use this to change the definer. To view a different display file source, TIN, MFT, or Tax Period use the full format Exhibit 2.3.51-1. Exhibit 2.3.51-3.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	IMFOLaPnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): A = adjustment E = entity F = First Time Home Buyers I = index M = IRC 965 Liability Screen P = payments R = return S = status history T = tax module V = vestigial Z = audit history # = refunds
1	07	Page Specifier (optional)
1	08-09	Page Number (required if page specifier is present)

Exhibit 2.3.51-5 (01-01-2024)

Command Code IMFOL Input Display — Payments

Payments

Use this format for the IMFOL command code to obtain display of payment transactions within a specified date range.

		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
		1234567890123456789012345678901234567890123456789012345678901234567890								
1		IMFOLPnnn-nn-nnnn yyyymm yyyymm								
2										
3										
4										
5										
6										
7										
8										
9										
10										
22										
23										
24										
		1234567890123456789012345678901234567890123456789012345678901234567890								
		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): P = payments
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required) * = IMF invalid SSN blank = MF valid SSN
1	19-24	From Date (required) Year and Month
1	26-31	To Date (required) Year and Month

Exhibit 2.3.51-6 (01-01-2024)**Command Code IMFOL Input Display — Resequene Amount****Dollar Amount**

Use this to display resequenced RC24 (TC610 remittance with return) transactions matching the amount input. Amount is only recognized by the presence of the decimal point.

SSN

Use this to display all resequenced transactions matching the SSN input

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	IMFOLavvvvvvvvvvv							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): Q = resequenced transactions
1	07-17	SSN
1	18	Display File Source Code (required) * = IMF invalid SSN b = IMF valid SSN
1	07-17	Amount. Up to 8 contiguous numeric digits preceding the decimal point are processed as the dollar amount. Any leading zeroes are ignored. If 2 numeric digits immediately follow the decimal, they are processed as the cents amount. Otherwise, a whole dollar amount will be used.

Exhibit 2.3.51-7 (01-01-2024)

Command Code IMFOL Input Display — Help

Help and Information Screens

Use this format to obtain a display of help screens.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLann							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): H = help screens ? = quick help screen
1	07-08	Page Number (optional)

Exhibit 2.3.51-8 (01-01-2024)

Command Code IMFOR Input Display — Full Tax Module Data plus Year Removed

Includes adjustment, return, status, tax

Use this format for the IMFOR command code to obtain displays of IMF retention tax modules from accounts that merged to a new TIN after the tax module had been dropped to retention.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901							
1	IMFORannn-nn-nnnnvxyyyymm yyyy							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	12345678901234567890123456789012345678901234567890123456789012345678901							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOR
1	06	Command Definer Code (required): A = adjustments R = return S = status history T = tax module
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required) * = IMF invalid SSN blank = IMF valid SSN
1	19-20	MFT (required)
1	21-26	Tax Period (required)
1	28-31	Year removed Required for MFT 30 modules. Not required for MFT 29 modules.

Command Code IMFOL Input Display — Refund Check

Use this format to obtain refund check information .

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLavvvvvvvvvvvvvvvvvvvvvvv							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): C = check number # = TIN, MFT, Tax Period
1	07-19	Definer C = Check number (required): nnnn-nnnnnnnnn
1	07-26	Definer # = TIN, MFT, Tax Period (required): nnn-nn-nnnn xxyyyymm

Exhibit 2.3.51-10 (01-01-2024)

Command Code IMFOL Input Display — Entity Freeze History

Entity Freeze History

Use this format to obtain a display of IMF entity data with Freeze codes as of the CYCLE entered.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	IMFOLKnnn-nn-nnnnyyyyccddPnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): K = Entity Freeze History
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required) * = IMF invalid SSN blank = IMF valid SSN
1	19-26	CYCLE YYYYCCDD (required)

Exhibit 2.3.51-11 (01-01-2024)**Command Code IMFOL Input Display — Tax Module Freeze History**

Tax Module Freeze History

Use this format to obtain a display of IMF tax module data with Freeze codes as of the CYCLE entered. It will only display the posted tax modules up to the CYCLE entered.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	IMFOLLnnn-nn-nnnnvxyyyymyyycddPnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
22								
23								
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): IMFOL
1	06	Command Definer Code (required): L = tax module freeze history
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required) * = IMF invalid SSN blank = IMF valid SSN
1	19-20	MFT (required)
1	21-26	Tax Period YYYYMM (required)
1	27-34	CYCLE YYYYCCDD (required)
1	35	Page Specifier (optional)
1	36-37	Page Number (required if page specifier is present)

Command Code IMFOL Output Display — Index

[illegible]

Exhibit 2.3.51-12 (Cont. 1) (01-30-2026)**Command Code IMFOL Output Display — Index**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: I
1	07-17	SSN
1	18	Display File Source Code
1	20-21	Page Number
1	60-63	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-16	IRS Employee Indicator P = primary taxpayer S = secondary taxpayer B = both taxpayers
2	25-55	Account Merge Message MERGE IN PROGRESS: LOSING ACCT. or MERGE IN PROGRESS: GAINING ACCT. or blank
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
3	01-35	1st Name line
3	39-73	2nd Name line
3	77-79	Offer In Compromise Indicator OIC or blank
4	18-21	Cycle Entity was last activated by Master File ECC-MTB Cycle
4	36-44	Freeze Codes
4	61-63	Audit History Presence Indicator
4	77-79	Vestigial Section Presence Indicator
5	21-38	Total Assessed Balance Total of Assessed Balance Amount from all active (not on retention) tax modules in the account. Note: The Assessed Balance does not represent a payoff amount.
8	03-04	MFT

Exhibit 2.3.51-12 (Cont. 2) (01-30-2026)**Command Code IMFOL Output Display — Index**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	06-11	Tax Period
8	14	Filing Status Code
8	16-19	Cycle Tax Module was last activated by Master File ECC-MTB Cycle
8	21-23	TIF Indicator YES = Tax Module is on consolidated TIF. NO = Tax Module is not on consolidated TIF.
8	27-44	Total Module Balance Amount Total Module Balance includes accruals of unassessed interest and FTP penalties.
8	46-53	Interest/Late Payment Penalty Computation Date
8	55-63	Tax Module Freeze Codes
8	65-70	Return Status POSTED or NONE or SUBST4 or ELF or 1040PC or EZ-T or MEF or P PPR or P MEF or P SPR or SP PPR or SP SPR or SP MEF
8	73-75	Adjustment Presence Indicator
8	78-79	Current Status Code
8	77-79	Status History Presence Indicator YES NO
9	01	Retention Indicator
9	03-04	MFT
9	06-11	Tax Period
9	30-31	Vestigial Control Universal Location Code (ULC)
9	49-52	Period Module Removed

Exhibit 2.3.51-12 (Cont. 3) (01-30-2026)**Command Code IMFOL Output Display — Index**

LINE	POSITION	DESCRIPTION AND VALIDITY
23	01-80	Index Screen Message: CFOL012-REQUESTED MODULE DOES NOT EXIST ON MASTER- FILE or RRR. CFOL014-MODULE ALREADY ON MASTERFILE. CFOL020- MODULE CAN NOT BE REESTABLISHED AT THIS TIME, MERGE IN PROGRESS
24	80	Data Source : V =VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Entity

[illegible]

Exhibit 2.3.51-13 (Cont. 1) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: E
1	07-17	SSN
1	18	Display File Source Code
1	20-21	Page Number
1	63-66	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	Special Condition Indicators: *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer KITA = Killed in Terrorist Action HSTG = Hostage
2	01-35	First Taxpayer Name line
2	45-79	Secondary Name line
3	01-35	Second Taxpayer Name line or if a foreign address is present this will be the Street Address
3	56-67	Spouse's SSN
3	70-80	IMFOL Update Cycle UP-CYC:ccdd
4	01-35	Street Address or if a foreign address is present this will be the City
4	45-60	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
4	63-80	Federal Employee/Retiree FED EMPLOY/RETIREE or blank
5	01-22	City or if a foreign address is present this will be the Country
5	24-25	State or blank if foreign address
5	27-40	Zip Code or blank if foreign address
5	47-48	Foreign Country Code

Exhibit 2.3.51-13 (Cont. 2) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
5	60-65	Address Change Cycle Cycle of latest address change
5	78-79	Scrambled SSN Indicator 01 = Scrambled SSN 04 = Mixed Entity 10 = No 239C Questionnaire 12 = True Scrambled SSN 13 = SSN Not Valid for Federal Tax Purposes 20 = Closed No 239C Questionnaire 21 = Closed Scrambled SSN Indicator 22 = Closed True Scrambled SSN Indicator 23 = Closed SSN Not Valid for Federal Tax Purposes 24 = FDC Identified SSN Owner
6	07-76	Indicators: PMF, CAF, TDI, DMF, CC85, TDA, TC916, TC130, ACCRETION, CNC, MOP/UN, OIC, WHC, LOW, FRIV, BAD ADDR, UNDELIV, COMP MRG. These are displayed only when a value is present on the Master File. Those displayed are left-justified and are separated by spaces.
7	16-24	Entity Freeze Codes
7	42	Invalid SSN Refund Code 0 = Invalid SSN freeze on; refund frozen 1 = Account on valid segment OR invalid SSN freeze release this calendar year only by posting TC 30X (unless disposal code is 01) or TC 29X (except TC 29X with priority code 5,6,7) or input to MFT 55 2 = Account on invalid segment and invalid SSN freeze released by TC 150 with doc code 72 or 73 posting to a temporary number. Freeze remains released until end of calendar year of the posting. 3 = Combination of 1 and 2 4 = Account on invalid segment and invalid SSN freeze release by a transaction which has posted and turned on the accretion indicator 5 = Combination of 1 and 4 6 = Combination of 2 and 4 7 = Combination of 1, 2, and 4 8 = Account on invalid segment and invalid SSN freeze release by posting of TC 510. Thus is a permanent setting, 9 = Combination of 1 and 8 A = Combination of 2 and 8 B = Combination 1, 2, and 8 C = Combination of 4 and 8 D = Combination of 1, 4, and 8 E = Combination of 2, 4, and 8 F = Combination of 1, 2, 4, and 8

Exhibit 2.3.51-13 (Cont. 3) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	52-53	Mail Filing Requirement 00 = 1040ES only—no 1040 01 = 1040 not required 02 = 1040A, 1040EZ (schedules A,B) 03 = 1040 (schedules A and B) 04 = 1040 full non-business (schedules A, B, D, E) 05 = 1040 business (schedules A, B, D, E, C, F) 06 = 1040SS 07 = 1040PR 08 = Inactive 09 = 1040NR 10 = Schedule F business with farm package 11 = IMF child care credit present 12 = Schedule R/RP present 13 = 1040EZ 14 = 1040A (Schedule R/RD present) 15 = 1040EZ-TEL
7	73-78	Last Return Posted Cycle
7	79-80	Last Return Posted Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
8	19-20	TC148 Hold Code No unreversed TC 148 present (00,02) E = W-4 Civil Penalty Case (04) L = Letter 903 (DO) Case (09) N = False Refund Claim Case (07) Q = Immediate TDI (01) S = Erroneous Refund Case (08) T = Narcotics Case (05) U = Special Enforcement Program Case (06) W = Potentially Dangerous Taxpayer (03) nn = see Document 6209, IRS Processing Codes and Information, section 11.

Exhibit 2.3.51-13 (Cont. 4) (01-30-2026)

Command Code IMFOL Output Display — Entity

LINE	POSITION	DESCRIPTION AND VALIDITY
8	42	Minister Self-employed Code Condition not present 1 = Form 4361 present 2 = Form 4361 denied 4 = Form 4029 approved 5 = Combination of 1 and 4 6 = Combination of 2 and 4 8 = Form 4029 denied 9 = Combination of 1 and 8 A = Combination of 2 and 8 B = Combination of 1, 2 and 8 above C = Combination of 4 and 8 above D = Combination of 1, 4 and 8 above E = Combination of 2, 4 and 8 above F = Combination of 1, 2, 4 and 8 above
8	52-53	Foreign Operations District
8	73-76	Year of Latest Return Filed
9	19-22	Primary Location Code=Universal Location Code (ULC) and Area Office code (AO). AO is inflated to include BOD Code designation. Inflated AO values: 11-17 = W&I AO 1-7 21-36 = SB/SE AO 1-16 40-49 = TE/GE AO 0-19 50 = LB&I
9	42-43	Fiscal Year Month
9	52	AIMS Code 0 = No tax modules under AIMS control 1 = At least one tax module under AIMS control
9	73	Filing Condition Code E = Even B = Balance due C = Credit elect R = Refund 0 = None of the above
10	19-20	Collection Location Code (CLC) = Area Office (AO) Code. AO is inflated to include BOD Code designation. Inflated AO values: 11-17 = W&I AO 1-7 21-36 = SB/SE AO 1-16 40-49 = TE/GE AO 0-19 50 = LB&I

Exhibit 2.3.51-13 (Cont. 5) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
10	30-31	EIC Recertification Indicator 00 = EIC may be processed normally 01 = EIC disallowed, taxpayer must be recertified to receive EIC 02 = 2 Year ban 03 = Banned for periods prior to EITC Eligible Tax Period 04 = 10 year ban 09 = Income only, recertification for taxpayers with EIC abatement due to modifications to income. or blank
10	42-43	Disaster Indicator 0 = No disaster processing 1 = "Small" Disaster Freeze (set by TC971 AC86) -S FREEZE 2 = "Major" Disaster Freeze (set by TC971 AC87). 4 = Set as an historical reference. 1 or 2 settings previously set.
10	52	Filing Status Code 0 = Single, filing ES declaration 1 = Single taxpayer 2 = Married, filing joint 3 = Married, filing separate, and spouse also married, filing separate (neither claiming spouse exemption) 4 = Head of household 5 = Widow(er) with dependent child 6 = Married, filing separate, and spouse is not required to file (spouse exemption is claimed) 7 = Head of household with an unmarried child's last name listed on the return, but not exemption claimed
10	73-74	Filing Location Code
11	08	Combat Indicator 0 = Not a combat zone participant 1 = Combat zone freeze is on 2 = Historical setting. Freeze was on sometime in the past.
11	19-20	Conflict Indicator 1 = Desert Storm 2 = Bosnia 3 = Desert Storm and Bosnia 4 = Afghanistan 5 = Afghanistan and Desert Storm 6 = Bosnia and Afghanistan 7 = all three 1x = Hospitalization (where x = above values 0 to 7)
11	30	ERO Indicator identifies taxpayers who participate as EROs Transmitters and Reporting Agents.
11	37-38	Bankruptcy Litigation Location Code

Exhibit 2.3.51-13 (Cont. 6) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
11	46-49	Electronic Federal Tax Payment System (EFTPS) Enrollment Code 84 JPMC (prior to November 2004) 85 Bank of America 8485 JPMC and Bank of America
11	60-62	Math Error Codes
11	63	Indicator of Over 2 Math Errors: blank = less than two math errors * = over two math errors
11	80	ES Tax Discrepancy Code blank = no discrepancy \$ = discrepancy
12	19-74	IRA Yearly Filing Codes 0 = No designation 1 = Primary taxpayer has IRA 2 = Second taxpayer has IRA 3 = Both taxpayers have IRA 4 = IRA notice issued 5 = IRA notice issued to primary taxpayer 6 = IRA notice issued to secondary taxpayer 7 = IRA notice issued to both taxpayers
13	12-14	Business Operating Division (BOD) Client Code
13	28-33	Not Combat Zone Tax Period
13	50-55	EIC Recertification Tax Period
13	71-76	EITC Eligible Tax Period
14	07-08	New York/Pentagon Indicator 1 = FEMA declared Terrorist-Disaster area. (TC971 AC87 w/appropriate FEMA number) 2 = IRS declared Terrorist-Disaster area (TC971 AC87 w/FEMA number 9999 or 3169) 4 = Self Identified Terrorist-Disaster area (TC971 AC86 w/appropriate FEMA number)
14	18	BFS Code Indicator

Exhibit 2.3.51-13 (Cont. 7) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
14	32	ID Theft 1 Indicator 0 = No ID Theft 1 = Account contains an unreversed TC971 AC 501 2 = Account contains an unreversed TC971 AC 504 3 = Combination of 1 and 2 4 = Account contains an unreversed TC971 AC 505 5 = Combination of 1 and 4 6 = Combination of 2 and 4 7 = Combination of 1, 2, and 4 8 = Account contains an unreversed TC971 AC 506 9 = Combination of 1 and 8 A = Combination of 2 and 8 B = Combination of 1, 2, and 8 C = Combination of 4 and 8 D = Combination of 1, 4, and 8 E = Combination of 2, 4, and 8 F = Combination of 1, 2, 4, and 8
14	46	ID Theft 2 Indicator 0 = No ID Theft 1 = Account contains an unreversed TC971 AC 522 2 = Account contains an unreversed TC971 AC 523 3 = Combination of 1 and 2 4 = Account contains an unreversed TC971 AC 524 5 = Combination of 1 and 4 6 = Combination of 2 and 4 7 = Combination of 1, 2, and 4 8 = Account contains an unreversed TC971 AC 525 9 = Combination of 1 and 8 A = Combination of 2 and 8 B = Combination of 1, 2, and 8 C = Combination of 4 and 8 D = Combination of 1, 4, and 8 E = Combination of 2, 4, and 8 F = Combination of 1, 2, 4, and 8
14	60	ID Theft 3 Indicator 0 = No ID Theft 1 = Account contains an unreversed TC971 AC 527 2 = Account contains an unreversed TC971 AC 528 3 = Combination of 1 and 2
14	70	IP Pin Indicator 0 = No IP Pin 1 = IP Pin available 2 = IP Pin available and Valid Taxpayer's E-mail 3 = IP Pin available and Invalid Taxpayer's E-mail

Exhibit 2.3.51-13 (Cont. 8) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
14	78	VODV Indicator 0 = Not a Victim of Domestic Violence 1 = Victim of Domestic Violence
15	10-10	ITIN Status Code 0 = Non ITIN account 1 = Active ITIN - ITIN accounts on the valid segment only 2 = Inactive ITIN - ITIN accounts on the valid segment only 4 = Unvalidated ITIN - ITIN accounts on the invalid segment only
15	21-24	45R Year 1 (yyyy)
15	35-38	45R Year 2 (yyyy)
15	50-57	Death Date
15	68-77	Authentication ID (Taxpayer)
16	15-20	ACTC Eligible Tax Period
16	37-38	ACTC Recertification Code
16	57-62	ACTC Recertification Tax Period
16	72 - 73	Business Operating Division (BOD) WI = Wage and Investment Income SB = Small Business/Self Employed
16	77	Trump Account - Pilot Program Contribution indicator 0 = Non-Pilot program contribution 1 = Eligible for the Pilot program contribution 2= Non-Eligible for the Pilot program Contribution
17	15-20	AOTC Eligible Tax Period
17	37-38	AOTC Recertification Code
17	57-62	AOTC Recertification Tax Period
17	72-73	Private Debt Collection Indicator
17	79	Religious Exemption Indicator
18	05-06	Alternate Media Preference Code (AMP)
18	12-14	Alternate Language Preference Code (ALP)
18	23-23	FATCA Indicator 0 = No Form 8938 1 = Form 8938 filed
18	32	FTA Code - Current Tax Year
18	39	FTA Code - Current Tax Year - 1
18	46	FTA Code - Current Tax Year - 2
18	53	FTA Code - Current Tax Year - 3

Exhibit 2.3.51-13 (Cont. 9) (01-30-2026)**Command Code IMFOL Output Display — Entity**

LINE	POSITION	DESCRIPTION AND VALIDITY
18	60	FTA Code - Current Tax Year - 4
18	67	FTA Code - Current Tax Year - 5
18	74	FTA Code - Current Tax Year - 6

TRANSACTION LINES

Note: Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the Master File.

20-22	01-03	Transaction Code
20-22	05-14	Transaction Date
20-22	16-23	Transaction Cycle
20-22	22-23	Transaction Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
20-22	25-41	Transaction DLN
20-22	43-80	Primary Variable Data
21-23	11-41	Tertiary Variable Data
21-23	43-80	Secondary Variable Data
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Exhibit 2.3.51-13 (Cont. 10) (01-30-2026)**Command Code IMFOL Output Display — Entity**

VARIABLE TRANSACTION FIELDS	
Standard Entity Change TC012-014, 016-019, 150, 152, 430, 432	NL-CH-YRS:yyyy yyyy ADDR-CH ADDR SRCE:n
Name line or SSN Change (1) TC011-014, 016-019, 040, 041, 152, 432	NL-CH-YRS:yyyy yyyy ADDR-CH ADDR SRCE:n PR-NC:vvvv XREF-TIN:nnnnnnnnnn TRANS-SRC-CD:a
Name line or SSN Change (2) TC011-014, 016-019, 040, 041, 152, 432	NL-CH-YRS:yyyy yyyy ADDR-CH ADDR SRCE:n XREF-TIN:nnnnnnnnnn TRANS-SRC-CD:a
Name line or SSN Change (3) TC000, 001	ADDR-CH XREF-TIN:nnnnnnnnnn TRANS-SRC-CD:a
Entity Change (1) TC006	ADDR-CH NO-MRG-REASON-CD:nn
Entity Change (2) TC000, 015, 030	NL-CH-YRS:yyyy yyyy ADDR-CH
Account Merged (1) TC005	ADDR-CH XREF-TIN:nnnnnnnnnn
Account Merged (2) TC005	ADDR-CH PR-NC:vvvv XREF-TIN:nnnnnnnnnn
TC016	RUF
DMF TC130, 132	AGENCY-CDS:nnnnnnnnnn TIN:nnnnnnnnnn
DMF TC131	AGCY-CD:nn aa PMT-AMT:nnn,nnn,nnn.nn-
NMF TC13X	CC:nn XFSC:n SC:nn NC:vvvv XREF:nnnnnnnnnn
BMF TC13X	CC:nn XFSC:n SC:nn NC:vvvv EIN:nnnnnnnnnn

Exhibit 2.3.51-13 (Cont. 11) (01-30-2026)**Command Code IMFOL Output Display — Entity**

	VARIABLE TRANSACTION FIELDS
IMF/NMF TC13X	XFSC:n SC:nn
Innocent Spouse TC130	XFSC:n SC:nn XREF:nnnnnnnnnn
TC140	NL-CH-YRS:yyyy yyyy ADDR-CH
TC148, 149	TC148-IND:nnnn
TC50X	CC:nn
TC91X	AGENT-ID:nnnnnnnn
TC97X	AC:nnnn SECONDARY DT:mmddyyyy (Transaction date is Disaster Start Date) BOD:aa BOD CL:aaa FEMA:nnnn REVERSAL-IND:n MISC: a/n or blank. Max size = 20 INCOME: nnn,nnn,nnn.nn

Command Code IMFOL Output Display — Tax Module

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOL	Tnnn-nn-nnnnvxxyyyy	mm yyyv	v	v	v	NM CTRL:aaaa aaaaaa *aaa*	
2	nnnnn-nnn-nnnnn-n	v	v	v	v	SPSSNnnn-nn-nnnnv	v	
3	a	a	a	a	a	a	*aaaaaaaaaaaaaa*	TOT EXEMPTIONS:nn BFS :n
4	a	a	a	a	a	a	FSC:n STATUS:nn STATUS DATE:mmddyyyy	AIMS :n
5	NEXT CSED:mm-dd-yyyy	ASSESSD BAL:nn,nnn,nnn,nnn.nnv	SETTL DATE:mmddyyyy	LIEN :n				
6	LAST CSED:mm-dd-yyyy	TOT INTERST:nn,nnn,nnn.nnv	INTEREST DATE:mmddyyyy	BWI :n				
7	FIRST CSED:mm-dd-yyyy	INT ASSESSD:nn,nnn,nnn.nnv	DISASTER RDD :mmddyyyy	BWNC :n				
8	ASED:mm-dd-yyyy	INT PAID: nn,nnn,nnn.nnv	DISASTERSTART:mmddyyyy	CC81 :n				
9	RSED:mm-dd-yyyy	FTP TOTAL: nn,nnn,nnn.nnv	GOVRN SC:nn HIST LC:nn	CC85 :n				
10	FREEZE:nnnn nnnn	FTP ASSESSD:nn,nnn,nnn.nnv	MATH IN:nTDA COPY:nnnn	TC914:n				
11	INDICATORS:aaa aaaaaaaaaa	aaaaaaaaaaaaa aaaaaaaaaa	aaa aaaaaaaaaaaaaaaaaa	CAF :n				
12	EFT-IND:n DDRC :nnPDC-CD:nn	SBDN1:nn SBDN2:nn SBDN3:nn	MEFBI:n ARDI :n					
13	SETTL CYC:yyyyccdd FEB15	RFND FRZ:n LEVY-971-IND:nn	EPE:n FTA:n TC150BNK-IND:n					
14	TC DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA			
15	nnn mmddyyyy	nnn,nnn,nnn.nnv	yyyyccdd	nnnnn-nnn-nnnnn-n	v	v	v	
16		v	v	v	v	v	v	
17		v	v	v	v	v	v	
18								
19								
20								
21								
22								
23								
24								DS:a
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-14 (Cont. 1) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: T
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27-27	blank
1	28-31	Year Removed (IMFOR only)
1	32-54	Screen Title IMF TAX MODULE IMF CIVIL PENALTY IMF SEPARATE ASSESSMENT MFT 29 TAX MODULE ID THEFT TAX MODULE ACA SHARED RESP PENALTY ACA SEPARATE SRP IRC 965 TRANSFEREE LIAB
1	64-67	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-17	Document Locator Number
2	19-50	*RETENTION REGISTER* RRR RE-ESTABLISHMENT PENDING UNRECOVERABLE RETENTION REGISTER RRR 370-UPCnnn/n 013-UPCnnn/n REFUND CHECK NUM:nnnn-nnnnnnnn - (Definer C only). IRAF ARCHIVE MODULE IRAF 370-UPC nnn/n or blank
2	57-68	Spouse SSN
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
3	01-35	First Taxpayer Name Line

Exhibit 2.3.51-14 (Cont. 2) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

LINE	POSITION	DESCRIPTION AND VALIDITY
3	37-52	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
3	70-71	Total Master File Exemptions
3	79	BFS Levy Indicator
4	01-35	Secondary Taxpayer Name Line
4	40	Filing Status Code 0 = If no Return Exists for the Tax Module
4	49-50	Current Master File Status
4	64-71	Status Date
4	79	AIMS Code 0 = Not under AIMS control 1 = Under AIMS control
5	12-21	Imminent Collection Statute Expiration Date
5	35-52	Assessed Module Balance Assessed Module Balance amount. Excludes accruals of unassessed interest and FTP.
5	64-71	Settlement Date If blank and a 150 is posted, return is not settled.
5	79	Lien Indicator blank = no lien data 4 = regular lien filed against the return 5 = "refile" lien filed against the return, but no regular one
6	12-21	Latest Collection Statute Expiration Date
6	35-49	Total Interest Amount
6	64-71	Interest Date
6	79	Backup Withholding Indicator 0 = Not subject to backup withholding 1 = Potentially subject to backup withholding 2 = Subject to backup withholding 4 = Backup withholding satisfied 8 = Backup withholding suspended
7	12-21	Earliest Collection Statute Expiration Date
7	35-49	Interest Assessed
7	64-71	Disaster Extended Return Due Date

Exhibit 2.3.51-14 (Cont. 3) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	79	Backup Withholding Notice Count
8	12-21	Assessment Statue Expiration Date
8	35-49	Interest Paid Amount
8	64-71	Disaster Start Date
8	79	CC81
9	12-21	Refund Statute Expiration Date
9	35-49	Failure to Pay Penalty Total
9	59-60	Governing Service Center Code Governing Service Center for controls.
9	70-71	Historical Location Code Pre-DOS II FLC associated with the Taxpayer's address at the time of filing. Once TC 150 posts and the Historic FLC has been updated, no further updates will occur.
9	79	CC85 blank = not applicable 1 = unreversed TC520 with closing code 85 present
10	12-20	Freeze Codes
10	35-49	Failure to Pay Penalty Assessed Amount
10	58	Math Increase Code 1 = Original return posted with increase in tax and either a math error or both condition codes X and Y present. Also a TC 29X blocked 770-789 posted. blank = Above condition not present
10	68-71	TDA COPYS Score
10	79	TC 914 Indicator 0 = absent 2 = present
11	12-53	Various Indicators: DMF, TC130-HOLD, CHILD-TAX, OIC, SFR, FRIV. Only those indicators present on the Master File are displayed. Those displayed are left-justified and are separated by spaces.
11	55-71	Amended/Duplicate Indicators AMENDED DUPLICATE AMENDED/DUPLICATE Blanks
11	79	CAF Indicator

Exhibit 2.3.51-14 (Cont. 4) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

LINE	POSITION	DESCRIPTION AND VALIDITY
12	9	<p>EFT Code</p> <p>0 = No EFT (for non-ELF filers) or an ELF filer and the refund has been completed using EFT</p> <p>1 = EFT number failed input processing validity checks</p> <p>2 = EFT denied for this module</p> <p>3 = EFT denied because actual refund differs from taxpayer amount</p> <p>4 = EFT refused by financial institution</p> <p>5 = EFT denied because the credit is frozen by an account or module freeze</p> <p>6 = EFT refund after settlement cycle denied because control FLC is non-EFT number or one or more Split Refund direct deposits refused by the bank.</p> <p>9 = EFT return not requesting a direct deposit</p>
12	16-17	<p>Direct Deposit Reject Code</p> <p>Blank = Direct deposit not requested</p> <p>10 = Valid direct deposit</p> <p>21 = Missing routing transit number</p> <p>22 = Invalid routing transit number—non-numeric characters present.</p> <p>23 = Invalid routing transit number—first two digits not in a valid range</p> <p>24 = Invalid routing transit number—RTN not on FOMF-RTN-FILE.</p> <p>25 = Invalid routing transit number—failed internal RTN algorithm check.</p> <p>31 = Missing depositor account number</p> <p>32 = Invalid depositor account number—non-alphanumeric characters present (other than hyphen)</p> <p>33 = Missing account number checksum (Form 1040PC & ELF returns only)</p> <p>34 = Invalid account number checksum (Form 1040PC & ELF returns only)—account number checksum contains non-numeric characters or less than three characters.</p> <p>35 = Invalid account number checksum (Form 1040PC & ELF returns only)—account number checksum does not match account number when algorithm is applied</p> <p>41 = Prior year return</p> <p>42 = CAF indicator switching refund recipient present.</p> <p>43 = Computer Condition Code W present.</p> <p>44 = A refund transcript is being issued (see PRP 460-002 (8)(B) 8.b.) or a TC 840 is posted.</p> <p>45 = More than 5 direct deposits attempted for this account number.</p> <p>50 = Direct deposit rejected by bank.</p> <p>56 = One or more Split Refund direct deposits rejected by the bank.</p> <p>60 = Miscellaneous condition.</p>
12	26-27	<p>Private Debt Collection Code</p> <p>1 = TC 971 AC 54</p> <p>4 = TC 971 AC 154 with DLN other than N27799999999Y.</p> <p>16 = TC 971 AC 54 and the Agreement Indicator = 1</p>
12	36-37	Savings Bond 1 Reject code

Exhibit 2.3.51-14 (Cont. 5) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

LINE	POSITION	DESCRIPTION AND VALIDITY
12	45-44	Savings Bond 2 Reject code
12	54-55	Savings Bond 3 Reject code
12	63-63	Tax Mef Balance Due Indicator
12	79	Accounts Receivable Dollar Inventory Indicator (ARDI) MFT 30, 31, 32 and 35 only. 0 = Credit balance, zero balance, or debit balance less than \$25,000.00 1 = Debit balance of \$25,000.00 to \$99,999.99 2 = Debit balance of \$100,000.00 to \$999,999.99 3 = Debit balance of \$1,000,000.00 to \$49,999,999.99 4 = Debit balance of \$50,000,000.00 or greater
12	79	Trust Fund Recovery Indicator (TFRP) MFT 55 only
13	11-18	Tax Settlement Cycle:yyyycdd
13	36	Feb15 Refund 0 = No Freeze 1 = Refund is Frozen Until Feb 15 2 = Historical Setting
13	52	LEVY-971-IND
13	60	EPE Indicator
13	66	FTA Compliance Code
13	79	TC150 Bank Account Indicator 0 = Default value 1 = 6 weeks left hand '1-' refund freeze is in effect.

TRANSACTION LINES

Note: Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the Master File.

15-23	01-03	Transaction Code
15-23	05-12	Transaction Date For TC 150 this is the Return Settlement Date For TC 610 this is the TC 150 Transaction Date For TC 806 this is the Return Due Date
15-23	14-28	Transaction Amount For TC 150 this is Total Acceptable Tax For TC 610 this is the TC 150 Remittance Amount For TC 806 this is the Withholding Amount (Does not include FICA as of 2007)

Exhibit 2.3.51-14 (Cont. 6) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

LINE	POSITION	DESCRIPTION AND VALIDITY
15-23	30-35	Transaction Cycle
15-23	36-37	Transaction Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
15-23	39-55	Transaction DLN
15-23	57-80	Primary Variable Data
16-23	16-54	Tertiary Variable Data
16-23	56-80	Secondary Variable Data
17-23	16-54	Quintenary Variable Data
17-23	56-80	Quaternary Variable Data
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Tax Module

	VARIABLE TRANSACTION FIELDS
1040ES/1040C Credit TC430	MULTIPLE-REMIT OR SPLIT-REMIT TS-CD:a CDDb:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
Electronic Refund Authorization TC660	BNKACCT:vvvvvvvvvvvvvvvvvvvv RTN:nnnnnnnnnn REFUND:n ACCT-TYPE:a TS-CD:a [Bank account information displayed on IMFOB only]
DAR TC55X	CSED:mmddyyyy CSED-CD:n DEFINER:nn TS-CD:a
DAR TC460	EXT-DT:mmddyyyy TS-CD:a
DAR TC56X	ASED:mmddyyyy TS-CD:a
DAR TC520	DISPOSAL-CD:nn CC:nn APPELLATE:nnn CSED-CD:a BKSI:nnn (Bankruptcy-Statistical Indicator) TS-CD:a
DAR TC52X	CC:nn TS-CD:a
DAR TC470, 472, 473	CC:nn TS-CD:a
DAR TC474	CYC-CNT:nn TDI-SEL-CD: nn TS-CD:a
DAR TC53X	CC:nn TS-CD:a
DAR TC534	CSED:mmddyyyy TS-CD:a
DAR TC583	XREFnnn-nn-nnnn TS-CD:a DEFINER:n
DAR TC59X	XREFnnn-nn-nnnnv CC:nnn TS-CD:a

Exhibit 2.3.51-14 (Cont. 8) (01-30-2026)

Command Code IMFOL Output Display — Tax Module

VARIABLE TRANSACTION FIELDS

DAR TC480	OIC-JURISD-CD:n TS-CD:a CSED-CD:a SC:nn
DAR TC494	MEMO:nnn,nnn,nnn.nn- TS-CD:a
DAR TC500	CC:nn CSED-CD:a CORR:n TS-CD:a
DAR TC91X	AGENT-ID:nnnnnnnn TS-CD:a
DAR TC93X	ACT-CD:nnnnnnnn TS-CD:a
DAR TC971, 972	XREFnnn-nn-nnnn nnyyyymm MEMO:nn,nnn,nnn.nn- ACT-CD:nn REVERSAL-IND:n REIM-LOW-INC-IA-IND:n TS-CD:a MISC:a/n or blank. Max size = 20
DAR TC971 AC830	Payment Disbursement Date: yyymmdd
Refund TC840	BPI:nn RFND-ADJ:n RFND-PAY-DATE: mmddyyyy RSN:yyyjjjscaaaa Note: RSN = RefundSchedule Number yyyjjj = julian date SC = service center aaaa = varies EMP SEID: nnnnnnnnn APRV-SEID: nnnnnnnnn TS-CD:a ORIG-BOD-IND: n IDRS-EMP-NUM: nnnnnnnnn or REQ-EMP: nnnnnnnnn

Exhibit 2.3.51-14 (Cont. 9) (01-30-2026)**Command Code IMFOL Output Display — Tax Module****VARIABLE TRANSACTION FIELDS**

Refund TC846	RFND-INT:nnn,nnn.nn BPI:nn REJECT CD:nn DD:n Note: 0 = Paper Check 9 = Direct Deposit SPLIT RFND:n RFND-PAY-DATE: mmddyyyy BFS DEBT RSN:yyyjjjscaaa BNKACCT:v-v RTN:nnnnnnnnnn ACCT-TYPE:a [Bank account information displayed on IMFOB only] TS-CD:a
Refund Reversal TC720	CDDb:nnnnnnnnnnnnnnnnnnnn TS-CD:a
Refund TC740, 841	SPLIT RFND:n RSN:yyyjjjscaaaa BFS CANCEL:mmddyyyy TS-CD:a
Refund Reversal TC844	ERR-REF:nnn,nnn,nnn.nn- DEMAND-DT:mmddyyyy TS-CD:a
Refund Freeze TC810	RESPNSBLTY:n TS-CD:a
Spousal Offset TC706, 736, 826, 856	XREFnnn-nn-nnnn nnyyyymm TS-CD:a
Within Account Offset TC706, 736, 826, 856	XREFnnyyyymm TS-CD:a
DMF Offset TC896, 897	AGENCY-CD:nn SUBAGENCY-CD:aa TS-CD:a
IRA/ACA Offset TC896, 892	OFFSET-SSN-CD:n MFT:nn TS-CD:a
IRA Offset Transactions TC790, 792, 793, 796	XREFnnn-nn-nnnn nnyyyymm TS-CD:a
ES Debit Transfer TC666	XREFnnn-nn-nnnn TS-CD:a DESG-PYMT-CD:nn

Exhibit 2.3.51-14 (Cont. 10) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

	VARIABLE TRANSACTION FIELDS
ES Debit Transfer TC667	XREFnnn-nn-nnnn yyymmm DESG-PYMT-CD:nn TS-CD:a
TC680	MEMO:nnn,nnn,nnn.nn- TS-CD:a
TC970 AC001	ACT-CD:nnnn EFT:n DDRC:nn TS-CD:a RTN1:nnnnnnnnnn ACCT-TYPE1:a BNKACCT1:vvvvvvvvvvvvvvvv RTN2:nnnnnnnnnn ACCT-TYPE2:a BNKACCT2:vvvvvvvvvvvvvvvv RTN3:nnnnnnnnnn ACCT-TYPE3:a BNKACCT3:vvvvvvvvvvvvvvvv FORM-CD:a TS-CD:a AC-TYP1:n AC-TYP2:n AC-TYP3:n [Bank account information displayed on IMFOB only]
TC970 AC002	ACT-CD:nnnn TS-CD:a SCH H QUA SICK & FAMILY WAGES PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn- NON-REFND SICK & FAMILY LEAVE PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn- REFND SICK & FAM LEAVE PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn- NON-REFND SK & FAM LEAVE A0321 PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn- REFND SICK & FAM LEAVE A0321 PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn-
TC970 AC003	ACT-CD:nnnn TS-CD:a EXC ADVCTC COMPUTER: PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn- EXC-ADVCTC-REPAID: PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn- EXC ADVCTC LIMITATION: PRI:nnn,nnn,nnn.nn- SEC:nnn,nnn,nnn.nn-

Exhibit 2.3.51-14 (Cont. 11) (01-30-2026)**Command Code IMFOL Output Display — Tax Module****VARIABLE TRANSACTION FIELDS**

TC970 AC004	ACT-CD:nnnn TS-CD:a ADV MAN PROD CR NON:nnn,nnn,nnn.nn- DISALLOW PROD:nnn,nnn,nnn.nn- CLN HYDROGN NON:nnn,nnn,nnn.nn- DISALLOW CLN HYDROGN:nnn,nnn,nnn.nn- ADV MAN INV NON:nnn,nnn,nnn.nn- DISALLOW ADV MAN INV:nnn,nnn,nnn.nn- CARBON OXIDE NON:nnn,nnn,nnn.nn- DISALLOW CARBON OXIDE:nnn,nnn,nnn.nn-
TC970 AC005	ACT-CD:nnnn TS-CD:a New CVC Recap Amount:nnn,nnn,nnn.nn- Pre Own CVC Recap Amount:nnn,nnn,nnn.nn-
TC970 AC006	ACT-CD:nnnn TS-CD:a Schedule2 Part I Form 4255 Recap Amount :nnn,nnn,nnn.nn- Schedule2 Part II Form 4255 Recap Amount :nnn,nnn,nnn.nn-
Debit-Credit Transfer Doc Code 34	BYPASS:n DESG-PYMT-CD:nn CORR-RCVD-DT: mmdyyy XREFnnn-nn-nnnnnvnyyyymm vvvv or nn-nnnnnnnvnyyyynn vvvv EPI:a CDDb:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnn TS-CD:a
Revenue Receipts	BYPASS:n MULTIPLE-REMIT or SPLIT-REMIT DESG-PYMT-CD:nn EPI:a EFT-TRACE:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnn XREFnnn-nn-nnnn nnyyyymm CASH-BOND-PAYMENT EXS-COLL/UNID-REMIT CDDb:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnn TS-CD:a
AIMS TC420	SOURCE-CD:nn PBC:nnn (Primary Business Code) SBC:nnnnn (Secondary Business Code) EGC:nnnnn (Employee Group Code) TS-CD:a

Exhibit 2.3.51-14 (Cont. 12) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

	VARIABLE TRANSACTION FIELDS
AIMS TC424, 425 (1)	XREFnnn-nn-nnnn nnyyyymm MEMO: nnn,nnn,nnn.nn- SOURCE-CD:nn SPC:nnnn (Special Project Code) PBC:nnn (Primary Business Code) SBC:nnnnn (Secondary Business Code) EGC:nnnn (Employee Group Code) PTR PBC:nnn (Partnership PBC) PUSH:nnn (Push Code) TEGE:nnnn TS-CD:a
AIMS TC424, 425 (2)	SOURCE-CD:nn PBC:nnn (Primary Business Code) SBC:nnnnn (Secondary Business Code) EGC:nnnn (Employee Group Code) RET-REQ WI-EX-IND:nnnnnnnn WI-EX-IND:nnnnnnnn TS-CD:a
AIMS TC421	DISPOSAL-CD:nn TS-CD:a
AIMS TC520	CC:nn CSED-CD:a TS-CD:a
AIMS TC564	MEMO:nnn,nnn,nnn.nn- ASED:mmddyyyy TS-CD:a
IRP Underreporter TC922	PROCESS-CD:nn-nn-nn-nn-nn PROCESS-CD:nn-nn-nn-nn-nn TS-CD:a
IRP Underreporter TC924	REF-NUM:nnn AMT:nn,nnn,nnn,nnn- TS-CD:a
Penalty Transactions secondary on 29X 16X, 17X, 20X, 24X, 27X, 28X, 31X, 32X, 35X	CSED:mmddyyyy RCA:nn (Reasonable Cause Assistant) REASON-CD:nnn TS-CD:a
Penalty TC24X	XREFnnn-nn-nnnn nnyyyymm CSED:mmddyyyy REASON-CD:nnn REF-NUM:nnn TS-CD:a

Exhibit 2.3.51-14 (Cont. 13) (01-30-2026)**Command Code IMFOL Output Display — Tax Module**

	VARIABLE TRANSACTION FIELDS
ES Penalty TC17X	NORM-ES:nnn,nnn,nnn.nn- WAIVED:nnn,nnn,nnn.nn- CSED:mmddyyyy TS-CD:a
Interest Restriction TC34X	PTRSH-T nnn,nnn,nnn.nn- PTRSH-I nnn,nnn,nnn.nn- INTEREST-TO-DT:mmddyyyy CSED:mmddyyyy CMPTD-INTnnn,nnn,nnn.nn- TS-CD:a
Credit Interest TC77X	CR-INT-TO-DT:mmddyyyy 180-DAY-CR-INT-TO-DATE: mmddyyyy TS-CD:a
Refundable Credit TC76X	REF-NUM:nnn OTN:nnnnnnnnnn DMF-AGENCY-CD:aa DMF-SUB-AGENCY-CD:aa TS-CD:a
Treasury Offset TC898, 899	OFFSET:nnn,nnn,nnn.nn- XREFnnn-nn-nnnn SPLIT RFND:n OTN:nnnnn-nnnnn REVERSE:n DMF-AGENCY-CD:aa DMF-SUB-AGENCY-CD:aa TS-CD:a
AIMS TC30X Doc Code 47 Audit Claims/Net Operating Loss	NOLCF DIS: nn,nnn,nnn- NOL CRDIS: nn,nnn,nnn- EXM UNAGD: nn,nnn,nnn- NOL CLAIM: nn,nnn,nnn- EX CLMDIS: nn,nnn,nnn- CF-NUM: n EXAM-CLM: n DISPOSAL CD:nn TECHNIQ CD: n APPELLATE:nnn CSED: mmddyyyy RSN-CD-1: nnn RSN-CD-2: nnn RSN-CD-3: nnn PEN-RSN-CD: nnn TS-CD:a
TC29X/30X Adjustment	XREFnnn-nn-nnnn nnyyyymm CSED:mmddyyyy TS-CD:a

Exhibit 2.3.51-14 (Cont. 14) (01-30-2026)**Command Code IMFOL Output Display — Tax Module****VARIABLE TRANSACTION FIELDS**Erroneous Refund TC700 Doc
Code 58ERRONEOUS REFUND BAL DUE
TS-CD:a

TC63X USER FEE

DESG-PYMT-CD:nn
TS-CD:a

Command Code IMFOL Output Display — Return Page 1

[illegible]

Exhibit 2.3.51-15 (Cont. 1) (01-30-2026)**Command Code IMFOL Output Display — Return Page 1**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: R
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27	blank
1	28-31	Year Removed (IMFOLR only)
1	64-67	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-17	DLN
2	28-59	*RETENTION REGISTER* RRR RE-ESTABLISHMENT PENDING UNRECOVERABLE RETENTION REGISTER RRR 370-UPCnnn/n 013-UPCnnn/n REFUND CHECK NUM:nnnn-nnnnnnnn - (Definer C only). or blank
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
3	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
4	25-43	Math Error Indicators
4	53-58	Cycle Posted
4	59-60	Cycle Posted Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012

Exhibit 2.3.51-15 (Cont. 2) (01-30-2026)**Command Code IMFOL Output Display — Return Page 1**

LINE	POSITION	DESCRIPTION AND VALIDITY
4	71-79	Self Exemption Type 1 or BLIND or >65 or BLIND/>65
5	12	Schedule C, Y/N Indicator
5	31	Checkbox Indicator
5	53-62	Date Posted
5	71-79	Spouse Exemption Type 1 or BLIND or >65 or BLIND/>65
6	12	Schedule D Y/N Indicator
6	31-36	NAICS Codes
6	53-62	Failure to Pay Start Date
6	80	Number of Children at Home Claimed
7	12	Schedule F Y/N Indicator
7	31-33	Preparer Codes
7	53-62	Date Return Processed/Correspondence Received Date
7	80	Number of Children Not at Home Claimed
8	12	Form 2555/4363 Y/N Indicator
8	31	Number of Months Delinquent
8	53-62	CSED Date
8	80	Parents at Home Claimed

Exhibit 2.3.51-15 (Cont. 3) (01-30-2026)

Command Code IMFOL Output Display — Return Page 1

LINE	POSITION	DESCRIPTION AND VALIDITY
9	12	Input System Source code (ISSC) Blank = USRO.DED A = ASFR/AWF C = SCRIPS D = ETD E = ELF/EFS F = XML G = FEDTAX II I = IDRS L = MEF M = MAG TAPE P = PAC R = RPS S = IRP OCR W = WIRS (CAWR) U = Unpostables Z = Default
9	29-37	Preparer ID
9	60	Political Checkoff Indicator 0 = None elected 1 = One elected—original return 2 = Two elected—original return 3 = One elected—amended return (none on original) 4 = Two elected—amended return (none on original) 5 = Two elected—amended return (one on original)
9	80	Other Children Claimed
10	12	CISSC 1 = ISRP 3 = BOB correction 7 = Form 1040PC E = Electronic Filing System (ELF) L = MeF proprocessing M = MeF On-Line Filer O = On-Line Filing T = electronic Tax Deposits (ETD)
10	29-38	Business EIN
10	60	Elderly Credits Indicator 0 = none 1 = \$1-\$99 2 = \$100-\$282 3 = \$283-\$374 4 = \$375 and up
10	80	Number of Other Exemptions Claimed
11	12	Potential High Income Code

Exhibit 2.3.51-15 (Cont. 4) (01-30-2026)**Command Code IMFOL Output Display — Return Page 1**

LINE	POSITION	DESCRIPTION AND VALIDITY
11	29-38	Schedule F EIN
11	59-61	Percentage Used to Compute Estimated Tax Penalty
11	80	Earned Income Credit Exemption Count
12	12	ES Discrepancy Indicator blank = no discrepancy \$ = discrepancy
12	21-39	Computer Condition Codes
12	60	Exception 5 for ES Tax Penalty 0 = did not qualify for exception 1 = met exception 5 - No Penalty 2 = Full Paid Farmer/Fisher - No Penalty 8 = Full Paid Non Farmer/Fisher - No Penalty 4th Quarter
12	74	Form 8913 Indicator 1 = Form 8913 filed 2 = 1040EZ-T filed
13	06-80	Various Indicators: FARMER/FISHER, CCC'P', CCC'7', CCC'U', NON-COMPUTE, SP-MRG, F8888, F8938, USVI, SPCQ, SPCP, SPCH, SPCY, COVERAGE, MAX-ESP, SP-DECD. Only those indicators present on the Master File are displayed. Those displayed are left-justified and are separated by spaces.
14	01-62	Various Indicators: continue to a new line from above
14	78-79	New TPI Class: 66, 78-79
15	12-26	Wages
15	40-54	Total Tax
15	66-80	Withholding. (Excess FICA posts as TC 766 Ref # 252 as of 2007)
16	12-26	Interest Income
16	40-54	Tentative Tax—Computer
16	66-80	Remittance with Return (from TC150 or 610)
17	12-26	Total Itemized Deductions
17	40-54	Acceptable Total Tax
17	66-80	Credit Elect Amount
18	12-26	Net Income—Taxable Income
18	40-54	Self Employment Tax
18	66-80	Advanced Earned Income Credit
19	12-26	Total Positive Income

Exhibit 2.3.51-15 (Cont. 5) (01-30-2026)**Command Code IMFOL Output Display — Return Page 1**

LINE	POSITION	DESCRIPTION AND VALIDITY
19	40-54	Adjusted Gross Income (Signed if Negative)
19	66-80	Estimated Tax Credit
20	12-26	Net Investment Income
20	40-54	Total Advanced Premium Tax Credit (APTC)
20	66-80	Base for Estimated Tax Penalty
21	12-26	Net Investment Income Tax
21	40-54	Total Premium Tax Credit (PTC)
21	66-80	Prior Year Base for Estimated Tax Penalty
22	12-26	Social Security Administration (SSA) Additional Medicare Tax— Computer
22	40-54	Advanced Premium Tax Credit (APTC) Repayment Amount
22	66-80	Total Recapture FTHB Amount
23	05-54	Posted Return Message: NO RETURN INFORMATION IS AVAILABLE FOR THIS MODULE or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Return Page 2

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLRnnn-nn-nnnnvxxyyyyymm	yyyymf	POSTED TC150 RETURN NM CTRL:aaaa aaaaaa *aaa*					
2	nnnnn-nnn-nnnnn-n		vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv				vvvvvvvvvvv	
3	aaaaaaaaaaaaaaaaaa							
4								
5	RR ADD CMP nnn,nnn,nnn.nnv LIMIT AMT	nnn,nnn,nnn.nnv PTC EXPSR	nnn,nnn,nnn.nnv					
6	TAX SHOWN nnn,nnn,nnn.nnv TAX ASSED	nnn,nnn,nnn.nnv MAX DEFERD	nnn,nnn,nnn.nnv					
7								
8								
9				PRIMARY			SECONDARY	
10	SELF EMPLOYMENT INCOME		nnn,nnn,nnn.nnv				nnn,nnn,nnn.nnv	
11	SOCIAL SECURITY MEDICARE		nnn,nnn,nnn.nnv				nnn,nnn,nnn.nnv	
12	TOTAL WAGES		nnn,nnn,nnn.nnv				nnn,nnn,nnn.nnv	
13	SOCIAL SECURITY WAGES (COMPUTER)		nnn,nnn,nnn.nnv				nnn,nnn,nnn.nnv	
14	MEDICARE TIP		nnn,nnn,nnn.nnv				nnn,nnn,nnn.nnv	
15	UNREPORTED TIP INCOME		nnn,nnn,nnn.nnv				nnn,nnn,nnn.nnv	
16								
17								
18								
19								
20								
21								
22								
23								
24								DS:a
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-16 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Return Page 2**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: R
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27	blank
1	28-31	Year Removed (IMFOLR only)
1	64-67	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-17	DLN
2	28-59	*RETENTION REGISTER* RRR RE-ESTABLISHMENT PENDING UNRECOVERABLE RETENTION REGISTER RRR 370-UPCnnn/n 013-UPCnnn/n REFUND CHECK NUM:nnnn-nnnnnnnn - (Definer C only). or blank
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
3	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
5	12-26	Railroad Retirement Board (RRB) Additional Medicare Tax—Computer
5	40-54	Limitation Amount
5	66-80	Premium Tax Credit (PTC) Exposure Amount
6	12-26	Tax Shown
6	40-54	Tax Assed
6	66-80	Max Defrd
10	38-52	Primary Self Employment Income

Exhibit 2.3.51-16 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — Return Page 2**

LINE	POSITION	DESCRIPTION AND VALIDITY
10	63-77	Secondary Self Employment Income
11	38-52	Primary Social Security Medicare
11	63-77	Secondary Social Security Medicare
12	38-52	Primary Total Wages
12	63-77	Secondary Total Wages
13	38-52	Primary Social Security Wages Computer Amount
13	63-77	Secondary Social Security Wages Computer Amount
14	38-52	Primary Medicare TIP
14	63-77	Secondary Medicare TIP
15	38-52	Primary Unreported TIP Income
15	63-77	Secondary Unreported TIP Income
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Return Schedule H

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	IMFOLRnnn-nn-nnnnvxxyyyyymm yyyyIMF POSTED TC150 RETURN NM CTRL:aaaa aaaaaa *aaa*								
2	nnnnn-nnn-nnnnn-n vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv vvvvvvvvvvvv								
3	aaaaaaaaaaaaaaaaaa SCHEDULE H: HOUSEHOLD EMPLOYMENT TAX								
4									
5	EIN				PRIMARY		SECONDARY		
6	FUTA INDICATOR				nn-nnnnnnn		nn-nnnnnnn		
7	SSA WAGE			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
8	MEDICARE WAGE			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
9	MEDICARE TAX (COMPUTER)			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
10	ADDITIONAL MEDICARE TAX (COMPUTER)			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
11	TOTAL SSA MEDICARE TAX			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
12	TOTAL SSA MEDICARE TAX (COMPUTER)			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
13	FEDERAL INCOME TAX WITHHELD			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
14	FUTA WAGE AMOUNT			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
15	FUTA TENTATIVE CREDIT AMOUNT			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
16	FUTA TAX AMOUNT (COMPUTER)			n,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn.nnv			
17	BASE AMOUNT (COMPUTER)			n,nnn,nnn,nnn.nnv		aa n,nnn,nnn,nnn.nnv			
18	STATE CREDIT REDUCTION AMOUNT	aa		n,nnn,nnn,nnn.nnv		aa n,nnn,nnn,nnn.nnv			
19		aa		n,nnn,nnn,nnn.nnv		aa n,nnn,nnn,nnn.nnv			
20		aa		n,nnn,nnn,nnn.nnv		aa n,nnn,nnn,nnn.nnv			
21		aa		n,nnn,nnn,nnn.nnv		aa n,nnn,nnn,nnn.nnv			
22									
23									
24									DS:a
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Exhibit 2.3.51-17 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Return Schedule H**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: R
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27	blank
1	28-31	Year Removed (IMFOR only)
1	64-67	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-17	DLN
2	19-50	*RETENTION REGISTER* RRR RE-ESTABLISHMENT PENDING UNRECOVERABLE RETENTION REGISTER RRR 370-UPCnnn/n 013-UPCnnn/n REFUND CHECK NUM:nnnn-nnnnnnnn - (Definer C only). or blank
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
3	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
5	38-47	Schedule H Primary EIN
5	63-72	Schedule H Secondary EIN
6	38-39	Schedule H Primary FUTA Indicator
6	63-64	Schedule H Secondary FUTA Indicator
7	38-54	Schedule H Primary SSA Wage Amount
7	63-79	Schedule H Secondary SSA Wage Amount

Exhibit 2.3.51-17 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — Return Schedule H**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
8	38-54	Schedule H Primary Medicare Wage Amount
8	63-79	Schedule H Secondary Medicare Wage Amount
9	38-54	Schedule H Primary Medicare Tax Computer Amount
9	63-79	Schedule H Secondary Medicare Tax Computer Amount
10	38-54	Schedule H Primary Additional Medicare Tax Computer Amount
10	63-79	Schedule H Secondary Additional Medicare Tax Computer Amount
11	38-54	Schedule H Primary Total SSA Medicare Tax Amount
11	63-79	Schedule H Secondary Total SSA Medicare Tax Amount
12	38-54	Schedule H Primary Total SSA Medicare Tax Computer Amount
12	63-79	Schedule H Secondary Total SSA Medicare Tax Computer Amount
13	38-54	Schedule H Primary Federal Income Tax Withheld Amount
13	63-79	Schedule H Secondary Federal Income Tax Withheld Amount
14	38-54	Schedule H Primary FUTA Wage Amount
14	63-79	Schedule H Secondary FUTA Wage Amount
15	38-54	Schedule H Primary FUTA Tentative Credit Amount
15	63-79	Schedule H Secondary FUTA Tentative Credit Amount
16	38-54	Schedule H Primary FUTA Tax Computer Amount
16	63-79	Schedule H Secondary FUTA Tax Computer Amount
17	38-54	Schedule H Primary Base Amount Computer
17	63-79	Schedule H Secondary Base Amount Computer
18	35-36	Schedule H Primary State Code
18	38-54	Schedule H Primary Credit Reduction Amount
18	60-61	Schedule H Secondary State Code
18	63-79	Schedule H Secondary Credit Reduction Amount
19	35-36	Schedule H Primary State Code
19	38-54	Schedule H Primary Credit Reduction Amount
19	60-61	Schedule H Secondary State Code
19	63-79	Schedule H Secondary Credit Reduction Amount
20	35-36	Schedule H Primary State Code
20	38-54	Schedule H Primary Credit Reduction Amount

Exhibit 2.3.51-17 (Cont. 3) (01-01-2024)**Command Code IMFOL Output Display — Return Schedule H**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
20	60-61	Schedule H Secondary State Code
20	63-79	Schedule H Secondary Credit Reduction Amount
21	35-36	Schedule H Primary State Code
21	38-54	Schedule H Primary Credit Reduction Amount
21	60-61	Schedule H Secondary State Code
21	63-79	Schedule H Secondary Credit Reduction Amount
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Return IRA MFT 29

[illegible]

Exhibit 2.3.51-18 (Cont. 1) (01-30-2026)**Command Code IMFOL Output Display — Return IRA MFT 29**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: R
1	07-17	SSN
1	18	Display File Source Code blank = valid * = invalid
1	19-20	MFT 29 = IRAF
1	21-26	Tax Period
1	27	blank
1	64-67	Name Control
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-17	DLN
2	28-59	IRAF 370-UPC nnn/n IRAF ARCHIVE MODULE or blank
2	77-80	IMFOL Update Cycle UP-CYC:ccdd
3	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
5	16-23	Cycle Posted
5	55-73	Computer Condition Codes
6	16-25	Date Posted
6	55-73	Math Error Indicators
7	16-25	CSED Date
7	55	Number of Months Delinquent
8	16-25	Failure to Pay Start Date
8	55	Spouse Indicator 1 = Primary 2 = Secondary

Exhibit 2.3.51-18 (Cont. 2) (01-30-2026)**Command Code IMFOL Output Display — Return IRA MFT 29**

9	16-17	New TPI Class Indicator 00 = Default 69 = Posted TC424 on MFT 29
9	55	Form 5329 Type Indicator 0 = 5329 attached to normal 1040 1 = 5329 attached to dummy 1040 2 = determined by adjustments 3 = determined by adjustments
11	26-40	Excess IRA Contribution Tax
11	72-73	Early Distribution Exception Number
12	26-40	Excess Accumulation Tax
12	66-80	Non Taxable Distribution Amount
13	26-40	Excess Regular Distribution Tax
13	66-80	PY Excess HSA Contribution Amount
14	26-40	Excess Lump Sum Distribution Tax
14	66-80	HSA Contribution Amount
15	26-40	Excess MSA Contributions Tax
15	66-80	F8889 HSA Distribution Amount
16	26-40	Excess Roth Contributions Tax
17	26-40	Excess ESA Contributions Tax
18	26-40	Excess HSA Contributions Tax
19	26-40	Excess Able Contributions Tax
20	26-40	IRA Tax Computer
21	26-40	Tax Shown on Return
22	26-40	Tax Assessed on Return
24	05-64	Posted Return Message: NO RETURN INFORMATION IS AVAILABLE FOR THIS MODULE or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Adjustment

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
[1]	IMFOLAnnn-nn-nnnnvxxyyyyymm yyyy IMF ADJUSTMENTS	NM CTRL:aaaa	aaaaaa *aaa*					
[2]	aaaaaaaaaaaaaaaaaa vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							vvvvvvvvvvvv
[3]	TC POSTED AMOUNT CYCLE DLN INT CMPTN DT :nn-nn-nnnn							
[4]	29n nnnnnnnnn nnn,nnn.nnn.nnv nnnnnnnnn nnnnn-nnn-nnnnn-n CREDIT INT DT:nn-nn-nnnn							
[5]	RSN CD:nnn-nnn-nnn-nnn PRIORITY:n SRC:nn CSRD:nn-nn-nnnnn CORR RCVD DT :nn-nn-nnnn							
[6]	CIS:n HOLD CD:n RFSCDT:nn-nn-nnnn AMD CLMS:nn-nn-nnnn EMPLOYEE ID :nnnnnnnnnn							
[7]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[8]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[9]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[10]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[11]								
[12]	TC POSTED AMOUNT CYCLE DLN INT CMPTN DT :nn-nn-nnnn							
[13]	30n nnnnnnnnn nnn,nnn.nnn.nnv nnnnnnnnn nnnnn-nnn-nnnnn-n WAIVER-870 DT:nn-nn-nnnn							
[14]	APPELL CD:nnn RFSCDT:nn-nn-nnnn CSRD:nn-nn-nnnn ASSED DATE :nn-nn-nnnn							
[15]	PEN RSN CD:nnn PRIORITY:n HOLD CD:n DISP:nn TECHNO CD:n CLAIM REJ DT :nn-nn-nnnn							
[16]	RSN-CD-1:nnn RSN-CD-2:nnn RSN-CD-3:nnn							
[17]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[18]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[19]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[20]	REF NUM: aaa vvvv: vvvvvvvvvvvvvvv REF NUM: aaa vvvv: vvvvvvvvvvvvvvv							
[21]								
[22]								
[23]	NO ADJUSTMENT TRANS CODES IN THIS MODULE or blanks							
[24]								DS:a
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-19 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Adjustment**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: A
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27	blank
1	28-31	Year Removed (IMFOR only)
1	60-63	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
2	19-50	*RETENTION REGISTER* RRR RE-ESTABLISHMENT PENDING UNRECOVERABLE RETENTION REGISTER RRR 370-UPCnnn/n 013-UPCnnn/n REFUND CHECK NUM:nnnn-nnnnnnnn - (Definer C only). IRAF ARCHIVE MODULE IRAF 370-UPC nnn/n or blank
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
FORMAT ONE		
3	71-80	Interest Computation Date
4	01-03	Transaction Code: 29X
4	05-12	Transaction Date
4	14-28	Transaction Amount
4	30-34	Transaction Cycle

Exhibit 2.3.51-19 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — Adjustment**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
4	35-37	Cycle Posted Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
4	39-55	Transaction DLN
4	71-80	Credit Interest Date
5	08-22	Adjustment Reason Codes
5	32	Priority Code
5	38-39	Source Code
5	46-55	CSED Date
5	71-80	Correction Received Date
6	05	Correspondence Imaging System Indicator
6	16	Hold Code
6	26-35	Refund Statute Control Date
6	46-55	Amended Claims Received Date
6	71-80	Employee Number
7-10	14-16	Adjustment Reference Code
7-10	20-23	Ajustment Reference Amount Literal AMT for amounts BEIN for BMF EIN (ref code 992, 993, 994) BSSN for BMF SSN (ref 992) ISSN for IMF SSN (ref 992)
7-10	26-40	Adjustment Reference Amount Display as an Amount dollars only or dollars and cents Display as a BMF EIN format Display as a BMF SSN (invalid or valid) format Display as an IMF SSN (invalid or valid) format
7-10	52-54	Adjustment Reference Code
7-10	58-61	Ajustment Reference Amount Literal AMT for amounts BEIN for BMF EIN (ref code 992, 993, 994) BSSN for BMF SSN (ref 992) ISSN for IMF SSN (ref 992)

Exhibit 2.3.51-19 (Cont. 3) (01-01-2024)**Command Code IMFOL Output Display — Adjustment**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
7-10	64-78	Adjustment Reference Amount Display as an Amount dollars only or dollars and cents Display as an BMF EIN format Display as an BMF SSN (invalid or valid) format Display as an IMF SSN (invalid or valid) format
FORMAT TWO		
12	71-80	Interest Computation Date
13	01-03	Transaction Code: 30X
13	05-12	Transaction Date
13	14-28	Transaction Amount
13	30-35	Transaction Cycle
13	36-37	Cycle Posted Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
13	39-55	Transaction DLN
13	71-80	870 Waiver Date
14	11-13	Appellate Code
14	26-35	Refund Statute Control Date
14	45-54	CSED Date
14	71-80	Assessment Statute Expiration Date
15	12-14	Penalty Reason Code
15	24	Priority Code
15	34	Hold Code
15	41-42	Disposal Code

Exhibit 2.3.51-19 (Cont. 4) (01-01-2024)**Command Code IMFOL Output Display — Adjustment**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
15	55	Technique Code (TC30x) 0 = Undefined 1 = Office Interview Held 2 = Correspondence Examination 3 = Undefined 6 = No Show/No Response 7 = Undeliverable Mail 8 = Undefined 9 = Undefined
15	71-80	Claim Rejection Date
16	10-12	FTHB Reason-1
16	23-25	FTHB Reason-2
16	36-38	FTHB Reason-3
17-20	14-16	Adjustment Reference Code
17-20	20-23	Ajustment Reference Amount Literal AMT for amounts BEIN for BMF EIN (ref code 992, 993, 994) BSSN for BMF SSN (ref 992) ISSN for IMF SSN (ref 992)
17-20	26-40	Adjustment Reference Amount Display as an Amount dollars only or dollars and cents Display as a BMF EIN format Display as a BMF SSN (invalid or valid) format Display as an IMF SSN (invalid or valid) format
17-20	52-54	Adjustment Reference Code
17-20	58-61	Ajustment Reference Amount Literal AMT for amounts BEIN for BMF EIN (ref code 992, 993, 994) BSSN for BMF SSN (ref 992) ISSN for IMF SSN (ref 992)
17-20	64-78	Adjustment Reference Amount Display as an Amount dollars only or dollars and cents Display as an BMF EIN format Display as an BMF SSN (invalid or valid) format Display as an IMF SSN (invalid or valid) format
23	01-50	Adjustment Message: NO ADJUSTMENT TRANS CODES IN THIS MODULE or blank

Exhibit 2.3.51-19 (Cont. 5) (01-01-2024)**Command Code IMFOL Output Display — Adjustment**

LINE	POSITION	DESCRIPTION AND VALIDITY
		HEADER LINES
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

NOTE: Each adjustment will be shown in posting sequence. The line number is for illustrative purposes only.

Command Code IMFOL Output Display — Status History

[illegible]

Exhibit 2.3.51-20 (Cont. 1) (01-01-2024)

Command Code IMFOL Output Display — Status History

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: S
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27	blank
1	28-31	Year Removed (IMFOR only)
1	60-63	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
2	19-50	*RETENTION REGISTER* RRR RE-ESTABLISHMENT PENDING UNRECOVERABLE RETENTION REGISTER RRR 370-UPCnnn/n 013-UPCnnn/n REFUND CHECK NUM:nnnn-nnnnnnnn - (Definer C only). IRAF ARCHIVE MODULE IRAF 370-UPC nnn/n or blank
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
FORMAT ONE		
5-22	02-03	Status Code 04 = Extension of time for filing granted
5-22	06-15	Status Date
5-22	17-22	Status Cycle

Exhibit 2.3.51-20 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — Status History**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
5-22	23-24	Status Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
5-22	40-41	Area Office Code AO is inflated to include BOD Code designation. Inflated AO values: 11-17 = W&I AO 1-7 21-36 = SB/SE AO 1-16 40-49 = TE/GE AO 0-19 50 = LB&I
5-22	67-76	Extension Date
FORMAT TWO		
5-22	02-03	Status Code 02 = Return not posted; letter of inquiry mailed 03 = IDRS is delinquency status
5-22	06-15	Status Date
5-22	17-22	Status Cycle
5-22	23-24	Status Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
5-22	28	COPYS Formula Copy
5-22	30-32	COPYS Form Score
5-22	37-38	Filing Location Code
5-22	40-41	Area Office Code AO is inflated to include BOD Code designation. Inflated AO values: 11-17 = W&I AO 1-7 21-36 = SB/SE AO 1-16 40-49 = TE/GE AO 0-19 50 = LB&I
5-22	44-45	Status Indicator

Exhibit 2.3.51-20 (Cont. 3) (01-01-2024)

Command Code IMFOL Output Display — Status History

LINE	POSITION	DESCRIPTION AND VALIDITY
		HEADER LINES
5-22	78-79	Selection Code
		FORMAT THREE
5-22	02-03	Status Code 06=Delinquent return not filed
5-22	06-15	Status Date
5-22	17-22	Status Cycle
5-22	23-24	Status Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
5-22	37-38	Filing Location Code
5-22	40-41	Area Office Code AO is inflated to include BOD Code designation. Inflated AO values: 11-17 = W&I AO 1-7 21-36 = SB/SE AO 1-16 40-49 = TE/GE AO 0-19 50 = LB&I
5-22	44-45	Status Indicator
		FORMAT FOUR
5-22	02-03	Status Code 10 = Return filed or assessed—no tax liability or even balance on filing 12 = Return filed or assessed—overpaid or subsequently collected 19 = Return filed and assessed balance due date is less than RDD as extended 20 = Return filed and assessed; first notice issued 21 = Return filed and assessed; or duplicate freeze and TC 606 criteria are met 22 = Return filed and assessed; TDA issued—ACS 23 = Return filed and assessed—module below TDS deferral level 24 = Return filed and assessed; TDA issued, RWMS 26 = Return filed and assessed; paper TDA issued 29 = Account transferred out 54 = IDRS second notice 56 = IDRS third notice 58 = IDRS fourth notice 60 = Installment

Exhibit 2.3.51-20 (Cont. 4) (01-01-2024)**Command Code IMFOL Output Display — Status History**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
5-22	06-15	Status Date
5-22	17-22	Status Cycle
5-22	23-24	Status Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
5-22	40-41	Area Office Code AO is inflated to include BOD Code designation. Inflated AO values: 11-17 = W&I AO 1-7 21-36 = SB/SE AO 1-16 40-49 = TE/GE AO 0-19 50 = LB&I
5-22	47-65	Status Amount
23	04-41	Status History Message: NO STATUS CODES PRESENT IN THIS MODULE or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

NOTE: Each status will be shown in posted sequence. The line number is for illustrative purposes only.

Exhibit 2.3.51-21 (01-01-2024)

Command Code IMFOL Output Display —Vestigial

Vestigial Section

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLVnnn-nn-nnnnvPnn		IMF VESTIGIAL SCREEN		NM CTRL:aaaa	aaaaaa	*aaa*	
2	aaaaaaaaaaaaaaaa						vvvvvvvvvvvv	
3	TXPD MFT CTL-ULC	REMOVED		TXPD MFT CTL-ULC	REMOVED			
4	nnnnnn nn nn	nnnn01		nnnnnn nn nn	nnnn01			
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	NO VESTIGIAL INFORMATION IS AVAILABLE FOR THIS ACCOUNT							DS:a
24	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-21 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display —Vestigial**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: V
1	07-17	SSN
1	18	Display File Source Code
1	20-21	Page Number
1	63-66	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
4-22	02-07	Tax Period
4-22	10-11	MFT
4-22	16-17	Controlling Universal Location Code (ULC)
4-22	23-28	Year Module Was Removed
4-22	43-48	Tax Period
4-22	51-52	MFT
4-22	57-58	Controlling Universal Location Code (ULC)
4-22	64-69	Year Module Was Removed
23	02-55	Vestigial Screen Message: NO VESTIGIAL INFORMATION IS AVAILABLE FOR THIS ACCOUNT or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Exhibit 2.3.51-22 (01-01-2024)

Command Code IMFOL Output Display — Audit History

Audit History Section

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLZnnn-nn-nnnvPnn		IMF AUDIT HISTORY SCREEN		NM CTRL:aaaa	aaaaaa	*aaa*	
2	aaaaaaaaaaaaaaaa						vvvvvvvvvv	
3								
4	AUDIT DIS		NOL					
5	MFT TXPD CD		AUDIT RESULTS IND		NO CHANGE	ISSUE CODES		
6								
7	nnnyyyym nn	n,nnn,nnn,nnn.00 nn	nn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn
8								
9	nnnyyyym nn	n,nnn,nnn,nnn.00 nn	nn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn
10								
11	nnnyyyym nn	n,nnn,nnn,nnn.00 nn	nn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn
12								
13	nnnyyyym nn	n,nnn,nnn,nnn.00 nn	nn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn
14								
15	nnnyyyym nn	n,nnn,nnn,nnn.00 nn	nn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn	nnnnnnnn
16								
17								
18								
19								
20								
21								
22								
23	NO AUDIT HISTORY INFORMATION IS AVAILABLE FOR THIS ACCOUNT							DS:a
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-22 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Audit History**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: Z
1	07-17	SSN
1	18	Display File Source Code
1	20-21	Page Number
1	63-66	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-16	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
2	70-80	IMFOL Update Cycle UP-CYC:ccdd
AUDIT HISTORIES up to five (5) are posted.		
7-15	01-02	MFT
7-15	03-08	Audit History Tax Period
7-15	10-11	Disposal Code
7-15	15-30	Audit Results Amount
7-15	32-33	Net Operating Loss (NOL) Indicator
7-15	37-80	No Change Issue Codes (up to 5)
23	03-60	Audit History Screen Message: NO AUDIT HISTORY INFORMATION IS AVAILABLE FOR THIS ACCOUNT or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Payment Summary

[illegible]

Exhibit 2.3.51-23 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Payment Summary**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: P
1	07-17	SSN
1	18	Display File Source Code
1	19-24	From Date
1	26-31	To Date
1	33-34	Page Number
1	63-66	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-35	First Taxpayer Name line
2	46-80	Secondary Taxpayer Name line
3	52-67	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
3	70-80	IMFOL Update Cycle UP-CYC:ccdd
05-22	01-06	Tax Period
05-22	08-09	MFT
05-22	11-13	Transaction Code
05-22	15-22	Transaction Date
05-22	24-38	Transaction Amount
05-22	40-45	Transaction Cycle

Exhibit 2.3.51-23 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — Payment Summary**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
05-22	46-47	Transaction Cycle Day Of Week 01 = Friday 02 = Monday 03 = Tuesday 04 = Wednesday 05 = Thursday 08 = IMF Prior 2012
05-22	49-65	Transaction DLN
05-22	67-80	Primary Variable Data — see Tax Module Screen for details
05-22	08-47	Tertiary Variable Data
05-22	49-80	Secondary Variable Data
05-22	08-47	Quintenary Variable Data
05-22	49-80	Quaternary Variable Data
23	03-60	Payment Screen Message NO PAYMENT TRANSACTIONS FOUND FOR THE REQUESTED DATE RANGE or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Resequenced Transactions

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	IMFOLQvvvvvvvvvvvvv		IMF RESEQUENCE TRANSACTIONS			UP-CYC:cdd			
2	SSN	MFT TXPD TC	DATE	DLN	CYCLE	RC	TRANS	AMOUNT	
3	nnnnnnnnnv	nnyyyymm	nnn mmddy	nnnnn-nnn-nnnnn-n	yyyycdd	nn	nnn,nnn,nnn.nn-		
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	NO TRANSACTIONS MATCH INPUT CRITERIA								
24									
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Exhibit 2.3.51-24 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Resequenced Transactions**

LINE	POSITION	DESCRIPTION AND VALIDITY
01	01-05	Command Code: IMFOL
01	06	Command Definer Code: Q
01	07-17	SSN
01	18	Display File Source Code
01	07-19	Dollar Amount (If dollar amount input, it must contain decimal point)
01	68-71	Update Cycle of files
03-23	01-10	SSN
03-23	12-13	MFT
03-23	14-19	Tax Period
03-23	21-23	Transaction Code
03-23	25-30	Transaction Date
03-23	32-48	DLN
03-23	50-57	Resequence Cycle
03-23	61-62	Resequence Code
03-23	66-80	Transaction Amount
24	01-36	Message: “ No Transactions Match Input Criteria” or blank

Exhibit 2.3.51-25 (01-30-2026)

Command Code IMFOL Output Display — Refund Research

Refund Research Database

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	IMFOL#vvvvvvvvvvvvvvvvvvvv							
2								
3								
4	REFUND RESEARCH DATABASE							
5								
6	TIN: nnnnnnnnnn							
7	MFT: nn							
8	TAX PERIOD: yyyymm							
9								
10	CHECK NUMBER		PAYMENT ISSUE DATE		CHECK NUMBER		PAYMENT ISSUE DATE	
11	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
12	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
13	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
14	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
15	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
16	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
17	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
18	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
19	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
20	nnnn-nnnnnnnnn		mm-dd-yyyy		nnnn-nnnnnnnnn		mm-dd-yyyy	
21	MORE THAN 20 CHECKS WERE ISSUED TO THE TAXPAYER FOR THIS TAX MODULE.							
22	CONTACT YOUR USER SUPPORT AREA WHO CAN HAVE NATIONAL OFFICE MANUALLY							
23	PROCESS THIS REQUEST.							
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-25 (Cont. 1) (01-30-2026)**Command Code IMFOL Output Display — Refund Research**

LINE	POSITION	DESCRIPTION AND VALIDITY
01	01-05	Command Code: IMFOL
01	06	Command Definer Code: C = Check Number # = TIN, MFT, Tax Period
01	07-19	Check Number (nnnn-nnnnnnnn)
01	07-17	TIN (nnn-nn-nnnn)
01	18	Display File Source Code
01	19-20	MFT
01	21-26	Tax Period
06	12-20	TIN
07	12-13	MFT
08	19-24	Tax Period
11-20	07-19	BFS Refund Check Number
11-20	24-33	Refund Payment Issue Date
11-20	43-55	BFS Refund Check Number
11-20	60-69	Refund Payment Issue Date
19-21	07-24	<p>Message is displayed when over 20 matching refunds were found for the tax module.</p> <p>The User should contact their local IDRS User Support when they receive this message. National Office IMFOL can retrieve all refunds for the User.</p> <p>This is a new database and at this time the maximum number of refunds that will be listed is 20. The maximum number can be increased if it is determined that it is needed.</p>

Exhibit 2.3.51-26 (01-01-2024)**Command Code IMFOL Output Display — RRR Request Confirmation**

RRR Request Confirmation

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	IMFOLvnnnn-nn-nnnnnvnnnnnnnnnn nnnn							
2								
3	IMFOL RECOVERABLE RETENTION REGISTER (RRR)							
4	IRAF ARCHIVE MODULE							
5	CFOL013							
6								
7	YOU HAVE REQUESTED							
8	RETENTION OR IRA TAX MODULE							
9	TIN MFT TAX PERIOD							
10	nnn-nn-nnnnv nnyyyyymm							
11								
12								
13	THE TAX MODULE IS NORMALLY AVAILABLE WITHIN 1 TO 2 MINUTES.							
14								
15	IF YOU NEED ADDITIONAL ASSISTANCE OR IF THE TAX MODULE DOES NOT COME ONLINE							
16	WITHIN THE HOUR PLEASE CONTACT YOUR LOCAL IDRS USER SUPPORT AREA.							
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: T, R, S, A
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	28-31	Year Removed (IMFOR only)
10	30-40	SSN
10	41	Display File Source Code
09	43-44	MFT
09	45-50	Tax Period

Exhibit 2.3.51-27 (01-01-2024)

Command Code IMFOL Output Display — FTHB

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLFnnn-nn-nnnnv			IMF FTHB SCREEN		NM CTRL:aaaa	aaaaaa	*aaa*
2	*IRS EMPLOYEE:aa							vvvvvvvvvv
3								
4	PRIMARY FILING STATUS CD: n							
5	PRIMARY TAX YEAR CLAIMED: nn							
6	PRIMARY YEAR ACQUIRED: nn							
7	PRIMARY DECEASED IND: n							
8	PRIMARY CREDIT AMT: nnn,nnn,nnn.nn-							
9	PRIMARY TOT RECAPTURED AMT: nnn,nnn,nnn.nn-							
10								
11	SECONDARY FILING STATUS CD: n							
12	SECPMDARU TAX YEAR CLAIMED: nn							
13	SECONDARY YEAR ACQUIRED: nn							
14	SECONDARY DECEASED IND: n							
15	SECONDARY CREDIT AMT: nnn,nnn,nnn.nn-							
16	SECONDARY TOT RECAPTURED AMT: nnn,nnn,nnn.nn-							
17	SECONDARY SSN: nnn-nn-nnnn							
18								
19								
20								
21								
22								
23								
24								DS:a
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
		HEADER LINES
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: F
1	07-17	SSN
1	18	Display File Source Code
1	63-66	NAME CONTROL
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/CAUTION Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	01-16	*IRS EMPLOYEE: P* = Primary taxpayer is IRS Employee B* = Both Taxpayers are IRS Employees S* = Secondary Taxpayer is IRS Employee blank = not an IRS Employee
2	70-80	IMFOL Update Cycle UP-CYC:ccdd

Exhibit 2.3.51-27 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — FTHB**

4	27	Primary Filing Status Code
5	27-28	Primary Tax Year Claimed
6	24-25	Primary Year Acquired
7	23	Primary Deceased Indicator
8	21-35	Primary Credit Amount
9	29-43	Primary Total Recaptured Amount
11	29	Secondary Filing Status Code
12	29-30	Secondary Tax Year Claimed
13	26-27	Secondary Year Acquired
14	25	Secondary Deceased Indicator
15	23-37	Secondary Credit Amount
16	31-45	Secondary Total Recaptured Amount
17	16-26	Secondary SSN
23	03-60	First Time Homebuyer Screen Message: NO FTHB INFORMATION IS AVAILABLE FOR THIS ACCOUNT or blank
24	80	Data Source : V = VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Tax Module Balance History

Screen fields are the same as Tax Module (Definer T) with Tax Balance History data.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOLJnnn-nn-nnnnvxyyyymmPnn	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv	NM CTRL:aaaa aaaaaa *aaa*					
2	nnnnn-nnn-nnnnn-n	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv	SPSSNnnn-nn-nnnnv	vvvvvvvvvvv				
3	aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	*aaaaaaaaaaaaaaaaaa	TOT EXEMPTIONS:nn BFS	:n				
4	aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	FSC:n STATUS:nn	DATE:mmddyyyy	AIMS	:n			
5	NEXT CSED:mm-dd-yyyy ASSESSD BAL:nn,nnn,nnn	nnn.nnvSETTL DATE:mmddyyyy	LIEN	:n				
6	LAST CSED:mm-dd-yyyy TOT INTEREST:nn,nnn,nnn	nnvINTEREST DATE:mmddyyyy	BWI	:n				
7	FIRST CSED:mm-dd-yyyy INT ASSESSED:nn,nnn,nnn	nnvDISASTER RDD :mmddyyyy	BWNC	:n				
8	ASED:mm-dd-yyyy INT PAID:	nn,nnn,nnn.nnvDISASTERSTART:mmddyyyy	CC81	:n				
9	RSED:mm-dd-yyyy FTP TOTAL:	nn,nnn,nnn.nnvGOVRN SC:nn HIST LC:nn	CC85	:n				
10	FREEZE:nnnn nnnn	FTP ASSESSED:nn,nnn,nnn.nnvMATH IN:nTDA COPY:nnnn	TC914	:n				
11	INDICATORS:aaa aaaaaaaaaa aaaaaaaaaaaaaa	aaaaaaaaaaa aaa aaaaaaaaaaaaaaaaaa	CAF	:n				
12	EFT-IND:n DDRC :nnPDC-CD:nn SBND1:nn SBND2:nn SBND3:nn	MEFBI:n	ARDI	:n				
13	SETTL CYC:yyyyccdd FEB15 RFND FRZ:n LEVY-971-IND:nn	EPE:n FTA:n TC150BNK-IND:n						
14	CYCLE ASSESSED BAL ACCRUED INT ACCRUED PEN TOTAL MODULE BAL							
15	yyyyccdd _nnn,nnn,nnn.nnv	nnn,nnn,nnn.nnv	nnn,nnn,nnn,nnv	nnn,nnn,nnn,nnv				
16	TC DATE AMOUNT CYCLE DLN VARIABLE DATA							
17	nnn mmddyyyy nnn,nnn,nnn.nnv	yyyyccdd nnnnn-nnn-nnnnn-n	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvv					
18		vv	vv					
19		vv	vv					
20								
21								
22								
23								
24								DS:a
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-28 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Tax Module Balance History**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: J
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	32-54	Screen Title IMF TAX MODULE IMF CIVIL PENALTY IMF SEPARATE ASSESSMENT MFT 29 TAX MODULE ID THEFT TAX MODULE ACA SHARED RESP PENALTY ACA SEPARATE SRP IRC 965 TRANSFEREE LIAB
1	64-67	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2-13		Same as definer T (See Exhibit 2.3.51-14)

TAX BALANCE HISTORY LINES

Note: Each line will be displayed in ascending order for as many history records that exist. The line number is for illustrative purposes only.

15-23	01-08	Cycle
15-23	02-26	Accessed Balance
15-23	30-44	Accrued Interest
15-23	48-62	Accrued Pending
15-23	66-80	Total Module Balance
17 — 24		Same as definer T (See Exhibit 2.3.51-14)

Exhibit 2.3.51-28 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — Tax Module Balance History****VARIABLE TRANSACTION FIELDS**

Same as definer T (See Exhibit 2.3.51-14)

Command Code IMFOL Output Display — Entity Freeze History

Screen fields are the same as the Entity (Definer E)

[illegible]

Exhibit 2.3.51-29 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Entity Freeze History**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: K
1	07-17	SSN
1	18	Display File Source Code
1	19-26	CYCLE
1	28-29	Page Number
1	63-66	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	Special Condition Indicators: *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer KITA = Killed in Terrorist Action HSTG = Hostage
2 - 6		Same as definer E (See Exhibit 2.3.51-13)
7	16-24	Entity Freeze Codes as of the CYCLE entered
7	42-80	Same as definer E (See Exhibit 2.3.51-13)
8-24		Same as definer E (See Exhibit 2.3.51-13)

VARIABLE TRANSACTION FIELDS

Same as definer E (See Exhibit 2.3.51-13)

Command Code IMFOL Output Display — Tax Module Freeze History

Screen fields are the same as Tax Module (Definer T)

[illegible]

Exhibit 2.3.51-30 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — Tax Module Freeze History**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: L
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	27-34	CYCLE
1	38-54	Screen Title IMF TAX MODULE IMF CIVIL PENALTY IMF SEP ASSESSMNT MFT 29 TAX MODULE ID THEFT TAX MOD ACA SHRD RESP PEN ACA SEPARATE SRP IRC 965 TRANSFEREE LIAB
1	64-67	Name Control
1	69-74	Eligible Indicator WEEKLY = Not Eligible for Daily Processing DAILY = Eligible for Daily Processing
1	76-80	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2-9		Same as definer T (See Exhibit 2.3.51-14)
10	12-20	Tax Module Freeze Codes as of the CYCLE entered
10	36-79	Same as definer T (See Exhibit 2.3.51-14)
11-13		Same as definer T (See Exhibit 2.3.51-14)

TRANSACTION LINES

Note: Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the Master File. Posted transactions are displayed up to the CYCLE entered.

15-24	Same as definer T (See Exhibit 2.3.51-14)
-------	---

Exhibit 2.3.51-30 (Cont. 2) (01-01-2024)

Command Code IMFOL Output Display — Tax Module Freeze History

VARIABLE TRANSACTION FIELDS

Same as definer T (See Exhibit 2.3.51-14)

Command Code IMFOL Output Display — IRC 965 Liability

Use this format to display of IRC 965 Screen. IRC 965 will result various tax liability, installments amounts, deferred amounts and due dates for the specified tax module.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
	IMFOLMnnn-nn-nnnnvxxyyyymm		IRC 965 LIABILITY SCHEDULE		NM CTRL:aaaa *aaa*			
					vvvvvvvvvvvvvvvvvvv		vvvvvvvvvvvv	
	TAX LIABILITIES AND INSTALLMENTS				DEFERRED AMOUNT		DUE DATE	
	n, nnn, nnn, nnn, nnn. nn				n, nnn, nnn, nnn, nnn. nn			
	Installment 1 (8%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 2 (8%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 3 (8%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 4 (8%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 5 (15%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 6 (20%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 7 (25%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
	Installment 8 (25%)	n, nnn, nnn, nnn, nnn. nn			n, nnn, nnn, nnn, nnn. nn		MM-DD-YYYY	
			CARES ACT SECT 2302 DEFERRAL					
	UNPAID DEFERRED SOCIAL SECURITY TAX DUE BY 12/31/2021					n, nnn, nnn, nnn, nnn. nn		
	UNPAID DEFERRED SOCIAL SECURITY TAX DUE BY 12/31/2022					n, nnn, nnn, nnn, nnn. nn		
	NO IRC 965 INFORMATION AVAILABLE FOR THIS MODULE							
	PAGE nnn OF nnn				>IMFPG nnn			DS:a
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-31 (Cont. 1) (01-01-2024)**Command Code IMFOL Output Display — IRC 965 Liability**

LINE	POSITION	DESCRIPTION AND VALIDITY
HEADER LINES		
1	01-05	Command Code: IMFOL
1	06	Command Definer Code: M
1	07-17	SSN
1	18	Display File Source Code
1	19-20	MFT
1	21-26	Tax Period
1	31-56	Screen Title IRC 965 LIABILITY SCHEDULE
1	70-73	Name Control
1	75-79	PDT/Caution Indicator *PDT* = Potentially Dangerous Taxpayer *CAU* = Use Caution with Taxpayer
2	49-64	IRS Employee Literal *IRS EMPLOYEE:P* = Primary taxpayer is IRS Employee *IRS EMPLOYEE:S* = Secondary taxpayer is IRS Employee *IRS EMPLOYEE:B* = Both are IRS Employees blank = not an IRS Employee
2	69-79	IMFOL Update Cycle UP-CYC:ccdd
4	6-37	Tax Liabilities and Installments - Literal
4	45-59	Deferred Amount - Literal
4	69-76	Due Date - Literal
6	6-25	Liability Amount - Value
6	45-64	Deferred Amount - Value
8-15	2-21	Installment 1 to 8 Literal Installment 1 (8%) Installment 2 (8%) Installment 3 (8%) Installment 4 (8%) Installment 5 (8%) Installment 6 (15%) Installment 7 (20%) Installment 8 (25%)
8-15	22-41	Installment Liability Amount Due (Computed)
8-15	45-64	Deferred Amount Less Payments (Computed)
8-15	69-78	Due Date (Computed)

Exhibit 2.3.51-31 (Cont. 2) (01-01-2024)**Command Code IMFOL Output Display — IRC 965 Liability**

LINE	POSITION	DESCRIPTION AND VALIDITY
17	25-52	CARES ACT SECT 2302 DEFERRAL- Literal
19	60-79	Unpaid Deferred Social Security Tax Due By 12/31/2021 (Computed)
20	60-79	Unpaid Deferred Social Security Tax Due By 12/31/2023 (Computed)
23	02-55	IRC 965 Error Message: NO IRC 965 INFORMATION AVAILABLE FOR THIS MODULE or blank
24	80	Data Source : V =VSAM R = Replica Data Base A = Active Data Base

Exhibit 2.3.51-32 (01-01-2024)**Command Code IMFOB Output Display — Direct Deposits****DIRECT DEPOSITS SCREEN**

Use this format to display Banking Information when the data source is db2. IMFOBN will result SSN, MFT, Tax Period, Bank Account Number, Refund Date and Refund Amount for the specified bank routing number and the bank account number.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	IMFOBNnnnnnnnnnn AAAAAAAAAAAAAAAAAA IMF DIRECT DEPOSITS							
2								
3	SSN	MFT TXPD	BANK ACCT NUM	REFUND DATE	REFUND AMOUNT			
4	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
5	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
6	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
7	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
8	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
9	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
10	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
11	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
12	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
13	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
14	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
15	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
16	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
17	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
18	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
19	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
20	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
21	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
22	nnn-nn-nnnn	nn yyyymm	AAAAAAAAAAAAAAAAAAAA	mm-dd-yyyy	nnn,nnn,nnn,nn			
23	NO DIRECT DEPOSITS MATCH INPUT CRITERIA							
24	PAGE nnn OF nnn				>IMFPG nnn		DS:a	
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.51-32 (Cont. 1) (01-01-2024)**Command Code IMFOB Output Display — Direct Deposits**

LINE	POSITION	DESCRIPTION AND VALIDITY
		HEADER LINES
1	01-05	Command Code: IMFOB
1	06	Command Definer Code: N
4-22	02-12	SSN
4-22	15-16	MFT
4-22	18-23	Tax Period
4-22	26-42	Bank Account Number
4-22	46-55	Refund Date
4-22	59-73	Refund Amount
23	02-42	Direct Deposit Error Message: NO DIRECT DEPOSITS MATCH INPUT CRITERIA or blank
24	80	Data Source : V =VSAM R = Replica Data Base A = Active Data Base

Command Code IMFOL Output Display — Error

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
05	08-09	Message Number
05	13-65	Message
10-18	01-80	Explanation