



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.4.61

NOVEMBER 20, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 2.4.61, IDRS Terminal Input, Command Codes IDT48, IDT58, RPM48, RPM58, CSO48, CSO58 and ELP45.

## MATERIAL CHANGES

- (1) IRM 2.4.61.1 has been revised to include Internal Controls.
- (2) IRM 2.4.61.2 and 2.4.61.4 added BMF for ELP45. ELP45 is now able to process BMF transactions

## EFFECT ON OTHER DOCUMENTS

IRM 2.4.61 dated May 10, 2021 is superseded.

## AUDIENCE

W&I

Kaschit Pandya,  
Acting, Chief Information Officer



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2.4.61

Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45

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2.4.61.1  
(11-20-2023)  
**Program Scope and  
Objectives**

- (1) This section provides information on the use of the Integrated Data Retrieval Request System (IDRS), terminal input command code, IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45. The information in this section is a general guide for the input of content of IDRS.
- (2) **Purpose:** This IRM section provides instructions for inputting command codes IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45.
- (3) **Audience:** Customer Service Representatives
- (4) **Policy Owner:** The Chief Information Officer (CIO) is responsible for overseeing all aspects of our systems that operate the nation's tax infrastructure.
- (5) **Program Owner:** IT CIO
- (6) **Primary:** W&I
- (7) **Program Goals:** In support of service-wide efforts to recognize and resolve identity theft issues, while striving to provide a uniform and consistent approach to victim assistance, we are requesting to automate the current manual process for returning and applying a refund credit to a taxpayer's account that was involved in an ID Theft occurrence. In instances where taxpayers are victims of identity theft, and a tax return is filed fraudulently, the service needs to take the necessary steps to resolve the posted transactions on the valid/true taxpayer's account. Implementation of the automated process will result in a more expeditious resolution to the taxpayers account and will save on resources that are currently being expended in multiple operating divisions. The ID Theft command codes will process one-sided refund reversal for valid taxpayer affected by ID THEFT, Preparer Misconduct and Child Support Offset addition to fraudulent tax refunds identified through the External Lead Processing. The system will process credit transfers for an IMF and BMF (for IDT48/IDT58 only) taxpayer account while debiting a GENERAL LEDGER ACCOUNT so that affected taxpayers will be identified and given relief more quickly.

2.4.61.1.1  
(01-01-2024)  
**Background**

- (1) This IRM and the contained sections provide the user the necessary information on how to use the command codes IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45.

2.4.61.1.2  
(01-01-2024)  
**Authority**

- (1) The ID Theft command codes were developed to process one-sided refund reversal for valid taxpayer affected by ID Theft, Preparer Misconduct and Child Support Offset in addition to fraudulent tax refunds identified through the External Lead Processing.

2.4.61.1.3  
(01-01-2024)  
**Responsibilities**

- (1) IDT Project Lead is responsible for
  - a. Review and implementation of Work Requests that affect IDT/RPM/CSO/ELP command codes listed above
  - b. Updating the contents of this IRM

2.4.61.1.4  
(01-01-2024)

**Program Management  
and Review**

(1) Program Reports:

- a. **Data source:** MCC and TCC TIF
- b. **Data destination:** MCC and TCC TIF
- c. **Primary purpose of this data:** allows business units to work cases on IDRS.
- d. **Data description:** Entity Record: Each individual taxpayer or business is assigned a unique identity that contains information about them such as SSN/EIN, name, and address. Module Record: These records are tax forms submitted by the taxpayer or business for a specific tax period and correspond to the entity record. Information that creates a unique key on this record would be the SSN/EIN, MFT (tax form), plan number, tax period, and control name. One or more module records can be assigned to an entity record. Transaction Record: Track the payment and refund activity for a specific module record. Transaction records must contain at least one transaction code. One or more transaction records can be assigned to a module record.

2.4.61.1.5  
(01-01-2024)

**Program Controls**

- (1) Access to this program is governed by SACS.

2.4.61.1.6  
(01-01-2024)

**Terms and Acronyms**

- (1) The allowable submission processing campuses are listed in the table below. User is required to input the IDT48, IDT58, RPM48, RPM58, CSO48, CSO58 or ELP45 at the campus where the taxpayer's refund originated.

**Note:** For all Command Codes in IRM 2.4.61 - Cincinnati Service Center (17) will be processed at Ogden Service Center (29) and Fresno Service Center (89) will be processed at Kansas City Service Center (09) due to Service Center Consolidation effects.

Campus	Service Center Abbreviations	Service Center Number
Austin Service Center	AUSC	18
Kansas City Service Center	KCSC	09
Ogden Service Center	OSC	29

(2) CMODE Acronyms

**Note:** Those users who are assigned to input CC's for ID Theft but are not assigned to the 5 submission processing campus, may use CMODE to input ID Theft Command Codes. Refer to <http://serp.enterprise.irs.gov/databases/learning.dr/cmode.dr/cmode.htm> for an explanation of CC CMODE. When finished entering ID Theft command codes, remember to return to your home campus

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

(3) Acronyms Unique to IDRS

Acronym	Definition
IMF	Individual Masterfile
BMF	Business Masterfile
NAP	National Accounts Profile
TIF	Taxpayer Information File
TC	Transaction Code
CC	Command Code

2.4.61.1.7  
(01-01-2024)  
**Related Resources**

(1) IRM 2.9.1 Integrated Data Retrieval System Procedures

2.4.61.2  
(01-01-2019)  
**Records Produced  
During Real Time**

- (1) TC 841: A pending TC 841 is generated from a successful CC's IDT48, RPM48 or CSO48 inputted by user to update the Masterfile so that a full refund will be credited to the taxpayer.
- (2) TC 700: A pending TC 700 is generated from a successful CC's IDT58, RPM58 or CSO58 inputted by user to update the Masterfile so that a partial refund will be credited to the taxpayer.
- (3) TC 570: An optional pending TC 570 is generated from a successful CC's IDT58, RPM58 or CSO58 inputted by user.
- (4) TC 720 - IMF: A pending TC 720 is generated from a successful CC ELP45 inputted by user to update the IMF or BMF so that a refund will be credited to the taxpayer.

- (5) Quality Review - All transactions are subject to a two day Quality Review.
- (6) A Control Base is updated if processing is successful.

2.4.61.3  
(01-01-2019)

**Command Code  
IDT48/IDT58/RPM48/  
RPM58/CSO48/CSO58/  
RPM45/ELP45 - Process**

- (1) The IDT48, IDT58, RPM48, RPM58, CSO48, CSO58 and ELP45 command codes are used to input information relevant to the taxpayer refund.
- (2) Validations checks are performed on data from prerequisites TXMOD, ACTON or other ID Theft CC as well as data inputted by users. If invalid conditions are present the input data will be re-displayed, errors will be identified by asterisk next to them and a descriptive error message will be displayed on line 24.
- (3) Additional validations will be performed to ensure that the refund reversal will post at Masterfile. If invalid conditions are present then a descriptive error message will be displayed on line 24. Please see error messages in Exhibit 2.4.61-3.

2.4.61.4  
(01-01-2019)

**Command Code IDT48 -  
Request Formatted Input  
Screen**

- (1) This Command Code is used to reverse a fraudulent refund to the taxpayer affected by ID THEFT for both IMF and BMF.
- (2) CC IDT48 must be preceded by Command Code ACTON, TXMOD or another ID Theft CC.
- (3) See Exhibit 2.4.61-1 for IDT48 Input Format.
- (4) See Exhibit 2.4.61-4 for Error Messages and Error Message Description.

2.4.61.5  
(01-01-2019)

**Command Code IDT58 -  
Request Formatted Input  
Screen**

- (1) This Command Code is used to reverse a partial refund to taxpayer affected by ID THEFT for both IMF and BMF.
- (2) CC IDT58 must be preceded by Command Code ACTON, TXMOD or another ID Theft CC.
- (3) If user enters "Y" for GENERATE TC 570 input field, then a TC 570 will be generated if the IDT58 process is successful.
- (4) See Exhibit 2.4.61-2 for IDT58 Input Screen.
- (5) See fo Exhibit 2.4.61-4 r Error Messages and Error Message Description.

2.4.61.6  
(07-20-2015)

**Command Code RPM48  
- Request Formatted  
Input Screen**

- (1) This Command Code is used to post a TC 841 on the account of a taxpayer affected by return preparer misconduct.
- (2) RPM48 must be preceded by Command Code ACTON, TXMOD or another ID Theft CC.
- (3) See Exhibit 2.4.61-1 for RPM48 Input Screen.
- (4) See Exhibit 2.4.61-4 for Error Messages and Error Message Description.

2.4.61.7  
(07-20-2015)

**Command Code RPM58  
- Request Formatted  
Input Screen**

- (1) This Command Code is used to post a TC 700 on the account of a taxpayer affected by return preparer misconduct.
- (2) RPM58 must be preceded by Command Code ACTON ,TXMOD or another ID Theft CC.



- (3) If user enters "Y" for GENERATE TC 570 input field, then a TC 570 will be generated if the RPM58 process is successful.
- (4) See Exhibit 2.4.61-1 for RPM58 Input Screen.
- (5) See Exhibit 2.4.61-4 for Error Messages and Error Message Description.

2.4.61.8  
(01-01-2016)

**Command Code CSO48 -  
Request Formatted Input  
Screen**

- (1) This Command Code is used to post a TC841 on the account of a taxpayer affected by child support offset caused by Identity Theft.
- (2) CSO48 must be preceded by Command Code ACTON, TXMOD or other ID Theft CC.
- (3) SPLIT-REFUND-CD is entered to match the refund to be reversed.
- (4) TRANSACTION-AMOUNT must match the refund to be reversed.
- (5) TRANSACTION-DATE must match the refund's date to be reversed.
- (6) See Exhibit 2.4.61-1 for CSO48 Input Screen.
- (7) See Exhibit 2.4.61-4 for Error Messages and Error Message Description.

2.4.61.9  
(01-01-2016)

**Command Code CSO58 -  
Request Formatted Input  
Screen**

- (1) This Command Code is used to post a TC 700 on the account of a taxpayer affected by child support offset caused by Identity Theft.
- (2) CSO58 must be preceded by Command Code ACTON, TXMOD or another ID Theft CC.
- (3) If users enters "Y" for GENERATE TC570 input field, then a TC 570 will be generated if the CSO58 process is successful.
- (4) See Exhibit 2.4.61-2 for CSO58 Input Screen.
- (5) See Exhibit 2.4.61-4 for Error Messages and Error Message Description.

2.4.61.10  
(01-04-2018)

**Command Code ELP45 -  
Request Formatted Input  
Screen**

- (1) This Command Code is used to post a TC720 on the account of a taxpayer affected by ID Theft and identified by External Leads Processing.
- (2) ELP45 must be preceded by Command Code ACTON, TXMOD or other ID Theft CC.
- (3) See Exhibit 2.4.61-3 for ELP45 Input Screen.
- (4) See Exhibit 2.4.61-4 for Error Messages and Error Message Description.

2.4.61.11  
(07-01-2014)

**Case History Controls**

- (1) An open case control must be assigned to the employee inputting CC IDT48, IDT58, RPM48, RPM58, CSO48 CSO58 or ELP45 with a CASE-STATUS-CD of A (Assigned), S (Suspense) or M (Other or Audit).
- (2) If there is an open control assigned to another employee, then CASE-STATUS-CD must be B (Background) or C (Closed). ]The control history input fields will be generated but the employee inputting CC IDT48, IDT58, RPM48, RPM58, CSO48 CSO58 or ELP45 can input other values for IRS-RCVD-DATE, CTRL-CAT and ACTIVITY.

2.4.61.12  
(01-04-2018)

**ID Theft Reports**

- (1) See Exhibit 2.4.61-5 for IDT/CSO Report that list all IDT/CSO Theft transactions for each cycle.
- (2) See Exhibit 2.4.61-6 for RPM Report that list all RPM transactions for each cycle.
- (3) See Exhibit 2.4.61-7 for ELADD Report that list all ELADD transactions for each cycle.
- (4) See Exhibit 2.4.61-8 for ELADD Deposit Ticket Summary/EOD17 Run Control that list all DEPOSIT-TICKET-NUM and CREDITS amounts.

# Command Code IDT48/IDT58/RPM48/RPM58/ CSO48/CSO58/ELP45 2.4.61

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## Exhibit 2.4.61-1 (07-01-2016)

### IDT48, RPM48 or CSO48 Input Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	IDT48	000-00-0000	MFT>30	TX-PRD>201312			NM-CTRL>HUNT		1
2									2
3									3
4									4
5									5
6		TRANS-DATE>							6
7									7
8		AMOUNT>							8
9									9
10		SPLIT-REFUND-CD>							10
11									11
12		POSTING-DELAY (0-6)>							12
13									13
14		CASE-STS-CD>	IRS-RCVD-DT>		CTRL-CAT>		ACTIVITY>		14
15									15
16									16
17		REMARKS>							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	71-80	

### Input Screen Format

LINE	ELEM.	POSITION	ELEMENT NAME	DESCRIPTION
1	1	1-5	Command Code	IDT48, RPM48 or CSO48
	2	7-17	TIN	Taxpayer Identification Number
	3	25-26	MFT	MFT
	4	36-41	TX-PRD	TAX PERIOD
	5	65-68	NM-CTRL	NAME CONTROL
6	6	15-22	TRANS-DT	<b>Required field.</b> Transaction Date must match refund transaction date.
8	7	11-21	AMOUNT	<b>Required field.</b> Transaction Amount. Must match sum of refund and related offset transactions.
10	8	18	SPLIT-REFUND-CD	<b>Required field.</b> Accepted values are 0 - 6.
12	10	24	POSTING-DELAY	POSTING-DELAY can be 0 - 6.
14	11	16	CASE-STS-CD	<b>Required field.</b> Generated with an "A".

**Exhibit 2.4.61-1 (Cont. 1) (07-01-2016)**  
**IDT48, RPM48 or CSO48 Input Format**

	12	33-40	IRS-RCVD-DATE	<b>Required field.</b> Generated from existing control base IRS received date but can be overridden.
	13	52-55	CTRL-CAT	<b>Required field.</b> Generated from existing control base control category but can be overridden.
	14	69-78	ACTIVITY	<b>Required field.</b> Generated with CR-TR-1545 (or 4971 for ELP45) but can be overridden. Indicate what action took place.
17	15		REMARKS	<b>Required field.</b> Three characters must be entered to be valid.

# Command Code IDT48/IDT58/RPM48/RPM58/ CSO48/CSO58/ELP45 2.4.61

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## Exhibit 2.4.61-2 (07-01-2016)

### IDT58, RPM58, CSO58 Input Format

#### Input Screen Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	IDT48	000-00-0000	MFT>30	TX-PRD>201312			NM-CTRL>HUNT		1
2									2
3									3
4									4
5									5
6		TRANS-DATE>							6
7									7
8		AMOUNT>							8
9									9
10		GENERATE TC570 (Y/N)>							10
11									11
12		POSTING-DELAY (0-6)>							12
13									13
14		CASE-SIS-CD>	IRS-RCMD-DT>		CTRL-CAT>		ACTIVITY>		14
15									15
16									16
17		REMARKS>							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	71-80	

LINE	ELEM.	POSITION	ELEMENT NAME	DESCRIPTION
1	1	1-5	Command Code	IDT58, RPM58 or CSO58
	2	7-17	TIN	Taxpayer Identification Number
	3	25-26	MFT	MFT
	4	36-41	TX-PRD	TAX PERIOD
	5	65-68	NM-CTRL	NAME CONTROL
6	6	15-22	TRANS-DT	<b>Required field.</b> Transaction Date must match refund transaction date.
8	7	11-21	AMOUNT	<b>Required field.</b> Transaction Amount. Cannot exceed module balance.
10	8	18	GENERATE TC570 (Y/N)	<b>Required field.</b> Indicates if USER wants a TC 570 created.
12	10	24	POSTING-DELAY	<b>Required field.</b> POSTING-DELAY can be 0 - 6.

**Exhibit 2.4.61-2 (Cont. 1) (07-01-2016)**  
**IDT58, RPM58, CSO58 Input Format**

14	11	16	CASE-STS-CD	<b>Required field.</b> Generated with an "A".
	12	33-40	IRS-RCVD-DATE	<b>Required field.</b> Generated from existing control base IRS received date but can be overridden.
	13	52-55	CTRL-CAT	<b>Required field.</b> Generated from existing control base control category but can be overridden.
	14	69-78	ACTIVITY	<b>Required field.</b> Generated with CR-TR-1545 (or 4971 for ELP45) but can be overridden. Indicate what action took place.
17 - 18	15		REMARKS	<b>Required field.</b> Three characters must be entered to be valid.

### Input Screen Format

LINE	ELEM.	POSITION	ELEMENT NAME	DESCRIPTION
1	1	1 - 5	Command Code	ELP45
	2	7 -17	TIN	Taxpayer Identification Number
	3	25 - 26	MFT	MFT
	4	36 - 41	TX-PRD	TAX PERIOD
	5	65 - 68	NM-CTRL	NAME CONTROL
6	6	15 - 22	TRANS-DT	<b>Required field-</b> .Transaction Date must match refund transaction date.

**Exhibit 2.4.61-3 (Cont. 1) (05-10-2021)**  
**ELP45 Input Format**

8	7	11 - 21	AMOUNT	<b>Required Field.</b> .Transaction Amount. Must be equal or less then to sum of refund and related offset transactions
10	8	18	SPLIT-REFUND-CD	<b>Required field.</b> Accepted values are 0 - 6
12	9	14 - 25	TRACE-NUM	<b>Required field.</b> The Trace Num - has 12 indicated External Lead Program in 4 and 5 position.
	10	58 - 64	DEPOSIT-NUM	<b>Required field.</b> The Deposit Number
14	11	16	CASE-STS-CD	<b>Required field.</b> .Generated with an <b>A</b>
	12	33 - 40	IRS-RCVD-DATE	<b>Required field.</b> .Generated from existing control base IRS received date but can be overridden.
	13	52 - 55	CTRL-CAT	<b>Required field.</b> Generated with CR-TR-1545 but can be overridden. Indicate what action took place.
	14	69 - 78	ACTIVITY	<b>Required field.</b> Generated with CR-TR-1545 but can be overridden. Indicate what action took place.
16	15		REMARKS	<b>Required field.</b> Three characters must be entered to be valid.



**Exhibit 2.4.61-4 (01-01-2019)**

**Error Message Table**

<b>ERROR MESSAGE</b>	<b>ERROR DESCRIPTION</b>
INVALID COMMAND CODE	Check spelling and ensure that command Code is in profile.
PREREQUISITE NOT VALID. USE TXMOD -OR- ACTON	Prerequisite Command Code ACTON or TXMOD is required.
TRANSACTION DATE NOT VALID - USE FORMAT: MMDDYYYY	Date is invalid.
AMOUNT NOT VALID - USE FORMAT: 999,999,999.99-	Amount is invalid
SPLIT REFUND CODE NOT VALID	Split Refund Code is invalid. Accepted values are 0 - 6.
TC570 INDICATOR NOT VALID	TC570 Indicator must be "Y" or "N".
POSTING DELAY NOT VALID	Posting Delay is invalid. Accepted values are 0 -6.
TRACE-NUM NOT VALID	Trace-Num is invalid. All characters are numeric.
DEPOSIT-TICKET NOT VALID	Deposit-Ticket not valid. All characters are alpha-numeric
CASE STATUS CODE MUST BE A OR C	Case-Status-Cd is invalid
IRS RECEIVED DATE NOT VALID	IRS Received Date is invalid.
CATEGORY CODE NOT VALID	Category Code is invalid. See 6209 for accepted values.
ACTIVITY CODE NOT VALID	Activity Code is invalid. Must between 2 and 10 characters to be valid.
REMARKS NOT VALID	Remarks must be at least 3 characters long.
THIS SERVICE CENTER DOES NOT HAVE ACCESS	Service Center is invalid. Accepted values are AUSC, OSC, KCSC, CSC and FSC.
DATABASE ERROR -RETRY	Database not available
CC VALID FOR INDIVIDUAL ACCOUNTS ONLY	For IMF only.
CC VALID FOR IMF OR BMF ACCOUNTS ONLY	For IMF and BMF only.
AREA (XX) NOT AVAILABLE	TIF AREA is not available
BASIC ENTITY RECORD NOT FOUND	Account not found.
TAX MODULE NOT FOUND	Module not found.
NO POSTED/PENDING TC840/846 FOUND	A TC 840 or TC 846 must be present on tax module to process refund.
CONTROL SEQUENCE NUMBER NOT FOUND	A valid control sequence number must be found to update CONTROL-HIST-REC.

**Exhibit 2.4.61-4 (Cont. 1) (01-01-2019)**  
**Error Message Table**

NO CONTROL BASE FOUND	Could not find valid control base.
REFUND REVERSAL DOES NOT BALANCE NET REFUND AMOUNT	Refund Reversal Amount must equal the net of the refund amount and all associated offset transactions.
MATCHING TC840/846 NOT FOUND	Matching refund not found,
CONTROL BASE ASSIGNED TO ANOTHER EMPLOYEE WITH STATUS A, S, OR M	Cannot process IDT48/58, RPM48/58 or CSO48/58 if there is an existing control base assigned to an employee with a CASE-STATUS of <b>A</b> , <b>S</b> or <b>M</b> .
CONTROL BASE NOT ASSIGNED TO THIS EMPLOYEE	The case is being controlled by another employee.
ADDCTRL ERROR XX	Cannot add CONTROL-HIST-REC using ADDCTRL sub-routine
TRANS-DATE MUST MATCH A REFUND DATE	Trans-Date doesn't match the refund date.
DUMMY ACCOUNT NOT ALLOWED	Dummy Accounts are not allowed
TC848 NOT ALLOWED WITHOUT MATCHING TC849	Requires a counter entry of TC 849 to debit the correct tax module.
TC849 NOT ALLOWED WITHOUT MATCHING TC848	Requires a counter entry of TC 848 to credit the correct tax module.
DUPLICATE TC841 NOT ALLOWED	A TC 841 with same TRANS-AMT and TRANS-DATE cannot be on the taxpayer's account.
TC720 TOTALS CANNOT EXCEED REFUND AMOUNT	If there are 2 TC720 both added together exceed refund
TC720 NOT ALLOWED W/ TC841	Cannot be two refunds
TC720 CANNOT EXCEED REFUND AMOUNT	Cannot exceed refund.

# Command Code IDT48/IDT58/RPM48/RPM58/ CSO48/CSO58/ELP45 2.4.61

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## Exhibit 2.4.61-5 (05-10-2021) IDT/CSO Report

EOD1622.TXT  
ID THEFT CREDIT TRANSACTION REPORT

P/R: EOD-16  
CAMPUS: 89 CYCLE: 201740 CYCLE DAY: 4 DATE: 10-04-2017  
PAGE: 1

TIN	MFT	TAXPRD	TRANS-CD	DLN	ULC	AMOUNT
TRANS-DT						
999-99-9999	30	201112	841	89248677999998	06	
-1,000.00 20120716						
999-99-9999	30	201612	841	89248677999999	33	
-5,830.00 20170327						

  

TOTAL IDT TRANSACTIONS	0000000001
TOTAL CSO TRANSACTIONS	0000000001
TOTAL TRANSACTIONS	0000000002
TOTAL IDT CREDIT AMOUNT	-5,830.64
TOTAL CSO CREDIT AMOUNT	-1,000.00
TOTAL CREDIT AMOUNT	-6,830.00

**Exhibit 2.4.61-6 (05-10-2021)****RPM Report**

EOD1624.TXT

P/R: EOD-16

RPM CREDIT TRANSACTION REPORT

CAMPUS: 09  
PAGE: 1

CYCLE: 201737

CYCLE DAY: 2

DATE: 09-11-2017

TIN	MFT	TAXPRD	TRANS-CD	DLN	ULC	AMOUNT
TRANS-DT 999-99-999	30	201412	841	09248654939999	35	
-3,117.00	20150622					

P/R: EOD-16

RPM CREDIT TRANSACTION REPORT

CAMPUS: 09  
PAGE: 2

CYCLE: 201737

CYCLE DAY: 2

DATE: 09-11-2017

TOTAL TRANSACTIONS	0000000001
TOTAL CREDIT AMOUNT	-3,117.00

Command Code IDT48/IDT58/RPM48/RPM58/  
CSO48/CSO58/ELP45 2.4.61

page 17

Exhibit 2.4.61-7 (05-10-2021)

ELADD Report

EOD1721.txt  
P/R: EOD-17 ELADD CREDIT REPORT  
CYCLE DAY: 5  
DATE: 10/05/2017  
CAMPUS: 17 CYCLE: 201740  
PAGE: 1  
DEPOSIT TICKET NUMBER TIN MFT TAXPRD DLN TRANS-DT AMOUNT  
TRACE-ID  
12345A 999-10-0012 30 201212 89245678799997 20080401 -500.00  
89122012001001000001

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\* SUMMARY FOR DEPOSIT TICKET #: 12345A \*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

DEPOSIT TICKET NUMBER: 12345A  
ITEMS FOR DEPOSIT TICKET: 000000001  
TOTAL AMOUNT FOR DEPOSIT TICKET: -500.00

P/R: EOD-17 ELADD CREDIT REPORT  
CYCLE DAY: 5  
DATE: 10/05/2017  
CAMPUS: 17 CYCLE: 201740  
PAGE: 2  
DEPOSIT TICKET NUMBER TIN MFT TAXPRD DLN TRANS-DT AMOUNT  
TRACE-ID  
12345B 999-10-0012 30 201212 89245678799997 20080401 -100.00  
89122012001001000002

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\* SUMMARY FOR DEPOSIT TICKET #: 12345B \*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

DEPOSIT TICKET NUMBER: 12345B  
ITEMS FOR DEPOSIT TICKET: 000000001  
TOTAL AMOUNT FOR DEPOSIT TICKET: -100.00

EOD1721.txt  
P/R: EOD-17 ELADD CREDIT REPORT  
CAMPUS: 17 CYCLE: 201740  
PAGE: 3  
CYCLE DAY: 5  
DATE: 10/05/2017

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\* REPORT SUMMARY \*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

TOTAL DEPOSIT TICKETS: 0000002  
TOTAL ITEMS: 000000002  
TOTAL AMOUNT: -600.00

## Exhibit 2.4.61-8 (05-10-2021)

## ELADD Deposit Ticket Summary Report and EOD17 Run Control

```

                                EOD1740.txt
                                EOD17 RUN CONTROLS REPORT      GENERATE RRACS FILES AND REPORTS
                                10/05/2017
PH III
*****
*****
***** ELADD DEPOSIT TICKET INFORMATION *****
*****
DEPOSIT TICKET NUMBER      NUMBER OF ITEMS      AMOUNT
12345A      000000001      -500.00
12345B      000000001      -100.00
12345C      000000001      -52.00
*****
*****
*****
*****
*****
*****
IMF      BMF      EPMF      NMF
TOTALS
EXTERNAL LEADS      3      0      0      0
3
TOTALS      3      0      0      0
3
IMF P/J CREDITS      BMF P/J CREDITS      EPMF P/J CREDITS      NMF
P/J CREDITS      TOTAL CREDITS
EXT. LEADS      652.00-      0.00-      0.00-
0.00-      652.00
CREDIT TOTALS      652.00-      0.00-      0.00-
0.00-      652.00

FILE EOD1720      5
FILE EOD1625      9

```