



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.8.7

DECEMBER 5, 2024

## EFFECTIVE DATE

(01-01-2025)

## 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 Replaced Wage and Investment (WI, W&I) with Taxpayer Services (TS) throughout the IRM.
- (2) IRM 2.8.7.11 (3) Added new CREF-NUM's 920 through 945 to error message 'BANKRUPTCY FREEZE CODE U IS PRESENT/REF NUM NNN NOT ALLOWED'
- (3) IRM 2.8.7.11 (3) Added new CREF-NUM's 920 through 945 to error message 'BANKRUPTCY FREEZE CODE X IS PRESENT/REF NUM NNN NOT ALLOWED WITH UNAGREED CASE.
- (4) IRM 2.8.7.11 (3) Added new CREF-NUM's 780, 920 through 945 to error message 'COMBAT ZONE PARTICIPANT - ASSESSMENT NOT ALLOWED' .
- (5) IRM 2.8.7.11 (3) Added new REASON-CD 233 to error message "INVALID REASON-CD-1 #51".
- (6) IRM 2.8.7.11 (3) Added new REASON-CD 233 to error message "INVALID REASON-CD-2 #52".
- (7) IRM 2.8.7.11 (3) Added new REASON-CD 233 to error message "INVALID REASON-CD-3 #53".
- (8) IRM 2.8.7.11 (3) Added new CREF-NUM's 910, 911, 923 and 931 to error message "INVALID REF NUMBER (ITEM#15) FOR AMCLSS".
- (9) IRM 2.8.7.11 (3) Added new error message "RC 233/TXPD INCONSISTENT".
- (10) IRM 2.8.7.11 (3) Added new REASON-CD 233 TO error message "REASON CODES 230 - 232 ONLY VALID FOR MFT 30".
- (11) IRM 2.8.7.11 (3) Removed error message "ONLY REF# 440,455,458,460,462-464,682,722-724,851-853,947,950- 952,956,958 VALID".

## EFFECT ON OTHER DOCUMENTS

IRM 2.8.7 dated December 15, 2023, is superseded.

## AUDIENCE

This IRM is intended for the general use of IDRS system personnel from all four Business Operating Divisions (TS, SB/SE, LB&I and TE/GE) and Appeals accessing the Audit Information Management System.

Rajiv Uppal  
Chief Information Officer



2.8.7

AIMS Command Code AMCLS

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2.8.7.1  
(12-05-2024)  
**Program Scope and Objectives**

- (1) This IRM section provides the instructions for the Audit Information Management System (AIMS) command code AMCLS. AMCLS closes cases from the AIMS Data base that are examined. It generates a TC 421 (F3) record for Employee Plans Master File (EPMF) when EPMF tax modules are closed. AMCLS generates a TC 30X (F8) for audit adjustments to Individual Master File (IMF) and Business Master File (BMF). AMCLS will generate a TC 30X (F9) record for audit adjustments to IMF and BMF that also provides Exempt Organization (EO) information for EO reports. AMCLS will generate a TC 428 (FD) record for examination closures to Appeals, to update the Primary Business Code (PBC) at IMF, BMF and EPMF. AMCLS will generate a TC 120 (FY) record to disclose Audit Results to State and local taxing authorities. AMCLSA will generate a TC 521 (F\*) record to IMF, BMF and EPMF when a Docketed Appeals case is closed. AMCLS will generate a TC 971 (21) record to BMF when Bipartisan Budget Act (BBA) adjustments are made to the tax module.
- (2) **Purpose:** This transmits revised IRM 2.8.7, Audit Information Management System (AIMS), AIMS Command Code AMCLS.
- (3) **Audience:** The audience for this IRM section are users of the Audit Information Management System (AIMS).
- (4) **Policy Owner:** Information Technology, Chief Information Officer.
- (5) **Program Owner:** Information Technology, Applications Development, Compliance, Business Compliance Management System Branch AIMS Related Section.
- (6) **Primary Stakeholders:** IDRS users from Appeals, LB&I, SB/SE, TE/GE and TS
- (7) **Program Goals:** To provide explicit instructions for the use of command code AMCLS in entering and requesting data.

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 Audit Information Management System (AIMS)

2.8.7.1.3  
(01-01-2023)  
**Responsibility**

- (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.

2.8.7.1.6  
(01-01-2023)  
**Terms/Definitions/ Acronyms**

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

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  
(01-01-2023)  
**Related Resources**

- (1) EOD, IMF, BMF, EPMF, RCCMS, 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.

- f. **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.
- g. **CC AMCLSP** is used for Employee Pension Plan cases. In addition, **AMCLSP** is used to close cases to Appeals.
- h. **CC AMCLSS** is used to input spousal assessments.
- i. **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**

- (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:
  - 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**

- (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.

2.8.7.6  
(01-01-2000)  
**Command Code**  
**AMCLSF**

- (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:
  - 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**

- (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.

2.8.7.8  
(01-01-2000)  
**Command Code**  
**AMCLSP**

- (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.

2.8.7.9  
(01-01-2001)  
**Command Code**  
**AMCLSS**

- (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.

2.8.7.10  
(01-01-2000)  
**Command Code**  
**AMCLSU**

- (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.

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, 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, 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 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 & 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 ASSED/MAKE QUICK ASSESS**

SELF EXPLANATORY.

**POSTING-DELAY-CD CAUSES ASSMNT TO BE < 60 DAYS OF ASSED/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 ASSED/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 ADJUSTMENT 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, 290-298, 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-nnnnb | IMF (Valid)                         |
| b) | nnn-nn-nnnn* | IMF (Invalid)                       |
| c) | nn-nnnnnnnbb | BMF                                 |
| d) | nnn-nn-nnnnV | BMF SSN (valid)                     |
| e) | nnn-nn-nnnnW | BMF SSN (Invalid)                   |
| f) | nn-nnnnnnnNb | NMF EIN                             |
| g) | nnn-nn-nnnnN | NMF SSN                             |
| h) | nnnnnnnn-Dbb | Temporary EIN or SSN and Large Case |
| i) | nn-nnnnnnnPb | 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
- b) AMCLSA - NNN, 40X, 70X, 75X, 76X, 77X, 78X or 79X
- c) AMCLSF - 1NN, 78N, 10X, 18X OR 78X
- d) AMCLSI - 0NN, 1NN, 78N, 00X, 08X, 10X, 18X or 78X
- e) 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)
- f) 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**

**Exhibit 2.8.7-1 (Cont. 3) (01-01-2020)****Input Processing Line-1**

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.

**I) 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	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
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**

	1-10	11-20	21-30	31-40	41-50
1	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
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 5 ,				
3					

Exhibit 2.8.7-2 (Cont. 1) (01-01-2010)  
Input Processing — Lines 2–22

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

b.    DISPOSAL CODE

c.    CLAIM-AMOUNT

d.    HASH TOTAL
- ITEM #12

ITEM #13

ITEM #21

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

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.





## Exhibit 2.8.7-6 (01-01-2020)

## Special Processing

## (1) SPECIAL REQUIREMENTS OF AN EXAM OR EO OR GE PARTIAL ASSESSMENT.

- (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	<b>PENALTY REASON CODE</b> , VALID FORMAT IS NNN
03	<b>30/90-DAY-LETTER-DATE</b> , VALID DATE FORMAT IS MMDDYYYY
04	<b>30/90-DAY-LETTER-AMOUNT</b> , VALID FORMAT IS UP TO 11 NUMERIC CHARACTERS, MUST BE GREATER THAN ZERO
05	<b>2% INTEREST DATE</b> , VALID DATE FORMAT IS MMDDYYYY OR 99999999
6A	<b>INTEREST TO DATE</b> , VALID DATE FORMAT IS MMDDYYYY
6B	<b>CREDIT INTEREST TO DATE</b> , VALID DATE FORMAT IS MMDDYYYY
6C	<b>COMPUTE INTEREST AMOUNT</b> , ENTER CENTS BUT NO DECIMAL, 10 CHARACTER MONEY FIELD. ALWAYS POSITIVE, NO SIGN.
07	<b>HOLD CODE</b> , 1 CHARACTER NUMERIC FIELD VALID RANGE IS 1-9
08	<b>AGREEMENT DATE</b> , VALID DATE FORMAT IS MMDDYYYY
09	<b>PRIORITY CODE</b> , MAY OR MAY NOT BE INPUT, IF PRESENT MUST BE A 4
11	<b>INTEREST COMP DATE</b> , VALID DATE FORMAT IS MMDDYYYY
12	<b>TRANS-CD AND TRANS-AMT</b> , ENTER CENTS BUT NO DECIMAL, ENTER MINUS SIGN IF PRESENT
13	<b>DISPOSAL CODE</b> , 2 CHARACTER NUMERIC FIELD MAY NOT BE 07, 11, 12 OR 13
14	<b>STATUTE EXTENDED TO DATE</b> , FORMAT IS MMDDYYYY
15	<b>IREF-NUM AND IREF-AMT</b> , ENTER CENTS BUT NO DECIMAL POINT ENTER MINUS SIGN IF PRESENT
36	<b>HASH TOTAL</b> , 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	<b>POSTING-DELAY-CODE</b> , IF PRESENT, ONE CHARACTER NUMERIC FIELD. VALID RANGE IS 1 THROUGH 6.
56	<b>SSN-IND</b> - 2 CHARACTER FIELD, VALID VALUES: SE, PE, SA, PA

#



**Exhibit 2.8.7-6 (Cont. 1) (01-01-2020)**  
**Special Processing**

57	<b>SPOUSAL NAME CONTROL</b> - 4 ALPHA-NUMERIC CHARACTER FIELD
66	<b>TIRE-COUNT-NUM/AMT</b> - VALID FORMAT NNN/NNNNNNNNNN
70	<b>SHIP-LIVES/ASIHP-LIVES-COUNT-DATA</b> - NNN/NNNNNNNNNN
312	<b>IU-PS-ADJ-YR-AMT</b> - 1 TO 11 DIGIT NUMERIC (MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
313	<b>IU-PUSHED-OUT-AMT</b> - 1 TO 11 DIGIT NUMERIC (MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
314	<b>IU-REDUCTION-AMT</b> -1 TO 11 DIGIT NUMERIC (MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
315	<b>IU-ADJ-YR</b> - 999999 OR YYYYMM
416	<b>FAX-AGREEMENT-IND</b> - MUST BE 1
702	<b>IRC-SUBSECTION</b> - 2 CHARACTER NUMERIC FIELD.
703	<b>ASSET CODE</b> - 1 CHARACTER NUMERIC FIELD.
704	<b>RELATED RETURN</b> - 1 CHARACTER NUMERIC FIELD.
706-743	<b>CHANGE IN TAX LIABILITY</b> - 1 TO 9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE OR POSITIVE.

**(2) SPECIAL REQUIREMENTS OF AN APPEALS PARTIAL ASSESSMENT**

- (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	<b>PENALTY REASON CODE</b> , VALID FORMAT IS NNN
03	<b>30/90-DAY-LETTER-DATE</b> , VALID DATE FORMAT IS MMDDYYYY
04	<b>30/90-DAY-LETTER-AMOUNT</b> , VALID FORMAT IS UP TO 11 NUMERIC CHARACTERS, MUST BE GREATER THAN ZERO
05	<b>2% INTEREST DATE</b> , VALID DATE FORMAT IS MMDDYYYY, 99999999
6A	<b>INTEREST TO DATE</b> , VALID DATE FORMAT IS MMDDYYYY
6B	<b>CREDIT INTEREST TO DATE</b> , VALID DATE FORMAT IS MMDDYYYY
6C	<b>COMPUTE INTEREST AMOUNT</b> , ENTER CENTS BUT NO DECIMAL, 10 CHARACTER MONEY FIELD. ALWAYS POSITIVE, NO SIGN.

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

07	<b>HOLD CODE</b> , 1 CHARACTER NUMERIC FIELD VALID RANGE IS 1-9
08	<b>AGREEMENT DATE</b> , VALID DATE FORMAT IS MMDDYYYY
09	<b>PRIORITY CODE</b> , MAY OR MAY NOT BE INPUT, IF PRESENT MUST BE A 4
11	<b>INTEREST COMP DATE</b> , VALID DATE FORMAT IS MMDDYYYY
12	<b>TRANS-CD AND TRANS-AMT</b> , ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT
13	<b>DISPOSAL CODE</b> , MUST BE 03
14	<b>STATUTE EXTENDED TO DATE</b> , FORMAT IS MMDDYYYY
15	<b>IREF-NUM AND IREF-AMT</b> , ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT
36	<b>HASH TOTAL</b> , 12 CHARACTERS WHICH MAY BE FOLLOWED BY A MINUS SIGN
43	<b>POSTING-DELAY-CODES</b> , IF PRESENT, ONE CHARACTER NUMERIC FIELD. VALID RANGE IS 1 THROUGH 6
66	<b>TIRE-COUNT-NUM/AMT</b> - VALID FORMAT NNN/NNNNNNNNNN
800	<b>APPEALS RESULTS AMOUNT</b> , MAXIMUM OF 11 CHARACTERS. WHOLE DOLLARS ONLY. ENTER MINUS SIGN IF PRESENT.
801	<b>COUNSEL-RESULTS AMOUNT</b> , MAXIMUM OF 11 CHARACTERS. WHOLE DOLLARS ONLY. ENTER MINUS SIGN IF PRESENT.

**(3)****SPECIAL REQUIREMENTS OF AN IRA ASSESSMENT**

- 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

<b>ITEM</b>	<b>DESCRIPTION</b>
01	<b>IRA SECONDARY SSN</b> - ENTER THE NINE CHARACTERS IF PRESENT
08	<b>AGREEMENT DATE</b> - MUST BE A VALID DATE (MMDDYYYY)
12	<b>TRANS-CD AND TRANS-AMT</b> - ENTER CENTS BUT NO DECIMAL POINT, ENTER MINUS SIGN IF PRESENT

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

- 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	<b>IRA SECONDARY SSN</b> - 9 CHARACTER NUMERIC FIELD
02	<b>PENALTY REASON CODE</b> - THREE CHARACTER NUMERIC FIELD, RANGE 012, 018, 020, 021-046, 068, 071, 072, 073
03	<b>30/90 DAY LETTER DATE</b> - MUST BE A VALID DATE (FORMAT IS MMDDYYYY)
04	<b>30/90 DAY LETTER AMOUNT</b> - POSITIVE AMOUNT (1-11) NUMERIC CHARACTER
05	<b>2% INTEREST DATE</b> - MUST BE A VALID DATE (FORMAT IS MMDDYYYY) OR 99999999
6A	<b>INTEREST TO DATE</b> - MUST BE A VALID DATE (FORMAT MMDDYYYY)
6B	<b>CREDIT INTEREST TO DATE</b> - MUST BE A VALID DATE (FORMAT MMDDYYYY)
6C	<b>COMPUTE INTEREST AMOUNT</b> - POSITIVE AMOUNT (1-10) NUMERIC CHARACTERS
07	<b>HOLD CODE</b> - 1 CHARACTER NUMERIC FIELD VALID RANGE IS 1 THROUGH 9
08	<b>AGREEMENT DATE</b> - MUST BE A VALID DATE (FORMAT IS MMDDYYYY)
09	<b>PRIORITY CODE</b> - ONE CHARACTER NUMERIC FIELD (VALUES 1-9)
10	<b>SETTLEMENT AMOUNT</b> - 1-11 CHARACTER POSITIVE NUMERIC FIELD, THE LAST TWO CHARACTERS ARE CONSIDERED CENTS BY THE COMPUTER. <b>DO NOT ENTER A DECIMAL</b>
11	<b>INTEREST COMP DATE</b> - MUST BE A VALID DATE (FORMAT MMDDYYYY)
12	<b>TRANS-CD AND TRANS-AMT</b> - FORMAT IS 12-NNN/NNNNNNNNNN TRANS-CD: MUST BE A THREE CHARACTER NUMERIC FIELD TRANS-AMT: MAY BE UP TO 11 CHARACTERS AND MAY BE +, -, OR ZERO  <b>NOTE: THE LAST TWO CHARACTERS ARE AUTOMATICALLY CONSIDERED CENTS BY THE COMPUTER. DO NOT ENTER THE DECIMAL POINT.</b>
13	<b>DISPOSAL CODE</b> - 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	<b>STATUTE EXTENDED TO DATE</b> - MUST BE A VALID DATE (FORMAT MMDDYYYY)

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

## Item Number Description

ITEM NUMBER	DESCRIPTION
15	<b>IREF-NUM AND IREF-AMT</b> - 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. <b>THE LAST TWO CHARACTERS ARE CONSIDERED CENTS BY THE COMPUTER. DO NOT ENTER THE DECIMAL POINT.</b>
16	<b>APPEALS OFFICE CODE</b> - 3 CHARACTERS MUST BE VALID AND CONSISTENT WITH THE DISTRICT OFFICE
17	<b>EO/APPEALS ISSUE CODE</b> - 3 CHARACTER NUMERIC FIELD
18	<b>UNAGREED AMOUNT</b> - MAY BE 1-11 NUMERIC CHARACTER WHICH MAY BE FOLLOWED BY A MINUS SIGN, MAY NOT BE ZERO
19	<b>AIMS/MF UPDATE DATA</b> - 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	<b>CLAIM REJECTION DATE</b> - MUST BE A VALID DATE FORMAT IS MMDDYYYY
21	<b>AMOUNT CLAIMED</b> - POSITIVE AMOUNT (1-9 CHARACTERS)
22	<b>CLAIM AMOUNT DISALLOWED</b> - POSITIVE AMOUNT (1-9 CHARACTERS), MAY BE ZERO
23	<b>CLAIM HOURS</b> - POSITIVE AMOUNT (1-6 CHARACTERS), MAY <b>NOT</b> BE ZERO
24	<b>CLAIM TYPE</b> - 1 CHARACTER ALPHA MAY BE 'A' - 'C' OR 'E' - 'Z'
28	<b>EXAMINERS HOURS APPLIED</b> - POSITIVE AMOUNT (1-6 CHARACTERS), MAY NOT BE ZERO
30	<b>EXAMINATION TECHNIQUE</b> - A 1 CHARACTER NUMERIC FIELD VALID VALUES ARE 1- 9
31	<b>EXAMINERS GRADE</b> - A 2 CHARACTER NUMERIC FIELD 03-09, 11-14
32	<b>GRADE OF CASE</b> - <b>AMCLSP</b> - 2 CHARACTER NUMERIC FIELD WHICH MAY BE 09, 11-14 <b>ALL OTHER DEFINERS</b> - A 4 CHARACTER FIELD (FORMAT NNNR or NNNb)
33	<b>EXAMINERS NAME</b> - MAY BE UP TO 20 CHARACTERS IN LENGTH
34	<b>ADJUSTMENT AMOUNT</b> - MAY BE 1-11 CHARACTERS, MAY BE FOLLOWED BY A MINUS SIGN, MAY NOT BE ZERO
35	<b>MANUAL ASSESSMENT AMOUNT</b> - 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	<b>HASH TOTAL</b> - 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 ( <b>ONLY DOLLAR AMOUNTS, NOT TRANSACTION CODES</b> ), 15 ( <b>ONLY DOLLAR AMOUNTS, NOT TRANSACTION CODES</b> ), 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) <b>NOTE: IF IT IS AN EP CASE, THE PLAN NUMBER (LINE 1 POSITION 20-22 or "Item L") MUST BE ADDED IN THE TOTAL</b>
37	<b>DELINQUENT RETURN CODE</b> - 1 CHARACTER ALPHA FIELD MAY BE 'T' OR 'R'
38	
39	<b>DISCLOSURE CODE</b> - A 3 CHARACTER NUMERIC FIELD
40	<b>SPECIAL PROJECT CODE</b> - A 4 CHARACTER NUMERIC FIELD MAY BE 0000-9999.
41	<b>NO CHANGE ISSUE CODES</b> - MAY BE 1-8 ALPHANUMERIC FIELD CHARACTERS, THIS ITEM MAY BE INPUT UP TO FIVE (5) TIMES, MAY NOT BE ALL ZEROS
42	<b>EP/EO ARDI CD</b> - 1 CHARACTER NUMERIC FIELD, VALID RANGE 0-9.
43	<b>POSTING DELAY CODE</b> - 1 CHARACTER NUMERIC FIELD MAY BE 1 THRU 6.
44	<b>NOL CF DISALLOWED AMT</b> - 1-11 CHARACTERS, MAY NOT BE NEGATIVE OR ZERO.
45	<b>NOL IND</b> - 1 CHARACTER NUMERIC FIELD. VALID RANGE 1-3.
46	<b>CREDIT CF DISALLOWED AMT</b> - 1-11 CHARACTERS, MAY NOT BE NEGATIVE OR ZERO.
47	<b>CF CREDIT TYPE</b> - 1 CHARACTER ALPHA FIELD VALID RANGE A-Z.
48	<b>TEGE SPECIAL DEFINER CODE</b> - 4 CHARACTER NUMERIC FIELD <b>NOTE: NO LONGER AN INPUT FIELD FOR EXAM</b>
49	<b>SECONDARY BUSINESS CODE</b> - 5 CHARACTER NUMERIC FIELD. <b>NOTE: NO LONGER AN INPUT FIELD FOR EXAM AMCLSE.</b>

#

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

<b>ITEM NUMBER</b>	<b>DESCRIPTION</b>
50	<b>EMPLOYEE GROUP CODE– 4 CHARACTER NUMERIC FIELD.</b> <b>EGC MAY BE:</b> <b>AMCLSA</b> 1XXX, 2XXX, 5XXX, 7XXX <b>AMCLSF</b> 1XXX, 2XXX, 5XXX, 7XXX <b>AMCLSI</b> 1XXX, 2XXX, 5XXX <b>AMCLSU</b> 1XXX, 2XXX, 5XXX, 7XXX <b>AMCLSO</b> 72XX, 77XX, 79XX, 76XX (FLOW-THRU and BMF MFT 76 ONLY) <b>(NOTE: VALID COMBINATION FOR EP/EO FLOW-THRU ADJUSTMENTS ARE</b> <b>MFT 34, ACTIVITY CODE 311 AND EGC 76XX)</b> <b>AMCLSP</b> 76XX <b>AMCLSS</b> 1XXX, 2XXX, 5XXX, 7XXX (WITH FLOWTHRU) <b>* NOTE 2072 IS NOT A VALID EGC</b>
51	<b>REASON-CD-1</b> - VALID FORMAT NNN
52	<b>REASON-CD-2</b> - VALID FORMAT NNN
53	<b>REASON-CD-3</b> - VALID FORMAT NNN
56	<b>SSN-IND</b> - 2 CHARACTER FIELD, VALID VALUES: SE, PE, SA, PA
57	<b>SPOUSAL NAME CONTROL</b> - 4 CHARACTER ALPHA-NUMERIC FIELD. CHECK DIGITS NOT VALID
66	<b>TIRE-COUNT-NUM/AMT</b> - VALID FORMAT NNN/NNNNNNNNNN
69	<b>TOTAL-LOW-INCOME-UNITS</b> - VALID FORMAT 1-10 NUMERIC
70	<b>SHIP-LIVES/ASIHP-LIVES-COUNT-DATA</b> - VALID FORMAT NNN/NNNNNNNNNN
312	<b>IU-PS-ADJ-YR-AMT</b> - 1 TO 11 DIGIT NUMERIC/MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
313	<b>IU-PUSHED-OUT-AMT</b> 1 TO 11 DIGIT NUMERIC/MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)-
314	<b>IU-REDUCTION-AMT</b> - 1 TO 11 DIGIT NUMERIC/MUST BE POSITIVE/LAST TWO DIGITS ARE CONSIDERED CENTS)
315	<b>IU-ADJ-YR</b> - 999999 OR YYYYMM
400	<b>LCC-CD</b> - 1 CHARACTER ALPHA FIELD VALID VALUES ARE M, OR H OR O
401	<b>WHIPSAW INDICATOR</b> - 1 CHARACTER ALPHA FIELD MAY BE 'K' OR 'R'
402	<b>IE TIME</b> - 3 CHARACTER NUMERIC FIELD MUST BE POSITIVE (001-100)
403	<b>IE AMOUNT</b> - 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><b>ABSTRACTS CODES</b> - 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) <b>ITEM NO</b> SIGNIFIES THE BEGINNING OF A GROUP; IT MUST ALWAYS BE 404 FOLLOWED BY A HYPHEN (-).</p> <p>2) <b>ABSTRACT CODE 404(a)</b>, 3 CHARACTERS FOLLOWED BY A SLASH (/); MAY BE 001-195 (NO ABSTRACT CODE MAY BE DUPLICATED).</p> <p>3) <b>ABSTRACT DISPOSAL CODE 404(b)</b> MUST BE 01-04 OR 07-13 FOLLOWED BY A SLASH (/).</p> <p>4) <b>ABSTRACT HOURS 404(c)</b> VARIABLE UP TO 5 CHARACTERS FOLLOWED BY SLASH (/) MAY NOT BE ZERO.</p> <p>5) <b>ABSTRACT RESULTS 404(d)</b> 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) <b>ABSTRACT CLAIM HOURS 404(e)</b> VARIABLE UP TO 6 NUMERICS.</p>
405	<b>PRIMARY TIN</b> - MUST BE A VALID EIN OR SSN (EDITED FORMAT) AND FILE SOURCE
406	<b>PRIMARY MFT</b> - 2 CHARACTER NUMERIC FIELD, MUST BE A VALID MFT WHICH IS CONSISTENT WITH THE PRIMARY TIN AND PRIMARY MFT
407	<b>PRIMARY TAX PERIOD</b> - 6 CHARACTER NUMERIC FIELD, MUST BE VALID AND CONSISTENT WITH THE MFT-CD
408	<b>RELATED RETURN ALPHA CODE</b> -Valid values are P and S
410	<b>AGING REASON CODE</b> - 3 CHARACTER NUMERIC FIELD, VALID VALUES ARE 000-003, 005-099
411	<b>PAYMENT CODE</b> - 1 CHARACTER ALPHABETIC FIELD, VALUES ARE A-Z.
412	<b>INSTALLMENT AGREEMENT CODE</b> - 1 CHARACTER ALPHA FIELD, VALUES A-Z.
414	<b>DELINQUENT RETURN AMOUNT</b> - MAY BE 1-11 CHARACTERS, MAY BE NEGATIVE. ZEROES INVALID.
415	<b>AMENDED RETURN AMOUNT</b> - MAY BE 1-11 CHARACTERS, MAYBE NEGATIVE. ZEROES INVALID.
416	<b>FAX-AGREEMENT-IND</b> - 1 CHARACTER NUMERIC, VALID VALUE IS 1
418	<b>3121Q-AMT</b> - MAY BE 1-9 CHARACTERS, ZEROES INVALID
421	<b>XREF-TIN</b> VALID FORMAT NNN-NN-NNNN
422	<b>APPLICABLE-CREDIT-ADJ-AMT</b> 1-8 NUMERICS (MAYBE POSITIVE OR NEGATIVE, ZEROES INVALID)
425	<b>DSUE-AMT</b> - 1-8 NUMERICS (POSITIVE OR NEGATIVE, ZEROES INVALID)
602	<b>EP TAXES</b> - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. <b>MAY NOT BE ZERO.</b>

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

## Item Number Description

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

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

Item Number Description

ITEM NUMBER	DESCRIPTION
716	<b>SECTION 4944</b> - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
717	<b>SECTION 4944 ADDITIONAL</b> - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
718	<b>SECTION 4945/4952</b> - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
719	<b>SECTION 4945/4952 ADDITIONAL</b> - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
720	<b>990-T</b> - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
721	<b>990-C</b> - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
722	<b>EMPLOYMENT TAX</b> - 1-9 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
723	<b>SECTION 507 TERMINATION TAX</b> - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
724	<b>POLITICAL ACTIVITY</b> - 1-9 CHARACTER POSITIVE NUMERIC FIELD. MAY NOT BE ZERO.
725	<b>SECTION 6684 PENALTY</b> - 1-9 CHARACTER POSITIVE NUMERIC FIELD MAY NOT BE ZERO.
726	<b>PENALTY (OTHER)</b> - 1-9 CHARACTER FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. ZERO IS A VALID ENTRY.
727	<b>FMV PROPERTY</b> - 1-9 CHARACTER POSITIVE NUMERIC FIELD ZERO IS NOT VALID.
728	<b>SECTION 4958</b> - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE. ZEROES INVALID.
729	<b>SECTION 4958 ADDITIONAL</b> - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE ZEROES INVALID.
730	<b>SECTION 4955</b> - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE. ZEROES INVALID.
731	<b>SECTION 4955 ADDITIONAL</b> - 1-9 CHARACTER NUMERIC FIELD. MAY BE NEGATIVE. ZEROES INVALID.
732	<b>SECTION 6652(C)(1)(A)(I)</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
733	<b>SECTION 6652(C)(1)(A)(II)</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
734	<b>SECTION 6652(C)(1)(B)</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	<b>SECTION 6652(C)(1)(C)</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
736	<b>SECTION 6652(C)(1)(D)</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
737	<b>SECTION 6685 PENALTIES</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
738	<b>SECTION 170(F)(10)- EXCISE TAX</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
739	<b>SECTION 6033(E)(2) - INCOME TAX</b> - 1-9 DIGIT POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
740	<b>SECTION-4965-EXCISE-TAX</b> - 1-9 DIGITS. MUST BE POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
741	<b>SECTION-4966-EXCISE-TAX</b> - 1-9 DIGITS. MUST BE POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
742	<b>SECTION-664C-EXCISE-TAX</b> - 1-9 DIGITS. MUST BE POSITIVE OR NEGATIVE NUMERIC. MAY NOT BE ZERO.
743	<b>SECTION-501(R)(3)-EXCISE-TAX</b> - 1-9 NUMERIC MUST BE POSITIVE OR NEGATIVE - ZEROES INVALID.
800	<b>APPEALS-RESULTS-AMT</b> - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. ZERO IS A VALID ENTRY.
801	<b>COUNSEL-RESULTS-AMT</b> - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. ZERO IS A VALID ENTRY.
802	<b>APPL ADJUSTMENT AMT</b> - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
803	<b>APPL GRADE</b> - A ONE CHARACTER NUMERIC FIELD VALID, RANGE IS 1-5.
804	<b>APPL TIME</b> - 1-5 CHARACTER NUMERIC FIELD. ZERO IS A VALID ENTRY.
805	<b>CNSL ADJUSTMENT AMT</b> - 1-11 CHARACTER NUMERIC FIELD WHICH MAY BE FOLLOWED BY A MINUS SIGN. MAY NOT BE ZERO.
806	<b>CNSL GRADE</b> - A ONE CHARACTER NUMERIC FIELD, VALID RANGE IS 0-9
807	<b>CNSL TIME</b> - 1-5 CHARACTER NUMERIC FIELD. ZERO IS A VALID ENTRY
808	<b>EXAMINATION CLAIM DISALLOW AMT</b> - 1-9 CHARACTER NUMERIC FIELD. MAY NOT BE ZERO.
809	<b>APPL CLAIM AMT</b> - 1-9 CHARACTER NUMERIC FIELD, MAY NOT BE ZERO.
810	<b>APPEALS CLAIM DISALLOW AMT</b> - 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	<b>CLOSING CODE</b> - 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’.

<u>Values for AMCLS-DEFINER</u>	<u>Meanings:</u>
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	

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

Item-Num Table

ITEM- NUM	CC-DEFINER								
	A	E	F	I	O	P	S	U	DESCRIPTION
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	CC-DEFINER								
	A	E	F	I	O	P	S	U	DESCRIPTION
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	CC-DEFINER								
	A	E	F	I	O	P	S	U	DESCRIPTION
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	CC-DEFINER								
	A	E	F	I	O	P	S	U	DESCRIPTION
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	CC-DEFINER								
	A	E	F	I	O	P	S	U	DESCRIPTION
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

