



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.4.41

DECEMBER 6, 2024

EFFECTIVE DATE

(12-06-2024)

PURPOSE

- (1) This transmits revised IRM 2.4.41, IDRS Terminal Input, Command Code UNLCE.

MATERIAL CHANGES

- (1) Updated Audience, replaced W&I with TS.
- (2) Updated new Chief Information Officer.
- (3) IRM 2.4.41.1 Updated Audience, replaced W&I with TS.
- (4) IRM 2.4.41.1 Updated Primary Stakeholder, replaced Wage & Investment (W&I) with Taxpayer Services (TS).
- (5) IRM 2.4.41.1.7 Added subsection Related Resources.

EFFECT ON OTHER DOCUMENTS

IRM 2.4.41, dated July 12, 2023, is superseded.

AUDIENCE

LMSB, SB/SE, TE/GE, TS

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Chief Information Officer

2.4.41

Command Code UNLCE

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2.4.41.1
(12-06-2024)
**Program Scope and
Objectives**

- (1) **Purpose:** This transmits revised IRM 2.4.41, IDRS Terminal Input, Command Code UNLCE.
- (2) **Audience:** LMSB, SB/SE, TE/GE, and TS.
- (3) **Program Owner:** Internal Management.
- (4) **Primary Stakeholders:** Large Business and International (LB&I), Small Business Self Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Taxpayer Services (TS).
- (5) **Program Goals:** This program is used to research, add, change, or delete 100% penalty cross-reference information.

2.4.41.1.1
(12-06-2024)
Background

- (1) This subsection outlines the procedures for using the command code (CC) UNLCE to access and update the 100%-PENALTY-FILE. The 100%-PENALTY-FILE is a relational database that stores information about Form 2749 (Request for 100% Penalty Assessment). The 100%-PENALTY-FILE is not to be confused with the TIF (Taxpayer Information File). The information on the 100%-PENALTY-FILE will not be systematically updated by any information that is on the TIF.

2.4.41.1.2
(12-06-2024)
Authority

- (1) *IRM 5.19.14*, Liability Collection – Trust Fund Recovery Penalty (TFRP), provides guidance when a business fails to collect or pay trust fund taxes to the Internal Revenue Service (IRS) to assess unpaid liability against the responsible business individual(s) as a Trust Fund Recovery Penalty (TFRP).

2.4.41.1.3
(12-06-2024)
Responsibilities

- (1) Applications Development is responsible for the maintenance of Command Code, UNLCE.

2.4.41.1.4
(12-06-2024)
**Program Management
and Review**

- (1) The command codes validate the user input and provide either a “Request Completed” message or error message, prompting the user to correct the data input.

2.4.41.1.5
(12-06-2024)
Program Controls

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

2.4.41.1.6
(12-06-2024)
**Terms/Definitions/
Acronyms**

- (1) Commonly used Acronyms in this IRM:

Acronym	Meaning
CC	Command Code
EIN	Employee Identification Number
MFT	Master File Tax
SACS	Security and Communication System
SIR	Security Information Record

SSN	Social Security Number
TIN	Taxpayer Identification Number
ULC	Universal Location Code

2.4.41.1.7
(12-06-2024)

Related Resources

- (1) IRM 2.3.8, Standard Validity Criteria
- (2) Command Code Job Aids on SERP at *IDRS Command Code Job Aid*

2.4.41.2
(01-01-2006)

General Information about Command Code UNLCE

- (1) The CC UNLCE, along with one of five definers, will allow an individual to research, establish, change and delete 100% penalty cross-reference information on the 100%-PENALTY-FILE using IDRS. The five definers are space, "R", "C", "D", and "V".
- (2) The 100%-PENALTY-FILE will contain cross-reference information concerning the 100% penalty assessments that have been made against corporations and the responsible officers of those corporations. The 100%-PENALTY-FILE will initially be empty when the CC UNLCE goes into production. The 100%-PENALTY-FILE will be built and modified with the use of the CC UNLCE with a definer of space, "C", "D", or "V".
- (3) Only the research capability (CC UNLCE with definer "R") is allowed at a Universal Location Office site.
- (4) The 100%-PENALTY-FILE is systematically updated by a batch program similar to the CC UNLCE.
- (5) A 56 position history item is allowed as input on to the Officer and Corporation Records.

2.4.41.3
(01-01-2006)

CC UNLCE with Definers

- (1) CC UNLCE with definer "R" is used to research 100% penalty cross-reference information on the 100%-PENALTY-FILE utilizing IDRS. Information can be researched about a corporation or about any of the responsible officers of a corporation.
- (2) CC UNLCE with definer space is used to establish a corporation or responsible officer account on the 100%-PENALTY-FILE. The first step will be to enter the CC UNLCE, the definer space and a corporation TIN (EIN) on line 1. In response, one of two screen formats will be displayed. The information that will be input with each of these screen formats must be input on designated line numbers. See Exhibits 2.4.41-6 and 2.4.41-8 for the designated line numbers.
- (3) CC UNLCE with definer "C" is used to change information on or add information to the 100%-PENALTY-FILE for a corporation or responsible officer account that is presently on the 100%-PENALTY-FILE. The information that is being input must be entered on designated line numbers. See Exhibits 2.4.41-9 and 2.4.41-10 for the designated line numbers. The CC UNLCE with definer "R" is a prerequisite for using the CC UNLCE with definer "C".
- (4) CC UNLCE with definer "D" is used to delete information from the 100%-PENALTY-FILE for a corporation or responsible officer. The information that is being deleted must be entered on designated lines. See Exhibits 2.4.41-11

and 2.4.41–12 for the designated line numbers. The CC UNLCE with definer “R” is a prerequisite for using the CC UNLCE with definer “D”.

- (5) CC UNLCE with definer “V” is used to change the validity of a responsible officer SSN without having to delete the invalid account and re-input information for the valid account, or vice versa. All data associated with the original account - including MFTs, Tax Periods, assessment amounts, history items, and Corporation links - will be retained on the new account. The CC UNLCE with definer “R” is a prerequisite for using the CC UNLCE with definer “V”.

2.4.41.4
(01-01-2006)
Error Responses

- (1) INVALID DEFINER — The Definer input was not space, “R”, “C”, “D”, or “V”.
- (2) TIN INVALID — TIN and FILE SOURCE input for responsible officer, or corporation, did not meet standard validity criteria. Correct and re-enter.
- (3) TIN MISMATCH WITH STORED DATA — TIN and FILE SOURCE did not match TIN and FILE SOURCE stored in the SIR from the previous input.
- (4) ULC INVALID — The ULC input does not meet standard validity criteria. Correct and re-enter.
- (5) ULCAO INVALID — ULCAO assignment code input does not meet standard validity criteria. Correct and re-enter.
- (6) COMMAND CODE INITIALIZATION INVALID — The prior entry was not the CC UNLCE with either definer “R”, “C”, “D”, or “V”.
- (7) CORPORATION NAME LINE INVALID — Name line exceeds 35 characters or begins with a blank.

Note: Valid entries for a corporation name line are A–Z, 0–9, hyphen, ampersand and blank. Correct and re-enter.

- (8) RESPONSIBLE OFFICER NAME INVALID — Name line exceeds 35 characters or does not begin with a letter of the alphabet.

Note: Valid entries for a responsible officer name line are A–Z, hyphen and blank. In addition, a right-handed bracket “]” must be entered between the first and last name of the responsible officer. Correct and re-enter.

- (9) TAX MODULE NOT PRESENT ON ACCOUNT — Requested tax module is not present on the 100%-PENALTY-FILE.
- (10) CORPORATE ACCT NOT ON PENALTY FILE — No information exists on the 100%-PENALTY-FILE under this corporation TIN (EIN).
- (11) OFFICER ACCT NOT ON PENALTY FILE — No information exists on the 100%-PENALTY-FILE under this responsible office TIN (SSN).
- (12) OFFICER ACCT ALREADY ON PENALTY FILE — A responsible officer record for this corporation has already been established on the 100%-PENALTY-FILE using this responsible officer TIN (SSN).
- (13) NOT AN OFFICER OF THIS CORPORATION — A responsible officer account for this corporation has not been established on the 100%-PENALTY-FILE using this TIN (SSN).

- (14) ONLY ONE OFF. TAX MODULE ON FILE — The information for only one 100% penalty assessment against this responsible officer is present on the 100%-PENALTY-FILE. Therefore, the request to delete that information is denied.
- (15) ONLY ONE CORP. TAX MODULE ON FILE — The information for only one 100% penalty assessment against this corporation is present on the 100%-PENALTY-FILE. Therefore, the request to delete that information is denied.
- (16) ONLY ONE RESPONSIBLE OFF. ON FILE — The information for only one responsible officer of this corporation is present on the 100%-PENALTY-FILE. Therefore, the request to delete that information is denied.
- (17) MAX NUMBER OF ASSESSMENTS ON FILE — The information for a maximum of 100% penalty assessments against a responsible officer of any given corporation can be stored on the 100%-PENALTY-FILE. At present, the information for 100 assessments that have been made against this responsible officer (of the given corporation) is stored on the 100%-PENALTY-FILE.
- (18) SCREEN INFORMATION INCOMPLETE — All the needed information was not entered on the screen. Correct and re-enter.
- (19) DUPLICATE REQUEST — The MFT-CD and TAX-PRD for the same tax module has been entered more than once. Correct and re-enter.
- (20) "ALL" CAN ONLY BE USED WITH AN EIN — The literal "ALL" is allowed only as input with a corporation TIN (EIN).
- (21) PLEASE CORRECT INVALID DATA ON SCREEN — The invalid element(s) will be asterisks.
- (22) INVALID ACCT ALREADY ON PENALTY FILE — The valid SSN that was input with definer "V" cannot be changed because the invalid SSN is already present on the 100%-PENALTY-FILE.
- (23) VALID ACCT ALREADY ON PENALTY FILE — The invalid SSN that was input with definer "V" cannot be changed because the valid SSN is already present on the 100%-PENALTY-FILE.
- (24) ACCOUNT CURRENTLY UNAVAILABLE — An attempt to access information from the data base was unsuccessful. Try again later.*

Note: * If this message repeatedly appears when attempting to access an account, the account must be reactivated by deleting it and reentering all data. As the normal deletion method won't work without first researching the account, for this situation **ONLY** do the following: enter **UNLCED** followed by the EIN or SSN on the 1st line, and **DELETE CORPORATION REC** or **DELETE OFFICER REC** on the 2nd line.

- (25) AREA DOWN-TRY LATER — The 100% PENALTY AREA is down. Try again later.
- (26) AREA RESTRICTED — The 100% PENALTY AREA is restricted. Try again later.
- (27) DEADLOCK BETWEEN RUN UNITS — A rollback exception message. Try again later.

- (28) LONG RECOVERY IN PROGRESS — A rollback exception message. Try again later.
- (29) SHORT RECOVERY IN PROGRESS — A rollback exception message. Try again later.

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Exhibit 2.4.41-1 (01-01-2002)**CC UNLCE with Definer Space or "R" — Input Display with an EIN as the Primary TIN**

The following is the screen format to use when researching information or establishing a corporation or a responsible officer account on the 100%-PENALTY-FILE. If a corporation account is not present on the 100%-PENALTY-FILE under the TIN (EIN) entered on line 1, the format screen described in Exhibit 2.4.41–6 will be displayed. Information about the corporation and one of the responsible officers of that corporation can then be entered. If a corporation account is present on the 100%-PENALTY-FILE under the TIN (EIN) entered on line 1, the format screen described in Exhibit 2.4.41–8 will be displayed. The information for one new responsible officer of this corporation can then be entered.

Input Display:

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

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1-5	CC UNLCE
2	1	6	Definer ("R" to research-space to establish)
3	1	7-17	Corporation TIN (Edited EIN) and FILE SOURCE

Terminal Response:

- Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3.
- Valid Response: If no errors are present for an entry, the information on line 1 will be redisplayed. The requested information will be displayed on lines 2 through 23.

The page information will be displayed on line 24 when the response consists of more than one page.

Exhibit 2.4.41-1 (Cont. 1) (01-01-2002)**CC UNLCE with Definer Space or “R” — Input Display with an EIN as the Primary TIN**

When researching information on the 100%-PENALTY-FILE for a given corporation, the number of output screens will vary depending on the number of assessments and the number of responsible officers of that corporation.

CC UNLCE with Definer “R” — Output Display with an EIN as the Primary TIN

[illegible]

Exhibit 2.4.41-2

Exhibit 2.4.41-2 (Cont. 1) (07-01-2014)**CC UNLCE with Definer "R" — Output Display with an EIN as the Primary TIN**

	Item	Line	Position	Description and Validity
	1	1	1–5	CC UNLCE
	2	1	6	Definer "R"
	3	1	7–17	Corporation TIN (Edited EIN) and FILE SOURCE
	4	1	22–27	ULCAO Literal.
	5	1	29–32	ULCAO assignment code
	6	1	35–41	O-D Literal
	7	1	43	Operating/Defunct Code
	8	2	1–35	Corporation Name
	9	2	45–52	REVIEW CODE Literal
	10	2	53	REVIEW CODE
	11	2	55–63	REVIEW DATE Literal
	12	2	64–73	REVIEW DATE (MM/DD/YYYY)
*2	13	3–n	1–2	MFT-CD (01, 03, 09, 11)
	14	3–n	4–9	TAX-PRD (YYYYMM)
	15	3–n	11–24	ASSESSMENT-AMT (right justified)
*3	16	4–n	1–12	Responsible Officer TIN (Edited SSN) and FILE SOURCE
	17	4–n	17–21	ULCAO literal
	18	4–n	23–26	ULCAO assignment code nnnn
	19	5–n	1–35	Responsible Officer Name
*4	20	6–n	1–78	History Item
	21	24	1–38	Page Information (if more than one page)

NOTES:

*1 The information from line 1 of page 1 is repeated on line 1 of all pages.

*2 There may be from 1 to 99 penalty assessments against the corporation (line 3) which will be listed from line 3 on and can continue to, or through, the next page.

*3 Officer information (SSN, ULCAO, name-lines 4 and 5) will directly follow the penalty assessments, and will be repeated as often as there are responsible officers of the corporation).

*4 History information (ACTION-DT, ACTION-EMPLOYEE and ACTION) will be repeated as often as there are history items for the corporation.

Exhibit 2.4.41-3 (01-01-2002)**CC UNLCE with Definer 'R' — Input Display with an SSN as the Primary TIN**

The following is the screen format to use when researching information on the 100%-PENALTY-FILE concerning a given responsible officer:

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	1234567890123456789012345678901234567890123456789012345678901234567890							
2	UNLCErnnn-nn-nnnnv							
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

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1-5	CC UNLCE
2	1	6	Definer 'R'
3	1	7-18	Responsible Officer TIN (Edited SSN) and FILE SOURCE

Terminal Response:

- Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3.
- Valid Response: If no errors are present for an entry, the information on line 1 will be redisplayed. The requested information will be displayed on lines 2 through 23.

The page information will be displayed on line 24 when the response consists of more than one page.

CC UNLCE with Definer 'R' — Output Display with an SSN as the Primary TIN

Output Display (Valid):

[illegible]

Record Element Description:

Exhibit 2.4.41-4 (Cont. 1) (07-01-2014)

CC UNLCE with Definer 'R' — Output Display with an SSN as the Primary TIN

	Item	Line	Position	Description and Validity
*1	1	1	1–5	CC UNLCE
*1	2	1	6	CC-Definer 'R'
*1	3	1	7–18	Responsible Officer TIN (Edited SSN) and File Source
*1	4	1	23–27	ULCAO Literal
*1	5	1	30–33	ULCAO assignment code
	6	2	1–35	Responsible Officer Name
	7	2	45–52	REVIEW CODE Literal
	8	2	53	REVIEW CODE
	9	2	55–63	REVIEW CODE Literal
	10	2	64–73	REVIEW CODE (MM/DD/YYYY)
*2	11	3	1–11	Corporation TIN (Edited EIN) and File Source
*2	12	3	15–20	ULCAO literal
*2	13	3	22–25	CORP-ULCAO assignment code
*2	14	3	29–35	O-D literal
*2	15	1	37	Operating/Defunct Code
*2	16	4	1–35	Corporation Name
*2,3	17	5-n	1-2	MFT-CD
*2, 3	18	5-n	4–9	TAX-PRD (YYYYMM)
*2, 3	19	5-n	11–24	OFF-ASSESSMENT-AMT (right justified)
	20	6-n	1–78	HISTORY ITEM
	21	24	1–38	Page information (if more than one page)

Exhibit 2.4.41-4 (Cont. 2) (07-01-2014)**CC UNLCE with Definer 'R' — Output Display with an SSN as the Primary TIN****NOTES:**

*1 The information from line 1 of page 1 is repeated on line 1 of all pages. The responsible officer name or a previously-mentioned corporation name will not be repeated at the top of the subsequent pages.

*2 If this officer is a responsible officer for other corporations, the information (TIN, ULCAO, name-lines 3 and 4) and the penalty assessments against the officer will be repeated as many times as necessary.

*3 There may be from 1 to 99 penalty assessments against the responsible officer of a given corporation (see line 5) which will be listed from line 5 on and can continue to the next page.

CC UNLCE with definer space — Output Display Format 1 with an EIN as the primary TIN (Corporation not previously established)

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	UNLCE nn-nnnnnnnv								1
2	<NL								2
3	<DO FOR CORPORATION ACCT <OPERATING/DEFUNCT CODE								3
4	MF TAXPRD \$\$\$\$\$\$\$\$\$\$\$\$\$\$								4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	HIST ITEM>						<		12
13	<SSN								13
14	<NL								14
15	<DOAD FOR RESPONSIBLE OFFICER ACCT								15
16	MF TAXPRD \$\$\$\$\$\$\$\$\$\$\$\$\$\$								16
17									17
18									18
19									19
20									20
21									21
22									22
23	HIST ITEM>CORP ACPTD OIC. XREF TC538 NOT NECESSARY.						<		23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Exhibit 2.4.41-5 (Cont. 1) (01-01-2013)

CC UNLCE with definer space — Output Display Format 1 with an EIN as the primary TIN (Corporation not previously established)

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER space
3	1	7–17	Corporation TIN (Edited EIN) and FILE SOURCE
4	2	36–38	Name line literal
5	3	5–31	ULCAO literal
6	3	35–57	O-D Literal
7	4	1–24	Corporation Assessment Overlay literal
8	11	1–10	Corporation history literal do not overlay literal
9	12	13–16	SSN literal
10	13	36–38	Name Line literal
11	14	5–39	ULCAO literal
12	15	1–24	Officer Assessment Overlay literal
13	16	12–73	Officer History literal do not overlay literal

Exhibit 2.4.41-6 (01-01-2013)
CC UNLCE with Definer Space

This format screen is generated when there is no information on the 100%-PENALTY-FILE under the TIN (EIN) entered on line 1. It is used to establish an account for a corporation, and an account for one of the responsible officers of that corporation, on the 100%-PENALTY-FILE.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCE nn-nnnnnnnv								1
2	v-----v<NL								2
3	nn<DO FOR CORPORATION ACCT v<OPERATING/DEFUNCT CODE								3
4	nn nnnnnn nn,nnn.nn								4
5	nn nnnnnn nn,nnn,nnn.nn								5
6	nn nnnnnn nn,nn								6
7									7
8									8
9									9
10									10
11									11
12	HIST ITEM>1 SPLIT,TP ASSED/CRRA GRAPHIC CORP 2 TC 240 618 IN 198412 <								12
13	nnn-nn-nnnnv<SSN								13
14	v-----v<NL								14
15	nnnn<DOAO FOR RESPONSIBLE OFFICER ACCT								15
16	nn nnnnnn nn,nnn.nn								16
17	nn nnnnnn nn,nnn,nnn.nn								17
18	nn nnnnnn nn,nnn,nnn.nn								18
19									19
20									20
21									21
22	HIST ITEM>1 SPLIT,TP ASSED/CREA GRAPHIC CORP 2 TC 240 618 IN 198412 <								22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description:

Exhibit 2.4.41-6 (Cont. 1) (01-01-2013)
CC UNLCE with Definer Space

Item	Line	Position	Description and Validity
1		11–5	CC UNLCE
2	1	6	CC-DEFINER space
3		17–17	Corporation TIN (Edited EIN) and FILE SOURCE
4	2	1–35	Corporation Name
5	2	36–38	Name Line literal
6	3	1–4	CORP-ULCAO
7	3	5–31	ULCAO literal
8	3	34	Operating/Defunct Code
9	3	35–57	O-D Literal
10	4–11	1–2	*2 MFT-CD (01, 03, 09 ,11,12,14,16 or 17)
11	4–11	4–9	*2 TAX-PRD (YYYYMM)
12	4–11	11–24	*2 ASSESSMENT-AMT (left justified)
13	12	1–10	Corporation history item literal
14	12	11–68	Corporation history
15	13	1–12	Responsible Officer TIN (Edited SSN) and File Source
16	13	13–16	SSN literal
17	14	1–35	*3 Responsible Officer Name
18	14	36–38	Name Line literal
19	15	1–4	ULCAO assignment code
20	15	5–39	ULCAO literal
21	16-21	1-2	*2 MFT-CD (01, 03, 09, 11, 12, 14, 16, or 17)
22	16–21	4–9	*2 TAX-PRD (YYYYMM)
23	16–21	11–24	*OFFICER-ASSESSMENT
24	22	1–10	officer history literal
25	22	12–73	Officer history item

Exhibit 2.4.41-6 (Cont. 2) (01-01-2013)
CC UNLCE with Definer Space**NOTES:**

*1 The information for up to eight 100% penalty assessments against the corporation can be entered on lines 4 through 11. (At least one must be entered).

*2 Overlay the literals on lines 4 and 15 with the pertinent information. The range for assessment amounts is .01–999,999,999.99

*3 A right-handed bracket ']' must be entered between the responsible officer's first and last name. Example JOHN]SMITH.

*4 The information for up to nine 100% penalty assessments against the officer can be entered on lines 15 through 23. (At least one must be entered).

Terminal Response:

- a. Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3. All invalid elements will be asterisked.
- b. Valid Responses: "REQUEST COMPLETED " displayed on line 24.

Exhibit 2.4.41-7 (01-01-2013)
CC UNLCE with definer space — Output Display Format 2 with an EIN as the primary TIN (Corporation previously established)

Output Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCE nn-nnnnnnnnv	DO: nn	O/D CD: v						1
2	v-----v								2
3	<SSN								3
4		<NL							4
5	<DOAO FOR RESPONSIBLE OFFICER ACCT								5
6	MF TAXPRD \$\$\$\$\$\$\$\$\$\$\$\$								6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22	HIST ITEM>						<		22
23									23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Exhibit 2.4.41-7 (Cont. 1) (01-01-2013)

CC UNLCE with definer space — Output Display Format 2 with an EIN as the primary TIN (Corporation previously established)

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER space
3	1	7–17	Corporation TIN (Edited EIN) and FILE SOURCE
4	1	23–28	ULCAO literal (Generated)
5	1	30–33	CORP-ULCAO assignment code (Generated)
6	1	37–43	O-D Literal
7	1	45	Operating/Defunct Code
8	2	1–35	Corporation Name (Generated)
9	3	13–16	SSN literal (Generated)
10	4	36–38	Name Line literal (Generated)
11	5	5–38	ULCAO literal (Generated)
12	6	1–24	Tax Assessment Overlay literal (Generated)
13	7	12–73	Officer History Item

Exhibit 2.4.41-8 (01-01-2013)
CC UNLCE with Definer Space

This format screen is used to establish an account for each additional responsible officer of this corporation on the 100%-PENALTY-FILE.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCE	nn-nnnnnnnv	DO: nn	O/D CD: v					1
2	v-----v								2
3	nnn-nn-nnnnv	<SSN							3
4	v-----v	<NL							4
5	nnnnnn	<DOAO FOR RESPONSIBLE OFFICER ACCT							5
6	nn	nnnnnn	nnn,nnn,nnn.nn						6
7	nn	nnnnnn	nn,nnn.nn						7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22	HIST ITEM>						<		22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description:

Exhibit 2.4.41-8 (Cont. 1) (01-01-2013)
CC UNLCE with Definer Space

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER space
3	1	7–17	Corporation TIN (Edited EIN) and FILE SOURCE
4	1	23–28	ULCAO literal (Generated)
5	1	30–33	CORP-ULCAO assignment code (Generated)
6	1	39–45	O-D Literal
7	1	47	Operating/Defunct Code
8	2	1–35	Corporation Name (Generated)
9	3	1–12	Responsible Officer TIN (Edited SSN) and FILE SOURCE
10	3	13–16	SSN literal
11	4	1–35	*1 Responsible Officer Name
12	4	36–38	Name Line literal
13	5	1–4	ULCAO assignment code
14	5	5–38	ULCAO literal
15	6-23	1-2	*3 MFT-CD (01, 03, 09, 11, 12, 14, 16, or 17)
16	6–23	4–9	*3 TAX-PRD (YYYYMM)
17	6–23	11–24	*3 OFFICER-ASSESSMENT
18	7	12–73	HISTORY ITEM

NOTES:

*1 A right-handed bracket “]” must be entered between the responsible officer’s first and last name. Example JOHN]SMITH.

*2 The information for up to eighteen 100% penalty assessments against the officer can be entered on lines 6 through 23. (At least one must be entered).

*3 Overlay the literals on lines 6 with the pertinent information. The range for assessment amounts is .01–999,999,999.99.

Terminal Response:

- a. Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3. All invalid elements will be asterisks.
- b. Valid Responses: “REQUEST COMPLETED ” displayed on line 24.

CC UNLCE with Definer “C” — Input Screen Format with an EIN as the Primary TIN

The CC UNLCE, definer 'C' and a corporation TIN (EIN) must be entered on line 1. Additional information will be entered on lines 2 through 23 when that information is being changed or added to the 100%-PENALTY-FILE. All information being entered must be entered on a designated line number. See the record element description below for the designated line numbers.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	UNLCECnn-nnnnnnnv		DO: nn	O/D CD: v				
2	v-----v							
3	Start in position 1, enter hist item for 56 characters <							
4	nn nnnnnn nn,nnn.nn							
5	nn nnnnnn nnn.nnn,nnn.nn							
6	nn nnnnnn nnn.nn							
7	nn nnnnnn nn.nn							
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

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Exhibit 2.4.41-9 (Cont. 1) (07-01-2014)**CC UNLCE with Definer "C" — Input Screen Format with an EIN as the Primary TIN**

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER 'C'
3	1	7–17	Corporation TIN (Edited EIN) and FILE SOURCE
4	1	23–28	ULCAO literal
5	1	30–33	CORP-ULCAO assignment code
6	1	38–44	O-D Literal
7	1	46	Defunct Code
8	2	1–35	Corporation Name
9	2	45–52	Review Code Literal
10	2	53	REVIEW CODE — 0, 1, 2, or 3. If 0, not significant. If 1, reviewed. If 2, reviewed and moved. If 3, reviewed, but not moved.
11	3	1–56	HISTORY ITEM
12	4–21	1–2	MFT-CD (01, 03, 09, 11, 12, 14, 16, or 17)
13	4–21	4–9	TAXPRD (YYYYMM)
14	4–21	11–24	*ASSESSMENT-AMT (left justified)

NOTE: A change screen (definer 'C') must be preceded by a research screen ('R').

*Enter the ASSESSMENT-AMT with commas, decimal point, and cents included beginning in position 9. Range is .01 to 999,999,999.99.

Exhibit 2.4.41-10 (01-01-2013)**CC UNLCE with Definer 'C' — Input Screen Format with an SSN as the Primary TIN**

The following is the screen format to use when changing (1) the name line of a responsible officer, (2) the ULCAO assignment code, (3) the amount of 100% penalties assessed against a responsible officer of a given corporation. The following screen format can also be used to add the MFT code, tax period and assessment amount for assessments against a responsible officer of a given corporation.

The CC UNLCE, definer 'C' and a responsible officer TIN (SSN) must be entered on line 1. A corporation TIN (EIN) does not need to be entered on line 3 if the information for only the responsible officer name line or ULCA assignment code is being changed. Otherwise, a corporation TIN (EIN) must be entered on line 3 positions 1 through 11. Additional information will be entered on lines 2 through 23 when that information is being changed or added to the 100%-PENALTY-FILE. All information being entered must be entered on a designated line number. See the record element description below for the designated line numbers.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCE	nnn-nn-nnnnv	DOAO: nnnn						1
2	v	-----v							2
3	nn-nnnnnnnnv								3
4	starting in position 1, enter hist for 56 characters <								4
5	nn	nnnnnn	nnn,nnn,nnn.nn						5
6	nn	nnnnnn	n,nnn,nnn.nn						6
7	nn	nnnnnn	nnn.nn						7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description:

Exhibit 2.4.41-10 (Cont. 1) (01-01-2013)**CC UNLCE with Definer 'C' — Input Screen Format with an SSN as the Primary TIN**

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER 'C'
3	1	7–18	Responsible Officer TIN (Edited SSN) and FILE SOURCE
4	1	23–28	ULCAO Literal
5	1	30–33	ULCAO assignment code
6	2	1–35	Officer Name
7	2	45–52	Review Code Literal
8	2	53	REVIEW CODE – 0, 1, 2, or 3. If 0, not significant. If 1, reviewed. If 2, reviewed and moved. If 3, reviewed, but not moved.
9	3	1–11	Corporation TIN (Edited EIN) and FILE SOURCE
10	4	1–56	HISTORY ITEM
11	5-21	1-2	MFT-CD (01, 03, 09, 11, 12, 14, 16, or 17)
12	5–21	4–9	TAX-PRD (YYYYMM)
13	5–21	11–24	OFF-ASSESSMENT-AMT

Terminal Response: See messages in Section 41.3.

NOTE: A change screen (definer 'C') must be preceded by a research screen ('R').

*Enter the OFF-ASSESSMENT-AMT with commas, decimal point, and cents included beginning in position 9. Range is .01 to 999,999,999.99.

Exhibit 2.4.41-11 (01-01-2000)**CC UNLCE with Definer 'D' — Input Display with an EIN as the Primary TIN**

Deletion options are:

- "ALL" is used to delete all of the information for a given corporation and the responsible officer(s) of that corporation.
- MFT and tax period are used to delete from 1 to 22 100% penalties assessed against a corporation.
- Officer TIN is used to delete from 1 to 22 responsible officers of the corporation. Only one type of these examples may be used at a time.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCE	Dnn-nnnnnnnv							
2	ALL								
3									
4									
5	nn nnnnnn								
6	nn nnnnnn								
7	nn nnnnnn								
8									
9									
10	nnn-nn-nnnn								
11	nnn-nn-nnnn								
12	nnn-nn-nnnn								
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	

Record Element Description:

Exhibit 2.4.41-11 (Cont. 1) (01-01-2000)**CC UNLCE with Definer 'D' — Input Display with an EIN as the Primary TIN**

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER 'D'
3	1	7–17	Corporation TIN (Edited EIN) and
4	2	1–3	Literal "ALL"
5	2–23	1–2	MFT (01, 03, 09, 11, 12, 14, 16, or 17): example lines 5–9
6	2–23	4–9	TAXPRD (YYYYMM): example lines 5–9
7	2–23	1–12	Responsible Officer TIN (Edited SSN) and FILE SOURCE: example lines 11–13

Terminal Response:

- a. Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3. All invalid elements will be asterisked.
- b. Valid Response: 'REQUEST COMPLETED' will be displayed on line 24 and lines 1 through 23 will be redisplayed if no errors are present for an entry.

Note: A delete screen (definer 'D') must be preceded by a research screen ('R').

Exhibit 2.4.41-12 (01-01-2013)
CC UNLCE with Definer 'D' — Input Display with a SSN as the Primary TIN

The following screen format is used when the information for one or more of the 100% Penalties assessed against a responsible officer of a given corporation is being deleted from the 100%-PENALTY-FILE.

The CC UNLCE, definer 'D' and a responsible officer TIN (SSN) must be entered on line 1, and a corporation TIN (EIN) must be entered on line 2, when using this screen format.

Information will be entered on lines 3 through 23 when penalties assessed against a responsible officer are being deleted from the 100%-PENALTY-FILE.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCE	Dnnn-nn-nnnnv							1
2	nn-nnnnnnnnv								2
3	nn	nnnnnnn							3
4	nn	nnnnnnn							4
5	nn	nnnnnnn							5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description:

Exhibit 2.4.41-12 (Cont. 1) (01-01-2013)**CC UNLCE with Definer 'D' — Input Display with a SSN as the Primary TIN**

Item	Line	Position	Description and Validity
1	1	1–5	CC UNLCE
2	1	6	CC-DEFINER 'D'
3	1	7–18	Responsible Officer TIN (Edited SSN) and FILE SOURCE
4	2	1–11	Corporation TIN (Edited EIN) and FILE SOURCE
5	3-23	1-2	MFT-CD (01, 03, 09, 11, 12, 14, 16, or 17)
6	3–23	4–9	TAX-PRD (YYYYMM)

Terminal Response

- a. Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3. All invalid elements will be asterisked.
- b. Valid Responses: 'REQUEST COMPLETED' displayed on line 24 and lines 1 through 23 will be re-displayed if no errors are present for an entry.

NOTE: A delete screen (definer 'D') must be preceded by a research screen ('R').

Exhibit 2.4.41-13 (06-12-2017)

CC UNLCE with Definer ‘V’ — Input Display with SSN as the Primary TIN

The following screen is used when an invalid SSN is being changed to a valid SSN, or vice versa.

When using this screen the CC UNLCE, definer ‘V’, and a responsible officer TIN (SSN) must be entered on line 1; a history item must be entered on line 3.

Input Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	UNLCEVnnn-nn-nnnnv								1
2	v-----v								2
3	starting in position 1, enter hist for 56 characters <								3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79	

Record Element Description:

Item	Line	Position	Description and Validity
1	1	1-5	CC UNLCE
2	1	6	CC-DEFINER “V”
3	1	7-18	Responsible Officer TIN (Edited SSN) and FILE SOURCE
4	3	1-56	History Item

Terminal Response

- a. Error Responses will be displayed on line 24 in inverse video. See messages in Section 41.3. All invalid elements will be asterisked.

Exhibit 2.4.41-13 (Cont. 1) (06-12-2017)**CC UNLCE with Definer 'V' — Input Display with SSN as the Primary TIN**

- b. Valid Responses: 'REQUEST COMPLETED' displayed on line 24, lines 1 through 3 will be redisplayed, and the changed Responsible Officer TIN (Edited SSN) and FILE SOURCE will be displayed if no errors are present for an entry.

