



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.20

JANUARY 16, 2025

EFFECTIVE DATE

(01-16-2025)

PURPOSE

- (1) This transmits revised IRM 2.4.20, IDRS Terminal Input, Command Codes RFUND and REFAP.

MATERIAL CHANGES

- (1) All references in IRM updated from Wage & Investment (W&I) to Taxpayer Services (TS).
- (2) IRM 2.4.20.1 Internal Controls Updated to follow current requirements.
- (3) Updated CIO Signature line.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.20, dated October 31, 2023, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, Taxpayer Services (TS).

Rajiv Uppal
Chief Information Officer (CIO)

2.4.20

Command Codes RFUND and REFAP

Table of Contents

2.4.20.1 Program Scope and Objectives

- 2.4.20.1.1 Background
- 2.4.20.1.2 Authority
- 2.4.20.1.3 Roles and Responsibilities
- 2.4.20.1.4 Program Management and Review
- 2.4.20.1.5 Program Controls
- 2.4.20.1.6 Terms and Acronyms
- 2.4.20.1.7 Related Resources

2.4.20.2 System Overview of IDRS Generated Refunds

- 2.4.20.3 CC RFUNDR
- 2.4.20.4 CC RFUND
- 2.4.20.5 CC REFAPR
- 2.4.20.6 CC REFAP

Exhibits

- 2.4.20-1 Input Format, CC RFUNDR
- 2.4.20-2 Output Format, CC RFUND for an account for which name and address data is not available on the TIF
- 2.4.20-3 Output Format, CC RFUND for an account for which name and address data is available on the TIF
- 2.4.20-4 Input Format, CC RFUND
- 2.4.20-5 Input Format, CC RFUND (BMF Example)
- 2.4.20-6 Input Format, CC RFUND (NMF/Foreign Address Example)
- 2.4.20-7 Input Format, CC REFAPR
- 2.4.20-8 Output Format, CC REFAP
- 2.4.20-9 Input Format, CC REFAP
- 2.4.20-10 Input Format, CC REFAP (BMF Example)
- 2.4.20-11 Input Format, CC REFAP (NMF/Foreign Address Example)
- 2.4.20-12 Description of Line Item Numbers
- 2.4.20-13 Consistency Check Between MFTs and Line Numbers

2.4.20.1 (01-16-2025) Program Scope and Objectives	<p>(1) This IRM section provides the instructions for the use of IDRS command codes RFUND and REFAP.</p> <p>(2) Purpose This section provides instructions for processing and approving refunds.</p> <p>(3) Audience IRS tax analysts and service center employees.</p> <p>(4) Policy Owner The Director, IT owns the policies contained herein.</p> <p>(5) Program Owner The AD CIO is responsible for the administration, procedures, and updates related to the programs.</p> <p>(6) Primary Stakeholders Large and Mid-Size Business (LMSB), Small Business Self-employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Taxpayer Services (TS)</p>
2.4.20.1.1 (10-31-2023) Background	<p>(1) This IRM and the contained sections provide the user the necessary information on how to use the command codes RFUND and REFAP.</p>
2.4.20.1.2 (10-31-2023) Authority	<p>(1) RFUND was developed to give users the ability to input manual refunds. REFAP was developed to give users the ability to approve these manual refunds either on the same day or the next day inside of a 24-hour window. Note that the users that approve the refunds cannot be the same one that inputs the manual refund.</p>
2.4.20.1.3 (10-31-2023) Roles and Responsibilities	<p>(1) EOD Project Lead is responsible for</p> <ul style="list-style-type: none"> Review and implementation of WRs that affect RFUND and REFAP Updating the contents of this IRM
2.4.20.1.4 (10-31-2023) Program Management and Review	<p>(1) Program Reports</p> <ul style="list-style-type: none"> RFUND reports are provided for review via EOD08 in CONTROL-D QR Accepted transactions and rejected RFUND inputs are available for review via the EOD07 reports in CONTROL-D. This report will show any rejected RFUND inputs where there was no matching REFAP <p>(2) Program Effectiveness</p> <ul style="list-style-type: none"> Measured by reviewing the EOD08 and EOD07 reports to determine number of accepted vs rejected inputs.
2.4.20.1.5 (10-31-2023) Program Controls	<p>(1) Access to this program is governed by SACS.</p>
2.4.20.1.6 (10-31-2023) Terms and Acronyms	<p>(1) CMODE Acronyms</p> <p>Note: For those users that are reviewers for sites other than their own, the use of CMODE is required to review transactions that are in Quality Review at a site different than the Reviewer's home site. Refer to http://serp.enterprise.irs.gov/databases/learning.dr/cmode.dr/cmode.htm for an</p>

explanation of CC CMODE. Users must remember to return to their home campus when finished using the Quality Review command codes at the alternate site.

CAMPUS	ABBREVIATION
ANDOVER	AN
ATLANTA	AT
AUSTIN	AU
FRESNO	FR
KANSAS CITY	KC
BROOKHAVEN	BR
CINCINNATI	CI
MEMPHIS	ME
OGDEN	OG
PHILADELPHIA	PH

(2) Acronyms Unique to IDRS

Acronym	Definition
IMF	Individual Masterfile
BMF	Business Masterfile
TIF	Taxpayer Information File
TC	Transactions Code
CC	Command Code
QR	Quality Review

2.4.20.1.7
(10-31-2023)

Related Resources

- (1) There are none included.

2.4.20.2
(01-01-2000)

**System Overview of
IDRS Generated Refunds**

- (1) The employee requesting the refund isn't always the person inputting the refund. Some areas have clerks input the refund and some field offices will send their manual refunds to service center employees to input. A control base will be established to the operator in:
- open, background or closed status (as indicated by the input data) if no control base exists
 - if a control base is already established to the operator, it will be updated by CC RFUND input

- if an open control base exists in a status other than “B” and an assignee number other than that of the terminal operator, an error message will result
- (2) IDRS Generated Refunds are not subject to quality review procedures. Instead, each IDRS Generated Refund requires supervisory approval on the day of input through the use of CC REFAP (refund approval).
 - (3) As a part of the end-of-day processing, each RFUND and REFAP transaction is compared.
 - Matched RFUND and REFAP transactions will be processed.
 - Unmatched RFUND or REFAP transactions will be printed on a no match report, similar to the quality review reject. The pending transaction status will be changed to “DQ”.
 - (4) Command Code TERUP is valid for RFUND transactions but not for REFAP transactions.
 - (5) When a CC RFUND display is requested through CC RFUNDR, pending address changes or available posted name and address data is displayed.
 - (6) Pending address change for a Foreign address displays only the POSTED-NAME-LINE1 information and the message 'PENDING FOREIGN ADDR' will be displayed. To change address data, use CC ENMOD to research the pending address change data, and input the correct address data. This data can be overlaid with:
 - correct information
 - third party mailing information
 - taxpayer request for refund to be mailed to different address. This name and address information is strictly for the refund and does not affect the posting of the Transaction 840 and 770.
 - (7) As part of the approval process the supervisor/personnel designated to approve IDRS refunds, must input certain information from the source document. The source document must reflect the precise information input through CC RFUND, otherwise, a mismatch will occur and the refund will not be issued.
 - (8) All valid refund requests input will be included on a refund transaction tape the following day. All source documents for IDRS Generated Refunds must be in the Accounting Branch by the start of business on the workday following the day of input. After certification by the authorized Certifying Officer, the tape will be mailed to the disbursing office for issuance of a refund check.
 - (9) In addition to the refund tape, CC RFUND input results in the generation of Transaction 840 and 770 for posting to the appropriate master file.

2.4.20.3
(01-04-2016)
CC RFUNDR

- (1) This command code is to request the screen format for command code RFUND.
- (2) Users must only execute CC RFUNDR via the IAT Refund Suite. If a user executes CC RFUNDR independently of the IAT tool, upon attempting to transmit their changes, they will get error message “CANNOT PROCESS RFUND. MUST USE IAT TOOL” and their transaction will not be allowed to complete. Likewise, should a user attempt to execute CC RFUND directly,

without the prerequisite CC RFUNDR, they will also get error message "CANNOT PROCESS RFUND. MUST USE IAT TOOL" and processing will terminate.

- (3) RFUNDR must be preceded by CC TXMOD, for which data was available.
- (4) Special Instructions — no account data found via CC TXMOD at local service center:
 - a. Use Command Code MFREQ to download account data from the CFOL file to the IDRS database, or
 - b. Create a dummy module using Command Code ACTON
- (5) Valid Terminal Responses: The screen format for CC RFUND is returned. The TIN, MFT, Tax Period and Name Control will be displayed on the screen format. The screen format is the same for IMF, BMF, NMF and IRAF.
- (6) Error Terminal Responses (on line 24 in inverse video).

ERROR MESSAGE	DEFINITION
CANNOT PROCESS RFUND. MUST USE IAT TOOL	User attempted to execute CC RFUNDR directly. The IAT Refund Suite must be used to execute CC RFUNDR. Or, user attempted to execute CC RFUND directly without the prerequisite CC RFUNDR.
COMMAND CODE DEFINER INVALID	Command code definer is not "R" (located in sixth position of the command code).
EMP. NO. INVALID-CASE CON- TROLLED	The tax module being addressed contains a control base in status "S", "A" or "M" for an employee other than the terminal operator.
REQUEST DENIED/IMPROPER INITIALIZATION	CC RFUNDR was not preceded by a CC TXMOD, for which a tax module was found and displayed.
REQUEST DENIED MEMO ACCT./MOD PRESENT	The tax module being addressed is a memo module and input is prohibited. CC ACTON can be used to establish a dummy module and remove the memo data.
MFT INVALID FOR RFUND	MFT 59 or 76 invalid for CC RFUND.
TAX PERIOD INVALID FOR RFUND	Input has been attempted for an MFT 01 with tax period 000000 Tax periods 200001 through 200006 used with a non-NMF account Tax periods greater than 199011 with MFT "15".
FILE SOURCE INVALID FOR RFUND	Input has been attempted for an EPMF (EIN with File Source "P") tax module. CC RFUND cannot be input to EPMF.
INVALID SERVICE CENTER EMPLOYEE NUMBER	An input has been attempted by an employee who is not a service center employee or who is not an employee of the service center where the CC RFUNDR input has been made.
TAX PRD MUST BE 197912 OR LATER W/MFT 06	The tax period must be "197912" or later with an MFT of "06".

2.4.20.4
(04-23-2021)
CC RFUND

- (1) This command code is used to cause the issuance of an immediate IDRS Generated Refund to the taxpayer. Refund data is produced by IDRS the day of CC RFUND input and sent to the Regional Disbursing Center the next day. Also, a TC 840 and TC 770 will be generated to the Master File and a control base will be either established or updated.
- CC TXMOD and RFUNDR are prerequisites for CC RFUND.
 - An end-of-day batch run will generate a possible duplicate refund report. Designated personnel are to review the report to determine the cause of the duplication.
 - A bypass indicator will be generated or input, which will be used by Financial Management Service (FMS) to determine if an IDRS Generated Refund should be offset.

#
- (2) Valid Input of Bypass Indicators:

Type Of Acct	Filing Status	Injured Spouse Claim	C Freeze	Valid BPI Code	BPI Code Gen by CC RFUND	Invalid BPI Codes
IMF	Single			0, 3, 7		1, 2, 4, 5, 6 or > 7 and characters
IMF with MFT 29					3 only	0, 1, 2 or > 3 and characters
IMF with MFT 55				0, 3, 7	Zero (0) only	1, 2, 4, 5, 6 or > 7 and characters
IMF with MFT 55			X	4		0, 1, 2, 3, 5, 6 or > 6 and characters
IMF	Married			0, 3, 7, 8, 9		1, 2, 4, 5, 6 or > 9 and characters
IMF	Married	X		1, 2, 3, 5, 6, 8, 9		0, 4, 7 or > 9 and characters
IMF	Married	X	X	3, 5, 6, 8, 9		1, 2, 4, or 9 and characters
IMF	Married		X	4	X	1, 2, 3, 5, 6 or > 6, and characters
BMF without MFT's of: 02, 03 with a Tax Period of YYYY08, 07, 10, 13, 34, 43, 44, 46 with a Doc Code of 88 and a Plan Num of 000, 46 with a Plan Num of 200-299 or 400-499 or 800-899, 52, 60, 63, 64, 77, 78 or 79				3	X	1, 2, 4, 5, 6 or > 6 and characters
BMF with MFT's of: 02, 07, 10, 13, 34, 44, 52, 60, 63, 64, 77 or 78				0, 3, 7, 8, or 9		1, 2, 4, 5, 6 or > 9 and characters

Type Of Acct	Filing Status	Injured Spouse Claim	C Freeze	Valid BPI Code	BPI Code Gen by CC RFUND	Invalid BPI Codes
BMF with MFT's of: 03 with a Tax Period of YYYY08, 43, 46 with a Doc Code of 88 and a Plan Num of 000, 46 with a Plan Num of 200-299 or 400-499 or 800-899, 79				0		> 0 and characters
IRAF				3	X	0, 1, 2, 4, 5, 6 or > 6 and characters
NMF				3	X	0, 1, 2, 4, 5, 6 or > 6 and characters

(3) Valid Terminal Responses

VALID RESPONSE	DEFINITION
REQUEST COMPLETED	Displayed on line 24.
UNABLE TO CREATE/UPDATE CONTROL BASE	An error was encountered while trying to create a control history record for the account. The quality review transaction record and the pending transaction records were created.
WARNING: POSSIBLE DUPLICATE FOUND	
POSSIBLE DUPLICATE RFUND, ENTER Y OR N TO CONTINUE	Displayed on line 16. Reply to query is required, indicating whether to process or cancel the RFUND transaction. Enter a 'Y' or 'N', to either process or cancel the possible duplicate transaction. The 'Y' response will cause the transaction to pend and be listed on an end-of-day report as a possible duplicate.
POSSIBLE DUPLICATE RFUND/ REQUEST COMPLTD	Refund transaction is pend to TIF and flagged as a possible duplicate refund.
REQUEST CANCELED	Possible duplicate refund transaction canceled, transaction is not pend to TIF.
BYPASS INDICATOR ZERO GENERATED BY CC RFUND	CC RFUND generates a value of zero for the bypass indicator. Other values entered will be overlaid with the zero.
BYPASS INDICATOR 3 GENERATED BY CC RFUND	CC RFUND generates a value of three for the bypass indicator. Other values entered will be overlaid with the three.
BYPASS INDICATOR 4 GENERATED BY CC RFUND	CC RFUND generates a value of four for the bypass indicator. Other values entered will be overlaid with the four.

#

(4) Error Responses (displayed on line 24 in inverse video)

ERROR MESSAGE	DEFINITION
UNABLE TO PEND TRANSACTION	Addition of the "AP" would cause the Taxpayer Information File (TIF) record to exceed the maximum size. The TIF has not been updated. Try again on Monday.
DATA IN NON-INPUT FIELD- PLEASE CORRECT	Data has been entered in field not requiring input.
ID INFO CHANGED-RESTART-TIN, MFT	Tax Period or Name Control on RFUND entry does not match that of the preceding TXMOD, begin again with TXMOD.
PLEASE CORRECT INVALID DATA ON SCREEN	Input data has not passed validity checks. See IRM 2.4.20.4(5) for invalid data descriptions.
REMARKS FIELD IS INVALID OR INCOMPLETE	Either of two error conditions: <ul style="list-style-type: none"> • a comma,], = or < is present. Eliminate the illegal character(s) and re-enter, or • field contains less than three valid characters. Explain reason or source of refund issuance and re-enter.
REQUEST DENIED/IMPROPER INITIALIZATION	CC RFUND not preceded by CC RFUNDR, restart.
ENTER Y OR N	Displayed on line 15. Field contains a space or invalid character. Enter "Y" (yes) or "N" (no) to process or cancel the possible duplicate refund transaction.
INVALID BYPASS INDICATOR, ENTER 0, 3, OR 7	The bypass indicator (BPI) field does not contain a 0,3 or 7. See IRM 2.4.20.4(2) for inputting valid BPI codes.
-C FREEZE PRESENT, ENTER 3, 5, 6, 8 OR 9 FOR BPI	The bypass indicator (BPI) field does not contain a 3,5,6,8 or 9. See IRM 2.4.20.4(2) for inputting valid BPI codes.
INVALID BYPASS INDICATOR, ENTER 1, 2, 3, 5, 6, 8 OR 9	The bypass indicator (BPI) field does not contain a 1,2,3,5,6,8 or 9. See IRM 2.4.20.4(2) for inputting valid BPI codes.
ULC NOT FOUND ON TIF ENTITY RECORD, PLEASE ENTER ULC (UC FIELD)	ULC not found on the TIF entity.

ERROR MESSAGE	DEFINITION
ULC INPUT WAS NOT A VALID ULC, PLEASE ENTER ULC (UC FIELD)	ULC input was not a valid ULC.
ULC INPUT IS NOT VALID FOR YOUR SERVICE CENTER. PLEASE ENTER ULC (UC FIELD)	ULC input is not valid for your Service Center. Andover and Fresno no longer use ULC 94, and now are to use ULC 36.
TIF ULC IS 66/98, BUT SERV CNTR NOT 17/18/29. ENTER CAMPUS CODE 36/74/94.	User attempted to input a ULC of 66 or 98 outside of Cincinnati (BMF/IMF), Ogden (BMF/IMF) or Austin (IMF). This is not valid. They must input their submission processing campus ULC code.
TIF ULC IS 66/98, SERV CNTR IS 18, MFT IS BMF. THIS COMBINATION IS INVALID.	User attempted to input a ULC of 66 or 98 from the Austin campus on a BMF account. This is not valid. They must input their submission processing campus ULC code.
INVALID BYPASS INDICATOR, ENTER 4 FOR BPI CODE	The bypass indicator (BPI) field does not contain a four. See IRM 2.4.20.4(2) for inputting valid BPI codes.
PLAN NUM FOR BMF MFT 46/85/86 IS INVALID	Plan report numbers for BMF MFT 46 must be 000 or; greater than 199 and less than 300 or; greater than 399 and less than 500 or; greater than 799 and less than 900. BMF MFT 85 and 86 must be 000 or greater than 099 and less than 500.

(5) Invalid Data (indicated on screen displays as follows:)

- a. When individual data fields contain invalid entries, the format complete with all entries keyed in by the operator will be displayed. An asterisk (*) will be displayed following the invalid field or following the literal which identifies the invalid field.
- b. Where an inconsistency exists between two or more fields, each field is notated by an asterisk.
- c. To correct an invalid entry in fields containing asterisks, input the correct data as an overlay on the erroneous information and re-enter.

2.4.20.5
(01-01-2000)
CC REFAPR

- (1) This command code is used to request the screen format for CC REFAP. It must be preceded by CC TXMOD for which a tax module was found and displayed.
- (2) Terminal Response
 - a. Valid Response.
 - b. Command Code REFAP screen format. The TIN, MFT and Tax Period of the TXMOD will be displayed on the screen format.
- (3) Error Response (on line 13 in inverse video):
 - a. COMMAND CODE DEFINER INVALID— A command code definer other than “R” has been input.
 - b. REQUEST DENIED/IMPROPER INITIALIZATION—CC REFAPR has not been preceded by a CC TXMOD display.
 - c. INVALID SERVICE CENTER EMPLOYEE NUMBER—The employee entering the CC REFAP is not an employee of the service center where the input has been made.

2.4.20.6
(01-01-2000)
CC REFAP

- (1) This command code is used to input supervisory approval of a CC RFUND input. To input CC REFAP:
 - CC REFAP must be preceded by CC TXMOD and CC REFAPR.
 - REFAP must be input on the same day as the RFUND entry, and the PRIOR-DAY-IND on the REFAP input screen must be set to “N”
 - If the PRIOR-DAY-IND on the REFAP input screen is set to “Y”, the REFAP may be entered on the day following the RFUND input as long as it is the same “processing”. Both the RFUND and REFAP must be on the same Gendata file
 - Ensure data entered in the REFAP input fields are correct
- (2) During IDRS end-of-day processing, the REFAP input data will be matched with the RFUND input data.
 - Matched REFAP and RFUND data is forwarded for further processing to produce the TC 840, TC 770, refund data to the regional disbursing center, an IDRS transaction record and various accounting reports.
 - The data input with CC REFAP must match the RFUND input exactly. If a matching REFAP is not found for a RFUND, the RFUND record is not processed and is printed as a Quality Review Reject.
- (3) Valid Terminal Response: REQUEST COMPLETED is displayed on line 24.
- (4) Error Response (on line 13 in inverse video)

ERROR MESSAGES	DEFINITIONS
OPERATOR/RFUND INITIATOR MATCH	Same terminal operator cannot input both RFUND and REFAP.
REQUEST DENIED/IMPROPER INITIALIZATION	CC REFAP not preceded by CC REFAPR, restart.
PLEASE CORRECT INVALID DATA ON SCREEN	Input data has not passed validity checks. Specific items of data will be indicated as described in See IRM 2.4.20.6(5) below.
DATA IN NON-INPUT FIELD- PLEASE CORRECT	Data has been entered in other than those fields reserved for input data.
ID INFO CHANGED-RESTART	TIN, MFT or Tax Period on CC REFAP entry does not match that of the preceding CC TXMOD—begin again with CC TXMOD.
INVALID SERVICE CENTER EMPLOYEE NUMBER	The employee who input the CC REFAP is not an employee of the service center where the input has been made.

- (5) Invalid Data - invalid data will be indicated on the screen displays as follows:
- When individual data fields contain invalid entries, the format, complete with all entries keyed in by the operator, will be displayed. An asterisk (*) will be displayed following the invalid field or following the literal which identifies the invalid field.
 - To correct an invalid entry in fields containing asterisks, input the correct data as an overlay on the erroneous information and re-enter.

This Page Intentionally Left Blank

Exhibit 2.4.20-1 (01-31-2012) Input Format, CC RFUNDR

1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80
1234567890123456789012345678901234567890123456789012345678901234567890							
1	RFUNDR						1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
1234567890123456789012345678901234567890123456789012345678901234567890							
1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80

Record Element Description

ITEM	LINE	POSITION	DESCRIPTION AND VALIDITY
1	1	1-5	Command Code RFUND
2	1	6	Command Code Definer: R

Exhibit 2.4.20-2 (01-04-2016)**Output Format, CC RFUND for an account for which name and address data is not available on the TIF**

1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80
1234567890123456789012345678901234567890123456789012345678901234567890							
1	RFUND 010-00-1624 30 200812 MILE						1
2	\$\$\$\$\$\$\$\$\$\$\$\$ TC840 IDRSREFUND						2
3	\$\$\$\$\$\$\$\$\$\$\$\$ TC770						3
4	\$\$\$\$\$\$\$\$\$\$\$\$ LN I 02 SEQ A B B RRRRRAAAAA						4
5	+ +N1						5
6	+ +N2						6
7	+ +N3						7
8	+ +N4						8
9	= -ADD						9
10	= -CY/ST/ZP						10
11							11
12							12
13	DUPLICATE INDICATOR						13
14	BYPASS INDICATOR: 0						14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
1234567890123456789012345678901234567890123456789012345678901234567890							
1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80

Exhibit 2.4.20-3 (01-03-2016)

Output Format, CC RFUND for an account for which name and address data is available on the TIF

1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	
1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFUND 000-00-1111	30 200812	GECK					1
2	\$\$\$\$\$\$\$\$\$\$\$\$	TC840	IDRSREFUND					2
3	\$\$\$\$\$\$\$\$\$\$\$\$	TC770						3
4	\$\$\$\$\$\$\$\$\$\$\$\$	LN I 02	SEQ A B B	RRRRRAAAAA				4
5	DAVID W GECKO			+N1				5
6	+			+N2				6
7	+			+N3				7
8	+			+N4				8
9	2222	TOAD		=ADD				9
10	PITTSBURGH, PA	15219		=CY/ST/ZP				10
11								11
12								12
13	DUPLICATE	INDICATOR						13
14	BYPASS	INDICATOR: 0						14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
1234567890123456789012345678901234567890123456789012345678901234567890								
1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	

Exhibit 2.4.20-4 (10-30-2024)
Input Format, CC RFUND

1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80
1234567890123456789012345678901234567890123456789012345678901234567890							
1	RFUND 000-00-3333 30 200812 BOST						1
2	99,999,999.99 TC840 IDRSREFUND						2
3	.00\$\$\$\$\$\$\$\$\$\$ TC770						3
4	99,999,999.99 01 N 02 1EQ C B 1 0E93B3TCDB						4
5	BOSTON SAVINGS & LOAN ASSN +N1						5
6	+ +N2						6
7	+ +N3						7
8	+ +N4						8
9	PO BOX 4444 =ADD						9
10	BOSTON, MA 021090000000 =CY/ST/ZP						10
11							11
12							12
13	DUPLICATE INDICATOR						13
14	BYPASS INDICATOR: 0						14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
1234567890123456789012345678901234567890123456789012345678901234567890							
1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80

Record Element Description

Exhibit 2.4.20-4 (Cont. 1) (10-30-2024)
Input Format, CC RFUND

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
1	1	1–5	Command Code: RFUND
2	1	7–18	TIN and File Source—generated from preceding CC TXMOD
3	1	20–21	MFT—generated from preceding CC TXMOD
4	1	23–28	Tax Period—generated from preceding CC TXMOD
5	1	30–33	Name Control—generated from preceding CC TXMOD
6	1	35–37	REPORT-PLAN-NUMBER—generated from preceding CC TXMOD
7	2	1–13	TC840 Amount: Total refunded amount is entered in this field. This field must be: <ul style="list-style-type: none"> • greater than “.00” • input as dollars and cents, beginning in position 1 • Valid characters are numerics, period (.) and comma(,) • The amount in this field must be equal to the sum of the TC 770 amount field (line 3) and the Overpayment Amount field (line 4)
8	2	31–40	ACTIVITY-CD: Each Service Center has its own value for ACTIVITY-CD and these will vary from center to center. <ul style="list-style-type: none"> • The respective Service Center bulletins and Regional Commissioner memorandums should be consulted in regards to explanations of their ACTIVITY-CD If MFT is “15”, the TC 770 must be .00
9	3	1–13	TC 770 Amount: The amount of interest included in the refund must be entered here. <ul style="list-style-type: none"> • Input as dollars and cents beginning in position 1 • An entry must be present of <>“.00” or greater • If MFT-CD is 15, amount must be “.00” • Valid characters are numeric, period (.) and comma (,)
10	4	1–13	Overpayment Amount: The amount of refund, exclusive of interest, must be entered here. <ul style="list-style-type: none"> • Input as dollars and cents beginning in position 1 • An entry of “.00” or greater must be present
11	4	14–15	LN — Line Number: The literal “LN” must be overlaid with one or two numerics of 1–6, 11–68, 71–75 or 77–86 (76 is invalid for IDRS) beginning in the first position; (for example: 14, 2N). <ul style="list-style-type: none"> • If line numbers 71 through 79, TC 770 amount must be “.00” • If line number 75, Block Series Indicator must be “4” or “6” • See Exhibit 2.4.20-12 for a description of the type of refund each line number represent. This element will be used in producing the Net Tax Refund Report. See Exhibit 2.4.20-13 for a list of the line numbers valid for each MFT

Exhibit 2.4.20-4 (Cont. 2) (10-30-2024)
Input Format, CC RFUND

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
12	4	17	<p>I—Interest Indicator: The literal must be overlaid with:</p> <ul style="list-style-type: none"> • “N” for normal interest, • “R” for restricted interest or • “0” (zero) for no interest • If “0”, TC 770 amount must be <>“.00 ”
13	4	19-20	<p>UC — Universal Location Code:</p> <ul style="list-style-type: none"> • the literal “UC” must be overlaid with a valid Universal Location Code • the Universal Location code must be valid for the service center of input and will be derived from the taxpayer’s address • if out-of-service-center address, enter submission processing campus ULC code. The codes are Austin - 74 (for any BMF modules) and Kansas city - 36 (used by Andover, Atlanta, Fresno, and Kansas City).
14	4	22–24	<p>SEQ — Case Sequence Number:</p> <ul style="list-style-type: none"> • the literal “SEQ” must be overlaid with numerics of 1–999 beginning in the first position (for example: 2EQ, 31Q, 401) • each terminal will begin with “1 EQ” each day and number each case sequentially thereafter • this case sequence number will also be recorded on the assembled source document(s) for each case file • this number allows the service center return files function to associate the source documents with the matching IDRS generated transaction record
15	4	26	<p>A — Control Base Status Indicator:</p> <ul style="list-style-type: none"> • if the literal “A” is left on the screen or overlaid with a “M” or “B”, the control base will be generated with the control base input on the screen. • if the literal “A” is overlaid with a “C” or blanked out, the control base will be generated in “Closed” status.
16	4	28	<p>B — Block Series Indicator: The literal “B” may be overlaid with “3”, “4”, “5”, “6” or “9”.</p> <ul style="list-style-type: none"> • If “3”, the refund is to be issued as the result of a Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax. MFT must be “02” or “33” (BMF only) and the Line Number must be “61–66”. • If “4”, refund is to be issued for Taxicab Gas Tax Credits resulting from Energy Legislation. MFT must be BMF “44”, Line Number must be “75”, and Tax Period must be “197904” or later. • If “6” refund is to be issued pending receipt of reclamation credit from Financial Management Service on forged check claim.

Exhibit 2.4.20-4 (Cont. 3) (10-30-2024)
Input Format, CC RFUND

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
17	4	30	B — Bod Code Indicator: The literal “ B ” must be overlaid with 1, LB&I <ul style="list-style-type: none"> • 2, SBSE • 3, TAS • 4, TEGE • 5, TS-AM • 6, TS-COMPLIANCE • 7, TS-SP • 8, RICS • 9, Appeals • 0, ICE
18	4	32–41	RRRRRAAAAA — Requestor Employee Number: The requestor is the SEID of the requesting and approving person of the refund via form 5792. Positions 1-5 contain requestor SEID. Positions 6-10 contain approving SEID. Required field and greater than zero, positions 1-5 must not contain RRRRR, positions 6-10 must not contain AAAAA.
19–24			NAME AND ADDRESS: Data may be input by the terminal operator or data may have been displayed on the screen from name and address data on IDRS. If data has been displayed and is not correct, the terminal operator may overlay the displayed data with the correct data.
19	5	1–35	N1 First Name Line: <ul style="list-style-type: none"> • an entry must be present in this field • data in this field will be printed in the first name line on the refund check • data will be entered beginning in position 1 and may extend to position 35, overlaying “+”s • valid characters are A–Z, 0–9, -, & and blank. First position must be alpha or numeric, or hyphen (for IMF only) • if a hyphen is present in the first position, it must be followed by a blank • any characters following two or more sequential blanks are invalid
20	6	1–35	N2 Second Name Line: Data in this field will be printed in the second name line on the refund check. <ul style="list-style-type: none"> • Entry must begin in position 1 and may extend to position 35, overlaying “+”s. • First position must be A–Z, 0–9, % or blank. • Subsequent characters may be A–Z, 0–9, -, &, % or blank. Any characters following two or more sequential blanks are invalid. • If the Second Name Line is present, the First Name Line must be entered.

Exhibit 2.4.20-4 (Cont. 4) (10-30-2024)
Input Format, CC RFUND

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
21	7	1–35	<p>N3—Third Name Line: Data in this field will be printed in the third name line on the refund check.</p> <ul style="list-style-type: none"> • Entry must begin in position 1 and may extend to position 35, overlaying “+”s. • The first position must be A–Z, 0–9, % or blank. • Subsequent characters may be A–Z, 0–9, -, &, % or blank. Any characters following two or more sequential blanks are invalid. • If the Third Name Line is present, First Name Line and Second Name Line must contain entries.
22	8	1–35	<p>N4 Fourth Name Line: Data in this field will be printed in the fourth name line on the refund check.</p> <ul style="list-style-type: none"> • Entry must begin in position 1 and may extend to position 35, overlaying “+”s. • The first position must be A–Z, 0–9, % or blank. • Subsequent characters may be A–Z, 0–9 -, &, % or blank. Any characters following two or more sequential blanks are invalid. • If the Fourth Name Line is present, First Name Line, Second Name Line and Third Name Line must contain entries.
23	9	1–35	<p>ADD—Street Address: Data in this field will be printed as the street address on the refund check.</p> <ul style="list-style-type: none"> • Data will be entered beginning in position 1 and may extend to position 35, overlaying the “=”s. • Valid entries are A–Z, 0–9, -, / and blank. • See Exhibit 2.4.20-6 for an example of a foreign address entry.

Exhibit 2.4.20-4 (Cont. 5) (10-30-2024)
Input Format, CC RFUND

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
24	10	1–35	<p>CY/ST/ZIP—City, State and Zip Code:</p> <ul style="list-style-type: none"> Data will be entered beginning in position 1 and may extend to position 31, overlaying the “=”s. City data will be followed by a comma (,) then a valid state abbreviation followed by a blank space, and then the zip code (CITY, ST ZIP). The validity of the city, state and zip code is discussed separately below. If it is a foreign address it will contain a foreign city and/or foreign country. See Exhibit 2.4.20-6 for an example of a foreign address entry. <p>CITY:</p> <ul style="list-style-type: none"> An entry must be present in this field. At least three valid characters must be present. Valid entries are A–Z, 0–9, and blanks. A comma must follow the city field. If a foreign address is being entered, both the foreign city and/or country are placed in the city field with a space placed between the city and country. This is followed by a comma and a period (,) in place of the state code (major city codes are not valid). <p>STATE:</p> <ul style="list-style-type: none"> A valid state entry must follow the city and a comma. A valid state abbreviation must be present. The state field must be followed by a blank. In case of a foreign address, a period and a blank (.b) must be entered. <p>ZIP CODE:</p> <ul style="list-style-type: none"> Data will be entered following the state and a blank. Entry must be five numeric characters from 00601 to 99999. The last two positions cannot be zeros. If a period and a blank have been entered in the state field, indicating foreign address, the zip code must not be entered.
25	11–12	1–40	<p>Remarks: A brief explanation should be given here of what is causing the refund to be issued.</p> <ul style="list-style-type: none"> An entry must be present Valid characters A–Z, 0–9 and all special characters except <, >, [,] and =
26	13	22	<p>Duplicate Indicator. The operator’s response, from the query, to process or cancel the possible duplicate refund is in this field. See Exhibit 2.4.20-2. The valid responses are:</p> <ul style="list-style-type: none"> a space, “Y”—yes or “N”—no “Y”, process the possible duplicate RFUND transaction, which will pend “N”, cancel the possible duplicate RFUND transaction, it will not pend

Exhibit 2.4.20-4 (Cont. 6) (10-30-2024)
Input Format, CC RFUND

ITEM	LINE	POSITION	DESCRIPTION & VALIDITY
27	14	19	<p>Bypass Indicator (BPI): The BPI indicator is used to identify, for Financial Management Service (FMS), the offset potential of a refund. The default value for this field is zero (TIN's eligible for refund offset, no restrictions). See Exhibit 2.4.20-2. The zero can be overlaid with the following BPI codes:</p> <ul style="list-style-type: none"> • 1, bypass primary SSN debt (used only on IMF and when injured spouse is secondary filer) • 2, bypass secondary SSN debt (used only on IMF and when injured spouse is primary filer) • 3, bypass refund completely (valid on all accounts) • 4, bypass all debts except Child Support and Combat Zone • 5, bypass all primary SSN debt and secondary SSN debt for all debts except Child Support and Combat Zone (used when injured spouse is primary filer and Combat Zone) • 6, bypass all secondary SSN debt and primary SSN debt for all debts except Child Support and Combat Zone (used when injured spouse is primary filer and Combat Zone). Check freeze code, displayed on CC TXMOD screen, before entering CC RFUND • 7, bypass for Bankruptcy cases only

Exhibit 2.4.20-5 (01-04-2016)

Input Format, CC RFUND (BMF Example)

	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	RFUND 55-5555555 03 201412 OSPR								1
2	500.00\$\$\$\$\$\$\$ TC840 IDRSREFUND								2
3	100.00\$\$\$\$\$\$\$ TC770								3
4	400.00\$\$\$\$\$\$\$ 71 N 02 1EQ C B 1 EC82BAJD83								4
5	OSPREY WARBLER INC +N1								5
6	+ +N2								6
7	+ +N3								7
8	+ +N4								8
9	6666 GROUSE HIGHWAY =ADD								9
10	TAMPA, FL 336020000000 =CY/ST/ZP								10
11									11
12									12
13	DUPLICATE INDICATOR								13
14	BYPASS INDICATOR: 0								14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	

Exhibit 2.4.20-6 (07-01-2016)**Input Format, CC RFUND (NMF/Foreign Address Example)**

1-10		11-20		21-30		31-40		41-50		51-60		61-70		71-80	
1234567890123456789012345678901234567890123456789012345678901234567890															
1	RFUND 000-00-6666N 17 201412 VANW														1
2	1,230.39\$\$\$\$\$ TC840 IDRSREFUND														2
3	200.00\$\$\$\$\$\$\$ TC770														3
4	1,030.39\$\$\$\$\$ 15 N 02 002 A B 1 AT9DU0I382														4
5	JIP VAN WAAL+N1														5
6	++N2														6
7	++N3														7
8	++N4														8
9	MERWEDEPLEIN 888=ADD														9
10	1055 TS AMSTERDAM,.=CY/ST/ZP														10
11															11
12															12
13	DUPLICATE INDICATOR														13
14	BYPASS INDICATOR: 0														14
15															15
16															16
17															17
18															18
19															19
20															20
21															21
22															22
23															23
24															24
1234567890123456789012345678901234567890123456789012345678901234567890															
1-10		11-20		21-30		31-40		41-50		51-60		61-70		71-80	

Exhibit 2.4.20-7 (01-01-2000) Input Format, CC REFAPR

1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80
1234567890123456789012345678901234567890123456789012345678901234567890							
1	REFAPR						1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
1234567890123456789012345678901234567890123456789012345678901234567890							
1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80

Record Element Description

ITEM	LINE	Position	DESCRIPTION & VALIDITY
1		14	Command Code: REFAP
1	1	6	Command Code Definer: R

Exhibit 2.4.20-8 (01-01-2004)
Output Format, CC REFAP

1-10		11-20		21-30		31-40		41-50		51-60		61-70		71-80		
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890																
1	REFAP 123-45-6789 30 201412															1
2	SEQN## ++++++ RFUND INPUT EMP #															2
3	\$\$\$\$\$\$\$\$\$\$\$ TC840															3
4	+ +N1															4
5	= =ADDRESS															5
6	= =CITY															6
7	= =ZIP CODE															7
8	N=PRIOR-DAY-IND															8
9																9
10																10
11																11
12																12
13																13
14																14
15																15
16																16
17																17
18																18
19																19
20																20
21																21
22																22
23																23
24																24
1234567890123456789012345678901234567890123456789012345678901234567890																
1-10		11-20		21-30		31-40		41-50		51-60		61-70		71-80		

Exhibit 2.4.20-9 (07-01-2016)
Input Format, CC REFAP

Record Element Description

Exhibit 2.4.20-9 (Cont. 1) (07-01-2016)
Input Format, CC REFAP

ITEM	LINE	Position	DESCRIPTION & VALIDITY
1	1	1–5	Command Code: REFAP
2	1	7–18	TIN and File Source — generated from preceding CC TXMOD
3	1	20–21	MFT — generated from preceding CC TXMOD
4	1	23–28	Tax Period — generated from preceding CC TXMOD
5	2	1–6	SEQN — Pending Transaction Sequence Number “SEQN” must be overlaid with the six digit pending sequence number of the pending transaction on the CC TXMOD display. Do not enter “Input Sequence Number” which the employee inputs with CC RFUND and records on the related case material.
6	2	8–17	RFUND INPUT EMP #: The pluses must be overlaid with the 10 digit employee number of the employee who input the CC RFUND being approved. Cannot be the employee number of the person inputting the CC REFAP.
7	3	1–13	TC 840 — TC 840 Amount: The dollar signs must be overlaid with the TC 840. This must be the same TC 840 amount entered with CC RFUND. The amount will begin in position 1 and entered as dollars and cents. Example: 125.15 or 1,234.58. Valid characters are numeric, period and comma.
8	4	1–35	N1 — First Name Line: First name line data must be entered in the field in exactly the same manner as it was entered with CC RFUND. Data will be entered beginning in position 1 and may extend to position 35, overlaying “+” s. Valid entries are A–Z, 0–9,-; & and blank.
9	5	1–10	ADDRESS—Street Address Key: The first 10 characters of the street address, as input with CC RFUND must be entered in the field. <ul style="list-style-type: none"> • Data will be entered beginning in position 1 and may extend to position 10, overlaying the “=” s. • Valid entries are A–Z, 0–9, -, / and blank. • If the taxpayer does not have a street address, no entry will be made in this field. • If foreign address, be careful to enter data input in the street address field of CC RFUND.
10	6	1–5	CITY — City Key: The first five characters of the City field, as input with CC RFUND, must be entered in this field. Data will be entered beginning in position 1 and may extend to position 5, overlaying the “=”s. Valid entries are A–Z 0–9, and blank. At least three characters must be entered (Major City Codes are not valid). NOTE: If it is a foreign address, the city field on the CC RFUND screen may have contained either the city only or the city and country. Enter the first five characters of whatever was in the city field of the CC RFUND screen, regardless of whether it was a city or country name. See Exhibit 2.4.20-11 for an example of a foreign address entry.

Exhibit 2.4.20-9 (Cont. 2) (07-01-2016)
Input Format, CC REFAP

ITEM	LINE	Position	DESCRIPTION & VALIDITY
11	7	1–5	ZIP CODE — ZIP Code: The Zip Code, as input with CC RFUND, must be entered in this field. The “=”s will be overlaid with 5 numerics. If a foreign address has been entered with CCFUND, no Zip Code entry is necessary.
12	8	1	PRIOR-DAY-IND: Valid characters are spaces “Y” or “N”. If set to “Y”, REFAP will use the prior day’s data for matching the RFUND input.

Exhibit 2.4.20-10 (01-04-2016)**Input Format, CC REFAP (BMF Example)**

1-10		11-20		21-30		31-40		41-50		51-60		61-70		71-80		
12345678901234567890123456789012345678901234567890123456789012345678901234567890																
1	REFAP 12-3456789 79 201412															1
2	000001 1234567890 RFUND INPUT EMP#															2
3	99,999,999.99 TC840															3
4	FARMERS CO OP OIL CO +N1															4
5	PO BOX 38ADDRESS															5
6	CANTOCITY															6
7	48188ZIP CODE															7
8	N=PRIOR-DAY-IND															8
9																9
10																10
11																11
12																12
13																13
14																14
15																15
16																16
17																17
18																18
19																19
20																20
21																21
22																22
23																23
24																24
1234567890123456789012345678901234567890123456789012345678901234567890																
1-10		11-20		21-30		31-40		41-50		51-60		61-70		71-80		

Exhibit 2.4.20-11 (07-01-2016)**Input Format, CC REFAP (NMF/Foreign Address Example)**

	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	REFAP 010-30-2425N 40 201412								1
2	000001 1234567890 RFUND INPUT EMP#								2
3	99,999,999.99 TC840								3
4	HANS FRITZBURGER +N1								4
5	SCHLESINGEADDRESS								5
6	HAMBUCITY								6
7	= =ZIP CODE								7
8	N=PRIOR-DAY-IND								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	

Exhibit 2.4.20-12 (04-23-2021)**Description of Line Item Numbers**

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
0			Reserved	
1	2	20, 22, 30	Individual Income Prior Years	Refund of overpayments from the original settlement of prior years tax returns (Form 1040, Form 1040A, and Form 1040EZ) — A prior year refund is one occurring after the beginning of the 10th month, after the tax period ending date. (Includes a math error correction).
2	2	20, 22, 30	Individual Income Current Year	Refund of overpayment from the original settlement of current year tax returns (Form 1040, Form 1040A, and Form 1040EZ) — A current year refund is one occurring within and including the 9th month after the tax period ending date. (Includes a math error correction).
3	2	20, 22, 30	Individual Income Audit Adjustments	Refund of tax return resulting from audit adjustment with a 47 document code (other than T/C 305 or 309). Form 1040, Form 1040A, and Form 1040EZ.
4	2	20, 22, 30	Individual Income D.P. Adjustments	Refund of tax return resulting from data processing adjustment with a 54 document code (other than T/C 295 or 299). Form 1040, Form 1040A and Form 1040EZ. Exception: Do not use this line number for Injured Spouse program. Use line number 1 or 2 as appropriate.
5	2	20, 22, 30	Individual Income Tentative Carry Back	Refund of tax return resulting from a DP Adjustment of a carryback or tentative carryback claim — T/C 295 or 299 with transaction date later than T/C 305 or 309. Form 1040, Form 1040A and Form 1040EZ.
6	2	05, 20, 22, 30, 31, 55, 69 35, 65 82	Individual Income — Other	Refund from Form 1040, Form 1040A or Form 1040EZ resulting from causes other than lines 1,2,3,4, 5 or 7. (Will include math errors and freezes). 5000A Penalty. 965 (H)

Exhibit 2.4.20-12 (Cont. 1) (04-23-2021)

Description of Line Item Numbers

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
7	2	20, 22, 30	Individual Income	Refund of tax return resulting from an Audit Adjustment of a carryback or tentative carryback T/C 305 or 309 with a transaction date later than T/C 295 or 299. Form 1040, Form 1040A and Form 1040EZ.
8			Reserved	
9			Reserved	
10			Reserved	
11	1	01, 14, 17	941/944 Prior Year	Original Settlement - Refund of employment tax from prior years.
12	1	01, 14, 17	941/944 Current Year	Original Settlement - Refund of employment tax overpayment for current year returns.
13	1	01, 14, 17	941/944 DP Adjustment	Refund of employment tax return resulting from Data Processing Adjustments with a Doc code 54.
14	1	01, 14, 17	941/944 Audit Adjustment	Refund of employment tax return resulting from Audit Adjustments with a Doc code 47.
15	1	01, 08, 14, 17	941/944 Other	Refund of employment tax return resulting from causes other than Lines 11–14 and from 100% penalties and Form 8804.
16	1	04, 18	942 Prior Year	Original Settlement - Refund of employment tax overpayment on prior years Form 942.
17	1	04, 18	942 Current Year	Original Settlement - Refund of employment tax overpayment on current year Form 942.
18	1	04, 18	942 DP Adjustments	Refund of Employment tax overpayment resulting from Data Processing adjustments with a Doc code 54.
19	1	04, 18	942 Audit Adjustments	Refund of employment tax return resulting from Audit Adjustments with a Doc code 47.
20	1	04, 18	942 Other	Refund of employment tax return resulting from causes other than Lines 16–19.

Exhibit 2.4.20-12 (Cont. 2) (04-23-2021)
Description of Line Item Numbers

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
21	1	11, 19	943 Prior Year	Original Settlement - Refund of employment tax overpayment on prior years Form 943.
22	1	11, 19	943 Current year	Original Settlement - Refund of employment tax overpayment on current year Form 943.
23	1	11, 19	943 DP Adjustments	Refund of employment tax return resulting from Data Processing adjustments with a Doc code 54.
24	1	11, 19	943 Audit Adjustments	Refund of employment tax return resulting from Audit adjustments with a Doc code 47.
25	1	11, 19	943 Other	Refund of employment tax return resulting from causes other than Line 21–24.
26	1	12	1042 Prior Year	Original Settlement - Refund of overpayment from prior years Forms 1042.
27	1	12	1042 Current Year	Original Settlement - Refund of overpayment from current year Form 1042.
28	1	12	1042 DP Adjustment	Refund of Form 1042 overpayment resulting from Data Processing adjustments with a Doc code 54.
29	1	12	1042 Audit Adjustments	Refund of Form 1042 overpayment resulting from Audit adjustments with a Doc code 47.
30	1	12	1042 Other	Refund of Form 1042 overpayment resulting from causes other than Lines 26–29.
31	2	05, 21	1041 Prior Year	Original Settlement - Refund of overpayment resulting from Prior Years Forms 1041.
32	2	05, 21	1041 Current Year	Original Settlement - Refund of overpayment resulting from Current Year Form 1041.
33	2	05, 21	1041 DP Adjustment	Refund of Form 1041 overpayment resulting from Data Processing adjustments with a Doc code 54.
34	2	05, 21	1041 Audit Adjustment	Refund of Form 1041 overpayment resulting from Audit Adjustments with a Doc code 47.

Exhibit 2.4.20-12 (Cont. 3) (04-23-2021)

Description of Line Item Numbers

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
35	2	05, 21, 69	1041 Other	Refund of Form 1041 overpayment resulting from causes other than Lines 31–34. Refund of Form 8697.
36	2	06, 35	1065 Prior Year	Original Settlement - Refund of overpayment resulting from prior years Form 1065.
37	2	06, 35	1065 Current Year	Original Settlement - Refund of overpayment resulting from current year Form 1065.
38	2	06, 35	1065 DP Adjustment	Refund of Form 1065 overpayment resulting from Data Processing adjustments with a Doc code 54.
39	2	06, 35	1065 Audit Adjustment	Refund of Form 1065 overpayment resulting from Audit adjustments with a Doc code 47.
40	2	06, 15, 35	1065 Other	Refund of Form 1065 overpayment resulting from causes other than lines 36–39.
41	5	52, 53	706 Prior Years	Original Settlement - Refund of Estate Tax overpayment from prior years.
42	5	52, 53	706 Current Year	Original Settlement - Refund of overpayment of current year Estate Tax.
43	5	52, 53	706 DP Adjustment	Refund of Estate Tax overpayment resulting from Data Processing adjustments with a Doc code 54.
44	5	52, 53	706 Audit Adjustment	Refund of Estate Tax overpayment resulting from Audit adjustments with a Doc code 47.
45	5	52, 53	706 Other	Refund of Estate Tax overpayment resulting from causes other than Lines 41–44.
		77	706 GS (T)	IDRS, BMF, NMF EIN accounts.
		78	706 GS (D)	IDRS, BMF, NMF EIN/SSN accounts.
46	5	51, 54	709 Prior Years	Original Settlement - Refund of prior year gift tax overpayment from prior years.
47	5	51, 54	709 Current Year	Original Settlement - Refund of current year overpayment of gift tax return.
48	5	51, 54	709 DP Adjustments	Refund of gift tax overpayment resulting from Data Processing adjustments with a Doc code 54.

Exhibit 2.4.20-12 (Cont. 4) (04-23-2021)**Description of Line Item Numbers**

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
49	5	51, 54	709 Audit Adjustments	Refund of gift overpayment resulting from Audit adjustments with a Doc code 47.
50	5	51, 54	709 Other	Refund of gift tax overpayment resulting from causes other than Lines 46–49.
51	7	09, 71, 72	CT 1 Prior Years	Original Settlement - Refund of prior years Railroad Retirement Tax overpayment.
52	7	09, 71, 72	CT 1 Current Year	Original Settlement - Refund of current year Railroad Retirement Tax overpayment.
53	7	09, 71, 72	CT 1 DP Adjustments	Refund of Railroad Retirement Tax overpayment resulting from Data Processing adjustments with a Doc code 54.
54	7	09, 71, 72	CT 1 Audit Adjustments	Refund of Railroad Retirement Tax resulting from Audit adjustments with a Doc code 47.
55	7	09, 71, 72	CT 1 Other	Refund of Railroad Retirement Tax resulting from causes other than Lines 51–54.
56	8	10, 80	940 Prior Years	Original Settlement - Refund of overpayment of Federal Unemployment Tax (FUTA) from prior years.
57	8	10, 80	940 Current Year	Original Settlement - Refund of overpayment of current year FUTA tax.
58	8	10, 80	940 DP Adjustment	Refund of FUTA tax resulting from Data Processing adjustments with a Doc code 54.
59	8	10, 80	940 Audit Adjustment	Refund of FUTA tax resulting from Audit Adjustments with a Doc code 47.
60	8	10, 80	940 Other	Refund of FUTA tax resulting from causes other than Lines 56–59.
61	3	02, 23, 31, 32, 33, 34, 38	Corporation — Prior Years	Form 1120 — Original Settlement — Refund of prior years tax return without remittance, where refund exceeds remittance, where refund is equal to or less than amount of remittance received with return.

Exhibit 2.4.20-12 (Cont. 5) (04-23-2021)
Description of Line Item Numbers

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
62	3	02, 23, 31, 32, 33, 34, 38	Corporation— Current Year	Form 1120—Original Settlement—Refund of current year tax return with remittance, where refund exceeds remittance, where refund is equal to or less than amount of remittance received with return.
63	3	02, 23, 31, 32, 33, 34, 38	Corporation Income — DP Ad- justment	Refund of tax return resulting from a data processing adjustment with a 54 Doc Code (other than TC 295 or TC 299). Form 1120.
64	3	02, 23, 31, 32, 33, 34, 38	Corporation Income Audit — Adjustment	Refund of tax return resulting from an audit adjustment with a 47 Doc Code (other than TC 305 or TC 309).
65	3	02, 13, 23, 31, 32, 33, 34, 38, 46 83 85 86	Corporation — Other Information Return for Tax-Exempt Private Activity Bond Issues	Form 1120 refund resulting from causes other than lines 61, 62, 63, 64, 66, 67 and 68. Refund of Form 8697. NOTE: For (MFT 46), only BMF is reported on Line 65. Report (MFT 46) NMF on Line 99. 965 (H) F8038-B - Information Return for Build America Bonds and Recovery Zone Economic Development Bonds. Doc Code 85, Report Number 100-499. F8038-TC - Information Return for Tax Credit Bonds as the result of the New Hire bill. Doc Code 86, Report Number 100-499.
66	3	02, 23, 31, 32, 33, 34, 38	Corporation Income — Tentative Carry backs	Refund of tax return resulting from a data processing adjustment of a carryback or tentative carryback claim, TC 295 or 299 with a transaction date later than TC 305 or 309. Form 1120.
67	3	07	Corporation Income — Mortgage Invest- ment	Form 1066 — Refund of tax return Form 1066 — Refund of tax return resulting from Form 1066, U.S. Real Estate Mortgage Investment conduit Income Tax Return.
68	3	02, 23, 31, 32, 33, 34, 38	Corporation Income — Tentative Carry backs	Form 1120-Refund of tax return resulting from an audit adjustment of a carryback or tentative carryback claim TC 305 or 309 with a transaction date later than TC 295 or 299.

Exhibit 2.4.20-12 (Cont. 6) (04-23-2021)**Description of Line Item Numbers**

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
69			Reserved	
70	4	43	Excise Tax	Penalty 4980H
71	4	03, 45	Excise — HTF Gas used on Farm	Gasoline used on farm, F-843 with F-4136.
72	4	03, 45	Excise— HTF Gas used for certain Exempt Purpose	Gas - certain Exempt Purposes, F-843 with F-4136.
73	4	03, 45	Excise — HTF Gasoline—Non Highway	Gasoline—non-highway F-843 with F-4136.
74	4	03, 45	Excise — HTF Commercial Fishing	Gas/Diesel/SMF on F-843 Claims with F-4136 Public Law 95-618 (1-1-79).
75	4	44	Excise — HTF Gas Taxicabs	Fuel—Public 95-599 (1-1-79) F-843 claims with F-4136-T, Qualified Taxicabs.
76	4	03, 45	Excise— HTF Buses	Fuel—Public Law 95-618 (1-1-79) F-843 claims with 4136.
77	4	03, 45	Excise AATF Gas — Mfgs tax	Airport and Airway gasoline (manufacturers tax). F-843 claims with F-4136.
78	4	03, 45	Excise AATF Gas — Retails tax	Airport and Airway gasoline (retailers tax). F-843 claims with F-4136.
79	4	03, 45	Excise AATF Other Aviation Fuel	Refund Aviation Fuel on F-843 Claims with 4136 for Aviation Fuels. Aerial Applicators (Crop Duster) Public Law 95-458 (4-1-79).
80	4	03, 48, 58	Excise AATF Aircraft Use Tax	Aircraft use tax (Form 4638) .
81	4	40, 41	Alcohol Excise	IRS numbers other than 3X.
82	4	40 65, 90	Fuel Excise Tobacco Excise	Claim for Refund of Excise Taxes, Form 8849 Refunds of Tobacco Excise Taxes
83	4	03, 45	Excise Retailer	Retailers' excise tax if the largest liability refunded is Group I (abstract numbers 9 through 13) in comparison with Group III (all other abstract numbers not designated).
84	4	03, 45	Excise Manufactur- ers	Excise tax refund if the largest liability is Group II (abstract numbers 32-49).

Exhibit 2.4.20-12 (Cont. 7) (04-23-2021)

Description of Line Item Numbers

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
85	4	14, 47, 49, 61, 62, 68, 95	Assessment of Misc. Penalties	Excise tax refund of miscellaneous penalties. Refund of Form 990-AR, Form 8612, Form 8613, Form 8728.
		49	Exempt Organizations	Political Organization Report of Contributions and Expenditures - Form 8872.
86	4	29, 74, 75	IRA, Benefit Plans	Excise tax refund of IRA's. Refund of Form 5300, Form 5301, Form 5303, Form 5307, Form 5310, Form 5329, Form 5330, Form 5500, Form 5500C.
		76		Form 8955-SSA - Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, Penalty and Notice Process
87	3, 4, 6	67	Exempt Organizations	Excise tax refund of exempt organizations. Refund of Forms 990, 990C, 990-EZ, 990T.
88	4, 6	36, 37, 57, 89	US. Fiduciary Inc. for Estates & Trusts	Excise tax refund of estates and trusts. Refund of Form 1041, Form 1041A, Form 5227, Form 6069, Form 8612.
89	4, 6	44	Return of Private Foundation	Excise tax refund of private foundations. Refund of Form 990-PF.
90	1	16	945 Prior Years	Original Settlement - Refund of employment tax overpayment on Prior Years Form 945.
91	1	16	945 Current Year	Original Settlement - Refund of employment tax overpayment on Current Year Form 945.
92	1	16	945 DP Adjustment	Refund of employment tax overpayment resulting from Data Processing adjustments with a Doc code 54.
93	1	16	945 Audit Adjustment	Refund of employment tax overpayment resulting from Audit adjustments with a Doc code 47.
94	1	16	945 Other	Refund of employment tax overpayment resulting from causes other than Lines 90-93.
95	4, 6	50, 66	Excise Tax Return for Charities	Excise tax refund for charities. Refund of Form 4720.

Exhibit 2.4.20-12 (Cont. 8) (04-23-2021)**Description of Line Item Numbers**

Line	Tax Class	Major MFT's	Type of Refund	Description and Transaction Codes
96	4	63, 64	Tax on Wagering	Refund for special tax return and application registration wages. Refund of Form 11, Form 11C, Form 730.
	6	94, 96, 97		
97	6	81	Foreign Business	Refund for foreign business, trust or estate. Refund of Form 926.
98	6	56, 57	Black Lung	Excise tax refund for black lung benefits and trusts. Refund for Form 990-BL, Form 5227, Form 6069.
99	4	03, 27, 45, 60	Excise Other	Excise tax refund if the largest liability refunded is Group III (all other abstract numbers). Refund of Form 720, Form 2290, Form 5734, Form 5811, Form 8725. NOTE: For (MFT 46), only NMF is reported on Line 99. Report (MFT 46) BMF on Line 65.
	6	46, 60, 70, 93		
	4	79	ACA 2014	Provision 9010 for tax periods equal to 201409 and later. Month must be 09.

DEFINITIONS:

(1) **Current Year (BMF Refunds)**—A current year return refund is one occurring within 12 months of tax period ending date (within 3 months for Form 941 and Form 942).

(2) **Prior Year (BMF Refunds)**—A prior year return refund is one occurring 13 months or more subsequent to the tax period ending date (four months or more for Form 941 and Form 942).

Contact the Revenue Accounting Control System of the Accounting Branch, T:S:R:R, for additional instructions or information. Telephone: (202) 283-0121, Project 617 Refunds Paid Program.

Note: Refunds applicable to the HTF and the AATF. The law forbids payment of interest on quarterly fuel tax refunds claimed via Form 843 Claim with supporting Form 4136 attached. See IRS Publication 378, Fuel Tax Credits. Interest is allowed, if claimed attached to an income tax return.

Exhibit 2.4.20-13 (01-04-2016)**Consistency Check Between MFTs and Line Numbers**

ACCOUNT	MFT	LINE NUMBER
IMF (IRAF)	29	86
IMF	30	1–7
IMF	31	6
IMF	35	6
IMF	55	6
IMF	65	6
IMF	82	6
BMF	01	11–15
BMF	02	61–66, 65, 68
BMF	03	71–74, 76–80, 83–84, 99
BMF	04	16–20
BMF	05	6, 31–35
BMF	06	36–40
BMF	07	67
BMF	08	15
BMF	09	51–55
BMF	10	56–60
BMF	11	21–25
BMF	12	26–30
BMF	13	65
BMF	14	11-15
BMF	15	40
BMF	16	90–94
BMF	17	11–15
BMF	33	61–66, 68
BMF	34	61–66, 68
BMF	36	88
BMF	37	88
BMF	40	82
BMF	43	70

Exhibit 2.4.20-13 (Cont. 1) (01-04-2016)**Consistency Check Between MFTs and Line Numbers**

ACCOUNT	MFT	LINE NUMBER
BMF	44	75, 89
BMF	46	65
BMF	49	85
BMF	50	95
BMF	51	46–50
BMF	52	41–45
BMF	58	80
BMF	60	99
BMF	61	85
BMF	62	85
BMF	63	96
BMF	64	96
BMF	67	87
BMF	74	86
BMF	75	86
BMF	76	86
BMF	77	45
BMF	78	45
BMF	79	99
BMF	83	65
BMF	85	65
BMF	86	65
NMF	07	67
NMF	08	15
NMF	12	26–30
NMF	14	85
NMF	17	11–15
NMF	18	16–20
NMF	19	21–25
NMF	20	1–7
NMF	21	31–35

Exhibit 2.4.20-13 (Cont. 2) (01-04-2016)**Consistency Check Between MFTs and Line Numbers**

ACCOUNT	MFT	LINE NUMBER
NMF	22	1–7
NMF	23	61–66, 68
NMF	27	99
NMF	29	86
NMF	31	61–66, 68
NMF	32	61–66, 68
NMF	33	61–66, 68
NMF	34	61–66, 68
NMF	35	36–40
NMF	36	88
NMF	37	88
NMF	38	61–66, 68
NMF	40	81
NMF	41	81
NMF	44	89
NMF	45	71–74, 76–79, 83–84, 99
NMF	46	99
NMF	47	85
NMF	48	80
NMF	49	85
NMF	50	95
NMF	53	41–45
NMF	54	46–50
NMF	56	98
NMF	57	88, 98
NMF	58	80
NMF	65	82
NMF	66	95
NMF	67	87
NMF	68	85
NMF	69	6, 35

Exhibit 2.4.20-13 (Cont. 3) (01-04-2016)**Consistency Check Between MFTs and Line Numbers**

ACCOUNT	MFT	LINE NUMBER
NMF	70	99
NMF	71	51–55
NMF	72	51–55
NMF	74	86
NMF	76	86
NMF	77	45
NMF	78	45
NMF	80	56–60
NMF	81	97
NMF	89	88
NMF	90	82
NMF	93	99
NMF	94	96
NMF	95	85
NMF	96	96
NMF	97	96