



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.8.7

DECEMBER 12, 2025

EFFECTIVE DATE

(02-02-2026)

PURPOSE

- (1) This transmits revised IRM 2.8.7, *Audit Information Management System (AIMS)*, *AIMS Command Code AMCLS*.

MATERIAL CHANGES

- (1) IRM 2.8.7 Tables updated throughout to be Section 508 compliant.
- (2) IRM 2.8.7.1 Revised Internal Controls to adhere to mandatory format.
- (3) IRM 2.8.7.11 (3) Removed CREF-NUM 296 from error message TC XXX PRESENT, CREF XXX NOT ALLOWED.
- (4) IRM 2.8.7.11 (3) Added Alpha Statute 'UU' to error message NUMERIC STATUTE DATE REQUIRED.
- (5) IRM 2.8.7.11 (3) Added new CREF-NUM 471 to error message 'INVALID REF NUMBER (ITEM#15) FOR AMCLSS'.
- (6) IRM 2.8.7.11 (3) Added new CREF-NUM's 472, 473, 475 to error message 'COMBAT ZONE PARTICIPANT - ASSESSMENT NOT ALLOWED'.
- (7) IRM 2.8.7.11 (3) Added new error message 'MFT 03, REF-NUM 475 – ABST-CD MUST BE 155'.

EFFECT ON OTHER DOCUMENTS

IRM 2.8.7 dated December 05, 2024, is superseded.

AUDIENCE

This IRM is intended for the general use of IDRS system personnel from all four Business Operating Divisions (Taxpayer Services (TS), Small Business/Self-Employed (SB/SE), Large Business and International (LB&I) and Tax-Exempt Government Entities (TE/GE)) and Appeals accessing the Audit Information Management System.

Kaschit Pandya
Chief Information Officer

2.8.7

AIMS Command Code AMCLS

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2.8.7.1
(01-01-2026)
Program Scope and Objectives

- (1) **Purpose.** This document provides the revised Internal Revenue Manual (IRM) 2.8.7, Audit Information Management System (AIMS), Command Code AMCLS, which provides instructions for closing cases from the AIMS database.
- (2) **Audience.** The audience for this IRM section are users of the Audit Information Management System (AIMS).
- (3) **Policy Owner.** Information Technology, Chief Information Officer.
- (4) **Program Owner.** Information Technology, Applications Development, Compliance, Business Compliance Management System Branch AIMS Related Section.
- (5) **Primary Stakeholders.** IDRS users from Appeals, LB&I, SB/SE, TE/GE and TS
- (6) **Contact Information.** Email: sbse.ts.aims.support@irs.gov

2.8.7.1.1
(01-01-2024)
Background

- (1) As a result of a study, it was concluded that Examination had a need for a new information management system. The study group recommended a terminal assisted Audit Information Management System (AIMS). A stand alone direct access terminal system was considered along with the enhancement of IDRS. Enhancement of IDRS was determined to be clearly the best choice for the Service.
- (2) This new system satisfied Examination Division's current needs for accurate and timely inventory controls, better control of assessments and up-to-date management reports. The system traces examination results through final determination of tax liability including Appeals and Tax Court.
- (3) After the successful implementation of AIMS for the Examination Division, control of returns in Appeals was added to AIMS. As of January 1, 1977 control of Exempt Organization returns was added and on October 1, 1977 control of Employee Plan returns was added.

2.8.7.1.2
(01-01-2024)
Authority

- (1) During the summer of 1973, the Deputy Commissioner established a Task Force to identify ADP requirements of Compliance functions, and to make appropriate recommendations to satisfy their needs.

2.8.7.1.3
(01-01-2026)
Roles and Responsibilities

- (1) (1) Headquarters AIMS Related Section is responsible for maintaining procedures related to AIMS programming.

2.8.7.1.4
(01-01-2024)
Program Management and Review

- (1) Command Code AMCLS is managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections.

2.8.7.1.5
(01-01-2024)
Program Controls

- (1) IRS implements access control measures that provide protection from unauthorized alteration, loss, unavailability, or disclosure of information.
- (2) SACS controls all the IDRS user accesses and permissions.

2.8 Audit Information Management System (AIMS)

2.8.7.1.6
(01-01-2026)

Terms/Definitions/ Acronyms

- (1) The following table defines acronyms frequently used throughout this IRM section:

Acronyms

Acronyms	Definitions
PBC	Primary Business Code
IMF	Individual Master File
BMF	Business Master File
EMPF	Employee Plans Master File
EO	Exempt Organizations
TIN	Taxpayer Identification Number

2.8.7.1.7
(01-01-2026)

Related Resources

- (1) End of Day (EOD), Individual Master File (IMF), Business Master File (BMF), Employee Plans Master File (EMPF), Non-Master File (NMF), Reporting Compliance Case Management System (RCCMS), Report Generating Software (RGS)

2.8.7.2
(01-01-2019)

Command Code AMCLS Long Closings and Partial Assessments

- (1) Command Code **AMCLS** is used by Examination, Employee Plans, Exempt Organizations, Government Entities and Appeals to close cases on AIMS and send transactions to Master File.
- (2) This section details the use of Command Code (CC) “AMCLSA”, “AMCLSB”, “AMCLSE”, “AMCLSF”, “AMCLSI”, “AMCLSO”, “AMCLSP”, “AMCLSS” and “AMCLSU”
- CC AMCLSA** is used for Appeals Cases.
 - CC AMCLSB** is used to close the PSCR.
 - CC AMCLSE** is used for Examination cases. In addition, **AMCLSE** is used to close cases to Appeals.
 - CC AMCLSF** is used to make partial assessments on Appeals, EO, GE and Examination cases, and penalty assessments against MFT 74. Also, **AMCLSF** is used to make partial assessments for MFT 06 non-taxable BBA cases when ELECT-OUT-OF-BBA-CD = 0 or 2.
 - CC AMCLSI** is used by Examination and Appeals to make a partial assessment on Individual Retirement Account cases.
 - CC AMCLSO** is used for EO, GE, EP Flow through Adjustment cases and BMF MFT 46, 76, 84, 85, 86 cases. In addition, **AMCLSO** is used to close cases to Appeals.
 - CC AMCLSP** is used for Employee Pension Plan cases. In addition, **AMCLSP** is used to close cases to Appeals.
 - CC AMCLSS** is used to input spousal assessments.
 - CC AMCLSU** is used to re-input unpostable cases.

2.8.7.3
(01-01-2000)
**Command Code
AMCLSB**

- (1) The modifier “B” will be used if the operator needs to close a block that was left open, tries to enter too many documents in a block or cannot obtain a DLN from the system because the block numbers for the District Office and tax class are used up for that day.

2.8.7.4 (01-01-2000) Command Code AMCLSA	<p>(1) CC AMCLSA is used by Appeals Offices to close cases on AIMS. The procedure of data input for CC AMCLSA is explained in detail in Exhibit 2.8.7-1. Input requirements for CC AMCLSA are similar to CC AMCLSO & AMCLSE with the following differences:</p> <ul style="list-style-type: none"> a. Status code of record on AIMS must be 80, 82, 84, 86, 87 or 88. b. All references to Form 5344, Form 5650 or Form 5599 in CC AMCLSO, AMCLSP & AMCLSE should be referenced to Form 5403, Appeals Closing Record.
2.8.7.5 (01-01-2000) Command Code AMCLSO & AMCLSE	<p>(1) CC AMCLSO & AMCLSE are used to input to AIMS examined (or long) closings. The procedure for data input for CC AMCLSO & AMCLSE is explained in detail in Exhibit 2.8.7-1. Form 5344, Examination Closing Record or Form 5599, TE/GE Examined Closing Record, are the input documents.</p>
2.8.7.6 (01-01-2000) Command Code AMCLSF	<p>(1) CC AMCLSF is used to input to AIMS a "Partial Assessment". All input procedures relating to CC AMCLSF are similar to the ones described in the beginning of this section. Exhibit 2.8.7-1. for procedure for data input. Input documents for CC AMCLSF are:</p> <ul style="list-style-type: none"> a. Form 5344, Examination Closing Record b. Form 5599, TE/GE Examined Closing Record c. Form 5403, Appeals Closing Record
2.8.7.7 (01-01-2000) Command Code AMCLSI	<p>(1) CC AMCLSI is used by Exam and Appeals to input to AIMS a Partial Assessment for Individual Retirement Account Cases. All input procedures relating to CC AMCLSI are similar to the ones described in the beginning of this section. Exhibit 2.8.7-1. for procedures for data input. Form 5344, Examination Closing Record and Form 5403, Appeals Closing record, are the input documents.</p>
2.8.7.8 (01-01-2000) Command Code AMCLSP	<p>(1) This CC is used by the Employee Plan Division to close examined EP cases, Form 5650, EP Examined Closing Record is the input document. Exhibit 2.8.7-1. for procedures for data input.</p>
2.8.7.9 (01-01-2001) Command Code AMCLSS	<p>(1) This CC is used to input assessments on MFT 31 Spousal Adjustments and Criminal Restitution. The Account used will be a MFT 30, however a MFT 31 will be sent to MF. Assessments can be made on the Primary SSN or the Spousal SSN.</p>
2.8.7.10 (01-01-2000) Command Code AMCLSU	<p>(1) This CC is used to re-input adjustments that have unposted and adjustments that have been deleted using command codes TERUP or QRACN. It must be in status 8X or 90 or a partial assessment must have been made. For an unpostable EXAM, EO, GE, EP Flow through Adjustment, and BMF MFT 46 cases, the TC300-IND must be '5'. Exhibit 2.8.7-1. for data input procedures.</p>

2.8.7.11

(01-01-2025)

Error Processing(1) **ERROR PROCESSING**

Once the data is entered, it is validity and consistency checked. If any data is incorrect, the screen will return with an error display. There are two types of errors: a) An error condition resulting from an error in the data entered; or b) An error condition resulting from a system error.

(2) **DATA ERROR**

If a field did not pass one of the validation or consistency checks, the hyphen following the item number will be changed to an asterisk and an error message will be displayed on line 23.

(3) **ERROR MESSAGES**

CC AMCLS and all of its Definers; 'A', 'B', 'E', 'F', 'I', 'O', 'P', 'S' and 'U' have the following common Error Messages:

30/90-DAY-LETTER-AMT (ITEM NUMBER 04) MUST BE OVER \$100,000

SELF EXPLANATORY.

#41 CAN ONLY BE INPUT WITH IMF

FOR DISPOSAL CODES 01 AND 02, NO CHANGE ISSUE CODES
ITEM #41 IS A VALID INPUT WITH IMF CASES ONLY.

#41 REQ WITH DISP 01 OR 02

SELF EXPLANATORY.

#50 DOES NOT MATCH TIF EGC

EGC #50 ENTERED MUST MATCH TIF EGC WITH BLOCKING
SERIES 9XX.

**2% INT DT (ITEM NUMBER 05) CANNOT BE PRIOR TO 1/1/1991
AND CANNOT BE A FUTURE DT**

SELF EXPLANATORY.

**A CURRENT OR PRIOR STATUS REQUIRE CASE TO BE
UPDATED TO STATUS 55 BEFORE CLOSING**

SELF EXPLANATORY.

**ACT-CD XXX NOT VALID FOR CLOSURES, MUST UPDATE
ACTIVITY-CD**

XXX = 231, 259, 267, 281, 287, 426, 427, 428, 429, 495.

**ACT-CD 305 - SPECIAL-PROJECT-CD MUST BE 0999 &
SOURCE-CD MUST BE 23**

FOR EGC 77XX AND 79XX ONLY.

ACT-CD/PROJECT-CD INCONSISTENT

SELF EXPLANATORY.

**ACTIVITY CODE XXX IS NON-TAXABLE - CLAIM AMOUNT
INVALID**

SELF EXPLANATORY.

ACTIVITY CODE/MFT INCONSISTENT

SEE DOCUMENT 6036, EXAMINATION DIVISION REPORTING
SYSTEM CODES BOOKLET, DOCUMENT 11308 TE/GE INFORMA-
TION SYSTEMS CODES.

AGING REASON 50 & 51 ONLY VALID WITH PBC 212

SELF EXPLANATORY.

AGING-RSN-CD 50 - EGC MUST BE 2XXX

SELF EXPLANATORY.

**AGREEMENT-DT (ITEM NUM 08) MUST NOT BE PRIOR TO
EARLIEST FILING DATE**

SELF EXPLANATORY.

**AGREEMENT-DT (ITEM NUMBER 08) NOT VALID WITH DISP-CD
08**

SELF EXPLANATORY.

AGREEMENT-DT (ITEM NUMBER 08) MUST NOT BE PRIOR TO TAX PERIOD
SELF EXPLANATORY.

AGREEMENT-DT (ITEM-NUMBER 08) NOT VALID WITH MFT XX (WHERE XX = MFT-CD)
MFT-CD MUST BE: FOR EXAM: 02, 05, 29, 30, 33, 49, 51, 52, 76, 77 OR 78
FOR EO AND GE: 02, 05, 12, 30, 34, 44 OR 50.

AGREEMENT DATE (ITEM NUMBER 08) REQUIRED WITH DISPCD/CLOSING-CD INPUT
SELF EXPLANATORY.

AIMS-AGING-REASON-CD (ITEM 410) IS ONLY VALID FOR EGC 76XX
SELF EXPLANATORY.

AIMS-IRS-EMPLOYEE-CODE = E, CANNOT CLOSE
SELF EXPLANATORY - EXCEPTION: PARTIALS, UNPOSTABLES AND CLOSURE TO APPEALS.

AT LEAST ONE REF NUM 722-724 MUST BE ZERO OR NEGATIVE
SELF EXPLANATORY.

APPEALS CLOSURE FOR MFT XX MUST BE INPUT AT CINCINNATI TERMINAL
FOR MFT 51, 52, 53, 54 MUST DO APPEALS CLOSURE AT CSC TERMINAL.

APPEALS SECTION NOT PRESENT
A PARTIAL ASSESSMENT IS BEING ATTEMPTED FOR APPEALS AND THE TIF RECORD DOES NOT CONTAIN AN APPEALS SECTION.

APPL-GRADE (#803) REQUIRED WITH APPL-TIME (#804)
SELF EXPLANATORY.

APPL-RESULTS (#800) REQUIRED WITH APPL-CLOSING-CD XX
APPEALS RESULTS AMOUNT IS REQUIRED WITH CLOSING CODE 03-05, 08, 11-13, 18, 19 OR 33.

APPL-TIME (#804) REQUIRED WITH APPL-GRADE (#803)
SELF EXPLANATORY.

ASSET CODE (ITEM NUMBER 703) MUST BE INPUT
FOR MFT 44 CASES, ASSET CODE #703 IS A REQUIRED ENTRY.

AUDIT ASSESSMENT TRANS PREVIOUSLY INPUT
EXAMINATION ADJUSTMENT HAS BEEN PREVIOUSLY PROCESSED FOR THIS ACCOUNT. THE TC300-IND IS PRESENTLY '1'.

BANKRUPTCY FREEZE CODE U IS PRESENT ON AIMS
THE DATA BASE CONTAINS BANKRUPTCY FREEZE CODE 'U', CANNOT CLOSE CASE WHEN ITEM-12 AMOUNT GREATER THAN ZERO.

BANKRUPTCY FREEZE CODE U IS PRESENT/REF-NUM NNN NOT ALLOWED

BANKRUPTCY FREEZE CODE "U" IS PRESENT AND

- 1) CREF-NUM 225, 270, 271, 276, 280, 455 through 467,707, 765, 767, 885, 905, 906, 947 through 959 PRESENT OR
- 2) CREF-NUM 311, 318, 320, 321 OR 336 PRESENT WITH POSITIVE CREF-AMT.

BANKRUPTCY FREEZE CODE X IS PRESENT, CANNOT ASSESS UNAGREED CASE

THE DATA BASE BANKRUPTCY-FREEZE-CD = X, INPUT OF ITEM 12 AMOUNT GREATER THAN ZERO NOT ALLOWED WHEN CLOSING UNAGREED.

BANKRUPTCY FREEZE CODE X IS PRESENT/REF-NUM NNN NOT ALLOWED WITH UNAGREED CASE

BANKRUPTCY FREEZE CODE 'X' IS PRESENT AND

- 1) CREF-NUM 225, 270, 271, 276, 280, 455 through 467,707, 765, 767 885, 905, 906, 920 through 945, 947 through 959 PRESENT OR
- 2) CREF-NUM 311, 318, 320, 321 OR 336 PRESENT WITH POSITIVE CREF-AMT.

BATCH MFT MISMATCH

THE BATCH POSITION INDICATOR IS 'C' OR 'L' AND THE SCREEN MFT DOES NOT MATCH THE MFT OF THE PRIOR CLOSING IN THIS BLOCK. CORRECT SCREEN INFORMATION OR CLOSE BLOCK IF OPEN, USING CC AMCLSB, THEN START A NEW BLOCK, USING BATCH POSITION INDICATOR 'F' OR 'S'.

BATCH-POSITION-IND (LINE 1, POS 36) ONLY VALID FOR NMF RECORDS

SELF EXPLANATORY.

BLOCK CLOSED BY UNDEFINED CC

BLOCK NOT CLOSED BY AMCLS, AMSOC OR AMAXU. BLOCK MAY NOT BE REOPENED. BATCH POSITION INDICATOR MUST BE 'F' OR 'S'

BLOCK CURRENTLY IN PROCESS FOR ANOTHER DEFINER

BATCH POSITION INDICATOR IS 'F' OR 'S' AND THE BLOCK IS ALREADY OPEN FOR ANOTHER CC AMCLS DEFINER. CLOSE THE BLOCK USING CC AMCLSB AND THEN REINPUT THE CLOSING.

BLOCK IN PROCESS FOR UNDEFINED CC

BLOCK IS OPEN, USE CC AMCLS B TO CLOSE IT AND THEN REINPUT THE CLOSING.

BLOCK NUMBER INVALID FOR EXAM OR EO PARTIAL

MUST USE 18X OR 10X BLOCK NUMBER FOR EXAM, EO or GE PARTIAL.

BLOCK NUMBER MUST BE 78X FOR APPEALS PARTIAL

SELF EXPLANATORY.

BLOCK-NUMBER/SSN-IND #56 INCONSISTENT

FOR ITEM #56 - PE OR SE, VALID BLOCK NUMBERS ARE 10X AND 18X. FOR ITEM #56 - PA OR SA, VALID BLOCK NUMBER IS 78X.

BMF MFT 76 CASE CANNOT USE AMCLSP

SELF EXPLANATORY.

CANNOT CLOSE - 976/977 FREEZE

THE ACCOUNT ACCESSED CONTAINS EITHER A DUPLICATE RETURN OR AMENDED RETURN FREEZE. RETURN TO EXAMINER.

CANNOT CLOSE PCS CONTROL

THE PICF CODE IS 3, 4, 5, 6, 9 OR X AND AN ACTION OTHER THAN CLOSING TO APPEALS IS BEING ATTEMPTED.

CANNOT INCREASE REF-NUM 080 AMOUNT

REFERENCE NUMBER 080 MUST HAVE A NEGATIVE REF-NUM AMOUNT.

CANNOT PEND TC300 TO MEMO TIF MODULE

TAX MODULE IS A MEMO MODULE; ASSESSMENT CANNOT BE MADE.

CANNOT REOPEN, BLOCK CLOSED BY XXXXXX

(XXXXXX = AMAXU, AMSOC OR AMCLS WITH APPROPRIATE CC-DEFINER) BLOCK MAY NOT BE RE-OPENED. BATCH POSITION INDICATOR MUST BE 'F' OR 'S'.

CHARACTER AFTER ITEM NNN IS NOT * OR -

SELF EXPLANATORY.

CLAIM AMOUNT PRESENT, SOURCE CODE MUST BE 30 OR 32 FOR EGC 76XX

SELF EXPLANATORY.

CLAIM REJ DT (ITEM NUMBER 20)/DISP CD (ITEM NUMBER 13) INCONSISTENT

FOR EXAM: CLAIM REJECTION DT IS VALID ONLY WITH DISPOSAL CODES 01, 03, 04, 08-10, 12 AND 13.

FOR EO: CLAIM REJECTION DT IS VALID ONLY WITH DISPOSAL CODES 01, 03, 07, 10 OR 11. FOR GE: CLAIM REJECTION DT IS VALID ONLY WITH DISPOSAL CODES 01, 03, 07, 09 THRU 11.

CLAIM REJECTION DATE (ITEM NUMBER 20) MUST NOT BE PRIOR TO TAX PERIOD

SELF EXPLANATORY.

CLOSING BLOCKED, REINPUT AFTER NEXT MONTHLY REPORTING CYCLE

THE RECORD ACCESSED INDICATES THAT NO ACTION CAN BE TAKEN UNTIL

THE CURRENT RECORD IS EXTRACTED FOR THE REPORTS.

CLOSING MUST BE ON A SERVICE CENTER TERMINAL

THE RECORD ACCESSED CONTAINS A SERVICE CENTER EGC OF 5XXX AND MUST BE CLOSED BY THE SERVICE CENTER.

CLOSING ON A COPY - ITEM 10 REQUIRED

SETTLEMENT AMOUNT MUST BE ENTERED IF THE BLOCK NUMBER = 76X OR 79X OR 90X THRU 99X AND

(1) EGC IS 1XXX, 2XXX OR 5XXX AND THE DISPOSAL CODE IS 03, 04, 08-10, 12 OR 13 OR

(2) EGC IS 76XX AND DISPOSAL CODE IS 01-06, 08-10., 12-14 OR 56 OR

(3) EGC IS 77XX OR 79XX AND THE DISPOSAL CODE IS 01-06, 09, 12, 14, 16-19, 50, 52, 54 OR

(4) EGC IS 72XX AND DISPOSAL CODE IS 01-06, 08-10, 12-14, 16-19, 50, 51 OR 52.

CLOSING ON A COPY - PRIORITY CODE 2 OR 3 REQUIRED

IF THE BLOCK NUMBER IS 9XX OR 79X; AND THE DISPOSAL CODE IS 01 OR 02, THE PRIORITY CODE (INPUT ITEM #09) MUST BE 2 OR 3.

CLOSURE TO APPEALS NOT ALLOWED ON CASES WITH DUMMY TINS (FILE SOURCE D)

SELF EXPLANATORY.

CLOSURE TO APPEALS NOT ALLOWED ON PBBA CASES

SELF EXPLANATORY.

CLOSURE TO STATUS 90 IS NOT ALLOWED UNLESS CURRENT STATUS CODE IS 5X

SELF EXPLANATORY.

CNSL-GRADE (#806) MUST BE INPUT

CNSL-GRADE (ITEM #806) REQUIRED WHEN CNSL-TIME (ITEM #807) INPUT.

CNSL-GRADE (#806) REQUIRED WITH APPL-CLOSING-CD 10 OR 17

SELF EXPLANATORY.

CNSL-RESULTS (#801) REQUIRED WITH APPL-CLOSING-CD XX

COUNSEL RESULTS AMOUNT IS REQUIRED WITH CLOSING CODE 10 OR 17.

CNSL-TIME (#807) MUST BE INPUT

CNSL-TIME (ITEM #807) REQUIRED WHEN CNSL-GRADE (ITEM #806) INPUT.

CNSL-TIME (#807) REQUIRED WITH APPL-CLOSING-CD 10 OR 17

SELF EXPLANATORY.

COMBAT ZONE PARTICIPANT- ASSESSMENT NOT ALLOWED

IF THE ENT-COMBAT-ZONE-IND IS 1 OR 4, A 3XX TRANSACTION MAY NOT BE INPUT FOR A SIGNIFICANT AMOUNT, CREF-NUMS 150, 159, 225, 270, 271-273, 276, 280, 281, 455-467, 472, 473, 475, 680, 681, 682, 683, 685, 686, 687, 707, 722-724, 780, 781, 786-793, 794, 817-819, 981 MAY NOT BE INPUT FOR A POSITIVE AMOUNT. CREF-NUMS 270, 271-273, 276, 280, 281, 707, 765, 793, 807, 817-819, 920 through 945, 947-959, and 981 MAY NOT BE INPUT FOR A NEGATIVE AMOUNT.

**COMPUTE-INTEREST-AMT (ITEM #6C) NOT VALID WITH
REFERENCE NUMBER 221 OR 222**
SELF EXPLANATORY.

**COMPUTE-INTEREST-AMT (ITEM-NUMBER 6C) IS NOT ALLOWED
WITH TRANS-CD 341**
SELF EXPLANATORY.

CORRECT INVALID DATA ON SCREEN
MULTIPLE ERRORS OCCUR ON THE SCREEN, AN ASTERISK
WILL REPLACE THE DASH (-) ON THE SCREEN WHERE THE
ERROR OCCURS.

CORRESPONDENCE-RECD-DT PRESENT
STATUS 24 CASE CANNOT BE CLOSED WHILE
CORRESPONDENCE-RECD-DT IS PRESENT.

**CREDIT-INTEREST-TO-DATE (ITEM NUMBER 6B) INPUT - TC770
REQUIRED**
TRANS-CD '770' MUST BE INPUT IF ITEM #6B IS INPUT.

**CREDIT-INTEREST-TO-DATE (ITEM NUMBER 6B) REQUIRED
WITH TC-770**
ITEM #6B MUST BE INPUT IF TRANS-CD '770' IS INPUT.

CREF-NUM 257 - CREF AMT CANNOT BE ZERO
SELF EXPLANATORY

**CREF 304 PRESENT, TIRE COUNT-NUM 904 MUST ALSO BE
PRESENT**
SELF EXPLANATORY.

**CREF 305 PRESENT, TIRE-COUNT-NUM 905 MUST ALSO BE
PRESENT**
SELF EXPLANATORY.

**CREF 396 PRESENT, TIRE-COUNT-NUM 903 MUST ALSO BE
PRESENT**
SELF EXPLANATORY.

CREF-NUM 888 - CREF AMT CANNOT BE ZERO
SELF EXPLANATORY.

CREF-NUM 221 MUST BE INPUT
CREF-NUM '221' MUST BE INPUT IF CREF-NUM '222' IS INPUT.

CREF-NUM 222 MUST BE INPUT
CREF-NUM '222' MUST BE INPUT IF CREF-NUM '221' IS INPUT.

CREF- NUM 338 - CREF AMT CANNOT BE ZERO
SELF EXPLANATORY.

CRIMINAL-RESTITUTION-CD EQUALS 1, CANNOT CLOSE
SELF EXPLANATORY.

**CRN 257 OR 338 PRESENT/REASON-CD (ITEM 52) NOT
ALLOWED**
SELF EXPLANATORY.

CRN 258 PRESENT - REASON-CD 109, 110, 125, 126, 128 OR 129 REQUIRED

SELF EXPLANATORY.

CRN 260 AMOUNT < 0, REASON-CD 178, 179 OR 180 REQUIRED

SELF EXPLANATORY.

CRN 336 AMOUNT < 0, REASON-CD 181, 182 OR 183 REQUIRED

SELF EXPLANATORY.

CRN 338 OR 257 or 272 PRESENT, REASON-CD (ITEM #51) 001, 002 OR 003 REQUIRED

TAX PERIOD = 202012 thru 202211.

CRN 338/257 PRESENT/REASON-CD (#53) 214-219 REQUIRED

TAX PERIOD = 202012 THRU 202111

CRN 338/257/272 PRESENT/REASON-CD (#53) 214, 215 OR 216 REQUIRED

TAX PERIOD = 202112 THRU 202211

CRN 875/975 PRESENT - REASON-CD 109, 110, 125, 126, 128 OR 129 REQUIRED

SELF EXPLANATORY.

CRN 876/976 PRESENT - RC 112-118, 120, 127 or 133 REQUIRED

SELF EXPLANATORY.

CRN 877 PRESENT - REASON-CD 119, 120 OR 123 REQUIRED

SELF EXPLANATORY.

CRN 880/REF-AMT INCONSISTENT

SELF EXPLANATORY.

DELINQUENT RETURN IND SET

DELINQUENCY PENALTY MUST BE ADDRESSED.

DISP-CD INVALID FOR APPEALS PARTIAL

DISPOSAL CODE MUST BE '03'.

DISP-CD INVALID FOR APPEALS UNPOSTABLE

VALID DISPOSAL CODES FOR CORRECTING AN APPEALS UNPOSTABLE (UNPOSTABLE-IND = 'LA') ARE 01, 03 OR 12.

DISP-CD INVALID FOR PARTIAL ASSESSMENT

DISPOSAL CODES 07 AND 11-13 ARE INVALID FOR PARTIAL ASSESSMENTS.

DISP-CD MUST BE 03 OR 12 FOR APPEALS AMCLSS

BLOCK NUM = 78X (APPEALS), THE ONLY VALID DISP-CDS ARE 03 & 12.

DISP-CD XX NOT VALID FOR EXAM PARTIAL ASSESSMENTS

SELF EXPLANATORY.

DISPOSAL CODE INVALID FOR AMCLSX

THE DISPOSAL CODE ENTERED IS NOT VALID FOR THE CC DEFINER.

DISPOSAL CODE NOT ALLOWED FOR APPEALS EP CLOSURE
THE DISPOSAL CODE CANNOT BE INPUT FOR AMCLSA EP CASES.

DISPOSAL CODE 03, REQUIRES ITEM #602 OR ITEM #604 TO BE ENTERED
SELF EXPLANATORY.

DLN MISMATCH
THE SCREEN DLN DOES NOT MATCH THE DLN OF THE PRIOR CLOSING IN THIS BLOCK. CORRECT SCREEN INFORMATION OR CHANGE BATCH POSITION INDICATOR TO 'F' OR 'S'.

DO NOT INPUT ITEM NUMBER 15
ITEM NUMBER 15 IS NOT A VALID INPUT FOR MFT 06 OR 35. Exceptions: Activity code = 473; MFT = 06 and Item 15 Reference Number = 682, 722-724 or 851-853.

DUPLICATE REASON-CDS ARE NOT ALLOWED
SELF EXPLANATORY.

DUPLICATE TRANS CDS NOT ALLOWED
CANNOT INPUT SAME TRANS-CDS MORE THAN ONCE.

EGC'S 1000-1099, 2000-2099, 1850-1999 AND 2850-2999 REQUIRE AN SBC OF 877XX
SELF EXPLANATORY.

EGC 56XX IS ONLY VALID WITH PBC 194
SELF EXPLANATORY.

EGC 1998 & 2998 ARE NOT VALID WITH STATUS 5X
SELF EXPLANATORY.

EGC/ACTIVITY CODES INCONSISTENT
SELF EXPLANATORY.

EGC/SOURCE CODES INCONSISTENT
SELF EXPLANATORY.

EGC/UNPOSTABLE IND INCONSISTENT
EGC IS 7XXX AND UNPOSTABLE-IND IS PE OR LE.
EGC IS 1XXX, 2XXX OR 5XXX AND UNPOSTABLE CODE IS PO OR LO.

EMPLOYEE-GRP-CD/PRIMARY-BUSINESS-CODE INCONSISTENT
SELF EXPLANATORY.

EMPLOYMENT-CD = A, TRANS-CD 180 NOT ALLOWED
SELF EXPLANATORY.

EMPLOYMENT-CD = F, PENALTY OR INTEREST ADJUSTMENTS ARE NOT ALLOWED
ITEM 12 = 160, 170, 180, 200, 234, 240, 270, 320, 340, 350, 770
WITH EMPLOYMENT-CD = F INVALID OR
ITEM 15 = 270, 271, 276, 280, 671, 680-683, 685, 686, 687, 689,
707, 780, 781, OR 786-792 WITH EMPLOYMENT-CD = F INVALID.

EP CASE-ENTER PLAN NUMBER

MFT IS EQUAL TO 74 - VALID PLAN NUMBER OF 001-999 MUST BE ENTERED.

EP/EO FLOW THRU RECORD-MUST USE AMCLSO

SELF EXPLANATORY.

ESTIMATED TAX IND PRESENT

THE ESTIMATED TAX INDICATOR ON THE TIF IS SET AND

- 1) CREF-NUM 806 OR 807 IS INPUT AND
- 2) TC 17X IS NOT INPUT AND
- 3) PRIORITY-CD #09 IS NOT 8.

FAXED AGREEMENT IND/DISP CD INCONSISTENT

THE FOLLOWING COMBINATIONS ARE VALID:

- 1) EGC 1XXX/2XXX/5XXX = DISP-CD 03, 04, 08, 09 OR 12;
- 2) EGC 72XX / 77XX / 79XX / 76XX (BMF MFT 76, MFT 34 and FLOWTHRUS)= DISP-CD 03, 09, 12, 54, 56, OR 58-61;
- 3) EGC 76XX (MFT 74 and NMF MFT 76) = DISP-CD 03, 09, 12 OR 56.

FILE SOURCE CODE INVALID WITH #10

SETTLEMENT AMOUNT (#10) IS VALID ONLY WITH FILE SOURCE CODE 1 OR 2.

FIRST 2 DIGITS OF IU-ADJ-YR MUST BE 20

Self explanatory

FIRST 2 DIGITS OF IU-ADJ-YR MUST BE 19 OR 20

THE CENTURY DIGITS OF THE PRIMARY TAX PERIOD MUST BE IN THE FIRST TWO CHARACTERS OF THE TAX PERIOD AND MUST BE 19 OR 20.

FIRST 2 DIGITS OF THE TAX PERIOD MUST BE 19 OR 20

THE CENTURY DIGITS OF THE TAX PERIOD MUST BE IN THE FIRST TWO CHARACTERS OF THE TAX PERIOD AND MUST BE 19 OR 20.

FOR CC-DEFINER P, MFT 74 OR NMF MFT 76 MUST BE ENTERED

SELF EXPLANATORY.

FOR TC 30X, CRN 280 ONLY ALLOWED WITH TC 300 OR 301

SELF EXPLANATORY.

FOR MFT 40 REF NUM (#15), REASON-CD (#51) MUST BE 226-229

SELF EXPLANATORY.

FOR MFT 40 REF NUM NNN, REASON-CD 226-229 – ITEM 03 MUST BE INPUT

SELF EXPLANATORY.

FOR MFT 46, TRANS-CD XXX IS ONLY ALLOWED FOR ACT-CD 304

SELF EXPLANATORY.

FOR MFT 99, ACT-CD 182 ONLY SOURCE CODE 26 IS VALID
SELF EXPLANATORY.

FOR NMF CASE, ITEMS #13, 21, 35 AND 36 MUST BE INPUT
WITH DISPOSAL CODE 34
SELF EXPLANATORY.

FREEZE CODE XX PRESENT ON AIMS
FREEZE CODE WITH VALUE OF "A" THRU "Z", **01-09**"10-99"
PRESENT ON THE DATABASE - CLOSING IS NOT ALLOWED.

FUTA-ST-CD INVALID FOR DISP-CD 01 OR 02
DISPOSAL CODE 01 OR 02 NOT ALLOWED WITH A FUTA STATE
CODE FOR MFT 05, 10 OR 30.

FUTA STATE CODE MUST BE ENTERED
A FUTA STATE CODE MUST BE ENTERED FOR MFT 10, UNLESS
THE DISPOSAL CODE IS 01, 02, 07, 11 OR 12.

GRADE OF CASE INCONSISTENT WITH EGC
SELF EXPLANATORY.

HASH TOTAL (ITEM NUMBER #36) REQUIRED
ITEM #36 NOT ENTERED ON THE SCREEN.

HASH TOTAL INCORRECT
(a) THE HASH TOTAL WAS ENTERED INCORRECTLY;
(b) THE HASH TOTAL WAS ADDED INCORRECTLY;
(c) ONE OF THE ELEMENTS MAKING UP THE HASH TOTAL IS
INCORRECT.

SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

BELOW ARE THE ELEMENTS THAT ARE ADDED TOGETHER TO
MAKE UP THE HASH TOTAL #36.

HASH TOTAL ELEMENTS

ALL ITEM #12's (TRANS-AMT)
 ALL ITEM #15's (IREF-AMT)
 ITEM #18 (UNAGREED AMOUNT)
 ITEM #21 (AMOUNT CLAIMED)
 ITEM #22 (CLAIM AMOUNT DISALLOWED)
 ITEM #23 (CLAIM HOURS)
 ITEM #28 (EXAMINERS HOURS APPLIED)
 ITEM #34 (ADJUSTMENT AMOUNT)
 ITEM #35 (MANUAL ASSESSMENT AMOUNT)
 ITEM #44 (NOL CF DISALLOWED AMOUNT)
 ITEM #46 (CREDIT CF DISALLOWED AMT)
 ITEM #402 (IE TIME)
 ITEM #403 (IE AMOUNT)
 ITEM #404 (ABSTRACT HOURS AND RESULTS)
 ITEM #414 (DELINQUENT RETURN AMOUNT)
 ITEM #415 (AMENDED RETURN AMOUNT)
 ITEM #418 (3121Q AMOUNT)
 ITEM #605 (ADJUSTMENT TO EXAM DIVISION)
 ITEM #606 (DEDUCTIONS CLAIMED)
 ITEM #800 (APPEALS RESULTS AMT)
 ITEM #801 (COUNSEL RESULTS AMT)
 ITEM #808 (EXAM CLAIM DISALLOW AMT)
 ITEM #809 (APPL CLAIM AMT)
 ITEM #810 (APPEALS CLAIM DISALLOW AMT)
 THE TAX PERIOD ENTERED ON LINE ONE
 THE PLAN REPORT NUMBER ENTERED ON LINE ONE
 THE PLAN NUMBER ENTERED ON LINE ONE IF AN EP CASE

IF TIN CORRECT, NAME CONTROL IS NNNN

IF THE CORRECT TIN WAS INPUT, THE PROPER NAME CONTROL/CHECK DIGIT, FROM TIF IS SHOWN.

INCONSISTENT DISP CD (ITEM NUMBER 13)/BLOCK SERIES

SELF EXPLANATORY. FOR EXAM, SEE BLOCKING CODE EXHIBIT IN IRM 4.4.1.

INCONSISTENT PBC WITH EMPLOYEE-TYPE

PBC 1XX AND 2XX MUST EQUAL 1XXX OR 2XXX. PBC 3XX MUST EQUAL 1XXX. PBC 330 VALID FOR EGC 2XXX.

INCONSISTENT PBC WITH SECONDARY-BUSINESS-CD

THE PBC IS NOT CONSISTENT WITH THE ENTIRE 5 DIGITS OF THE SBC.

INCONSISTENT PBC/SBC

THE PBC IS NOT CONSISTENT WITH THE FIRST 3 DIGITS OF THE SBC.

INFORMANTS-CLAIM-IND EQUALS X, CANNOT CLOSE

X = 1 OR 3

INFORMANTS-CLAIM-IND EQUALS X CANNOT CLOSE TO APPEALS

SELF EXPLANATORY.

INPUT INVALID - COMMA NOT LAST CHAR

THE VERY LAST POSITION OF DATA INPUT MUST BE A COMMA.

INTEREST COMP DATE (ITEM NUMBER 11) REQUIRED

IF ITEM 12 IS 304 OR 305 OR 308 OR 309 - INTEREST COMP DATE ITEM #11 IS REQUIRED.

INTEREST COMP DT (ITEM NUMBER 11)/TRANS CD INCONSISTENT

ITEM #11 IS NOT TO BE INPUT UNLESS TC-304, TC-305, TC-308, OR TC-309 IS INPUT.

INTEREST COMPUTATION DATE (ITEM NUMBER 11) MUST NOT BE PRIOR TO TAX PERIOD

SELF EXPLANATORY.

INTEREST-TO-DATE (ITEM NUMBER 6A) INPUT - TC 340 OR 341 REQUIRED

TRAMS-CD '340' OR '341' MUST BE INPUT WHENEVER ITEM #6A IS INPUT.

INTEREST-TO-DATE (ITEM NUMBER 6A) REQUIRED WITH TC-340 OR TC-341

TC-340 OR 341 INPUT WITHOUT INTEREST TO DATE.

INTEREST-TO-DATE (ITEM #6A) REQUIRED WITH COMPUTE-INTEREST-AMT (ITEM #6C)

ITEM #6A MUST BE INPUT WHENEVER ITEM #6C IS INPUT.

INVALID 2%-INTEREST-DATE #05

DATA ENTERED IN ITEM #05 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID 30/90-DAY-LETTER-AMOUNT #04

DATA ENTERED IN ITEM #04 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID 30/90-DAY-LETTER-DATE #03

DATA ENTERED IN ITEM #03 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID 3121Q-AMT #418

SELF EXPLANATORY.

INVALID 990-C #721

DATA ENTERED IN ITEM #721 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID 990-T #720

DATA ENTERED IN ITEM #720 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ABSTRACT CODE #404

DATA ENTERED IN ITEM #404 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ABSTRACT DISPOSAL CODE #404

DATA ENTERED IN ITEM #404 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ABSTRACT TIME #404

DATA ENTERED IN ITEM #404 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ABSTRACT RESULT #404

DATA ENTERED IN ITEM #404 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ABSTRACT CLAIM HOURS #404

DATA ENTERED IN ITEM #404 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ACCOUNT FOR AMCLSU

AIMS STATUS CODE MUST BE 8X OR 90 OR PARTIAL-AGREEMENT-IND MUST BE 1 OR 2.

INVALID ACTIVITY CODE FOR TC120

DISCLOSURE CODE #39 WAS INPUT (WHICH CAUSES A TC120 RECORD TO BE GENERATED), MFT IS 02, AND ACTIVITY-CD IS NOT 202, 203, 209-223 (ODD NUMBERS), 226-230, 231, 234, 241, 259, 260-267, 287-290, 338, 395, 396 OR 490-493.

INVALID ADJUST-TO-SBSE-TS-LB&I #605

DATA ENTERED IN ITEM #605 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID AGING REASON CODE #410

DATA ENTERED IN ITEM #410 MUST EQUAL '004', '050', '053' OR '099'.

INVALID AGREEMENT-DATE #08

DATA ENTERED IN ITEM #08 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID AIMS-BOD-CD

AIMS BOD CODE MUST BE 1, 2, 3 OR 4.

INVALID AMENDED RETURN AMOUNT #415

DATA ENTERED IN ITEM #415 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID AMOUNT CLAIMED #21

DATA ENTERED IN ITEM #21 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID AMOUNT OF APPEALS CLAIM #809

DATA ENTERED IN ITEM #809 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID APPEALS ADJUSTMENT #802

DATA ENTERED IN ITEM #802 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID APPEALS GRADE #803

DATA ENTERED IN ITEM #803 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID APPEALS OFFICE CODE #16

MUST BE A VALID APPEALS OFFICE CODE, SEE AOC EXHIBIT IN IRM 4.4.1.

INVALID APPEALS RESULTS #800

DATA ENTERED IN ITEM #800 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID APPEALS TIME #804

DATA ENTERED IN ITEM #804 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID APPLICABLE-CREDIT-ADJ-AMT #422

DATA ENTERED IN ITEM #422 IS INCORRECT. SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ARDI CODE #42

DATA ENTERED IN ITEM #42 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID ASSET-CODE #703

DATA ENTERED IN ITEM #703 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID BATCH INDICATOR

THE BATCH POSITION INDICATOR ENTERED ON LINE 1 IS NOT "F", "C", "L", "R" OR "S".

INVALID BLOCK NUMBER

DATA ENTERED IN P38-40 IS INCORRECT. SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CC-DEFINER

THE DEFINER IS NOT EQUAL TO A, B, E, F, I, O, P, S OR U.

INVALID CF CREDIT TYPE #47

DATA ENTERED IN ITEM #47 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID LCC-CD #400

SELF EXPLANATORY.

INVALID CLAIM AMOUNT #808

DATA ENTERED IN ITEM #808 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CLAIM AMOUNT #810

DATA ENTERED IN ITEM #810 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CLAIM REJECTION DATE #20

DATE NOT IN MMDDYYYY FORMAT.

INVALID CLAIM TYPE #24

DATA ENTERED IN ITEM #24 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CLOSING CODE #811

DATA ENTERED IN ITEM #811 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CODES #41

DATA ENTERED IN ITEM #41 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID COMPUTE-INTEREST-AMT #6C

DATA ENTERED IN ITEM #6C IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID COUNSEL ADJUSTMENT #805

DATA ENTERED IN ITEM #805 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID COUNSEL GRADE #806

DATA ENTERED IN ITEM #806 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID COUNSEL RESULTS #801

DATA ENTERED IN ITEM #801 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID COUNSEL TIME #807

DATA ENTERED IN ITEM #807 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CREDIT CF DISALLOWED AMT #46

DATA ENTERED IN ITEM #46 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID CREDIT-INTEREST-TO-DATE #6B

DATA ENTERED IN ITEM #6B IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID DEDUCTIONS CLAIMED #606

DATA ENTERED IN ITEM #606 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID DELINQUENT RETURN AMOUNT #414

DATA ENTERED IN ITEM #414 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID DELINQUENT RETURN CD #37

DATA ENTERED IN ITEM #37 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID DISCLOSURE CODE #39

DATA ENTERED IN ITEM #39 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID DSUE-AMT #425

DATA ENTERED IN ITEM #425 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EMPLOYEE GROUP CD #50

** DATA ENTERED IN ITEM #50 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EMPLOYEE GROUP CODE
SELF EXPLANATORY.

INVALID EMPLOYEE-TYPE
FIRST CHARACTER OF THE EGC MUST BE 1, 2 OR 5.

INVALID EMPLOYMENT TAX #722
DATA ENTERED IN ITEM #722 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EO/APPEALS-ISSUE CODE #17
DATA ENTERED IN ITEM #17 IS INCORRECT.

INVALID EP-CLSING-AGREEMNT-RSLTS-AMT #613
DATA ENTERED IN ITEM #613 IS INCORRECT.

INVALID EP-PIC-NAICS-CD #612
DATA ENTERED IN ITEM #612 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EP-PIC-NAICS-CD #612-INPUT FORMAT MUST BE 00NNNN
TAX-PRD IS LESS THAN 199812. MUST ENTER 4 CHARACTER PRINCIPLE INDUSTRY CODE PRECEDED BY TWO ZEROES.

INVALID EP-TAXES #602
DATA ENTERED IN ITEM #602 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EXAM ADJUSTMENT AMOUNT #34
DATA ENTERED IN ITEM #34 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EXAM CLAIM HOURS #23
DATA ENTERED IN ITEM #23 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EXAM-CLAIM-AMOUNT-DISALLOWED #22
THIS ENTRY MUST BE 1-9 NUMERIC FIELDS, MAY BE ZERO OR A POSITIVE AMOUNT, A NEGATIVE AMOUNT IS INVALID.

INVALID EXAM HOUR APPLIED #28
DATA ENTERED IN ITEM #28 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID-EXAM-TECH-CD ITEM #30
DATA ENTERED IN ITEM #30 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EXAMINERS GRADE #31
DATA ENTERED IN ITEM #31 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID EXAMINERS NAME #33
DATA ENTERED IN ITEM #33 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID FAX AGREEMENT IND #416

DATA ENTERED IN ITEM #416 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID FILE SOURCE FOR AMCLSU

FOR AMCLSU, FILE SOURCE CODE IS 0, 3 OR 6.

INVALID FMV PROPERTY #727

DATA ENTERED IN ITEM #727 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID FORMAT FOR ITEM #12

ITEM #12 NOT IN NNN/NNNNNNNNNNNNN FORMAT.

INVALID FORMAT FOR ITEM #15

ITEM 15 NOT IN NNN/NNNNNNNNNNNNN FORMAT.

INVALID FORMAT FOR ITEM #19

ITEM 19 NOT IN NNN/NNNNNNN FORMAT.

INVALID FORMAT FOR ITEM #66

DATA ENTERED IN ITEM #66 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID FORMAT FOR ITEM #70

DATA ENTERED IN ITEM #70 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

#

DATA ENTERED IN ITEM #38 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID GRADE OF CASE #32

FOR AMCLSP OR MFT 76 (FILE-SOURCE-CD 2) CASES: TWO CHARACTER GRADE-OF-CASE MUST BE 09 OR 11-13
FOR ALL OTHER CASES: THE FOUR CHARACTER GRADE-OF-CASE MUST BE INPUT AS FOLLOWS: THE FIRST THREE CHARACTERS MUST BE NUMERIC AND FOURTH CHARACTER MUST BE R OR BLANK.

INVALID HASH #36

HASH-TOTAL INPUT ON SCREEN MUST BE 1-12 NUMERICS. IT MAY BE FOLLOWED BY A MINUS.

INVALID HOLD CODE #07

DATA ENTERED IN ITEM #07 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID IE-AMOUNT INPUT #403

DATA ENTERED IN ITEM #403 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID IE-TIME INPUT #402

DATA ENTERED IN ITEM #402 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID INDUSTRY-AREA-CD RANGE

LAST 2 DIGITS OF THE PBC MUST BE 01-07, 12-14, 20, 21, 23-25, 27, 30.

INVALID INSTALLMENT AGREEMENT CODE #412

DATA ENTERED IN ITEM #412 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID INTEREST-COMP-DATE #11

DATA ENTERED IN ITEM #11 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID INTEREST-TO-DATE #6A

DATA ENTERED IN ITEM #6A IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID IRC-SUBSECTION #702

DATA ENTERED IN ITEM #702 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID IREF-AMT #15

DATA ENTERED IN ITEM #15 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID IREF-NUM #15

SELF EXPLANATORY.

INVALID ITEM NUMBER - NOT NUMERIC

SELF EXPLANATORY.

INVALID IU-ADJ-YR #315

DATA ENTERED IN ITEM #315 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID IU-PS-ADJ-YR-AMT #312

DATA ENTERED IN ITEM #312 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID IU-PUSHED-OUT-AMT #313

DATA ENTERED IN ITEM #313 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID IU-REDUCTION-AMT #314

DATA ENTERED IN ITEM #314 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID LIABILITY-CONVERTED #707

DATA ENTERED IN ITEM #707 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID LIABILITY-RELATED #706

DATA ENTERED IN ITEM #706 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID MANUAL ASSESSMENT AMOUNT #35

DATA ENTERED IN ITEM #35 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID MFT

THE MFT ENTERED ON LINE ONE IS NOT A VALID AIMS MFT, SEE IRM 4.3, EXHIBIT 4.4.1-20.

INVALID MFT FOR TC120

DISCLOSURE CODE #39 WAS INPUT (WHICH CAUSES A TC120 RECORD TO BE GENERATED) WITH AMCLSA/E/O AND MFT IS NOT 01-06, 09-11, 12, 14, 30, 33, 34, 36, 37, 44, 50-52, 58, 60, 62-64 OR 67.

INVALID MFT FOR SHIP/ASIHP-LIVES-COUNT (ITEM #70)

MFT 03 IS THE ONLY VALID MFT FOR ITEM #70.

INVALID MFT FOR TIRE COUNT (ITEM #66)

MFT NOT 03.

INVALID NAICS CODE #19

DATA ENTERED IN ITEM #19 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID NAME CONTROL/CHECK DIGIT

NAME CONTROL CHECK DIGIT ENTERED IS INVALID, SEE EXHIBIT 2.8.7-7.

INVALID NOL-CF-DISALLOWED-AMT #44

DATA ENTERED IN ITEM #44 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID NOL-INDICATOR #45

DATA ENTERED IN ITEM #45 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID NUMBER OF PARTICIPANTS #608

DATA ENTERED IN ITEM #608 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PAYMENT CODE #411

DATA ENTERED IN ITEM #411 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PENALTY-OTHER #726

DATA ENTERED IN ITEM #726 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PENALTY REASON CODE #02

VALID VALUES 012, 018, 020, 021-046, 068, 071, 072, 073.

INVALID PLAN NUMBER

PLAN NUMBER ENTERED IS NOT IN RANGE 000-999.

INVALID PLAN-RPT-NUMBER

REPORT NUMBER (LINE ONE) MUST BE NUMERIC.

INVALID PLAN TYPE #609

DATA ENTERED IN ITEM #609 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID POLITICAL ACTIVITY #724

DATA ENTERED IN ITEM #724 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID POSTING-DELAY CD #43

DATA ENTERED IN ITEM #43 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PRIMARY-BUSINESS-CD

VALID CODES ARE 101-107, 190-194, 201-207, 212-215, 295-299, 320, 321, 323-327, 330 AND 398.

INVALID PRIMARY MFT #406

DATA ENTERED IN ITEM #406 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PRIMARY TAX PERIOD #407

DATA ENTERED IN ITEM #407 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PRIMARY TIN #405

DATA ENTERED IN ITEM #405 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID PRIORITY CODE #09

DATA ENTERED IN ITEM #09 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID REASON-CD-1 #51

VALID REASON CODES ARE 001-003, 096, 109-110, 112-123, 125-129 130, 132, 133, 135, 136, 137, 138, 139, 141-148 , 178-185, 156-159, 164, 172, 173, 187, 195, 196, 197, 220, 221, 226, 227, 228, 229, 230, 231, 232 or 233 .

INVALID REASON-CD-2 #52

VALID REASON CODES ARE 001-112, 109-110, 112-123, 125-129 130, 132, 133, 135, 136, 137, 138, 139, 141-148 , 178-185, 156-159, 164, 172, 173, 187, 096, 196, 197, 221, 230, 231, 232 or 233.

INVALID REASON-CD-3 #53

VALID REASON CODES ARE 109-110, 112-123, 125-129 130, 132, 133, 135, 136, 137, 138, 139, 141-148 , 178-185, 156-159, 164, 172, 173, 187, 096, 196, 197, 214, 215-219, 221, 230, 231, 232 or 233.

INVALID REF NUMBER FOR ITEM #19

ONLY VALID REFERENCE NUMBER FOR ITEM-19 IS 410 (NAICS-CD).

INVALID REF NUMBER #70

REF NUM MUST BE 906 OR 907.

INVALID REF NUMBER (ITEM #15) FOR AMCLSS

THE ONLY VALID REFERENCE NUMBERS FOR AMCLSS ARE 003, 004, 007, 073, 074, 200, 202, 211, 225, 250, 251, 252, 253, 254, 255, 256, 257, 258-260, 261, 262, 271-273, 280, 281, 299, 301-312, 318, 324, 330-333, 335, 336, 338, 343, 346-348, 350, 352-357, 359-363, 369, 372, 375-377, 378-386, 387-390, 393-396, 411-437, 440, 455, 458, 460, 462, 471, 680, 681, 683, 685, 686, 687, 707, 764-767, 780, 781, 786-793, 806-808, 817-819, 820, 861-864, 865-869, 870, 871, 873-874, 881, 885, 893-894, 900, 901 902, 910, 911, 923, 931, 947, 950, 951, 956, 974 and 981.

INVALID REF NUMBER #66

DATA ENTERED IN ITEM #66 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID RELATED RETURN ALPHA CODE #408

DATA ENTERED IN ITEM #408 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID RELATED-RETURN #704

DATA ENTERED IN ITEM #704 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SBC

FIRST 3 DIGITS OF THE SBC MUST BE 000-947, 949, 950, 951, 960, 970 OR 980.

INVALID SECONDARY BUSINESS CD #49

*DATA ENTERED IN ITEM #49 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECONDARY-SSN #01

DATA ENTERED IN ITEM #01 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECONDARY-SSN-NAME-CTRL #57

DATA ENTERED IN ITEM 57 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 170(f)(10) EXCISE TAX #738

DATA ENTERED IN ITEM #738 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4911/4912 #708

DATA ENTERED IN ITEM #708 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4940 #709

DATA ENTERED IN ITEM #709 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4941/4951 #710

DATA ENTERED IN ITEM #710 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4941/4951-ADDITIONAL #711

DATA ENTERED IN ITEM #711 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4942 #712

DATA ENTERED IN ITEM #712 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4942-ADDITIONAL #713

DATA ENTERED IN ITEM #713 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4943 #714

DATA ENTERED IN ITEM #714 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4943-ADDITIONAL #715

DATA ENTERED IN ITEM #715 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4944 #716

DATA ENTERED IN ITEM #716 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4944-ADDITIONAL #717

DATA ENTERED IN ITEM #717 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 4945/4952 #718

DATA ENTERED IN ITEM #718 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4945/4952-ADDITIONAL #719

DATA ENTERED IN ITEM #719 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4955 #730

DATA ENTERED IN ITEM #730 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4955-ADDITIONAL #731

DATA ENTERED IN ITEM #731 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4958 #728

DATA ENTERED IN ITEM #728 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4958-ADDITIONAL #729

DATA ENTERED IN ITEM #729 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4965 EXCISE TAX #740

DATA ENTERED IN ITEM #740 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 4966 EXCISE TAX #741

DATA ENTERED IN ITEM #741 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 664(C) EXCISE TAX #742

DATA ENTERED IN ITEM #742 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 501(R)(3) - EXCISE-TAX #743

DATA ENTERED IN ITEM #743 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 507 TERMINATION TAX #723

DATA ENTERED IN ITEM #723 IS INCORRECT, SEE EXHIBIT 2.8.7-7.

INVALID SECTION 6033(E)(2) INCOME TAX #739

DATA ENTERED IN ITEM #739 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6652(C)(1)(A)(I) #732

DATA ENTERED IN ITEM #732 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6652(C)(1)(A)(II) #733

DATA ENTERED IN ITEM #733 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6652(C)(1)(B) #734

DATA ENTERED IN ITEM #734 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6652(C)(1)(C) #735

DATA ENTERED IN ITEM #735 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6652(C)(1)(D) #736

DATA ENTERED IN ITEM #736 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6684 PENALTY #725

DATA ENTERED IN ITEM #725 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SECTION 6685 PENALTIES #737

DATA ENTERED IN ITEM #737 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SETTLEMENT AMOUNT #10

DATA ENTERED IN ITEM #10 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SHIP/ASIHP-LIVES-COUNT-AMT #70

DATA ENTERED IN ITEM #70 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SPECIAL PROJECT CODE #40

DATA ENTERED IN ITEM #40 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID SSN IND #56

DATA ENTERED IN ITEM #56 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID STATUS FOR AMCLSA

AIMS STATUS CODE MUST BE 80, 82-84 OR 86-88.

INVALID STATUS FOR AMCLSX

FOR AMCLSE, AMCLSO AND AMCLSP, STATUS MUST BE LESS THAN 80.

INVALID STATUTE DATE #14

DATA ENTERED IN ITEM #14 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID TEGE-SPECIAL-DEFINER-CD #48

SELF EXPLANATORY.

INVALID TERMINAL SEQUENCE NUMBER

DATA ENTERED ON LINE ONE, POSITION 45-48 IS INCORRECT.
FORMAT SHOULD BE NNNN.

INVALID TERRITORY-CD RANGE

4TH AND 5TH POSITION OF THE SBC MUST BE 00-60.

INVALID TIN

SELF EXPLANATORY.

INVALID TOTAL-LOW-INCOME-UNITS (ITEM #69)

SELF EXPLANATORY.

INVALID TIRE-COUNT-AMT #66

DATA ENTERED IN ITEM #66 IS INCORRECT, SEE EXHIBIT 2.8.7-7
FOR DATA FIELD DESCRIPTION.

INVALID TOTAL PENALTIES AND INTEREST #604

DATA ENTERED IN ITEM #604 IS INCORRECT, SEE EXHIBIT
2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID TOTAL TRUSTS ASSETS #607

DATA ENTERED IN ITEM #607 IS INCORRECT, SEE EXHIBIT
2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID TRANS-AMT

TRANS AMT ITEM #12 NOT VALID FORMAT.

INVALID TRANS-CD

TRANS-CODE ITEM #15 IS INCORRECT, SEE EXHIBIT 2.8.7-7 FOR
DATA FIELD DESCRIPTION.

INVALID UNAGREED AMOUNT #18

THIS ENTRY MUST BE 1-9 NUMERIC FIELDS, IT MAY BE A
POSITIVE OR A NEGATIVE AMOUNT BUT IT MAY NOT BE ZERO.

INVALID UNPOSTABLE-IND

THE DATA INPUT ON LINE 1, POS. 49-50, IS NOT LE, LO, LA, PE,
PO, OR PA.

INVALID WHIPSAW INDICATOR #401

DATA ENTERED IN ITEM #401 IS INCORRECT, SEE EXHIBIT
2.8.7-7 FOR DATA FIELD DESCRIPTION.

INVALID XREF-TIN #421

SELF EXPLANATORY.

IREF 108 PRESENT, TIRE-COUNT-NUM 900 MUST ALSO BE PRESENT

SELF EXPLANATORY.

IREF 109 PRESENT, TIRE-COUNT-NUM 901 MUST ALSO BE PRESENT

SELF EXPLANATORY.

IREF 113 PRESENT, TIRE-COUNT-NUM 902 MUST ALSO BE PRESENT

SELF EXPLANATORY.

**IREF 888 AND 886 ARE EQUAL, INPUT 888 AND MASTERFILE
WILL GENERATE THE 886 AMT**
SELF EXPLANATORY.

**IREF-NUM 003, 007, OR 008 REQUIRED - ITEM 12 DOES NOT =
ZEROES**

REFERENCE NUMBER 003 , 007, OR 008 MUST BE INPUT FOR
MFT 04, 11 OR 16 IF ASSESSMENT AMOUNT IS NOT ZERO.

IREF-NUM 078 - TRANS-CD 340 MUST BE INPUT

FOR MFT 52, 77 AND 78 ACCOUNTS, REF #078 REQUIRES A TC-
340 TO BE INPUT.

IREF-NUM 194, 195, 160, 162, 233, 235, 236, 237 OR 238 NEEDED
ONE OF THESE IREF-NUMS MUST BE INPUT FOR AMCLSI.

ITEM #XXX IS NOT VALID WITH DISP-CD 34

SELF EXPLANATORY.

ITEM #01 MUST BE ENTERED

SELF EXPLANATORY.

ITEM #16 (APPL-CD) MUST MATCH TIF APPL-CD

THE TIF APPL-CD CAN'T BE CHANGED WITH AMCLSA, USE
AMAXUA FOR CORRECTIONS.

ITEM #16 MAY NOT BE INPUT WITH DISPOSAL CODE XX

SELF EXPLANATORY.

ITEM #38 INVALID FOR APPEALS PARTIAL

SELF EXPLANATORY.

ITEM #402 MUST BE INPUT

IE-TIME #402 REQUIRED WHEN IE-AMOUNT #403 IS ENTERED.

ITEM #403 MUST BE INPUT

IE-AMOUNT #403 IS REQUIRED WHEN IE-TIME #402 IS
ENTERED.

ITEM #703 (ASSET-CODE) ONLY VALID FOR MFT 44

SELF EXPLANATORY.

ITEM #740 (IRC SECTION 4965) IS ONLY VALID FOR MFT 50

SELF EXPLANATORY.

ITEM #742 (IRC SECTION 664(C)) IS ONLY VALID FOR MFT 50

SELF EXPLANATORY.

ITEM #743 (IRC SECTION 501(R)(3)) IS ONLY VALID FOR MFT 50

SELF EXPLANATORY.

ITEM #800 MUST NOT BE INPUT FOR EO OR EXAM PARTIAL

SELF EXPLANATORY.

ITEM #800 OR #801 MUST BE INPUT

IF ASSESSMENT IS PARTIAL-APPEALS OR UNPOSTABLE-
PARTIALS-APPEALS, CNSL-RESULTS #801 OR APPL-RESULTS
#800 MUST BE INPUT.

**ITEM #801 MUST NOT BE INPUT FOR EO OR EXAM PARTIAL
SELF EXPLANATORY.**

ITEM NNN IS A REQUIRED ENTRY WITH DISPOSAL CODE NN
ITEM NNN (NNN = 600 SERIES ITEM NUMBERS) MUST BE
ENTERED WITH DISPOSAL CODE NN (NN= DISPOSAL CODE
ENTERED ON THE SCREEN).

ITEM NNN MAY NOT BE ENTERED WITH DISPOSAL CODE NN
SELF EXPLANATORY.

ITEM NN/NNN ENTERED TOO MANY TIMES
SELF EXPLANATORY

NOTE: ONLY ITEMS 12, 15, 41, 66, 70 AND 404 MAY BE ENTERED
MORE THAN ONCE.

ITEM NO. 12 HAS INCOMPAT PENALTY TC
TC-170 MAY NOT BE PRESENT WITH A TC-171.

ITEM NO. 12 INVALID TAX-TC COMBO
VALID TAX-TRANS-CD COMBOS ARE: 300/304, 300/305, 300/308,
300/309, 301/304, 301/305, 301/308, 301/309.

ITEM NO. 12 TC234/TRANS-AMT INCOMPAT
TRANS-AMT MUST BE 0-10,000 FOR TRANS-CD 234.

ITEM NO. 12 TC235/TRANS-AMT INCOMPAT
TRANS-CD 235 REQUIRES TRANS-AMT 10-10,000.

ITEM NO. 13 REQUIRED ENTRY
SELF EXPLANATORY.

**ITEM NUMBER 14 (STATUTE DT) NOT VALID WITH MFT 46, ACT
CD XXX**
MFT 46 CASES DO NOT HAVE STATUTE DATES EXCEPT ACT CD
304.

ITEM NUMBER NNN/MFT CD INCONSISTENT
SELF EXPLANATORY.

**ITEM NUMBER 14 (STATUTE DT) NOT VALID WITH MFT 84, ACT
CD 308**
SELF EXPLANATORY.

**ITEM NUMBER 14 (STATUTE DT) NOT VALID WITH MFT 85, ACT
CD 303**
SELF EXPLANATORY.

**ITEM NUMBER 14 (STATUTE DT) NOT VALID WITH MFT 86, ACT
CD 306**
SELF EXPLANATORY.

**ITEM NUMBER 49, 702-704 NOT VALID FOR EGC 72XX OR 76XX
CASES**
SELF EXPLANATORY.

**ITEM NUMBER 400-408 OR 412 NOT VALID FOR 77XX OR 79XX
CASES**
SELF EXPLANATORY.

ITEM NUMBER XXX INVALID FOR MFT 76
SELF EXPLANATORY.

ITEM NUMBERS 12, 14 AND 56 MUST BE INPUT FOR AMCLSS
SELF EXPLANATORY.

ITEM XX, XX, XX, XXX REQUIRED
XX MAY BE ITEM 12, 16 OR 36. XXX MAY BE 811. AT LEAST ONE
MUST BE PRESENT.

ITEM 14 REQUIRED FOR AMCLSI
SELF EXPLANATORY.

ITEMS 12,15/DISP CD INCONSISTENT
SELF EXPLANATORY.

**ITEMS #12, 13, 21 AND 36 MUST BE INPUT WITH DISPOSAL
CODE 34**
SELF EXPLANATORY.

**ITEMS #405 #406 AND #407 MUST BE ENTERED IN NUMERICAL
SEQUENCE**
SELF EXPLANATORY.

**ITEMS #405 #406 AND #407 MUST BE INPUT WITH RELATED
RETURN ALPHA CODE S (#408)**
RELATED-RETURN-ALPHA-CD (ITEM #408) CONTAINS 'S' AND
ITEMS #405 (PRIMARY-TIN), #406 (PRIMARY-MFT) AND #407
(PRIMARY-TAX-PERIOD) ARE NOT INPUT.

**ITEMS #405 #406 AND #407 MUST NOT BE INPUT WITH
RELATED RETURN ALPHA CODE P (#408)**
THE COMPUTER AUTOMATICALLY GENERATES ITEMS #405, 406
AND 407 WHEN A "P " IS INPUT.

ITEM-12 INVALID WITH NMF ACCOUNT
SELF EXPLANATORY.

**ITEM 12 AND ITEM 312 ENTERED, REASON CODE 187
REQUIRED**
SELF EXPLANATORY.

**ITEM 12 TRANS AMT AND IU-PS-ADJ-YR-AMT (ITEM 312) MUST
BE EQUAL**
SELF EXPLANATORY.

**ITEM 12 TRANS AMT PRESENT, IU-PS-ADJ-YR-AMT MUST BE
ENTERED**
SELF EXPLANATORY.

ITEM-14 REQUIRED FOR MFT 29
SELF EXPLANATORY.

ITEM-14 REQUIRED FOR MFT 74
SELF EXPLANATORY.

**ITEM 14 (STATUTE DATE) CANNOT BE PRIOR TO CURRENT
STATUTE**
SELF EXPLANATORY.

ITEM-15 INVALID WITH NMF ACCOUNT

SELF EXPLANATORY.

ITEM 57 NOT ALLOWED WHEN ITEM 56 EQUALS PA OR PE

SELF EXPLANATORY.

ITEM 57 REQUIRED WHEN ITEM 56 EQUALS SA OR SE

SELF EXPLANATORY.

ITEMS 312-315 ONLY ALLOWED FOR BBA

SELF EXPLANATORY.

IU-ADJ-YR ONLY VALID FOR MFT 06 OR 35

SELF EXPLANATORY.

IU-PS-ADJ-YR-AMT ONLY VALID FOR MFT 06 OR 35

SELF EXPLANATORY.

IU-ADJ-YR (ITEM #315) REQUIRED FOR PBBA

SELF EXPLANATORY.

IU-PUSHED-OUT-AMT ONLY VALID FOR MFT 06 OR 35

SELF EXPLANATORY.

IU-REDUCTION-AMT ONLY VALID FOR MFT 06 OR 35

SELF EXPLANATORY.

LENGTH OF ITEM TOO LONG

ITEM ENTRY EXCEEDS THE MAXIMUM NUMBER OF CHARACTERS ALLOWED.

LENGTH OF ITEM TOO SHORT

MINIMUM NUMBER OF CHARACTERS HAS NOT BEEN ENTERED FOR THE ITEM ENTRY.

LETTER AMOUNT (ITEM NUMBER 04) REQUIRED WITH LETTER DATE (ITEM NUMBER 03)

SELF EXPLANATORY.

LETTER DATE (ITEM NUMBER 03) REQUIRED WITH LETTER AMOUNT (ITEM NUMBER 04)

SELF EXPLANATORY.

MFT XX NOT VALID FOR NAICS CODES

FOR NAICS PROCESSING, VALID MFTS ARE 01, 02, 04, 06, 10, 11, 14, 16 AND 30.

MFT/TAX PERIOD INCONSISTENT

NOT A VALID TAX PERIOD FOR THE MFT ENTERED.

MFT 03, REF-NUM 475 - ABST-CD MUST BE 155

SELF EXPLANATORY.

MFT 30 IS THE ONLY VALID MFT FOR AMCLSS

SELF EXPLANATORY.

MFT 46/76/84/85/86 - PLAN-RPT-NUM MUST BE INPUT

PLAN REPORT NUMBER MUST BE INPUT FOR MFT 46, 76, 84, 85, 86 CASES.

MFT 96 NOT VALID FOR EGC 76XX
SELF EXPLANATORY.

MORE THAN ONE CREF NUM 292, 293, 294, 295, 297 OR 298 IS NOT ALLOWED
SELF EXPLANATORY.

MUST INPUT TIF IU-ADJ-YR OR CORRECT IU-ADJ-YR USING AMAXU

NAICS CODE IS NOT VALID FOR NMF RETURNS
SELF EXPLANATORY.

NAME CTRL MUST BE USED WITH INVALID TIN
SELF EXPLANATORY.

NEGATIVE AMOUNT IS NOT ALLOWED WITH REF-NUM 871
SELF EXPLANATORY.

NEGATIVE AMOUNT IS NOT ALLOWED WITH REF-NUM 851, 852 OR 853
SELF EXPLANATORY.

NNN IS AN INVALID ITEM NUMBER FOR DEFINER X
THREE DIGIT ITEM NUMBER ENTERED IS INCORRECT FOR THE AMCLS DEFINER.

NNN IS AN INVALID ITEM-NUMBER FOR FILE SOURCE D
INVALID INPUT ITEM NUMBERS WITH FILE SOURCE CODE D ARE 13, 18, 21-24, 28, 30-38, 40, 49, 50, 401-404, 411, 412 AND 416.

NO MATCH ON SECONDARY SSN
SELF EXPLANATORY.

NO OPEN AIMS REC
THERE IS NO OPEN ACCOUNT FOR THE REQUESTED RECORD ON THE AIMS DATABASE.

NO SECONDARY-SSN PRESENT
THERE IS NO TIF-81 SECONDARY SSN PRESENT TO PROCESS THE AMCLSS SCREEN.

NOT AN EP CASE - MUST NOT ENTER PLAN-NUMBER
SELF EXPLANATORY.

NUMERIC STATUTE DATE REQUIRED
CANNOT CLOSE CODE WITH 872ABBBB OR OTHER ALPHA PRESENT. EXCEPTION: ALPHA STATUTE EE & UU PARTIAL, MFT 46 ACT CD NOT 304 MFT 84, 85 & 86, AMCLSE & AMCLSU WITH UNPOSTABLE-IND = PE, PO OR LE.

ONLY BLOCK 500-599 IS VALID FOR NMF MFT 74/99
SELF EXPLANATORY.

ONLY FOUR PENALTY/INTEREST TRANS CDS ALLOWED
A COMBINATION OF, UP TO A MAXIMUM OF FOUR, ITEM 12 PENALTY TRANS-CDS AND INTEREST TRANS-CDS ARE VALID.

ONLY FOUR PENALTY TRANS CDS ALLOWED

ONLY FOUR ITEM-12's: PENALTY TRANS-CDS ALLOWED 160-281, 310-351.

ONLY ONE OF THE FOLLOWING REASON-CDS IS ALLOWED:

109, 110, 125, 126, 128 OR 129

SELF EXPLANATORY.

ONLY ONE OF THE FOLLOWING REASON-CDS IS ALLOWED:

119, 120 OR 123

SELF EXPLANATORY.

ONLY ONE OF THE FOLLOWING REASON-CDS IS ALLOWED:

121 OR 122

SELF EXPLANATORY.

ONLY ONE OF THE FOLLOWING REASON-CDS IS ALLOWED:

178 thru 180

SELF EXPLANATORY.

ONLY ONE OF THE FOLLOWING REASON-CDS IS ALLOWED:

181 thru 183

SELF EXPLANATORY.

ONLY ONE OF THE FOLLOWING REASON-CDS IS ALLOWED:

196 OR 197

SELF EXPLANATORY.

ONLY TWO INTEREST TRANS CDS ALLOWED

ONLY TWO ITEM-12's: INTEREST TRANS-CDS 340, 341, 342, 770, 772 ALLOWED.

ONLY TWO TAX TRANS CDS ALLOWED

ONLY TWO ITEM-12's: TAX TRANS-CDS ALLOWED 300-309.

PARTIAL ASSESSMENT NOT ALLOWED WITH NON-TAXABLE RETURNS

SELF EXPLANATORY. EXCEPTION: PARTIALS ALLOWED FOR NON-TAXABLE BBA RETURNS (MFT 06 AND ELECT-OUT-OF-BBA-CD = 0 OR 2)

PBC 2XX, 330 - EGC 1998 & 2998 NOT VALID - MUST UPDATE TO ANOTHER EGC

SELF EXPLANATORY.

PBC 398 ONLY VALID WITH EGC 54XX/57XX/58XX

SELF EXPLANATORY

PBC XXX - AGING REASON 99 (TAX EXAMINERS) NOT VALID

PBC 320, 321, 323-325, 327 AGING REASON 099 NOT VALID.

PENALTY-REASON-CD/MFT INCONSISTENT

SELF EXPLANATORY.

PLAN NUMBER NOT VALID WITH AMCLSX

A PLAN NUMBER IS ONLY VALID INPUT WITH CC DEFINER P OR CC DEFINER A IF IT IS AN EP APPEALS CASE.

PLAN-RPT-NUM NOT VALID FOR NMF CASES
SELF EXPLANATORY.

PLAN-RPT-NUM ONLY VALID WITH MFT 46/76/84/85/86
PLAN REPORT NUMBER CAN ONLY BE INPUT WITH MFT 46, 76, 84, 85, 86.

POSITIONS 42 & 43 MUST BE BLANK
SELF EXPLANATORY.

POSITIVE REF-AMT FOR CREF 258 NOT ALLOWED WITH AMCLSS
SELF EXPLANATORY.

POSTING-DELAY-CD CAUSES STATUTE INPUT TO BE < 60 DAYS OF ASED/MAKE QUICK ASSESS
SELF EXPLANATORY.

POSTING-DELAY-CD CAUSES ASSMNT TO BE < 60 DAYS OF ASED/MAKE QUICK ASSESS
SELF EXPLANATORY.

POSTING-DELAY-CD CAUSES STATUTE INPUT TO BE < 90 DAYS/MAKE QUICK ASSESS
SELF EXPLANATORY.

POSTING-DELAY-CD CAUSES ASSMNT TO BE < 90 DAYS OF ASED/MAKE QUICK ASSESS
SELF EXPLANATORY.

PRESENT OR PRIOR STATUS CODE 24, DISPOSAL CODE 11 REQUIRED
SELF EXPLANATORY.

PRIMARY MFT/TAX PERIOD INCONSISTENT
SELF EXPLANATORY.

PRIMARY RETURN INFORMATION MUST BE ENTERED FOR MFT 29
SELF EXPLANATORY.

PRIMARY TIN/FILE SOURCE INCONSISTENT
THE DISPLAY FILE SOURCE ENTERED IN ITEM #405 IS INCONSISTENT WITH THE TIN ENTERED IN ITEM #405.

PRIMARY TIN/MFT INCONSISTENT
THE ENTRY IN ITEM #406 IS NOT CONSISTENT WITH THE ENTRY IN #405.

PRIORITY CD (ITEM #09)/BLOCK SERIES INCONSISTENT
FOR PRIORITY-CD 2:BLOCK-NUM MUST BE 76X, 79X, 90X OR 99X.
FOR PRIORITY-CD 4: BLOCK-NUM MUST BE 1XX.

PSCR CLOSED
AMCLSB HAS BEEN SUCCESSFULLY COMPLETED.

PSCR CLOSED BY UNDEFINED CC

BLOCK NOT CLOSED BY AMCLS, AMSOC OR AMAXU. BLOCK MAY NOT BE REOPENED. BATCH POSITION INDICATOR MUST BE 'F' OR 'S'.

PSCR CLOSED-ENTER AMBLK

A BLOCK OF AMCLS CLOSINGS HAS BEEN COMPLETED AND CONTROLLING INFORMATION MAY BE OBTAINED USING CC AMBLK.

PSCR FILE SOURCE MISMATCH

THE BATCH POSITION INDICATOR IS 'C' OR 'L' AND THE SCREEN FILE SOURCE-CD DOES NOT MATCH THE FILE SOURCE-CD OF THE PRIOR CLOSING IN THIS BLOCK. CORRECT SCREEN INFORMATION, OR CLOSE BLOCK IF OPEN, USING CC AMCLSB, THEN START A NEW BLOCK, USING BATCH POSITION INDICATOR 'F' OR 'S'.

PSCR INVALID

BATCH POSITION INDICATOR 'R' HAS BEEN ENTERED ON A BLOCK THAT WAS CLOSED FOR AMCLS; BUT THERE IS A MISMATCH BETWEEN THE BLOCK FILE SOURCE, TIN-TYPE, MFT, TERMINAL ID, AND THE INFORMATION ON THE SCREEN. CORRECT SCREEN INFORMATION OR CHANGE BATCH POSITION INDICATOR TO 'F' OR 'S'.

PSCR JULIAN DATE MISMATCH

THE CURRENT JULIAN DATE DOES NOT MATCH THE JULIAN DATE OF THE PRIOR CLOSING IN THIS BLOCK. CLOSE THIS BLOCK IF OPEN, USING CC AMCLSB, THEN START A NEW BLOCK, USING BATCH POSITION INDICATOR 'F' OR 'S'.

PSCR NOT CLOSED

BLOCK IS ALREADY OPEN, BATCH POSITION INDICATOR 'F', 'S' OR 'R' SHOULD NOT BE USED.

PSCR OPEN, ENTER AMCLSB

THE BLOCK IS ALREADY OPEN FOR A BATCH OF NMF CLOSINGS, EITHER CHANGE THE BATCH POSITION INDICATOR TO ADD TO THE BLOCK OR USE CC AMCLSB TO CLOSE THE BLOCK TO START A NEW BATCH.

PSCR TIN TYPE MISMATCH

THE SCREEN TIN TYPE DOES NOT MATCH THE TIN TYPE OF THE PRIOR CLOSING IN THIS BLOCK. CORRECT SCREEN INFORMATION OR CLOSE BLOCK IF OPEN, USING CC AMCLSB, THEN START A NEW BLOCK, USING BATCH POSITION INDICATOR 'F' OR 'S'.

PUSH-OUT-CD = 1, IU-ADJ-YR NOT ALLOWED

SELF EXPLANATORY

RC 001, 002, 003, 214-216/TXPD INCONSISTENT

SELF EXPLANATORY.

RC 096, 217, 218, 219/TXPD INCONSISTENT

SELF EXPLANATORY.

RC 096 PRESENT, CRN 256 REQUIRED
SELF EXPLANATORY

**RC 214, 215, 216, 217, 218 OR 219 PRESENT, CRN 338/257
REQUIRED**
SELF EXPLANATORY

RC 109/CRN 258/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 109/CRN 875/975/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 109/CRN 258/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 110/CRN 258/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 110/CRN 875/975/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 110/CRN 875/975/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 125/CRN 258/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 125/CRN 875/975/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 125/CRN 258/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 125/CRN 875/975/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 126/CRN 258/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 126/CRN 875/975/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 126/CRN 875/975/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 128/CRN 258/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 128/CRN 875/975/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 128/CRN 875/975/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 129/CRN 258/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 129/CRN 875/975/REF AMT INCONSISTENT
SELF EXPLANATORY.

RC 129/CRN 875/975/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 130/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 135/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 156/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 157/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 158/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 159/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 164/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 172/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 173/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 220/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 221/TXPD INCONSISTENT
SELF EXPLANATORY.

RC 221/MFT INCONSISTENT
SELF EXPLANATORY.

RC 233/TXPD INCONSISTENT
SELF EXPLANATORY.

**REASON-CD (ITEM #51) 001, 002, 003 PRESENT/CRN 338 OR 257
OR 272 REQUIRED**
SELF EXPLANATORY.

REASON-CD (ITEM #51) 195 PRESENT, CRN 280 REQUIRED
TAX PERIOD = 202012 thru 202211.

**REASON-CD (ITEM #51) 220 PRESENT, ITEM NUMBERS 02, 52
OR 53 NOT ALLOWED**
SELF EXPLANATORY.

REASON-CD (ITEM #52) 001-012, REF-NUM 272 REQUIRED
SELF EXPLANATORY.

**REASON-CD (ITEM #53) 214, 215 OR 216 PRESENT, CRN 257/338/
272 REQUIRED**
TAX PERIOD = 202112 thru 202211.

**REASON-CD XXX PRESENT - TC 300 AMOUNT > 0 OR CRN 260
AMOUNT < 0 REQUIRED**
SELF EXPLANATORY.

**REASON-CD XXX PRESENT - TC 300 AMOUNT > 0 OR CRN 336
AMOUNT < 0 REQUIRED**
SELF EXPLANATORY.

REASON-CD XXX PRESENT - MUST USE DISP-CD 02
XXX = 184 & 185.

**REASON-CD 119, 123, 132 OR 133 PRESENT, CRN 877
REQUIRED**
SELF EXPLANATORY.

REASON-CD 121/122 PRESENT, CRN 880 REQUIRED
SELF EXPLANATORY.

REASON-CDS (ITEM #51-53) NOT VALID FOR MFT XX
SELF EXPLANATORY.

REASON CODE 138 ONLY VALID FOR AMCLSS
SELF EXPLANATORY.

**REASON-CD 178 - 185 ONLY VALID FOR TAX PERIODS 201612
AND SUBSEQUENT**
SELF EXPLANATORY.

**REASON-CD 187 ENTERED, ITEM 12 TRANS AMT AND ITEM 312
REQUIRED**
SELF EXPLANATORY.

REASON-CD 187 ONLY VALID FOR MFT 06
SELF EXPLANATORY.

REASON CODE 195 ONLY VALID FOR MFT 01, 05, 09, 11 AND 14
SELF EXPLANATORY.

REASON CODE 196/197 ONLY VALID FOR MFT 02
SELF EXPLANATORY.

REASON CODE 196 OR 197 PRESENT, TC 30X REQUIRED
SELF EXPLANATORY

REASON CODE 214 OR 216 PRESENT, XREF-TIN REQUIRED
TAX PERIOD = 202112 THRU 202211.

**REASON CODE 214, 216, 217 OR 219 PRESENT, XREF-TIN
REQUIRED**
TAX-PERIOD = 202012 THRU 202111..

REASON CODE 220 ONLY VALID FOR MFT 01 AND 11
SELF EXPLANATORY.

REASON CODE = 231, REF NUM 455 or 951 REQUIRED
SELF EXPLANATORY.

REASON CODE = 230, REF NUM 462 or 947 REQUIRED
SELF EXPLANATORY.

REASON CODES 230 - 233 ONLY VALID FOR MFT 30
SELF EXPLANATORY.

REASON CODE 232 ONLY VALID FOR REF NUM 458, 460 OR 462
SELF EXPLANATORY.

REASON CODE 232, REF NUM 458, 460 OR 462 ONLY VALID FOR MFT 30
SELF EXPLANATORY.

REASON CODE 226-229 ONLY VALID FOR MFT 40
SELF EXPLANATORY.

REASON-CD (#51) = 226-229, MFT 40 REF-NUM (#15) REQUIRED
SELF EXPLANATORY.

REASON-CD 220 PRESENT, ITEM 15 NOT ALLOWED
SELF EXPLANATORY.

RECORD ALREADY CLOSED
THE RECORD FOR THE TIN, FILE SOURCE, MFT AND TAX PERIOD ENTERED ON LINE ONE CONTAINS A CURRENT STATUS CODE OF 90.

RECORD IS TC424
REQUESTED RECORD IS AN F1 (SKELETAL) RECORD AND CANNOT BE CLOSED.

REF AMOUNT 070 MUST EQUAL TC30X AMOUNT
SELF EXPLANATORY

REF AMTS INCONSISTENT FOR REF NUMS 878/879/889
878 CREF-AMT PLUS 879 CREF-AMT EQUAL 889 CREF-AMT.

REF CD T AMTS/TAX TRANS AMTS NOT EQUAL
THE TOTAL OF THE FUTA-STATE-CD-AMTS FOR CODES BEGINNING WITH 'T' IS NOT EQUAL TO THE TOTAL OF THE TAX-TRANS-AMTS.

REF 689 REQUIRED WITH DISP-CD 12 FOR ACT-CD XXX
SELF EXPLANATORY.

REF 689 REQUIRED WITH DISP-CD 12 FOR NON-TAXABLE RETURNS
SELF EXPLANATORY.

REF # 113 PRESENT, AT LEAST ONE REF # 104-110 MUST BE PRESENT
SELF EXPLANATORY.

REF # 253 PRESENT, REF # 254 REQUIRED
SELF EXPLANATORY.

REF # 254 PRESENT, REF # 253 REQUIRED
SELF EXPLANATORY.

REF NUM 272 PRESENT, REASON-CD (ITEM #52) 001-012 REQUIRED
SELF EXPLANATORY.

**REF NUM 182/183 AMTS MUST BE SIGNED OPPOSITE
SELF EXPLANATORY.**

**REF NUM 292-295, 297-298, 680, 687, 786-792 PRESENT- ACT-CD
MUST BE 304
SELF EXPLANATORY.**

**REF NUM = 455 OR 951, REASON CODE 231 REQUIRED FOR
MFT 30
SELF EXPLANATORY.**

**REF NUM = 462 OR 947, REASON CODE 230 REQUIRED FOR
MFT 30
SELF EXPLANATORY.**

**REF NUM 72X FOR POSITIVE AMOUNT PRESENT, TC 160 AD-
JUSTMENT AMOUNT NOT ALLOWED
SELF EXPLANATORY.**

**REF NUM 851/852 INPUT, REF NUM 722, 723 OR 724 REQUIRED
SELF EXPLANATORY.**

**REF NUM 851/REF-AMT MUST BE 100THRU 99999900
SELF EXPLANATORY.**

**REF NUM 852/REF-AMT MUST BE 100 THRU 1200
SELF EXPLANATORY.**

**REF NUM 853/REF-AMT MUST = 3300, 3400, 3600, 4500, 4600,
4700 OR 4900 FOR MFT 02
SELF EXPLANATORY.**

**REF NUM 853/REF-AMT MUST = 3300-3900 OR 4500-5200 FOR
MFT 06
SELF EXPLANATORY.**

**REF NUM 853 ONLY VALID WITH REF NUM 723
SELF EXPLANATORY.**

**REF NUM NNN AMT MUST BE ENTERED AS 9 DIGITS
THE REFERENCE AMOUNT FIELD ENTERED WITH CREF
NUMBER 993 OR 994 CONTAINS AN EIN AND MUST BE NINE (9)
SIGNIFICANT DIGITS.**

**REF NUM NNN/REF AMT INCONSISTENT
SELF EXPLANATORY.**

**REF NUM XXX INCONSISTENT WITH REF NUM NNN
IREF-NUM 151, 152, 153 OR 154 INCONSISTENT WITH IREF-NUM
182 OR 183. CHECK BYPASSED FOR MFT-03.
CREF-NUM 764 IS INCONSISTENT WITH CREF-NUM 765.
CREF-NUM 766 IS INCONSISTENT WITH CREF-NUM 767.
CREF-NUM 806 IS INCONSISTENT WITH CREF-NUM 807.**

**REF-NUM 682 PRESENT, TC 30X REQUIRED
SELF EXPLANATORY.**

**REF-NUM 722/723 PRESENT, TC 300 AMOUNT MUST BE ZERO
SELF EXPLANATORY.**

REF-NUM 869 AMOUNT MUST BE ZERO OR 1

SELF EXPLANATORY.

REF-NUM XXX ONLY VALID WHEN SPOUSAL SSN IS PRESENT

SELF EXPLANATORY.

REFERENCE NUMBER NNN/TAX PERIOD INCONSISTENT

ITEM-15 REFERENCE NUMBER ENTERED IS INCONSISTENT WITH THE CORRESPONDING MFT/TAX PERIOD COMBINATION.

REFERENCE NUMBER XXX INVALID WITH MFT XX

SELF EXPLANATORY.

RELATED-RETURN-ALPHA-CD (ITEM #408) MUST BE INPUT

IF ITEMS #405, #406 AND #407 ARE INPUT, ITEM #408 MUST ALSO BE INPUT.

RELATED RETURN (ITEM NUMBER 704) MUST BE INPUT

SELF EXPLANATORY.

REQUEST COMPLETED, DLN = NNNNN-NNN-NN

ALL DATA WAS ENTERED ON THE SCREEN CORRECTLY FOR A NMF REQUEST (NNNNN-NNN-NN = THE COMPUTER GENERATED DLN WHICH WILL ULTIMATELY BE STAMPED ON THE RETURN).

REQUEST COMPLETED/DLN IS NNNNN-NNN-NN

ALL DATA WAS ENTERED ON THE SCREEN CORRECTLY FOR A Master file REQUEST (NNNN-NNN-NNNNNN-N = THE COMPUTER GENERATED DLN WHICH WILL ULTIMATELY BE STAMPED ON THE RETURN).

RESTRICTED INT IND AND TC 77X IND IS PRESENT

ITEM #12 TRANS-CD IS NOT 340, 341, 770 OR 772, TC-34X-IND IS SET OR TC77X-IND IS SET.

RESTRICTED INT IND IS PRESENT

ITEM #12 TRANS-CD IS NOT 340, 341, 770 OR 772; TC-34X-780-CD IS SET; AND TC-77X-IND IS NOT SET.

RET-REQUISITION-IND AND BLOCKING INCONSISTENT

SELF EXPLANATORY.

RETURN POSTED AFTER 12/31/2004 - REF # 003, 007, 184, AND 185 NOT ALLOWED

SELF EXPLANATORY.

RETURN POSTED PRIOR TO 01/01/2005 - REF # 104-113 NOT ALLOWED

SELF EXPLANATORY.

RE-OPENED RECORD/PRIOR CLAIM TIME OF XXXXX.X/CANNOT ENTER LESSER AMOUNT

SELF EXPLANATORY.

RE-OPENED RECORD/PRIOR EXAM TIME OF XXXXX.X/CANNOT ENTER LESSER AMOUNT

SELF EXPLANATORY.

REOPENING-IND = X, MUST UPDATE TO STATUS CODE 55 BEFORE CLOSING

X = 2 OR 3

RPT-EXTRACTION-CD = ZERO: WAIT UNTIL AFTER NEXT MONTHLY REPORTING CYCLE TO CLOSE

SELF EXPLANATORY.

SBC 877XX ONLY VALID WITH EGC'S 1000-1099, 2000-2099, 1850-1999, AND 2850-2999

SELF EXPLANATORY.

SECONDARY SSN MUST BE VALID FOR AMCLSS

VALID-SPOUSE-SSN-IND = 1, CANNOT DO AMCLSS ON SECONDARY SSN.

SERIAL NUMB = 49/START NEW BLOCK

BLOCK IS FULL. YOU MUST START A NEW BLOCK. CHANGE BATCH POSITION INDICATOR TO 'F' OR 'S'.

SETTLEMENT AMT (ITEM #10)/BLOCK NUMBER INCONSISTENT

NUMBER ITEM #10 SETTLEMENT-AMT ENTERED AND BLOCK NUMBER NOT 76X, 79X OR 90X-99X.

SIGNIFICANT OR NEGATIVE AMOUNTS INVALID

ITEM #15 IREF-AMT IS 079 (MFT NOT 03) AND THE IREF-AMT IS GREATER THAN ZERO OR IS NEGATIVE.

SOURCE CODE = 45/CANNOT USE AMCLS

CASE NOT IN APPEALS. ONLY AMSOC CAN CLOSE A NON-APPEALS SOURCE-CD 45 CASE.

SOURCE CODE NN, CLAIM AMOUNT PRESENT

SELF EXPLANATORY.

SOURCE CODE NN, POS CLAIM AMT NEEDED

SELF EXPLANATORY.

SOURCE CODE XX, PRIMARY RETURN INFO MUST BE ENTERED IN ITEMS 405 - 407

SOURCE CODE 05, 10, 12, 23, 39, 40, 44, 48, 50, 64, 72, 89 OR 91 REQUIRES ITEM 405 - 407 TO BE INPUT.

SPECIAL PROJECT CODE 0153 NOT VALID

SELF EXPLANATORY.

SPOUSE IRA IND NOT 1, 3, 5 OR 7

AN IRA ASSESSMENT IS BEING ATTEMPTED FOR THE PRIMARY SSN AND THE ACCOUNT DOES NOT CONTAIN THE INDICATED IRA CODE (1 OR 3).

SPOUSE IRA IND NOT 2, 3, 6 OR 7

AN IRA ASSESSMENT IS BEING ATTEMPTED FOR THE SECONDARY SSN AND THE ACCOUNT DOES NOT CONTAIN THE CORRECTED IRA CODE (2 OR 3).

STATUS-CD = 7X, CANNOT CLOSE

SELF EXPLANATORY

STATUS-CDS 12-19 ARE NOT VALID WITH SOURCE CODE 45
SELF EXPLANATORY.

STATUS CODE/EGC INCONSISTENT
SELF EXPLANATORY.

STATUS CODE = 5X, CLOSURE TO APPEALS NOT ALLOWED
SELF EXPLANATORY.

STATUTE INPUT < 60 DAYS/MAKE QUICK ASSESS
CURRENT COMPUTER SYSTEM DATE IS LESS THAN 60 DAYS
FROM THE INPUT STATUTE DATE FIELD.

STATUTE INPUT < 90 DAYS/MAKE QUICK ASSESS
CURRENT MONTH = 12, CURRENT SYSTEM DATE IS LESS THAN
90 DAYS FROM INPUT STATUTE DATE.

STATUTE < 60 DAYS/MAKE QUICK ASSESS
CURRENT COMPUTER SYSTEM DATE IS LESS THAN 60 DAYS
FROM THE TIF STATUTE DATE FIELD. EXCEPTION: CURRENT
MONTH = 12, MFT 46 & ACT CD NOT 304, MFT 84, 85 & 86,
STATUTE-DT = EE & PARTIALS, AMCLSE & AMCLSU WITH
UNPOSTABLE-IND = PO, PE, LE.

STATUTE < 90 DAYS/MAKE QUICK ASSESS
CURRENT MONTH = 12 - CURRENT SYSTEM DATE IS LESS
THAN 90 DAYS FROM INPUT STATUTE DT.

STATUTE DATE (ITEM #14) NOT ALLOWED FOR NMF MFT 74
SELF EXPLANATORY.

TAX PERIOD INVALID
THE TAX PERIOD ENTERED IS NOT ENTERED IN YYYYMM
FORMAT.

**TAX PRD < 199812 - MUST USE AMAXU (ITEM 413) TO CHANGE
PIA CODE**
PIA CODE IS NOT VALID FOR AMCLS - MUST USE AMAXU TO
CORRECT PIA CODE.

TAX/REF AMOUNTS NOT EQUAL

FOR MFT 03, 29 and 50 THE TAX TRANSACTION AMOUNT ITEM #12 MUST EQUAL THE SUM OF ALL ITEM #15's IREF AMOUNTS.
 FOR MFT 11 AND TXPD 202012 TAX TRANS AMT ITEM #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 003, 007 AND 113 MINUS 119, 202, 203 AND 230. EXCEPTION: ITEM #12 = ZERO
 FOR MFT 11 AND TXPD 201712 THRU 201912 OR GREATER THAN 202111 TAX TRANS AMT ITEM #12 MUST EQUAL THE SUM OF ITEM 15 IREF-NUM 003 AND 007 MINUS 119, 202, 203, 281 OR 282. EXCEPTION: TAX TRANS AMT #12 = ZERO
 FOR MFT 14 AND TXPD 202012 TAX TRANS AMT ITEM #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 111, 112 AND 113 MINUS 119, 202, 203 OR 230. EXCEPTION: TAX TRANS AMT #12 = ZERO
 FOR MFT 14 AND TXPD 201712 THRU 201912 OR GREATER THAN 202111 TAX TRANS AMT #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 111, 112 AND 113 MINUS 119, 202, 203, 281 OR 282. EXCEPTION: TAX TRANS AMT #12 = ZERO
 FOR MFT 01 AND TXPD 202006 OR 202009 TAX TRANS AMT ITEM #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 111, 112, 113 AND 114 MINUS 119, 202 OR 203. EXCEPTION: TAX TRANS AMT #12 = ZERO
 FOR MFT 01 AND TXPD 202012 THRU 202103 TAX TRANS AMT #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 111, 112, 113 AND 114 MINUS 119, 202, 203, 230 OR 231. EXCEPTION: TAX TRANS AMT #12 = ZERO
 FOR MFT 01 AND TXPD 202106 AND SUBSEQUENT TAX TRANS AMT #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 111, 112, 113 AND 114 MINUS 119, 202, 203, 230, 231, 281 OR 282. EXCEPTION: TAX TRANS AMT #12 = ZERO
 FOR MFT's 01, 04, 11 OR 16 TAX TRANS AMT ITEM #12 MUST EQUAL THE SUM OF ITEM #15 IREF-NUM 003, 007 AND 008, 111, 112, 113, 114, 116, MINUS 119. EXCEPTION: TAX TRANS AMT #12 = ZERO.
 FOR MFT 51, 52, 77 OR 78 WITH A SIGNIFICANT TAX TRANS AMOUNT, IF IREF-NUM-AMTS '074' OR '077' ARE ENTERED, THE SUM OF THESE IREF-NUMS-AMTS MUST EQUAL THE TAX-TRANS-AMT.
 FOR MFT 76 WITH DISPOSAL CODES 03, 09, 10, 34 OR 56, THE SUM OF TAX TRANSACTION AMOUNTS ITEM #12 MUST EQUAL THE SUM OF ALL ITEM #15's IREF AMOUNTS.

TC200 MUST BE A MULTIPLE OF \$50.00

SELF EXPLANATORY

TC200 AMOUNT MUST BE ZERO OR EQUAL TO OR GREATER THAN \$1.00

SELF EXPLANATORY

TC-29X-IND PRESENT, CLOSURE BLOCKED TO PREVENT UPC 180 2

SELF EXPLANATORY.

TC 320 = ZERO, PRIORITY-CD 6 OR 7 REQUIRED FOR MFT 30

SELF EXPLANATORY.

TC 340/341 REQUIRED WITH 2% INTEREST DATE (ITEM NUMBER 05)
SELF EXPLANATORY.

TC-34X-780-CD=X:TC 780 AT MF: ITEM 12 & 15 MUST = ZERO TO PREVENT UPC 1870/3351
SELF EXPLANATORY.

TC-34X-780-CD=X:TC 780 PRESENT AT MF: CLOSURE BLOCKED TO PREVENT UPC 1870/3351
SELF EXPLANATORY.

TC-34X MUST BE INPUT
IF CREF-NUM '221' OR '222' IS INPUT A TC-34X MUST ALSO BE INPUT.

TC-350 INVALID FOR RETURNS DUE AFTER 12/31/1989
FOR ITEM #12 TRANS-CD 350:
For MFT 30: TAX PERIOD MUST BE 198909 OR GREATER;
FOR MFT 02 AND 12: TAX PERIOD MUST BE 198910 OR GREATER;
FOR OTHER MFTS: TAX PERIOD MUST BE GREATER THAN 198912.

TC-770 MUST BE INPUT
IF IREF 011 IS INPUT FOR A NEGATIVE AMOUNT A TC-770 X TRANSACTION MUST BE INPUT.

TC 77X IND IS PRESENT
ITEM #12 TRANS-CD IS NOT 340, 341, 770 OR 772 AND TC-34X-780-CD IS NOT SET AND TC-77X-IND IS SET.

TC XXX PRESENT, REF-NUM 871 NOT ALLOWED
TC = 304, 305, 308, 309 - NOT ALLOWED WITH REF-NUM 871.

TC XXX PRESENT, CREF XXX NOT ALLOWED
IF TC = 304, 305, 308, 309 AND TC 300, 301 = ZERO THEN REF NUM 250-253, 256-258, 290-295, 297, 298, 301-312, 318, 322-324, 326-335, 337-390, 392-398, 411-439 IS NOT ALLOWED.

TEFRA-CD REQUIRED — UPDATE USING AMSTU
SELF EXPLANATORY.

TEGE IS CONTROLLING THE MFT 29 - SEE MFT 29 AMDIS
SELF EXPLANATORY.

TERMINAL SERVICE CENTER CD NOT EQUAL TO AIMS DATA BASE SERVICE CENTER CD
SELF EXPLANATORY.

TERMINAL SERVICE CENTER CD NOT EQUAL TO PROCESSING-CAMPUS-CD
SELF EXPLANATORY.

TE/GE FLOW-THROUGH ACTIVITY CODE/MFT INCONSISTENT
SELF EXPLANATORY.

TIF EP-PIC-NAICS-CD INVALID - MUST INPUT NEW EP-PIC-NAICS-CD (ITEM #612)

THE TAX PERIOD IS 199812 OR GREATER AND THE TIF EP-PIC-NAICS-CD IS NOT A VALID NAICS CODE. (FOR DISPOSAL CODES OTHER THAN 34).

TIF PIA-NAICS-CD INVALID - MUST INPUT NEW PIC-NAICS-CD (ITEM #19)

THE TAX PERIOD IS 199812 OR GREATER AND THE TIF PIA-NAICS-CD IS INVALID.
(EGC 1XXX & 2XXX CASES ONLY). (FOR DISPOSAL CODES OTHER THAN 34).

TIN CHANGED TO VVVVVVVVV

THE RECORD ACCESSED HAS HAD ITS TIN CHANGED AND THE NEW ONE IS SHOWN.

TIN/CK-DIGITS MISMATCH - CHECK TIN

THE CHECK DIGITS ENTERED IN #408 ARE NOT CONSISTENT WITH THE TIN ENTERED IN ITEM #405.

TIN/FILE SOURCE INCONSISTENT

THE FORMAT OF THE TIN IS INCONSISTENT WITH THE FILE SOURCE.

TIN/MFT INCONSISTENT

THE MFT ENTERED REQUIRES EITHER AN SSN OR EIN FORMATTED TIN ENTERED IN ITEM #405.

TIRE-COUNT (ITEM #66) PRESENT, SHIP/ASIHP-LIVES-COUNT (ITEM #70) NOT ALLOWED

SELF EXPLANATORY.

TIRE-COUNT-NUM 900 PRESENT, IREF-NUM 108 MUST ALSO BE PRESENT

SELF EXPLANATORY.

TIRE-COUNT-NUM 901 PRESENT, IREF-NUM 109 MUST ALSO BE PRESENT

SELF EXPLANATORY.

TIRE-COUNT-NUM 902 PRESENT, IREF-NUM 113 MUST ALSO BE PRESENT

SELF EXPLANATORY.

TIRE-COUNT-NUM 903 PRESENT, CREF-NUM 396 MUST ALSO BE PRESENT

SELF EXPLANATORY.

TIRE-COUNT-NUM 904 PRESENT, CREF-NUM 304 MUST ALSO BE PRESENT

SELF EXPLANATORY.

TIRE-COUNT-NUM 905 PRESENT,CREF-NUM 305 MUST ALSO BE PRESENT

SELF EXPLANATORY.

TOTAL LOW INCOME UNITS (ITEM #69) ONLY VALID WITH MFT 84

SELF EXPLANATORY.

TOTAL OF REF #104-110 MUST EQUAL REF #113

SELF EXPLANATORY.

TRANS NNN REQUIRES NON ZERO TRANS AMT WITH MFT NN
SELF EXPLANATORY.

(NNN = TRANS NUM ENTERED ON THE SCREEN)

(NN = MFT ENTERED ON THE SCREEN)

TRANS NNN REQUIRES ZERO TRANS AMT WITH MFT NN

SELF EXPLANATORY.

(NNN = TRANS NUM ENTERED ON THE SCREEN)

(NN = MFT ENTERED ON THE SCREEN)

TRANS NUM XXX - TRANS AMTS MUST BE NEGATIVE

SELF EXPLANATORY.

(NNN = TRANS NUM ENTERED ON THE SCREEN)

TRANS NUM XXX - TRANS AMTS MUST BE POSITIVE

SELF EXPLANATORY.

(NNN = TRANS NUM ENTERED ON THE SCREEN)

TRANS-CD XXX INVALID FOR MFT

THE TRANS-CD INDICATED IS NOT VALID FOR THE MFT ON THE SCREEN.

TRANS-CD 17X PRESENT - PRIORITY-CD 8 SHOULD NOT BE INPUT

SELF EXPLANATORY.

UNPOSTABLE-IND/BLOCK NUMBER INCONSISTENT

UNPOSTABLE-IND PE OR PO MUST HAVE 10X OR 18X BLOCK NUMBER;

UNPOSTABLE-IND LE OR LO MUST HAVE 00X, 08X, 20X, 30X, 38X, 40X, 90X, 98X, 10X OR 18X BLOCK NUMBER

UNPOSTABLE-IND PA MUST HAVE 78X BLOCK NUMBER;

UNPOSTABLE-IND LA MUST HAVE 70X, 75X, 76X, 77X, 78X OR 79X.

UNPOSTABLE-IND/BLOCK-NUMBER/STATUS-CD INCONSISTENT

UNPOSTABLE-IND LE OR LO MUST HAVE 00X, 08X, 20X, 30X, 38X, 40X, 90X OR 98X WITH STATUS 90 OR 10X OR 18X WITH 8X STATUS;

UNPOSTABLE-IND LA MUST HAVE 70X, 75X, 76X, 77X, 78X OR 79X WITH STATUS 90.

UNPOSTABLE-IND INVALID FOR MODIFIER INPUT

AMCLS MODIFIER OTHER THAN "U". UNPOSTABLE-IND ONLY VALID FOR AMCLSU.

UNPOSTABLE-IND MUST BE INPUT

ALL AMCLSU INPUTS REQUIRE UNPOSTABLE-IND (POSITIONS 49-50).

UNPOSTABLE-IND XX NOT VALID UNLESS PARTIAL AGREEMENT IND IS SET

PE, PA, OR PO IS ON THE SCREEN, WHICH INDICATES CORRECTION OF A PARTIAL UNPOSTABLE-BUT PARTIAL AGREEMENT IND IS NOT SET-CANNOT DO A PARTIAL UNPOSTABLE WHEN A PARTIAL HAS NOT BEEN DONE.

VCAP-IND PRESENT - EGC 76XX NOT VALID

SELF EXPLANATORY.

WORK UNIT NUMBER MISSING

TIF-83 (APPL-REC) DOES NOT CONTAIN A WORK UNIT NUMBER.

XREF-TIN/FILE-SOURCE INCONSISTENT

SELF EXPLANATORY.

XREF-TIN/TAX PERIOD INCONSISTENT

SELF EXPLANATORY.

XREF-TIN ONLY VALID FOR MFT 30

SELF EXPLANATORY.

XREF-TIN PRESENT, REASON CODE 214 OR 216 REQUIRED

TAX PERIOD = 202112 THRU 202211.

XREF-TIN PRESENT, REASON CODE 214, 216, 217 OR 219 REQUIRED

TAX PERIOD = 202012 THRU 202111.

XXXX NOT AVAILABLE

(XXXX = DATABASE AREA WHICH IS DOWN)

2.8.7.11.1
(01-01-2005)
**VALAIMS Error
Messages**

- (1) VALAIMS ERROR MESSAGES ARE COMMON TO AMAXU AND AMCLS. REFER TO IRM 2.8.6, SECTION 2.8.6.7.1 FOR VALAIMS ERROR MESSAGES. :

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Input Processing Line-1

Line 1 is the same for all CC Definers. EP cases will use a Pension Plan Number instead of an MFT when closing a master file account.

[illegible]

Element	Line	Position	Description
1	1	1-5	COMMAND CODE: "AMCLS"
2	1	6	MODIFIER: "A", "B", "E", "F", "I", "O", "P", "S" or "U"
3	1	7-18	TIN & FILE SOURCE: nnnnnnnnnnnnnn
4	1	21-22	MFT: nn
5	1	24-29	Tax Period: YYYYMM
6	1	31-34	NAME-CTRL/CHK-DIGIT : vvvv
7	1	36	BATCH POSITION IND: C,F,L,R,S (NMF only)
8	1	38-40	BLOCK NUMBER: nnn
9	1	45-48	SEQUENCE NUMBER : nnnn
10	1	50-51	UNPOSTABLE-IND : aa
11	1	53-55	PLAN-RPT-NUM: nnn
12	1	59-61	PLAN NUM: nnn

LINE 1 INPUT ELEMENT DESCRIPTION

Exhibit 2.8.7-1 (Cont. 1) (01-01-2020)**Input Processing Line-1**

- a) ELEMENT 1 - COMMAND CODE**
AMCLS
- b) ELEMENT 2 - COMMAND CODE MODIFIER**
This item must be either "A", "B", "E", "F", "I", "O", "P", "S" or "U".
- c) ELEMENT 3 - TIN & FILE SOURCE**
1) This will be entered as it is pre-printed on the label or is entered in P7-18 on the Form 5344, Form 5599 or Form 5650 and item 1 on the Form 5403.
2) The valid formats are:
a. nnn-nn-xxxxnb - IMF (Valid)
b. nnn-nn-xxxxn* - IMF (Invalid)
c. nn-xxxxxxxxnbb - BMF
d. nnn-nn-xxxxnV - BMF SSN (valid)
e. nnn-nn-xxxxnW - BMF SSN (Invalid)
f. nn-xxxxxxxxNb - NMF EIN
g. nnn-nn-xxxxnN - NMF SSN
h. xxxxxxxx-Dbb - Temporary EIN or SSN and Large Case
i. nn-xxxxxxxxPb - EPMF
- d) ELEMENT 4 - MFT .**
1) The MFT will be entered as it is pre-printed on the label or is entered in P21-22 on Form 5344, Form 5599, Form 5650 and item 2 on Form 5403. The valid format is "bnn".
- e) ELEMENT 5 - TAX PERIOD**
This item will be entered as it is pre-printed on the label or is entered in position 24-29 on the Form 5599, Form 5650, Form 5344 and item 3 on Form 5403. The valid format is YYYYMM.
- f) ELEMENT 6 - NAME CONTROL/CHECK DIGIT**
This item will be entered as it is pre-printed on the label or is entered in P31-34 on the Form 5344, Form 5403, Form 5650, and Form 5599.
a. The valid format for a name control is VVVV
b. The valid format for a check digit is bbaa
- g) ELEMENT 7 - BATCH POSITION INDICATOR (NMF ONLY)**
This field is used to indicate whether the record being processed is the first, last, continuation, adding to a block or a single closing of a block and is entered in Position 36 on Form 5344, Form 5403, Form 5599, and Form 5650. It must be one of the following: 'F' , 'C', 'L', 'R' or 'S'

Exhibit 2.8.7-1 (Cont. 2) (01-01-2020)
Input Processing Line-1

- a. "F", First closing within a block. Once this record is processed the CC will change the "F" to a "C"
- b. "C", Continuation within a block was interrupted and left open.
- c. "L" last closing within the block. If this is not entered with the last closing, it is not possible to begin a new block.
- d. "R" Reopen a previously closed block. After this record is processed the CC will change the "R" to a "C"
- e. "S" Single closing (one case for the block). This indicator will open the block, process the account and close the block.

h) ELEMENT 8 - BLOCK NUMBER

This must always be entered with the closing, and must be 3 characters in length. The first characters must always be numeric and the remaining characters may be either numeric or "X". This is entered in Position. 38-40 on Form 5344 , Form 5599, Form 5650 or Form 5403. The following is a list of the valid block numbers by CC:

- a. AMCLSE - NNN, 00X, 08X, 10X, 18X, 30X, 38X, 40X,
- b. AMCLSO - NNN, 00X, 08X, 10X, 18X, , 30X, 38X, 40X, 90X or 98X
- c. AMCLSA - NNN, 40X, 70X, 75X, 76X, 77X, 78X or 79X
- d. AMCLSF - 1NN, 78N, 10X, 18X OR 78X
- e. AMCLSI - 0NN, 1NN, 78N, 00X, 08X, 10X, 18X or 78X
- f. AMCLSP - 9XX, 0XX, 10X, 30X, 40X, 9NN, 0NN (0XX, 30X, 40X or 9XX with MFT 74; 9NN or 0NN with MFT 76) 500-599 & 74 (NMF)
- g. AMCLSS -10X, 18X OR 78X

i) ELEMENT 9 - SEQUENCE NUMBER

This item will be used for MASTER FILE PROCESSING ONLY. It will not be used for EPMF (CC AMCLSP) or with any NMF cases. Format is NNNN.

j) ELEMENT 10 - UNPOSTABLE-IND

This field is used to identify what type of unpostable is being corrected. It will be required to be input for AMCLSU only. The following input is valid:

- PE - Partial Exam
- PO - Partial EO/GE
- PA - Partial Appeals
- LE - Long closure Exam
- LO - Long closure EO/GE
- LA - Long closure Appeals

k) ELEMENT 11 - PLAN-RPT-NUM

This field is used for MFT 46 and 76 Master File cases only.
 For MFT 46, valid values are 100-199, 300-399, 500-599, 700-799 and 900-999.
 For MFT 76, valid values are 000-999.
 For MFT 84, valid values are 100-999.
 For MFT 85 & 86 valid values 100-499.

l) ELEMENT 12 - PLAN NUM

For MFT 74 & 76 valid format nnn.

Exhibit 2.8.7-2 (01-01-2010)**Input Processing — Lines 2–22**

DESCRIPTION OF INPUT DATA, SECOND AND FOLLOWING LINES.1) Element 12 PLAN NUM For MFT 74 AND 76 valid format nnn.

	1-10										11-20										21-30										31-40										41-50									
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
1																																																		
2	0	7	-	1	,	1	9	-	4	1	0	/	1	2	3	4	5	6	,	1	2	-	3	0	0	/	1	0	2	4	7	3	,	1	5	-	8	8	6	/	1	4	3	7	6	0	0	,	2	8
3	4	0	4	-	0	1	4	/	0	3	/	2	5	/	4	7	5	/	1	0	5	1	0	,	4	0	4	-	0	1	5	/	0	4	/	1	0	0	/	5	0	0	0	/	2	5	5	5	,	
4																																																		

ELEMENT	LINE	POSITION	DESCRIPTION
1	var	var	2 or 3 digits representing item numbers as per input document.
2	var	var	Hyphen, must always follow an item number.
3	var	var	Data for item specified in item 1 must always follow the hyphen. This is a variable length field.
4	var	var	Comma, this character marks the end of the data field and has to be followed by either an item number or a blank. A blank signifies the end of data input.

The elements need not be input in any particular order. The remaining data for either a long closure or partial assessment will be entered in free form beginning with line 2, position 1. The key for each item is an item number (two or three digits) followed by a hyphen, followed by data, followed by a terminating comma.

NOTE — THE INPUT ITEM NUMBERS MAY BE TWO (2) OR THREE (3) CHARACTERS

FOR ITEM #12, #15, OR #19, THE KEY IS ITEM NUMBER FOLLOWED BY A HYPHEN, FOLLOWED BY A THREE CHARACTER CODE, FOLLOWED BY A SLASH (/) FOLLOWED BY DATA, FOLLOWED BY A TERMINATING COMMA. THE LAST TWO CHARACTERS ARE CONSIDERED CENTS. DO NOT ENTER THE DECIMAL POINT. FOR ITEM 19, ALL OF THE DATA IS NON-MONEY.

FOR ITEM #404 THE KEY ITEM NUMBER FOLLOWED BY A HYPHEN, FOLLOWED BY A THREE CHARACTER CODE, FOLLOWED BY A SLASH (/) FOLLOWED BY TWO CHARACTERS FOLLOWED BY SLASH (/) FOLLOWED BY TWO DIGITS FOLLOWED BY A SLASH FOLLOWED BY A FOUR CHARACTERS, FOLLOWED BY A TERMINATING COMMA. THE LAST TWO CHARACTER ARE CONSIDERED CENTS. DO NOT ENTER THE DECIMAL POINT.

INPUT DISPLAY OF LONG CLOSING WITH ABSTRACT CODE

Exhibit 2.8.7-2 (Cont. 1) (01-01-2010)

Input Processing — Lines 2–22

	1-10										11-20										21-30										31-40										41-50										
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	
1																																																			
2	4	0	4	-	0	1	4	/	0	3	/	2	5	/	4	7	5	/	1	0	5	1	0	,	4	0	4	-	0	1	5	/	0	4	/	1	0	0	/	5	0	0	0	/	2	5	5	,			
3																																																			

INPUT DISPLAY FOR LONG CLOSING OF SURVEYED CLAIMS

	1 - 10										11 - 20										21 - 30										31 - 40										41 - 80					
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3			
1																																														
2	1	2	-	3	0	0	/	1	0	0	0	0	,	1	3	-	3	4	,	3	6	-	2	5	0	0	,																			
3																																														

a) SURVEYED CLAIMS

1) DISPOSAL CODE 34 SURVEYED CLAIMS, REQUIRES LESS DATA THAN A NORMAL LONG CLOSING, THE ONLY REQUIRED DATA INPUT IF THE DISPOSAL CODE IS 34 IS:

a) ASSESSMENT INFORMATION	ITEM #12
b) DISPOSAL CODE	ITEM #13
c) CLAIM-AMOUNT	ITEM #21
d) HASH TOTAL	ITEM #36

Exhibit 2.8.7-3 (01-01-2000)

Input Processing — CC AMBLK

INPUT DISPLAY FOR CC AMBLK AFTER CC AMCLS FOR NMF LONG CLOSING

	1 - 10										11 - 20										21 - 30										31 - 40										41-43			
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	
1	A	M	B	L	K		E	2																																				
2																																												
3																																												

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	COMMAND CODE "AMBLK"

2	AFTER LAST ENTRY	ENTRY CODE
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IF NO ERRORS ARE ENCOUNTERED IN RESPONSE TO CC AMBLK AFTER A BATCH OF LONG CLOSINGS HAS BEEN SUCCESSFULLY COMPLETED, THE AMBLK OUTPUT DISPLAY WILL BE GENERATED.

OUTPUT DISPLAY FOR ERROR CASES

	1-10										1-20										21-30										31-40										41-50										51-61									
1	A	M	C	L	S	O				E3				F4				F5				F6			I7		F8				F9				E10				E11					E12																
2	701-010101,702*26,10-3300,																																																											
3																																																												
24	INVALID IRC SUBSECTION #702																																																											
1	A	M	C	L	S	O				E3				F4				F5				F6			I7		F8				F9				E10				E11					E12																

- the asterisk in after “702” can be overlaid with a hyphen and the data can be corrected; or
- the incorrect data and the asterisk can be left on the screen, along with the asterisk, and the correct group can be entered at the end of the data line. Any asterisks left on the screen will cause that item number to be ignored by the Command Code.

Exhibit 2.8.7-6 (01-01-2020)
Special Processing

(1)	SPECIAL REQUIREMENTS OF AN EXAM OR EO OR GE PARTIAL ASSESSMENT.
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Exhibit 2.8.7-6 (Cont. 1) (01-01-2020)

Special Processing

	(a) USED WITH AMCLSF
	(b) STATUS CODE ON AIMS MUST BE LESS THAN 80
	(c) BLOCK NUMBER MUST BE 1NN OR 10X OR 18X
	(d) THE ONLY VALID ENTRY NUMBERS ARE:
ITEM	DESCRIPTION
02	PENALTY REASON CODE , VALID FORMAT IS NNN
03	30/90-DAY-LETTER-DATE , VALID DATE FORMAT IS MMDDYYYY
04	30/90-DAY-LETTER-AMOUNT , VALID FORMAT IS UP TO 11 NUMERIC CHARACTERS, MUST BE GREATER THAN ZERO
05	2% INTEREST DATE , VALID DATE FORMAT IS MMDDYYYY OR 99999999
6A	INTEREST TO DATE , VALID DATE FORMAT IS MMDDYYYY
6B	CREDIT INTEREST TO DATE , VALID DATE FORMAT IS MMDDYYYY
6C	COMPUTE INTEREST AMOUNT , ENTER CENTS BUT NO DECIMAL, 10 CHARACTER MONEY FIELD. ALWAYS POSITIVE, NO SIGN.
07	HOLD CODE , 1 CHARACTER NUMERIC FIELD VALID RANGE IS 1-9
08	AGREEMENT DATE , VALID DATE FORMAT IS MMDDYYYY
09	PRIORITY CODE , MAY OR MAY NOT BE INPUT, IF PRESENT MUST BE A 4
11	INTEREST COMP DATE , VALID DATE FORMAT IS MMDDYYYY
12	TRANS-CD AND TRANS-AMT , ENTER CENTS BUT NO DECIMAL, ENTER MINUS SIGN IF PRESENT
13	DISPOSAL CODE , 2 CHARACTER NUMERIC FIELD MAY NOT BE 07, 11, 12 OR 13
14	STATUTE EXTENDED TO DATE , FORMAT IS MMDDYYYY
15	IREF-NUM AND IREF-AMT , ENTER CENTS BUT NO DECIMAL POINT ENTER MINUS SIGN IF PRESENT
36	HASH TOTAL , 12 CHARACTERS WHICH MAY BE FOLLOWED BY A MINUS SIGN, MUST BE THE TOTAL OF ITEM 12'S AND 15'S AND TAX PERIOD (LINE ONE POSITION 24-29)
38	
43	POSTING-DELAY-CODE , IF PRESENT, ONE CHARACTER NUMERIC FIELD. VALID RANGE IS 1 THROUGH 6.
56	SSN-IND - 2 CHARACTER FIELD, VALID VALUES: SE, PE, SA, PA
57	SPOUSAL NAME CONTROL - 4 ALPHA-NUMERIC CHARACTER FIELD
66	TIRE-COUNT-NUM/AMT - VALID FORMAT NNN/NNNNNNNNN

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Exhibit 2.8.7-6 (Cont. 2) (01-01-2020)
Special Processing

70	SHIP-LIVES/ASIHP-LIVES-COUNT-DATA - NNN/NNNNNNNNNN
312	IU-PS-ADJ-YR-AMT - 1 TO 11 DIGIT NUMERIC (MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
313	IU-PUSHED-OUT-AMT - 1 TO 11 DIGIT NUMERIC (MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
314	IU-REDUCTION-AMT -1 TO 11 DIGIT NUMERIC (MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
315	IU-ADJ-YR - 999999 OR YYYYMM
416	FAX-AGREEMENT-IND - MUST BE 1
702	IRC-SUBSECTION - 2 CHARACTER NUMERIC FIELD.
703	ASSET CODE - 1 CHARACTER NUMERIC FIELD.
704	RELATED RETURN - 1 CHARACTER NUMERIC FIELD.
706-743	CHANGE IN TAX LIABILITY - 1 TO 9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE OR POSITIVE.

(2) SPECIAL REQUIREMENTS OF AN APPEALS PARTIAL ASSESSMENT

Exhibit 2.8.7-6 (Cont. 3) (01-01-2020)
Special Processing

	(a) USED WITH AMCLSF
	(b) STATUS CODE ON AIMS MUST BE 80-89
	(c) BLOCK NUMBER MUST BE 78X or 78N
	(d) THE ONLY VALID ENTRY NUMBERS ARE:
ITEM	DESCRIPTION
02	PENALTY REASON CODE , VALID FORMAT IS NNN
03	30/90-DAY-LETTER-DATE , VALID DATE FORMAT IS MMDDYYYY
04	30/90-DAY-LETTER-AMOUNT , VALID FORMAT IS UP TO 11 NUMERIC CHARACTERS, MUST BE GREATER THAN ZERO
05	2% INTEREST DATE , VALID DATE FORMAT IS MMDDYYYY, 99999999
6A	INTEREST TO DATE , VALID DATE FORMAT IS MMDDYYYY
6B	CREDIT INTEREST TO DATE , VALID DATE FORMAT IS MMDDYYYY
6C	COMPUTE INTEREST AMOUNT , ENTER CENTS BUT NO DECIMAL, 10 CHARACTER MONEY FIELD. ALWAYS POSITIVE, NO SIGN.
07	HOLD CODE , 1 CHARACTER NUMERIC FIELD VALID RANGE IS 1-9
08	AGREEMENT DATE , VALID DATE FORMAT IS MMDDYYYY
09	PRIORITY CODE , MAY OR MAY NOT BE INPUT, IF PRESENT MUST BE A 4
11	INTEREST COMP DATE , VALID DATE FORMAT IS MMDDYYYY
12	TRANS-CD AND TRANS-AMT , ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT
13	DISPOSAL CODE , MUST BE 03
14	STATUTE EXTENDED TO DATE , FORMAT IS MMDDYYYY
15	IREF-NUM AND IREF-AMT , ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT
36	HASH TOTAL , 12 CHARACTERS WHICH MAY BE FOLLOWED BY A MINUS SIGN
43	POSTING-DELAY-CODES , IF PRESENT, ONE CHARACTER NUMERIC FIELD. VALID RANGE IS 1 THROUGH 6
66	TIRE-COUNT-NUM/AMT - VALID FORMAT NNN/NNNNNNNNNN
800	APPEALS RESULTS AMOUNT , MAXIMUM OF 11 CHARACTERS. WHOLE DOLLARS ONLY. ENTER MINUS SIGN IF PRESENT.
801	COUNSEL-RESULTS AMOUNT , MAXIMUM OF 11 CHARACTERS. WHOLE DOLLARS ONLY. ENTER MINUS SIGN IF PRESENT.

Exhibit 2.8.7-6 (Cont. 4) (01-01-2020)
Special Processing

(3)	SPECIAL REQUIREMENTS OF AN IRA ASSESSMENT
	<ul style="list-style-type: none"> a) USED WITH AMCLSI b) A VALID IRA INDICATOR MUST BE PRESENT ON AIMS c) IF THE STATUS CODE IS LESS THAN 80 THE BLOCK NUMBER MUST BE 1NN d) IF THE STATUS CODE IS 80-89, AND THE CASE IS ASSIGNED TO APPEALS THEN THE BLOCK NUMBER MUST BE 78X, OR 78N
ITEM	DESCRIPTION
01	IRA SECONDARY SSN - ENTER THE NINE CHARACTERS IF PRESENT
08	AGREEMENT DATE - MUST BE A VALID DATE (MMDDYYYY)
12	TRANS-CD AND TRANS-AMT - ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT
13	DISPOSAL CODE - A TWO CHARACTER NUMERIC FIELD, MAY NOT BE 07, 11, 12 OR 13
15	TRANS-CD AND TRANS-AMT - ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT
36	HASH TOTAL - THIS ENTRY WILL BE USED IF THE STATUS IS LESS THAN 80, THIS FIELD WILL BE THE TOTAL OF ITEM 12'S, 15'S AND THE TAX PERIOD, IT MAY BE FOLLOWED BY A MINUS SIGN

Exhibit 2.8.7-7 (01-01-2022)

Item Number Description

VALID ITEM NUMBERS AND A DESCRIPTION OF CORRESPONDING DATA FIELDS.

Following are the valid item numbers as they are printed on the Forms along with the description of their corresponding data fields. Each of these entries is to be grouped as specified in Exhibit 2.8.7-5.

Exhibit 2.8.7-7 (Cont. 1) (01-01-2022)

Item Number Description

ITEM NUMBER	DESCRIPTION
01	IRA SECONDARY SSN - 9 CHARACTER NUMERIC FIELD
02	PENALTY REASON CODE - THREE CHARACTER NUMERIC FIELD, RANGE 012, 018, 020, 021-046, 068, 071, 072, 073
03	30/90 DAY LETTER DATE - MUST BE A VALID DATE (FORMAT IS MMDDYYYY)
04	30/90 DAY LETTER AMOUNT - POSITIVE AMOUNT (1-11) NUMERIC CHARACTER
05	2% INTEREST DATE - MUST BE A VALID DATE (FORMAT IS MMDDYYYY) OR 99999999
6A	INTEREST TO DATE - MUST BE A VALID DATE (FORMAT MMDDYYYY)
6B	CREDIT INTEREST TO DATE - MUST BE A VALID DATE (FORMAT MMDDYYYY)
6C	COMPUTE INTEREST AMOUNT - POSITIVE AMOUNT (1-10) NUMERIC CHARACTERS
07	HOLD CODE - 1 CHARACTER NUMERIC FIELD VALID RANGE IS 1 THROUGH 9
08	AGREEMENT DATE - MUST BE A VALID DATE (FORMAT IS MMDDYYYY)
09	PRIORITY CODE - ONE CHARACTER NUMERIC FIELD (VALUES 1-9)
10	SETTLEMENT AMOUNT - 1-11 CHARACTER POSITIVE NUMERIC FIELD, THE LAST TWO CHARACTERS ARE CONSIDERED CENTS BY THE COMPUTER. DO NOT ENTER A DECIMAL
11	INTEREST COMP DATE - MUST BE A VALID DATE (FORMAT MMDDYYYY)
12	TRANS-CD AND TRANS-AMT - FORMAT IS 12-NNN/NNNNNNNNNNNN TRANS-CD: MUST BE A THREE CHARACTER NUMERIC FIELD TRANS-AMT: MAY BE UP TO 11 CHARACTERS AND MAY BE +, -, OR ZERO NOTE: THE LAST TWO CHARACTERS ARE AUTOMATICALLY CONSIDERED CENTS BY THE COMPUTER. DO NOT ENTER THE DECIMAL POINT.
13	DISPOSAL CODE - 2 CHARACTER NUMERIC FIELD AMCLSA 01, 03 OR 12 AMCLSE 01-04, 07-13 OR 34 AMCLSF 01-19, 34 OR 50-52, 54-56, 58-61 AMCLSI 03, 04 OR 12 AMCLSO 01-19, 34 OR 50-52, 54-56, 58-61 AMCLSP 01-14, 19, 34, 50, 52, 55 OR 56 AMCLSS 03, 04, 08-10, 12 OR 13 (EXAM), 03, 12 (APPEALS) AMCLSU 01-19, 34 OR 50-52, 54-56
14	STATUTE EXTENDED TO DATE - MUST BE A VALID DATE (FORMAT MMDDYYYY)

Exhibit 2.8.7-7 (Cont. 2) (01-01-2022)

Item Number Description

ITEM NUMBER	DESCRIPTION
15	IREF-NUM AND IREF-AMT - FORMAT IS 15-NNN/NNNNNNNNNN IREF-NUM: MUST BE A THREE CHARACTER FIELD. IREF-AMT: MAY BE UP TO 11 CHARACTERS AND MAY BE POSITIVE, NEGATIVE, OR ZERO. THE LAST TWO CHARACTERS ARE CONSIDERED CENTS BY THE COMPUTER. DO NOT ENTER THE DECIMAL POINT.
16	APPEALS OFFICE CODE - 3 CHARACTERS MUST BE VALID AND CONSISTENT WITH THE DISTRICT OFFICE
17	EO/APPEALS ISSUE CODE - 3 CHARACTER NUMERIC FIELD
18	UNAGREED AMOUNT - MAY BE 1-11 NUMERIC CHARACTER WHICH MAY BE FOLLOWED BY A MINUS SIGN, MAY NOT BE ZERO
19	AIMS/MF UPDATE DATA - FORMAT IS 19-NNN/NNNNNN. THIS FIELD REPRESENTS A VARIETY OF NON-MONEY DATA TO BE UPDATED ON THE AIMS DATA BASE AND AT MASTERFILE. THE FIELD TO BE CORRECTED IS IDENTIFIED BY A THREE DIGIT REFERENCE NUMBER FOLLOWED BY A "/" AND THE CORRESPONDING DATA. THE ONLY VALID DATA IS: 410/NNNNNN = NAICS-CODE
20	CLAIM REJECTION DATE - MUST BE A VALID DATE FORMAT IS MMDDYYYY
21	AMOUNT CLAIMED - POSITIVE AMOUNT (1-9 CHARACTERS)
22	CLAIM AMOUNT DISALLOWED - POSITIVE AMOUNT (1-9 CHARACTERS), MAY BE ZERO
23	CLAIM HOURS - POSITIVE AMOUNT (1-6 CHARACTERS), MAY NOT BE ZERO
24	CLAIM TYPE - 1 CHARACTER ALPHA MAY BE 'A' - 'C' OR 'E' - 'Z'
28	EXAMINERS HOURS APPLIED - POSITIVE AMOUNT (1-6 CHARACTERS), MAY NOT BE ZERO
30	EXAMINATION TECHNIQUE - A 1 CHARACTER NUMERIC FIELD VALID VALUES ARE 1- 9
31	EXAMINERS GRADE - A 2 CHARACTER NUMERIC FIELD 03-09, 11-14
32	GRADE OF CASE - AMCLSP - 2 CHARACTER NUMERIC FIELD WHICH MAY BE 09, 11-14 ALL OTHER DEFINERS - A 4 CHARACTER FIELD (FORMAT NNNR or NNNb)
33	EXAMINERS NAME - MAY BE UP TO 20 CHARACTERS IN LENGTH
34	ADJUSTMENT AMOUNT - MAY BE 1-11 CHARACTERS, MAY BE FOLLOWED BY A MINUS SIGN, MAY NOT BE ZERO
35	MANUAL ASSESSMENT AMOUNT - MAY BE 1-11 CHARACTERS, MAY BE ZERO OR NEGATIVE

Exhibit 2.8.7-7 (Cont. 3) (01-01-2022)

Item Number Description

ITEM NUMBER	DESCRIPTION
36	HASH TOTAL - 1-12 CHARACTER NUMERIC FIELD REQUIRED WITH ALL AMCLS DEFINERS, MAY BE ZERO AND MAY BE FOLLOWED BY A MINUS SIGN, THE ALGEBRAIC TOTAL OF THE FOLLOWING ITEM NUMBERS IF APPLICABLE: 12 (ONLY DOLLAR AMOUNTS, NOT TRANSACTION CODES), 15 (ONLY DOLLAR AMOUNTS, NOT TRANSACTION CODES), 18, 21-23, 28, 34-35, 44, 46, 402, 403, 404c, 404d, 404e, 414, 415, 418, 605-606, 800, 801, 808, 809, 810, THE PLAN REPORT NUMBER (LINE 1 POSITIONS 52-54) AND THE TAX PERIOD (LINE 1 POSITION 24-29) NOTE: IF IT IS AN EP CASE, THE PLAN NUMBER (LINE 1 POSITION 20-22 or "Item L") MUST BE ADDED IN THE TOTAL
37	DELINQUENT RETURN CODE - 1 CHARACTER ALPHA FIELD MAY BE 'T' OR 'R'
38	
39	DISCLOSURE CODE - A 3 CHARACTER NUMERIC FIELD
40	SPECIAL PROJECT CODE - A 4 CHARACTER NUMERIC FIELD MAY BE 0000-9999.
41	NO CHANGE ISSUE CODES - MAY BE 1-8 ALPHANUMERIC FIELD CHARACTERS, THIS ITEM MAY BE INPUT UP TO FIVE (5) TIMES, MAY NOT BE ALL ZEROS
42	EP/EO ARDI CD - 1 CHARACTER NUMERIC FIELD, VALID RANGE 0-9.
43	POSTING DELAY CODE - 1 CHARACTER NUMERIC FIELD MAY BE 1 THRU 6.
44	NOL CF DISALLOWED AMT - 1-11 CHARACTERS, MAY NOT BE NEGATIVE OR ZERO.
45	NOL IND - 1 CHARACTER NUMERIC FIELD. VALID RANGE 1-3.
46	CREDIT CF DISALLOWED AMT - 1-11 CHARACTERS, MAY NOT BE NEGATIVE OR ZERO.
47	CF CREDIT TYPE - 1 CHARACTER ALPHA FIELD VALID RANGE A-Z.
48	TEGE SPECIAL DEFINER CODE - 4 CHARACTER NUMERIC FIELD NOTE: NO LONGER AN INPUT FIELD FOR EXAM
49	SECONDARY BUSINESS CODE - 5 CHARACTER NUMERIC FIELD. NOTE: NO LONGER AN INPUT FIELD FOR EXAM AMCLSE.

#

Exhibit 2.8.7-7 (Cont. 4) (01-01-2022)**Item Number Description**

ITEM NUMBER	DESCRIPTION
50	EMPLOYEE GROUP CODE– 4 CHARACTER NUMERIC FIELD. EGC MAY BE: AMCLSA 1XXX, 2XXX, 5XXX, 7XXX AMCLSF 1XXX, 2XXX, 5XXX, 7XXX AMCLSI 1XXX, 2XXX, 5XXX AMCLSU 1XXX, 2XXX, 5XXX, 7XXX AMCLSO 72XX, 77XX, 79XX, 76XX (FLOW-THRU and BMF MFT 76 ONLY) (NOTE: VALID COMBINATION FOR EP/EO FLOW-THRU ADJUSTMENTS ARE MFT 34, ACTIVITY CODE 311 AND EGC 76XX) AMCLSP 76XX AMCLSS 1XXX, 2XXX, 5XXX, 7XXX (WITH FLOWTHRU) * NOTE 2072 IS NOT A VALID EGC
51	REASON-CD-1 - VALID FORMAT NNN
52	REASON-CD-2 - VALID FORMAT NNN
53	REASON-CD-3 - VALID FORMAT NNN
56	SSN-IND - 2 CHARACTER FIELD, VALID VALUES: SE, PE, SA, PA
57	SPOUSAL NAME CONTROL - 4 CHARACTER ALPHA-NUMERIC FIELD. CHECK DIGITS NOT VALID
66	TIRE-COUNT-NUM/AMT - VALID FORMAT NNN/NNNNNNNNNN
69	TOTAL-LOW-INCOME-UNITS - VALID FORMAT 1-10 NUMERIC
70	SHIP-LIVES/ASIHP-LIVES-COUNT-DATA - VALID FORMAT NNN/NNNNNNNNNN
312	IU-PS-ADJ-YR-AMT - 1 TO 11 DIGIT NUMERIC/MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
313	IU-PUSHED-OUT-AMT 1 TO 11 DIGIT NUMERIC/MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)-
314	IU-REDUCTION-AMT - 1 TO 11 DIGIT NUMERIC/MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
315	IU-ADJ-YR - 999999 OR YYYYMM
400	LCC-CD - 1 CHARACTER ALPHA FIELD VALID VALUES ARE M, OR H OR O
401	WHIPSAW INDICATOR - 1 CHARACTER ALPHA FIELD MAY BE 'K' OR 'R'
402	IE TIME - 3 CHARACTER NUMERIC FIELD MUST BE POSITIVE (001-100)
403	IE AMOUNT - 3 CHARACTER NUMERIC FIELD MAY BE (000-100)

Exhibit 2.8.7-7 (Cont. 5) (01-01-2022)

Item Number Description

ITEM NUMBER	DESCRIPTION
404	<p>ABSTRACTS CODES - THIS ENTRY MAY BE PRESENT WITH MFT 03 or 45. IT MAY BE ENTERED UP TO 15 TIMES. SINCE IT IS MADE UP OF VARIOUS DATA ELEMENTS, EACH ENTRY SHOULD BE ENTERED AS SUCH:</p> <p>1) ITEM NO SIGNIFIES THE BEGINNING OF A GROUP; IT MUST ALWAYS BE 404 FOLLOWED BY A HYPHEN (-).</p> <p>2) ABSTRACT CODE 404(a), 3 CHARACTERS FOLLOWED BY A SLASH (/); MAY BE 001-195 (NO ABSTRACT CODE MAY BE DUPLICATED).</p> <p>3) ABSTRACT DISPOSAL CODE 404(b) MUST BE 01-04 OR 07-13 FOLLOWED BY A SLASH (/).</p> <p>4) ABSTRACT HOURS 404(c) VARIABLE UP TO 5 CHARACTERS FOLLOWED BY SLASH (/) MAY NOT BE ZERO.</p> <p>5) ABSTRACT RESULTS 404(d) VARIABLE UP TO 9 CHARACTERS AND MAY BE FOLLOWED BY A MINUS (-) SIGN FOLLOWED BY A TERMINATION COMA. ZERO IS A VALID ENTRY.</p> <p>6) ABSTRACT CLAIM HOURS 404(e) VARIABLE UP TO 6 NUMERICS.</p>
405	PRIMARY TIN - MUST BE A VALID EIN OR SSN (EDITED FORMAT) AND FILE SOURCE
406	PRIMARY MFT - 2 CHARACTER NUMERIC FIELD, MUST BE A VALID MFT WHICH IS CONSISTENT WITH THE PRIMARY TIN AND PRIMARY MFT
407	PRIMARY TAX PERIOD - 6 CHARACTER NUMERIC FIELD, MUST BE VALID AND CONSISTENT WITH THE MFT-CD
408	RELATED RETURN ALPHA CODE -Valid values are P and S
410	AGING REASON CODE - 3 CHARACTER NUMERIC FIELD, VALID VALUES ARE 000-003, 005-099
411	PAYMENT CODE - 1 CHARACTER ALPHABETIC FIELD, VALUES ARE A-Z.
412	INSTALLMENT AGREEMENT CODE - 1 CHARACTER ALPHA FIELD, VALUES A-Z.
414	DELINQUENT RETURN AMOUNT - MAY BE 1-11 CHARACTERS, MAY BE NEGATIVE. ZEROES INVALID.
415	AMENDED RETURN AMOUNT - MAY BE 1-11 CHARACTERS, MAYBE NEGATIVE. ZEROES INVALID.
416	FAX-AGREEMENT-IND - 1 CHARACTER NUMERIC, VALID VALUE IS 1
418	3121Q-AMT - MAY BE 1-9 CHARACTERS, ZEROES INVALID
421	XREF-TIN VALID FORMAT NNN-NN-NNNN
422	APPLICABLE-CREDIT-ADJ-AMT 1-8 NUMERICS (MAYBE POSITIVE OR NEGATIVE, ZEROES INVALID)
425	DSUE-AMT - 1-8 NUMERICS (POSITIVE OR NEGATIVE, ZEROES INVALID)
602	EP TAXES - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.

Exhibit 2.8.7-7 (Cont. 6) (01-01-2022)

Item Number Description

ITEM NUMBER	DESCRIPTION
604	TOTAL PENALTIES AND INTEREST - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO
605	ADJUSTMENT TO SBSE-TS-LB&I - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO
606	DEDUCTIONS CLAIMED - 1-12 POSITIVE NON-ZERO NUMERIC FIELD
607	TOTAL TRUST ASSETS - 1-12 POSITIVE NON-ZERO NUMERIC FIELD
608	NUMBER OF PARTICIPANTS - 1-8 NUMERIC FIELD. ZERO IS A VALID ENTRY.
609	PLAN TYPE - 1 CHARACTER NUMERIC FIELD MAY BE '1' OR '2'
612	EP PIC NAICS CODE - A SIX CHARACTER NUMERIC FIELD. MAY NOT BE ZERO. FORMAT: FOR TAX-PRD < 199812 PIA CODE = 00nnnn. FOR TAX-PRD > 199811 NAICS CODE = nnnnnn.
613	EP CLSING AGREEMNT RSLTS AMT - 1-12 NUMERIC FIELD, MUST BE POSITIVE OR ZERO, CANNOT BE NEGATIVE OR ZERO.
702	IRC SUBSECTION - A TWO CHARACTER NUMERIC FIELD, VALID VALUES ARE 01-25, 28, 29, 40, 50, 60, 70, 81, 90-92
703	ASSET CODE - A ONE CHARACTER NUMERIC FIELD, VALID RANGE IS 0-9
704	RELATED RETURN - A ONE CHARACTER NUMERIC FIELD MAY BE 1 OR 2
706	LIABILITY RELATED - 1-9 CHARACTER POSITIVE NUMERIC FIELD. MAY NOT BE ZERO
707	LIABILITY CONVERTED - 1-9 CHARACTER POSITIVE NUMERIC FIELD. MAY NOT BE ZERO
708	SECTION 4911/4912 - 1-9 CHARACTER NUMERIC FIELD, WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
709	SECTION 4940 - 1-9 CHARACTER NUMERIC FIELD, WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
710	SECTION 4941/4951 - 1-9 CHARACTER NUMERIC FIELD, WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
711	SECTION 4941/4951 ADDITIONAL - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
712	SECTION 4942 - 1-9 CHARACTER POSITIVE NUMERIC FIELD, WHICH MAY BE FOLLOWED BY A NEGATIVE SIGN. MAY NOT BE ZERO.
713	SECTION 4942 ADDITIONAL - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
714	SECTION 4943 - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
715	SECTION 4943 ADDITIONAL - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.

Exhibit 2.8.7-7 (Cont. 7) (01-01-2022)

Item Number Description

ITEM NUMBER	DESCRIPTION
716	SECTION 4944 - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
717	SECTION 4944 ADDITIONAL - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
718	SECTION 4945/4952 - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
719	SECTION 4945/4952 ADDITIONAL - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
720	990-T - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
721	990-C - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
722	EMPLOYMENT TAX - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
723	SECTION 507 TERMINATION TAX - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
724	POLITICAL ACTIVITY - 1-9 CHARACTER POSITIVE NUMERIC FIELD. MAY NOT BE ZERO.
725	SECTION 6684 PENALTY - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
726	PENALTY (OTHER) - 1-9 CHARACTER FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. ZERO IS A VALID ENTRY.
727	FMV PROPERTY - 1-9 CHARACTER POSITIVE NUMERIC FIELD ZERO IS NOT VALID.
728	SECTION 4958 - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE. ZEROES INVALID.
729	SECTION 4958 ADDITIONAL - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE ZEROES INVALID.
730	SECTION 4955 - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE. ZEROES INVALID.
731	SECTION 4955 ADDITIONAL - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE. ZEROES INVALID.
732	SECTION 6652(C)(1)(A)(I) - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
733	SECTION 6652(C)(1)(A)(II) - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
734	SECTION 6652(C)(1)(B) - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.

Exhibit 2.8.7-7 (Cont. 8) (01-01-2022)**Item Number Description**

ITEM NUMBER	DESCRIPTION
735	SECTION 6652(C)(1)(C) - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
736	SECTION 6652(C)(1)(D) - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
737	SECTION 6685 PENALTIES - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
738	SECTION 170(F)(10)- EXCISE TAX - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
739	SECTION 6033(E)(2) - INCOME TAX - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
740	SECTION-4965-EXCISE-TAX - 1-9 DIGITS. MUST BE POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
741	SECTION-4966-EXCISE-TAX - 1-9 DIGITS. MUST BE POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
742	SECTION-664C-EXCISE-TAX - 1-9 DIGITS. MUST BE POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
743	SECTION-501(R)(3)-EXCISE-TAX - 1-9 NUMERIC MUST BE POSITIVE OR NEGATIVE - ZEROES INVALID.
800	APPEALS-RESULTS-AMT - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. ZERO IS A VALID ENTRY.
801	COUNSEL-RESULTS-AMT - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. ZERO IS A VALID ENTRY.
802	APPL ADJUSTMENT AMT - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
803	APPL GRADE - A ONE CHARACTER NUMERIC FIELD VALID, RANGE IS 1-5.
804	APPL TIME - 1-5 CHARACTER NUMERIC FIELD. ZERO IS A VALID ENTRY.
805	CNSL ADJUSTMENT AMT - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
806	CNSL GRADE - A ONE CHARACTER NUMERIC FIELD, VALID RANGE IS 0-9
807	CNSL TIME - 1-5 CHARACTER NUMERIC FIELD. ZERO IS A VALID ENTRY
808	EXAMINATION CLAIM DISALLOW AMT - 1-9 CHARACTER NUMERIC FIELD. MAY NOT BE ZERO.
809	APPL CLAIM AMT - 1-9 CHARACTER NUMERIC FIELD, MAY NOT BE ZERO.
810	APPEALS CLAIM DISALLOW AMT - 1-9 CHARACTER NUMERIC FIELD, MAY NOT BE ZERO.

Exhibit 2.8.7-7 (Cont. 9) (01-01-2022)
Item Number Description

ITEM NUMBER	DESCRIPTION
811	CLOSING CODE - A TWO CHARACTER NUMERIC FIELD WHICH MAY BE "03" THRU "05" "OR 08" OR "10" THRU "19" OR "33"

Exhibit 2.8.7-8 (01-01-2022)

Item-Num Table

The following table indicates valid input item numbers for CC Definers ‘A’, ‘E’, ‘F’, ‘I’, ‘O’, ‘P’, ‘S’ and ‘U’.

Values for AMCLS-DEFINER	Meanings:
A	Appeals final closing;
E	Examination final closing;
F	Partial closings for Appeals, Exam, EO, EP (flow-throughs and BMF MFT 76 cases) OR GE(not for IRAF);
I	IRAF partial closing;
O	Exempt Organizations or Government Entities final closing;
P	Employee Plans final closing;
S	Spouses Assessment;
U	Unpostable processing (including partial assessments which unpost)

* = Valid ITEM-NUM
- = Invalid ITEM-NUM

CC-DEFINER

Exhibit 2.8.7-8 (Cont. 1) (01-01-2022)

Item-Num Table

ITEM- NUM	<u>A</u>	<u>E</u>	<u>F</u>	<u>I</u>	<u>O</u>	<u>P</u>	<u>S</u>	<u>U</u>	<u>DESCRIPTION</u>
01	-	-	-	*	-	-	-	*	IRA-SECONDARY-SSN
02	*	*	*	-	*	-	*	*	PENALTY-REASON-CODE
03	*	*	*	-	*	-	*	*	30/90-DAY-LETTER-DATE
04	*	*	*	-	*	-	*	*	30/90-DAY-LETTER-AMT
05	*	*	*	-	*	-	*	*	2%-INTEREST-DATE
6A	*	*	*	*	*	-	*	*	INTEREST-TO-DATE
6B	*	*	*	*	*	-	*	*	CREDIT-INTEREST-TO-DATE
6C	*	*	*	*	*	-	*	*	COMPUTE-INTEREST-AMT
07	*	*	*	-	*	-	*	*	HOLD-CODE
08	*	*	*	*	*	-	*	*	AGREEMENT-DATE
09	*	*	*	-	*	-	*	*	PRIORITY-CODE
10	*	-	*	-	*	-	-	*	SETTLEMENT-AMOUNT
11	*	*	*	-	*	-	*	*	INTEREST-COMP-DATE
12	*	*	*	*	*	-	*	*	TRANS-CD/TRANS-AMT
13	*	*	*	*	*	*	*	*	DISPOSAL-CODE
14	*	*	*	*	*	*	*	*	STATUTE-EXTENDED-DATE
15	*	*	*	*	*	-	*	*	CREF/IREF-NUM,AMT
16	*	*	-	-	*	*	-	*	APPEALS-OFFICE-CODE
17	-	-	-	-	*	-	-	*	EO/APPEALS-ISSUE-CODE
18	-	*	-	-	*	-	-	*	UNAGREED-AMT
19	-	*	-	-	*	-	-	*	AIMS-MF-UPDATE-DATA
20	*	*	-	-	*	*	-	*	CLAIM-REJECTION-DATE
21	-	*	-	-	*	*	-	*	AMOUNT-CLAIMED
22	-	*	-	-	*	-	-	*	CLAIM-AMT-DISALLOWED
23	-	*	-	-	*	-	-	*	CLAIM-HOURS
24	-	*	-	-	*	-	-	*	CLAIM-TYPE
28	-	*	-	-	*	*	-	*	EXAMINERS-HOURS-APPLIED
30	-	*	-	-	*	*	-	*	EXAMINATION-TECHNIQUE
31	-	*	-	-	*	*	-	*	EXAMINERS-GRADE
32	-	*	-	-	*	*	-	*	GRADE-OF-CASE

Exhibit 2.8.7-8 (Cont. 2) (01-01-2022)

Item-Num Table

ITEM- NUM	<u>A</u>	<u>E</u>	<u>F</u>	<u>I</u>	<u>O</u>	<u>P</u>	<u>S</u>	<u>U</u>	<u>DESCRIPTION</u>	
33	-	*	-	-	*	*	-	*	EXAMINERS-NAME	
34	-	*	-	-	*	-	-	*	ADJUSTMENT-AMOUNT0	
35	-	*	-	-	*	-	-	*	MANUAL-ASSESSMENT-AMOUNT	
36	*	*	*	*	*	*	*	*	HASH-TOTAL	
37	-	*	-	-	*	-	-	*	DELINQUENT-RETURN-CD	
38	-	*	*	-	*	-	-	*		#
39	*	*	-	-	*	-	-	*	DISCLOSURE-CODE	
40	-	-	-	-	*	*	-	*	SPECIAL-PROJECT-CODE	
41	-	*	-	-	*	-	-	*	NO-CHANGE-ISSUE-CODES	
42	*	-	-	-	*	*	-	*	EP/EO ARDI-CODE	
43	*	*	*	-	*	-	*	*	POSTING-DELAY-CD	
44	-	*	-	-	*	-	-	*	NOL-CF-DISALLOWED-AMT	
45	-	*	-	-	*	-	-	*	NOL-IND	
46	-	*	-	-	*	-	-	*	CREDIT-CF-DISALLOWED-AMT	
47	-	*	-	-	*	-	-	*	CF-CREDIT-TYPE	
48	-	-	-	-	*	*	-	*	TEGE-SPECIAL-DEFINER-CD	
49	-	-	-	-	*	*	-	*	SECONDARY-BUSINESS-CD	
50	-	-	-	-	*	*	-	*	EMPLOYEE GROUP CODE	
51	*	*	*	-	*	-	*	*	REASON-CD-1	
52	*	*	*	-	*	-	*	*	REASON-CD-2	
53	*	*	*	-	*	-	*	*	REASON-CD-3	
56	-	-	-	-	-	-	*	-	SSN-IND	
57	-	-	-	-	-	-	*	-	SPOUSAL-NAME-CTRL	
66	*	*	*	-	*	-	-	*	TIRE-COUNT/AMT	
69	-	-	*	-	*	-	-	*	TOTAL-LOW-INCOME-UNITS	
70	*	*	*	-	*	-	-	*	SHIP-LIVES/ASIHP-LIVES-COUNT-DATA	
312	-	*	*	-	-	-	-	*	IU-PS-ADJ-YR-AMT	
313	-	*	*	-	-	-	-	*	IU-PUSHED-OUT-AMT	
314	-	*	*	-	-	-	-	*	IU-REDUCTION-AMT	
315	-	*	*	-	-	-	-	*	IU-ADJ-YR	

Exhibit 2.8.7-8 (Cont. 3) (01-01-2022)

Item-Num Table

ITEM- NUM	<u>A</u>	<u>E</u>	<u>F</u>	<u>I</u>	<u>O</u>	<u>P</u>	<u>S</u>	<u>U</u>	<u>DESCRIPTION</u>
400	*	*	-	-	*	-	-	*	LCC-CD
401	-	*	-	-	*	-	-	*	WHIPSAW-INDICATOR
402	-	*	-	-	*	-	-	*	IE-TIME
403	-	*	-	-	*	-	-	*	IE-AMOUNT
404	-	*	-	-	*	-	-	*	ABSTRACTS (ABST-GROUP)
405	-	*	-	-	*	-	-	*	PRIMARY-RETURN-TIN
406	-	*	-	-	*	-	-	*	PRIMARY-RETURN-MFT
407	-	*	-	-	*	-	-	*	PRIMARY-RETURN-TAX-PERIOD
408	-	*	-	-	*	-	-	*	RELATED-RETURN-ALPHA-CD
410	-	*	-	-	*	*	-	*	AGING-REASON-CODE
411	-	*	-	-	-	-	-	*	PAYMENT-CD
412	-	*	-	-	-	-	-	*	INSTALLMENT-AGREEMENT-CD
414	-	*	-	-	*	-	-	*	DELINQUENT-RETURN-AMT
415	-	*	-	-	*	-	-	*	AMENDED-RETURN-AMT
416	-	*	*	-	*	*	-	*	FAXED-AGREEMENT-IND
418	-	*	-	-	*	-	-	*	3121Q-AMT
421	*	*	*	-	-	-	*	*	XREF-TIN
422	*	*	-	-	-	-	-	*	APPLICABLE-CREDIT-ADJ-AMT
425	*	*	-	-	-	-	-	*	DSUE-AMT
602	-	-	-	-	-	*	-	-	EP-TAXES
604	-	-	-	-	-	*	-	-	TOTAL-PENALTIES-AND-INTEREST
605	-	-	-	-	-	*	-	-	ADJUSTMENT-TO-EXAM-DIVISION
606	-	-	-	-	-	*	-	-	DEDUCTIONS-CLAIMED
607	-	-	-	-	-	*	-	-	TOTAL-TRUST-ASSETS
608	-	-	-	-	-	*	-	-	NUMBER-OF-PARTICIPANTS
609	-	-	-	-	-	*	-	-	PLAN-TYPE
612	-	-	-	-	-	*	-	-	EP-PIC-NAICS-CD
613	-	-	-	-	-	*	-	-	EP-CLSING-AGREEMNT-RSLTS-AMT
702	*	-	*	-	*	-	-	*	IRC-SUBSECTION
703	*	-	*	-	*	-	-	*	ASSET-CODE

Exhibit 2.8.7-8 (Cont. 4) (01-01-2022)

Item-Num Table

ITEM- NUM	<u>A</u>	<u>E</u>	<u>F</u>	<u>I</u>	<u>O</u>	<u>P</u>	<u>S</u>	<u>U</u>	<u>DESCRIPTION</u>
704	*	-	*	-	*	-	-	*	RELATED-RETURN
706	*	-	*	-	*	-	-	*	LIABILITY-RELATED
707	*	-	*	-	*	-	-	*	LIABILITY-CONVERTED
708	*	-	*	-	*	-	-	*	SECTION-4911/4912
709	*	-	*	-	*	-	-	*	SECTION-4940
710	*	-	*	-	*	-	-	*	SECTION-4941/4951
711	*	-	*	-	*	-	-	*	SECTION-4941/4951-ADDITIONAL
712	*	-	*	-	*	-	-	*	SECTION-4942
713	*	-	*	-	*	-	-	*	SECTION-4942-ADDITIONAL
714	*	-	*	-	*	-	-	*	SECTION-4943
715	*	-	*	-	*	-	-	*	SECTION-4943-ADDITIONAL
716	*	-	*	-	*	-	-	*	SECTION-4944
717	*	-	*	-	*	-	-	*	SECTION-4944-ADDITIONAL
718	*	-	*	-	*	-	-	*	SECTION-4945/4952
719	*	-	*	-	*	-	-	*	SECT-4945/4952-ADDITIONAL
720	*	-	*	-	*	-	-	*	990-T
721	*	-	*	-	*	-	-	*	990-C
722	*	-	*	-	*	-	-	*	EMPLOYMENT-TAX
723	*	-	*	-	*	-	-	*	SECTION-507-TERMINATION-TAX
724	*	-	*	-	*	-	-	*	POLITICAL-ACTIVITY
725	*	-	*	-	*	-	-	*	SECTION-6684-PENALTY
726	*	-	*	-	*	-	-	*	PENALTY-OTHER
727	*	-	*	-	*	-	-	*	FMV-PROPERTY
728	*	-	*	-	*	-	-	*	SECTION 4958
729	*	-	*	-	*	-	-	*	SECTION 4958 ADDITIONAL
730	*	-	*	-	*	-	-	*	SECTION 4955
731	*	-	*	-	*	-	-	*	SECTION 4955 ADDITIONAL
732	*	-	*	-	*	-	-	*	SECTION-6652(C)(1)(A)(I)
733	*	-	*	-	*	-	-	*	SECTION-6652(C)(1)(A)(II)
734	*	-	*	-	*	-	-	*	SECTION-6652(C)(1)(B)

Exhibit 2.8.7-8 (Cont. 5) (01-01-2022)

Item-Num Table

ITEM- NUM	<u>A</u>	<u>E</u>	<u>F</u>	<u>I</u>	<u>O</u>	<u>P</u>	<u>S</u>	<u>U</u>	<u>DESCRIPTION</u>
735	*	-	*	-	*	-	-	*	SECTION-6652(C)(1)(C)
736	*	-	*	-	*	-	-	*	SECTION-6652(C)(1)(D)
737	*	-	*	-	*	-	-	*	SECTION-6685 PENALTIES
738	*	-	*	-	*	-	-	*	SECTION-170(F)(10) EXCISE TAX
739	*	-	*	-	*	-	-	*	SECTION-6033(E)(2) INCOME TAX
740	*	-	*	-	*	-	-	*	SECTION-4965-EXCISE-TAX
741	*	-	*	-	*	-	-	*	SECTION-4964-EXCISE-TAX
742	*	-	*	-	*	-	-	*	SECTION-664C-EXCISE-TAX
743	*	-	*	-	*	-	-	*	SECTION-501(R)(3)-EXCISE-TAX
800	*	-	*	-	-	-	-	*	APPEALS-RESULTS-AMT
801	*	-	*	-	-	-	-	*	COUNSEL-RESULTS-AMT
802	*	-	-	-	-	-	-	*	APPL-ADJUSTMENT-AMT
803	*	-	-	-	-	-	-	*	APPL-GRADE
804	*	-	-	-	-	-	-	*	APPL-TIME
805	*	-	-	-	-	-	-	*	CNSL-ADJUSTMENT-AMT
806	*	-	-	-	-	-	-	*	CNSL-GRADE
807	*	-	-	-	-	-	-	*	CNSL-TIME
808	*	-	-	-	-	-	-	*	EXAMINATION-CLAIM-DISALLOW-AMT
809	*	-	-	-	-	-	-	*	APPL-CLAIM-AMT
810	*	-	-	-	-	-	-	*	APPEALS-CLAIM-DISALLOW-AMT
811	*	-	-	-	-	-	-	*	CLOSING-CD

