



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.59

MARCH 25, 2025

## EFFECTIVE DATE

(03-25-2025)

## PURPOSE

- (1) This transmits revised IRM 2.3.59, IDRS Terminal Responses, Command Codes BMFOL and BMFOR.

## MATERIAL CHANGES

- (1) 2.3.59-4 - Changed Retention Register reference (years 2018- 2025 now available).
- (2) 2.3.59-5 - Changed RRR tax module recovery date from 2018 - 2025
- (3) 2.3.59.9 - Cleaned up and rearranged the Table of Screen Exhibits.
- (4) Exhibit 2.3.59-12 - Added 1 new field, RLG-EX INDICATOR, on line 15. Also modified the layout of screen for easier reading, Entity Screen.
- (5) Exhibit 2.3.59-13 - Added 6 new fields for FTA COMPLIANCE INDICATOR, on line 4, Entity Screen.
- (6) Exhibit 2.3.59-17 - Added new field, MAX EST IND, on line 4. Also, modified the layout of the screen for easier reading. Taxmod Screen
- (7) Exhibit 2.3.59-37 - Exhibit 2.3.59-38 - Modified the layout of screen for easier reading, Form 941
- (8) Exhibit 2.3.59-39 - Added new field, TOTAL TAXES AFTER ADJ CMPTR AMT, to line 15. Moved CARES ACT fields to new page 4. Modified the layout of screen for easier reading, Form 941
- (9) Exhibit 2.3.59-40 - Created new page 4 for CARES ACT fields, Form 941
- (10) Exhibit 2.3.59-41 - Modified layout to reflect current screen format. Form 941
- (11) Exhibit 2.3.59-42 - Modified the layout of screen for easier reading, Form 1120
- (12) Exhibit 2.3.59-44 - Added new field, TOTAL ASSETS AIMS, to line 22, Form 1120
- (13) Exhibit 2.3.59-45 - Added 26 new fields and created new page, Form 1120.
- (14) Exhibit 2.3.59-46 - Modified layout to reflect current screen format. Form 720
- (15) Exhibit 2.3.59-53 - Added new field, F8941 HEALTH INSUR. CREDIT, to line 20. Modified the layout of screen for easier reading, Form 1041
- (16) Exhibit 2.3.59-54 - Placed screen layouts in the correct order, Form 1041
- (17) Exhibit 2.3.59-55 - Added 26 new fields and created new page, Form 1041
- (18) Exhibit 2.3.59-56 - Placed screen layouts in the correct order, Modified the layout of screen for easier reading, Form 1041
- (19) Exhibit 2.3.59-57 - Added new field, TOTAL ASSETS AIMS, to line 21. Modified the layout of screen for easier reading, Form 1065
- (20) Exhibit 2.3.59-58 - Added 8 new fields to lines 15 thru 18, Form 1065

- (21) Exhibit 2.3.59-61 - Exhibit 2.3.59-63 - Modified the layout of screen for easier reading, Form CT-1
- (22) Exhibit 2.3.59-62 - Added new field, TOTAL TAXES AFTER ADJ CMPTR AMT, to line 18, Form CT-1
- (23) Exhibit 2.3.59-66 - Modified the layout of screen for easier reading, Form 943
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- (28) Exhibit 2.3.59-72 - Exhibit 2.3.59-73, Exhibit 2.3.59- 74 - Modified the layout of screen for easier reading, Form 944
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- (31) Exhibit 2.3.59-109 - Modified the layout of screen for easier reading, Form 5330
- (32) Exhibit 2.3.59-110 - Added 2 new fields, ABSTRACT 453 and 4971H/EXCISE TAX, to line 6 and line 18 respectively. Also, Modified layout to reflect current screen format, Form 5330

#### **EFFECT ON OTHER DOCUMENTS**

IRM 2.3.59, dated December 22, 2023, is superseded.

#### **AUDIENCE**

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

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2.3.59

Command Codes BMFOL and BMFOR

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2.3.59.1  
(03-25-2025)  
**Program Scope and Objectives**

- (1) **Overview:**The Business Master file on-line system provides read-only access to accounts on the Business Master File in Martinsburg, WV. All entities, master file tax modules and the most recent seven years of retention data are in on-line status.
- (2) **Purpose:** This IRM section provides the instructions for the use of Integrated Data Retrieval System (IDRS) command code BMFOL to display the BMF (Business 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.
- (5) **Program Owner:**Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (6) **Primary Stakeholders:** Taxpayer Services (TS), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals:** The information provided in this IRM will instruct the user how to access the Business Master File (Command Code BMFOL) screen that is requested.

2.3.59.1.1  
(01-16-2024)  
**Background**

- (1) The Business Master file on-line system provides read-only access to accounts on the Business Master File in Martinsburg, WV. All entities, master file tax modules and the most recent seven years of retention data are in on-line status.

2.3.59.1.2  
(01-16-2024)  
**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.

2.3.59.1.3  
(01-16-2024)  
**Responsibilities or Roles and Responsibilities**

- (1) Applications Development is responsible for maintenance of the command codes.

2.3.59.1.4  
(01-16-2024)  
**Program Management and Review**

- (1) Program Reports: BMF is the primary source of data for BMFOL.
- (2) Program Effectiveness: End-user review

2.3.59.1.5  
(01-16-2024)  
**Program Controls**

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

2.3.59.1.6  
(01-16-2024)  
**Terms/Definitions/  
Acronyms**

- (1) Defined Terms
- (2) Acronyms

Acronym	Definition
BMF	Business Master File

2.3.59.1.7  
(01-16-2024)  
**Related Resources**

- (1) BMFOL Cross-Reference Document

2.3.59.2  
(01-20-2003)  
**Command Code BMFOL  
Overview**

- (1) The Business Master file on-line system provides read-only access to accounts on the Business Master File in Martinsburg, WV. All entities, master file tax modules and the most recent seven years of retention data are in on-line status.

2.3.59.3  
(01-01-2000)  
**Command Code BMFOL  
Basics**

- (1) This command code is provided to furnish access to the Business Master File. Fields available include basic identifying information, amounts, dates, codes, indicators, and freezes. Transaction postings, status history, audit history, vestigial data, federal tax deposit, exempt organization, and combined annual wage reporting data are also available. Additionally, for any specified account, a tax module summary and last period satisfied information can be requested.
- (2) A help feature provides on-line user assistance.
- (3) 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.

2.3.59.4  
(01-16-2020)  
**Command Code BMFOR  
Basics**

- (1) This command code is provided to furnish access to the BMF 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 on the retention registers under the old TIN. This command code allows access to those records.
- (2) The input format of BMFOR is the same as that of BMFOL. Abbreviated requests are not allowed for BMFOR input. BMFOR executes the same programs as BMFOL and provides the same screen responses as BMFOL.
- (3) BMFOR displays the tax module screens only. Valid definer codes are 'A' for Adjustment, 'R' for Posted Return, 'S' for Status History and 'T' for Tax Module.
- (4) Entity information, such as Name Control, Cycle, PDT Indicator, CID Indicator and Filing Requirements are not displayed for these modules.
- (5) These tax modules cannot be re-established to Master File through BMFOL definer code 'B'.
- (6) Only BMF modules dropped to retention in 2017 and later are available.



2.3.59.5

(01-16-2020)

**Restoring RRR Tax  
Modules to Master File**

- (1) Recoverable Retention Register (RRR) tax modules are also available through BMFOL. When a BMFOL request is received from a user for an RRR module it is retrieved from the BMF Retention tables and displayed. A confirmation screen will be returned with message 'CFOL038 - TAX MODULE REQUESTED TO BE REESTABLISHED'.
- (2) BMFOL definer code B is used to restore RRR tax modules back to the active BMF Master File. RRR tax modules are those dropped from 2017 to present and are listed on the BMFOL Summary Screen, definer code I.
- (3) One transaction is created by run 160-26 (ECC-MTB), a TC008 with the tax module. BMFOL sends these transactions weekly to BMF and they will attempt to post that cycle.
  - a. Weekly cut-off time for BMFOLB requests is 5:00 pm Wednesday ET. Requests input after 5:00 pm Wednesday are processed the following cycle.

2.3.59.6

(07-01-2019)

**Command Code BMFOL  
Full Input Formats**

- (1) Summary of Full Input Formats:

Definer	Display File Source	MFT & Tax Per	Result
A	Y	Y	Adjustment transactions including trans code, posted date, among, cycle, DLN, codes and other dates
B	Y	Y	Re-establishes retention tax module back to the active Master File.
C	N	N	Tax Module screen associated with input check symbol/check number, CFOL041, or CFOL042
D	Y	N	Deposit Schedules for 941, CT-1, 943, and 945.
E	Y	N	Entity information including cross-ref TIN, freeze codes, indicators, codes, and posted transactions
F	Y	N	FTD coupon ordering information
H	N	N	Help screen
I	Y	N	On/off-line status of entity and tax modules, merge information, sign of module balance, posted return indicator, and IDRS service centers
K	Y	Y	F941 Lookback information
L	Y	N	Last tax module satisfied
M	Y	Y	IRC 965 Liability Schedule, used to monitor status of Section 965 Installments
N	Y	N	Index of Retention Register Tax Modules that do not have an associated Vestigial Entry
O	Y	N	Exempt organization information
P	Y	N	Payment Summary
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
U	Y	Y	CAWR information
V	Y	N	Vestigial data (retention register)

Definer	Display File Source	MFT & Tax Per	Result
W	Y	Y	Quarterly F941 information.
Z	Y	N	Audit history information
#	N	Y	Refund Checks (up to 5) associated with a particular TIN/MFT/Tax Period.

## 2.3.59.7

(01-17-2010)

**Command Code BMFOL  
Abbreviated Input  
Formats**

- (1) Abbreviated formats permit the user to omit input fields that are the same as the previous command. For instance if the user wants to view a different tax period for the same TIN and MFT or wants to view status information immediately after having viewed the return for the same module.
- CC BMFOL input with a “tax type” definer, an MFT, a tax period and plan number will result in the display of data for the same TIN and display file source.
  - CC BMFOL input with an “entity type” definer and a TIN will result in the display of other data for the same display file source.
  - CC BMFOL input with an “entity type” definer will result in the display of data for the same TIN and display file source.

## 2.3.59.8

(01-16-2020)

**Command Code BMFOL  
Message Screens and  
Index Message Screens**

- (1) Sometimes BMFOL cannot satisfy a request. In most cases a message screen is generated containing a message and explanation. In some cases a summary screen is generated instead of a message screen to help the user make the next selection. A brief message is placed at the bottom of the index screen.
- CFOL000-THE FOLLOWING CODE HAS BEEN RETURNED BY DB2:. This message indicates a DB2 error was encountered when querying data to satisfy the BMFOL request.. The SQL code will also be displayed. on the screen..
  - CFOL002-INPUT DATA INDICATES A BMF REQUEST - CHECK INPUT. The TIN requested is BMF. This message should only appear if you are using command other than BMFOL
  - CFOL003-DEFINER CODE USED REQUIRES MFT AND TAX PERIOD CHECK INPUT.  
The definer contains A, B, M, R, S, T, U, or W. These definers require an MFT and a tax period. Insert missing fields and re-enter.
  - CFOL006-DEFINER CODE FIELD IS IN ERROR-CHECK INPUT. The definer must be A, B, C, D, E, F, H, I, L, M, N, O, P, R, S, T, U, V, W, Z or #. Change and re-enter.
  - CFOL007-RECOVERABLE RETENTION REGISTER PROBLEM. The module cannot be obtained. User can utilize microfilm for research.
  - 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 TIN and validity digit indicator entered.

- 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 TIN on the master file, either on-line or off-line.  
Check input and re-enter if in error.
- CFOL017-TIN INCONSISTENT WITH THE VALIDITY DIGIT INDICATOR-CHECK INPUT.  
The validity digit indicator is not valid for this TIN.
- CFOL018-TIN FIELD IS INVALID-CHECK INPUT.  
The TIN must be in edited TIN format.
- CFOL019-VALIDITY DIGIT IS INCORRECT-CHECK INPUT.  
This Display File Source Code is not valid. Valid codes are blank, V, and W.
- CFOL021-INVALID FROM-DATE OR TO-DATE.  
The From Date or To Date is invalid and must be re-entered..
- CFOL022-INVALID CAWR INFORMATION REQUEST - CHECK INPUT.  
CAWR request must have definer code 'U' and MFT 88.
- CFOL024-DB2 IS NOT AVAILABLE.  
Your request cannot be processed. Contact BMF Database Administrators.
- CFOL026--NO PRIOR BMFOL REQUEST  
A paging Request was Entered Before A BMFOL Request.
- CFOL028-REQUEST FOR RECOVERY NOT ACCEPTED.  
Module already on master file.
- CFOL029-REQUEST FOR RECOVERY NOT ACCEPTED.  
Module not on recoverable retention file. The module was removed prior to 2015
- CFOL030-REQUEST FOR RECOVERY NOT ACCEPTED.  
Module recovery already requested.
- CFOL031-REQUEST FOR RECOVERY NOT ACCEPTED.  
Account in merge status.
- CFOL033-INCORRECT MFT FOR W/K DEFINER.  
W definer must use an MFT of 01 and tax period ending in 03, 06, 09 or 12.
- CFOL035-DEFINER B HAS BEEN DISABLED  
Recovery of Retention Registers (Definer B) is disabled from cycle 52 through cycle 3 due to data reformatting.
- CFOL036-PLAN NUMBER IS INVALID.  
Request to view MFT 46, 68 or 76 "tax type" information must include a three-digit plan number following the TAX PERIOD field. Zeroes are acceptable.
- CFOL038-TAX MODULE REQUESTED TO BE REESTABLISHED  
Reestablishment processing has begun.
- CFOL039 - BMFOR DEFINER IS INVALID  
Valid definers are A, R, S and T.
- CFOL041 - INVALID CHECK NUMBER INPUT  
The check symbol/check number must be numeric
- CFOL042 - DATA NOT FOUND ON REFUND RESEARCH DATABASE  
There is no TIN/MFT/Tax Period information associated with the Check Symbol/Check Number input.

- CFOL090--THE CYCLE TABLE CONTAINS NO DATA  
Please Contact the User Support Desk and Ask That They Contact BMF Database Administrators.
- CFOL091--THE CYCLE FIELD IS NULL  
Please contact the User Support Desk and Ask That They Contact BMF Database Administrators.
- CFOL092--BOTH CYCLE TABLES RETURNED SQLCODE -904  
Please Contact the User Support Desk and Ask That They Contact BMF Database Administrators.
- CFOL093--THE MODULE YOU REQUESTED IS NOT ON MASTER FILE - CHECK INPUT  
There is no Retention Tax Module/Return Data for this BMFOR Request. Please check the Input and Re-enter if in Error.

2.3.59.9

(01-19-2025)

(1) The following table identifies the exhibits that follow.

**Table of Screen Exhibits**
**Input**

1	Full Tax Module Data - EIN
2	Full Tax Module Data - SSN
3	Abbreviated Tax Module Data
4	Full Entity Data - EIN
5	Full Entity Data - SSN
6	Abbreviated Entity Data - EIN
7	Abbreviated Entity Data - SSN
8	Abbreviated Entity Data
9	Help Screens

**Output**

10	Summary
11	Last Period Satisfied
12-16	Entity
17-25	Tax Module
26-29	Adjustment
30	Audit History
31	FTD Entity
32	Status History
33	Vestigial Section
34-35	Exempt Organization
36	Standard Return
37-41	Form 941
42-45	Form 1120
46-51	Form 720/8743
52	Form 942
53-56	Form 1041
57-58	Form 1065
59	Form 1066
60	Form 8804
61-63	Form CT1
64-65	Form 940
66-69	Form 943
70-71	Form 1042
72-74	Form 944
75	Form 8752
76-77	Form 945
78	Form 8288
79-80	Form 990C
81-84	Form 990T
85	Form 1041 A
86	Form 5227
87-88	Form 3520A
89-90	Form 990PF



**Output**

91-94	Form 8038
95	Form 8871
96	Form 8872
97	Form 4720
98-99	Form 709
100	Form 706
101-102	Form 2290
103	Form 11C
104	Form 730
105	Form 990
106	Form 3520
107-108	Form 5500
109-110	Form 5330
111	Form 706GS(T)
112	Form 706GS(D)
113	Form 8703
114	Form 8038B
115-116	Form 8038TC
117-120	CAWR
121	F941 Quarterly Information
122	F941 Lookback Information
123	Retention Register Recovery
124	Error
125	Definer Code 'C' input format
126	Refund Research Information
127	Retention Registers lacking a Vestigial Entry
128	Deposit Schedules
129	Payment Summary
130	IRC 965 Liability Schedule

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**Exhibit 2.3.59-1 (Cont. 1) (07-01-2019)****Command Code BMFOL/BMFOR Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL or BMFOR
1	06	Command Definer Code (required): A = adjustments (BMFOL/BMFOR) M = IRC 965 (BMFOL only) R = return (BMFOL/BMFOR) S = status history (BMFOL/BMFOR) T = tax module (BMFOL/BMFOR) U = cawr (BMFOL only) # = refund research screen(BMFOL only)
1	07-16	EIN (required): nn-nnnnnnn
1	17	Display Source Code (required)
1	18-19	MFT (required)
1	20-25	Tax Period (required)
1	26-28	Plan Number (required)



**Exhibit 2.3.59-2 (Cont. 1) (07-01-2019)****Command Code BMFOL/BMFOR Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): A = adjustments (BMFOL/BMFOR) M = IRC 965 (BMFOL only) R = return (BMFOL/BMFOR) S = status history (BMFOL/BMFOR) T = tax module (BMFOL/BMFOR) U = cawr (BMFOL only) # = refund research (BMFOL only)
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display Source Code (required): V = BMF valid SSN W = BMF in valid SSN
1	19-20	MFT (required)
1	21-26	Tax Period (required)
1	27-29	Plan Number (required)



## Exhibit 2.3.59-3 (07-01-2019)

### Command Code BMFOL Input Display

#### Abbreviated Tax Module Data

(includes adjustment, return, status, tax, CAWR, IRC 965)

Use this format of the command code to obtain a display of tax module data for the same display file source and TIN as is currently on the screen. This command is used to change the definer, MFT, tax period and plan number. To view a different display file source or TIN, use the full format Exhibit 2.3.59-1.or Exhibit 2.3.59-2. Do not use this format for BMFOR requests.

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

**Exhibit 2.3.59-3 (Cont. 1) (07-01-2019)**  
**Command Code BMFOL Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): A = adjustments M = IRC 965 R = return S = status history T = tax module U = cawr # = refund research
1	07-08	MFT (required)
1	09-14	Tax Period (required)
1	15-17	Plan Number (required)

## Exhibit 2.3.59-4 (01-17-2006)

### Command Code BMFOL Input Display

#### Full Entity Data-EIN

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of BMF entity data. The command code will default to page 1. Once a particular entity module is displayed, other pages can be accessed using the Command Code "BMFPG". Entity requests are not available on BMFOR.

	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	BMFOLann-nnnnnnnv							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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

**Exhibit 2.3.59-4 (Cont. 1) (01-17-2006)**  
**Command Code BMFOL Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): D = Deposit Schedule E = entity F = FTD entity I= summary L= last tax module satisfied N = tax modules lacking a vestigial cross reference O = exempt organization V = vestigial Z = audit history
1	07-16	EIN (required): nn-nnnnnnn

## Exhibit 2.3.59-5 (01-17-2006)

### Command Code BMFOL Input Display

#### Full Entity Data-SSN

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization). Entity requests not available for BMFOR.

Use this format to obtain a display of BMF entity data. The command code will default to page 1. Once a particular entity module is displayed, other pages can be accessed using the Command Code "BMFPG". Not available on BMFOR.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLannn-nn-nnnnv							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-5 (Cont. 1) (01-17-2006)**  
**Command Code BMFOL Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): D = Deposit Schedule E = entity F = FTD entity I = summary L = last tax module satisfied N = tax modules lacking a vestigial cross reference O = exempt organization V = vestigial Z = audit history
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required): V = BMF valid SSN W = BMF in valid SSN



## Exhibit 2.3.59-6 (01-17-2006)

### Command Code BMFOL Input Display

#### Abbreviated Entity Data-EIN

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of follow-up BMF EIN entity data. This is used to change the definer or EIN. To view a different display file source, use the full format Exhibit 2.3.59-4. or Exhibit 2.3.59-5

	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	BMFOLann-nnnnnnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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

**Exhibit 2.3.59-6 (Cont. 1) (01-17-2006)**  
**Command Code BMFOL Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): D = Deposit Schedule E = entity F = FTD entity I = summary L = last tax module satisfied N = tax modules lacking a vestigial cross reference O = exempt organization V = vestigial Z = audit history
1	07-16	EIN (required): nn-nnnnnnn

**Exhibit 2.3.59-7 (01-17-2005)**

**Command Code BMFOL Input Display**

**Abbreviated Entity Data-SSN**

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of follow-up SSN entity data. This is used to change the definer or SSN. To view a different display file source, use the full format Exhibit 2.3.59-4.or Exhibit 2.3.59-5

	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	BMFOLannn-nn-nnnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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

**Exhibit 2.3.59-7 (Cont. 1) (01-17-2005)**  
**Command Code BMFOL Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): D = Deposit Schedule E = entity F = FTD entity I = summary L = last tax module satisfied N = tax modules lacking a vestigial cross reference O = exempt organization V = vestigial Z = audit history
1	07-17	SSN (required): nnn-nn-nnnn

## Exhibit 2.3.59-8 (01-17-2005)

### Command Code BMFOL Input Display

#### Abbreviated Entity Data

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of follow-up entity data. This is used to change the definer . To view a different display file source or TIN, use the full format (Exhibit 2.3.59-4 or 2.3.59-5).

	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	BMFOLa							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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

**Exhibit 2.3.59-8 (Cont. 1) (01-17-2005)**  
**Command Code BMFOL Input Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): D = Deposit Schedule E = entity F = FTD entity I = summary L = last tax module satisfied N = tax modules lacking a vestigial cross reference O = exempt organization V = vestigial Z = audit history



## Exhibit 2.3.59-9 (01-16-2001)

### Command Code BMFOL Input Display

#### Help 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
1	BMFOLH							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	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): BMFOL
1	06	Command Definer Code (required): H

## Exhibit 2.3.59-10 (01-18-2005)

## Command Code BMFOL Summary Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOL	ivvvvvvvvvvvvvvv		BMF ACCOUNT SUMMARY		NM CTRL:vvvv		*PDT*
2						UP-CYC:nn		*OIC*
3	ENT UPDT CY:YYYYCC	ACCT FRZ: CSED:A-/DMF:V-/BAD REF:-U/BANKR:-V/LEGAL:-W/CID:-T						
4	MRG-PRCS LGE CORP:aa	ACCT INFO:PMF/EMIS/REPEATER/TDA-TDI CLOSD/EMP CD:a/MAG CD:n						
5								
6			MF ASSESSED	RET	MF MF ACT	IDRS FREEZE		
7	MFT TXPD PLAN	MOD BAL	PST STAT	CYC	SC	CODES	TAX MODULE CODES	
8	Rnn YYYYMM nnn nnn,nnn,nnn,nnn,nnnv	avvvnn	YYYYCC	v	aaaa-aaaa	C1/LIEN/AIMnn/MIL\$		
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL ASSESSED BALANCE: n,nnn,nnn,nnn,nnn.nnnv							
21	ADDITIONAL ACCOUNT SCREENS AVAILABLE:				RETENTION REGISTER (V) AVAILABLE: v			
22	PRIOR AUDIT HISTORY (Z) AVAILABLE: v				LAST PERIOD SATISFIED (L) AVAILABLE: v			
23	EXEMPT ORGANIZATION (O) AVAILABLE: v				FEDERAL TAX DEPOSIT (F) AVAILABLE: v			
24	PAGE nnn OF nnn				>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-10 (Cont. 1) (01-18-2005)**  
**Command Code BMFOL Summary Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code : BMFOL	
1	06	Command Definer Code	
1	07-18	TIN, Display File Source Code	
1	61-64	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80	Offer In Compromise Indicator: *OIC*	
3	13-18	Entity Update Cycle	
3	30-79	Account Freezes:	
		CSED:A-	
		DMF:V-	
		BAD REF:-U	
		BANKR:-V	
		LEGAL:-W	
3	76-80		#
4	01-08	Merge in Process Indicator	
4	19-20	Large Corporation Indicator	
4	32-63	Account Information	
		PMF	
		EMIS	
		REPEATER	
		TDA-TDI CLOSED	
4	71	Employment Code	
4	80	Magnetic Tape Code	
8	01	Retention Register Code	
		R = Retention Register (VSAM)	
		O = Retention Register (optical storage)	
		blank = not a Retention Register	
8	02-03	MFT	
8	05-10	Tax Period	

**Exhibit 2.3.59-10 (Cont. 2) (01-18-2005)**  
**Command Code BMFOL Summary Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	12-14	Plan Number
8	16-35	Master File Assessed Module Balance
	37	Return Posted Indicator
		N = Return not posted (No TC150)
		Y = Return posted (TC 150 posted)
		U = Unable to determine if TC150 exists because module resides on optical
8	38-40	SFR literal
		SFR = Substitute for Return
8	41-42	Master File Status Code
8	44-92	Master File Action Cycle
8	44-51	IDRS Extraction Indicator
		0 = Not under IDRS control
		1 = Extracted for IDRS by selection criteria (normal extraction)
		2 = Extracted by entity or tax module TC 902
		3= TC 902 through an IDRS terminal
		4 = Tax Module requested by not available
		5 = TC 902 through IDRS automatic generation
		6 = TC902 for recovery
8	53-61	Freeze Codes
8	63-80	Tax Module Codes
		C1, C2, ..., C8 (CAF)
		LIEN
		AIMnn (nn = AIMS service center)
		MIL\$
20	25-45	Total Assessed Balance (calculated total of the Assessed Module Balance for all tax modules for account)
21	80	Retention Register Indicator
22	36	Prior Audit History Indicator
22	80	Last Period Satisfied Indicator
23	36	Exempt Organization Indicator

**Exhibit 2.3.59-10 (Cont. 3) (01-18-2005)**  
**Command Code BMFOL Summary Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
23	80	Federal Tax Deposit Indicator
23(alt)	07-73	Summary Screen Message
		REQUESTED MODULE DOES NOT EXIST ON MASTER- FILE or
		REQUESTED MODULE IN MERGE-TEMPORARILY UN- AVAILABLE
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Last Period Satisfied Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLLvvvvvvvvvvvv		BMF LAST PERIOD SATISFIED			NM CTRL:vvvv		*PDT*
2	UP-CYC:nn							*CID*
3								
4	MFT	TXPD	PLAN	TRANS	RETURN LIABILITY	RETURN COND CDS	TC59X	CC
5	nn	YYYYMM	nnn	nnn	n,nnn,nnn,nnn,nnn.nnv	vvv	nnn	
6	nn	YYYYMM	nnn	nnn	n,nnn,nnn,nnn,nnn.nnv	vvv	nnn	
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19	COMPLIANCE DATA:		SELECTION CD: a		SECONDARY CDS: aaaa			
20								
21								
22								
23								
24	PAGE nnn OF nnn				>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-11 (Cont. 1) (01-20-2013)

### Command Code BMFOL Last Period Satisfied Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: L
1	07-18	TIN, Display File Source Code
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	71-72	Cycle of Latest Update
2	76-80	
5	02-03	MFT
5	06-11	Tax Period
5	14-16	Plan Number
5	20-22	Transaction Code
5	25-45	Return Liability
5	56-58	Return Condition Codes
5	70-72	TC 59X Condition Codes
19	34	Selection Code
19	53-56	Secondary Codes

#

## Command Code BMFOL Entity Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLEvvvvvvvvvvvvvv		BMF ENTITY MODULE		NM CTRL:vvvv			*PDT*
2							UP-CYC:nn	*CID*
3							48-IND:n	*OIC*
4	ACCT FRZ: CSED:A-/DMF:V-/BAD REF:-U/BANKR:-V/LEGAL:-W/TC740:S-/CID:-T/TC916							
5	PMF/SHELTER/FTD ALERT SUP/EMIS/AIMS/ESTB DT:YYYYMM/FYM:MM BUS CLOS DT:MM-DD-YYYY							
6	BLLC:nn CNC F637-IND CEP NAICS:nnnnnn GEO CD:vvvv				WG LAST PD DT:MM-DD-YYYY			
7	PARENT EIN:nn-nnnnnnn ENROLLMENT CD:vvvv		ELEC DEP YR:YYYY		HIST ELEC DEP YR:YYYY			
8	XREF TIN/ITIN:nnnnnnnnnnnn		DISASTER:n CP07K:n		BOD CD:nn		BOD CLIENT CD:nn	
9	PRIMARY LOC:nnnn		COLLECT LOC:nn		SB AO:nn		PETITION DATE:MMDYYYYY	PFYM:MM
10	XREF SSN:nnnnnnnnnnnn		LRA CD:n		TEFRA:nn		nnnnnn	148 HOLD:nn
11	R.R.RETIRE BRD:nnnnnnnn		F941 TDA/TDI:n		ERO:n		vvvvvvvvvvvvvvvvvvvvvvvvvv	IDT IND :n
12	BUS OPER DT:MM-YYYY		WG PD DT:MM-YYYY		FMS-CD:n		MANUAL BOD IND:n	NY/PENT :n
13	ALE IND:n		EMP CD:n		TETR IND:n		KATRINA IND:nn	F944 BYPASS IND:n
14	PDC IND :nn							
15	F1065 PTNR TAX PER:YYYYMM		TETR 424 IND:n		LIEN IND:n		LLC IND:n	501C-DDP:n
16	AUTH ID:nnnnnnnnnn		INDIV EST IND:n		CSP IND :n		RLG-EX IND:n	
17	RAF EFTPS INDS: 940:n		941:n		943:n		944:n	945:n
18	CT-1:n		720:n		1042:n		CORP:n	
19	RAF FILING INDS: 940:n		941:n		943:n		944:n	945:n
20	CT-1:n		1042:n					
21	** FILING REQ CODES **		CAMT:Z,ZZZ,ZZZ,ZZZ,ZZZ,ZZ9.99-		PYMTC:Z,ZZZ,ZZZ,ZZZ,ZZZ,ZZ9.99-			
22	vvvvv nn		vvvvv nn		vvvvv nn		vvvvv nn	vvvvv nn
23	vvvvv nn		vvvvv nn		vvvvv nn		vvvvv nn	vvvvv nn
24	vvvvv nn		vvvvv nn		vvvvv nn		vvvvv nn	vvvvv nn
25	vvvvv nn		vvvvv nn		vvvvv nn		vvvvv nn	vvvvv nn
26	vvvvv nn		vvvvv nn		vvvvv nn		vvvvv nn	vvvvv nn
27	vvvvvvvv nn		vvvvvvvv nn					
28	PAGE nnn		OF nnn		>BMFPG nnn			
29	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80



## Exhibit 2.3.59-12 (Cont. 1) (01-19-2025)

## Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
4	11-69	Account Freezes:	
		CSFD:A-	
		DMF:V-	
		BAD REF:-U	
		BANKR:-V	
		LEGAL:-W	
		TC740:S-	
4	11-69		#
4	71-75	TC916	
5	01-35	Various Conditions:	
		PMF	
		SHELTER	
		FTD ALERT SUP	
		EMIS	
		AIMS	
5	45-50	Establishment Date	

**Exhibit 2.3.59-12 (Cont. 2) (01-19-2025)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
		Year and month that the entity was established on the master file
5	56-57	Fiscal Year Month
5	71-80	Business Closed Date
6	06-07	Bankruptcy Litigation Location Code
6	10-12	Currently Not Collected Literal
6	15-22	F637 Literal
6	24-26	CEP Literal
6	34-39	NAICS Code
6	48-51	Geographic Code
6	71-80	Wages Last Paid Date
7	12-21	Parent EIN
7	37-40	Enrollment Code
7	54-57	Electronic Deposit Year
7	77-80	Historic Electronic Deposit Year
8	15-25	Tin of Principal Officer, Owner of Trust
8	40	Disaster Indicator
8	49-50	CP07X Indicator
8	60-61	Business Operating Division Code
8	78-80	Business Operating Division Client Code
9	13-16	Primary Location Code:
	13-14	Universal Location Code (ULC)
	15-16	Area Office Code (AO)
9	31-32	Collection Location Code (CLC)
9	40-41	Small Business Area Office (SB AO)
9	58-65	Petition Date
9	72-73	Prior Fiscal Year Month
10	10-21	XREF SSN
10	30	Last Return Amount Code
		Last return amount code as input on a TC136 posting to the entity

**Exhibit 2.3.59-12 (Cont. 3) (01-19-2025)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
		1 = last return amount exceeds \$25,000
		2 = last return amount is \$5,000 to \$24,999
		3 = last return amount is under \$5,000
10	39-47	Earliest MFT and Tax Period for TEFRA MFT in the TEFRA election data used to identify a specific tax form
10	58-59	148 Hold 00 = no freeze 01 = unreversed TC 148 posted 02 = non-filer 03-99 = Non-compliance code of latest unreversed TC 148 posted to the Entity
10	71-80	AC 630 date
11	16-23	Railroad Retirement Board Number An 8 digit field in the entity showing the railroad retirement board number
11	39	F941 TDA/TDI Indicator
11	45	Electronic Return Originator Indicator 0 = Insignificant 1 = ERO
11	46-67	1120F Connected Income Indicator
11	79	IDT Indicator 0 = No Identity Theft on any module of this entity 1 = At least one module has a return marked as Identity Theft
12	13-19	Business Operating Date
12	31-37	Wages Paid Date
12	47	FMS Levy Switch 0 = Insignificant 1 = Significant
12	67	Manual BOD Indicator

**Exhibit 2.3.59-12 (Cont. 4) (01-19-2025)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
12	79	NY/Pentagon Terrorist Indicator  0 = Not significant 1 = FEMA identified affected taxpayers - penalty & interest relief 2 = IRS identified affected taxpayers - penalty relief only 4 = Self-Identified affected taxpayers - penalty & interest relief
13	9	ALE Indicator
13	19	Employment Code  C = Church Electing Non-FICA F = Federal Employer G = State or Local Government I = Indian Tribal Government M = Maritime N = Non-Profit S = Foreign Subsidiary T = SSA W = Exempt Organizations
13	31	TETR Indicator
13	47-48	KATRINA Indicator
13	67	F944 BYPASS Indicator  0 = not significant 1 = turned on when TC01X is set to 1
13	79-80	PDC (Private Debt Collection Indicator)  0 = not sent to collection 1 = Send to collections for unpaid tax liabilities
14	20-25	F1065 Partner Tax Period
14	40	TETR 424 Indicator  0 = insignificant 1 = significant
14	53	Lien Indicator  0 = insignificant

**Exhibit 2.3.59-12 (Cont. 5) (01-19-2025)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
		1 = Entity has a tax module account with a significant lien indicator.
		3 = Entity has tax module with significant lien indicator plus TC001 or TC006 in the Entity.
14	67	LLC indicator
14	79	501C- Daily Delinquency Penalty Indicator
		0 = no delinquency penalty
		1 = More than 60 days between Organizing date and Registration date
15	9	Taxpayer Authentication Number
15	40	Individual/Estate indicator
15	53	Classification Settlement Program Indicator
15	70	RLG-EX Indicator
16	23	Form 940 EFTPS Indicator
16	29	Form 941 EFTPS Indicator
16	35	Form 943 EFTPS Indicator
16	41	Form 944 EFTPS Indicator
16	47	Form 945 EFTPS Indicator
16	54	Form CT-1 EFTPS Indicator
16	61	Form 720 EFTPS Indicator
16	68	Form 1042 EFTPS Indicator
16	75	Form Corp. EFTPS Indicator
17	23	Form 940 RAF Filing Indicator
17	29	Form 941 RAF Filing Indicator
17	35	Form 943 RAF Filing Indicator
17	41	Form 944 RAF Filing Indicator
17	47	Form 945 RAF Filing Indicator
17	54	Form CT-1 RAF Filing Indicator
17	61	Form 1042 RAF Filing Indicator
18	31-51	CAMT [Corporate Alternative Minimum Tax]
18	59-79	PYMTC [Prior Year Minimum Tax Credit ]
19-22	03-80	Filing Requirements: Form Number & Value

**Exhibit 2.3.59-12 (Cont. 6) (01-19-2025)****Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
23	03-26	Filing Requirements: Form Number & Value See Document 6209 for values and meanings

### Command Code BMFOL Entity Display - Address Information

[illegible]

**Exhibit 2.3.59-13 (Cont. 1) (01-19-2025)****Command Code BMFOL Entity Display - Address Information**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: 0	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
4	20	940 FTA Compliance Indicator	
4	25	941/944 FTA Compliance Indicator	
4	30	943 FTA Compliance Indicator	
4	35	945 FTA Compliance Indicator	
4	40	1065 FTA Compliance Indicator	
4	45	1120 FTA Compliance Indicator	
7	20	F944 Cache year 2016	
7	25	F944 Cache year 2017	
7	30	F944 Cache year 2018	
7	35	F944 Cache year 2019	
7	40	F944 Cache year 2020	
7	45	F944 Cache year 2021	
7	50	F944 Cache year 2022	
7	55	F944 Cache year 2023	
7	60	F944 Cache year 2024	
7	65	F944 Cache year 2025	



## Exhibit 2.3.59-13 (Cont. 2) (01-19-2025)

### Command Code BMFOL Entity Display - Address Information

LINE	POSITION	DESCRIPTION AND VALIDITY
		Starting in January of 2015 and continuing each January, the cache will roll over to drop the oldest tax period and add the next tax period to the list of 10 tax periods.
8	25-59	Cobra Assistance Ind
9	24	Latest F990T EO Org Code
9	40	UAA Ind
9	55	UD Ind
9	64-67	45RYR1
9	76-79	45RYR2
11	32-66	Primary Name Line
12	32-66	Continuation of Primary Name Line
13	32-66	Sort Name
14	32-66	In Care Of Name
15	32-66	Street Address
16	32-66	Location Street Address
17	32-66	Location City State Zip
18	32-66	Foreign Mailing Address
19	09-30	City
19	40-41	State
19	54-67	Zip Code
20	24-25	Foreign Country Code
21	17-22	Address Change Cycle
22	24-34	Sole Proprietor prior SSN
22	70-80	Principle officer owner prior TIN
23	24-30	Sole Proprietor SSN change cycle
23	720-76	Principle officer owner prior TIN change cycle
21a	7	CPEO Indicator
21a	12-21	CPEO Effective Date
21a	23	CPEO Status Code
21a	27-36	CPEO Status Effective Date
21a	39-48	CPEO Relationship EIN

**Exhibit 2.3.59-13 (Cont. 3) (01-19-2025)****Command Code BMFOL Entity Display - Address Information**

LINE	POSITION	DESCRIPTION AND VALIDITY
21a	51-60	CPEO Relationship Effective Date
21a	62-71	CPEO Relationship End Date
21a	73-78	CPEO Update Cycle
**		CPEO data can occur 1 to 10 times
23b	26-27	Designation Code
23b	13-22	Designation effective date
23b	27-36	Relation ship TIN
23b	39-48	Relation effective begin date
23b	51-60	Relation effective end date
23b	63-68	Update Cycle
**		Designation data can occur 1 to 10 times
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Entity Display

[illegible]

**Exhibit 2.3.59-14 (Cont. 1) (01-17-2017)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 000	
5	06-15	Transaction Date	
5	17-22	Transaction Cycle	
		A 6 digit field in the posted transaction portion of the entity showing the posting cycle of the transaction	
5	25-41	Transaction DLN	
5	48-49	Universal Location Code (ULC)	
5	59-64	NAICS Code	
5	69-80	Telephone #	
6	01-03	Transaction Code 001	
6	06-15	Transaction Date	
6	17-22	Transaction Cycle	
6	25-41	Transaction DLN	
6	54-64	Cross-Reference TIN	

**Exhibit 2.3.59-14 (Cont. 2) (01-17-2017)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
6	65	Cross-Reference TIN Type
7	01-03	Transaction Code 002
7	06-15	Transaction Date
7	17-22	Transaction Cycle
7	25-41	Transaction DLN
7	59-60	No Merge Code
8	01-03	Transaction Code 003
8	06-15	Transaction Date
8	17-22	Transaction Cycle
8	25-41	Transaction DLN
8	54-55	No Merge Code
8	74	Notice Suppression Indicator
9	01-03	Transaction Code 005
9	06-15	Transaction Date
9	17-22	Transaction Cycle
9	25-41	Transaction DLN
9	54-64	Cross Reference TIN
9	65	Cross Reference TIN Type
9	67-80	Merge Type Indicator
		COMPLETE MERGE or
		PARTIAL MERGE or
		Blanks
10	13-14	From Account Universal Location Code (ULC)
10	22-24	From Account Transaction Code
10	35-40	From Account Cycle Posted
10	46-80	From Account Name Line
11	01-03	Transaction Code 006
11	06-15	Transaction Date
11	17-22	Transaction Cycle
11	25-41	Transaction DLN

**Exhibit 2.3.59-14 (Cont. 3) (01-17-2017)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
11	54-55	No Merge Code; TC006 only; values 1-10 are tax module no-merge reason codes; values 22-33 are entity no-merge reason codes  01 =400 02 =VEST 03 =DUP 04 =930 05 =940 06 =520 07 =RPS 08 =CAF 09 =CONS 10 =TDA 22 =EO SUBSECT 23 =EO STATUS 24 =EO GROUP EX 25 =EO AFFILIAT 27 =EO FOREIGN 28 =POT DANG T/P 30 =N/C MISM 31 =INACTIVE 32 =91X 33 =F/R MISM
11	68-78	Cross Reference TIN
11	79	Cross Reference TIN Type

**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.

12	01-03	Transaction Code 013
12	06-15	Transaction Date

## Exhibit 2.3.59-14 (Cont. 4) (01-17-2017)

### Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	17-22	Transaction Cycle
12	25-41	Transaction DLN
12	48-49	Universal Location Code (ULC)
12	59	Form 944 Indicator
12	76-79	Prior Name Control
13	18-52	Prior Name Line
13	70	Notice Suppression Indicator
14	01-03	Transaction Code 014
14	06-15	Transaction Date
14	17-22	Transaction Cycle
14	25-41	Transaction DLN
14	55-56	Closing Code
14	68-78	Cross Reference TIN
14	79	Cross Reference TIN Type
15	10	Form 944 Indicator
15	31	Notice Suppression Indicator
16	01-03	Transaction Code 015
16	06-15	Transaction Date
16	17-22	Transaction Cycle
16	25-41	Transaction DLN
16	65	Transfer Source Code
17	01-03	Transaction Code 016
17	06-15	Transaction Date
17	17-22	Transaction Cycle
17	25-41	Transaction DLN
17	48-49	Universal Location Code (ULC)
17	55-56	Fiscal Year Month
17	62-64	Definer Codes
17	73-78	NAICS Code
18	10	Form 944 Indicator
18	31	Notice Suppression Indicator

**Exhibit 2.3.59-14 (Cont. 5) (01-17-2017)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
19	01-03	Transaction Code 023
19	06-15	Transaction Date
19	17-22	Transaction Cycle
19	25-41	Transaction DLN
20	59-62	Effective Year
20	01-03	Transaction Code 026
20	06-15	Transaction Date
20	17-22	Transaction Cycle
20	25-41	Transaction DLN
20	54-64	Cross Reference TIN
20	65	Cross Reference TIN Type
20	80	Notice Suppression Indicator
21	01-03	Transaction Code 030
21	06-15	Transaction Date
21	17-22	Transaction Cycle
21	25-41	Transaction DLN
21	65	Transfer Source Code
22	01-03	Transaction Code 053
22	06-15	Transaction Date
22	17-22	Transaction Cycle
22	25-41	Transaction DLN
22	55-56	Prior Fiscal Year Month
22	63-68	Paragraph Selection Code (PSC)



## Command Code BMFOL Entity Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLEvvvvvvvvvvvvvv		BMF ENTITY MODULE		NM CTRL:vvvv			*PDT*
2							UP-CYC:nn	*CID*
3							48-IND:n	*OIC*
4	TRANS	DATE	CYCLE	DLN	VARIABLE DATA			
5	054	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv	EFF DT:MM-DD-YYYY		
6	055	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	EFF:MM-DD-YYYY	PR FYM:MM	PSC:aaaaa	
7	060	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	EFF:MM-DD-YYYY	FYM:MM	SFSC:nn	FRGN:aa
8	064	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	FYM:MM	PARAGRAPH	CODES:aaaaa	
9	074	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv	EFF DT:MM-DD-YYYY		
10					TYPE OF ELECTION:n	FORM OF ENTITY:n		
11	076	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv	EFF DT:MM-DD-YYYY		
12					TYPE OF ELECTION:n	FORM OF ENTITY:n		
13	078	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv			
14	082	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv	EFF DT:MM-DD-YYYY		
15	090	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv	EFF DT:MM-DD-YYYY		
16						FYM: MM		
17	098	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	3RD PARTY CKBX:v	TIN:nnn-nn-nnnv		
18	100	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv	EFF DT:MM-DD-YYYY		
19	130	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	SERVICE CENTER: nn			
20					XREF TIN:vvvvvvvvvvvv			
21	148	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	NON-COMPLIANCE CD:vv			
22	149	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	NON-COMPLIANCE CD:vv			
23								
24								
		PAGE nnn OF nnn			>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-15 (Cont. 1) (01-17-2016)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code, Page No	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
5	01-03	Transaction Code 054	
5	06-15	Transaction Date	
5	17-22	Transaction Cycle	
5	25-41	Transaction DLN	
5	52-57	Paragraph Code	
5	67-76	Effective Date	
6	01-03	Transaction Code 055	
6	06-15	Transaction Date	
6	17-22	Transaction Cycle	
6	25-41	Transaction DLN	
6	48-57	Effective Date	
6	74-79	Prior Fiscal Year Month	
6	78	Paragraph Selection Code (PSC)	
7	01-03	Transaction Code 060	
7	06-15	Transaction Date	
7	17-22	Transaction Cycle	

**Exhibit 2.3.59-15 (Cont. 2) (01-17-2016)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	25-41	Transaction DLN
7	48-57	Effective Date
7	63-64	Fiscal Year Month
7	71-72	Small Foreign Sales Corporation Indicator
7	79-80	Foreign Country Code
8	01-03	Transaction Code 064
8	06-15	Transaction Date
8	17-22	Transaction Cycle
8	25-41	Transaction DLN
8	48-49	Fiscal Year Month
8	67-72	Paragraph Codes
9	01-03	Transaction Code 074
9	06-15	Transaction Date
9	17-22	Transaction Cycle
9	25-41	Transaction DLN
9	52-57	Paragraph Code
9	67-76	Effective Date
10	57	Type of Election 1 = Initial Classification 2 = Change of Current Classification
10	67	Form of Entity 1 = Domestic Corporation 2 = Domestic Partnership 3 = Disregarded Entity 4 = Foreign Corporation 5 = Foreign Entity Connected Income 6 = Foreign Partnership
11	01-03	Transaction Code 076
11	06-15	Transaction Date
11	17-22	Transaction Cycle

**Exhibit 2.3.59-15 (Cont. 3) (01-17-2016)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
11	25-41	Transaction DLN
11	52-57	Paragraph Code
11	67-76	Effective Date
12	57	Type of Election
		1 = Initial Classification
		2 = Change of Current Classification
12	67	Form of Entity
		1 = Domestic Corporation
		2 = Domestic Partnership
		3 = Disregarded Entity
		4 = Foreign Corporation
		5 = Foreign Entity Connected Income
		6 = Foreign Partnership
13	01-03	Transaction Code 078
13	06-15	Transaction Date
13	17-22	Transaction Cycle
13	25-41	Transaction DLN
13	52-57	Paragraph Code
14	01-03	Transaction Code 082
14	06-15	Transaction Date
14	17-22	Transaction Cycle
14	25-41	Transaction DLN
14	52-57	Paragraph Code
14	67-76	Effective Date
15	01-03	Transaction Code 090
15	06-15	Transaction Date
15	17-22	Transaction Cycle
15	25-41	Transaction DLN
15	52-57	Paragraph Codes
15	67-76	Effective Date
16	64-65	Fiscal Year Month

**Exhibit 2.3.59-15 (Cont. 4) (01-17-2016)****Command Code BMFOL Entity Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
17	01-03	Transaction Code 098
17	06-15	Transaction Date
17	17-22	Transaction Cycle
17	25-41	Transaction DLN
17	59	Third Party Relationship Checkbox
		C = 3rd party relationship has changed
17	69-80	3rd party TIN
18	01-03	Transaction Code 100
18	06-15	Transaction Date
18	17-22	Transaction Cycle
18	25-41	Transaction DLN
18	52-57	Paragraph Code
18	67-76	Effective Date
19	01-03	Transaction Code 130
19	06-15	Transaction Date
19	17-22	Transaction Cycle
19	25-41	Transaction DLN
19	60-61	Service Center
20	53-64	Cross Reference TIN and TIN Type
21	01-03	Transaction Code 148
21	06-15	Transaction Date
21	17-22	Transaction Cycle
21	25-41	Transaction DLN
21	62-63	Non-Compliance Code
		10-99 = non-filer argument (UTAAP)
22	01-03	Transaction Code 149
22	06-15	Transaction Date
22	17-22	Transaction Cycle
22	25-41	Transaction DLN
22	62-63	Non-Compliance Code
		10-99 = non-filer argument (UTAAP)

**Exhibit 2.3.59-15 (Cont. 5) (01-17-2016)****Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
23	01-03	Transaction Code 150
23	06-15	Transaction Date
23	17-22	Transaction Cycle
23	25-41	Transaction DLN
23	48-49	Universal Location Code (ULC)
23	65-68	Prior Name Control
23	30-64	Primary Name Line

**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.

## FOOTER LINE

24	19-61	End of Screen Message
		NO TRANSACTIONS ARE POSTED TO THIS ENTITY or
		END OF ENTITY MODULE

**Exhibit 2.3.59-16 (01-17-2018)****Command Code BMFOL Entity Display**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLE	vvvvvvvvvvvvvv		BMF ENTITY MODULE		NM CTRL:vvvv		*PDT*
2							UP-CYC:nn	*CID*
3							48-IND:n	*OIC*
4	TRANS	DATE	CYCLE	DLN		VARIABLE DATA		
5	150	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	ULC:nn	PRIOR NM CTRL:vvvv		
6		PRIOR PRIMARY NAME	LINE: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa					
7	47X	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	CLOSING CODE:nnn			
8	582	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	MFT:nn	TXPD:YYYYMM	P EIN:vvvvvvvvvvvv	
9					PLAN:nnn			
10	583	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	MFT:nn	TXPD:YYYYMM	PLAN:nnn	
11	910	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	AGENT ID:nnnnnnnn			
12	960	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n				
13	971	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	ACTION CODE:nnn	FEMA NUM:nnnn		
14	BOD	CD:nn	BOD CLIENT	CD:nnn		SEC AMT:\$n,nnn,nnn,nnn,nnn.nn		
15	INT	TYPE	IND:vvvvvvvvvvvvvvvvvvvvvv	SEC DT:MM-DD-YYYY	XREF	TIN:vvvvvvvvvvvv		
16	972	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	ACTION CODE:nnn	FEMA NUM:nnnn		
17				SEC DT:MM-DD-YYYY	XREF	TIN:vvvvvvvvvvvv		
18	INT	TYPE	IND:vvvvvvvvvvvvvvvvvvvvvv					
19	998	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	DATE OF DEATH:MM-DD-YYYY			
20								
21								
22								
23								
24				PAGE nnn OF nnn		>BMFPG nnn		
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-16 (Cont. 1) (01-17-2018)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code, Page No	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
5	01-03	Transaction Code 47X	
5	06-15	Transaction Date	
5	17-22	Transaction Cycle	
5	25-41	Transaction DLN	
5	48-50	Closing Code	
6	01-03	Transaction Code 582	
6	06-15	Transaction Date	
6	17-22	Transaction Cycle	
6	25-41	Transaction DLN	
6	48-49	MFT	
6	56-61	Tax Period	
6	69-79	Parent TIN	
6	80	Parent TIN TIN Type	
7	49-51	Plan Number	
8	01-03	Transaction Code 583	
8	06-15	Transaction Date	



## Exhibit 2.3.59-16 (Cont. 2) (01-17-2018)

### Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	17-22	Transaction Cycle
8	25-41	Transaction DLN
8	48-49	MFT
8	56-61	Tax Period
8	69-71	Plan Number
9	01-03	Transaction Code 910,918
9	06-15	Transaction Date
9	17-22	Transaction Cycle
9	25-41	Transaction DLN
9	53-60	Agent ID
10	01-03	Transaction Code 960
10	06-15	Transaction Date
10	17-22	Transaction Cycle
10	25-41	Transaction DLN
11	01-03	Transaction Code 971
11	06-15	Transaction Date
11	17-22	Transaction Cycle
11	25-41	Transaction DLN
11	56-58	Action Code
		100-199 = UTAAP filer cases
		352-353 = Form 8872
11	69-72	FEMA Contract Number or Pol Number (AC 352/353 only)
12	9-10	Business Operating Division Code
		LM = Large and Mid-Size Business
		SB = Small Business/Self-Employed
		TE = Tax Exempt
		TS = Taxpayer Services
12	27-29	Business Operating Division Client Code
12	60-80	Secondary Amount
		Action Code 310 = Aggregate FTD Amount

**Exhibit 2.3.59-16 (Cont. 3) (01-17-2018)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
13	25-34	Miscellaneous Indicator or International Type Indicator
13	44-53	Secondary Date
		Action Code 86 = Disaster Ending Date
		Action Code 87 = Disaster Ending Date
		Action Code 310 = Beginning EFTPS Determination Year
		Action Code 360 = REIT Election Effective Date
		Action Code 362 = Ex. Eerr. Inc. Exc. Effective Date
		Action Code 363 = Section 943(e)(1) Effective Date
		Action Code 381 - 385 = Agent's Effective Date
13	66-77	Cross Reference TIN
14	01-03	Transaction Code 972
14	06-15	Transaction Date
14	17-22	Transaction Cycle
14	25-41	Transaction DLN
14	56-58	Action Code
		100-199 = UTAAP filer cases
		352-353 = Form 8872
14	69-72	FEMA Contract Number or Pol Number (AC 352/353 only)
15	31-40	Secondary Date
15	53-64	Cross Reference TIN
16	25-34	Miscellaneous Indicator or International Type Indicator
17	01-03	Transaction Code 998
17	06-15	Transaction Date
17	17-22	Transaction Cycle
17	25-41	Transaction DLN
17	58-67	Date Of Death

**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.

FOOTER LINE

**Exhibit 2.3.59-16 (Cont. 4) (01-17-2018)**  
**Command Code BMFOL Entity Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	19-61	End of Screen Message NO TRANSACTIONS ARE POSTED TO THIS ENTITY or END OF ENTITY MODULE

## Command Code BMFOL Tax Module Display (Page 1)

[illegible]

## Exhibit 2.3.59-17 (Cont. 1) (01-16-2024)

## Command Code BMFOL Tax Module Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	RETENTION	
3	11-45	FIRST NAME LINE("UNRECOVERABLE RETENTION REGISTER " for BMFOR)	
3	47-73	FILING REQUIREMENTS (UP TO FOUR)-PLUS SIGN (+) IF MORE(blank for BMFOR)	
3	76-80	OFFER IN COMPROMISE INDICATOR: *OIC*	
4	05	CAF Indicator-A 1 digit field showing the Centralized Authorization File indicator for a tax module	
		0 = no representative authorization on file	
		1 = one appointee or representative receives notices or IRS correspondence	
		2 = two appointees or representatives receive notices or IRS correspondence	
		3 = one appointee or representative receives notices or IRS correspondence and one receives refunds	
		4 = Two appointees or representatives receive notices or IRS correspondence, and one representative receives refunds	
		5 = The taxpayer has not authorized an appointee or representative to receive notices/IRS correspondence or refunds	
		7 = one representative receives refunds	
		8 = blind trust-fiduciary receives everything; taxpayer receives nothing	
4	15-16	AIMS Service Center	

**Exhibit 2.3.59-17 (Cont. 2) (01-16-2024)****Command Code BMFOL Tax Module Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
4	36-56	Master File Assessed Module Balance	
4	63	Accounts Receivable Dollar Inventory Indicator	
4	72-80	Tax Module Freezes	
5	06-15	Assessed Statute Expiration Date	
5	17-25	Tax Shelter Indicator	
5	46-55	Interest-to Date	
5	57-60	Enforcement Revenue Information System Indicator	
5	62-80		#
6	14-15	Governing Service Center Code	
6	18-25	"C" Corporation Indicator	
6	46-55	2% Trigger Date	
6	70-79	Failure to Pay Start Date	
7	14-15	Historical Universal Location Code (ULC)	
7	17-25	Minimum Delinquency Penalty	
7	39-58	Interest Total	
7	72-73	Failure to Pay Months	
8	09-12-14	TDA COPYS Score	
8	14-22	Foreign Activity Indicator	
8	32-51	Interest Assessed	
8	61-80	Failure to Pay Penalty Assessed	
9	08-10	DAR Closing Code	
9	12-22	Tolerance Indicator	
9	32-51	Interest Paid	
9	61-80	Failure to Pay Penalty Total	
10	18-27	Latest Collection Statute Expiration Date	
10	37-46	Refund Statute Expiration Date	
10	59-68	Return Due Date	
10	70-73	GATT Indicator	
11	18-27	Earliest CSED Date	
11	46-55	Imminent CSED Date	
11	70-80	Form 2290 Indicator	

**Exhibit 2.3.59-17 (Cont. 3) (01-16-2024)**
**Command Code BMFOL Tax Module Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
12	12-21	Disaster Due Date
12	33	Agreement Indicator
12	46	FMS Levy Indicator
		1 = Module was selected at some time
		2 = Module is selected now
		4 = Manual block via TC971, AC 81
		8 = Generated block via TC971, AC 61 as result of a TC920 carrying a Status 22
12	52-55	CC76 Indicator
		A TC520 with CC 76 is posted
12	58-61	CC77 Indicator
		A TC520 with CC 77 is posted
12	79	LEVY 971 Ind
13	12-13	Direct Deposit Code:
		blank = Not Present
		10 = Routing Transit Number and Depositor Account Number present with a significant refund.
		21 = Invalid Routing Transit Number because non-numeric or all zeroes.
		23 = Invalid Routing Transit Number because the first two digits are invalid.
		31 = Routing Transit Number is present and Depositor Account Number is missing or invalid because the input is other than alpha, numeric, spaces, hyphens or all zeroes.
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
		41 = Invalid period (prior year return).
		42 = CAF Return (Power of Attorney is present).
		44 = Initial filer (Less than 12 months/Initial Return Code is present or/and the "date of Incorporation" is 11 months or less).
		44 = Change of Address within the last 12 months.
		50 = Rejected by the bank.
13	25-34	Disaster Start Date

**Exhibit 2.3.59-17 (Cont. 4) (01-16-2024)****Command Code BMFOL Tax Module Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
13	47-48	Multi CSED
13	58-59	PDC Indicator (Private Debt Collection)
		0 = not sent to collection
		1 = Send to collections for unpaid tax liabilities
13	79-80	2% Interest Date Manual Deletion Ind
14	6-15	Partnership statue expr date
14	25-29	Number of Months FTF/MIP
14	47	Max EST IND
<b>TRANSACTION LINES</b>		
16	01-03	Transaction Code 150
16	06-13	23C Date
16	15-35	Settlement Amount
		If remittance amount/credit amount is present, TC610/806 will be generated; otherwise TC610 with zero amt will be generated
16	37-42	Transaction Cycle
		cycle in which the transaction posted
16	44-60	Transaction DLN
16	68-75	Transaction Date
		Date as input on a transaction posting to the tax module
17	1-3	SFR Indicator
		SFR = Substitute for Return
17	15-35	Remittance Amount
17	62-64	Abstract Number
18	01-03	Transaction Code 160, 161, 162, 166,167,170, 171, 176, 177, 180, 181, 234, 235, 238, 270, 271, 272, 320, 321, 350, 351, 534
18	04	Reversal Digit
18	06-13	Transaction Date
18	15-35	Transaction Amount
18	37-42	Transaction Cycle



## Exhibit 2.3.59-17 (Cont. 5) (01-16-2024)

### Command Code BMFOL Tax Module Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
18	44-60	Transaction DLN
18	72-74	Reason Code
18	80	Reasonable Cause Assistant
19	67-74	CSED Date
20	01-03	Transaction Code 186
20	04	Reversal Digit
20	06-13	Transaction Date
20	15-35	Transaction Amount
20	37-42	Transaction Cycle
20	44-60	Transaction DLN
20	77-78	FTD Penalty Code
		1-3, 11, 41-44 = significant
21	67-74	CSED Date
22	01-03	Transaction Code 240, 241, 246, 247
22	04	Reversal Digit
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
22	69-71	Reason Code
22	78-80	Reference Number
23	67-74	CSED Date
23	80	PMF Delinquent Return Code
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**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.

## Command Code BMFOL Tax Module Display (Page 2)

[illegible]

Exhibit 2.3.59-18 (Cont. 1) (01-19-2020)

Command Code BMFOL Tax Module Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (Up to Four-Plus Sip (+) if More (blank for BMFOR)	
3	76-80	Offer in Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 290 -299, 300-309	
5	04	Reversal Digit	
5	06-13	23C Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	62-80	Xref Tin for TC290/291 MFT 83 or Use Definer CD 'A' Message	
6	01-03	Transaction Code 340	
6	04	Reversal Digit	
6	06-13	23C Date	
6	15-35	Transaction Amount	

**Exhibit 2.3.59-18 (Cont. 2) (01-19-2020)****Command Code BMFOL Tax Module Display (Page 2)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
6	37-42	Transaction Cycle
6	44-60	Transaction DLN
6	72-79	Interest-to Date
7	23-30	2% Interest Trigger Date
7	38-45	CSED Date
7	60-80	Interest Computation Amount
7a	14-34	Partnership Tax Amount
7a	45-65	Partnership Interest Amount
8	01-03	Transaction Code 370
8	04	Reversal Indicator
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
9-12	04-06	Abstract Number
9-12	08-26	Abstract Amount
9-12	31-33	Abstract Number
9-12	35-53	Abstract Amount
9-12	58-60	Abstract Number
9-12	62-80	Abstract Amount
13	04-06	Abstract Number
13	08-26	Abstract Amount
14	01-03	Transaction Code 420
14	04	Reversal Indicator
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	66-68	Primary Business Code
14	75-78	Secondary Business Code
15	60-63	Employee Group Code

## Exhibit 2.3.59-18 (Cont. 3) (01-19-2020)

### Command Code BMFOL Tax Module Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
15	75-76	Source Code
16	01-03	Transaction Code 421
16	04	Reversal Indicator
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle
16	44-60	Transaction DLN
16	74-75	Disposal Code
17	01-03	Transaction Code 422
17	04	Reversal Indicator
17	06-13	Transaction Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	64-78	Assessment
18	01-03	Transaction Code 424
18	04	Reversal Indicator
18	06-13	Transaction Date
18	15-35	Transaction Amount
18	37-42	Transaction Cycle
18	44-60	Transaction DLN
18	66-68	Primary Business Code
18	74-78	Secondary Business Code
19	09-12	Special Project Code
19	26	Return Request Indicator
19	36-38	Partnership Primary Business Code
19	44-55	TIN and Display File Source Code
19	61-64	Employee Group Code
19	76-77	Source Code
20	26-29	TEGE Special Definer Code
20	47-49	Push Code

**Exhibit 2.3.59-18 (Cont. 4) (01-19-2020)****Command Code BMFOL Tax Module Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
20	60-61	MFT
20	66-71	Tax Period
20	78-80	Plan Number
21	01-03	Transaction Code 427
21	04	Reversal Indicator
21	06-13	Transaction Date
21	15-35	Transaction Amount
21	37-42	Transaction Cycle
21	44-60	Transaction DLN
21	69-72	Exempt Organization Post of Duty
21	80	SERFE Condition Code
22	01-03	Transaction Code 430
22	04	Reversal Indicator
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
22	62-66	Number of Installments
23	18-38	Estimated Tax Liability
23	59-79	Overpayment Credit Elect

**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.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next page Number

### Command Code BMFOL Tax Module Display (Page 3)

Cat. No. 28171E (03-25-2025)  
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**Exhibit 2.3.59-19 (Cont. 1) (01-17-2013)****Command Code BMFOL Tax Module Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" will appear for BMFOR requests)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) If More (blank for BMFOR)	
3	76-80	Offer in Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 446	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	72	Source Code	
		M = Merge	
		R = Retention	
6	01-03	Transaction Code 459	
6	04	Reversal Indicator	
6	06-13	Transaction Date	
6	15-35	Transaction Amount	



## Exhibit 2.3.59-19 (Cont. 2) (01-17-2013)

### Command Code BMFOL Tax Module Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
6	37-42	Transaction Cycle
6	44-60	Transaction DLN
7	60-80	Liability from Previous Period
8	01-03	Transaction Code 460
8	04	Reversal Indicator
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	70-77	Extension Date
9	53	Group Code
10	01-03	Transaction Code 468
10	04	Reversal Indicator
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	75-77	Closing Code
11	73-80	Payment Extension Date
12	01-03	Transaction Code 470, 473, 522, 590W/ closing code not =14, 591-599
12	04	Reversal Indicator
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle
12	44-60	Transaction DLN
12	75-77	Closing Code
13	01-03	Transaction Code 474
13	04	Reversal Indicator
13	06-13	Transaction Date
13	15-35	Transaction Amount

**Exhibit 2.3.59-19 (Cont. 3) (01-17-2013)****Command Code BMFOL Tax Module Display (Page 3)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
13	37-42	Transaction Cycle
13	44-60	Transaction DLN
13	79-80	Number of Cycles
14	01-03	Transaction Code 480
14	04	Reversal Indicator
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	65-66	Service Center Code
14	79-80	OIC Jurisdiction Code
15	01-03	Transaction Code 494, 495
15	04	Reversal Indicator
15	06-13	Transaction Date
15	15-35	Transaction Amount
15	37-42	Transaction Cycle
15	44-60	Transaction DLN
15	73-74	Organization Source
16	01-03	Transaction Code 520
16	04	Reversal Indicator
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle
16	44-60	Transaction DLN
16	65-67	Closing Code
16	78-80	Appellate Code or Bankruptcy or Collection Due Process Indicators
		001 = appeal or lien or levy
		002 = Appeal to Tax Court of lien or levy
17	01-03	Transaction Code 521
17	04	Reversal Indicator

## Exhibit 2.3.59-19 (Cont. 4) (01-17-2013)

### Command Code BMFOL Tax Module Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
17	06-13	Transaction Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	65-67	Closing Code
17	78-80	Bankruptcy Indicators
	78	Bankruptcy Proceed Indicator
	79	Bankruptcy Claim Indicator
	80	Bankruptcy Install Indicator
18	6-13	Stat Indicator Literal
19	01-03	Transaction Code 530
19	04	Reversal Indicator
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
19	65-67	Closing Code
19	72	Responsibility Unit Code
20	74-79	CP 295 Cycle
21	01-03	Transaction Code 538
21	04	Reversal Indicator
21	06-13	Transaction Date
21	15-35	Transaction Amount
21	37-42	Transaction Cycle
21	44-60	Transaction DLN
21	69-80	Cross Reference SSN
22	01-03	Transaction Code 550
22	04	Reversal Indicator
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle

**Exhibit 2.3.59-19 (Cont. 5) (01-17-2013)****Command Code BMFOL Tax Module Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
22	44-60	Transaction DLN
22	73-80	Extended Collection Statute Expiration Date
23	68-69	Definer Code
		0 = lien filed
		1 = 2032A election (form 706)2032A heir indicator (forms 1120, 1120S, 1041, 1065) XREF SSN input (form 720, abstract 52)
		2 = special lien
		4 = bond (form 706)
		8 = Collateral
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Tax Module Display (Page 4)

Cat. No. 28171E (03-25-2025)  
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**Exhibit 2.3.59-20 (Cont. 1) (01-17-2013)****Command Code BMFOL Tax Module Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 560, 564	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	71-78	New Assessment Statute Expiration Date	
6	63-77	Assessment	
7	01-03	Transaction Code 582	
7	04	Reversal Indicator	
7	06-13	Transaction Date	
7	15-35	Transaction Amount	
7	37-42	Transaction Cycle	
7	44-60	Transaction DLN	

Exhibit 2.3.59-20 (Cont. 2) (01-17-2013)

Command Code BMFOL Tax Module Display (Page 4)

LINE	POSITION	DESCRIPTION AND VALIDITY
7	76	Refile Validation Code
8	01-03	Transaction Code 583
8	04	Reversal Indicator
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	76	Refile Validation Code
9	19	Lien Definer Code
		0 = default
		1 = Lien Release
		2 = Withdrawal for administrative error including violation of the bankruptcy automatic stay.
		3 = Withdrawal due to collection due process appeal rights
		4 = Reversal
10	01-03	Transaction Code 586
10	04	Reversal Indicator
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
11	11-22	Cross-Reference TIN and TIN Type
11	24-25	Cross-Reference MFT
11	27-32	Cross-Reference Tax Period
11	52-54	Cross-Reference Plan Number
11	73	Excess Collection Indicator
12	01-03	Transaction Code 590
12	04	Reversal Indicator
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle

**Exhibit 2.3.59-20 (Cont. 3) (01-17-2013)****Command Code BMFOL Tax Module Display (Page 4)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
12	44-60	Transaction DLN
12	65-67	Closing Code: 14
13	18-29	Parent EIN and Display File Source
13	62-67	NAICS Code
14	01-03	Transaction Code 620
14	04	Reversal Indicator
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	69	Extension Code
14	80	Electronic Payment Indicator
15	27-44	EFT Trace Number
15	60-80	Tentative Liability
16	16-17	Return Code
16	32	EO Group Code
16	48	Notice Code
		blank = no condition
		1 = Approved
		2 = Disapproved: late extension filer
		3 = Approved
		4 = Disapproved: missing signature
		5 = Disapproved: insufficient reason given
		6 = Disapproved: late extension filer
		7 = Disapproved: misc. other reasons
16	61-80	CDDDB Trace ID (For explanation of this field refer to IRM 3.17.5.5.3)
17	01-03	Transaction Code 630, 636, 637
17	04	Reversal Indicator
17	06-13	Transaction Date
17	15-35	Transaction Amount



## Exhibit 2.3.59-20 (Cont. 4) (01-17-2013)

## Command Code BMFOL Tax Module Display (Page 4)

LINE	POSITION	DESCRIPTION AND VALIDITY
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	65-66	ID Number
18	66-80	Memo Amount
19	01-03	Transaction Code 610, 612, 640, 642, 650, 652, 660, 662, 670, 672, 680, 682, 690, 692, 694, 695 with Doc Code 34
19	04	Reversal Indicator
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
20	09-20	Cross-Reference TIN and Display File Source Code
20	22-23	Cross-Reference MFT
20	25-30	Cross-Reference Tax Period
20	64	Electronic Payment Indicator
20	79-80	Designated Payment Indicator
21	13-15	Cross-Reference Plan Number
21	29-30	IPD Reason Code
		1 = Bank stamped FTD coupon with late date
		2 = Bank stamped FTD coupon 'other'
		3 = EFTPS late date
		4 = EFTPS erroneous processing
		5 = EFTPS 'other'
		6 = ETA late date
		7 = ETA erroneous processing
		8 = ETA 'other'
21	44-53	Intended Payment Date
21	61-80	CDDDB Trace ID (For explanation of this field refer to IRM 3.17.5.5.3)

**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.

**Exhibit 2.3.59-20 (Cont. 5) (01-17-2013)****Command Code BMFOL Tax Module Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Tax Module Display (Page 5)

[illegible]

**Exhibit 2.3.59-21 (Cont. 1) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 5)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 610, 611, 612, 640, 641, 642, 650, 651, 652, 660, 661, 662, 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695 other than Doc Code 34	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	68-69	Cross-Reference MFT	
5	71-76	Cross-Reference Tax Period	
6	19	Electronic Payment Indicator	
6	34-52	Treasury of the U. S. Location Number	
6	58-59	Filing Location Code	
6	61-65	Multiple/Split Remittance Indicator	
		MULTI or	

Exhibit 2.3.59-21 (Cont. 2) (01-13-2016)

Command Code BMFOL Tax Module Display (Page 5)

LINE	POSITION	DESCRIPTION AND VALIDITY
		SPLIT or
		Blanks
6	79-80	Designated Payment Indicator
7	13-15	Cross-Reference Plan Number
7	29-30	IPD Reason Code
		1 =Bank stamped FTD coupon with late date
		2 =Bank stamped FTD coupon 'other'
		3 =EFTPS late date
		4 =EFTPS erroneous processing
		5 = EFTPS 'other'
		6 =ETA late date
		7 =ETA erroneous processing
		8 =ETA 'other'
7	44-53	Intended Payment Date
7	61-80	CDDDB Trace ID (For explanation of this field refer to IRM 3.17.5.5.3)

**TRANSACTION LINES**

8	01-03	Transaction Code 700
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	68-69	Designated Payment Indicator
8	71-80	Error Refund Balance Indicator
9	01-03	Transaction Code 706, 736, 756, 856
9	04	Reversal Code
9	06-13	Transaction Date
9	15-35	Transaction Amount

**Exhibit 2.3.59-21 (Cont. 3) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 5)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
9	37-42	Transaction Cycle
9	44-60	Transaction DLN
9	65-66	Cross-Reference MFT
9	68-73	Cross-Reference Tax Period
9	79-80	Cross-Reference Service Center Code
10	76-78	Cross-Reference Plan Number
11	01-03	Transaction Code 716
11	04	Reversal Code
11	06-13	Transaction Date
11	15-35	Transaction Amount
11	37-42	Transaction Cycle
11	44-60	Transaction DLN
12	13-28	Credit Elect Amount
12	71-80	Credit Elect Available Date
13	01-03	Transaction Code 740
13	04	Reversal Code
13	06-13	Transaction Date
13	15-35	Transaction Amount
13	37-42	Transaction Cycle
13	44-60	Transaction DLN
14	7-21	Interest
14	50-51	Refund Disbursement Center
14	64-71	Check Number
14	73-79	IRS Error Indicator
15	18-31	Refund Schedule Number
15	70-79	FMS Cancellation Date
16	01-03	Transaction Code 742
16	04	Reversal Code
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle

## Exhibit 2.3.59-21 (Cont. 4) (01-13-2016)

### Command Code BMFOL Tax Module Display (Page 5)

LINE	POSITION	DESCRIPTION AND VALIDITY
16	44-60	Transaction DLN
16	65-80	Interest
17	01-03	Transaction Code 766, 767
17	04	Reversal Digit
17	06-13	23C Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	71-80	Offset Trace Number
18	40-49	Cobra/Tax Holiday Rev Eff Date
18	71-73	Reference Number
18	63-74	XREF TIN
19	01-03	Transaction Code 770, 772
19	04	Reversal Code
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
19	72-79	Interest to Date
20	01-03	Transaction Code 776
20	04	Reversal Code
20	06-13	Transaction Date
20	15-35	Transaction Amount
20	37-42	Transaction Cycle
20	44-60	Transaction DLN
20	74-75	Report Code
21	51-52	Credit Interest Type
21	71-80	180-Day Interest to Date
22	01-03	Transaction Code 796
22	04	Reversal Code
22	06-13	Transaction Date

**Exhibit 2.3.59-21 (Cont. 5) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 5)**

LINE	POSITION	DESCRIPTION AND VALIDITY
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
23	8-18	IMF SSN
23	19	Validity Digit
23	21-22	MFT
23	24-29	Tax Period
23	76-78	Cross-Reference Plan Number

**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.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



## Command Code BMFOL Tax Module Display (Page 6)

Cat. No. 28171E (03-25-2025)  
Any line marked with a #  
is for **Official Use Only**

**Exhibit 2.3.59-22 (Cont. 1) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 6)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 810	
5	04	Reversal Code	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
6	73	Reason Code	
6	01-03	Transaction Code 811	
6	04	Reversal Code	
6	06-13	Transaction Date	
6	15-35	Transaction Amount	
6	37-42	Transaction Cycle	
6	44-60	Transaction DLN	

## Exhibit 2.3.59-22 (Cont. 2) (01-13-2016)

### Command Code BMFOL Tax Module Display (Page 6)

LINE	POSITION	DESCRIPTION AND VALIDITY
7	18-38	Credit Release Amount
7	60-80	Remaining Credit Release Amount
8	01-03	Transaction Code 826
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	65-66	Cross-Reference MFT
8	68-73	Cross-Reference Tax Period
8	78-79	Cross-Reference Service Center Code
9	49-51	Cross-Reference Plan Number
9	63-70	Interest-to Date
10	01-03	Transaction Code 840, 846
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
11	13-28	Credit Interest
11	43-52	Employee Number
11	60-61	FMS Bypass Indicator
11	74-75	Refund Universal Location Code (ULC)
12	18-31	Refund Schedule Number
12	37	Refund Correction Indicator
		1 = Refund is a 'correction'
12	51-55	Orig SEID
12	76-80	Approving Official SEID
13	01-03	Transaction Code 841
13	04	Reversal Code
13	06-13	Transaction Date

**Exhibit 2.3.59-22 (Cont. 3) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 6)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
13	15-35	Transaction Amount
13	37-42	Transaction Cycle
13	44-60	Transaction DLN
13	66-80	Interest
14	18-31	Refund Schedule Number
14	41-48	Check Number
14	70-79	FMS Cancellation Date
15	22-23	Disbursing Center Code
		01 = (A) Austin
		02 = (B) Birmingham
		03 = (C) Chicago
		04 = (K) Kansas City
		05 = (P) Philadelphia
		06 = (S) San Francisco
		07 = (W) Washington
16	01-03	Transaction Code 842, 843
16	04	Reversal Code
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle
16	44-60	Transaction DLN
16	66-80	Interest
17	01-03	Transaction Code 844
17	04	Reversal Code
17	06-13	Transaction Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	66-80	Memo Amount
18	68-75	Demand Date
19	01-03	Transaction Code 846

**Exhibit 2.3.59-22 (Cont. 4) (01-13-2016)**
**Command Code BMFOL Tax Module Display (Page 6)**

LINE	POSITION	DESCRIPTION AND VALIDITY
19	04	Reversal Code
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
19	73	Manual Indicator
20	12-28	Credit Indicator
20	60-61	Bypass
20	75-76	Refund ULC
21	18-32	Refund Schedule #
21	65-66	CE to Refund Due to Top Indicator
22	01-03	Transaction Code 896, 897
22	04	Reversal Code
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
22	72-73	Agency Code
23	51-52	Subagency Code
23	66-68	County Code

**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.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Tax Module Display (Page 7)

[illegible]

## Exhibit 2.3.59-23 (Cont. 1) (01-13-2016)

### Command Code BMFOL Tax Module Display (Page 7)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	01-03	Transaction Code 898, 899	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	71-80	Offset Trace Number	
6	32-52	Refund Offset Amount	
6	64-65	Type Code	
7	01-03	Transaction Code 914	
7	04	Reversal Code	
7	06-13	Transaction Date	
7	15-35	Transaction Amount	

**Exhibit 2.3.59-23 (Cont. 2) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 7)**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	37-42	Transaction Cycle
7	44-60	Transaction DLN
7	71-80	Agent ID
8	01-03	Transaction Code 925
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
9	15-54	Process Codes
10	01-03	Transaction Code 930
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	73-80	Routing Code
11	01-03	Transaction Code 940
11	04	Reversal Code
11	06-13	Transaction Date
11	15-35	Transaction Amount
11	37-42	Transaction Cycle
12	01-03	Transaction Code 946
12	04	Reversal Code
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle
12	44-60	Transaction DLN
13	13-27	Credit or Wages
14	01-03	Transaction Code 960
14	04	Reversal Indicator



## Exhibit 2.3.59-23 (Cont. 3) (01-13-2016)

### Command Code BMFOL Tax Module Display (Page 7)

LINE	POSITION	DESCRIPTION AND VALIDITY
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	69-70	CAF Service Center
15	01-03	Transaction Code 970
15	04	Reversal Code
15	06-13	Transaction Date
15	15-35	Transaction Amount
15	37-42	Transaction Cycle
15	44-60	Transaction DLN
16	9-10	Net Rate MFT
16	20-29	Net Rate Period
16	38-58	Net Rate Amount
16	67-76	Beginning Overlapping Period
17	67-76	Ending Overlapping Period
18	01-03	Transaction Code 970
18	04	Reversal Code
18	06-13	Transaction Date
18	15-35	Transaction Amount
18	37-42	Transaction Cycle
18	44-60	Transaction DLN
18	70 - 77	Form ID
		value = TETR
19	21-41	Verified TETR Amount
19	60-80	Return TETR Amount
20	21-41	F8913 TETR Amount
20	60-80	F8913 Credit Interest Amount
21	21-41	F8913 Total - Computer
21	60-80	Imputed TETR Amount
22	21-41	Imputed TETR Credit Interest

**Exhibit 2.3.59-23 (Cont. 4) (01-13-2016)****Command Code BMFOL Tax Module Display (Page 7)**

LINE	POSITION	DESCRIPTION AND VALIDITY
22	60	TETR Return Type
23	01-03	Transaction Code 971
23	04	Reversal Code
23	06-13	Transaction Date
23	15-35	Transaction Amount
23	37-42	Transaction Cycle
23	44-60	Transaction DLN
23	62-67	CP-236 literal (indicates that a CP 236 has been issued (Action Code = 329))

**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.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Tax Module Display (Page 8)**

[illegible]

## Exhibit 2.3.59-24 (Cont. 1) (01-16-2024)

## Command Code BMFOL Tax Module Display (Page 8)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
<b>TRANSACTION LINES</b>			
5	17-37	Secondary Transaction Amount	
5	46-48	Cross-Reference Plan Number	
		100-199 = UTAAP filer status	
5	61-63	Action Code	
5	77-78	FTD Alert Code	
6	17-26	Secondary Transaction Date	
6	34-45	Cross-Reference TIN and Display File Source Code	
6	47-48	Cross-Reference MFT	
6	50-55	Cross-Reference Tax Period	
6	57-68	Miscellaneous field text	
		If AC = 312, display <b>LIN LINK:</b>	
		Otherwise display <b>Int Type Ind:</b>	
7	3-35	International Type Indicator or LIN Link or Miscellaneous Ind	

## Exhibit 2.3.59-24 (Cont. 2) (01-16-2024)

### Command Code BMFOL Tax Module Display (Page 8)

LINE	POSITION	DESCRIPTION AND VALIDITY
7	52-53	Reim Low Inc
7	58	IA Indicator
8	01-03	Transaction Code 972
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	72-74	Action Code
9	13-14	XREF-MFT
9	32-38	XREF-TAX-PERIOD
9	55-58	XREF-PLAN-NUM
9	70-79	XREF-TIN
10	3-35	Miscellaneous field text
		If AC = 312, display <b>LIN LINK:</b>
		Otherwise display <b>Int Type Ind:</b>
10	01-03	Transaction Code 973. Doc CD 61 or Doc CD 62)
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	70-79	Report Number
11	35-46	CUSIP Number
11	59-68	Issue Date
12	13-15	ISSC Code
12	37-46	Maturity Date
12	60-80	Issue Price
13	19	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return

**Exhibit 2.3.59-24 (Cont. 3) (01-16-2024)****Command Code BMFOL Tax Module Display (Page 8)**

LINE	POSITION	DESCRIPTION AND VALIDITY
13	42-46	Designee Pin
13	61-72	Preparer Phone Number
14	15	Preparer Checkbox
14	32-40	Preparer PTIN
14	52-60	Preparer EIN
14	74-75	Foreign Codes
15	01-03	Transaction Code 973 (Doc CD 72)
15	04	Reversal Code
15	06-13	Transaction Date
15	15-35	Transaction Amount
15	37-42	Transaction Cycle
15	44-60	Transaction DLN
15	74	Penalty/Rebate Indicator
16	13-15	ISSC Code
16	60-80	Issue Price
17	19	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
17	42-46	Designee Pin
17	61-72	Preparer Phone Number
18	15	Preparer Checkbox
18	32-40	Preparer PTIN
18	52-60	Preparer EIN
18	74-75	Foreign Codes
19	01-03	Transaction Code 973 (Doc Cd 75)
19	04	Reversal Digit
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
20	21-41	Total Volume Cap

Exhibit 2.3.59-24 (Cont. 4) (01-16-2024)

Command Code BMFOL Tax Module Display (Page 8)

LINE	POSITION	DESCRIPTION AND VALIDITY
20	60-80	Unused Volume Cap
21	13-15	ISSC Code
21	31	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
21	49-53	Designee Pin
21	69-80	Preparer Phone Number
22	15	Preparer Checkbox
22	32-40	Preparer PTIN
22	52-60	Preparer EIN
22	74-75	Foreign Codes
23	01-03	Transaction Code 973 (DOC CD 74)
23	04	Reversal Code
23	06-13	Transaction Date
23	15-35	Transaction Amount
23	37-42	Transaction Cycle
23	44-60	Transaction DLN
23	70-79	Report Number

**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.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command code BMFOL Tax Module Display (Page 9)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: T
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ("UNRECOVERABLE RETENTION REGISTER" for BMFOR)
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)
3	76-80	Offer In Compromise Indicator: *OIC*



**Exhibit 2.3.59-25 (Cont. 1) (01-13-2016)****Command code BMFOL Tax Module Display (Page 9)****TRANSACTION LINES**

5	21	Final 8038T Filed Indicator
5	38-49	CUSIP Number
5	64-73	Issue Date
6	17-37	Rebate Amount
6	60-80	Penalty for Failure to Pay Penalty
7	17-37	Penalty in Lieu of Rebate
7	60-80	Penalty for Failure to Pay Timely
8	13-15	ISSC Code
8	31	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
8	49-53	Designee Pin
8	69-80	Preparer Phone Number
9	15	Preparer Checkbox
9	32-40	Preparer PTIN
9	52-60	Preparer EIN
9	74-75	Foreign Codes
10	01-03	Transaction Code 976 (STANDARD)
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	71-80	Condition Codes
11	14-16	ISSC Code
12	01-03	Transaction Code 976 (DOC CD 02, 05)
12	04	Reversal Code
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle

**Exhibit 2.3.59-25 (Cont. 2) (01-13-2016)****Command code BMFOL Tax Module Display (Page 9)**

12	44-60	Transaction DLN
12	71-80	Condition Codes
13	14-16	ISSC Code
13	60-80	Taxable Income
14	01-03	Transaction Code 976 (Doc Cd 01, 04, or 11)
14	04	Reversal Digit
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	71-80	Condition Codes
15	15-35	SSA Wages
15	60-80	Adjusted Total SSA/Medicaid Tax
16	14-16	ISSC Code
16	60-80	Income Tax Withholding
17	01-03	Transaction Code 976 (DOC CD 03)
17	04	Reversal Code
17	06-13	Transaction Date
17	16-30	Transaction Amount
17	32-35	Transaction Cycle
17	37-53	Transaction DLN
17	65-74	Condition Codes
18	09-11	IRS Number
18	13-27	Abstract Amount
18	34-36	IRS Number
18	38-52	Abstract Amount
18	59-61	IRS Number
18	63-77	Abstract Amount
19	14-16	ISSC Code
20	01-03	Transaction Code 976 (DOC CD 17)
20	04	Reversal Code
20	06-13	Transaction Date

**Exhibit 2.3.59-25 (Cont. 3) (01-13-2016)****Command code BMFOL Tax Module Display (Page 9)**

20	15-35	Transaction Amount
20	37-42	Transaction Cycle
20	44-60	Transaction DLN
20	71-80	Condition Codes
21	20-40	Total Tax Computer
21	58-65	Date of Transfer
22	20-40	Tax per Taxpayer
22	58-78	Amount of Transfer
23	11-13	ISSC Codes
23	32-43	US Real Property Description
23	61	Reduced Withholding Indicator

**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.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-26 (01-17-2009)

## Command Code BMFOL Adjustment Display Page 1)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLAvvvvvvvvvvvvvvvvvvvvvv BMF ADJUSTMENTS NM CTRL:vvvv *PDT*							
2								
3	23C DT AMOUNT CYCLE DLN UP-CYC:nn *CID*							
4	TC29v MMDDYYYY n,nnn,nnn,nnn,nnv YYYYCC nnnnn-nnn-nnnnn-n							
5	PRIORITY CD:nn HOLD CD:nn MATH ERROR CDS: nnnn CP210/220							
6	ADJ REASON CDS:nnn-nnn-nnn-nnn IDRS EMP NUM: nnnnnnnnnn CORR RCVD DT:MM-DD-YYYY							
7	TC29X INT CMP DT:MM-DD-YYYY CARRYBACK CLAIM DT:MM-DD-YYYY TRANSFR DT:MM-DD-YYYY							
8	AMEND/CLM RCVD DT:MM-DD-YYYY SCI:n CSED:MM-DD-YYYY RFND STAT CTRL DT:MM-DD-YYYY							
9	REF #1:nnnn nnnnnnnnnn REF #2:nnnn nnnnnnnnnn ORIG RTN CORR RCVD DT:MM-DD-YYYY							
10	SECONDARY TRANSACTIONS							
11	TC AMOUNT TC AMOUNT TC AMOUNT							
12	nnn n,nnn,nnn,nnn,nnn,nnv nnn n,nnn,nnn,nnn,nnn,nnv nnn n,nnn,nnn,nnn,nnn,nnv							
13								
14								
15								
16	REF/AB NO AMOUNT STATE REF/AB NO AMOUNT STATE							
17	nnn (a) n,nnn,nnn,nnn,nnn,nnv aa nnn (a) n,nnn,nnn,nnn,nnn,nnv aa							
18								
19								
20								
21	aa							
22	aa							
23	aa							
24	PAGE nnn OF nnn >BMFPG nnn							
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-26 (Cont. 1) (01-17-2009)

## Command Code BMFOL Adjustment Display Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: A
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	1-21	Name Line "UNRECOV RETENTION REG" identifies BMFOR request.
2	23-62	Continuation Message
2	71-72	Cycle of Latest Update
2	76-80	

#

## TRANSACTION LINES

4	01-05	Transaction Code: TC290
4	07-14	Transaction Date
4	16-36	Transaction Amount
4	38-43	Transaction Cycle
4	46-62	Transaction DLN
5	13-14	Priority Code
5	24-25	Hold Code prevents or delays the issuance of a refund and/or notice See <a href="http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm">http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm</a>
5	43-46	Math Error Codes
5	48-56	CP210/220 (Notice of Adjustment) Indicator
6	16-30	Adjustment Reason Codes
6	46-55	IDRS Employee Number
6	71-80	Correspondence Received Date Date for which correspondence was received for an account

**Exhibit 2.3.59-26 (Cont. 2) (01-17-2009)****Command Code BMFOL Adjustment Display Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	18-27	Interest Computation Date
7	49-58	Carryback Claim Date
7	71-80	Date of Transfer
8	19-28	Amended/Claim Received Date
8	34	Scanned Correspondence Indicator
		1 = Adjustment made from scanned input from Correspondence Imaging System.
8	42-51	CSED Date
8	71-80	Refund Statute Control Date
9	08-10	Data Ref #1
9	13-22	Reference Change Data #1
9	32-34	Data Ref #2
9	37-46	Reference Change Data #2
9	71-80	Original Return Correspondence Received Date
12	02-04	Secondary Transaction Code
12	06-26	Secondary Transaction Amount
12	29-31	Secondary Transaction Code
12	33-53	Secondary Transaction Amount
12	56-58	Secondary Transaction Code
12	60-80	Secondary Transaction Amount
17	04-06	Reference Number
17	08-10	Abstract Literal
17	13-33	Reference Number Amount
17	36-37	State Code
17	44-46	Reference Number
17	48-50	Abstract Literal
17	53-73	Reference Number Amount
17	76-77	State Code
22	20-60	Line 1 Message
23	18-61	Line 2 Message
24	21-23	Current Page Number

**Exhibit 2.3.59-26 (Cont. 3) (01-17-2009)**
**Command Code BMFOL Adjustment Display Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

## Command Code BMFOL Adjustment Display (Page 2)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
[1]	BMFOLA	vvvvvvvvvvvvvvvvvvvvvvv	BMF ADJUSTMENTS	NM CTRL:aaaa	*PDT*				
[2]						UP-CYC:nn	*CID*		
[3]									
[4]		23C DT	AMOUNT	CYCLE	DLN	INT CMPTN DT:MM-DD-YYYY			
[5]	TC29v	MMDYYYY n,nnn,nnn,nnn,nnn.nnv	YYYCC nnnnn-nnn-nnnnn-n	CARRYBACK					
[6]	PRIORITY CD:nn	HOLD CD:nn	CSED:MM-DD-YYYY	CP210/220	CLAIM DT:MM-DD-YYYY				
[7]									
[8]									
[9]									
[10]									
[11]									
[12]									
[13]									
[14]									
[15]									
[16]									
[17]									
[18]									
[19]									
[20]									
[21]									
[22]									
[23]									
[24]		PAGE nnn OF nnn	>BMFPG nnn						
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	



## Exhibit 2.3.59-27 (Cont. 1) (01-20-2009)

## Command Code BMFOL Adjustment Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: A
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	11-45	Name Line "UNRECOVERABLE RETENTION REGISTER" identifies BMFOR request.
2	71-72	Cycle of Latest Update
2	76-80	
4	70-79	Interest Computation Date

#

## TRANSACTION LINES

5	01-05	Transaction Code: TC294, 295, 298, 299
5	07-14	Transaction Date
5	16-36	Transaction Amount
5	38-43	Transaction Cycle
5	45-61	Transaction DLN
6	13-14	Priority Code
6	24-25	Hold Code prevents or delays the issuance of a refund and/or notice See <a href="http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm">http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm</a>
6	36-45	CSED Date
6	48-56	CP210/220 (Notice of Adjustment) Indicator
6	70-79	Carryback Claim Date
24	21-23	Current Page Number
24	28-30	Last Page Number

**Exhibit 2.3.59-27 (Cont. 2) (01-20-2009)****Command Code BMFOL Adjustment Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

### Command Code BMFOL Adjustment Display (Page 3)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLA			BMF ADJUSTMENTS			NM CTRL:aaaa	
2							UP-CYC:nn	
3	23C DT		AMOUNT		CYCLE		DLN	
4	TC30X MMDDYYYY n,nnn,nnn,nnn,nnn.nnn YYYYCC nnnnn-nnn-nnnnn-n							
5	PRIORITY CD:nn HOLD CD:nn DISP CD: nn				CLAIM REJ DT:MM-DD-YYYY			
6	APPEALS OFFICE CD:nnn TRANSFER DT:MM-DD-YYYY				WVR-870 DT:MM-DD-YYYY			
7	ADJ REASON CDS:nnn-nnn-nnn-nnn				CSED:MM-DD-YYYY REF ST CTL DT:MM-DD-YYYY			
8	STATUTE EXTNSN DT: MM-DD-YYYY REF #1:nnnn nnnnnnnnnn				REF #2:nnnn nnnnnnnnnn			
9	TC30X INT COMP DT: MM-DD-YYYY TC30X WAIVER-870 DT:MM-DD-YYYY							
10	CF CLAIM TYPE:n EXAM CLAIM TYPE:n NOL IND:nn CLAIM AMT: n,nnn,nnn,nnn,nnn.nnn							
11	NOL CF DISALLOW AMT:n,nnn,nnn,nnn,nnn.nnn CRED CF DIS AMT: n,nnn,nnn,nnn,nnn.nnn							
12	EXAM UNAGREED AMT: n,nnn,nnn,nnn,nnn.nnn EXAM CLAIM DISD: n,nnn,nnn,nnn,nnn,nnn							
13	SECONDARY TRANSACTIONS							
14	TC		AMOUNT		TC		AMOUNT	
15	nnn n,nnn,nnn,nnn,nnn.nnn		nnn n,nnn,nnn,nnn,nnn.nnn		nnn n,nnn,nnn,nnn,nnn.nnn		nnn n,nnn,nnn,nnn,nnn.nnn	
16								
17								
18								
19	REF/AB NO		AMOUNT		STATE		REF/AB NO	
20	nnn (a)		n,nnn,nnn,nnn,nnn.nnn		aa		nnn (a)	
21								
22								
23	aa							
24	PAGE nnn OF nnn				>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-28 (Cont. 1) (01-17-2006)****Command Code BMFOL Adjustment Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: A	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	1-21	Name Line	
		UNRECOV RETENTION REG identifies BMFOR request.	
2	23-62	Continuation Message	
2	71-72	Cycle of Latest Update	
2	76-80		#

**TRANSACTION LINES**

4	01-05	Transaction Code: TC30X	
4	07-14	Transaction Date	
4	16-36	Transaction Amount	
4	38-43	Transaction Cycle	
4	46-62	Transaction DLN	
5	13-14	Priority Code	
5	24-25	Hold Code	
		prevents or delays the issuance of a refund and/or notice	
5	37-38	Disposal Code	
5	70-79	Claim Rejection Date	
6	19-21	Appeals Office Code	
6	35-44	Date of Transfer	
6	70-79	Waiver-870 Date	
7	16-30	Adjustment Reason Codes	
7	70-79	Refund Statute Control Date	

## Exhibit 2.3.59-28 (Cont. 2) (01-17-2006)

### Command Code BMFOL Adjustment Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
8	20-29	Statute Extension Date
8	44-53	CSED Date
8	39-41	Data Ref #1
8	44-53	Reference Change Data #1
8	63-65	Data Ref #2
8	68-77	Reference Change Data #2
9	20-29	Interest Computation Date
9	52-61	870 Date
10	15	Claim Type
10	34	Exam Claim Type
10	45-46	NOL Indicator
10	60-80	Claim Amount
11	21-41	NOL CF Disallowed Amount
11	60-80	Credit CF Disallowed Amount
12	21-41	Exam Unagreed Amount
12	60-80	Exam Claim Amount Disallowed
16	02-04	Secondary Transaction Code
16	06-26	Secondary Transaction Amount
16	29-31	Secondary Transaction Code
16	33-53	Secondary Transaction Amount
16	56-58	Secondary Transaction Code
16	60-80	Secondary Transaction Amount
21	04-06	Reference Number
21	08-10	Abstract Literal
21	13-33	Reference Number Amount
21	36-37	State Code
21	44-46	Reference Number
21	48-50	Abstract Literal
21	53-73	Reference Number Amount
21	76-77	State Code
22	22-68	Line 1 Message

**Exhibit 2.3.59-28 (Cont. 3) (01-17-2006)****Command Code BMFOL Adjustment Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

## Exhibit 2.3.59-29 (01-17-2009)

## Command Code BMFOL Adjustment Display (Page 4)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOL	A					BMF ADJUSTMENTS	NM CTRL:aaaa
2							UP-CYC:nn	*PDT*
3								*CID*
4		23C DT	AMOUNT	CYCLE	DLN	INT COMP DT	:MM-DD-YYYY	
5	TC30X	MMDDYYYY	n,nnn,nnn,nnn,nnn.nnn	YYYCC	nnnnn-nnn-nnnnn-n			
6	PRIORITY CD:nn	HOLD CD:nn	DISP CD: nn	CSED:MM-DD-YYYY	WVR-870	DT:MM-DD-YYYY		
7	APPEALS OFFICE	CD:nnn						
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24		PAGE nnn OF nnn				>BMFPG nnn		
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-29 (Cont. 1) (01-17-2009)****Command Code BMFOL Adjustment Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: A	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	11-45	Name Line	
		UNRECOVERABLE RETENTION REGISTER identifies BMFOR request.	
2	71-72	Cycle of Latest Update	
2	76-80		#
4	72-79	Interest Computation Date	
<b>TRANSACTION LINES</b>			
5	01-05	Transaction Code: TC30X	
5	07-14	Transaction Date	
5	16-36	Transaction Amount	
5	38-43	Transaction Cycle	
5	46-62	Transaction DLN	
6	13-14	Priority Code	
6	24-25	Hold Code	
		prevents or delays the issuance of a refund and/or notice	
		See <a href="http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm">http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm</a>	
6	37-38	Disposal Code	
6	47-56	CSED Date	
6	70-79	Waiver-870 Date	
7	19-21	Appeals Office Code	
24	21-23	Current Page Number	



**Exhibit 2.3.59-29 (Cont. 2) (01-17-2009)**
**Command Code BMFOL Adjustment Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

### Command Code BMFOL Audit History Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLZvvvvvvvvvvvvvv			BMF AUDIT HISTORY		NM CTRL:vvvv		*PDT*
2							UP-CYC:nn	*CID*
3								
4	MFT TXPD PLAN DIS		SETTLEMENT AMT		NOL TXPD PLAN DIS		SETTLEMENTHNT AMT	NOL
5								
6	nn YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
7	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
8	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n				
9	nn YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
10	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
11	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n				
12	nn YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
13	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
14	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n				
15	nn YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
16	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
17	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n				
18	nn YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
19	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
20	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n				
21	nn YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
22	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n
23	YYYYMM	nnn nn	n,nnn,nnn,nnn,nnn.nns	n				
24			PAGE nnn OF nnn		>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-30 (Cont. 1) (01-20-2004)

### Command Code BMFOL Audit History Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: Z	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
6-23	01-02	MFT	
6-23	04-09	Tax Period	
6-23	11-13	Plan Number	
6-23	15-16	Disposal Code	
6-23	18-38	Amount	
6-23	40	NOL/Exam Indicator	
6-23	43-48	Tax Period	
6-23	50-52	Plan Number	
6-23	54-55	Disposal Code	
6-23	57-77	Amount	
6-23	79	NOL/Exam Indicator	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

### Command Code BMFOL FTD Entity Display

[illegible]

## Exhibit 2.3.59-31 (Cont. 1) (01-15-2012)

## Command Code BMFOL FTD Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: F
1	07-16	EIN
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	71-72	Cycle Of Latest Update
2	76-80	#
4	19-53	BMF Primary Name Line
4	73-76	Primary Location Code:
	73-74	Universal Location Code (ULC)
	75-76	Area Office Code (AO)
5	23-30	FTD Coupon Reorder Date
5	58-80	FTD Data Base Service Centers
9	14-19	TC 016 Cycle
9	25-41	TC 016 DLN
9	49-58	TC 016 Date
10	31-32	Bypass Indicator
		0 = Not significant
		1 = Bypass Primary SSN
		2 = Bypass Secondary SSN
		3 = Bypass Refund Completely
		4 = Combat Zone
		5 = bypass all primary and secondary SSN debts except Child Support
		6 = bypass all secondary and primary debts except Child Support.
11	36-70	Primary Name
12	36-70	Primary Name Continuation
13	36-70	Sort Name

**Exhibit 2.3.59-31 (Cont. 2) (01-15-2012)****Command Code BMFOL FTD Entity Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
14	36-70	In-Care-of Name
15	36-70	Foreign Mailing Address
16	36-70	Street Address
17	16-37	City
17	47-48	State
17	61-74	(Twelve-Digit) Zip Code
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Status History Display

[illegible]

**Exhibit 2.3.59-32 (Cont. 1) (01-17-2009)****Command Code BMFOL Status History Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: S	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#

**STATUS HISTORIES**

6	01-02	Status Code	
6	04-13	Status Date	
6	15-20	Status Cycle	
6	22	COPYS Prefix	
6	24-29	COPYS Score	
6	31-32	District Office	
6	34-35	PSEL CD	
		B = the delinquency met the criteria for the TDI suppression program	
		E = a TC 148 with entity indicator 4 has been input to identify, a W-4 civil penalty case	
		F = reissued delinquency check on all suppressed delinquent return periods	
		H = notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (doc code 77)	
		I = TC 912 present in a status 02 or 03 module	
		J = unreversed TC 530 present in status 22 module	
		L = a TC 148 with entity indicator 9 has been input to identify a letter 903 case	



## Exhibit 2.3.59-32 (Cont. 2) (01-17-2009)

## Command Code BMFOL Status History Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		N = A TC 148 with entity indicator 7 has been input to identify a false refund claim case
		P = A TC 148 with entity indicator has been input to identify a non-filer account
		Q = a TC 148 with entity indicator I has been input to immediately issue the TDI
		R = at least one TDI or TDA was closed during the past twelve months
		S = a TC 148 with entity indicator 8 has been input to identify an erroneous refund case
		T = a TC 148 with entity indicator 5 has been input to identify a narcotics case
		U = a TC 148 with entity indicator 6 has been input to identify a special enforcement program case
		V = notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than doc code 77)
		W = a TC 148 with entity indicator 3 has been input to identify a potentially dangerous taxpayer
		X = total liability shown on the latest return posted for the same type of tax (MFT 01, 03, 09, or 11) was \$5,000 or more; this applies to the last period satisfied for the same MFT as the delinquent tax period
		Y = a prior closing transaction has been reversed by a TC 592
6	37-38	Notice Number
6	40-60	Notice Amount
6	62-63	TDA Indicator
6	65-74	Extension Date
6	76-77	Special Indicator
6	79-80	Area Office Code
14	30-31	Originator Code
14	63-72	Pre-Assessment Date

**Note:** Each status history will be shown in posting sequence. The line number is for illustrative purposes only.

**Exhibit 2.3.59-32 (Cont. 3) (01-17-2009)****Command Code BMFOL Status History Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Retention Register Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	BMFOLVvvvvvvvvvvvvvv		BMF	RETENTION REGISTER		NM	CTRL:vvvv		*PDT*
2							UP-CYC:nn		*CID*
3		CTRL			CTRL			CTRL	
4	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	MFT TXPD PLAN ULC REMOVED	
5	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	
6	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	nn YYYYMM nnn nn YYYY	
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24		PAGE nnn OF nnn			>BMFPG nnn				
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

**Exhibit 2.3.59-33 (Cont. 1) (01-15-2002)****Command Code BMFOL Retention Register Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: V	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	02-03	MFT	
5	05-10	Tax Period	
5	12-14	Plan Number	
5	17-18	Control Universal Location Code (ULC)	
5	22-25	Year Removed	
5	29-30	MFT	
5	32-37	Tax Period	
5	39-41	Plan Number	
5	44-45	Control Universal Location Code (ULC)	
5	49-52	Year Removed	
5	56-57	MFT	
5	59-64	Tax Period	
5	66-68	Plan Number	
5	70-71	Control Universal Location Code (ULC)	
5	75-78	Year Removed	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

## Command Code BMFOL Exempt Organization Display (Page 1)

	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	BMFOLOnn-nnnnnnn	BMF EXEMPT ORGANIZATION			NM CTRL:vvvv		*PDT*	
2								*CID*
3	GROUP EXEMPTION NO: nnnn						UP-CYC:nn RETURN TAX YR:YYYY	
4	NUM OF LOCAL AFFILIATES: vvvvvvvvvv		NAICS: nnnnnn		527 POL ORG IND:n			
5	ORG DT:YYYY-MM-DD REG DT:YYYY-MM-DD							
6	CODES							
7	EO SUB HOSPITAL ID:nn							
8	CURRENT SUBSECTION:nn	CLASSIFICATION: nnnn			FILE FOLDER NUMBER:nnnnnnnnnn			
9	PRIOR SUBSECTION: nn	ACTIVITY: nnn nnn nnn			RULING DATE: YYYY-MM			
10	AFFILIATION: n	PENSION PLAN: aaa			ADVNC RULING EXP DT: YYYY-MM			
11	CURRENT FOUNDATION:nn	ASSET: n			DEDUCTIBILITY CD & YR: n YYYY			
12	PRIOR FOUNDATION: nn	INCOME: n			ELECTION TO LOBBY IND: n			
13	EMPLOYMENT CD: a	NTEE CD: vvvv			LOBBY ELECTION YEAR: YYYY			
14	CURRENT STATUS CD: nn	CURR STATUS DT: YYYY-MM			TYPE OF ORGANIZATION: nn			
15	PRIOR STATUS CD: nn	TEP CASE CODE: n			ESTAB DT: YYYY-MM FYM: MM			
16								
17	** FILING REQUIREMENT CODES **							
18	vvvvv nn	vvvvv nn	vvvvv nn	vvvvv nn	vvvvv nn	vvvvv nn	vvvvv nn	vvvvv nn
19	aaaaaaaa nn	aaaaaaaa nn						
20								
21								
22								
23	ENTITY INFORMATION ON PAGE 2							
24	PAGE nnn OF nnn		>BMFPg nnn					
	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 2.3.59-34 (Cont. 1) (01-17-2017)****Command Code BMFOL Exempt Organization Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: O	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	21-24	Group Exemption Number	
3	77-80	Return Tax Year	
4	26-34	Number of Local Affiliates	
4	46-51	NAICS Code	
4	71	527 Political Organization Code	
		blank = Did not indicate that they are a 527 political organization on the Form SS-4.	
		1 = Did indicate they are a 527 political organization on the Form SS-4.	
		2 = 527 organization contacted CAS/Ogden indicating they do not have to file a Form 8871.	
		3 = EO Examination determined the 527 political organization does not have to file a Form 8871.	
		4 = The 527 political organization has to file a Form 8871 and Form 8872.	
		5 = The 527 political organization has to file a Form 8871 but does not have to file a Form 8872.	
5	8-17	Organization Date	
5	26-35	Registration Date	
7	20-21	EO Sub Hospital ID	
8	20-21	Current Subsection	
		00 = no significant	
		01 = government	

Exhibit 2.3.59-34 (Cont. 2) (01-17-2017)

Command Code BMFOL Exempt Organization Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		02 = title holding company
		03 = charitable organization
		04 = civic league
		05 = agriculture
		06 = board of trade
		07 = pleasure, social, recreational
		08 = fraternal, beneficiary association
		09 = voluntary employee beneficiary association
		10 = domestic, fraternal, society, and association
		11 = teacher retirement fund association
		12 = benevolent life insurance association, etc.
		13 = burial association or cemetery company
		14 = credit union or other mutual cooperative association
		15 = mutual insurance company or association, other than life or maritime
		16 = corporation financing corp. operations
		17 = supplement A-2 unemployment compensation trust or plan
		18 = employee funded pension trust created before 6/25/59
		19 = post or organization of war veterans
		20 = qualified legal services
		21 = black lung trusts
		22 = multi-employer pension plan
		23 = veterans association founded prior to 1880
		24 = trust described in section 4049 of ERISA
		25 = corporation or trust created as a holding company for pension or charity organization
		40 = apostolic and religious organizations
		50 = cooperative hospital service organization
		60 = cooperative service organization of operating educational organization
		70 = child care center

**Exhibit 2.3.59-34 (Cont. 3) (01-17-2017)****Command Code BMFOL Exempt Organization Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
		80 = farmers cooperative IRC 521
		90 = non-exempt charitable trust section 4947(a)(2) (Form 5227)
		91 = non-exempt charitable trust section 4947(a)(1) (Form 990)
		92 = non-exempt charitable trust section 4947(a)(1) (Form 990-PF)
		93 = taxable farmers cooperatives IRC 1382(A)(2)
8	43-46	Classification
8	70-79	File Folder Number
9	20-21	Prior Subsection
9	36-46	Activity Codes
9	72-78	Ruling Date
10	21	Affiliation
		0 = not significant
		1 = central organization, individual ruling
		2 = intermediate organization
		3 = independent organization
		4 = not significant
		5 = not significant
		6 = parent organization
		7 = intermediate parent
		8 = parent organization of a church or 501(c)(1)
		9 = subordinate of group ruling
10	44-46	Pension Plan
10	72-78	Advance Ruling Expiration Date
11	20-21	Current Foundation
		00 = no significance
		02 = private operating foundation exempt from payment of section 4940 taxes on investment income
		03 = private operating foundation
		04 = private non-operating foundation



Exhibit 2.3.59-34 (Cont. 4) (01-17-2017)

Command Code BMFOL Exempt Organization Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		09 = suspense
		10 = 170(b)(1)(A)(i)
		11 = 170(b)(1)(A)(ii)
		12 = 170(b)(1)(A)(iii)
		13 = 170(b)(1)(A)(iv)
		14 = 170(b)(1)(A)(v)
		15 = 170(b)(1)(A)(vi)
		16 = 509(a)(2)
		17 = 509(a)(3)
		18 = 509(a)(4)
11	46	Asset Code
		0 = blank, zero, negative
		1 = \$1-\$9,999
		2 = \$10,000-\$24,999
		3 = \$25,000-\$99,999
		4 = \$100,000-\$499,999
		5 = \$500,000-\$999,999
		6 = \$1,000,000-\$4,999,999
		7 = \$5,000,000-\$9,999,999
		8 = \$10,000,000-\$49,999,999
		9 = \$50,000,000 or greater
11	74	Deductibility Code
		1 =yes
		2 = no
		3 = treaty
11	76-79	Deductibility Year
12	20-21	Prior Foundation
12	46	Income Code
		0 = blank, zero, negative
		1 = \$1-\$9,999
		2 = \$10,000-\$24,999

**Exhibit 2.3.59-34 (Cont. 5) (01-17-2017)****Command Code BMFOL Exempt Organization Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
		3 = \$25,000-\$99,999
		4 = \$100,000-\$499,999
		5 = \$500,000-\$999,999
		6 = \$1,000,000-\$4,999,999
		7 = \$5,000,000-\$9,999,999
		8 = \$10,000,000-\$49,999,999
		9 = \$50,000,000 or greater
12	74	Election to Lobby Indicator
		1 = yes
13	21	Employment Code
13	43-46	National Taxonomy of Exempt Entities Code
13	72-75	Lobby Election Year
14	20-21	Last Posted Status Code
		00 = no significance
		01 = unconditional
		02 = conditional
		06 = state university filing 990T
		07 = church filing 990T
		10 = pre-examination of church
		11 = school certification
		12 = NECT and taxable formers cooperative
		18 = revocation of 990-PF trust, organization required to file 990-PF and 1041
		19 = revocation of 990-PF corporation, organization required to file 990-PF and 1041
		20 = termination
		21 = unable to locate
		22 = revocation
		23 = 507(a) termination
		24 = 507(b)(1)(A) termination
		25 = 507(b)(1)(B) termination

Exhibit 2.3.59-34 (Cont. 6) (01-17-2017)

Command Code BMFOL Exempt Organization Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		26 = termination/merger
		28 = no longer member of a group ruling
		29 = a groups ruling has been resolved
		40 = application pending
		41 = no reply to solicitation
		70 = denied
		71 = failed to establish
		72 = refusal to rule
14	42-48	Last Posted Status Date
14	74-75	Type of Organization
		01 = corporation
		02 = trust
		03 = cooperative
		04 = partnership
		05 = association
		06 = nonexempt charitable trust
15	20-21	Prior Status Code
15	46	Team Examination Program Case Code:
		blank = not a TEP case.
		1 = TEP case.
		2 = Formerly a TEP Case.
15	61-67	Establishment Date
15	73-74	Fiscal Year Month
18	03-07	Form
18	09-10	Filing Requirement
18	13-17	Form
18	19-20	Filing Requirement
18	23-27	Form
18	29-30	Filing Requirement
18	33-37	Form
18	39-40	Filing Requirement

**Exhibit 2.3.59-34 (Cont. 7) (01-17-2017)****Command Code BMFOL Exempt Organization Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
18	43-47	Form
18	49-50	Filing Requirement
18	53-57	Form
18	59-60	Filing Requirement
18	63-67	Form
18	69-70	Filing Requirement
18	73-77	Form
18	79-80	Filing Requirement
19	03-10	Form
19	12-13	Filing Requirement
19	16-23	Form
19	25-26	Filing Requirement
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Exempt Organization Display (Page 2)**

Cat. No. 28171E (03-25-2025)  
Any line marked with a #  
is for **Official Use Only**

**Exhibit 2.3.59-35 (Cont. 1) (01-18-2005)****Command Code BMFOL Exempt Organization Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: O	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
6	32-66	Primary Name Line	
7	32-66	Continuation of Primary Name Line	
8	32-66	Sort Name	
9	32-66	In Care Of Name	
10	32-66	Street Address	
11	32-66	Location Street Address	
12	32-66	Location City State Zip	
13	32-66	Foreign Mailing Address	
14	09-30	City	
14	40-41	State	
14	54-67	Zip Code	
16	17-22	Address Change Cycle	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

### Command Code BMFOL Return Display (Except CAWR)

[illegible]

**Exhibit 2.3.59-36 (Cont. 1) (01-17-2016)****Command Code BMFOL Return Display (Except CAWR)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	



**Exhibit 2.3.59-36 (Cont. 2) (01-17-2016)**
**Command Code BMFOL Return Display (Except CAWR)**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	45	RPS Indicator
8	57-59	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	50-68	Taxpayer Information Codes
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
12	19-39	Tax shown on Return
13	19-39	Tax Assessed on Return
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 941 Display (Page 1)**

[illegible]

## Exhibit 2.3.59-37 (Cont. 1) (01-19-2025)

## Command Code BMFOL Return Form 941 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially DangerousTaxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-37	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	46-80	Return Process Codes	

**Exhibit 2.3.59-37 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	50-58	Preparer EIN
8	79-80	Foreign Code
9	21-29	3rd Party DPIN / SSN
9	50-61	3rd Party Phone Number
9	79	Math Status Code
10	10	Months Delinquent
10	27-32	Taxpayer Notice Codes
10	45	Penalty and Interest Code
10	79	Prior Quarter DeMinimIs Ind
11	14-24	Alpha Condition Codes
11	39-48	Correspondence Received Date
11	54	RPS Code
11	66	Schedule Indicator
11	69-73	3 -DAY Indicator
11	76-80	6020B Indicator
		blank = not present
		6020B = not present
		0, blank = schedule of liabilities is present on the return
		1 = no schedule of liabilities is present on the return
		2 = deposits were made using the 95V/////////% rule
		3 = schedule A is attached and it denotes that BWI applies
		4 = payroll is high enough to require the business to deposit its FTD payments in a bank within 3 banking days; however this is the first occasion when this business was required to make this quick deposit
12	8-10	Return Code
		55 = Territory Office, Call Site, etc
		01 = Community Based Outlet (including Banks, Libraries, Post Office, Corporations, etc.)
		99 = Tax Packages

## Exhibit 2.3.59-37 (Cont. 3) (01-19-2025)

## Command Code BMFOL Return Form 941 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		98 = Internet
		95 = Over-The-Counter-Software (OTC)
		88 = CD-ROM
		00 = Default Code
12	22	Schedule R Indicator
12	33-35	ISSC Code
12	60-80	Tax Shown on Return
13	19-39	Tax per Taxpayer
13	60-80	Tax Assessed on Return
14	15-16	Deposit State
14	33-34	Deposit Requirements Indicator
14	60	Previous Module Base Code
		0 = Penalty Exclusion
		1 = Monthly
		2 = Semi-weekly
		3 = Monthly/Daily/Semi-weekly
		4 = Semi-weekly/Daily/Semi-weekly
14	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver
16	20-40	Total Compensation (Wages, Tips, and Other Compensation)
16	60-80	Total Income Tax Withheld from Wages, Tips and Other Income
17	20-40	Taxable Social Security Wages
17	60-80	Taxable Social Security Tips
18	20-40	Taxable Medicare Wages and Tips
18	60-80	Addl MED Wage
19	20-40	Tax on Social Security Wages
19	60-80	Tax on Social Security Tips
20	20-40	Tax on Medicare Wages and Tips

**Exhibit 2.3.59-37 (Cont. 4) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
20	60-80	IRC 3121Q
21	20-40	Total Social Security and Medicare Taxes
21	60-80	Total Taxes Before Adjustments
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 941 Display (Page 2)**

[illegible]

**Exhibit 2.3.59-38 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially DangerousTaxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
5	05-25	First Monthly Liability Amount	
5	31-51	Second Monthly Liability Amount	
5	57-77	Third Monthly Liability Amount	
7	20-40	Current Quarter Fractions of Cents	
7	60-80	Current Quarter Sick Pay	
8	20-40	Current Quarter Adjustments for Tips and Group Life Insurance	
8	60-80	Current Year Income Tax Withholding	
9	20-40	Prior Quarter Social Security and Medicare Taxes	
9	60-80	Special Additions to Federal Income Tax	
10	20-40	Special Additions to Social Security and Medicare	
10	60-80	Total Adjustments	
11	20-40	Advanced Earned Income Credit (EIC)	



**Exhibit 2.3.59-38 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 2)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
11	60-80	Total Deposits for Quarter (formerly FTD Credit Taxpayer)
12	20-40	Cobra Premium Assistance Payment
12	62-70	Cobra Recipient Count
13	20-40	F8974 Research Credit Amount
16	20-40	Adjusted Total of FICA Tax
16	60-80	Adjust Total of Tax Withheld
17	20-40	Adjustment to FICA
17	60-80	Adjustment to Withholding
20	20-40	Adjusted Total Backup Withholding
20	60-80	Tips Deemed Wages
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 941 Display (Page 3)**

[illegible]

Exhibit 2.3.59-39 (Cont. 1) (01-19-2025)

Command Code BMFOL Return Form 941 Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
5	28-35	New Exempt Wages/Tips Emp #	
5	68-75	Total Exempt Wages/Tips Emp#	
6	18-38	Exempt Wage Paid	
6	71-78	March 2010 Ex Wages/Tips Emp#	
8	39-59	Current Quarter Hire Tax Credit-TP	
9	39-59	Current Quarter Hire Tax Credit-Comp	
10	39-59	Total Taxes Before Adj-TP	
11	39-59	March 2010 Wages	
12	39-59	March 2010 Refundable Tax Credit -TP	
13	39-59	March 2010 Refundable Tax Credit-Comp	
15	39-59	Total Taxes After Adj Cmptr Amount	
24	21-23	Current Page Number	

**Exhibit 2.3.59-39 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 3)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 941 Display (Page 4)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)

**Exhibit 2.3.59-40 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 4)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
6	19-39	SSW Sick Leave Amount
6	59-79	SSW Family Leave Amount
7	19-39	The amount of the now-refundable credit for qualified sick and family leave
7	59-79	The amount of the employee retention credit due to the COVID-19 crisis
8	19-39	The amount of deferred credit for qualified sick and family leave wages
8	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation
9	19-39	The amount of refundable employee retention credit due to the COVID-19 crisis
9	59-79	The amount of advance payments reported from Form 7200
10	19-39	The amount of qualified health plan expenses reported
10	59-79	The amount of qualified health plan expenses
11	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis
11	59-79	The amount of qualified health plan expenses paid on wages reported
12	19-39	The amount of credit reported from Form 5884-C for this quarter reported
12	59-79	Qualified employee March wages
13	19-39	Qualified health plan March
13	59-79	The amount of employee deferred FICA taxes
14	19-39	The amount of the non-refundable credit for COVID related safety improvements
14	59-79	The amount of the refundable credit COVID related safety improvements
15	19-39	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
15	59-79	The amount of the refundable portion of COBRA premium assistance credit.
16	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
16	59-79	The amount of the refundable portion of COBRA premium assistance credit.

**Exhibit 2.3.59-40 (Cont. 2) (01-19-2025)**
**Command Code BMFOL Return Form 941 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
17	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
17	59-79	The Qualified health plan expenses allocatable to qualified sick leave wages reported on line 23
18	19-39	The Amounts under certain collectively bargained agreements allocatable to qualified sick Leave wages reported on line 23.
18	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
19	19-39	The Qualified health plan expenses allocatable to qualified family leave wages reported on line 26.
19	59-79	The Amounts under certain collectively bargained agreements allocatable to qualified family leave wages reported on line 26.
20	19-35	The Number of individuals provided COBRA premium assistance
24	21-23	Current Page Number
24	28-23	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 941 Display (Page 5)**

[illegible]



## Exhibit 2.3.59-41 (Cont. 1) (01-19-2025)

## Command Code BMFOL Return Form 941 Display (Page 5)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
06-16	01-02	Month	
06-16	28-29	Month	
10616	55-56	Month	
06-16		Tax Liability as of:	
06	06-26	3rd Day of 1st Month	
06	33-53	3rd Day of 2nd Month	
06	60-80	3rd Day of 3rd Month	
07	06-26	7th Day of 1st Month	
07	33-53	7th Day of 2nd Month	
07	60-80	7th Day of 3rd Month	
08	06-26	11th Day of 1st Month	
08	33-53	11th Day of 2nd Month	
08	60-80	11th Day of 3rd Month	

**Exhibit 2.3.59-41 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 941 Display (Page 5)**

LINE	POSITION	DESCRIPTION AND VALIDITY
09	06-26	15th Day of 1st Month
09	33-53	15th Day of 2nd Month
09	60-80	15th Day of 3rd Month
10	06-26	19th Day of 1st Month
10	33-53	19th Day of 2nd Month
10	60-80	19th Day of 3rd Month
11	06-26	22nd Day of 1st Month
11	33-53	22nd Day of 2nd Month
11	60-80	22nd Day of 3rd Month
12	06-26	25th Day of 1st Month
12	33-53	25th Day of 2nd Month
12	60-80	25th Day of 3rd Month
13	06-26	Last Day of 1st Month
13	33-53	Last Day of 2nd Month
13	60-80	Last Day of 3rd Month
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 1120 Display (Page 1)**

[illegible]

**Exhibit 2.3.59-42 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 1120 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	3rd Party/Paid Preparer Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	3rd Party/Paid Preparer Personal Identifying Number (DPIN)	
6	49-60	3rd Party/Paid Preparer Phone Number	
7	11-25	Audit Codes	
7	46-80	Return Process Codes	

Exhibit 2.3.59-42 (Cont. 2) (01-19-2025)

Command Code BMFOL Return Form 1120 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer CKBX
8	28-36	Preparer Social Security Number
8	50-58	Preparer EIN
8	73-74	Foreign Code
9	28-37	Correspondence Received Date:
9	50	RPS Indicator
9	73	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Codes
11	23-32	Alpha Condition Codes
11	48	Checking/Savings Checkbox: C = Checking S = Savings
11	68	U.S. Office Indicator 1 = Place of Business in U.S. 2 = No Place of Business in U.S.
12	12-13	Direct Deposit Code 21 = Invalid Routing Transit Number because non-numeric, all blanks/zeroes. 23 = Invalid Routing Transit Number because the first two digits are invalid. 31 = Routing Transit Number is present and Depositor Account Number is missing or invalid because the input is other than alpha, numeric, spaces, hyphens or all blanks or all zeroes. 32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen. 41 = Invalid Period (Prior Year Return) 42 = CAF Return (Power of Attorney is present) 44 = Initial Filer (Less than Twelve Months/Initial Return Code is present or/and the date of incorporation is 11 months or less. 44 = Change of Address within the last 12 months.

**Exhibit 2.3.59-42 (Cont. 3) (01-19-2025)****Command Code BMFOL Return Form 1120 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
		50 = Rejected by the Bank.
12	37-45	Routing Transit Number
12	63-79	Depositor Account Number
13	19-39	Tax per Taxpayer
13	42-49	Large Corporation Indicator
13	52-59	ABLM Code
13	72-73	80% Indicator
14	19-39	Tax Shown on Return
14	60-80	Tax Assessed on Return
15	19	Last Filed an 1120 Indicator
		1 = 1120 was filed last year
15	37-42	1120S Shareholders
15	60	1120C Co-op Code
		1 = exempt
		2 = non-exempt
15	75-80	# of forms 5471
16	14	DIF Category
16	29-30	DIF Formula
16	41-46	DIF Score
16	63-80	DIF Income Sort
17	7-12	NAICS Code
17	24	Exception Code
17	38	Control Group Code
17	49-50	Asset Code
17	63-67	Exception Quarters
17	77-79	ISSC Code
17	16-25	Tax Period Begin Date
18	40-45	#Forms 5472
19	60-80	Estimated Credits
20	20-40	Total Income
20	60-80	Net Receipts

**Exhibit 2.3.59-42 (Cont. 4) (01-19-2025)**
**Command Code BMFOL Return Form 1120 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
21	20-40	Net Taxable Income
21	60-80	Total Deductions
22	20-40	Personal Holding Company Tax
22	63-80	Minimum Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Exhibit 2.3.59-43 (01-16-2024)****Command Code BMFOL Return Form 1120 Display (Page 2)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLRnn-nnnnnnnn	02YYYYMMnnn	RETURN: FORM 1120		NM CTRL:vvvv			*PDT*
2	nnnnn-nnn-nnnnn-n					UP-CYC:nn		*CID*
3								
4								
5	OVERPAYMENT WPT	:n,nnn,nnn,nnn,nnn.nnv	NEW JOBS CREDIT	:n,nnn,nnn,nnn,nnn.nnv				
6	EST TX PAYMENT AMT:	n,nnn,nnn,nnn,nnn.nnv	ESTIMATED TX BASE:	n,nnn,nnn,nnn,nnn.nnv				
7	UNAPPLIED CRED EL	:n,nnn,nnn,nnn,nnn.nnv	PR YR EST TX BASE:	n,nnn,nnn,nnn,nnn.nnv				
8	CREDIT ELECT/TP	:n,nnn,nnn,nnn,nnn.nnv	ENVIRONMENTAL TAX:	n,nnn,nnn,nnn,nnn.nnv				
9	TOTAL ASSETS	:n,nnn,nnn,nnn,nnn.nnv	GROSS RECEIPTS	:n,nnn,nnn,nnn,nnn.nnv				
10								
11								
12	#EMPLOYEES:nnnn	#FULL-TIME EMPS:nnnn	AVG ANNUAL WAGE AMT:	n,nnn,nnn,nnn,nnn.nnv				
13	#EMPS PREMIUMS PAID:nnnn	#FULL-TIME EMPS PREMIUMS PAID:nnnn						
14	SM EMP CRED AMT:	n,nnn,nnn,nnn,nnn.nnv	COOPS/ESTATES AMT:	n,nnn,nnn,nnn,nnn.nnv				
15	F8941 HEALTH INS CRED AMT:	n,nnn,nnn,nnn,nnn.nnv						
16	CORP AMT REFUND CRED:	n,nnn,nnn,nnn,nnn.nnv						
17	F8996 QUAL OP FUND CD:n	F8996 QUAL OP FUND AMT:	n,nnn,nnn,nnn,nnn.nnv					
18								
19	F8949 PART1 EIN: nnnnnnnnnn	F8949 PART1 SOLD DT: MM-DD-YYYY						
20	F8949 PART1 RCPTR DEFRD AMT:	n,nnn,nnn,nnn,nnn.nnv	F8949 PART1 MORE DATA IND:	n				
21	F8949 PART2 EIN: nnnnnnnnnn	F8949 PART2 SOLD DT: MM-DD-YYYY						
22	F8949 PART2 RCPTR DEFRD AMT:	n,nnn,nnn,nnn,nnn.nnv	F8949 PART2 MORE DATA IND:	n				
23								
24		PAGE nnn OF nnn		>BMFPG nnn				
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
5	20-40	Overpayment Windfall Profits Tax

#



## Exhibit 2.3.59-43 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 1120 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
5	60-80	New Jobs Credit
6	20-40	Estimated Tax Payment Amount
6	60-80	Estimated Tax Base
7	20-40	Unapplied Credit Elect
7	60-80	Prior Year Estimated Tax Base
8	20-40	Credit Elect per Taxpayer
8	60-80	Environmental Tax
9	20-40	Total Assets
9	60-80	Gross Receipts
12	12-15	#Employees
12	34-37	#Full-Time Emps
12	60-80	Avg Annual Wage Amt
13	21-24	#Emps Premiums Paid
13	60-80	#Full-Time Emps Premiums Paid
14	17-37	Sm Emp Cred Amt
14	60-80	Coops/Estates Amt
15	27-47	F8941 Health Ins Cred Amt
16	22-42	Corp Amt Refund Cred
17	23	F8996 Qual Op Fund Cd
17	49-69	F8996 Qual Op Fund Amt
19	18-27	F8949 PART1 EIN(EIN from Part 1 Column a if Column f contains a "Y")
19	50-59	F8949 PART1 SOLD DT(Part 1 Date property sold if Column f contains a "Y")
20	30-50	F8949 PART1 RCPTR DEFIRD AMT(Part 1 Adjustment to the gain or loss of the property if Column f contains a "Y")
20	79	F8949 PART1 MORE DATA IND(Code to indicate that some data in Part 1 was not transcribed)
21	18-27	F8949 PART2 EIN(EIN from Part 2 Column a if Column f contains a "Y")
21	50-59	F8949 PART2 SOLD DT (Part 2 Date property sold if Column f contains a "Y")

**Exhibit 2.3.59-43 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 1120 Display (Page 2)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
22	30-50	F8949 PART2 RCPTR DEFERD AMT(Part 2 Adjustment to the gain or loss of the property if Column f contains a "Y")
22	79	F8949 PART2 MORE DATA IND (Code to indicate that some data in Part 2 was not transcribed)
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Exhibit 2.3.59-44 (01-19-2025)****Command Code BMFOL Return Form 1120 Display (Page 3)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOL	Rnn-nnnnnnn	02YYYYMMnnn	RETURN: FORM 1120	NM	CTRL:vvvv		*PDT*
2	nnnnn-nnn-nnnnn-n						UP-CYC:nn	*CID*
3								
4								
5								
6	ADV MFG PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
7	ADV ENERGY PROJ CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
8	CR / ELECT PROD FROM RENW RESC			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
9	CLEAN HYDROGEN EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
10	ADV MFG INVEST CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
11	CLEAN FUEL PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
12	ALT FUEL REFUEL PROP CR EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
13	0-EMISS NUC POWER PROD CR EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
14	CLEAN ELECT INVEST CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
15	CR FOR CARBON OXIDE SEQ EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
16	QUAL COMM CLEAN VEHICLES EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
17	CLEAN ELECT PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
18	CLEAN ENERGY EPE			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
19								
20	CORP ALT MIN TAX AMT			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
21	F8827 PR YR MIN TAX CREDIT AMT			: n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv	
22	TOTAL ASSETS AIMS			: n, nnn, nnn, nnn, nnn. nnv				
23								
24		PAGE nnn OF nnn			>BMFPG nnn			
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
6	33-53	Adv MFG Production Credit - refundable amt

#

**Exhibit 2.3.59-44 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 1120 Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
6	59-79	Adv MFG Production Credit - NON-refundable amt
7	33-53	Adv Energy Proj Credit - refundable amt
7	59-79	Adv Energy Proj Credit - NON-refundable amt
8	33-53	CR / Electric Prod from Renewable resources- refundable amt
8	59-79	CR / Electric Prod from Renewable resources- - NON-refundable amt
9	33-53	Clean Hydrogen -refundable amt
9	59-79	Clean Hydrogen- NON-refundable amt
10	33-53	ADV Manufacturing Investment Credit -refundable amt
10	59-79	ADV Manufacturing Investment Credit - NON-refundable amt
11	33-53	Clean Fuel Production Credit -refundable amt
11	59-79	Clean Fuel Production Credit - NON-refundable amt
12	33-53	Alternate Fuel Refuel Prop Credit -refundable amt
12	59-79	Alternate Fuel Refuel Prop Credit - NON-refundable amt
13	33-53	Zero-Emission Nuclear Power Production Credit -refundable amt
13	59-79	Zero-Emission Nuclear Power Production Credit - NON-refundable amt
14	33-53	Clean Electric Investment Credit -refundable amt
14	59-79	Clean Electric Investment Credit - NON-refundable amt
15	33-53	Credit for Carbon Oxide SEQ -refundable amt
15	59-79	Credit for Carbon Oxide SEQ - NON-refundable amt
16	33-53	Qual Comm Clean Vehicles -refundable amt
16	59-79	Qual Comm Clean Vehicles - NON-refundable amt
17	33-53	Clean Electric Production Credit -refundable amt
17	59-79	Clean Electric Production Credit - NON-refundable amt
18	33-53	Clean Energy -refundable amt
18	59-79	Clean Energy - NON-refundable amt
20	33-53	Corporate Alternate Minimum Tax Amount -refundable amt
20	59-79	Corporate Alternate Minimum Tax Amount - NON-refundable amt
21	33-53	F8827 Prior Year Minimum Tax Credit -refundable amt

**Exhibit 2.3.59-44 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 1120 Display (Page 3)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
21	59-79	F8827 Prior Year Minimum Tax Credit - NON-refundable amt
22	33-53	Total Assets AIMS
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-45 (01-16-2025)

## Command Code BMFOL BMF Return Form 1120 Display (Page 4)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
01	BMFOLRnn-nnnnnnnn 02YYYYMMnnn RETURN: FORM 1120 NM CTRL:vvvv							*PDT*
02	nnnnn-nnn-nnnnn-n						UP-CYC:nn	*CID*
03								
04								
05								
06								
07	F7207	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
08	F3468 PART III:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
09	F7210	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
10	F3468 PART IV:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
11	F7218	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
12	F7213	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
13	F3468 PART V:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
14	F8936	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
15	F7211	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
16	F3468 PART VI:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
17	F8835	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
18	F8933	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
19	F8911	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
20								
21								
22								
23								
24								
	PAGE nnn OF nnn				>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-45 (Cont. 1) (01-16-2025)

## Command Code BMFOL BMF Return Form 1120 Display (Page 4)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
7	20-40	F7207 Recaptured Net EPE
7	49-69	F7207 20% Excessive Payment
8	20-40	F3468 Part III Recaptured Net EPE
8	49-69	F3468 Part III 20% Excessive Payment
9	20-40	F7210 Recaptured Net EPE
9	49-69	F7210 20% Excessive Payment
10	20-40	F3468 Part IV Recaptured Net EPE
10	49-69	F3468 Part IV 20% Excessive Payment
11	20-40	F7218 Recaptured Net EPE
11	49-69	F7218 20% Excessive Payment
12	20-40	F7213 Recaptured Net EPE
12	49-69	F7213 20% Excessive Payment
13	20-40	F3468 Part V Recaptured Net EPE
13	49-69	F3468 Part V 20% Excessive Payment
14	20-40	F8936 Recaptured Net EPE
14	49-69	F8936 20% Excessive Payment
16	20-40	F3468 Part VI Recaptured Net EPE
16	49-69	F3468 Part VI 20% Excessive Payment

#

**Exhibit 2.3.59-45 (Cont. 2) (01-16-2025)****Command Code BMFOL BMF Return Form 1120 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
17	20-40	F8835 Recaptured Net EPE
17	49-69	F78835 20% Excessive Payment
18	20-40	F8933 Recaptured Net EPE
18	49-69	F8933 20% Excessive Payment
19	20-40	F8911 Recaptured Net EPE
19	49-69	F8911 20% Excessive Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number





**Exhibit 2.3.59-46 (Cont. 1) (01-16-2025)****Command Code BMFOL BMF Return Form 720 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-79	Return Process Codes	

Exhibit 2.3.59-46 (Cont. 2) (01-16-2025)

Command Code BMFOL BMF Return Form 720 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	44-46	ISSC Code
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator
12	52-62	Abstract 11 Indicator
13	20-40	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	20-40	TC 766 Amount
14	60-80	FTD Credit Claimed
15	20-40	Net Income Limit
15	63-73	Cross-Reference SSN
16-23	02-04	IRS Number
16-23	06-26	Abstract Amount
16-23	29-31	IRS Number
16-23	33-53	Abstract Amount
16-23	56-58	IRS Number
16-23	60-80	Abstract Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



## Exhibit 2.3.59-47 (Cont. 1) (01-17-2016)

### Command Code BMFOL BMF Return Form 720 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	14-23	108 Tire Count	
5	40-49	109 Tire Count	
5	65-74	113 Tire Count	
6	14-23	396 Tire Count	
6	40-49	304 Tire Count	
6	65-74	305 Tire Count	
8	11-31	SHIP amt	
8	45-49	SHIP count	
9	11-31	ASIHP amt	
9	45-49	ASIHP count	
10	15-35	SHIP amt OCT	
10	53-57	SHIP count OCT	
11	15-35	ASIHP amt OCT	

**Exhibit 2.3.59-47 (Cont. 2) (01-17-2016)****Command Code BMFOL BMF Return Form 720 Display (Page 2)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
11	53-57	ASIHP count OCT
12	22-42	Medical Device Sales
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

Command Code BMFOL BMF Return Form 8743 Display (Page 1)

TRANS DATE PRIOR TO 1/1/93

**Exhibit 2.3.59-48 (Cont. 1) (01-17-2006)****Command Code BMFOL BMF Return Form 8743 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
7	24	Form 2290 Question Indicator	
7	49	Form 637 Question Indicator	
9	10-12	IRS Number	
9	33-46	Beginning Inventory Tax Paid	
9	67-80	Beginning Inventory-Tax Free	
10	33-46	Purchases-Tax Paid	
10	67-80	Purchases-Tax Free	



Exhibit 2.3.59-48 (Cont. 2) (01-17-2006)

Command Code BMFOL BMF Return Form 8743 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
11	33-46	Imported Gallons
11	67-80	Production Gallons
12	33-46	Gain/Loss in Storage
12	67-80	Total Available Inventory
13	33-46	Ending Inventory-Tax Paid
13	67-80	Ending Inventory-Tax Free
14	33-46	Total Gross Disposal
14	67-80	Exports
15	33-46	Tax Free Sales
15	67-80	Tax Exempt Sales
16	33-46	Tax Paid Purchases
16	67-80	Other Disposals
17	33-46	Net Taxable Gallons
17	67-80	Gas Blended with Alcohol
18	33-46	Gallons Sold for Blending
18	67-80	Inland Waterway Sales
19	33-46	Sales for Aircraft
19	67-80	Gallons Subject to Lust Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL BMF Return Form 8743 Display (Page 2)**

[illegible]

## Exhibit 2.3.59-49 (Cont. 1) (07-02-2001)

## Command Code BMFOL BMF Return Form 8743 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
4	10-12	IRS Number	
4	33-46	Beginning Inventory Tax Paid	
4	67-80	Beginning Inventory-Tax Free	
5	33-46	Purchases-Tax Paid	
5	67-80	Purchases-Tax Free	
6	33-46	Imported Gallons	
6	67-80	Production Gallons	
7	33-46	Gains/Loss in Storage	
7	67-80	Total Available Inventory	
8	33-46	Ending Inventory-Tax Paid	
8	67-80	Ending Inventory-Tax Free	
9	33-46	Total Gross Disposal	
9	67-80	Exports	

**Exhibit 2.3.59-49 (Cont. 2) (07-02-2001)****Command Code BMFOL BMF Return Form 8743 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
10	33-46	Tax Free Sales
10	67-80	Tax Exempt Sales
11	33-46	Tax Paid Purchases
11	67-80	Other Disposals
12	33-46	Net Taxable Gallons
12	67-80	Gas Blended with Alcohol
13	33-46	Gallons Sold for Blending
13	67-80	Inland Waterway Sales
14	33-46	Sales for Aircraft
14	67-80	Gallons Subject to Lust Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL BMF Return Form 8743 Display (Page 3)**

TRANS DATE 1/1/93 OR LATER

**Exhibit 2.3.59-50 (Cont. 1) (01-17-2006)****Command Code BMFOL BMF Return Form 8743 Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
7	24	Form 2290 Question Indicator	
7	49	Form 637 Question Indicator	
7	71-80	Registration Number	
9	10-12	IRS Number	
9	33-46	Beginning Inventory Tax Paid	
9	67-80	Beginning Inventory-Tax Free	
10	33-46	Purchases-Tax Paid	

## Exhibit 2.3.59-50 (Cont. 2) (01-17-2006)

### Command Code BMFOL BMF Return Form 8743 Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
10	67-80	Purchases-Tax Free
11	33-46	Imported Gallons
11	67-80	Production Gallons
12	33-46	Gain/Loss in Storage
12	67-80	Exports
13	33-46	Ending Inventory-Tax Paid
13	67-80	Ending Inventory-Tax Free
14	33-46	Tax Free Sales
14	67-80	Tax Exempt Sales
15	33-46	Tax Paid Purchases
15	67-80	Other Disposals
16	33-46	Gallons Sold for Blending
16	67-80	Gas Blended with Alcohol
17	33-46	Sales for Aircraft
17	67-80	Inland Waterway Sales
18	33-46	Sales for Trains
18	67-80	Sales for Intercity Buses
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL BMF Return Form 8743 Display (Page 4)**

Exhibit 2.3.59-51



Exhibit 2.3.59-51 (Cont. 1) (07-02-2001)

Command Code BMFOL BMF Return Form 8743 Display (Page 4)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)	
4	10-12	IRS Number	
4	33-46	Beginning Inventory Tax Paid	
4	67-80	Beginning Inventory-Tax Free	
5	33-46	Purchase-Tax Paid	
5	67-80	Purchase-Tax Free	
6	33-46	Imported Gallons	
6	67-80	Production Gallons	
7	33-46	Gain/Loss in Storage	
7	67-80	Exports	
8	33-46	Ending Inventory-Tax Paid	
8	67-80	Ending Inventory-Tax Free	
9	33-46	Tax Free Sales	
9	67-80	Tax Exempt Sales	

**Exhibit 2.3.59-51 (Cont. 2) (07-02-2001)****Command Code BMFOL BMF Return Form 8743 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
10	33-46	Tax Paid Purchases
10	67-80	Other Disposals
11	33-46	Gallons Sold for Blending
11	67-80	Gas Blended with Alcohol
12	33-46	Sales for Aircraft
12	67-80	Inland Waterway Sales
13	33-46	Sales for Trains
13	67-80	Sales for Intercity Buses
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-52 (Cont. 1) (01-16-2024)****Command Code BMFOL BMF Return Form 942 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04 - 06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	

## Exhibit 2.3.59-52 (Cont. 2) (01-16-2024)

### Command Code BMFOL BMF Return Form 942 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
11	52-56	6020B Indicator
12	19-39	Tax per Taxpayer
12	60-80	Tax Shown on Return
13	19-39	Tax Assessed on Return
14	20-40	Total Cash Wages
14	60-80	Adjusted Total Tax Withheld
15	20-40	Adjusted SSA/Medicare Taxes
15	60-80	Advanced Earned Income Credit
16	20-40	Total Medicare Wages
16	60-80	Medicare Tax Generated
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-53 (Cont. 1) (01-19-2025)**
**Command Code BMFOL BMF Return Form 1041 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	

**Exhibit 2.3.59-53 (Cont. 2) (01-19-2025)****Command Code BMFOL BMF Return Form 1041 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	78-79	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	78	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
11	46-50	6020B Indicator
11	66	Fiduciary Code
11	78-79	80% Indicator
12	20-40	Tax per Taxpayer
12	60-80	Tax Shown on Return
13	20-40	Tax Assessed on Return
13	50	DIF Category
13	62-63	DIF Formula
13	74-77	DIF Score
14	20-40	Total Income
14	60-80	Total Deductions
15	20-40	Net Taxable Income
15	60-80	New Jobs Credit
16	20-40	Overpayment Windfall Profits Tax
16	60-80	Estimated Tax Credit
17	20-40	Unapplied Credit Elect
17	60-80	Estimated Tax Base
18	20-40	Prior Year Estimated Tax Base
18	60-80	Credit Elect per Taxpayer



**Exhibit 2.3.59-53 (Cont. 3) (01-19-2025)****Command Code BMFOL BMF Return Form 1041 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
19	20-40	Net Credits Claimed
19	60-80	Net Invest Income
20	20-40	F8941 Health Insurance Credit
20	60-80	Net Invest Inc Tax
21	12-15	#Employees
21	34-37	#Full-Time Emps
21	60-80	Avg Annual Wage Amt
22	21-24	#Emps Premiums Paid
22	60-80	#Full-Time Emps Premiums Paid
23	17-37	Sm Emp Cred Amt
23	60-80	Coops/Estates Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

Exhibit 2.3.59-54 (01-16-2024)

Command Code BMFOL BMF Return Form 1041 Display (Page 2)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOL	Rnn-nnnnnnn	02YYYYMMnnn	RETURN: FORM 1041	NM CTRL:vvvv			*PDT*
2	nnnnn-nnn-nnnnn-n					UP-CYC:nn		*CID*
3								
4								
5								
6	ADV MFG PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
7	ADV ENERGY PROJ CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
8	CR / ELECT PROD FROM RENW RESC			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
9	CLEAN HYDROGEN EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
10	ADV MFG INVEST CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
11	CLEAN FUEL PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
12	ALT FUEL REFUEL PROP CR EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
13	0-EMISS NUC POWER PROD CR EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
14	CLEAN ELECT INVEST CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
15	CR FOR CARBON OXIDE SEQ EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
16	QUAL COMM CLEAN VEHICLES EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
17	CLEAN ELECT PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
18	CLEAN ENERGY EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
19								
20								
21								
22								
23								
24			PAGE nnn OF nnn		>BMFPG nnn			
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
6	33-53	Adv MFG Production Credit - refundable amt

#

**Exhibit 2.3.59-54 (Cont. 1) (01-16-2024)****Command Code BMFOL BMF Return Form 1041 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
6	59-79	Adv MFG Production Credit - NON-refundable amt
7	33-53	Adv Energy Proj Credit - refundable amt
7	59-79	Adv Energy Proj Credit - NON-refundable amt
8	33-53	CR / Electric Prod from Renewable resources- refundable amt
8	59-79	CR / Electric Prod from Renewable resources- - NON-refundable amt
9	33-53	Clean Hydrogen -refundable amt
9	59-79	Clean Hydrogen- NON-refundable amt
10	33-53	ADV Manufacturing Investment Credit -refundable amt
10	59-79	ADV Manufacturing Investment Credit - NON-refundable amt
11	33-53	Clean Fuel Production Credit -refundable amt
11	59-79	Clean Fuel Production Credit - NON-refundable amt
12	33-53	Alternate Fuel Refuel Prop Credit -refundable amt
12	59-79	Alternate Fuel Refuel Prop Credit - NON-refundable amt
13	33-53	Zero-Emission Nuclear Power Production Credit -refundable amt
13	59-79	Zero-Emission Nuclear Power Production Credit - NON-refundable amt
14	33-53	Clean Electric Investment Credit -refundable amt
14	59-79	Clean Electric Investment Credit - NON-refundable amt
15	33-53	Credit for Carbon Oxide SEQ -refundable amt
15	59-79	Credit for Carbon Oxide SEQ - NON-refundable amt
16	33-53	Qual Comm Clean Vehicles -refundable amt
16	59-79	Qual Comm Clean Vehicles - NON-refundable amt
17	33-53	Clean Electric Production Credit -refundable amt
17	59-79	Clean Electric Production Credit - NON-refundable amt
18	33-53	Clean Energy -refundable amt
18	59-79	Clean Energy - NON-refundable amt
24	21-23	Current Page Number
24	28-30	Last Page Number

**Exhibit 2.3.59-54 (Cont. 2) (01-16-2024)****Command Code BMFOL BMF Return Form 1041 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

**Exhibit 2.3.59-55 (01-16-2024)****Command Code BMFOL Return Form 1041 Display (Page 3)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
01	BMFOLRnn-nnnnnnn	02YYYYMMnnn	RETURN: FORM 1041	NM CTRL:vvvv				*PDT*
02	nnnnn-nnn-nnnnn-n						UP-CYC:nn	*CID*
03								
04								
05								
06			RECAPTURED NET EPE			20% EXCESSIVE PAYMENT		
			PLUS 100% EXCESSIVE PAYMENT			PREVAILING WAGES/PENALTIES		
07	F7207	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
08	F3468 PART III:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
09	F7210	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
10	F3468 PART IV:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
11	F7218	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
12	F7213	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
13	F3468 PART V:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
14	F8936	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
15	F7211	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
16	F3468 PART VI:	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
17	F8835	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
18	F8933	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
19	F8911	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
20								
21								
22								
23								
24			PAGE nnn OF nnn			>BMFPG nnn		
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
7	20-40	F7207 Recaptured Net EPE

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**Exhibit 2.3.59-55 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 1041 Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
7	49-69	F7207 20% Excessive Payment
8	20-40	F3468 Part III Recaptured Net EPE
8	49-69	F3468 Part III 20% Excessive Payment
9	20-40	F7210 Recaptured Net EPE
9	49-69	F7210 20% Excessive Payment
10	20-40	F3468 Part IV Recaptured Net EPE
10	49-69	F3468 Part IV 20% Excessive Payment
11	20-40	F7218 Recaptured Net EPE
11	49-69	F7218 20% Excessive Payment
12	20-40	F7213 Recaptured Net EPE
12	49-69	F7213 20% Excessive Payment
13	20-40	F3468 Part V Recaptured Net EPE
13	49-69	F3468 Part V 20% Excessive Payment
14	20-40	F8936 Recaptured Net EPE
14	49-69	F8936 20% Excessive Payment
15	20-40	F7211 Recaptured Net EPE
15	49-69	F7211 20% Excessive Payment
16	20-40	F3468 Part VI Recaptured Net EPE
16	49-69	F3468 Part VI 20% Excessive Payment
17	20-40	F8835 Recaptured Net EPE
17	49-69	F78835 20% Excessive Payment
18	20-40	F8933 Recaptured Net EPE
18	49-69	F8933 20% Excessive Payment
19	20-40	F8911 Recaptured Net EPE
19	49-69	F8911 20% Excessive Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-56 (01-16-2024)

## Command Code BMFOL BMF Return Form 1041 Display (Page 4)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
01	BMFOLRnn-nnnnnnnn 05YYYYMMnnn RETURN: SCHEDULE H NM CTRL:aaaa							*PDT*
02	nnnnn-nnn-nnnnn-n							UP-CYC:nn *CID*
03								
04	**** SCHEDULE H: HOUSEHOLD EMPLOYMENT TAX ****							
05								
06	FUTA INDICATOR: v				SSA WAGES:n,nnn,nnn,nnn,nnn.nnv			
07	MEDICARE WAGES: n,nnn,nnn,nnn,nnn.nnv				ADDL MED WAGES:n,nnn,nnn,nnn,nnn.nnv			
08	TOTL SSA MEDI TX:n,nnn,nnn,nnn,nnn.nnv				MEDI TX (COMPUTER): n,nnn,nnn,nnn,nnn.nnv			
09	FED IN TX WTHLD:n,nnn,nnn,nnn,nnn.nnv				TOT SSA MD TX(CMP): n,nnn,nnn,nnn,nnn.nnv			
10	FUTA WGE AMT: n,nnn,nnn,nnn,nnn.nnv				FUTA TENT CRDT AMT:n,nnn,nnn,nnn,nnn.nnv			
11	FUTA TAX AMT (COMPUTER):				n,nnn,nnn,nnn,nnn.nnv			
12	HOUSEHOLD EMPLOYMENT TAXES (COMPUTER):				n,nnn,nnn,nnn,nnn.nnv			
13	ADJUSTED TOTAL SSA MEDICARE TAX:				n,nnn,nnn,nnn,nnn.nnv			
14	STATE CREDIT REDUCTION AMOUNT (COMP):				vv n,nnn,nnn,nnn,nnn.nnv			
15					vv n,nnn,nnn,nnn,nnn.nnv			
16					vv n,nnn,nnn,nnn,nnn.nnv			
17					vv n,nnn,nnn,nnn,nnn.nnv			
18					vv n,nnn,nnn,nnn,nnn.nnv			
19	SSW FAMILY LEAVE: n,nnn,nnn,nnn,nnn,nnv				CR QLFY SICK FAM: n,nnn,nnn,nnn,nnn,nnv			
20	DEFER SECT 2302 : n,nnn,nnn,nnn,nnn,nnv				RFDBL SICK FAM : n,nnn,nnn,nnn,nnn,nnv			
21	SCH DFR SECT2302: n,nnn,nnn,nnn,nnn,nnv				DEFER EE FICASOC : n,nnn,nnn,nnn,nnn,nnv			
22	CVD SFT NREF CR : n,nnn,nnn,nnn,nnn,nnv				CVD SFT RFDBL CR: n,nnn,nnn,nnn,nnn,nnv			
23	ARP RFDBL SICK : n,nnn,nnn,nnn,nnn,nnv				ARP CR QLFY SICK: n,nnn,nnn,nnn,nnn,nnv			
24	PAGE nnn OF nnn				>BMFPG nnn			
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-56 (Cont. 1) (01-16-2024)****Command Code BMFOL BMF Return Form 1041 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
6	18	FUTA Indicator
6	59-79	SSA Wages
7	18-38	Medicare Wages
7	59-79	Addl Med Wages
8	18-38	Total SSA Medicare Tax
8	59-79	Medicare Tax (Computer)
9	18-38	Federal Income Tax Withheld
9	59-79	Total SSA Medicare Tax (Computer)
10	18-38	FUTA Wage Amount
10	59-79	FUTA Tentative Credit Amount
11	40-60	FUTA Tax Amount (Computer)
12	40-60	Household Employment Taxes (Computer)
13	40-60	Adjusted Total SSA Medicare Tax
14	40-41	State Code 1
14	44-64	State 1 Credit Reduction Amount
15	40-41	State Code 2
15	44-64	State 2 Credit Reduction Amount
16	40-41	State Code 3

#



**Exhibit 2.3.59-56 (Cont. 2) (01-16-2024)****Command Code BMFOL BMF Return Form 1041 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
16	44-64	State 3 Credit Reduction Amount
17	40-41	State Code 4
17	44-64	State 4 Credit Reduction Amount
18	40-41	State Code 5
18	44-64	State 5 Credit Reduction Amount
19	19-39	The amount of qualified sick and family wages
19	59-69	The amount of the non-refundable credit for qualified sick and family leave
20	19-39	The amount of deferred credit for qualified paid sick and family leave wages
20	59-69	The amount of refundable credits for sick and family leave allowed by COVID legislation
21	19-39	The maximum amount of the employer share of Social Security tax that can be deferred
21	59-69	DEFERRED EE FICASOC SEC AMT
22	19-39	CVD SAFETY NONREF CR AMT
22	59-69	CVD SAFETY RFDBL CR AMT
23	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
23	59-69	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



## Exhibit 2.3.59-57 (Cont. 1) (01-19-2025)

### Command Code BMFOL Return Form 1065 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	

**Exhibit 2.3.59-57 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 1065 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	28-36	Preparer PTIN
8	50-58	Preparer EIN
8	74-75	Foreign Code
9	28-37	Correspondence Received Date:
9	45	RPS Indicator
9	61-62	Audit Class
9	734-76	ISSC Code
10	20	Months Delinquent
10	41-50	Tax Period Begin Date
10	74-79	#Forms 5471 Attached
11	23-32	Alpha Condition Codes
11	44-48	6020B Indicator
		blank = not present
		6020B = present
11	74-79	Number of Partners
12	20	Foreign Partner Code
12	60-80	Tax per Taxpayer
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	01-10	Wages Paid Indicator
14	19-24	NAICS Code
14	43	DIF Category
14	59-60	DIF Formula
14	74-77	DIF Score
15	20-40	Net Receipts
15	60-80	Ordinary Income
16	20-40	Total Business Receipts
16	60-80	Average Loss per Partner
17	20-40	Total Income
17	60-80	Total Assets
18	12-15	#Employees

**Exhibit 2.3.59-57 (Cont. 3) (01-19-2025)**
**Command Code BMFOL Return Form 1065 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
18	34-37	#Full-Time Emps
18	60-80	Avg Annual Wage Amt
19	21-24	#Emps Premiums Paid
19	60-80	#Full-Time Emps Premiums Paid
20	17-37	Sm Emp Cred Amt
20	60-80	Coops/Estates Amt
21	23	Prtnr Credit Elect Cd
21	37-39	Num Sch K1
21	60-80	Total Assests AIMS
22	23	F8996 Qual Op Fund Cd
22	49-69	F8996 Qual Op Fund Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Exhibit 2.3.59-58 (01-19-2025)****Command Code BMFOL Return Form 1065 Display (Page 2)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	1234567890123456789012345678901234567890123456789012345678901234567890							
2	BMFOLRnn-nnnnnnnn 02YYYYMMnnn		RETURN: FORM 1065		NM CTRL:vvvv			*PDT*
3	nnnnn-nnn-nnnnn-n					UP-CYC:nn		*CID*
4								
5								
6	ADV MFG PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
7	CLEAN HYDROGEN EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
8	ADV MFG INVEST CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
9	CLEAN FUEL PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
10	CR FOR CARBON OXIDE SEQ EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
11	CLEAN ELECT PROD CREDIT EPE			: n, nnn, nnn, nnn, nnn. nnv		n, nnn, nnn, nnn, nnn. nnv		
12								
13			RECAPTURED NET EPE			20% EXCESSIVE PAYMENT		
14			PLUS 100% EXCESSIVE PAYMENT			PREVAILING WAGES/PENALTIES		
15	F7207	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
16	F3468 PART IV	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
17	F7210	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
18	F8933	:	n, nnn, nnn, nnn, nnn. nnv			n, nnn, nnn, nnn, nnn. nnv		
19								
20								
21								
22								
23								
24			PAGE nnn OF nnn			>BMFPG nnn		
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
6	33-53	Adv MFG Production Credit - refundable amt

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**Exhibit 2.3.59-58 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 1065 Display Ppage 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
6	59-79	Adv MFG Production Credit - NON-refundable amt
7	33-53	Clean Hydrogen -refundable amt
7	59-79	Clean Hydrogen- NON-refundable amt
8	33-53	ADV Manufacturing Investment Credit -refundable amt
8	59-79	ADV Manufacturing Investment Credit - NON-refundable amt
9	33-53	Clean Fuel Production Credit -refundable amt
9	59-79	Clean Fuel Production Credit - NON-refundable amt
10	33-53	Credit for Carbon Oxide SEQ -refundable amt
10	59-79	Credit for Carbon Oxide SEQ - NON-refundable amt
11	33-53	Clean Electric Production Credit -refundable amt
11	59-79	Clean Electric Production Credit - NON-refundable amt
15	20-40	F7207 Recaptured Net EPE
15	49-69	F7207 20% Excessive Payment
16	20-40	F3468 Part 4 Recaptured Net EPE
16	49-69	F3468 Part 4 20% Excessive Payment
17	20-40	F7210 Recaptured Net EPE
17	49-69	F7210 20% Excessive Payment
18	20-40	F8933 Recaptured Net EPE
18	49-69	F8933 20% Excessive Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number





## Exhibit 2.3.59-59 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 1066 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	

**Exhibit 2.3.59-59 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 1066 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	43-45	ISSC Code
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator
		blank = not present
		6020B = present
12	73-76	Missing Schedule Codes
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	20-40	Total Income
15	60-80	Total Deductions
16	20-40	Taxable Income
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-60 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 8804 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	

## Exhibit 2.3.59-60 (Cont. 2) (01-16-2024)

### Command Code BMFOL Return Form 8804 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	72-73	Foreign Code
9	16-25	Correspondence Received Date:
9	44-53	Tax Period Begin Date
9	60	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	57-60	Missing Schedule Codes
11	71-73	ISSC Code
12	19-39	Tax per Taxpayer
12	42-46	6020B Indicator
		blank = not present
		6020B = present
12	65-66	ES Prior Year Short Year Ind
12	78-79	ES 80% Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	14-15	ES Large Corporation Ind
14	34-37	ES Exception 1 Quarters
14	60-76	Prior Year Control DLN
15	27	NR Partner Books out of US (NRBF)
15	49-55	Number of Foreign Partners
15	78-79	ES Historical Fiscal Year Month
16	20-40	ECTI Amount
16	60-80	F8805/1042S Amount
17	20-40	F8828A/1042S Amount
17	60-80	Credit Elect Amount

**Exhibit 2.3.59-60 (Cont. 3) (01-16-2024)****Command Code BMFOL Return Form 8804 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
18	20-40	Installment Payments
18	60-80	ES Penalty Computer
19	20-40	ES Current Year Tax Base
19	60-80	ES Prior Year Tax Base
20	20-40	ES Prior Year Net Taxable Income
20	60-80	28% Net Gains Adj
21	20-40	1231 Net Gains Adj
22	27-48	1042S WH of Sect 1445 Amt
23	27-48	1042S WH of Sect 1446 Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-61 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form CT-1 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	



Exhibit 2.3.59-61 (Cont. 2) (01-19-2025)

Command Code BMFOL Return Form CT-1 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
8	73-74	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	73	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	20-40	Tax per Taxpayer
12	44-48	6020B Indicator
		blank = not present
		6020B = present
13	20-40	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	20-40	Total Railroad Retirement Tax
14	60-80	FTD Credit Claimed
15	20-40	Total Railroad Unemployment Repayment Tax
15	60-80	Total Railroad Retirement Taxes for Year
16	20-40	Total Tax Based Upon Compensation
16	60-80	Adjustments to Tax Based Upon Compensation
17	20-40	Total Railroad Retirement Tax Deposits
19	35-55	Tier I Employer: - Compensation (Wages)
19	60-80	Tier I Employee: - Compensation (Wages)
20	35-55	Tier I Employer: Medicare - Compensation (Wages)
20	60-80	Tier I Employee: Medicare - Compensation (Wages)
21	35-55	Tier I Employer: - Sick Pay
21	60-80	Tier I Employee: - Sick Pay
22	35-55	Tier I Employer: Medicare - Sick Pay

**Exhibit 2.3.59-61 (Cont. 3) (01-19-2025)****Command Code BMFOL Return Form CT-1 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
22	60-80	Tier I Employee: Medicare - Sick Pay
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-62 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form CT-1 Display (Page 2)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
05	60-80	Tier II Employee: Compensation - Wages
7	19-39	Tax on Comp Computer
7	60-80	Tax on Sick Computer
8	40-60	Exempt Comp/Sick Pay After March Emp #
9	40-60	Exempt Comp Paid After March
10	17-37	Current Hire Comp Tax Credit
10	59-79	Current Hire Comp Tax Credit-Comp
11	40-60	Exempt Sick Pay Paid After March
12	40-60	Current Hire Sick Pay Tax Credit
12	40-60	Current Hire Sick Pay Tax Credit - Comp
13	40-60	March 2010 Exempt Comp/Sick Pay Emp #
14	40-60	March 2010 Exempt Compensation
15	40-60	March Hire Refundable Tax Credit
16	40-60	March Hire Refundable Tax Credit - Comp
18	40-60	Total Taxes after adj Comptr Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-63 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form CT-1 Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
5	59-79	The amount of Social Security wages for qualified family sick leave
6	19-39	The amount of the non-refundable credit for qualified sick and family leave
6	59-79	The amount of the employee retention credit due to the COVID-19 crisis
7	19-39	The amount of deferred credit for qualified paid sick and family leave wages
7	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation
8	19-39	The amount of the refundable employee retention credit due to the COVID-19 crisis
8	59-79	The amount of advance payments reported from Form 7200
9	19-39	The amount of qualified health plan expenses reported
9	59-79	The amount of qualified health plan expenses reported
10	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis
10	59-79	The amount of qualified health plan expenses paid on wages reported
11	19-39	The amount of deferred employee tier1 amount
11	59-79	The covid safety non refundable credit amount
12	19-39	The covid safety refundable credit amount
12	59-79	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
13	19-39	The amount of the nonrefundable portion of COBRA premium assistance credit.
13	59-79	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
14	19-39	The amount of the refundable portion of COBRA premium assistance credit.
14	59-79	The Qualified sick leave wages for leave taken after March 31, 2021
15	19-39	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
15	59-79	ARP Qualified Sick Wages Amount
16	19-39	ARP Qualified Family Wages Amount

**Exhibit 2.3.59-63 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form CT-1 Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
16	59-79	ARP Qualified Healthplan Expenses All Amount
17	19-39	Cobra Qualified Family Wages Amount
17	60-80	ARP Cobra Recipient Number
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number





## Exhibit 2.3.59-64 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 940 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Code	
8	11	Preparer Checkbox	

**Exhibit 2.3.59-64 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 940 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	27-36	Correspondence Received Date
9	44	RPS Indicator
9	60	Schedule Indicator
9	80	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	50-54	6020B Indicator
		blank = not present
		6020B = present
10	64-66	ISSC Code
10	80	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	34-45	First Return literal
11	59	Opening Employment Code
11	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver
12	8-9	Deposit State
12	25	Multiple State Checkbox
12	39	Schedule R Ind
12	60-80	Tax Shown on Return
13	21-41	Tax per Taxpayer
13	60-80	Tax Assessed on Return
14	21-41	Total Taxable Wages
14	60-80	Overpayment/Balance Due
15	21-41	FUTA Taxes Before Adjustments
15	60-80	FTD Credit Claimed

Exhibit 2.3.59-64 (Cont. 3) (01-16-2024)

Command Code BMFOL Return Form 940 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
16	20-40	All Wages Excluded from State Unemployment Tax
16	60-80	Some Wages Excluded from Unemployment Tax or Late Payment
17	20-40	1st Quarter Liability
17	60-80	2nd Quarter Liability
19	20-40	3rd Quarter Liability
19	60-80	4th Quarter Liability
20	20-40	Proposed FTD Penalty
22	17	Multiple Identification Indicator 1 = More than one state
22	30	ABCD Indicator
22	60-80	Allowable Credits SSC
23	20-40	Gross Tax
23	60-80	Total Tentative Credit
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-65 (Cont. 1) (01-17-2006)**
**Command Code BMFOL Return Form 940 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
6-23	04-05	State Code
6-23	7-27	Credit Reduction
6-23	30-31	State Code
6-23	34-54	Credit Reduction
6-23	57-58	State Code
6-22	60-80	Credit Reduction
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL BMF Return Form 943 Display (Page 1)**

[illegible]

Exhibit 2.3.59-66 (Cont. 1) (01-19-2025)

Command Code BMFOL BMF Return Form 943 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes

#

**Exhibit 2.3.59-66 (Cont. 2) (01-19-2025)****Command Code BMFOL BMF Return Form 943 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	79-80	Foreign Code
9	28-37	Correspondence Received Date:
9	44	RPS Indicator
9	56-58	ISSC Code
9	79	Math Status Code
10	15	Months Delinquent
10	32-37	Taxpayer Notice Codes
10	51	Penalty and Interest Code
10	65	Schedule Indicator
10	79	ROFTL Code
11	23-32	Alpha Condition Codes
11	54-63	COBRA Recipient count
12	15-35	Tax per Taxpayer
12	39-43	6020B Indicator
12	60-80	COBRA Premium Payment amt
13	18-38	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	15-16	Deposit State
14	33-34	Deposit Requirements Indicator
14	59	Previous Module Base Code
		0 = Penalty Exclusion
		1 = Monthly
		2 = Semi-weekly
		3 = Monthly/Daily/Semi-weekly
		4 = Semi-weekly/Daily/Semi-weekly
14	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver



Exhibit 2.3.59-66 (Cont. 3) (01-19-2025)

Command Code BMFOL BMF Return Form 943 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		25 = Tolerance Waiver
15	11	SCH R Ind
16	20-39	Taxable Cash Wages
16	60-80	FTD Credit Claimed
17	20-40	Adjusted Total SSA/Medicare Tax
17	60-80	Adjusted Total Tax Withheld
18	20-40	Adjusted SSA Medicare Taxes
18	60-80	Advanced Earned Income Credit
19	20-39	Total Medicare Wages
19	60-79	Medicare Tax Generated
20	20-39	FTD Penalty
20	60-79	Proposed FTD Penalty
21	20-39	Addl Med Wage
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL BMF Return Form 943 Display (Page 2)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
[01]	BMFOLRnn-nnnnnnnn	11YYYYMMnnnn	RETURN:	FORM 943	NM CTRL:aaaa	*PDT*		
[02]	nnnnn-nnn-nnnnnn-n					UP-CYC:nn	*CID*	
[03]	RETENTION	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
[04]	1ST MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv	2ND MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv				
[05]	3RD MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv	4TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv				
[06]	5TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv	6TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv				
[07]	7TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv	8TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv				
[08]	9TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv	10TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv				
[09]	11TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv	12TH MONTH TX LIAB :	n,nnn,nnn,nnn,nnn.nnv				
[10]	F8974 RESEARCH CREDIT CMPTR AMT	:	n,nnn,nnn,nnn,nnn.nnv					
[12]	EXEMPT WAGES PAID AFTER MARCH EMP#	:	nn,nnn,nnn					
[13]	EXEMPT WAGE PAID AFTER MARCH	:	n,nnn,nnn,nnn,nnn.nnv					
[14]	CURRENT HIRE TAX CREDIT	:	n,nnn,nnn,nnn,nnn.nnv					
[15]	CURRENT HIRE TAX CREDIT-COMP	:	n,nnn,nnn,nnn,nnn.nnv					
[16]	TOTAL TAXES BEFORE ADJUSTMENTS	:	n,nnn,nnn,nnn,nnn.nnv					
[17]	MARCH 2010 EXEMPT WAGES/TIPS EMP#	:	nn,nnn,nnn					
[18]	MARCH 2010 EXEMPT WAGES	:	n,nnn,nnn,nnn,nnn.nnv					
[19]	MARCH HIRE REFUNDABLE TAX CREDIT	:	n,nnn,nnn,nnn,nnn.nnv					
[20]	MARCH HIRE REFUNDABLE TAX CREDIT-COMP:	:	n,nnn,nnn,nnn,nnn.nnv					
[21]								
[22]	TOTAL TAXES AFTER ADJ CMPTR AMOUNT	:	n,nnn,nnn,nnn,nnn.nnv					
[23]								
[24]	PAGE nnn OF nnn	>BMFPG	nnn					
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

#

Exhibit 2.3.59-67 (Cont. 1) (01-19-2025)

Command Code BMFOL BMF Return Form 943 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
4	20-40	1st Month TX Liab
4	60-80	2nd Month TX Liab
5	20-40	3rd Month TX Liab
5	60-80	4th Month TX Liab
6	20-40	5th Month TX Liab
6	60-80	6th Month TX Liab
7	20-40	7th Month TX Liab
7	60-80	8th Month TX Liab
8	20-40	9th Month TX Liab
8	60-80	10th Month TX Liab
9	20-40	11th Month TX Liab
9	60-80	12th Month TX Liab
11	40-60	F8974 Research Credit Cmptr Amt
12	40-60	Exempt Wages Paid After March Emp #
13	40-60	Exempt Wage Paid After March
14	40-60	Current Hire Tax Credit
15	40-60	Current Hire Tax Credit-Comp
16	40-60	Total Taxes before Adjustments
17	40-60	March 2010 Exempt Wages/Tips Emp #
18	40-60	March 2010 Exempt Wages
19	40-60	March Hire Refundable Tax Credit
20	40-60	March Hire Refundable Tax Credit - Comp
22	40-60	Total Taxes After ADJ CMPTR Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



## Exhibit 2.3.59-68 (Cont. 1) (01-19-2025)

### Command Code BMFOL Return Form 943 Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 11	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potential Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	19-39	SSW Sick leave	
5	59-79	SSW Family Sick leave	
6	19-39	The amount of the now-refundable credit for qualified sick and family leave	
6	59-79	The amount of the employee retention credit due to the COVID-19 crisis	
7	19-39	The amount of deferred credit for qualified sick and family leave wages	
7	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation	
8	19-39	The amount of refundable employee retention credit due to the COVID-19 crisis	
8	59-79	The amount of advance payments reported from Form 7200	
9	19-39	The amount of qualified health plan expenses reported	
9	59-79	The amount of qualified health plan expenses	
10	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis	

**Exhibit 2.3.59-68 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 943 Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
10	59-79	The amount of qualified health plan expenses paid on wages reported
11	19-39	The amount of credit reported from Form 5884-C for this quarter reported
11	59-79	The amount of employee deferred FICA taxes
12	19-39	The amount of the non-refundable credit for COVID related safety improvements
12	59-79	The amount of the refundable credit COVID related safety improvements
13	19-39	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
13	59-79	The amount of the refundable portion of COBRA premium assistance credit.
14	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
14	59-79	The amount of the refundable portion of COBRA premium assistance credit.
15	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
15	59-79	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
16	19-39	The Amounts under certain collectively bargained agreements allocable to qualified sick Leave wages reported on line 23.
16	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
17	19-39	The Qualified health plan expenses allocable to qualified family leave wages reported on line 26.
17	59-79	The Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26.
18	20-38	The Number of individuals provided COBRA premium assistance
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-69 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 943 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record from Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)
5	02-5	Trans Code
5	09-18	Assessment Date
5	23-28	Cycle
5	32-45	Remittance Amount
5	48-57	Transaction Date
5	60-80	Total Tax Liability Amount
07-23	01-02	Month
07-23	03-04	Day
07-23	06-26	First Daily Liability Amount
07-23	28-29	Month
07-23	30-31	Day
07-23	33-53	Second Daily Liability Amount
07-23	55-56	Month

#



**Exhibit 2.3.59-69 (Cont. 2) (01-19-2025)**
**Command Code BMFOL Return Form 943 Display (Page 4)**

LINE	POSITION	DESCRIPTION AND VALIDITY
07-23	57-58	Day
07-23	60-80	Third Daily Liability Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



## Exhibit 2.3.59-70 (Cont. 1) (01-19-2025)

## Command Code BMFOL Return Form 1042 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT: 12
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Processing Codes

#

**Exhibit 2.3.59-70 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 1042 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
98	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
11	46-50	6020B Indicator
		blank = not present
		6020B = present
11	60	Form 941 Schedule Indicator
12	19-39	Tax per Taxpayer
12	60-80	Tax Shown on Return
13	19-39	Tax Assessed on Return
13	79-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver
14	20-29	Number of 1042s on Magnetic Tape
14	53-62	Number of 1042s on Paper
16	20-40	Total FTD Credit Amount
16	60-80	Gross Income Paid
17	20-40	Credits from Other Withholding Agents
18	8	Qualified Intermediary/Not Qualified Intermediary Indicator (QI/NQI)

## Exhibit 2.3.59-70 (Cont. 3) (01-19-2025)

### Command Code BMFOL Return Form 1042 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		blank = Insignificant
		1 = Qualified Intermediary
		2 = Not Qualified Intermediary
18	60-80	FTD Penalty
19	20-40	Excise Tax Amt
20	29-49	Overpymt US Inc Foreign Amt
21	25-45	Overpymt Excise Tax Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-71 (Cont. 1) (01-20-2004)**
**Command Code BMFOL Return Form 1042 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 12	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
7-18	4-24	Periodic Liability Amount	
7,9,11,13,15,17	30-50	Periodic Liability Amount	
7,9,11,13,15,17	56-76	Periodic Liability Amount	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	





## Exhibit 2.3.59-72 (Cont. 1) (01-19-2025)

## Command Code BMFOL Return Form 944 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Processing Codes
8	11	Preparer Checkbox
8	24-32	Preparer PTIN
8	43-51	Preparer EIN
8	64-65	Foreign Code
8	80	Math Status Code
9	15-35	Cobra Premium Pay
9	53-62	Cobra Recipient Count
9	74	Penalty and Interest Code
9	80	RPS Indicator
10	10	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	24-29	Taxpayer Notice Codes
10	31-42	First Return Literal
10	57-66	Correspondence Received Date:
10	76-78	ISSC Code
11	14-23	Alpha Condition Codes
11	25-29	6020B Literal

**Exhibit 2.3.59-72 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 944 Display (Page 1)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
11	39	Schedule Indicator
11	60-80	Tax Shown on Return
12	18-38	Tax per Taxpayer
12	60-80	Tax Assessed Return
13	18-38	Wages, Tips, and Other Compensation
13	60-80	Total Income Tax Withheld from Wages, Tips, and Other Compensation
14	18-38	Taxable Social Security Wages
14	60-80	Taxable Social Security Tips
15	18-38	Overpayment/Balance Due
15	60-80	Taxable Medicare Wages and Tips
16	18-38	Tax on Social Security Wages
16	60-80	Tax on Social Security Tips
17	18-38	Tax on Medicare Wages and Wages (computer)
17	60-80	Total Social Security and Medicare Taxes (computer)
18	18-38	Total Taxes Before Adjustments
18	60-80	Addl Med Wage
20	18-38	Current Year's Adjustments
20	60-80	Prior Years' Income Tax Withholding Adjustments
21	18-38	Prior Years' Social Security and Medicare Tax Adjustments
21	60-80	Special Additions to Federal Income Tax
22	18-38	Total Adjustments
22	60-80	Special Additions to Social Security and Medicare
23	18-38	Tips Deemed Wages
23	60-80	Advanced Earned Income Credit
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 944 Display (Page 2)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)

**Exhibit 2.3.59-73 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 944 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
4	18-38	Total Deposits
4	60-61	Deposit State
6	06-26	1st Month Tax Liability
6	33-53	2nd Month Tax Liability
6	60-80	3rd Month Tax Liability
7	06-26	4th Month Tax Liability
7	33-53	5th Month Tax Liability
7	60-80	6th Month Tax Liability
8	06-26	7th Month Tax Liability
8	33-53	8th Month Tax Liability
8	60-80	9th Month Tax Liability
9	06-26	10th Month Tax Liability
9	33-53	11th Month Tax Liability
9	60-80	12th Month Tax Liability
11	34	Projected 941 Deposit Frequency blank = not available S = Semi-weekly M = Monthly
11	60-80	Proposed FTD Penalty
12	18-19	Base Period Indicator
12	34-35	ROFT Indicator
12	69-70	Base Period Tax Liability Indicator
13	34-35	Previous 100K Liability Indicator
13	69-70	Previous Module's Base Period Code
14	20-21	Waiver Indicator 00 = Not significant 24 = FTD Penalty Waived Due to change in Deposit Frequency Requirement
15	40-60	F8974 Research Credit Cmptr Amt
16	40-47	Exempt Wages Paid After March Emp #
17	40-60	Exempt Wage Paid After March

**Exhibit 2.3.59-73 (Cont. 2) (01-19-2025)**
**Command Code BMFOL Return Form 944 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
18	40-60	Current Hire Tax Credit
19	40-60	Current Hire Tax Credit - Comp
20	40-60	Total Taxes Before Adjustments
21	40-47	March 2010 Exempt Wages/Tips Emp #
22	40-60	March 2010 Exempt Wages
23	40-60	March Hire Refundable Tax Credit
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



Exhibit 2.3.59-74 (Cont. 1) (01-19-2025)

Command Code BMFOL Return Form 944 Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
4	40-60	March Hire Refundable Tax Credit - Comp
5	40-60	Total Taxes After ADJ CMPTR Amount
8	19-39	SSW Sick Leave Amount
8	59-79	SSW Family Leave Amount
9	19-39	The amount of the now-refundable credit for qualified sick and family leave
9	59-79	The amount of the employee retention credit due to the COVID-19 crisis
10	19-39	The amount of deferred credit for qualified sick and family leave wages
10	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation
11	19-39	The amount of refundable employee retention credit due to the COVID-19 crisis
11	59-79	The amount of advance payments reported from Form 7200
12	19-39	The amount of qualified health plan expenses reported
12	59-79	The amount of qualified health plan expenses
13	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis
13	59-79	The amount of qualified health plan expenses paid on wages reported
14	19-39	The amount of credit reported from Form 5884-C for this quarter reported
14	59-79	The amount of employee deferred FICA taxes
15	19-39	The amount of the non-refundable credit for COVID related safety improvements
15	59-79	The amount of the refundable credit COVID related safety improvements
16	19-39	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
16	59-79	The amount of the refundable portion of COBRA premium assistance credit.
17	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
17	59-79	The amount of the refundable portion of COBRA premium assistance credit.

**Exhibit 2.3.59-74 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 944 Display (Page 3)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
18	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
18	59-79	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
19	19-39	The Amounts under certain collectively bargained agreements allocable to qualified sick Leave wages reported on line 23.
19	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
20	19-39	The Qualified health plan expenses allocable to qualified family leave wages reported on line 26.
20	59-79	The Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26.
21	19-35	The Number of individuals provided COBRA premium assistance
24	21-23	Current Page Number
24	28-23	Last Page Number
24	48-50	Next Page Number



### Command Code BMFOL Return Form 8752 Display

[illegible]

**Exhibit 2.3.59-75 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 8752 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Processing Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	

## Exhibit 2.3.59-75 (Cont. 2) (01-16-2024)

### Command Code BMFOL Return Form 8752 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	19-39	Tax per Taxpayer
12	59	Partnership S Corporation Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	17-37	Transfer Amount
15	60-80	Net Required Payment Balance
16	17-37	Overpayment/Balance Due
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Return Form 945 Display (Page 1)

[illegible]

## Exhibit 2.3.59-76 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 945 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 16	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Processing Codes	

**Exhibit 2.3.59-76 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 945 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	55-57	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	68	Unknown Recipient Checkbox
		blank = Insignificant
		1 = Check box was completed by taxpayer.
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator
		blank = not present
		6020B = present
12	66	Schedule Indicator
		0, blank = schedule of liabilities is present on the return
		1 = no schedule of liabilities is present on the return
		2 = deposits were made using the 95% rule
		3 = schedule A is attached and it denotes that BWI applies
		4 = payroll is high enough to require the business to deposit its FTD, payments in a bank within 3 banking days; however this is the first occasion when this business was required to make this quick deposit
12	77	ROFTL Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	15-16	Deposit State

## Exhibit 2.3.59-76 (Cont. 3) (01-16-2024)

## Command Code BMFOL Return Form 945 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
14	33-34	Deposit Requirements Indicator
14	58	Previous Module Base Period Code 0 = Penalty Exclusion 1 = Monthly 2 = Semi-weekly 3 = Monthly/Daily/Semi-weekly 4 = Semi-weekly/Daily/Semi-weekly
14	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25) 24 = Frequency Waiver 25 = Tolerance Waiver
15	20-40	Adjusted Total Tax Withheld
15	60-80	FTD Credit Claimed
16	20-40	Adjusted Total Backup Withholding
16	60-80	FTD Penalty Amount
17	20-40	Adjustment to Correct Admin Error
18	20-40	First Month Tax Liability
18	60-80	Second Month Tax Liability
19	20-40	Third Month Tax Liability
19	60-80	Fourth Month Tax Liability
20	20-40	Fifth Month Tax Liability
20	60-80	Sixth Month Tax Liability
21	20-40	Seventh Month Tax Liability
21	60-80	Eighth Month Tax Liability
22	20-40	Ninth Month Tax Liability
22	60-80	Tenth Month Tax Liability
23	20-40	Eleventh Month Tax Liability
23	60-80	Twelfth Month Tax Liability
24	21-23	Current Page Number
24	28-30	Last Page Number

**Command Code BMFOL Return Form 945 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number



**Command Code BMFOL Return Form 945 Display (Page 2)**

Cat. No. 28171E (03-25-2025)  
Any line marked with a #  
is for **Official Use Only**

**Exhibit 2.3.59-77 (Cont. 1) (01-20-2004)****Command Code BMFOL Return Form 945 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 16	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potential Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	23-28	Transaction Cycle	
5	48-57	Transaction Date	
7	01-02	Month	
7	03-04	Day	
7	06-26	First Daily Liability Amount	
7	28-29	Month	
7	30-31	Day	
7	33-53	Second Daily Liability Amount	
7	55-56	Month	
7	57-58	Day	
7	60-80	Third Daily Liability Amount	
9	01-02	Month	
9	03-04	Day	

**Exhibit 2.3.59-77 (Cont. 2) (01-20-2004)**
**Command Code BMFOL Return Form 945 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
9	06-26	First Daily Liability Amount
9	28-29	Month
9	30-31	Day
9	33-53	Second Daily Liability Amount
9	55-56	Month
9	57-58	Day
9	60-80	Third Daily Liability Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Return Form 8288 Display

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT: 17
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

#

**Exhibit 2.3.59-78 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 8288 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Processing Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	43	RPS Indicator
9	55-57	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator

**Exhibit 2.3.59-78 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 8288 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
		blank = not present
		6020B = present
12	64	Schedule Indicator
		0, blank = schedule of liabilities is present on the return
		1 = no schedule of liabilities is present on the return
		2 = deposits were made using the 95% rule
		3 = schedule A is attached and it denotes that BWI applies
		4 = payroll is high enough to require the business to deposit its FTD, payments in a bank within 3 banking days; however this is the first occasion when this business was required to make this quick deposit
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	13	Part Number
14	45-54	Date of Transfer
14	78-80	Number of 8288As
15	25	Reduced Withholding Indicator
		blank = No Cert Required
		1 = Cert Attached
		2 = Cert Not Attached
15	39	Bypass Indicator
		blank = Tax is at 10% - no error present
		1 = Tax less than 10% and substantiated - no math error
		2 = Tax less than 10% but is unsubstantiated - set math error.
15	79	Large Trust Election
		blank = not applicable
		1 = box checked, don't math verify
16	27-47	Amount Realized in Transfer
17	31-42	US Real Property Description
18	18-27	Withholding Cert Date
18	44-57	Total Amount Withheld

**Exhibit 2.3.59-78 (Cont. 3) (01-16-2024)**
**Command Code BMFOL Return Form 8288 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 990C Display (Page 1)**

[illegible]



## Exhibit 2.3.59-79 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 990C Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 33:	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Processing Codes	

**Exhibit 2.3.59-79 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 990C Display (Page 1)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	45	RPS Indicator
9	57-59	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	45-48	Parent Name Control
11	64-73	Parent EIN
12	19-39	Tax per Taxpayer
12	42-49	Large Corporation Indicator
12	72-73	80% Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	21-22	Correspondence Indicator
15	64	Organization Code
15	77-80	Form 1120 Exception Quarters
17	24	SOI Indicator
17	41	Control Group Code
17	56	Income Code
17	72-74	Form 1120 Preparer Code
18	11-12	Asset Code
18	24	Form 1120 ADP Indicator
20	20-40	Total Income

**Exhibit 2.3.59-79 (Cont. 3) (01-16-2024)**
**Command Code BMFOL Return Form 990C Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
20	60-80	Total Deductions
21	20-40	Net Taxable Income
21	60-80	Total Gross Receipts
22	20-40	Total Assets-End of Year
22	60-80	First Limited Tax Bracket
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 990C Display (Page 2)**

[illegible]

## Exhibit 2.3.59-80 (Cont. 1) (01-20-2004)

## Command Code BMFOL Return Form 990C Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 33:
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	20-40	Form 1120 Unapplied Credit Elect
5	60-80	Form 1120 Net Credits Claimed
6	20-40	Form 1120 Credit Elect per Taxpayer
6	60-80	Form 1120 Environmental Tax
7	20-40	Form 1120 New Jobs Credit
7	60-80	Form 1120 Overpayment of Windfall Profits Tax
8	20-40	Form 1120 Current Year Tax Base
8	60-80	Form 1120 Prior Year Tax Base
9	20-40	Possession Tax Credit
9	60-80	Form 1120 Minimum Tax
10	20-40	Personal Holding Company Tax
24	21-23	Current Page Number
24	28-30	Last Page Number

#

**Exhibit 2.3.59-80 (Cont. 2) (01-20-2004)****Command Code BMFOL Return Form 990C Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

## Command Code BMFOL Return Form 990T Display (Page 1)

[illegible]

**Exhibit 2.3.59-81 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 990T Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 34	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Processing Codes	



## Exhibit 2.3.59-81 (Cont. 2) (01-16-2024)

## Command Code BMFOL Return Form 990T Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	44	RPS Indicator
9	56-58	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
12	12-13	MFT 44 Filing Requirement Code
12	45-48	Parent Name Control
12	64-73	Parent EIN
13	19-39	Tax per Taxpayer
13	42-49	Large Corporation Indicator
13	72-73	80% Indicator
14	19-39	Tax Shown on Return
14	60-80	Tax Assessed on Return
15	21-22	Correspondence Indicator
15	64	Organization Code
15	77-80	Form 1120 Exception Quarters
16	24	SOI Indicator
16	41	Control Group Code
16	56	Income Code
16	72-74	Preparer Code
18	20-40	Total Income
18	60-80	Total Deductions

**Exhibit 2.3.59-81 (Cont. 3) (01-16-2024)****Command Code BMFOL Return Form 990T Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
19	20-40	Net Taxable Income
19	60-80	Estimated Tax Credit
20	20-40	Minimum Tax
20	60-80	Overpayment of Windfall Profits Tax
21	20-40	Multiple Surtax Exemption
21	60-80	Surtax Exemption
22	20-40	Environmental Tax
22	60-80	Proxy Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 990T Display (Page 2)**

[illegible]

**Exhibit 2.3.59-82 (Cont. 1) (01-17-2014)****Command Code BMFOL Return Form 990T Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 34	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
4	18-19	TCMP Sample Code	
4	33	TCMP Subset Code	
6	20-40	Unapplied Credit Elect	
6	60-80	Credit Elect per Taxpayer	
7	20-40	Current Year Tax Base	
7	60-80	Prior Year Tax Base	
09	12-15	#Employees	
09	34-37	#Full-Time Emps	
09	60-80	Avg Annual Wage Amt	
10	21-24	#Emps Premiums Paid	
10	60-80	#Full-Time Emps Premiums Paid	
11	17-37	Sm Emp Cred Amt	
11	60-80	Coops/Estates Amt	

**Exhibit 2.3.59-82 (Cont. 2) (01-17-2014)**
**Command Code BMFOL Return Form 990T Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
12	37-57	Small Business Health Care Tax Cred
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Exhibit 2.3.59-83 (01-16-2024)****Command Code BMFOL Return Form 990T Display (Page 3)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOL	Rnn-nnnnnnn	02YYYYMMnnn	RETURN: FORM 1120	NM	CTRL:vvvv		*PDT*
2	nnnnn-nnn-nnnnn-n						UP-CYC:nn	*CID*
3								
4								
5								
6	ADV MFG PROD CREDIT EPE							
7	ADV ENERGY PROJ CREDIT EPE							
8	CR / ELECT PROD FROM RENW RESC							
9	CLEAN HYDROGEN EPE							
10	ADV MFG INVEST CREDIT EPE							
11	CLEAN FUEL PROD CREDIT EPE							
12	ALT FUEL REFUEL PROP CR EPE							
13	0-EMISS NUC POWER PROD CR EPE							
14	CLEAN ELECT INVEST CREDIT EPE							
15	CR FOR CARBON OXIDE SEQ EPE							
16	QUAL COMM CLEAN VEHICLES EPE							
17	CLEAN ELECT PROD CREDIT EPE							
18	CLEAN ENERGY EPE							
19								
20	CORP ALT MIN TAX AMT							
21	F8827 PR YR MIN TAX CREDIT AMT							
22								
23								
24								
		PAGE nnn OF nnn				>BMFPG nnn		
	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: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
		32 = Invalid Depositor Account Number because non-alphanumeric characters present other than hyphen.
6	33-53	Adv MFG Production Credit - refundable amt

#

## Exhibit 2.3.59-83 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 990T Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
6	59-79	Adv MFG Production Credit - NON-refundable amt
7	33-53	Adv Energy Proj Credit - refundable amt
7	59-79	Adv Energy Proj Credit - NON-refundable amt
8	33-53	CR / Electric Prod from Renewable resources- refundable amt
8	59-79	CR / Electric Prod from Renewable resources- - NON-refundable amt
9	33-53	Clean Hydrogen -refundable amt
9	59-79	Clean Hydrogen- NON-refundable amt
10	33-53	ADV Manufacturing Investment Credit -refundable amt
10	59-79	ADV Manufacturing Investment Credit - NON-refundable amt
11	33-53	Clean Fuel Production Credit -refundable amt
11	59-79	Clean Fuel Production Credit - NON-refundable amt
12	33-53	Alternate Fuel Refuel Prop Credit -refundable amt
12	59-79	Alternate Fuel Refuel Prop Credit - NON-refundable amt
13	33-53	Zero-Emission Nuclear Power Production Credit -refundable amt
13	59-79	Zero-Emission Nuclear Power Production Credit - NON-refundable amt
14	33-53	Clean Electric Investment Credit -refundable amt
14	59-79	Clean Electric Investment Credit - NON-refundable amt
15	33-53	Credit for Carbon Oxide SEQ -refundable amt
15	59-79	Credit for Carbon Oxide SEQ - NON-refundable amt
16	33-53	Qual Comm Clean Vehicles -refundable amt
16	59-79	Qual Comm Clean Vehicles - NON-refundable amt
17	33-53	Clean Electric Production Credit -refundable amt
17	59-79	Clean Electric Production Credit - NON-refundable amt
18	33-53	Clean Energy -refundable amt
18	59-79	Clean Energy - NON-refundable amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-84 (01-16-2024)

## Command Code BMFOL BMF Return Form 990T Display (Page 4)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
01	BMFOLRnn-nnnnnnnn 02YYYYMMnnn RETURN: FORM 990T NM CTRL:vvvv							*PDT*
02	nnnnn-nnn-nnnnn-n						UP-CYC:nn	*CID*
03								
04								
05								
06								
07	F7207	:	n, nnn, nnn, nnn, nnn. nnv					
08	F3468 PART III:	:	n, nnn, nnn, nnn, nnn. nnv					
09	F7210	:	n, nnn, nnn, nnn, nnn. nnv					
10	F3468 PART IV:	:	n, nnn, nnn, nnn, nnn. nnv					
11	F7218	:	n, nnn, nnn, nnn, nnn. nnv					
12	F7213	:	n, nnn, nnn, nnn, nnn. nnv					
13	F3468 PART V:	:	n, nnn, nnn, nnn, nnn. nnv					
14	F8936	:	n, nnn, nnn, nnn, nnn. nnv					
15	F7211	:	n, nnn, nnn, nnn, nnn. nnv					
16	F3468 PART VI:	:	n, nnn, nnn, nnn, nnn. nnv					
17	F8835	:	n, nnn, nnn, nnn, nnn. nnv					
18	F8933	:	n, nnn, nnn, nnn, nnn. nnv					
19	F8911	:	n, nnn, nnn, nnn, nnn. nnv					
20								
21								
22								
23								
24								
	PAGE nnn OF nnn >BMFPG nnn							
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80



## Exhibit 2.3.59-84 (Cont. 1) (01-16-2024)

## Command Code BMFOL BMF Return Form 990T Display (Page 4)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
7	20-40	F7207 Recaptured Net EPE
7	49-69	F7207 20% Excessive Payment
8	20-40	F3468 Part III Recaptured Net EPE
8	49-69	F3468 Part III 20% Excessive Payment
9	20-40	F7210 Recaptured Net EPE
9	49-69	F7210 20% Excessive Payment
10	20-40	F3468 Part IV Recaptured Net EPE
10	49-69	F3468 Part IV 20% Excessive Payment
11	20-40	F7218 Recaptured Net EPE
11	49-69	F7218 20% Excessive Payment
12	20-40	F7213 Recaptured Net EPE
12	49-69	F7213 20% Excessive Payment
13	20-40	F3468 Part V Recaptured Net EPE
13	49-69	F3468 Part V 20% Excessive Payment
14	20-40	F8936 Recaptured Net EPE
14	49-69	F8936 20% Excessive Payment
16	20-40	F3468 Part VI Recaptured Net EPE
16	49-69	F3468 Part VI 20% Excessive Payment

#

**Exhibit 2.3.59-84 (Cont. 2) (01-16-2024)****Command Code BMFOL BMF Return Form 990T Display (Page 4)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
17	20-40	F8835 Recaptured Net EPE
17	49-69	F78835 20% Excessive Payment
18	20-40	F8933 Recaptured Net EPE
18	49-69	F8933 20% Excessive Payment
19	20-40	F8911 Recaptured Net EPE
19	49-69	F8911 20% Excessive Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-85 (Cont. 1) (01-17-2016)****Command Code BMFOL Return Form 1041A Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, NET, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	
8	72-73	Foreign Code	

**Exhibit 2.3.59-85 (Cont. 2) (01-17-2016)**
**Command Code BMFOL Return Form 1041A Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
9	28-37	Correspondence Received Date
9	45	RPS Indicator
9	57-59	ISSC Code
9	78	Math Status Code
10	42-47	Taxpayer Notice Codes
11	23-32	Alpha Condition Codes
12	19-39	Tax Per Taxpayer
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	21-22	Correspondence Indicator
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 5227 Display

[illegible]

## Exhibit 2.3.59-86 (Cont. 1) (01-17-2016)

### Command Code BMFOL Return Form 5227 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 37	
1	18-19	WT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	

**Exhibit 2.3.59-86 (Cont. 2) (01-17-2016)****Command Code BMFOL Return Form 5227 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	44	RPS Indicator
9	56-58	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
12	19-39	Tax per Taxpayer
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	21-22	Correspondence Indicator
15	47	Notice Issuance Code
		0 = insignificant
		1 = significant
20	20-40	Total Assets-End of Year
20	60-80	Total Ordinary Income
21	20-40	Gross Income
21	60-80	Total Capital Gain / Loss
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number





**Exhibit 2.3.59-87 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 3520A Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 42	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	

## Exhibit 2.3.59-87 (Cont. 2) (01-16-2024)

## Command Code BMFOL Return Form 3520A Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	44	RPS Indicator
9	56-58	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	73	Notice Indicator
		0 = Return Not Delinquent
		1 = Delinquent and Penalty Generated
		2 = Delinquent and Penalty Not Generated
12	21-41	Tax per Taxpayer
12	77-80	Appointed US Agent Checkbox
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	25-44	Total Income
14	77-80	Transfer Property to another Entity Checkbox
15	25-44	Trust Value of US Owner
15	77	Foreign Trust Owner Checkbox
		I = Individual
		P = Partnership
		C = Corporation
24	21-23	Current Page Number
24	28-30	Last Page Number

**Command Code BMFOL Return Form 3520A Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number



**Exhibit 2.3.59-88 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 3520A Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 42
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
6	11-50	Foreign Trust Name
7	11-45	Foreign Trust Address
7	54-75	Foreign Trust City
8	112-12	Foreign Trust State
8	37-49	Foreign Trust Zip Code
8	74-75	Foreign Trust Country Code
9	16-55	Trustee Name
9	69-80	Trustee Tin
10	28-67	Trustee Owner Name
11	28-67	Trustee Beneficiary Name
12	28-67	U.S. Owner Name
13	28-67	U.S. Beneficiary Name
24	21-23	Current Page Number

#

**Exhibit 2.3.59-88 (Cont. 2) (01-16-2024)**
**Command Code BMFOL Return Form 3520A Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number





## Exhibit 2.3.59-89 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 990PF Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 44
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes

#

**Exhibit 2.3.59-89 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 990PF Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	19-39	Tax per Taxpayer
12	42-49	Large Corporation Indicator
12	72-73	80% Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	8-21	Incomplete Return Indicator Codes (up to five; separated by spaces')
		01 = Part I Missing
		02 = Part II Missing
		08 = Part VIII Missing
		10 = Part X Missing
		11 = Part XI Missing
		13 = Part XIII Missing
		14 = Part XIV Missing
		15 = Part XV Missing
		17 = Part XVII Missing
		50 = Schedule B Missing

## Exhibit 2.3.59-89 (Cont. 3) (01-16-2024)

### Command Code BMFOL Return Form 990PF Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		99 = Non-IRI Code
14	78	Notice Issuance Code
		1 = Return is filed late an no Correspondence Code 22/23/24 is present.
		2 = Return is filed on time, but Correspondence Code 22/23/24 is present.
		3 = Return is filed late and Correspondence Code is 22,23, or 24.
15	21-22	Correspondence Indicator
15	64	Organization Code
15	77-80	Exception Quarters
16	22-25	Forms Count Tax Year
16	59-60	E-File Mandate
17	12	Audit Indicator
17	27	4990 Code
17	56	Income Code
18	11-12	Asset Code
18	24	ADP Indicator
18	59-60	EO Status Indicator
20	20-40	Total Receipts Net Investment Income
20	60-80	Total Receipts-Books
21	20-40	Net Investment Income
21	60-80	Total Gross Receipts
22	20-40	Total Assets-End of Year
22	60-80	Net Investment Income Expenses
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 990 PF Display (Page 2)**

[illegible]

## Exhibit 2.3.59-90 (Cont. 1) (01-17-2006)

### Command Code BMFOL Return Form 990 PF Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 44	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	20-40	Unapplied Credit Elect	
5	60-80	Estimated Tax Credit	
6	20-40	Credit Elect per Taxpayer	
6	60-80	Current Year Tax Base	
7	20-40	Prior Year Tax Base	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

**Command Code BMFOL Return Form 8038 Display (Page 1)**

[illegible]

Exhibit 2.3.59-91 (Cont. 1) (01-16-2024)

Command Code BMFOL Return Form 8038 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 46
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes

#

**Exhibit 2.3.59-91 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 8038 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	44-46	ISSC Code
11	71-80	Date of Most Recent 8038T
12	19-39	Tax per Taxpayer
12	51	CAF Indicator
12	78	F8038GC Tax Period IND
		0 = insignificant
		1 = Single issue/quarterly filer
		2 = Consolidated
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	23	Lease/Installment Checkbox Indicator
		Y = obligation in form of loss or installment sale
14	51-60	Issue Date
14	78	Penalty/Rebate Checkbox Indicator
		Y = Penalty in Lieu of Arbitrage Rebate selected
15	23-34	CUSIP Number
15	51-60	Maturity Date
15	78	Final 8038T Checkbox Indicator



Exhibit 2.3.59-91 (Cont. 3) (01-16-2024)

Command Code BMFOL Return Form 8038 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		Y = Yes box checked
16	17-37	Issue Price
16	60-80	Rebate Amount
17	17-37	Unused Volume Cap
17	60-80	Total Volume Cap
18	17-37	Failure to Pay Timely Penalty
18	60-80	Overpayment/Bal Due Taxpayer
19	17-37	Failure to Pay Arbitrage Penalty
19	60-80	Previously Paid Rebate
20	17-37	Penalty In Lieu of Rebate
20	60-80	Interest on Underpaid Arbitrage Rebate
21	17-37	Proceeds for Bond Issue Costs
21	60-80	Proceeds for Current Refund Prior Issue
22	17-37	Loan from Proceeds Tax Exempt Obligations
22	60-80	Proceeds for Advance Refund Prior Issue
23	17-37	Penalty Upon Termination Amount
23	60-80	Yield Reduction Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Return Form 8038 Address Display (Page 2)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 46
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

#

## Exhibit 2.3.59-92 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 8038 Address Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
4	17-37	Penalty Underpayment Interest
5	17-37	Vehicle Leases
5	60-80	Office Equip Leases
6	17-37	Real Prop Lease
6	60-80	Other Leases
7	17-37	Veh Bank Loans
7	60-80	Office Equip Loans
8	17-37	Real Prop Loans
8	60-80	Other Loans
9	17-37	Other Obligations
11	24-33	Vendor / Bank Emp ID Number
13	20-54	Name of Issue
14	20-54	Issuer Name
15	20-54	Issuer Name Continued
16	20-54	Street Address
17	20-41	City
18	20-21	State
19	20-32	Zip Code
20	20-54	Care of Name
21	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



**Exhibit 2.3.59-93 (Cont. 1) (01-17-2010)**

**Command Code BMFOL Return Form 8038 CP BONDS Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	22-56	PT II CP Issue Name
6	22-56	PT II CP Issue EIN
7	22-56	PT II CP Street
8	22-43	PT II CP City
9	22-23	PT II CP State
10	22-34	PT II CP Zip Code
12	16-25	CP Interest Pay Date
12	47	CP Final Interest Checkbox
12	69	CP Entity ID Checkbox
13	24	CP Fixed variable Interest Checkbox
13	45-46	CP Direct Deposit Code
15	18-38	CP Issue Price
15	60-80	CP Interest Payable Amount
16	18-38	CP Build America Bonds
16	60-80	CP Recovery Zone Bonds
17	18-38	CP Net Increase Amount
17	60-80	CP Net Decrease Amount
18	18-38	CP Credit Pay Amount
18	60-80	CP Credit Pay Amount Computer
19	31-51	CP Adjustment Build America Bond Amount Computer
20	31-51	CP Adjustment Zone Bond Amount Computer
19a	20-29	F8038CP PART1 EIN
20a	27-30	BOND TYPE CD
20a	59-62	LINE 21C EXPLANATION CD
21a	27-30	LINE 23B EXPLANATION CD
21a	59-62	LINE 24B EXPLANATION CD
24	21-23	Current Page Number

**Exhibit 2.3.59-93 (Cont. 2) (01-17-2010)****Command Code BMFOL Return Form 8038 CP BONDS Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 8038 Display (Page 4)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 46
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)

**Exhibit 2.3.59-94 (Cont. 1) (01-16-2020)****Command Code BMFOL Return Form 8038 Display (Page 4)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	19	CP Type of Issue
5	51-58	CP Applicable Credit Rate
6	40-60	CP Tp Int Pay Amt - Credit Rate
7	40-60	CP Clean Renew Energy Bonds Amt
8	40-60	CP Quality Energy Conservation Bonds Amt
9	40-60	CP Quality Zone Academy Bonds Amt
10	40-60	CP Quality School Construction Bonds Amt
11	40-60	CP Adj Clean Renew Energy Bond Claim
12	40-60	CP Adj Quality Energy Bond Claim
13	40-60	CP Adj Quality Zone Academy Bond Claim
14	40-60	CP Adj Quality School bond Claim
16	25	Change Debt Service Sch Checkbox
17	25	Interest Payment Current Checkbox
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



### Command Code BMFOL Return Form 8871 Display

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 47
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

#

**Exhibit 2.3.59-95 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 8871 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	45	RPS Indicator
9	57-59	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
12	19-39	Tax per Taxpayer

**Exhibit 2.3.59-95 (Cont. 2) (01-16-2024)**
**Command Code BMFOL Return Form 8871 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
12	44-48	6020B
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	30	Exemption from Filing F8872 Indicator Y = Yes (corresponds with Masterfile value of 1) N = No (corresponds with Masterfile value of 2)
15	30	Exemption from Filing F990 Indicator Y = Yes (corresponds with Masterfile value of 1) N = No (corresponds with Masterfile value of 2)
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Return Form 8872 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
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#

## Exhibit 2.3.59-96 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 8872 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	45	RPS Indicator
9	57-59	ISSC Code
9	78	Math Status Code
10	20	Months Delinquent The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
12	19-39	Tax per Taxpayer

**Exhibit 2.3.59-96 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 8872 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
12	44-48	6020B
12	68	Type of Report
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	31-51	Reported Contributions Total
15	31-51	Reported Expenditures Total
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 4720 Display

[illegible]

**Exhibit 2.3.59-97 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 4720 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 50	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	



## Exhibit 2.3.59-97 (Cont. 2) (01-16-2024)

### Command Code BMFOL Return Form 4720 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of month for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	58-59	Correspondence Indicator
11	70-72	ISSC Code
12	19-39	Tax per Taxpayer
12	65	Organization Type Code
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15-	28-30	Abstract Number
15-	36-56	Abstract Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 709 Display (Page 1)**

[illegible]

## Exhibit 2.3.59-98 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 709 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-26	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	#
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code

**Exhibit 2.3.59-98 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 709 Display (Page 1)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	51-53	ISSC Code
12	19-39	Tax per Taxpayer
12	56	Prior Filing Code
12	68	Consent Code
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	13	Citizenship Code
14	32-41	Date of Death
15	20-40	Total Gifts Current Amount
15	60-80	Amount of Gifts from Spouse
16	20-40	Total Gifts from Donor Amount
16	60-80	Marital Deduction
17	20-40	Taxable Gifts Current Amount
17	60-80	Taxable Gifts Prior Amount
18	20-40	Prior Unified Credit
18	60-80	Current Unified Credit
19	20-40	Basis for Gifted Property
19	60-80	Generation Skipping Transfer Amount
20	20-40	Gift Tax
20	60-80	Annual Exclusion per Computer
21	20-40	Restored Exclu Amt
24	21-23	Current Page Number
24	28-30	Last Page Number

**Exhibit 2.3.59-98 (Cont. 3) (01-16-2024)****Command Code BMFOL Return Form 709 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

**Command Code BMFOL Return Form 709 Display (Page 2)**

Exhibit 2.3.59-99

## Exhibit 2.3.59-99 (Cont. 1) (01-20-2004)

### Command Code BMFOL Return Form 709 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
4	31-51	Schedule A/B Computation Amount	
5	31-51	Schedule A/B Amount Less Exemption	
6	31-51	Schedule A/B Surtax Amount	
7	31-51	Schedule B Computation Amount	
8	31-51	Schedule B Amount Less Exemption	
9	31-51	Schedule B Surtax Exclusion Amount	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

## Command Code BMFOL Return Form 706 Display

[illegible]



## Exhibit 2.3.59-100 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 706 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	

**Exhibit 2.3.59-100 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 706 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	19-39	Tax per Taxpayer
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	18-19	Gross Estate Code
14	44	Special Evaluation Code
14	59-60	Payment Indicator
15	17-18	State Code
15	38-57	County of Death
16	14-26	Decedent Zip Code
17	20-40	Treasury Bond Claimed by Taxpayer
17	60-80	Generation Skipping Tax
18	20-40	Section 4981A Tax
18	60-80	Net Estate Tax
19	20-80	Large Estate Amount
19	60-80	Estate Surtax Amount
20	20-40	Large Estate Less Exemption Amount
20	60-80	Gross Estate Dollar Amt
21	20-40	Adjusted Taxable Gift Amt
21	60-80	Restore Exclu Amt
24	21-23	Current Page Number

**Exhibit 2.3.59-100 (Cont. 3) (01-16-2024)**
**Command Code BMFOL Return Form 706 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 2290 Display (Page 1)**

[illegible]

## Exhibit 2.3.59-101 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 2290 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
<b>TRANSACTION LINES</b>			
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	

**Exhibit 2.3.59-101 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 2290 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator
		blank = not present
		6020B = present
12	76	Heavy Vehicle Rate Indicator
13	19-39	Tax shown on Return
13	60-80	Tax Assessed on Return
14	14-23	Default Date
14	48-50	Installment Privilege
16	38-58	Installment Payment Past Due Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 2290 Display (Page 2)**

[illegible]

**Exhibit 2.3.59-102 (Cont. 1) (01-20-2004)****Command Code BMFOL Return Form 2290 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
7-21	17	Vehicle Category Code	
7-21	23-29	Regular	
7-21	36-42	Logging/Foreign	
7-21	51-71	Vehicle Liability	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	



### Command Code BMFOL Return Form 11C Display

[illegible]

**Exhibit 2.3.59-103 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 11C Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)V////////	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	
8	72-73	Foreign Code	

## Exhibit 2.3.59-103 (Cont. 2) (01-16-2024)

### Command Code BMFOL Return Form 11C Display

LINE	POSITION	DESCRIPTION AND VALIDITY
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator
		blank = not present
		6020B = present
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	19	Nature of Change Indicator
15	12-13	Start Day
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 730 Display

[illegible]

## Exhibit 2.3.59-104 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 730 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	#
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code

**Exhibit 2.3.59-104 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 730 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	60-62	ISSC Code
12	19-39	Tax per Taxpayer
12	44-48	6020B Indicator
		blank = not present
		6020B = present
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	17-37	Wagers Accepted
15	60-80	Wager Layoffs Accepted
16	17-37	Total Wagers
16	60-80	Total Credits
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 990 Display

[illegible]

**Exhibit 2.3.59-105 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 990 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	



Exhibit 2.3.59-105 (Cont. 2) (01-16-2024)

Command Code BMFOL Return Form 990 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	42-47	Taxpayer Notice Codes
10	70-72	ISSC Code
11	23-32	Alpha Condition Codes
11	60-80	Tax Per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	8-21	Incomplete Return Indicator Codes (up to five; separated by spaces') 30 = Schedule A 31 = Schedule A, Part I Missing 32 = Schedule A, Part II Missing 33 = Schedule A, Part III Missing 34 = Schedule A, Part IV Missing 35 = Schedule A, Part V Missing 36 = Schedule A, Part VI-A Missing 50 = Schedule B Missing 61 = Part I Missing 62 = Part II Missing 63 = Part IV Missing 92 = Part II Missing 94 = Part IV Missing 95 = Part V Missing 99 = Non-IRI Code
13	78	Notice Issuance Code 1 = Return is filed late and no Correspondence Code 22/23/24 is present.

**Exhibit 2.3.59-105 (Cont. 3) (01-16-2024)****Command Code BMFOL Return Form 990 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
		2 = Return is filed on time, but Correspondence Code 22/23/24 is present.
		3 = Return is filed late and Correspondence Code is 22,23, or 24.
15	21-22	Correspondence Indicator
15	78	Unrelated Business Income Code
		blank = Not Applicable
		1 = Yes
		2 = No
16	22-25	Forms Count Tax Year
16	43	E-File Mandate
20	20-40	Total Assets-End of Year
20	60-80	Total Gross Receipts
21	20-40	Total Legislative Expenses
21	60-80	Total Revenue
22	20-40	Total Assets-Beginning of Year
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 3520 Display

[illegible]

**Exhibit 2.3.59-106 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 3520 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	

## Exhibit 2.3.59-106 (Cont. 2) (01-16-2024)

## Command Code BMFOL Return Form 3520 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	
8	72-73	Foreign Code	
9	28-37	Correspondence Received Date:	
9	52	RPS Indicator	
9	78	Math Status Code	
10	20	Months Delinquent	
		The number of months for which a delinquency penalty was assessed	
10	42-47	Taxpayer Notice Codes	
10	73	Penalty and Interest Code	
11	23-32	Alpha Condition Codes	
11	49	Return Type	
11	66-67	US Agent Code	
11	78-80	ISSC Code	
12	19-39	Tax per Taxpayer	
12	65		#
			#
			#
13	19-39	Tax Shown on Return	
13	60-80	Tax Assessed on Return	
14	20-59	Name of Decedent	
14	67-78	TIN of Decedent	
15	20-59	Name of Creator of the Trust	
15	67-78	TIN of Creator of the Trust	
16	20-59	Name of Other Trust Owner	
16	67-78	TIN of Other Trust Owner	
17	20-59	Name of First Beneficiary Listed	
17	67-78	TIN of First Beneficiary Listed	
18	20-59	Name of Second Beneficiary Listed	
18	67-78	TIN of Second Beneficiary Listed	
19	20-59	Name of First Trustee Named	

**Exhibit 2.3.59-106 (Cont. 3) (01-16-2024)****Command Code BMFOL Return Form 3520 Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
19	67-78	TIN of First Trustee Named
20	20-59	Name of Second Trustee Named
21	14-16	Auto Ext Indicator
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 5500 Display (Page 1)**

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line UNRECOVERABLE RETENTION REGISTER for BMFOR)

#

**Exhibit 2.3.59-107 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 5500 Display (Page 1)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	43-45	ISSC Code
12	19-39	Tax per Taxpayer blank = not significant



## Exhibit 2.3.59-107 (Cont. 2) (01-16-2024)

### Command Code BMFOL Return Form 5500 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
		I = Incomplete Filing
		N = Late Filing
		O = CP213 prior to 200328
12	73	Late/Incomplete Filing Indicator
13	28-30	Penalty Reference Number
13	33-53	Penalty Reference Amount
14	28-30	Penalty Reference Number
14	33-53	Penalty Reference Amount
15	28-30	Penalty Reference Number
15	33-53	Penalty Reference Amount
16	33-53	Total Penalty Amount
17	20-54	Name
18	20-54	Name Continuation
19	20-54	Street Address
20	20-41	City
21	20-21	State
22	20-32	Zip Code
23	20-54	Care of Name Line
23	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 5500 Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line UNRECOVERABLE RETENTION REGISTER for BMFOR)

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## Exhibit 2.3.59-108 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 5500 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	18-52	Foreign Name
6	18-52	Sort Name
7	18-52	Local Address 1
8	18-52	Local Address 2
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 5330 Display (Page 1)**

[illegible]

## Exhibit 2.3.59-109 (Cont. 1) (01-19-2025)

## Command Code BMFOL Return Form 5330 Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT:76	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
7	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
7	32-36	Designee Pin	
7	49-60	Preparer Phone Number	
8	11-25	Audit Codes	
8	45-80	Return Process Codes	
9	11	Preparer Checkbox	
9	28-36	Preparer PTIN	

**Exhibit 2.3.59-109 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 5330 Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
9	50-58	Preparer EIN
9	78-79	Foreign Code
10	28-37	Correspondence Received Date:
10	50	RPS Indicator
10	78	Math Status Code
11	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
11	42-47	Taxpayer Notice Codes
11	78	Penalty and Interest Code
12	23-32	Alpha Condition Codes
12	42-44	ISSC Code
12	51-60	ASED
12	70-79	CSED
13	26-42	Tax per Taxpayer
14	19-39	Tax Shown on Return
14	60-80	Tax Assessed on Return
15	70-79	Plan sponsor year ending
16	26-29	Excess Fringe Benefit Year
16	60-66	Plan Sponsor Year Ending
16	60-69	Reversion Date
17	27-38	Reversion Amount
17	60-69	Return due Date
18	27-36	Extended Due Date
18	60-69	Amendment Date
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Command Code BMFOL Return Form 5330 display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT:76
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	#
3	01-09	Record From Retention Register

**Exhibit 2.3.59-110 (Cont. 1) (01-19-2025)****Command Code BMFOL Return Form 5330 display (Page 2)**

3	11-45	First Name Line ( UNRECOVER- ABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)- Plus Sign (+) if More (blank for BMFOR)
5	13-15	Abstract 161 Number (0 or 161)
5	17-19	Abstract 164 Number (0 or 164)
5	21-23	Abstract 200 Number (0 or 200)
5	25-27	Abstract 209 Number (0 or 209)
5	29-31	Abstract 202 Number (0 or 202)
5	33-35	Abstract 203 Number (0 or 203)
5	37-39	Abstract 159 Number (0 or 159)
5	41-43	Abstract 163 Number (0 or 163)
5	45-47	Abstract 201 Number (0 or 201)
5	49-51	Abstract 205 Number (0 or 205)
5	53-55	Abstract 204 Number (0 or 204)
5	57-59	Abstract 226 Number (0 or 226)
5	62-63	Abstract 228 Number (0 or 228)
5	65-67	Abstract 224 Number (0 or 224)
5	69-71	Abstract 225 Number (0 or 225)
5	73-75	Abstract 227 Amount (0 or 227)
5	77-79	Abstract 237 Amount (0 or 237)
6	13-15	Abstract 450 Number (0 or 450)
6	17-19	Abstract 451 Number (0 or 451)
6	21-23	Abstract 452 Number (0 or 452)
6	25-27	Abstract 453 Number (0 or 453)
8	24-40	Tax on Non-Deductible Contribu- tions to Qualified Plans (Section 4972)
8	64-80	Tax on Prohibited Transactions (Section 4975A)
9	24-40	Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973)



**Exhibit 2.3.59-110 (Cont. 2) (01-19-2025)****Command Code BMFOL Return Form 5330 display (Page 2)**

9	64-80	Tax Due because of Failure to Meet the Minimum Funding Standards (Section 4971A)
10	24-40	Tax on Disqualified Benefits (Section 4976)
10	64-80	Tax on Excess Fringe Benefits (Section 4977)
11	24-40	Tax on Certain ESOP dispositions (Section 4978 and 4978A)
11	64-80	Tax on Excess Contributions to Certain Plans (Section 4979)
12	24-40	Tax on Certain ESOP dispositions (Section 4978B)
12	64-80	Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980)
13	24-40	Tax on Certain Prohibited Allocations of Qualified ESOP Securities (Section 4979A)
13	64-80	Tax Related to Liquidity Shortfall (Section 4971F1)
14	24-40	4980F Tax (Correction)
14	64-80	Failure To Correct Prohibited Transactions (Section 4975B)
15	24-40	Failure To Correct Minimum Funding Standards (Section 4971B)
15	64-80	Failure To Correct Liquidity Shortfall (Section 4971F2)
16	24-40	Tax on Prohibited Tax Shelter Transactions (4965)
16	64-80	Funding Improvement or Rehabilitation Plan
17	24-40	Failure to meet Requirements for plans in Endangered or Critical Status
17	64-80	Failure to Adopt Rehabilitation Plan
18	24-40	4971H / Excise Tax

Exhibit 2.3.59-110 (Cont. 3) (01-19-2025)  
Command Code BMFOL Return Form 5330 display (Page 2)

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 706GS(T) Display

[illegible]

**Exhibit 2.3.59-111 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 706GS(T) Display**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	
8	72-73	Foreign Code	

## Exhibit 2.3.59-111 (Cont. 2) (01-16-2024)

## Command Code BMFOL Return Form 706GS(T) Display

LINE	POSITION	DESCRIPTION AND VALIDITY
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent  The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
12	19-39	Tax per Taxpayer
12	60-62	ISSC Code
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
15	21-51	Balance Due or Overpayment
15	60-80	Form 2758 Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 706GS(D) Display

[illegible]

## Exhibit 2.3.59-112 (Cont. 1) (01-16-2024)

## Command Code BMFOL Return Form 706GS(D) Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
7	11-25	Audit Codes	
7	45-80	Return Process Codes	
8	11	Preparer Checkbox	
8	28-36	Preparer PTIN	
8	49-57	Preparer EIN	
8	72-73	Foreign Code	

**Exhibit 2.3.59-112 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 706GS(D) Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	60-62	ISSC
12	19-39	Tax per Taxpayer
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	20-40	Balance Due or Overpayment
14	60-80	Form 2758 Payment
15	20-40	Tentative Totals Transfers
15	60-80	Adjusted Allowable Expenses
16	20-40	Taxable Amount Per Computer
16	60-80	Gross GST Tax Computer
17	20-40	Credit for GST State Tax
17	60-80	GST Limit Per Computer
18	20-40	Allowable Credit Per Computer
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number



### Command Code BMFOL Return Form 8703 Display

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN:
1	18-19	MFT 84
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

**Exhibit 2.3.59-113 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 8703 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent  The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	44-46	ISSC Code
12	19-39	Tax per Taxpayer

## Exhibit 2.3.59-113 (Cont. 2) (01-16-2024)

### Command Code BMFOL Return Form 8703 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	60-80	Tax Shown on Return
13	25-45	Total Low Income Units
13	60-80	Tax Assessed on Return
14	38-47	Begin Date Of Qualified Project Period
15	17	Signature Code
17	20-54	Operator Proj Name
17	66-80	BIN
18	20-54	Owner Project Name
19	20-54	Building Proj Addr
20	20-41	Building Proj City
20	49-50	State
20	56-68	Zip
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Command Code BMFOL Return Form 8038B Display

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN:
1	18-19	MFT 85
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

#

## Exhibit 2.3.59-114 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 8038B Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent  The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	16-25	Alpha Condition Codes
11	35-37	ISSC Code
11	60-80	Tax Shown on Return

**Exhibit 2.3.59-114 (Cont. 2) (01-16-2024)****Command Code BMFOL Return Form 8038B Display**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
12	19-39	Tax per Taxpayer
12	60-80	Tax Assessed on Return
13	14-25	Cusip Number
13	37-46	Issue Date
13	60-69	Maturity Date
14	14	Signature code
14	43	Type of Credit Bonds Checkbox
14	58-68	Issue Price
15	20-54	Name of Issue
16	20-54	Issuer Name
17	20-54	Issuer Name Continued
18	20-54	Street Address
19	20-41	City
20	20-21	State
21	20-32	Zip Code
22	20-54	Care of Name
23	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

Command Code BMFOL Return Form 8038TC Display (Page 1)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN:
1	18-19	MFT 86
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

#

**Exhibit 2.3.59-115 (Cont. 1) (01-16-2024)****Command Code BMFOL Return Form 8038TC Display (Page 1)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox blank = Insignificant 1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
7	11-25	Audit Codes
7	45-80	Return Process Codes
8	11	Preparer Checkbox
8	28-36	Preparer PTIN
8	49-57	Preparer EIN
8	72-73	Foreign Code
9	28-37	Correspondence Received Date:
9	52	RPS Indicator
9	78	Math Status Code
10	20	Months Delinquent  The number of months for which a delinquency penalty was assessed
10	42-47	Taxpayer Notice Codes
10	73	Penalty and Interest Code
11	23-32	Alpha Condition Codes
11	42-44	ISSC Code
12	19-39	Tax per Taxpayer



**Exhibit 2.3.59-115 (Cont. 2) (01-16-2024)**
**Command Code BMFOL Return Form 8038TC Display (Page 1)**

LINE	POSITION	DESCRIPTION AND VALIDITY
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	14-25	Cusip Number
14	37-46	Issue Date
14	60-69	Maturity Date
15	14	Signature code
15	58-68	Issue Price
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Command Code BMFOL Return Form 8038TC Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN:
1	18-19	MFT 86
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

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## Exhibit 2.3.59-116 (Cont. 1) (01-16-2024)

### Command Code BMFOL Return Form 8038TC Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	20-54	Name of Issue
6	20-54	Issuer Name
7	20-54	Issuer Name Continued
8	20-54	Street Address
9	20-41	City
10	20-21	State
11	20-32	Zip Code
12	20-54	Care of Name
13	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Exhibit 2.3.59-117 (01-13-2016)****Command Code BMFOL CAWR Return Display (Page 1)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLUnn-nnnnnnnn 88YYYYMMnnn RETURN: CAWR NM CTRL:vvvv *PDT*							
2	nnnnn-nnn-nnnnn-n (F6209 & F6222) UP-CYC:nn *CID*							
3								
4	CASE TYPE:nnn CLOSED CASE TYPE:nnn TRANSCRIPT D.O.:nn SELECTION SCORE:nnnnn							
5	CAF/MRG-PRCS/CONS/CID/TC520/EXAM/SPANISH COL:n # OF EMPLOYEES: n,nnn,nnn							
6	PRIOR YEAR CASE TYPE:1ST PRIOR YR: nna 2ND PRIOR YR:nnn 3RD PRIOR YR:nnn							
7	OIC:n CC53:n UPC-312-3:n DUP RET:n AMEND RET:n RESTRICT:n AIMS:n							
8	TC570:n 6020B:nn AUDIT CDS: nnnnnnnnnn ISSC CD:nnn							
9	TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnnv							
10	TRANS DATE CYCLE							
11	150SFR MM-DD-YYYY YYYYCC							
12	TOTAL POSTED (94X/1040) REPORTED (W-3) PROCESSED (W-2)							
13	TXBL SSA WGS: n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
14	TXBL SSA TIPS:n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
15	TX MED WG/TPS:n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
16	FED TAX WTHLD:n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
17	EMP SS TAX: n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
18	EMP MEDCRE TX:n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
19	TOTAL COMP: n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
20	ADVANCED EIC: n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
21	3RD PRTY SICK:n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
22	HIRE EXE WAGE:n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv n,nnn,nnn,nnn,nnn.nnnv							
23								
24	PAGE nnn OF nnn >BMFPG nnn							
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-117 (Cont. 1) (01-13-2016)

### Command Code BMFOL CAWR Return Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: U
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	#
3	01-09	Record From Retention Register
3	11-45	First Name Line
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More
4	11-12	CAWR Type Case Record Code
4	13	CAWR Range Case Code
4	33-34	CAWR Type Closed Case Code
4	35	CAWR Range Closed Case Code
4	54-55	Transcript District Office
4	74-78	Selection Score
5	1-3	CAF Literal
5	5-12	Merge In Process Literal
5	14-17	Consolidation Literal
5	19-21	CID Literal
5	23-27	TC520 Literal
5	29-32	Examination Literal
5	34-40	Spanish Literal
5	48	TDA/TDI Indicator
5	70-78	Number of Employees

**Exhibit 2.3.59-117 (Cont. 2) (01-13-2016)****Command Code BMFOL CAWR Return Display (Page 1)**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
6	36-37	1st Prior Year Case Type
6	38	1st Prior Year Range Case Code
6	44-45	2nd Prior Year Case Type
6	46	2nd Prior Year Range Case Code
6	72-73	3rd Prior Year Case Type
6	74	3rd Prior Year Range Case Code
7	5	OIC Indicator
7	14	CC53 Indicator
7	28	UPC 312-3 Indicator
7	40	Duplicate Return Indicator
7	54	Amended Return Indicator
7	66	Restriction Indicator
7	75	AIMS Indicator
8	7	TC570 Indicator
8	18-19	6020B Indicator
8	34-42	Audit Codes
8	52-54	ISSC Code
9	19-39	Tax Shown on Return
9	60-80	Tax Assessed on Return
11	04-06	Substitute for Return (SFR) Indicator
11	08-17	Assessment Date
11	19-24	Transaction Cycle
13	15-35	Posted Taxable SSA Wages
13	37-57	Reported Taxable SSA Wages
13	59-79	Processed Taxable SSA Wages
14	15-35	Posted Taxable SSA Tips
14	37-57	Reported Taxable SSA Tips
14	59-79	Processed Taxable SSA Tips
15	15-35	Posted Medicare Wages/Tips
15	37-57	Reported Medicare Wages/Tips
15	59-79	Processed Medicare Wages/Tips

## Exhibit 2.3.59-117 (Cont. 3) (01-13-2016)

## Command Code BMFOL CAWR Return Display (Page 1)

LINE	POSITION	DESCRIPTION AND VALIDITY
16	15-35	Posted Federal Tax Withheld
16	37-57	Reported Federal Tax Withheld
16	59-79	Processed Federal Tax Withheld
17	15-35	Posted Employee SSA Tax
17	37-57	Reported Employee SSA Tax
17	59-79	Processed Employee SSA Tax
18	15-35	Posted Employee Medicare Tax
18	37-57	Reported Employee Medicare Tax
18	59-79	Processed Employee Medicare Tax
19	15-35	Posted Total Compensation
19	37-57	Reported Total Compensation
19	59-79	Processed Total Compensation
20	15-35	Posted Advanced EIC
20	37-57	Reported Advanced EIC
20	59-79	Processed Advanced EIC
21	15-35	Posted 3rd Party Sick
21	37-57	Reported 3rd Party Sick
21	59-79	Processed 3rd Party Sick
22	15-35	Posted Hire Exempt Wages
22	37-57	Reported Hire Exempt Wages
22	59-79	Processed Hire Exempt Wages

**Exhibit 2.3.59-118 (01-13-2012)****Command Code BMFOL CAWR Return Display (Page 2)**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOL	Unn-nnnnnnn	88YYYYMMnnn	RETURN: CAWR		NM CTRL:vvvv		*PDT*
2	nnnnn-nnn-nnnnn-n		(F6209 & F6222)			UP-CYC:nn		*CID*
3								
4	TRANS	DATE	CYCLE	DLN	RLN			
5	980	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	nnnnn-nnn-nnnnn-n			
6								
7			REPORTED (W-3)	PROCESSED (W-2)	XREF EIN:nn-nnnnnnn			
8	TXBL SOC SEC WGS:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	DOC TYPE:nn				
9	TXBL SOC SEC TIPS:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	EMP TYPE:a				
10	TXBL MED WGS/TIPS:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	CORR IND:a				
11	FEDERAL TAX WTHLD:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	PROB IND:a				
12	ADJ TOT SS TX:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	W-3 IND: v				
13	TOT MEDICARE TAX:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	NM CTRL IND:a				
14	TOTAL COMP:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	WIRS ADDRESS:a				
15	ADVANCED EIC:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv	ESTAB NUMBER:nnnn				
16	3RD PTY SICK PAY:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv					
17	HIRE EXEMPT WAGES:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv					
18	W-2 COUNT:	n,nnn,nnn	n,nnn,nnn					
19	CONSOLIDATED RLN'S:	nnnnn-nnn-nnnnn-n	nnnnn-nnn-nnnnn-n	nnnnn-nnn-nnnnn-n				
20	nnnnn-nnn-nnnnn-n	nnnnn-nnn-nnnnn-n	nnnnn-nnn-nnnnn-n	nnnnn-nnn-nnnnn-n				
21								
22			THIS MODULE HAS MORE THAN SEVEN CONSOLIDATED TC980S					
23								
24		PAGE nnn OF nnn		>BMFPG nnn				
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80



**Exhibit 2.3.59-118 (Cont. 1) (01-13-2012)**
**Command Code BMFOL CAWR Return Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: U
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	#
3	01-09	Record From Retention Register
3	11-45	First Name Line
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More
<b>TRANSACTION LINES</b>		
5	07-16	Transaction Date
5	19-24	Transaction Cycle
5	26-42	Transaction DLN
5	45-61	Transaction RLN
7	70-79	Cross-Reference EIN
8	19-39	Reported Taxable Social Security Wages
8	41-61	Processed Taxable Social Security Wages
8	73-74	Document Type
9	19-39	Reported Taxable Social Security Tips
9	41-61	Processed Taxable Social Security Tips
9	73	Employment Type Code
10	19-39	Reported Taxable Medicare Wages/Tips
10	41-61	Processed Taxable Medicare Wages/Tips
10	73	Correction Indicator

**Exhibit 2.3.59-118 (Cont. 2) (01-13-2012)****Command Code BMFOL CAWR Return Display (Page 2)**

LINE	POSITION	DESCRIPTION AND VALIDITY
11	19-39	Reported Federal Tax Withheld
11	41-61	Processed Federal Tax Withheld
11	73	Problem Indicator
12	19-39	Reported Total Social Security Tax
12	41-61	Processed Total Social Security Tax
12	73	W-3 Indicator
13	19-39	Reported Total Medicare Tax
13	41-61	Processed Total Medicare Tax
13	76	Name Control Indicator
14	19-39	Reported Total Compensation
14	41-61	Processed Total Compensation
14	77	WIRS Address
15	19-39	Reported Advanced EIC
15	41-61	Processed Advanced EIC
15	77-80	Establishment Number
16	19-39	Reported Third Party Sick Pay
16	41-61	Processed Third Party Sick Pay
17	19-39	Reported Hire Exempt Wages
17	41-61	Processed Hire Exempt Wages
18	24-32	Reported W-2 Count
18	46-54	Processed W-2 Count
19	22-38	Consolidated RLN
19	42-58	Consolidated RLN
19	62-78	Consolidated RLN
20	22-38	Consolidated RLN
20	42-58	Consolidated RLN
20	62-78	Consolidated RLN

## Exhibit 2.3.59-119 (01-13-2012)

## Command Code BMFOL CAWR Return Display (Page 3)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLUnn-nnnnnnnn	88YYYYMMnnn	RETURN: CAWR		NM CTRL:vvvv			*PDT*
2	nnnnn-nnn-nnnnn-n		(F6209 & F6222)			UP-CYC:nn		*CID*
3								
4	TRANS	DATE	CYCLE	DLN				
5	982	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	MFT/TX:nn/nnnnnn	# OF EMP:n,nnn,nnn		
6					SS/MED TX ADJ AMT:n,nnn,nnn,nnn,nnn.nnv			
7					IMF SSN:nnn-nn-nnnnnv	X-REF PLAN:nnn		
8	TXBL SOC SEC WGS PD:	n,nnn,nnn,nnn,nnn.nnv				REL TC IND:n		
9	TXBL TIPS REPORTED:	n,nnn,nnn,nnn,nnn.nnv						
10	ADJ TOT OF TAX WTHLD:	n,nnn,nnn,nnn,nnn.nnv						
11	ADVANCE EIC:	n,nnn,nnn,nnn,nnn.nnv						
12	MEDICARE WAGES:	n,nnn,nnn,nnn,nnn.nnv						
13	HIRE EXEMPT WAGES:	n,nnn,nnn,nnn,nnn.nnv						
14	984	MM-DD-YYYY	YYYYCC	nnnnn-nnn-nnnnn-n	STATUS CD:nn	RPTD W-2 CNT:n,nnn,nnn		
15					RLN:nnnnn-nnn-nnnnn-n	TRANSFER -		
16			REPORTED (W-3)		PROCESSED (W-2)	EIN:nn-nnnnnnn		
17	TXBL SOC SEC WGS:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv		TXPD:nnnn			
18	TXBL SOC SEC TIPS:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv		IND:a			
19	TXBL MED WGS/TIPS:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv		CORR IND:a			
20	FEDERAL TAX WTHLD:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv		W-3 IND:a			
21	ADVANCED EIC:	n,nnn,nnn,nnn,nnn.nnv	n,nnn,nnn,nnn,nnn.nnv					
22								
23	986	MM-DD-YYYY	nnnn	nnnnn-nnn-nnnnn-n	STATUS CODE nn			
24			PAGE nnn	OF nnn	>BMFPG nnn			
	12345678901234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-119 (Cont. 1) (01-13-2012)****Command Code BMFOL CAWR Return Display (Page 3)**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: U	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More	
5	02-04	Transaction Code 982	
5	07-16	Transaction Date	
5	19-24	Transaction Cycle	
5	26-42	Transaction DLN	
5	52-53	MFT	
5	55-60	Period	
5	72-80	Number of Employees	
6	60-80	SSA/Medicare Tax Adjusted Amount	
7	53-61	IMF SSN	
7	77-79	Cross-Reference Plan Number	
8	24-44	Taxable Social Security Wages Paid Amount	
9	24-44	Taxable Tips Reported Amount	
10	24-44	Adjusted Total of Tax Withheld Amount	
11	24-44	Advanced Earned Income Credit (EIC) Amount	
12	24-44	Medicare Wages Amount	

Exhibit 2.3.59-119 (Cont. 2) (01-13-2012)

Command Code BMFOL CAWR Return Display (Page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
13	24-44	Hire Exempt Wages
14	02-04	Transaction Code 984
14	07-16	Transaction Date
14	19-24	Transaction Cycle
14	26-42	Transaction DLN
14	55-56	Status Code
14	72-80	W-2 Count
15	43-59	Transaction RLN
16	67-76	Transfer EIN
17	19-39	Reported Taxable Social Security Wages
17	41-61	Processed Taxable Social Security Wages
17	69-72	Transfer Tax Period
18	19-39	Reported Taxable Social Security Tips
18	41-61	Processed Taxable Social Security Tips
18	68	Transfer Indicator
19	19-39	Reported Taxable Medicare Wages/Tips
19	41-61	Processed Taxable Medicare Wages/Tips
19	73	Correction Indicator
20	19-39	Reported Federal Tax Withheld
20	41-61	Processed Federal Tax Withheld
20	72	W-3 Indicator
21	19-39	Reported Advanced EIC
21	41-61	Processed Advanced EIC
21	68-77	Micro Sequence Number
23	02-04	Transaction Code 986
23	07-16	Transaction Date
23	19-24	Transaction Cycle
23	26-42	Transaction DLN
23	58-59	Status Code

### Command Code BMFOL CAWR Return Display (Page 4)

[illegible]

## Exhibit 2.3.59-120 (Cont. 1) (01-13-2012)

### Command Code BMFOL CAWR Return Display (Page 4)

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: U
1	07-16	EIN
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More
5	02-04	Transaction Code 925
5	07-16	Transaction Date
5	19-24	Transaction Cycle
5	26-42	Transaction DLN
6	20-59	IDRM Process Codes

#

### Command Code BMFOL Quarterly Return Form 941 Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLWvvvvvvvvvvvvvvvvvvnnn	QUARTERLY	941	INFO	NM	CTRL:vvv		*PDT*
2							UP-CYC:nn	*CID*
3								
4	TAX PERIOD POSTED	23C DATE		SSA WAGES		TOTAL TAX ASSESSED		
5	vYYYYMM	v	MMDDYYYY	n, nnn, nnn, nnn, nn-		n, nnn, nnn, nnn, nn-		
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	PAGE nnn OF nnn			>BMFPG nnn				
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80



## Exhibit 2.3.59-121 (Cont. 1) (01-16-2001)

## Command Code BMFOL Quarterly Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: W	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	04	Return on Retention Register Indicator	
5	05-10	Tax Period	
5	15	Return Posted Indicator	
5	21-28	SPR23C Date (displays ON DB2 when program is searching for Retention module. The actual date will appear when request is made again in 30 seconds)	
5	33-53	SSA Wages Amount (displays WAIT 30 SECONDS when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
5	58-78	Total Tax Settlement Amount (displays THEN RE-ENTER COMMAND when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
23	19-59	Informational Message	
		NO QUARTERLY INFO AVAILABLE FOR THIS YEAR	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

### Command Code BMFOL Lookback Review Display

[illegible]

## Exhibit 2.3.59-122 (Cont. 1) (06-24-2002)

### Command Code BMFOL Lookback Review Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: K	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	51-54	Requested Lookback Year: YYYY	
1	68-71	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* or Caution Indicator: *CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
7-10	04	Return on Retention Register Indicator	
7-10	05-10	Lookback Tax Period	
7-10	15	Lookback Return Posted Indicator	
7-10	21-28	Lookback SPR23C Date (displays ON DB2 when program is searching for Retention module. The actual date will appear when request is made again in 30 seconds)	
7-10	33-53	Lookback Total Tax Settlement Amount (displays WAIT 30 SECONDS when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
7-10	57-80	Lookback Deposit Requirements/Base Period Code (displays THEN RE-ENTER COMMAND when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
11	33-54	Total Lookback Tax: total of up to four Lookback Total Tax Settlement Amounts	
16-21	04	Return on Retention Register Indicator	
16-21	05-10	Subsequent Review Tax Period	
16-21	15	Subsequent Review Return Posted Indicator	
16-21	21-28	Subsequent Review SPR23C Date (displays ON DB2 when program is searching for Retention module. The actual date will appear when request is made again in 30 seconds)	
16-21	33-53	Lookback Total Tax Settlement Amount (displays WAIT 30 SECONDS when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	

**Exhibit 2.3.59-122 (Cont. 2) (06-24-2002)****Command Code BMFOL Lookback Review Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
16-21	57-80	Subsequent Review Deposit Requirements/Base Period Code (displays THEN RE-ENTER COMMAND when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)
23	19-59	Informational Message  NO LOOKBACK INFO AVAILABLE FOR THIS YEAR
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-123 (01-16-2001)

### Command Code BMFOL Retention Recovery Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLBvvvvvvvvvvvvvvvvvvvvnnn							
2								
3								
4								
5	CFOL022 - TAX MODULE REQUESTED TO BE REESTABLISHED							
6								
7								
8								
9								
10	PROCESSING HAS BEGUN TO REESTABLISH A RECOVERABLE RETENTION							
11	REGISTER TAX MODULE.							
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
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	01-29	Input Command Code

### Command Code BMFOL Output Display Error

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-29	Input Command Code
5	08-09	Message Number
5	13-65	Message
10-18	10-65	Explanation

## Exhibit 2.3.59-125 (01-20-2004)

### Command Code BMFOL Definer C Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	BMFOLCnnnn-nnnnnnnn							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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 (BMFOL)
1	06	Definer Code (C)
1	07-10	Check Symbol
1	11	Dash
1	12-19	Check Number

## Command Code BMFOL Refund Research Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code
1	06	Definer Code (# or C)
1	07-26	TIN, Display File Source Code, MFT, Tax Period
5	12-20	TIN
6	12-12	MFT
7	19-34	Tax Period
8	17-19	Plan Number
10-14	07-10	Check Symbol
10-14	12-19	Check Number
10-14	24-33	Payment Issue Date
19-21	07-74	Message Area



**Exhibit 2.3.59-127 (01-18-2005)****Command Code BMFOL Retention Registers without Vestigial Entries**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLNvvvvvvvvvvvv		BMF RETENTION REGISTER		NM CTRL:vvvv			*PDT*
2			LACKING VESTIGIAL ENTRY			UP-CYC:nn		*CID*
3								
4	MFT TXPD PLAN REMOVED		MFT TXPD PLAN REMOVED		MFT TXPD PLAN REMOVED			
5	nn YYYYMM nnn YYYY		nn YYYYMM nnn YYYY		nn YYYYMM nnn YYYY			
6	nn YYYYMM nnn YYYY		nn YMMMM nnn YYYY		nn YYYYMM nnn YYYY			
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	NO ENTITY EXISTS FOR THIS ACCOUNT. USE BMFOR TO VIEW THE TAX MODULES.							
24	PAGE nnn OF nnn >BMFPG nnn							
	1234567890123456789012345678901234567890123456789012345678901234567890							
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

**Exhibit 2.3.59-127 (Cont. 1) (01-18-2005)****Command Code BMFOL Retention Registers without Vestigial Entries**

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: N	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	02-03	MFT	
5	05-10	Tax Period	
5	12-14	Plan Number	
5	17-20	Year Removed	
5	29-30	MFT	
5	32-37	Tax Period	
5	39-41	Plan Number	
5	44-47	Year Removed	
5	56-57	MFT	
5	59-64	Tax Period	
5	66-68	Plan Number	
5	71-74	Year Removed	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

## Exhibit 2.3.59-128 (01-18-2005)

## Command Code BMFOL Deposit Schedule Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLDvvvvvvvvvvvvv		BMF DEPOSIT SCHEDULES		NM CTRL:vvvv			
2								
3	SCHEDULED							
4	FORM	NOTICE	DEPOSIT		REQUIRED	LOOKBACK		
5	NUMBER	ISSUED	FREQUENCY		TAX YEAR	EXTRACT CYCLE		
6	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
7	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
8	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
9	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
10	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
11								
12	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
13	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
14	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
15	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
16	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
17								
18	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
19	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
20	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
21	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
22	aaaa	CP-nnna	aaaaaaaaaaa		YYYY	YYYYMM		
23	NO DEPOSIT SCHEDULE INFORMATION EXISTS FOR THIS ACCOUNT.							
24	PAGE nnn OF nnn >BMFPG nnn							
	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: BMFOL
1	06	Command Definer Code: D
1	07-18	TIN
1	59-62	Name Control
6-22	06-09	Form Number
6-22	20-22	Notice Issued
		136 or 137
6-22	23	Notice Alpha Subtype
		blank, A, or B
6-22	30-39	Scheduled Deposit Frequency
		Monthly or Semiweekly
6-22	47-50	Required Tax Year
6-22	60-65	Lookback Extract Cycle
24	21-23	Current Page Number

**Exhibit 2.3.59-128 (Cont. 1) (01-18-2005)****Command Code BMFOL Deposit Schedule Screen**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-129 (01-16-2024)

## Command Code BMFOL Payment Summary Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLPvv-vvvvvvvv yyyymm yyymm BMF PAYMENT SUMMARY							
2								
3								
4	MFT TAXPD	PLAN	TC	DATE	AMOUNT	CYCLE	DLN	
5	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
6	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
7	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
8	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
9	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
10	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
11	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
12	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
13	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
14	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
15	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
16	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
17	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
18	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
19	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
20	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
21	nn yyyymm	nnn	nnnn	mmddyyyy	n,nnn,nnn,nnn,nnn.nns	yyymm	nnnnn-nnn-nnnnn-n	
22	NO PAYMENT TRANSACTIONS FOUND FOR THE REQUESTED DATE RANGE							
23	*TRY AN EXPANDED DATE RANGE FROM ESTABLISHED DATE TO END OF CURRENT YEAR							
23	TOTAL PYMT AMT OF DATE RANGE = n,nnn,nnn,nnn.nns							
24	PAGE nnn OF nnn >BMFPG nnn							
	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: BMFOL
1	06	Command Definer Code: P
1	07-16	TIN
1	18 - 23	From Date
1	25 - 30	To Date
5-21	01 - 02	MFT
5-21	04 - 09	Tax Period
5-21	12 - 14	Plan Number
5-21	17 - 19	Transaction Code
5-21	20	Reversal Indicator
5-21	22 - 29	Transaction Date
5-21	32 - 52	Amount
5-21	55 - 60	Cycle

**Exhibit 2.3.59-129 (Cont. 1) (01-16-2024)****Command Code BMFOL Payment Summary Screen**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
5-21	64 - 80	DLN
23	32-52	Total Payment Amount of Date Range
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Exhibit 2.3.59-130 (01-19-2021)****Command Code BMFOL IRC 965 Liability Schedule Screen**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	BMFOLRnn-nnnnnnn 02YYYYMMnnn RETURN: FORM 1120 NM CTRL:vvvv							*PDT*
2	nnnnn-nnn-nnnnn-n						UP-CYC:nn	*CID*
3								
4								
5					REFUNDABLE AMT		NON-REFUNDABLE AMT	
6	ADV MFG PROD CREDIT EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
7	ADV ENERGY PROJ CREDIT EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
8	CR / ELECT PROD FROM RENW RESC:			n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
9	CLEAN HYDROGEN EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
10	ADV MFG INVEST CREDIT EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
11	CLEAN FUEL PROD CREDIT EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
12	ALT FUEL REFUEL PROP CR EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
13	0-EMISS NUC POWER PROD CR EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
14	CLEAN ELECT INVEST CREDIT EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
15	CR FOR CARBON OXIDE SEQ EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
16	QUAL COMM CLEAN VEHICLES EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
17	CLEAN ELECT PROD CREDIT EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
18	CLEAN ENERGY EPE			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
19								
20	CORP ALT MIN TAX AMT			: n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
21	F8827 PR YR MIN TAX CREDIT AMT:			n,nnn,nnn,nnn,nnn.nnv		n,nnn,nnn,nnn,nnn.nnv		
22								
23								
24	PAGE nnn OF nnn			>BMFPG nnn				
	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: BMFOL
1	06	Command Definer Code: M
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	70- 73	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* or Caution Indicator: *CAU*
2	78-79	Cycle of Latest Update
6	6-25	Tax Liability (TC971 AC 114 Miscellaneous Data Text)
6	45-64	Deferral Amount (computed net of TC766, CRN 263 and TC767, CRN 263 transaction amounts)
8	22- 41	8% Deferral Installment (calculated Tax Liability x .08)
8	45 - 64	8% Non-Deferred Tax Amount
8	69-78	Return Due Date
9	22- 41	8% Deferral Installment (calculated Tax Liability x .08)
9	45 - 64	8% Non-Deferred Tax Amount

**Exhibit 2.3.59-130 (Cont. 1) (01-19-2021)****Command Code BMFOL IRC 965 Liability Schedule Screen**

<b>LINE</b>	<b>POSITION</b>	<b>DESCRIPTION AND VALIDITY</b>
9	69-78	Return Due Date (year + 1)
10	22- 41	8% Deferral Installment (calculated Tax Liability x .08)
10	45 - 64	8% Non-Deferred Tax Amount
10	69-78	Return Due Date (year + 2)
11	22- 41	8% Deferral Installment (calculated Tax Liability x .08)
11	45 - 64	8% Non-Deferred Tax Amount
11	69-78	Return Due Date (year + 3)
12	22- 41	8% Deferral Installment (calculated Tax Liability x .08)
12	45 - 64	8% Non-Deferred Tax Amount
12	69-78	Return Due Date (year + 3)
13	22- 41	15% Deferral Installment (calculated Tax Liability x .15)
13	45 - 64	15% Non-Deferred Tax Amount
13	69-78	Return Due Date (year + 5)
14	22- 41	20% Deferral Installment (calculated Tax Liability x .20)
14	45 - 64	20% Non-Deferred Tax Amount
14	69-78	Return Due Date (year + 6)
15	22- 41	25% Deferral Installment (calculated Tax Liability x .25)
15	45 - 64	25% Non-Deferred Tax Amount
15	69-78	Return Due Date (year + 7)
17	60-79	MAXIMUM EMPLOYER DEFERRAL ALLOWABLE
21	60-79	The Deferred SS tax due 12/31/2021
22	60-79	The deferred SS tax due 12/31/2022
23	01-79	Tax Transaction Error Message (if applicable)
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number