Department of the Treasury Internal Revenue Service

**DECEMBER 12, 2022** 

#### **EFFECTIVE DATE**

(01-17-2023)

#### **PURPOSE**

(1) This transmits revised IRM 2.3.59, IDRS Terminal Responses, Command Codes BMFOL and BMFOR.

#### **MATERIAL CHANGES**

- (1) 2.3.59-4 Changed Retention Register reference (years 2017- 2023 now available).
- (2) 2.3.59-5 Changed RRR tax module recovery date from 2017 2023.
- (3) 2.3.59-8 Updated CFOL error messages (CFOL029.) to reflect updated retention register availability.
- (4) Exhibit 2.3.59-12 Added 1 new field CSP IND on line 15 Entity Screen
- (5) Exhibit 2.3.59-13 Cache year literals changed from (2014-2023) to (2015-2024) on line 4 pg 2 Entity Screen.
- (6) Exhibit 2.3.59-70 Added 2 new fields on line 17 for Form 8288.
- (7) Exhibit 2.3.59-77 Added 1 new field on line 19 for Form 3520.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 2.3.59, dated December 20, 2021, is superseded.

#### **AUDIENCE**

LB&I, SB/SE, TE/GE, W&I.

Nancy Sieger
Chief Information Officer

2.3.59

Command Codes BMFOL and BMFOR

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2.3.59.1 (12-12-2022)

#### **Program Scope and Objectives**

- (1) Overview: The Business Master file on-line system provides read-only access to accounts on the Business Master File in Martinsburg, WV. All entities, master file tax modules and the most recent seven years of retention data are in on-line status.
- (2) **Purpose**: This IRM section provides the instructions for the use of Integrated Data Retrieval System (IDRS) command code BMFOL to display the BMF (Business Master File) data.
- (3) Audience: Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (4) Policy Owner: Chief Information Officer.
- (5) Program Owner: Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (6) Primary Stakeholders: Wage & Investment (W&I), Large Business and International (LB&I), Small Business Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE).
- (7) **Program Goals**: The information provided in this IRM will instruct the user how to access the Business Master File (Command Code BMFOL) screen that is requested.

2.3.59.1.1 (01-17-2023)**Background**  (1) The Business Master file on-line system provides read-only access to accounts on the Business Master File in Martinsburg, WV. All entities, master file tax modules and the most recent seven years of retention data are in on-line status.

2.3.59.1.2 (01-17-2023)**Authority** 

(1) Not Available

2.3.59.1.3 (01-17-2023) Responsibilities or Roles and Responsibilities

(1) Applications Development is responsible for maintenance of the command codes.

(01-17-2023)**Program Management**  (1) Program Reports: BMF is the primary source of data for BMFOL.

and Review

(2)Program Effectiveness: N/A

2.3.59.1.5 (01-17-2023)

2.3.59.1.4

(1) None

**Program Controls** 

page 2

## 2.3 IDRS Terminal Responses

2.3.59.1.6 (01-17-2023)

Terms/Definitions/
Acronyms

(1) Defined Terms

(2) Acronyms

Acronym	Definition
BMF	Business Master File

2.3.59.2 (01-20-2003)

Command Code BMFOL Overview

(1) The Business Master file on-line system provides read-only access to accounts on the Business Master File in Martinsburg, WV. All entities, master file tax modules and the most recent seven years of retention data are in on-line status.

2.3.59.3 (01-01-2000)

Command Code BMFOL Basics

- (1) This command code is provided to furnish access to the Business Master File. Fields available include basic identifying information, amounts, dates, codes, indicators, and freezes. Transaction postings, status history, audit history, vestigial data, federal tax deposit, exempt organization, and combined annual wage reporting data are also available. Additionally, for any specified account, a tax module summary and last period satisfied information can be requested.
- (2) A help feature provides on-line user assistance.
- (3) Whenever possible the entire set of data requested will be presented on a single page. When all the data cannot fit on a single page, multiple pages will be required for the presentation of the entire set of data.

2.3.59.4 (01-16-2020)

## Command Code BMFOR Basics

- (1) This command code is provided to furnish access to the BMF retention tax modules from accounts that merged to a new TIN after the tax module had been dropped to retention. When an account merge takes place, retention modules removed prior to the merge continue to be stored on the retention registers under the old TIN. This command code allows access to those records.
- (2) The input format of BMFOR is the same as that of BMFOL. Abbreviated requests are not allowed for BMFOR input. BMFOR executes the same programs as BMFOL and provides the same screen responses as BMFOL.
- (3) BMFOR displays the tax module screens only. Valid definer codes are 'A' for Adjustment, 'R' for Posted Return, 'S' for Status History and 'T' for Tax Module.
- (4) Entity information, such as Name Control, Cycle, PDT Indicator, CID Indicator and Filing Requirements are not displayed for these modules.
- (5) These tax modules cannot be re-established to Master File through BMFOL definer code 'B'.
- (6) Only BMF modules dropped to retention in 2017 and later are available.

2.3.59.5 (01-16-2020) Restoring RRR Tax Modules to Master File

- (1) Recoverable Retention Register (RRR) tax modules are also available through BMFOL. When a BMFOL request is received from a user for an RRR module it is retrieved from the BMF Retention tables and displayed. A confirmation screen will be returned with message 'CFOL038 - TAX MODULE REQUESTED TO BE REESTABLISHED'.
- (2) BMFOL definer code B is used to restore RRR tax modules back to the active BMF Master File. RRR tax modules are those dropped from 2017 to present and are listed on the BMFOL Summary Screen, definer code I.
- (3) One transaction is created by run 160-26 (ECC-MTB), a TC008 with the tax module. BMFOL sends these transactions weekly to BMF and they will attempt to post that cycle.
  - Weekly cut-off time for BMFOLB requests is 5:00 pm Wednesday ET.
     Requests input after 5:00 pm Wednesday are processed the following cycle.

2.3.59.6 (07-01-2019) Command Code BMFOL Full Input Formats (1) Summary of Full Input Formats:

Definer	Display File Source	MFT & Tax Per	Result
Α	Υ	Y	Adjustment transactions including trans code, posted date, among, cycle, DLN, codes and other dates
В	Υ	Υ	Re-establishes retention tax module back to the active Master File.
С	N	N	Tax Module screen associated with input check symbol/check number, CFOL041, or CFOL042
D	Υ	N	Deposit Schedules for 941, CT-1, 943, and 945.
E	Υ	N	Entity information including cross-ref TIN, freeze codes, indicators, codes, and posted transactions
F	Υ	N	FTD coupon ordering information
Н	N	N	Help screen
I	Υ	N	On/off-line status of entity and tax modules, merge information, sign of module balance, posted return indicator, and IDRS service centers
K	Υ	Υ	F941 Lookback information
L	Υ	N	Last tax module satisfied
M	Υ	Υ	IRC 965 Liability Schedule, used to monitor status of Section 965 Installments
N	Υ	N	Index of Retention Register Tax Modules that do not have an associ- ated Vestigial Entry
0	Υ	N	Exempt organization information
Р	Υ	N	Payment Summary
R	Υ	Υ	Return DLN, cycle posted, transaction date, some schedules, codes, exemptions, amounts
S	Υ	Υ	Status histories
Т	Υ	Υ	Control DLN, exemption total, settlement information, amounts, freezes, indicators
U	Υ	Υ	CAWR information
٧	Υ	N	Vestigial data (retention register)

Definer	Display File Source	MFT & Tax Per	Result
W	Υ	Υ	Quarterly F941 information.
Z	Υ	N	Audit history information
#	N	Υ	Refund Checks (up to 5) associated with a particular TIN/MFT/Tax Period.

2.3.59.7 (01-17-2010) Command Code BMFOL Abbreviated Input Formats

- (1) Abbreviated formats permit the user to omit input fields that are the same as the previous command. For instance the user may want to view a different tax period for the same TIN and MFT or may want to view status information immediately after having viewed the return for the same module.
  - CC BMFOL input with a "tax type" definer, an MFT, a tax period and plan number will result in the display of data for the same TIN and display file source.
  - CC BMFOL input with an "entity type" definer and a TIN will result in the display of other data for the same display file source.
  - CC BMFOL input with an "entity type" definer will result in the display of data for the same TIN and display file source.

2.3.59.8 (01-16-2020) Command Code BMFOL Message Screens and Index Message Screens

- (1) Sometimes BMFOL cannot satisfy a request. In most cases a message screen is generated containing a message and explanation. in some cases a summary screen is generated instead of a message screen to help the user make his/her next selection. A brief message is placed at the bottom of the index screen.
  - CFOL000-THE FOLLOWING CODE HAS BEEN RETURNED BY DB2:.
     This message indicates a DB2 error was encountered when querying data to satisfy the BMFOL request.. The SQL code will also be displayed, on the screen..
  - CFOL002-INPUT DATA INDICATES A BMF REQUEST CHECK INPUT.
     The TIN requested is BMF. This message should only appear if you are using command other than BMFOL
  - CFOL003-DEFINER CODE USED REQUIRES MFT AND TAX PERIOD CHECK INPUT.

The definer contains A, B, M, R, S, T, U, or W. These definers require an MFT and a tax period. Insert missing fields and re-enter.

- CFOL006-DEFINER CODE FIELD IS IN ERROR-CHECK INPUT. The definer must be A, B, C, D, E, F, H, I, L, M, N, O, P, R, S, T, U, V, W, Z or #. Change and re-enter.
- CFOL007-RECOVERABLE RETENTION REGISTER PROBLEM. The module cannot be obtained. User should utilize microfilm for research.
- CFOL008-MFT FIELD IS IN ERROR-CHECK INPUT. The MFT field is not valid. Change and re-enter.
- CFOL009-MFT INCONSISTENT WITH TAX PERIOD-CHECK INPUT.
   The MFT field is not valid for the tax period entered.
- CFOL010-MFT INCONSISTENT WITH TIN & VALIDITY DIGIT INDICATOR -CHECK INPUT.

The MFT is not valid for the TIN and validity digit indicator entered.

- CFOL015-TAX PERIOD FIELD IS IN ERROR-CHECK INPUT.
   The tax period is either non-numeric or greater than the current year and month plus one year.
- CFOL016-THE ACCOUNT YOU REQUESTED IS NOT ON MASTER FILE-CHECK INPUT.

There is currently no such TIN on the master file, either on-line or off-line

Check input and re-enter if in error.

CFOL017-TIN INCONSISTENT WITH THE VALIDITY DIGIT INDICATOR-CHECK INPUT.

The validity digit indicator is not valid for this TIN.

- CFOL018-TIN FIELD IS INVALID-CHECK INPUT.
  - The TIN must be in edited TIN format.
- CFOL019-VALIDITY DIGIT IS INCORRECT-CHECK INPUT.
   This Display File Source Code is not valid. Valid codes are blank, V, and W.
- CFOL021-INVALID FROM-DATE OR TO-DATE.

  The From Date or To Date is invalid and must be re-entered...
- CFOL022-INVALID CAWR INFORMATION REQUEST CHECK INPUT.
   CAWR request must have definer code 'U' and MFT 88.
- CFOL024-DB2 IS NOT AVAILABLE.

  Your request something processed Community

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Your request cannot be processed. Contact BMF Database Administrators.

- CFOL026--NO PRIOR BMFOL REQUEST
   A paging Request was Entered Before A BMFOL Request.
- CFOL028-REQUEST FOR RECOVERY NOT ACCEPTED.
   Module already on master file.
- CFOL029-REQUEST FOR RECOVERY NOT ACCEPTED.
   Module not on recoverable retention file. The module was removed prior to 2015
- CFOL030-REQUEST FOR RECOVERY NOT ACCEPTED. Module recovery already requested.
- CFOL031-REQUEST FOR RECOVERY NOT ACCEPTED. Account in merge status.
- CFOL033-INCORRECT MFT FOR W/K DEFINER.
   W definer must use an MFT of 01 and tax period ending in 03, 06, 09 or 12.
- CFOL035-DEFINER B HAS BEEN DISABLED
   Recovery of Retention Registers (Definer B) is disabled from cycle 52 through cycle 3 due to data reformatting.
- CFOL036-PLAN NUMBER IS INVALID.
   Request to view MFT 46, 68 or 76 "tax type" information must include a three-digit plan number following the TAX PERIOD field. Zeroes are acceptable.
- CFOL038-TAX MODULE REQUESTED TO BE REESTABLISHED Reestablishment processing has begun.
- CFOL039 BMFOR DEFINER IS INVALID Valid definers are A, R, S and T.
- CFOL041 INVALID CHECK NUMBER INPUT
   The check symbol/check number must be numeric
- CFOL042 DATA NOT FOUND ON REFUND RESEARCH DATABASE There is no TIN/MFT/Tax Period information associated with the Check Symbol/Check Number input.

- CFOL090--THE CYCLE TABLE CONTAINS NO DATA
   Please Contact the User Support Desk and Ask That They Contact BMF Database Administrators.
- CFOL091--THE CYCLE FIELD IS NULL
   Please contact the User Support Desk and Ask That They Contact BMF
   Database Administrators.
- CFOL092--BOTH CYCLE TABLES RETURNED SQLCODE -904
   Please Contact the User Support Desk and Ask That They Contact BMF Database Administrators.
- CFOL093--THE MODULE YOU REQUESTED IS NOT ON MASTER FILE - CHECK INPUT
   There is no Retention Tax Module/Return Data for this BMFOR Request. Please check the Input and Re-enter if in Error.

2.3.59.9 (07-01-2019)

**Table of Screen Exhibits** 

(1) The following table identifies the exhibits that follow.

Input	
1	Full Tax Module Data - EIN
2	Full Tax Module Data - SSN
3	Abbreviated Tax Module Data
4	Full Entity Data - EIN
5	Full Entity Data - SSN
6	Abbreviated Entity Data - EIN
7	Abbreviated Entity Data - SSN
8	Abbreviated Entity Data
9	Help Screens

Output	
10	Summary
11	Last Period Satisfied
12-16	Entity
17-25	Tax Module
26-29	Adjustment
30	Audit History
31	FTD Entity
32	Status History
33	Vestigial Section
34-35	Exempt Organization
36	Standard Return
37-40	Form 941
41-42	Form 1120
43-48	Form 720/8743
49	Form 942
50-51	Form 1041
52	Form 1065
53	Form 1066
54	Form 8804
55-56	Form CT1
57-58	Form 940
59-61	Form 943
62-63	Form 1042
64-65	Form 944
66	Form 8752
67-68	Form 945
69	Form 8288
70-71	Form 990C
72-73	Form 990T
74	Form 1041 A
75	Form 5227
76	Form 3520A
77-78	Form 990PF

Output	
79-82	Form 8038
83	Form 8871
84	Form 8872
85	Form 4720
86-87	Form 709
88	Form 706
89-90	Form 2290
91	Form 11C
92	Form 730
93	Form 990
94	Form 3520
95	Form 5500
96-97	Form 5330
98	Form 706GS(T)
99	Form 706GS(D)
100	Form 8703
101	Form 8038B
102	Form 8038TC
103-106	CAWR
107	F941 Quarterly Information
108	F941 Lookback Information
109	Retention Register Recovery
110	Error
111	Definer Code 'C' input format
112	Refund Research Information
113	Retention Registers lacking a Vestigial Entry
114	Deposit Schedules
115	Payment Summary
116	IRC 965 Liability Schedule

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Exhibit 2.3.59-1 (07-01-2019)
Command Code BMFOL/BMFOR Input Display

#### **Full Tax Module Data-EIN**

(includes adjustment, return, status, tax, CAWR, IRC 965)

Use this format of the command code to obtain a display of business master file tax module data. The command code will default to page 1. Once a particular tax module is displayed, other pages can be accessed using the Command Code "BMFPG".

1																
Ī	I 1-9	1	11-19	$\top$	21-29		31-39		41-49	Ĩ	51-5		61-6		71-80	
	1234567	8901	2345678	3901	2345678	901	2345678	39012	345678	3901	23456	7890	123456	57890	123456	7890
11	BMFOLani	n-nn	nnnnnvr	nyy	YYMMnnn						-					1
12	Ť															1
13	Ī															<u> </u>
14	Ī															<u>1</u>
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119	1															<u> </u>
120	Ī															<u>1</u>
121	T															1
122	T															<u> </u>
123	Ī															Ţ
124	T															
1	11234567	8901	2345678	3901		3901		39012		3901						
T	1-9		11-19		21-29	T	31-39		41-49		51-5	9	61-	69 <u> </u>	71-8	0

# Exhibit 2.3.59-1 (Cont. 1) (07-01-2019) Command Code BMFOL/BMFOR Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL or BMFOR
1	06	Command Definer Code (required):
		A = adjustments (BMFOL/BMFOR)
		M = IRC 965 (BMFOL only)
		R = return (BMFOL/BMFOR)
		S = status history (BMFOL/BMFOR)
		T = tax module (BMFOL/BMFOR)
		U = cawr (BMFOL only)
		# = refund research screen(BMFOL only)
1	07-16	EIN (required): nn-nnnnnn
1	17	Display Source Code (required)
1	18-19	MFT (required)
1	20-25	Tax Period (required)
1	26-28	Plan Number (required)

Exhibit 2.3.59-2 (07-01-2019)
Command Code BMFOL/BMFOR Input Display

#### **Full Tax Module Data-SSN**

(includes adjustment, return, status, tax, CAWR, IRC 965)

Use this format of the command code to obtain a display of business master file tax module data. The command code will default to page 1. Once a particular tax module is displayed, other pages can be accessed using the Command Code "BMFPG".

									1
1	1-9	11-1		21-29	31-39	1 41-49	51-59	61-69	71-80
	112345678	90123456	789012	23456789	0123456789	0123456789	01234567890	0123456789	01234567890
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+	1 1-9	1 11-1		21-29	I 31-39	1 41-49	51-59	61-69	1 71-80
	1 1 2	, 11 1	<u> </u>	<u> </u>	1 21-23	1 47 43	1 31-39	01-09	1 /1-80 1

# Exhibit 2.3.59-2 (Cont. 1) (07-01-2019) Command Code BMFOL/BMFOR Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required):
		A = adjustments (BMFOL/BMFOR)
		M = IRC 965 (BMFOL only)
		R = return (BMFOL/BMFOR)
		S = status history (BMFOL/BMFOR)
		T = tax module (BMFOL/BMFOR)
		U = cawr (BMFOL only)
		# = refund research (BMFOL only)
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display Source Code (required):
		V = BMF valid SSN
		W = BMF in valid SSN
1	19-20	MFT (required)
1	21-26	Tax Period (required)
1	27-29	Plan Number (required)

Exhibit 2.3.59-3 (07-01-2019)
Command Code BMFOL Input Display

#### **Abbreviated Tax Module Data**

(includes adjustment, return, status, tax, CAWR, IRC 965)

Use this format of the command code to obtain a display of tax module data for the same display file source and TIN as is currently on the screen. This command is used to change the definer, MFT, tax period and plan number. To view a different display file source or TIN, use the full format Exhibit 2.3.59-1.or Exhibit 2.3.59-2. Do not use this format for BMFOR requests.

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1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	0123456789	01234567890	123456789	01234567890	01234567890	123456789	1234567890
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T	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-3 (Cont. 1) (07-01-2019) Command Code BMFOL Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required):
		A = adjustments
		M = IRC 965
		R = return
		S = status history
		T = tax module
		U = cawr
		# = refund research
1	07-08	MFT (required)
1	09-14	Tax Period (required)
1	15-17	Plan Number (required)

Exhibit 2.3.59-4 (01-17-2006) Command Code BMFOL Input Display

#### **Full Entity Data-EIN**

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of BMF entity data. The command code will default to page 1. Once a particular entity module is displayed, other pages can be accessed using the Command Code "BMFPG". Entity requests are not available on BMFOR.

1																
1		- 9	11-1		21-2		31-39		41-49		L-59		1-69		71-80	
<u></u>	1234	56789	123456	57890	123456	78903	234567	89012	345678	901234	156789	0123	45678	9012	234567	390
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Ī	1	- 9	11-3	L9	21-2	9	31-39	<u> </u>	41-49	51	L-59	6	1-69	1	71-80	ĺ

## Exhibit 2.3.59-4 (Cont. 1) (01-17-2006) Command Code BMFOL Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required):
		D = Deposit Schedule
		E = entity
		F = FTD entity
		I= summary
		L= last tax module satisfied
		N = tax modules lacking a vestigial cross reference
		O = exempt organization
		V = vestigial
		Z = audit history
1	07-16	EIN (required): nn-nnnnnn

Exhibit 2.3.59-5 (01-17-2006)
Command Code BMFOL Input Display

#### **Full Entity Data-SSN**

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization). Entity requests not available for BMFOR.

Use this format to obtain a display of BMF entity data. The command code will default to page 1. Once a particular entity module is displayed, other pages can be accessed using the Command Code "BMFPG". Not available on BMFOR.

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	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
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	1234567890	123456789	123456789	123456789	123456789	01234567890	123456789	01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-5 (Cont. 1) (01-17-2006) Command Code BMFOL Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required):
		D = Deposit Schedule
		E = entity
		F = FTD entity
		I = summary
		L = last tax module satisfied
		N = tax modules lacking a vestigial cross reference
		O = exempt organization
		V = vestigial
		Z = audit history
1	07-17	SSN (required): nnn-nn-nnnn
1	18	Display File Source Code (required):
		V = BMF valid SSN
		W = BMF in valid SSN

Exhibit 2.3.59-6 (01-17-2006) Command Code BMFOL Input Display

#### **Abbreviated Entity Data-EIN**

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of follow-up BMF EIN entity data. This is used to change the definer or EIN. To view a different display file source, use the full format Exhibit 2.3.59-4. or Exhibit 2.3.59-5

1	1-9		11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	12345678	39012	23456789	0123456789	0123456789	0123456789	0123456789	0123456789	01234567890
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		39012	23456789	0123456789	0123456789	0123456789	0123456789	0123456789	01234567890
J	] 1-9		11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-6 (Cont. 1) (01-17-2006) Command Code BMFOL Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required):
		D = Deposit Schedule
		E = entity
		F = FTD entity
		I = summary
		L = last tax module satisfied
		N = tax modules lacking a vestigial cross reference
		O = exempt organization
		V = vestigial
		Z = audit history
1	07-16	EIN (required): nn-nnnnnn

Exhibit 2.3.59-7 (01-17-2005)
Command Code BMFOL Input Display

#### **Abbreviated Entity Data-SSN**

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of follow-up SSN entity data. This is used to change the definer or SSN. To view a different display file source, use the full format Exhibit 2.3.59-4.or Exhibit 2.3.59-5

1								1
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	01234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
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		1 1	27 27 1	91 97 1	34 37		0 + 0 0	72 30

## Exhibit 2.3.59-7 (Cont. 1) (01-17-2005) Command Code BMFOL Input Display

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Exhibit 2.3.59-8 (01-17-2005) Command Code BMFOL Input Display

#### **Abbreviated Entity Data**

(includes entity, summary, vestigial, audit history, FTD entity, last tax module satisfied, exempt organization)

Use this format to obtain a display of follow-up entity data. This is used to change the definer. To view a different display file source or TIN, use the full format (Exhibit 2.3.59-4 or 2.3.59-5).

1	l	1 - 9				-19			21.				31-				-49	Ī		- 59	T		- 69	T		-80	
	12	3456	789	01.	234	567	890	12	345	567	890	12	345	678	3901	L234	5678	901	234	5678	3901	234	5678	3901	234	5678	90
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## Exhibit 2.3.59-8 (Cont. 1) (01-17-2005) Command Code BMFOL Input Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required):
		D = Deposit Schedule
		E = entity
		F = FTD entity
		I = summary
		L = last tax module satisfied
		N = tax modules lacking a vestigial cross reference
		O = exempt organization
		V = vestigial
		Z = audit history

Exhibit 2.3.59-9 (01-16-2001) Command Code BMFOL Input Display

#### **Help Screens**

Use this format to obtain a display of help screens.

<u>L</u>																					
	1-9			- 19		21-29			L-39		41-		1	51-		T	61-		T	71-	
1	12345	67890	1234	56789	012	3456	7890	1234	15678	3901	2345	678	901	2345	678	9012	2345	6789	9012	2345	67890
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LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (required): BMFOL
1	06	Command Definer Code (required): H

## Exhibit 2.3.59-10 (01-18-2005) Command Code BMFOL Summary Display

1								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	01234567890	0123456789	0123456789	01234567890	123456789	0123456789	01234567890
1	<b>BMFOLIVVV</b>	vvvvvvvv		BMF ACCOU	NT SUMMARY	NM CTRL	:vvvv	*PDT*
2	L						UP-CYC	
3								:-W/CID:-T ]
4	MRG-PRCS	LGE CORP:aa	a ACCT INFO	D:PMF/EMIS,	/REPEATER/T	DA-TDI CLO	OSD/EMP CD	:a/MAG CD:n]
5	L							1
6	Ļ		MF ASSES		MF MF ACT			1
7	L	PLAN	MOD BAI		STAT CYC	SC CODE		DULE CODES
8	Rnn YYYYM	M nnn nnn,	nnn, nnn, nni	n,nnnv avv	vnn YYYYCC	v aaaa-aaa	aa C1/LIEN	/AIMnn/MIL\$
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	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

## Exhibit 2.3.59-10 (Cont. 1) (01-18-2005) Command Code BMFOL Summary Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code : BMFOL	
1	06	Command Definer Code	
1	07-18	TIN, Display File Source Code	
1	61-64	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80	Offer In Compromise Indicator: *OIC*	
3	13-18	Entity Update Cycle	
3	30-79	Account Freezes:	
		CSED:A-	
		DMF:V-	
		BAD REF:-U	
		BANKR:-V	
		LEGAL:-W	
3	76-80		#
4	01-08	Merge in Process Indicator	
4	19-20	Large Corporation Indicator	
4	32-63	Account Information	
		PMF	
		EMIS	
		REPEATER	
		TDA-TDI CLOSED	
4	71	Employment Code	
4	80	Magnetic Tape Code	
8	01	Retention Register Code	
		R = Retention Register (VSAM)	
		O = Retention Register (optical storage)	
		blank = not a Retention Register	
8	02-03	MFT	
8	05-10	Tax Period	

## Exhibit 2.3.59-10 (Cont. 2) (01-18-2005) Command Code BMFOL Summary Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	12-14	Plan Number
8	16-35	Master File Assessed Module Balance
	37	Return Posted Indicator
		N = Return not posted (No TC150)
		Y = Return posted (TC 150 posted)
		U = Unable to determine if TC150 exists because module resides on optical
8	38-40	SFR literal
		SFR = Substitute for Return
8	41-42	Master File Status Code
8	44-92	Master File Action Cycle
8	44-51	IDRS Extraction Indicator
		0 = Not under IDRS control
		1 = Extracted for IDRS by selection criteria (normal extraction)
		2 = Extracted by entity or tax module TC 902
		3= TC 902 through an IDRS terminal
		4 = Tax Module requested by not available
		5 = TC 902 through IDRS automatic generation
		6 = TC902 for recovery
8	53-61	Freeze Codes
8	63-80	Tax Module Codes
		C1, C2,, C8 (CAF)
		LIEN
		AIMnn (nn = AIMS service center)
		MIL\$
20	25-45	Total Assessed Balance (calculated total of the Assessed Module Balance for all tax modules for account)
21	80	Retention Register Indicator
22	36	Prior Audit History Indicator
22	80	Last Period Satisfied Indicator
23	36	Exempt Organization Indicator

Exhibit 2.3.59-10 (Cont. 3) (01-18-2005) Command Code BMFOL Summary Display

LINE	POSITION	DESCRIPTION AND VALIDITY
23	80	Federal Tax Deposit Indicator
23(alt)	07-73	Summary Screen Message
		REQUESTED MODULE DOES NOT EXIST ON MASTER-FILE or
		REQUESTED MODULE IN MERGE-TEMPORARILY UN-AVAILABLE
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-11 (01-20-2013) Command Code BMFOL Last Period Satisfied Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
$\perp$	123456789	0123456789	0123456789	01234567890	0123456789	0123456789	01234567890	01234567890
1	BMFOLLvvv	vvvvvvvv	BMF LAS	ST PERIOD S	SATISFIED	NM CTRL:V		*PDT*
2							UP-CYC	:nn *CID*
3	Ļ							1
4	MFT TXPI			JRN LIABIL:		ETURN COND		ex cc †
5	nn YYYYi			, nnn , nnn , ni		vvv		nnn 🗼
6	nn YYYYI	MM nnn	nnn n,nnn	, nnn , nnn , ni	nn.nnv	vvv	1	nnn ‡
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<u> </u>								01234567890
$\perp$	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-11 (Cont. 1) (01-20-2013)
Command Code BMFOL Last Period Satisfied Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: L	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	02-03	MFT	
5	06-11	Tax Period	
5	14-16	Plan Number	
5	20-22	Transaction Code	
5	25-45	Return Liability	
5	56-58	Return Condition Codes	
5	70-72	TC 59X Condition Codes	
19	34	Selection Code	
19	53-56	Secondary Codes	

#### Exhibit 2.3.59-12 (01-16-2020) Command Code BMFOL Entity Display

	1
1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80
1   1234567890123456789012345678901234567890	01234567890123456789012345678901234567890
1   BMFOLEVVVVVVVVVV BMF ENTITY MOD	DULE NM CTRL:vvvv *PDT*_
<u> 2  </u>	UP-CYC:nn *CID*_
<u> 3  </u>	48-IND:n *OIC*_
4   ACCT FRZ: CSED:A-/DMF:V-/BAD REF:-U/BANK	KR:-V/LEGAL:-W/TC740:S-/CID:-T/TC916
5   PMF/SHELTER/FTD ALERT SUP/EMIS/AIMS/ESTE	B DT:YYYYMM/FYM:MM BUS CLOS DT:MM-DD-YYYY
6  BLLC:nn CNC F637-IND CEP NAICS:nnnnnn	GEO CD:VVVV WG LAST PD DT:MM-DD-YYYY
7   PARENT EIN:nn-nnnnnn ENROLLMENT CD:vvvv	
XREF TIN/ITIN:nnnnnnnnn DISASTER:n	<u></u>
9   PRIMARY LOC:nnnn COLLECT LOC:nn SB AO:n	<u> </u>
10   XREF SSN:nnnnnnnnnnn LRA CD:n TEFRA:nn	
· · · · · · · · · · · · · · · · · · ·	ERO:n vvvvvvvvvvvvvvvvvvv IDT IND:n 📗
	FMS-CD:n MANUAL BOD IND:n NY/PENT:n
<u> </u>	NA IND:nn F944 BYPASS IND:n PDC IND:nn
114 F1065 PTNR TAX PER:YYYYMM TETR 424 IND:n	
120 110 211 20 1111 1111 1111 1111 1111	SP IND:n
<del>,</del>	:n 945:n CT-1:n 720:n 1042:n CORP:n
17 RAF FILING INDS: 940:n 941:n 943:n	944:n 945:n CT-1:n 1042:n <u> </u>
<u>, , , , , , , , , , , , , , , , , , , </u>	IREMENT CODES **
1191 vvvvv nn vvvvv nn vvvvv nn vvvvv nn	vvvvv nn vvvvv nn vvvvv nn vvvvv nn 📗
1201 vvvvv nn vvvvv nn vvvvv nn	vvvvv nn vvvvv nn vvvvv nn vvvvv nn 📘
21  vvvvv nn vvvvv nn vvvvv nn	vvvvv nn vvvvv nn vvvvv nn $\perp$
122  vvvvv nn vvvvv nn vvvvv nn vvvvv nn	vvvvv nn vvvvv nn vvvvv nn $\perp$
1231 vvvvvvv nn vvvvvvv nn	<u> </u>
<u>1 = -1</u>	>BMFPG nnn
<u> </u>	01234567890123456789012345678901234567890
1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80

#### Exhibit 2.3.59-12 (Cont. 1) (01-16-2020) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
4	11-69	Account Freezes:	
		CSED:A-	
		DMF:V-	
		BAD REF:-U	
		BANKR:-V	
		LEGAL:-W	
		TC740:S-	
4	11-69		#
4	71-75	TC916	
5	01-35	Various Conditions:	
		PMF	
		SHELTER	
		FTD ALERT SUP	
		EMIS	
		AIMS	
5	45-50	Establishment Date	

### Exhibit 2.3.59-12 (Cont. 2) (01-16-2020) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		Year and month that the entity was established on the master file
5	56-57	Fiscal Year Month
5	71-80	Business Closed Date
6	06-07	Bankruptcy Litigation Location Code
6	10-12	Currently Not Collected Literal
6	15-22	F637 Literal
6	24-26	CEP Literal
6	34-39	NAICS Code
6	48-51	Geographic Code
6	71-80	Wages Last Paid Date
7	12-21	Parent EIN
7	37-40	Enrollment Code
7	54-57	Electronic Deposit Year
7	77-80	Historic Electronic Deposit Year
8	15-25	Tin of Principal Officer, Owner of Trust
8	39	Disaster Indicator
8	49-50	CP07X Indicator
8	60-61	Business Operating Division Code
8	78-80	Business Operating Division Client Code
9	13-16	Primary Location Code:
	13-14	Universal Location Code (ULC)
	15-16	Area Office Code (AO)
9	31-32	Collection Location Code (CLC)
9	40-41	Small Business Area Office (SB AO)
9	57-64	Petition Date
9	71-72	Prior Fiscal Year Month
10	10-21	XREF SSN
10	30	Last Return Amount Code
		Last return amount code as input on a TC136 posting to the entity

#### Exhibit 2.3.59-12 (Cont. 3) (01-16-2020) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		1 = last return amount exceeds \$25,000
		2 = last return amount is \$5,000 to \$24,999
		3 = last return amount is under \$5,000
10	39-47	Earliest MFT and Tax Period for TEFRA
		MFT in the TEFRA election data used to identify a specific tax form
10	58-59	148 Hold
		00 = no freeze
		01 = unreversed TC 148 posted
		02 = non-filer
		03-99 = Non-compliance code of latest unreversed TC 148 posted to the Entity
10	71-80	AC 630 date
11	16-23	Railroad Retirement Board Number
		An 8 digit field in the entity showing the railroad retirement board number
11	38	F941 TDA/TDI Indicator
11	44	Electronic Return Originator Indicator
		0 = Insignificant
		1 = ERO
11	46-67	1120F Connected Income Indicator
11	77	IDT Indicator
		0 = No Identity Theft on any module of this entity
		1 = At least one module has a return marked as Identity Theft
12	13-19	Business Operating Date
12	31-37	Wages Paid Date
12	47	FMS Levy Switch
		0 = Insignificant
		1 = Significant
12	67	Manual BOD Indicator

#### Exhibit 2.3.59-12 (Cont. 4) (01-16-2020) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	79	NY/Pentagon Terrorist Indicator
		0 = Not significant
		1 = FEMA identified affected taxpayers - penalty & interest relief
		2 = IRS identified affected taxpayers - penalty relief only
		4 = Self-Identified affected taxpayers - penalty & interest relief
13	9	ALE Indicator
13	19	Employment Code
		C = Church Electing Non-FICA
		F = Federal Employer
		G = State or Local Government
		I = Indian Tribal Government
		M = Maritime
		N = Non-Profit
		S = Foreign Subsidiary
		T = SSA
		W = Exempt Organizations
13	32	TETR Indicator
13	47-48	KATRINA Indicator
13	67	F944 BYPASS Indicator
		0 = not significant
		1 = turned on when TC01X is set to 1
13	79-80	PDC (Private Debt Collection Indicator
		0 = not sent to collection
		1 = Send to collections for unpaid tax liabilities
14	20-25	F1065 Partner Tax Period
14	40	TETR 424 Indicator
		0 = insignificant
		1 = significant
14	53	Lien Indicator
		0 = insignificant

#### Exhibit 2.3.59-12 (Cont. 5) (01-16-2020) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		1 = Entity has a tax module account with a significant lien indicator.
		3 = Entity has tax module with significant lien indicator plus TC001 or TC006 in the Entity.
14	66	LLC indicator
14	79	501C- Daily Delinquency Penalty Indicator
		0 = no deliquency penalty
		1 = More than 60 days between Organizing date and Registration date
15	9	Taxpayer Authentication Number
15	20	Individual/Estate indicator
15	38	Classification Settlement Program Indicator
16	23	Form 940 EFTPS Indicator
16	29	Form 941 EFTPS Indicator
16	35	Form 943 EFTPS Indicator
16	41	Form 944 EFTPS Indicator
16	47	Form 945 EFTPS Indicator
16	54	Form CT-1 EFTPS Indicator
16	60	Form 720 EFTPS Indicator
16	67	Form 1042 EFTPS Indicator
16	74	Form Corp. EFTPS Indicator
17	23	Form 940 RAF Filing Indicator
17	31	Form 941 RAF Filing Indicator
17	39	Form 943 RAF Filing Indicator
17	47	Form 944 RAF Filing Indicator
17	55	Form 945 RAF Filing Indicator
17	64	Form CT-1 RAF Filing Indicator
17	73	Form 1042 RAF Filing Indicator
19-22	03-80	Filing Requirements: Form Number & Value
23	03-26	Filing Requirements: Form Number & Value
		See Document 6209 for values and meanings

#### Exhibit 2.3.59-13 (01-19-2021)

#### Command Code BMFOL Entity Display - Address Information

1-9   11-19   21-29	31-39   41-49   51-59   61-69   71-80
123456789012345678901234567890	12345678901234567890123456789012345678901234567890
1   BMFOLEnn-nnnnnn BMF	ENTITY MODULE NM CTRL:vvvv *PDT*
2	UP-CYC:nn *CID*_
3	48-IND:n
	5 2016 2017 2018 2019 2020 2021 2022 <u> </u>
<u> 5  </u> n n n	n n n n n n <u>l</u>
6   COBRA ASSISTANCE IND: VVVVVV	
7   LATEST F990T EO ORF CD:nn	UAA IND:nn UD IND:n 45RYR1:nnnn 45RYR2:nnnn
<u> </u>	Y INFORMATION <u> </u>
9   PRIMARY NAME LINE:	
<u> </u>	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
11  SORT NAME:	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
12  CARE OF NAME:	VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
13  STREET ADDRESS:	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
14  LOCATION STREET ADDRESS:	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
15  LOCATION CITY STATE ZIP:	
16  FOREIGN MAILING ADDRESS:	
<u></u>	STATE: aa ZIP CODE: nnnnn-nnnn nnn
18  FOREIGN COUNTRY CODE:nn	<u></u>
19  ADDR-CHG-CYC: YYYYCC	<u></u>
20	
<u>1==1</u>	EFF DT REL EIN REL EFF DT REL END DT UPD CYC
	ld-yyyy nn-nnnnnn mm-dd-yyyy mm-dd-yyyy yyyycc $oxdot$
1231	
24   PAGE nnn OF nnn	-
	123456789012345678901234567890123456789012345678901
1-9   11-19   21-29	31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-13 (Cont. 1) (01-19-2021)
Command Code BMFOL Entity Display - Address Information

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: 0	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
5	20	F944 Cache year 2015	
5	25	F944 Cache year 2016	
5	30	F944 Cache year 2017	
5	35	F944 Cache year 2018	
5	40	F944 Cache year 2019	
5	45	F944 Cache year 2020	
5	50	F944 Cache year 2021	
5	55	F944 Cache year 2022	
5	60	F944 Cache year 2023	
5	65	F944 Cache year 2024	
		Starting in January of 2015 and continuing each January, the cache will roll over to drop the oldest tax period and add the next tax period to the list of 10 tax periods.	
6	25-59	Cobra Assistance Ind	
7	24	Latest F990T EO Org Code	
7	40	UAA Ind	
7	55	UD Ind	
7	64-67	45RYR1	

Exhibit 2.3.59-13 (Cont. 2) (01-19-2021)

Command Code BMFOL Entity Display - Address Information

LINE	POSITION	DESCRIPTION AND VALIDITY
7	76-79	45RYR2
9	32-66	Primary Name Line
10	32-66	Continuation of Primary Name Line
11	32-66	Sort Name
12	32-66	In Care Of Name
13	32-66	Street Address
14	32-66	Location Street Address
15	32-66	Location City State Zip
16	32-66	Foreign Mailing Address
17	09-30	City
17	40-41	State
17	54-67	Zip Code
18	24-25	Foreign Country Code
19	17-22	Address Change Cycle
19a	24-34	Sole Proprietor prior SSN
19a	70-80	Principle officer owner prior TIN
19b	25-31	Sole Proprietor SSN change cycle
19b	72-77	Principle officer owner prior TIN change cycle
22	7	CPEO Indicator
22	12-21	CPEO Effective Date
22	23	CPEO Status Code
22	27-36	CPEO Status Effective Date
22	39-48	CPEO Relationship EIN
22	51-60	CPEO Relationship Effective Date
22	62-71	CPEO Relationship End Date
22	73-78	CPEO Update Cycle
**		CPEO data can occur 1 to 10 times
23b	26-27	Designation Code
23b	13-22	Designation effective date
23b	27-36	Relation ship TIN
23b	39-48	Relation effective begin date

Exhibit 2.3.59-13 (Cont. 3) (01-19-2021)
Command Code BMFOL Entity Display - Address Information

LINE	POSITION	DESCRIPTION AND VALIDITY
23b	51-60	Relation effective end date
23b	63-68	Update Cycle
**		Designation data can occur 1 to 10 times
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-14 (01-17-2017) Command Code BMFOL Entity Display

1-9			1
BMFOLEVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	1-9   11-19   21-29   3	-39   41-49   51-59	61-69   71-80
2		567890123456789012345678901	12345678901234567890
48-IND:n *OIC*    4   TRANS   DATE   CYCLE   DLN   VARIABLE DATA       5   000   MM-DD-YYYY   YYYYCC   nnnnn-nnnnnn   ULC:nn   NAICS:nnnnnn   TEL#:nnn-nnnnnnn     6   001   MM-DD-YYYY   YYYYCC   nnnnn-nnnnnnnn   NO   MERGE   CODE: nn   NO     8   003   MM-DD-YYYY   YYYYCC   nnnnn-nnnnnnnn   NO   MERGE   CODE: nn	1   BMFOLEVVVVVVVVVVV BMF ENT	TY MODULE NM CTRL: VVV	/V *PDT*
TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANS DATE CYCLE DLN NARICS:nnnnnn TEL#:nnn-nnnnnnn NO MERGE CODE: NN CTICE SUPP IND:a []   TRANS DATE CYCLE DLN VARIABLE DATA []   TRANSFER SOURCE CODE: NN CTICE SUPP IND:a []   TRANSFER SOU	12		UP-CYC:nn *CID*
S   000   MM-DD-YYYY YYYYCC   nnnnn-nnnnnn   ULC:nn NAICS:nnnnnn TEL#:nnn-nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn	<u> 3  </u>		48-IND:n *OIC*
Color   MM-DD-YYYY YYYYCC   Nnnnn-nnnnn-n   No MERGE CODE: nn	4   TRANS DATE CYCLE D	N VARIABLE DATA	<u>1</u>
Table   Tabl	<u> </u>	nnnnn-n ULC:nn NAICS:nnnnn	nn TEL#:nnn-nnn-nnnn <u> </u>
10   Supp   Su	1 - 1	nnnn-n XREF TIN: vvvvvvv	/vvvv <u> </u>
10   FROM: ULC:nn TRANS:nnn CYC PSTD:YYYYCC NL: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	<u> </u>		<u> </u>
10  FROM: ULC:nn TRANS:nnn CYC PSTD:YYYYCC NL: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	<u>, , , , , , , , , , , , , , , , , , , </u>		<u> </u>
11   006   MM-DD-YYYY YYYYCC   nnnnn-nnnnn-n   NO MRG CD:nn   XREF TIN:   VVVVVVVVVVV   1   12   013   MM-DD-YYYY YYYYCC   nnnnn-nnnnn-n   ULC:nn   944   IND:n   PRIOR   NM   CTRL:aaaa	<u>1                                    </u>		<u> </u>
12 013 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n ULC:nn 944 IND:n PRIOR NM CTRL:aaaa   13  PRIOR NAME LINE:aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	<u> </u>		<u>-</u>
PRIOR NAME LINE:aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	_ <del>''</del>		
14  014   MM-DD-YYYY YYYYCC   nnnnn-nnnnnnn	_ <del>''</del>		
15  944 IND:n NOTICE SUPP IND:a     16  015 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n TRANSFER SOURCE CODE:n     17  016 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n ULC:nn FYM:nn DEF:aaa NAICS:nnnnnn   18  944 IND:n NOTICE SUPP IND:a   19  023 MM-DD-YYYY YYYYCC nnnnn-nnnnnnn-n EFFECTIVE YEAR:YYYY   120  026 MM-DD-YYYY YYYYCC nnnnn-nnnnnn-n XREF TIN: VVVVVVVVVVVVV NOT SUPP IND:a   121  030 MM-DD-YYYY YYYYCC nnnnn-nnnnnn-n TRANSFER SOURCE CODE:n   1	1==1		
16 015 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n TRANSFER SOURCE CODE:n   1   17 016 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n ULC:nn FYM:nn DEF:aaa NAICS:nnnnnn   18  944 IND:n NOTICE SUPP IND:a   19 023 MM-DD-YYYY YYYYCC nnnnn-nnnnnn-n EFFECTIVE YEAR:YYYY   1   120 026 MM-DD-YYYY YYYYCC nnnnn-nnnnnn-n XREF TIN: VVVVVVVVVVVV NOT SUPP IND:a   121 030 MM-DD-YYYY YYYYCC nnnnn-nnnnnn-n TRANSFER SOURCE CODE:n   1   1   1   1   1   1   1   1   1	<u>1 = 1   1                              </u>	nnnn-n CLOSING CD:nn XREE	TIN: VVVVVVVVVVVV İ
17 016 MM-DD-YYYY YYYYCC nnnnn-nnnnnnn ULC:nn FYM:nn DEF:aaa NAICS:nnnnnn	1=-1		1
18  944 IND:n NOTICE SUPP IND:a	<u> </u>		<u></u>
19 023 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n EFFECTIVE YEAR:YYYY	<u> </u>	nnnn-n ULC:nn FYM:nn DEF:	aaa NAICS:nnnnnn <u> </u>
20 026 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n XREF TIN: vvvvvvvvvv NOT SUPP IND:a    21 030 MM-DD-YYYY YYYYCC nnnnn-nnnnn-n TRANSFER SOURCE CODE:n	<u>1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -</u>	ANNO DEPENDING VENDANIA	
21 030 MM-DD-YYYY YYYYCC nnnnn-nnnn-n TRANSFER SOURCE CODE;n	<u> </u>		·
	<u></u>		
122 033 MM-DD-1111 1111CC MMMM-MM-MM-IN-MM-FATOK FIM. MM-F3C.adadad	<u> </u>	<del>-</del> ••• ••	··-
<u>  [23                                   </u>		mmm-m - FRIOR FIM: MM - PSC	
23    24  PAGE nnn OF nnn >BMFPG nnn		>BMFPG nnn	-
1 123456789012345678901234567890123456789012345678901234567890123456789012345678901	<u></u>		   2345678901234567890
1 1 1 9 1 11 19 1 21 29 1 31 - 39 1 41 - 49 1 51 - 59 1 61 - 69 1 71 - 80 1	1 1		

#### Exhibit 2.3.59-14 (Cont. 1) (01-17-2017) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 000	
5	06-15	Transaction Date	
5	17-22	Transaction Cycle	
		A 6 digit field in the posted transaction portion of the entity showing the posting cycle of the transaction	
5	25-41	Transaction DLN	
5	48-49	Universal Location Code (ULC)	
5	59-64	NAICS Code	
5	69-80	Telephone #	
6	01-03	Transaction Code 001	
6	06-15	Transaction Date	
6	17-22	Transaction Cycle	
6	25-41	Transaction DLN	
6	54-64	Cross-Reference TIN	

### Exhibit 2.3.59-14 (Cont. 2) (01-17-2017) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
6	65	Cross-Reference TIN Type
7	01-03	Transaction Code 002
7	06-15	Transaction Date
7	17-22	Transaction Cycle
7	25-41	Transaction DLN
7	59-60	No Merge Code
8	01-03	Transaction Code 003
8	06-15	Transaction Date
8	17-22	Transaction Cycle
8	25-41	Transaction DLN
8	54-55	No Merge Code
8	74	Notice Suppression Indicator
9	01-03	Transaction Code 005
9	06-15	Transaction Date
9	17-22	Transaction Cycle
9	25-41	Transaction DLN
9	54-64	Cross Reference TIN
9	65	Cross Reference TIN Type
9	67-80	Merge Type Indicator
		COMPLETE MERGE or
		PARTIAL MERGE or
		Blanks
10	13-14	From Account Universal Location Code (ULC)
10	22-24	From Account Transaction Code
10	35-40	From Account Cycle Posted
10	46-80	From Account Name Line
11	01-03	Transaction Code 006
11	06-15	Transaction Date
11	17-22	Transaction Cycle
11	25-41	Transaction DLN

Exhibit 2.3.59-14 (Cont. 3) (01-17-2017) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
11	54-55	No Merge Code; TC006 only; values 1-10 are tax module no-merge reason codes; values 22-33 are entity no-merge reason codes
		01 =400
		02 =VEST
		03 =DUP
		04 =930
		05 =940
		06 =520
		07 =RPS
		08 =CAF
		09 =CONS
		10 =TDA
		22 =EO SUBSECT
		23 =EO STATUS
		24 =EO GROUP EX
		25 =EO AFFILIAT
		27 =EO FOREIGN
		28 =POT DANG T/P
		30 =N/C MISM
		31 =INACTIVE
		32 =91X
		33 =F/R MISM
11	68-78	Cross Reference TIN
11	79	Cross Reference TIN Type

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

12	01-03	Transaction Code 013
12	06-15	Transaction Date

### Exhibit 2.3.59-14 (Cont. 4) (01-17-2017) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	17-22	Transaction Cycle
12	25-41	Transaction DLN
12	48-49	Universal Location Code (ULC)
12	59	Form 944 Indicator
12	76-79	Prior Name Control
13	18-52	Prior Name Line
13	70	Notice Suppression Indicator
14	01-03	Transaction Code 014
14	06-15	Transaction Date
14	17-22	Transaction Cycle
14	25-41	Transaction DLN
14	55-56	Closing Code
14	68-78	Cross Reference TIN
14	79	Cross Reference TIN Type
15	10	Form 944 Indicator
15	31	Notice Suppression Indicator
16	01-03	Transaction Code 015
16	06-15	Transaction Date
16	17-22	Transaction Cycle
16	25-41	Transaction DLN
16	65	Transfer Source Code
17	01-03	Transaction Code 016
17	06-15	Transaction Date
17	17-22	Transaction Cycle
17	25-41	Transaction DLN
17	48-49	Universal Location Code (ULC)
17	55-56	Fiscal Year Month
17	62-64	Definer Codes
17	73-78	NAICS Code
18	10	Form 944 Indicator
18	31	Notice Suppression Indicator

#### Exhibit 2.3.59-14 (Cont. 5) (01-17-2017) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
19	01-03	Transaction Code 023
19	06-15	Transaction Date
19	17-22	Transaction Cycle
19	25-41	Transaction DLN
20	59-62	Effective Year
20	01-03	Transaction Code 026
20	06-15	Transaction Date
20	17-22	Transaction Cycle
20	25-41	Transaction DLN
20	54-64	Cross Reference TIN
20	65	Cross Reference TIN Type
20	80	Notice Suppression Indicator
21	01-03	Transaction Code 030
21	06-15	Transaction Date
21	17-22	Transaction Cycle
21	25-41	Transaction DLN
21	65	Transfer Source Code
22	01-03	Transaction Code 053
22	06-15	Transaction Date
22	17-22	Transaction Cycle
22	25-41	Transaction DLN
22	55-56	Prior Fiscal Year Month
22	63-68	Paragraph Selection Code (PSC)

# Exhibit 2.3.59-15 (01-17-2016) Command Code BMFOL Entity Display

1-9   11-19   21-	-29   31-39	41-49   51-59   61-69   71-80
123456789012345678901234	567890123456789012	34567890123456789012345678901234567890
1  BMFOLEvvvvvvvvvvvv	BMF ENTITY MODUL	E NM CTRL: vvvv *PDT*
12		UP-CYC:nn *CID*
<u>    3    </u>		48-IND:n *OIC*_
14 TRANS DATE CYCLE	DLN	VARIABLE DATA
15   054 MM-DD-YYYY YYYYCC 1	nnnnn-nnn-nnnn-n	PARA CD:vvvvvv EFF DT:MM-DD-YYYY _
16   055 MM-DD-YYYY YYYYCC	nnnnn-nnn-nnnn-n	EFF:MM-DD-YYYY PR FYM:MM PSC:aaaaaa 📗
17   060 MM-DD-YYYY YYYYCC 1	nnnnn-nnn-nnnnn-n	EFF:MM-DD-YYYY FYM:MM SFSC:nn FRGN:aa_
<u> </u>	nnnnn-nnn-nnnnn-n	FYM:MM PARAGRAPH CODES:aaaaaa
<u>1+ 1</u> ++++	nnnnn-nnn-nnnn-n	PARA CD:vvvvvv EFF DT:MM-DD-YYYY _
1101	TYP	E OF ELECTION:n FORM OF ENTITY:n _
<u> </u>	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv EFF DT:MM-DD-YYYY _
1121	TYP	E OF ELECTION:n FORM OF ENTITY:n _
<u>1 =                                   </u>	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv
121,000 111 00 1111 111100	nnnnn-nnn-n	PARA CD:vvvvvv EFF DT:MM-DD-YYYY _
<u> </u>	nnnnn-nnn-nnnnn-n	PARA CD:vvvvvv EFF DT:MM-DD-YYYY _
1161		FYM: MM
<u>1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 </u>	nnnnn-nnn-nnnn-n	3RD PARTY CKBX:v TIN:nnn-nn-nnnv_
11	nnnnn-nnn-nnnn-n	PARA CD:vvvvvv EFF DT:MM-DD-YYYY _
<u>11</u>	nnnnn-nnn-nnnnn-n	SERVICE CENTER: nn
1201		XREF TIN: vvvvvvvvvv
<u>11</u>	nnnnn-nnn-nnnn-n	NON-COMPLIANCE CD:vv
<u>11</u>	nnnnn-nnn-nnnn-n	NON-COMPLIANCE CD:vv
1231		
24   PAGE nnn (		MFPG_nnn
		34567890123456789012345678901234567890
1-9   11-19   21-	-29   31-39	41-49   51-59   61-69   71-80

#### Exhibit 2.3.59-15 (Cont. 1) (01-17-2016) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code, Page No	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
5	01-03	Transaction Code 054	
5	06-15	Transaction Date	
5	17-22	Transaction Cycle	
5	25-41	Transaction DLN	
5	52-57	Paragraph Code	
5	67-76	Effective Date	
6	01-03	Transaction Code 055	
6	06-15	Transaction Date	
6	17-22	Transaction Cycle	
6	25-41	Transaction DLN	
6	48-57	Effective Date	
6	74-79	Prior Fiscal Year Month	
6	78	Paragraph Selection Code (PSC)	
7	01-03	Transaction Code 060	
7	06-15	Transaction Date	
7	17-22	Transaction Cycle	

### Exhibit 2.3.59-15 (Cont. 2) (01-17-2016) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	25-41	Transaction DLN
7	48-57	Effective Date
7	63-64	Fiscal Year Month
7	71-72	Small Foreign Sales Corporation Indicator
7	79-80	Foreign Country Code
8	01-03	Transaction Code 064
8	06-15	Transaction Date
8	17-22	Transaction Cycle
8	25-41	Transaction DLN
8	48-49	Fiscal Year Month
8	67-72	Paragraph Codes
9	01-03	Transaction Code 074
9	06-15	Transaction Date
9	17-22	Transaction Cycle
9	25-41	Transaction DLN
9	52-57	Paragraph Code
9	67-76	Effective Date
10	57	Type of Election
		1 = Initial Classification
		2 = Change of Current Classification
10	67	Form of Entity
		1 = Domestic Corporation
		2 = Domestic Partnership
		3 = Disregarded Entity
		4 = Foreign Corporation
		5 = Foreign Entity Connected Income
		6 = Foreign Partnership
11	01-03	Transaction Code 076
11	06-15	Transaction Date
11	17-22	Transaction Cycle

#### Exhibit 2.3.59-15 (Cont. 3) (01-17-2016) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
11	25-41	Transaction DLN
11	52-57	Paragraph Code
11	67-76	Effective Date
12	57	Type of Election
		1 = Initial Classification
		2 = Change of Current Classification
12	67	Form of Entity
		1 = Domestic Corporation
		2 = Domestic Partnership
		3 = Disregarded Entity
		4 = Foreign Corporation
		5 = Foreign Entity Connected Income
		6 = Foreign Partnership
13	01-03	Transaction Code 078
13	06-15	Transaction Date
13	17-22	Transaction Cycle
13	25-41	Transaction DLN
13	52-57	Paragraph Code
14	01-03	Transaction Code 082
14	06-15	Transaction Date
14	17-22	Transaction Cycle
14	25-41	Transaction DLN
14	52-57	Paragraph Code
14	67-76	Effective Date
15	01-03	Transaction Code 090
15	06-15	Transaction Date
15	17-22	Transaction Cycle
15	25-41	Transaction DLN
15	52-57	Paragraph Codes
15	67-76	Effective Date
16	64-65	Fiscal Year Month

#### Exhibit 2.3.59-15 (Cont. 4) (01-17-2016) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
17	01-03	Transaction Code 098
17	06-15	Transaction Date
17	17-22	Transaction Cycle
17	25-41	Transaction DLN
17	59	Third Party Relationship Checkbox
		C = 3rd party relationship has changed
17	69-80	3rd party TIN
18	01-03	Transaction Code 100
18	06-15	Transaction Date
18	17-22	Transaction Cycle
18	25-41	Transaction DLN
18	52-57	Paragraph Code
18	67-76	Effective Date
19	01-03	Transaction Code 130
19	06-15	Transaction Date
19	17-22	Transaction Cycle
19	25-41	Transaction DLN
19	60-61	Service Center
20	53-64	Cross Reference TIN and TIN Type
21	01-03	Transaction Code 148
21	06-15	Transaction Date
21	17-22	Transaction Cycle
21	25-41	Transaction DLN
21	62-63	Non-Compliance Code
		10-99 = non-filer argument (UTAAP)
22	01-03	Transaction Code 149
22	06-15	Transaction Date
22	17-22	Transaction Cycle
22	25-41	Transaction DLN
22	62-63	Non-Compliance Code
		10-99 = non-filer argument (UTAAP)

Exhibit 2.3.59-15 (Cont. 5) (01-17-2016) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
23	01-03	Transaction Code 150
23	06-15	Transaction Date
23	17-22	Transaction Cycle
23	25-41	Transaction DLN
23	48-49	Universal Location Code (ULC)
23	65-68	Prior Name Control
23	30-64	Primary Name Line

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

#### **FOOTER LINE**

24	19-61	End of Screen Message
		NO TRANSACTIONS ARE POSTED TO THIS ENTITY or
		END OF ENTITY MODULE

# Exhibit 2.3.59-16 (01-17-2018) Command Code BMFOL Entity Display

1-9   11-19   21-29   31-39   41-49   51-59	61-69	71-80
1234567890123456789012345678901234567890123456789012345678901	234567890	1234567890
1   BMFOLEVVVVVVVVVVVV BMF ENTITY MODULE NM CTRL: vvv	V	*PDT*
12 1	UP-CYC:	nn *CID*
<u> 3  </u>	48-IND:	n *OIC*_
4   TRANS DATE CYCLE DLN VARIABLE DATA		1
5   150 MM-DD-YYYY YYYYCC nnnnn-nnnn-n ULC:nn PRIOR NM CT		1
PRIOR PRIMARY NAME LINE: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	aaa	1
7   47X MM-DD-YYYY YYYYCC nnnnn-nnn-nnnn-n CLOSING CODE:nnn		1
8   582 MM-DD-YYYY YYYYCC nnnnn-nnnn-n MFT:nn TXPD:YYYYMM	P EIN: VV	.^^^^^^
9   PLAN:nnn		1
110 583 MM-DD-YYYY YYYYCC nnnnn-nnn-nnnn-n MFT:nn TXPD:YYYYMM	PLAN:nn	in
11   910 MM-DD-YYYY YYYYCC nnnnn-nnn-nnnn-n AGENT ID:nnnnnnn		1
12  960 MM-DD-YYYY YYYYCC nnnnn-nnn-nnnn-n		1
13  971 MM-DD-YYYY YYYYCC nnnnn-nnn-nnnn-n ACTION CODE:nnn FE		
<u>· · · · · · · · · · · · · · · · · · · </u>		nnn,nnn.nn <u> </u>
<u>1==1</u> === === == == == == == == == == == ==	TIN: VVVVV	
16 972 MM-DD-YYYY YYYYCC nnnnn-nnn-nnnn-n ACTION CODE:nnn FE		ınn
SEC DI:MM-DD-IIII	V V V	<u> </u>
110  1N1 11PE IND: VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	D_VVVV	1
19  990 MM-DD-1111 1111CC IMMINI-MINI-MINI-M DATE OF DEATH. MM-DD	D-1111	+
20		+
122		+
123		+
124  PAGE nnn OF nnn SBMFPG nnn		+
1123456789012345678901234567890123456789012345678901	234567890	1234567890
1-9   11-19   21-29   31-39   41-49   51-59	61-69	71-80

#### Exhibit 2.3.59-16 (Cont. 1) (01-17-2018) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: E	
1	07-18	TIN, Display File Source Code, Page No	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	71	Entity 48 Indicator	
		0 = Indicator off	
		1 = A TC 480 is currently on record, a TC 780 is currently on record or a TC 780 has been on record for some time during the last 5 years.	
3	76-80	Offer in Compromise Indicator: *OIC*	
5	01-03	Transaction Code 47X	
5	06-15	Transaction Date	
5	17-22	Transaction Cycle	
5	25-41	Transaction DLN	
5	48-50	Closing Code	
6	01-03	Transaction Code 582	
6	06-15	Transaction Date	
6	17-22	Transaction Cycle	
6	25-41	Transaction DLN	
6	48-49	MFT	
6	56-61	Tax Period	
6	69-79	Parent TIN	
6	80	Parent TIN TIN Type	
7	49-51	Plan Number	
8	01-03	Transaction Code 583	
8	06-15	Transaction Date	

### Exhibit 2.3.59-16 (Cont. 2) (01-17-2018) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	17-22	Transaction Cycle
8	25-41	Transaction DLN
8	48-49	MFT
8	56-61	Tax Period
8	69-71	Plan Number
9	01-03	Transaction Code 910,918
9	06-15	Transaction Date
9	17-22	Transaction Cycle
9	25-41	Transaction DLN
9	53-60	Agent ID
10	01-03	Transaction Code 960
10	06-15	Transaction Date
10	17-22	Transaction Cycle
10	25-41	Transaction DLN
11	01-03	Transaction Code 971
11	06-15	Transaction Date
11	17-22	Transaction Cycle
11	25-41	Transaction DLN
11	56-58	Action Code
		100-199 = UTAAP filer cases
		352-353 = Form 8872
11	69-72	FEMA Contract Number or Pol Number (AC 352/353 only)
12	9-10	Business Operating Division Code
		LM = Large and Mid-Size Business
		SB = Small Business/Self-Employed
		TE = Tax Exempt
		WI = Wage and Investment Income
12	27-29	Business Operating Division Client Code
12	60-80	Secondary Amount
		Action Code 310 = Aggregate FTD Amount

Exhibit 2.3.59-16 (Cont. 3) (01-17-2018) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	25-34	Miscellaneous Indicator or International Type Indicator
13	44-53	Secondary Date
		Action Code 86 = Disaster Ending Date
		Action Code 87 = Disaster Ending Date
		Action Code 310 = Beginning EFTPS Determination Year
		Action Code 360 = REIT Election Effective Date
		Action Code 362 = Ex. Eerr. Inc. Exc. Effective Date
		Action Code 363 = Section 943(e)(1) Effective Date
		Action Code 381 - 385 = Agent's Effective Date
13	66-77	Cross Reference TIN
14	01-03	Transaction Code 972
14	06-15	Transaction Date
14	17-22	Transaction Cycle
14	25-41	Transaction DLN
14	56-58	Action Code
		100-199 = UTAAP filer cases
		352-353 = Form 8872
14	69-72	FEMA Contract Number or Pol Number (AC 352/353 only)
15	31-40	Secondary Date
15	53-64	Cross Reference TIN
16	25-34	Miscellaneous Indicator or International Type Indicator
17	01-03	Transaction Code 998
17	06-15	Transaction Date
17	17-22	Transaction Cycle
17	25-41	Transaction DLN
17	58-67	Date Of Death

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

#### **FOOTER LINE**

### Exhibit 2.3.59-16 (Cont. 4) (01-17-2018) Command Code BMFOL Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	19-61	End of Screen Message
		NO TRANSACTIONS ARE POSTED TO THIS ENTITY or
		END OF ENTITY MODULE

#### Exhibit 2.3.59-17 (01-16-2020) Command Code BMFOL Tax Module Display

1								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	01234567890	01234567890
1	BMFOLTvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	BMF TAX MO	DDULE	NM CTRL: VY	VVV	*PDT*⊥
2	_nnnnn-nnn-	-nnnnn-n					UP-CYC:	:nn *CID*⊥
3	RETENTION	VVVVVVVVV	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvv *OIC*⊥
4	<u> </u>		F ASS'D MOI	,				Z:aaaa-aaaa⊥
5	LASED:MM-DI						•	ON \$ REFUND↓
6	LGOVERNING	SC:nn *C	CORP* 29	TRIGGER I	DATE: MM-DI	O-YYYY FTP	START DT:N	MM-DD-YYYY ⊥
7	LHISTORIC (	JLC:nn *MI	1 DEL* II	TT TOT: n	, nnn , nnn , nr	nn,nnn.nn	FTP MONTHS	S:nn ⊥
8	TDA COPYS:	:nnnn *FORI	EIGN* INT A	AS:n,nnn,nı	nn, nnn, nnn	nn FTP TT:	:n,nnn,nnn,	, $\operatorname{nnn}$ , $\operatorname{nnn}$ . $\operatorname{nn}$
9	DAR CC:nnr	n *TOLERANG	CE* INT PD:	n,nnn,nnn,	, nnn , nnn . nr	nv FTP ASD:	:n,nnn,nnn,	, $nnn$ , $nnn$ . $nn$
10	LATEST CSI	ED DATE:MM-	-DD-YYYY RS	SED DT:MM-I	DD-YYYY RET	C DUE DT:MN	M-DD-YYYYY (	GATT
11	EARLIEST (	CSED DT:MM-	-DD-YYYY IN	MINENT CSI	ED DT:MM-DI	D-YYYY F229	90 IND:nn	$\perp$
12	DIS DUE D	T:MM-DD-YY	YY AGREE IN	ND:n FMS	S-CD:n	CC76 CC77	7 LEVY 971	IND:n _
13	DIR DEP CI	o:nn DIS 9	ST DT:MM-DI	-YYYY MUL	FI-CSED:nn	PDC IND:nr	n 2% INT D	Γ MAN DELnn⊥
14								Ι
15	TRANS DATI	<b>3</b>	AMOUNT	CYCI	LE I	DLN	VARIA	BLE DATA 📗
16	_150 MMDD?	YYYY n,nnn,	nnn, nnn, nr	n.nnv YYY	YCC nnnnn-r	nnn-nnnnn-r	n TC150:nnr	nnnnn 📗
17	LSFR	n,nnn,	nnn, nnn, nr	nnnv REM	IT AMT (610	) ABSTRACT	F:nnn USE I	DEFINER 'R'⊥
18	160v MMDD	YYYY n,nnn,	nnn, nnn, nr	n.nnv YYY	YCC nnnnn-r	nnn-nnnnn-r	n REASON CI	D:nnn RCA:n⊥
19	L						CSED:MMDI	T YYYYC
	186v MMDD?	YYYY n,nnn,	nnn, nnn, nr	n.nnv YYY	YCC nnnnn-r	nnn-nnnnn-r	n FTD PENAI	LTY CD:nn 📗
21							CSED:MMDI	YYYYO I
22	L240v MMDD	YYYY n,nnn,	nnn, nnn, nr	n.nnv YYY	YCC nnnnn-r	nnn-nnnnn-r	n REASON:nr	nn RF:nnn⊥
23	L						CSED:MMDI	DYYYY DRI:v⊥
24			nnn OF nnr					
		1234567890	1234567890	1234567890	1234567890	1234567890	01234567890	01234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

### Exhibit 2.3.59-17 (Cont. 1) (01-16-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	RETENTION	
3	11-45	FIRST NAME LINE("UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	FILING REQUIREMENTS (UP TO FOUR)-PLUS SIGN (+) IF MORE(blank for BMFOR)	
3	76-80	OFFER IN COMPROMISE INDICATOR: *OIC*	
4	05	CAF Indicator-A 1 digit field showing the Centralized Authorization File indicator for a tax module	
		0 = no representative authorization on file	
		1 = one appointee or representative receives notices or IRS correspondence	
		2 = two appointees or representatives receive notices or IRS correspondence	
		3 = one appointee or representative receives notices or IRS correspondence and one receives refunds	
		4 = Two appointees or representatives receive notices or IRS correspondence, and one representative receives refunds	
		5 = The taxpayer has not authorized an appointee or representative to receive notices/IRS correspondence or refunds	
		7 = one representative receives refunds	
		8 = blind trust-fiduciary receives everything; taxpayer receives nothing	
4	15-16	AIMS Service Center	

#### Exhibit 2.3.59-17 (Cont. 2) (01-16-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
4	36-56	Master File Assessed Module Balance	
4	63	Accounts Receivable Dollar Inventory Indicator	
4	72-80	Tax Module Freezes	
5	06-15	Assessed Statute Expiration Date	
5	17-25	Tax Shelter Indicator	
5	46-55	Interest-to Date	
5	57-60	Enforcement Revenue Information System Indicator	
5	62-80		#
6	14-15	Governing Service Center Code	
6	18-25	"C" Corporation Indicator	
6	46-55	2% Trigger Date	
6	70-79	Failure to Pay Start Date	
7	14-15	Historical Universal Location Code (ULC)	
7	17-25	Minimum Delinquency Penalty	
7	39-58	Interest Total	
7	72-73	Failure to Pay Months	
8	11-14	TDA COPYS Score	
8	16-24	Foreign Activity Indicator	
8	33-52	Interest Assessed	
8	61-80	Failure to Pay Penalty Assessed	
9	08-10	DAR Closing Code	
9	12-22	Tolerance Indicator	
9	31-51	Interest Paid	
9	61-80	Failure to Pay Penalty Total	
10	18-27	Latest Collection Statute Expiration Date	
10	37-46	Refund Statute Expiration Date	
10	59-68	Return Due Date	
10	70-73	GATT Indicator	
11	18-27	Earliest CSED Date	
11	46-55	Imminent CSED Date	
11	67-68	Form 2290 Indicator	

#### Exhibit 2.3.59-17 (Cont. 3) (01-16-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	12-21	Disaster Due Date
12	31	Agreement Indicator
12	45	FMS Levy Indicator
		1 = Module was selected at some time
		2 = Module is selected now
		4 = Manual block via TC971, AC 81
		8 = Generated block via TC971, AC 61 as result of a TC920 carrying a Status 22
12	51-54	CC76 Indicator
		A TC520 with CC 76 is posted
12	57-60	CC77 Indicator
		A TC520 with CC 77 is posted
12	75	LEVY 971 Ind
13	12-13	Direct Deposit Code:
		blank = Not Present
		10 = Routing Transit Number and Depositor Account Number present with a significant refund.
		21 = Invalid Routing Transit Number because non-numeric or all zeroes.
		23 = Invalid Routing Transit Number because the first two digits are invalid.
		31 = Routing Transit Number is present and Depositor Account Number is missing or invalid because the input is other than alpha, numeric, spaces, hyphens or all zeroes.
		32 = Invalid Depositor Account Number because non- alphanumeric characters present other than hyphen.
		41 = Invalid period (prior year return).
		42 = CAF Return (Power of Attorney is present).
		44 = Initial filer (Less than 12 months/Initial Return Code is present or/and the "date of Incorporation" is 11 months or less).
		44 = Change of Address within the last 12 months.
		50 = Rejected by the bank.
13	26-35	Disaster Start Date

#### Exhibit 2.3.59-17 (Cont. 4) (01-16-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	48-49	Multi CSED
13	59-60	PDC Indicator (Private Debt Collection)
		0 = not sent to collection
		1 = Send to collections for unpaid tax liabilities
13	79-80	2% Interest Date Manual Deletion Ind
14	6-15	Partnership statue expr date
14	26-30	Number of Months FTF/MIP
		TRANSACTION LINES
16	01-03	Transaction Code 150
16	06-13	23C Date
16	15-35	Settlement Amount
		If remittance amount/credit amount is present, TC610/806 will be generated; otherwise TC610 with zero amt will be generated
16	37-42	Transaction Cycle
		cycle in which the transaction posted
16	44-60	Transaction DLN
16	68-75	Transaction Date
		Date as input on a transaction posting to the tax module
17	1-3	SFR Indicator
		SFR = Substitute for Return
17	15-35	Remittance Amount
17	62-64	Abstract Number
18	01-03	Transaction Code 160, 161, 162, 166,167,170, 171, 176, 177, 180, 181, 234, 235, 238, 270, 271, 272, 320, 321, 350, 351, 534
18	04	Reversal Digit
18	06-13	Transaction Date
18	15-35	Transaction Amount
18	37-42	Transaction Cycle
18	44-60	Transaction DLN

Exhibit 2.3.59-17 (Cont. 5) (01-16-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
18	72-74	Reason Code
18	80	Reasonable Cause Assistant
19	67-74	CSED Date
20	01-03	Transaction Code 186
20	04	Reversal Digit
20	06-13	Transaction Date
20	15-35	Transaction Amount
20	37-42	Transaction Cycle
20	44-60	Transaction DLN
20	77-78	FTD Penalty Code
		1-3, 11, 41-44 = significant
21	67-74	CSED Date
22	01-03	Transaction Code 240, 241, 246, 247
22	04	Reversal Digit
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
22	69-71	Reason Code
22	78-80	Reference Number
23	67-74	CSED Date
23	80	PMF Delinquent Return Code

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-18 (01-19-2020) Command Code BMFOL Tax Module Display

1-9	
BMFOLTVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
12   nnnnn-nnn-nnnnnn	
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	1   BMFOLTVVVVVVVVVVVVVVVVVVVVVVVV BMF TAX MODULE NM CTRL: vVVV *PDT*
TRANS DATE	12   nnnnn-nnn-nnnn-n
15   290v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn nnv YYYYCC nnnnn-nnnnnn v vvvvvvvvvvvvvvvvvvvvvv	3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
340v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnnnn INT TO DT:MMDDYYYY   17   2% TRIGGER DATE: MMDDYYYY CSED:MMDDYYYY INT COMP AMT:n,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,	14 TRANS DATE AMOUNT CYCLE DLN VARIABLE DATA
2% TRIGGER DATE: MMDDYYYY CSED:MMDDYYYY INT COMP AMT:n,nnn,nnn,nnn,nnn,nnn.nns	15 290v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnnn-n vvvvvvvvvvvvvvvvv
PTRSH-T:n,nnn,nnn,nnn,nnn,nnn.nnsv PTRSH-I:n,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,	16 340v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n INT TO DT:MMDDYYYY 🗍
B   370v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,n	17   2% TRIGGER DATE: MMDDYYYY CSED:MMDDYYYY INT COMP AMT:n,nnn,nnn,nnn,nnn.nns
AB:nnn nnn,nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn	PTRSH-T:n,nnn,nnn,nnn,nnn.nnSv PTRSH-I:n,nnn,nnn,nnn,nnn.nns
10   AB:nnn nnn,nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn	18   370v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n
Till   AB:nnn nnn,nnn,nnn,nnn.nns   AB:nnn nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn	19 AB:nnn nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn,nnn.nns
12   AB:nnn nnn,nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn	110 AB:nnn nnn,nnn,nnn,nnn,nnn AB:nnn nnn,nnn,nnn,nnn AB:nnn nnn,nnn,nnn,nnn,nnn
13 AB:nnn nnn,nnn,nnn,nnn,nnn,nnn.nns   14 420v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,n	· · · · · · · · · · · · · · · · · · ·
14   420v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnn-n PBC:nnn SBC:nnnnn   EGC:nnnn SOURCE-CD:nn	112 AB:nnn nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn.nns AB:nnn nnn,nnn,nnn,nnn,nnn.nns
EGC:nnnn SOURCE-CD:nn	<del></del>
16 421v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn v YYYYCC nnnnn-nnn-nnnn-n DISPOSAL CD:nn   17 422v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn v YYYYCC nnnnn-nnn-nnnnn-n A:\$nnn,nnn,nnn,nnn,nnn   18 424v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn v YYYYCC nnnnn-nnn-nnnnn-n PBC:nnn SBC:nnnnn   19  SPC:nnnn RET REQ IND:n PTR PBC:nnn TIN:vvvvvvvvvvvv EGC:nnnn SOURCE-CD:nn   10  TEGE SPEC DEFINER CD:nnn PUSH CD:nnn MFT:nn PD:YYYYMM PLAN:nnn   121 427v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn v YYYYCC nnnnn-nnn-nnnnn-n EO POD:nnnn SR CC:a   122 430v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn v YYYYCC nnnnn-nnn-nnnn-n vvvvv INSTALLMENTS   123  EST TAX LIAB:\$nn,nnn,nnn,nnn,nnn,nnn OVPMT CR ELCT:\$nn,nnn,nnn,nnn,nnn,nnn,nnn   PAGE nnn OF nnn	<u>→ → · · · · · · · · · · · </u>
17  422v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnv YYYYCC nnnnn-nnn-nnnnn-n A:\$nnn,nnn,nnn.nn   18  424v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn yYYYYCC nnnnn-nnn-nnnnn-n PBC:nnn SBC:nnnnn   19  SPC:nnnn RET REQ IND:n PTR PBC:nnn TIN:vvvvvvvvvvvv EGC:nnnn SOURCE-CD:nn   10  TEGE SPEC DEFINER CD:nnn PUSH CD:nnn MFT:nn PD:YYYYMM PLAN:nnn   121  427v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnnn-n EO POD:nnnn SR CC:a   122  430v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnnn-n vvvvv INSTALLMENTS   123  EST TAX LIAB:\$nn,nnn,nnn,nnn,nnn OVPMT CR ELCT:\$nn,nnn,nnn,nnn,nnn,nnn   PAGE nnn OF nnn	<u> </u>
18   424v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n PBC:nnn SBC:nnnnn   19   SPC:nnnn RET REQ IND:n PTR PBC:nnn TIN:vvvvvvvvvvvv EGC:nnnn SOURCE-CD:nn   10   TEGE SPEC DEFINER CD:nnn PUSH CD:nnn MFT:nn PD:YYYYMM PLAN:nnn   121   427v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnn-n EO POD:nnnn SR CC:a   122   430v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnnn-n vvvvv INSTALLMENTS   123   EST TAX LIAB:\$nn,nnn,nnn,nnn,nnn OVPMT CR ELCT:\$nn,nnn,nnn,nnn,nnn,nnn   PAGE nnn OF nnn	<u></u>
SPC:nnnn RET REQ IND:n PTR PBC:nnn TIN:vvvvvvvvvvvv EGC:nnnn SOURCE-CD:nn     120	
TEGE SPEC DEFINER CD:nnn	<u> </u>
21  427v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYYCC nnnnn-nnn-nnnnn EO POD:nnnn SR CC:a    122  430v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYYCC nnnnn-nnn-nnnnnn vyvvv INSTALLMENTS     123  EST TAX LIAB:\$nn,nnn,nnn,nnn,nnn OVPMT CR ELCT:\$nn,nnn,nnn,nnn,nnn	<u></u>
122   430v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnnn-n vvvvv INSTALLMENTS   123   EST TAX LIAB:\$nn,nnn,nnn,nnn.nn OVPMT CR ELCT:\$nn,nnn,nnn,nnn.nnv   1   124   PAGE nnn OF nnn >BMFPG nnn	<u></u>
23	<del></del>
PAGE nnn OF nnn	<del></del>
	<u> </u>

Exhibit 2.3.59-18 (Cont. 1) (01-19-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (Up to Four-Plus Sip (+) if More (blank for BMFOR)	
3	76-80	Offer in Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 290 -299, 300-309	
5	04	Reversal Digit	
5	06-13	23C Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	62-80	Xref Tin for TC290/291 MFT 83 or Use Definer CD 'A' Message	
6	01-03	Transaction Code 340	
6	04	Reversal Digit	
6	06-13	23C Date	
6	15-35	Transaction Amount	

# Exhibit 2.3.59-18 (Cont. 2) (01-19-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
6	37-42	Transaction Cycle
6	44-60	Transaction DLN
6	72-79	Interest-to Date
7	23-30	2% Interest Trigger Date
7	38-45	CSED Date
7	60-80	Interest Computation Amount
7a	14-34	Partnership Tax Amount
7a	45-65	Partnership Interest Amount
8	01-03	Transaction Code 370
8	04	Reversal Indicator
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
9-12	04-06	Abstract Number
9-12	08-26	Abstract Amount
9-12	31-33	Abstract Number
9-12	35-53	Abstract Amount
9-12	58-60	Abstract Number
9-12	62-80	Abstract Amount
13	04-06	Abstract Number
13	08-26	Abstract Amount
14	01-03	Transaction Code 420
14	04	Reversal Indicator
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	66-68	Primary Business Code
14	75-78	Secondary Business Code
15	60-63	Employee Group Code

## Exhibit 2.3.59-18 (Cont. 3) (01-19-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
15	75-76	Source Code
16	01-03	Transaction Code 421
16	04	Reversal Indicator
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle
16	44-60	Transaction DLN
16	74-75	Disposal Code
17	01-03	Transaction Code 422
17	04	Reversal Indicator
17	06-13	Transaction Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	64-78	Assessment
18	01-03	Transaction Code 424
18	04	Reversal Indicator
18	06-13	Transaction Date
18	15-35	Transaction Amount
18	37-42	Transaction Cycle
18	44-60	Transaction DLN
18	66-68	Primary Business Code
18	74-78	Secondary Business Code
19	09-12	Special Project Code
19	26	Return Request Indicator
19	36-38	Partnership Primary Business Code
19	44-55	TIN and Display File Source Code
19	61-64	Employee Group Code
19	76-77	Source Code
20	26-29	TEGE Special Definer Code
20	47-49	Push Code

Exhibit 2.3.59-18 (Cont. 4) (01-19-2020) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
20	60-61	MFT
20	66-71	Tax Period
20	78-80	Plan Number
21	01-03	Transaction Code 427
21	04	Reversal Indicator
21	06-13	Transaction Date
21	15-35	Transaction Amount
21	37-42	Transaction Cycle
21	44-60	Transaction DLN
21	69-72	Exempt Organization Post of Duty
21	80	SERFE Condition Code
22	01-03	Transaction Code 430
22	04	Reversal Indicator
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
22	62-66	Number of Installments
23	18-38	Estimated Tax Liability
23	59-79	Overpayment Credit Elect

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next page Number

#### Exhibit 2.3.59-19 (01-17-2013) Command Code BMFOL Tax Module Display

1									
I		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
$\perp$		1234567890	0123456789	01234567890	0123456789	0123456789	01234567890	1234567890	01234567890
1	_	BMFOLTvvv	/vvvvvvvvv	VVVVVV	BMF TAX M	DDULE	NM CTRL: V	/VV	*PDT*
2		nnnnn-nnn						UP-CYC:	+
3	_			vvvvvvvvvv				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvv *0IC* <u> </u>
4	_	TRANS DATI		AMOUNT	CYC:		OLN		BLE DATA 📗
5		_		, nnn , nnn , ni					D:v
6	;	459v MMDD	YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1			1
7	_	_						, , ,	nnn,nnn.nnv⊥
8	_	460v MMDD	YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY			n EXT DT: N	MMDDAAAA Ţ
9	_					GROUP (			1
		468v MMDD	YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1	nnn-nnnnn-r		+
	.1	_							TYYYYDDMM:TC
+-	_	_	,	, nnn , nnn , ni					+
1	_	_	•						F CYCLES:nn⊥
	_	_							C JUR CD:nn⊥
-				, nnn , nnn , ni					
+-	_								/BK/CDP:nnn
	. 7	_		, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1	nnn-nnnnn-r	n CC:nnnAP,	/BK/CDP:nnn_
	.8	STAT							1
-	_	L530v MMDD	YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1	nnn-nnnnn-r		· · · +
	0	_						-	295:YYYYCC
	_	_							nn-nn-nnnnv⊥
_	_	L220v MMDD	YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1			ED:MMDDYYYYL
_	3	_						VER CD: nn	1
12	4			nnn OF nni	-		-		
+	_								01234567890
$\perp$		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-19 (Cont. 1) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" will appear for BMFOR requests)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) If More (blank for BMFOR)	
3	76-80	Offer in Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 446	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	72	Source Code	
		M = Merge	
		R = Retention	
6	01-03	Transaction Code 459	
6	04	Reversal Indicator	
6	06-13	Transaction Date	
6	15-35	Transaction Amount	

# Exhibit 2.3.59-19 (Cont. 2) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
6	37-42	Transaction Cycle
6	44-60	Transaction DLN
7	60-80	Liability from Previous Period
8	01-03	Transaction Code 460
8	04	Reversal Indicator
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	70-77	Extension Date
9	53	Group Code
10	01-03	Transaction Code 468
10	04	Reversal Indicator
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	75-77	Closing Code
11	73-80	Payment Extension Date
12	01-03	Transaction Code 470, 473, 522, 590W/ closing code not =14, 591-599
12	04	Reversal Indicator
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle
12	44-60	Transaction DLN
12	75-77	Closing Code
13	01-03	Transaction Code 474
13	04	Reversal Indicator
13	06-13	Transaction Date
13	15-35	Transaction Amount

Exhibit 2.3.59-19 (Cont. 3) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	37-42	Transaction Cycle
13	44-60	Transaction DLN
13	79-80	Number of Cycles
14	01-03	Transaction Code 480
14	04	Reversal Indicator
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	65-66	Service Center Code
14	79-80	OIC Jurisdiction Code
15	01-03	Transaction Code 494, 495
15	04	Reversal Indicator
15	06-13	Transaction Date
15	15-35	Transaction Amount
15	37-42	Transaction Cycle
15	44-60	Transaction DLN
15	73-74	Organization Source
16	01-03	Transaction Code 520
16	04	Reversal Indicator
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle
16	44-60	Transaction DLN
16	65-67	Closing Code
16	78-80	Appellate Code or Bankruptcy or Collection Due Process Indicators
		001 = appeal or lien or levy
		002 = Appeal to Tax Court of lien or levy
17	01-03	Transaction Code 521
17	04	Reversal Indicator

# Exhibit 2.3.59-19 (Cont. 4) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
17	06-13	Transaction Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	65-67	Closing Code
17	78-80	Bankruptcy Indicators
	78	Bankruptcy Proceed Indicator
	79	Bankruptcy Claim Indicator
	80	Bankruptcy Install Indicator
18	6-13	Stat Indicator Literal
19	01-03	Transaction Code 530
19	04	Reversal Indicator
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
19	65-67	Closing Code
19	72	Responsibility Unit Code
20	74-79	CP 295 Cycle
21	01-03	Transaction Code 538
21	04	Reversal Indicator
21	06-13	Transaction Date
21	15-35	Transaction Amount
21	37-42	Transaction Cycle
21	44-60	Transaction DLN
21	69-80	Cross Reference SSN
22	01-03	Transaction Code 550
22	04	Reversal Indicator
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle

## Exhibit 2.3.59-19 (Cont. 5) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
22	44-60	Transaction DLN
22	73-80	Extended Collection Statute Expiration Date
23	68-69	Definer Code
		0 = lien filed
		1 = 2032A election (form 706)2032A heir indicator (forms 1120, 1120S, 1041, 1065) XREF SSN input (form 720, abstract 52)
		2 = special lien
		4 = bond (form 706)
		8 = Collateral
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-20 (01-17-2013) Command Code BMFOL Tax Module Display

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	0123456789	0123456789	0123456789	0123456789	01234567890	1234567890	01234567890
1	$\bot$ BMFOLT $\lor\lor\lor$	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVVVV	BMF TAX M	ODULE	NM CTRL:V	/VV	*PDT*
2	$\perp$ nnnnn-nnn-						UP-CYC	
3	_RETENTION	VVVVVVVV	vvvvvvvvv	vvvvvvvvv	vvvvvv vvv	vvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvv *OIC*↓
4	⊥TRANS DATI		AMOUNT	CYC:		DLN		BLE DATA 📗
5	_560v MMDD?	YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1	nnn-nnnnn-r	n NEW ASED	:MMDDYYYY 📗
6	<u> </u>						SS:\$nnn,nnı	-, +
7	+	•				nnn-nnnnn-r		+
8	+	•	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1	nnn-nnnnn-1	n REFILE V	AL CD:n
9	ļ ———	DEFINER:n						ļ
10		,				nnn-nnnnn-r		1
11	<u>+</u>					N:nnn EXCES		D: n
12					YCC nnnnn-1	nnn-nnnnn-r		ļ
13	<del>-</del>		vvvvvvvvv				3:nnnnnn	ļ
14		•						EL PY IN:v
15	<u> </u>							
16	+							nnnnnnnnnn∫
17		YYYY n,nnn	, nnn , nnn , ni	nn.nnv YYY	YCC nnnnn-1	nnn-nnnnn-r		ļ
18	+							,nnn,nnn.nn
19	+				YCC nnnnn-1	nnn-nnnnn-i		+
20			v nn YYYYMI	-				5 PAY ID:nn↓
21		LAN:nnn IP	D RSN CD:ni	n INT PMT	DT:MM-DD-	YYYY CDDB#:	nnnnnnnnı	nnnnnnnnnn
22								+
23	+	22.00			DMEDG			+
24					>BMFPG nni		11004567004	21224567022
+								01234567890
$\perp$	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-20 (Cont. 1) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 560, 564	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	71-78	New Assessment Statute Expiration Date	
6	63-77	Assessment	
7	01-03	Transaction Code 582	
7	04	Reversal Indicator	
7	06-13	Transaction Date	
7	15-35	Transaction Amount	
7	37-42	Transaction Cycle	
7	44-60	Transaction DLN	

# Exhibit 2.3.59-20 (Cont. 2) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	76	Refile Validation Code
8	01-03	Transaction Code 583
8	04	Reversal Indicator
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	76	Refile Validation Code
9	19	Lien Definer Code
		0 = default
		1 = Lien Release
		2 = Withdrawal for administrative error including violation of the bankruptcy automatic stay.
		3 = Withdrawal due to collection due process appeal rights
		4 = Reversal
10	01-03	Transaction Code 586
10	04	Reversal Indicator
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
11	11-22	Cross-Reference TIN and TIN Type
11	24-25	Cross-Reference MFT
11	27-32	Cross-Reference Tax Period
11	52-54	Cross-Reference Plan Number
11	73	Excess Collection Indicator
12	01-03	Transaction Code 590
12	04	Reversal Indicator
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle

## Exhibit 2.3.59-20 (Cont. 3) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	44-60	Transaction DLN
12	65-67	Closing Code: 14
13	18-29	Parent EIN and Display File Source
13	62-67	NAICS Code
14	01-03	Transaction Code 620
14	04	Reversal Indicator
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	69	Extension Code
14	80	Electronic Payment Indicator
15	27-44	EFT Trace Number
15	60-80	Tentative Liability
16	16-17	Return Code
16	32	EO Group Code
16	48	Notice Code
		blank = no condition
		1 = Approved
		2 = Disapproved: late extension filer
		3 = Approved
		4 = Disapproved: missing signature
		5 = Disapproved: insufficient reason given
		6 = Disapproved: late extension filer
		7 = Disapproved: misc. other reasons
16	61-80	CDDB Trace ID (For explanation of this field refer to IRM 3.17.5.5.3
17	01-03	Transaction Code 630, 636, 637
17	04	Reversal Indicator
17	06-13	Transaction Date
17	15-35	Transaction Amount

Exhibit 2.3.59-20 (Cont. 4) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	65-66	ID Number
18	66-80	Memo Amount
19	01-03	Transaction Code 610, 612, 640, 642, 650, 652, 660, 662, 670, 672, 680, 682, 690, 692, 694, 695 with Doc Code 34
19	04	Reversal Indicator
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
20	09-20	Cross-Reference TIN and Display File Source Code
20	22-23	Cross-Reference MFT
20	25-30	Cross-Reference Tax Period
20	64	Electronic Payment Indicator
20	79-80	Designated Payment Indicator
21	13-15	Cross-Reference Plan Number
21	29-30	IPD Reason Code
		1 = Bank stamped FTD coupon with late date
		2 = Bank stamped FTD coupon 'other'
		3 = EFTPS late date
		4 = EFTPS erroneous processing
		5 = EFTPS 'other'
		6 = ETA late date
		7 = ETA erroneous processing
		8 = ETA 'other'
21	44-53	Intended Payment Date
21	61-80	CDDB Trace ID (For explanation of this field refer to IRM 3.17.5.5.3

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

Exhibit 2.3.59-20 (Cont. 5) (01-17-2013) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-21 (01-13-2016) Command Code BMFOL Tax Module Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
+   12345678901200000000000000000000000000000000000
1   BMFOLTVVVVVVVVVVVVVVVVVV BMF TAX MODULE NM CTRL: VVVV *PDT*
2   nnnnn-nnn-nnnn-n
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4 TRANS DATE AMOUNT CYCLE DLN VARIABLE DATA
660v MMDDYYYY n,nnn,nnn,nnn,nnn,nnv YYYYCC nnnnn-nnn-nnnn-n X-REF:nn YYYYMM
16   ELEC PAY IND:v TUS LOC NO: nn-nn-nnnnnnnnnnn FLC:nn MULTI DES PAY ID:nn
17   X-REF-PLAN:nnn IPD RSN CD:nn INT PMT DT:MM-DD-YYYY CDDB#:nnnnnnnnnnnnnnnnnnnnnnn
18 700v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnn-n D PAY:nn ERR RF BAL
9   706v MMDDYYYY n,nnn,nnn,nnn,nnn.nn YYYYCC nnnnn-nnn-nnnn-n XR:nn YYYYMM SC:nn
10  X-REF PLAN:nnn
11 716v MMDDYYYY n,nnn,nnn,nnn,nnnv YYYYCC nnnnn-nnn-nnnn-n
12   CR ELECT:\$nnn,nnn,nnn.nnv
13 740v MMDDYYYY n,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnn-n
114 INT:\$nnn,nnn,nnn.nn REFUND DISBURSEMENT CENTER:nn CHECK NUM:nnnnnnnn IRS ERR
15   REFUND SCHED #:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
116 742v MMDDYYYY n,nnn,nnn,nnn,nnn.nn YYYYCC nnnnn-nnn-nnnn-n IN:\$nnn,nnn,nnn.nnv
17 766v MMDDYYYY n,nnn,nnn,nnn,nnn.nn YYYYCC nnnnn-nnn-nnnnn OF TRC #:nnnnnnnnnn
COBRA/TAX-HOL REV EFF DT:MM-DD-YYYY REF NUM:nnn XREF TIN:nnnnnnnnnnn
191770v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n INT TO DT:MMDDYYYY
20 776v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnnn-n REPORT CODE:nn
CREDIT INT TYPE:nn 180-DAY INT-TO-DT:MM-DD-YYYY
122 796v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnn-n
123   IM:nnn-nn-nnnnv nn YYYYMM X-REF PLAN:nnn
24   PAGE nnn OF nnn
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-21 (Cont. 1) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 610, 611, 612, 640, 641, 642, 650, 651, 652, 660, 661, 662, 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695 other than Doc Code 34	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	68-69	Cross-Reference MFT	
5	71-76	Cross-Reference Tax Period	
6	19	Electronic Payment Indicator	
6	34-52	Treasury of the U. S. Location Number	
6	58-59	Filing Location Code	
6	61-65	Multiple/Split Remittance Indicator	
		MULTI or	

# Exhibit 2.3.59-21 (Cont. 2) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		SPLIT or
		Blanks
6	79-80	Designated Payment Indicator
7	13-15	Cross-Reference Plan Number
7	29-30	IPD Reason Code
		1 =Bank stamped FTD coupon with late date
		2 =Bank stamped FTD coupon 'other'
		3 =EFTPS late date
		4 =EFTPS erroneous processing
		5 = EFTPS 'other'
		6 =ETA late date
		7 =ETA erroneous processing
		8 =ETA 'other'
7	44-53	Intended Payment Date
7	61-80	CDDB Trace ID (For explanation of this field refer to IRM 3.17.5.5.3
		TRANSACTION LINES
8	01-03	Transaction Code 700
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	68-69	Designated Payment Indicator
8	71-80	Error Refund Balance Indicator
9	01-03	Transaction Code 706, 736, 756, 856
9	04	Reversal Code
9	06-13	Transaction Date
9	15-35	Transaction Amount

## Exhibit 2.3.59-21 (Cont. 3) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
9	37-42	Transaction Cycle
9	44-60	Transaction DLN
9	65-66	Cross-Reference MFT
9	68-73	Cross-Reference Tax Period
9	79-80	Cross-Reference Service Center Code
10	76-78	Cross-Reference Plan Number
11	01-03	Transaction Code 716
11	04	Reversal Code
11	06-13	Transaction Date
11	15-35	Transaction Amount
11	37-42	Transaction Cycle
11	44-60	Transaction DLN
12	13-28	Credit Elect Amount
12	71-80	Credit Elect Available Date
13	01-03	Transaction Code 740
13	04	Reversal Code
13	06-13	Transaction Date
13	15-35	Transaction Amount
13	37-42	Transaction Cycle
13	44-60	Transaction DLN
14	7-21	Interest
14	50-51	Refund Disbursement Center
14	64-71	Check Number
14	73-79	IRS Error Indicator
15	18-31	Refund Schedule Number
15	70-79	FMS Cancellation Date
16	01-03	Transaction Code 742
16	04	Reversal Code
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle

# Exhibit 2.3.59-21 (Cont. 4) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
16	44-60	Transaction DLN
16	65-80	Interest
17	01-03	Transaction Code 766, 767
17	04	Reversal Digit
17	06-13	23C Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	71-80	Offset Trace Number
18	40-49	Cobra/Tax Holiday Rev Eff Date
18	71-73	Reference Number
18	63-74	XREF TIN
19	01-03	Transaction Code 770, 772
19	04	Reversal Code
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
19	72-79	Interest to Date
20	01-03	Transaction Code 776
20	04	Reversal Code
20	06-13	Transaction Date
20	15-35	Transaction Amount
20	37-42	Transaction Cycle
20	44-60	Transaction DLN
20	74-75	Report Code
21	51-52	Credit Interest Type
21	71-80	180-Day Interest to Date
22	01-03	Transaction Code 796
22	04	Reversal Code
22	06-13	Transaction Date

Exhibit 2.3.59-21 (Cont. 5) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
23	8-18	IMF SSN
23	19	Validity Digit
23	21-22	MFT
23	24-29	Tax Period
23	76-78	Cross-Reference Plan Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-22 (01-13-2016) Command Code BMFOL Tax Module Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   7	1-80
	4567890
1   BMFOLTVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	*PDT*
2  nnnnn-nnnnnnn UP-CYC:nn	*CID*_
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	*OIC*
4   TRANS DATE AMOUNT CYCLE DLN VARIABLE	DATA 🗍
5   810v MMDDYYYY n,nnn,nnn,nnn,nnn.nn YYYYCC nnnnn-nnn-nnnn-n REASON CD:n	I
6  811v MMDDYYYY n,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnn-n	I
17   CRED REL AMT:n,nnn,nnn,nnn,nnn REMAIN CRED REL AMT:n,nnn,nnn,nnn,	
8 826v MMDDYYYY n,nnn,nnn,nnn,nnn.nn YYYYCC nnnnn-nnn-nnnn-n XR:nn YYYYMM	SC:nn 丄
9   X-REF PLAN:nnn INT DT:MMDDYYYY	<u> </u>
10 840v MMDDYYYY n,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnn-n	<u> </u>
11   CRD INT:\$nnn,nnn,nnn.nnv IDRS EMP NUM:nnnnnnnnn BYPASS:nn REFUND U	LC:nn 📙
12   REFUND SCHED #:nnnnnnnnnnnn RCI:n ORIG SEID:nnnnn APPR SEID:nnnnn B	
13 841v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n INT:\$nnn,nnn	· —
14   REFUND SCHED #:nnnnnnnnnnn CHCK #:nnnnnnnn FMS CANCEL DATE:MM-D	D-YYYY 📗
15  DISBURSING CNTR CD:nn	1
116 842v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n INT:\$nnn,nnn	
17   844v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnn-n MEM:\$nnn,nnn	· —
18   DEMAND DATE: MMDDYY	<u>-</u>
19 846v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n MANUAL IND:n	
20   CRD INT:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn	nn 📙
21  REFUND SCHED #:nnnnnnnnnnnnnn CE TO REFUND DUE TO TOP IND:nn	<u> </u>
122 896v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n AGENCY CD:vv	<u> </u>
SUBAGENCY CD: vv COUNTY CD: vvv	
24  PAGE nnn OF nnn >BMFPG nnn	
123456789012345678901234567890123456789012345678901234567890123	
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   7</u>	<u>1-80  </u>

Exhibit 2.3.59-22 (Cont. 1) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 810	
5	04	Reversal Code	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
6	73	Reason Code	
6	01-03	Transaction Code 811	
6	04	Reversal Code	
6	06-13	Transaction Date	
6	15-35	Transaction Amount	
6	37-42	Transaction Cycle	
6	44-60	Transaction DLN	

# Exhibit 2.3.59-22 (Cont. 2) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	18-38	Credit Release Amount
7	60-80	Remaining Credit Release Amount
8	01-03	Transaction Code 826
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	65-66	Cross-Reference MFT
8	68-73	Cross-Reference Tax Period
8	78-79	Cross-Reference Service Center Code
9	49-51	Cross-Reference Plan Number
9	63-70	Interest-to Date
10	01-03	Transaction Code 840, 846
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
11	13-28	Credit Interest
11	43-52	Employee Number
11	60-61	FMS Bypass Indicator
11	74-75	Refund Universal Location Code (ULC)
12	18-31	Refund Schedule Number
12	37	Refund Correction Indicator
		1 = Refund is a 'correction'
12	51-55	Orig SEID
12	76-80	Approving Official SEID
13	01-03	Transaction Code 841
13	04	Reversal Code
13	06-13	Transaction Date

## Exhibit 2.3.59-22 (Cont. 3) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	15-35	Transaction Amount
13	37-42	Transaction Cycle
13	44-60	Transaction DLN
13	66-80	Interest
14	18-31	Refund Schedule Number
14	41-48	Check Number
14	70-79	FMS Cancellation Date
15	22-23	Disbursing Center Code
		01 = (A) Austin
		02 = (B) Birmingham
		03 = (C) Chicago
		04 = (K) Kansas City
		05 = (P) Philadelphia
		06 = (S) San Francisco
		07 = (W) Washington
16	01-03	Transaction Code 842, 843
16	04	Reversal Code
16	06-13	Transaction Date
16	15-35	Transaction Amount
16	37-42	Transaction Cycle
16	44-60	Transaction DLN
16	66-80	Interest
17	01-03	Transaction Code 844
17	04	Reversal Code
17	06-13	Transaction Date
17	15-35	Transaction Amount
17	37-42	Transaction Cycle
17	44-60	Transaction DLN
17	66-80	Memo Amount
18	68-75	Demand Date
19	01-03	Transaction Code 846

Exhibit 2.3.59-22 (Cont. 4) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
19	04	Reversal Code
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
19	73	Manual Indicator
20	12-28	Credit Indicator
20	60-61	Bypass
20	75-76	Refund ULC
21	18-32	Refund Schedule #
21	65-66	CE to Refund Due to Top Indicator
22	01-03	Transaction Code 896, 897
22	04	Reversal Code
22	06-13	Transaction Date
22	15-35	Transaction Amount
22	37-42	Transaction Cycle
22	44-60	Transaction DLN
22	72-73	Agency Code
23	51-52	Subagency Code
23	66-68	County Code

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-23 (01-13-2016) Command Code BMFOL Tax Module Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
12345678901234567890123456789012345678901234567890123456789012345678901
1   BMFOLTVVVVVVVVVVVVVVVVVVV BMF TAX MODULE NM CTRL: VVVV *PDT*
2  nnnnn-nnn-nnnn-n
3  RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
TRANS DATE AMOUNT CYCLE DLN VARIABLE DATA
REFUND OFFSET AMT:\$,nnn,nnn,nnn.nnv
7   914v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n AGENT ID:nnnnnnnn
925v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnn-n
9 PROCESS CDS:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
10 930v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n RTNG CODE: nnnnnnnn
111 940v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnnn-n RTNG CODE: nnnnnnnn
12 946v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n
T3 CRD/WGS:\$nnn,nnn,nnn
14 960v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n CAF SC:nn
15 970v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnn-n USE DEF CODE 'R'
16 N-MFT:nn N-PER:MM-DD-YYYY N-AMT:n,nnn,nnn,nnn,nnnv N-BEG:MM-DD-YYYY J
N-END:MM-DD-YYYY
118 970v MMDDYYYY n,nnn,nnn,nnn,nnn,nnn YYYYCC nnnnn-nnn-nnnn-n FORM ID:vvvvvvvv
19 VERIFIED TETR AMT:n,nnn,nnn,nnn,nnn.nnv RETURN TETR AMT: n,nnn,nnn,nnn,nnn.nnv
120 F8913 TETR AMT: n,nnn,nnn,nnn,nnn F8913 CR INT AMT:n,nnn,nnn,nnn,nnn.nnv
21  F8913 TOT (COMP): n,nnn,nnn,nnn,nnn.nnv IMPUTED TETR: n,nnn,nnn,nnn,nnn,nnn.nnv
122   IMPUTED CRED INT: n,nnn,nnn,nnn,nnv TETR RETURN TYPE:n
123  971v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnn-n CP-236
24 PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-23 (Cont. 1) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	01-03	Transaction Code 898, 899	
5	04	Reversal Indicator	
5	06-13	Transaction Date	
5	15-35	Transaction Amount	
5	37-42	Transaction Cycle	
5	44-60	Transaction DLN	
5	71-80	Offset Trace Number	
6	32-52	Refund Offset Amount	
6	64-65	Type Code	
7	01-03	Transaction Code 914	
7	04	Reversal Code	
7	06-13	Transaction Date	
7	15-35	Transaction Amount	

Exhibit 2.3.59-23 (Cont. 2) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	37-42	Transaction Cycle
7	44-60	Transaction DLN
7	71-80	Agent ID
8	01-03	Transaction Code 925
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
9	15-54	Process Codes
10	01-03	Transaction Code 930
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	73-80	Routing Code
11	01-03	Transaction Code 940
11	04	Reversal Code
11	06-13	Transaction Date
11	15-35	Transaction Amount
11	37-42	Transaction Cycle
12	01-03	Transaction Code 946
12	04	Reversal Code
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle
12	44-60	Transaction DLN
13	13-27	Credit or Wages
14	01-03	Transaction Code 960
14	04	Reversal Indicator

## Exhibit 2.3.59-23 (Cont. 3) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	69-70	CAF Service Center
15	01-03	Transaction Code 970
15	04	Reversal Code
15	06-13	Transaction Date
15	15-35	Transaction Amount
15	37-42	Transaction Cycle
15	44-60	Transaction DLN
16	9-10	Net Rate MFT
16	20-29	Net Rate Period
16	38-58	Net Rate Amount
16	67-76	Beginning Overlapping Period
17	67-76	Ending Overlapping Period
18	01-03	Transaction Code 970
18	04	Reversal Code
18	06-13	Transaction Date
18	15-35	Transaction Amount
18	37-42	Transaction Cycle
18	44-60	Transaction DLN
18	70 - 77	Form ID
		value = TETR
19	21-41	Verified TETR Amount
19	60-80	Return TETR Amount
20	21-41	F8913 TETR Amount
20	60-80	F8913 Credit Interest Amount
21	21-41	F8913 Total - Computer
21	60-80	Imputed TETR Amount
22	21-41	Imputed TETR Credit Interest

Exhibit 2.3.59-23 (Cont. 4) (01-13-2016) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
22	60	TETR Return Type
23	01-03	Transaction Code 971
23	04	Reversal Code
23	06-13	Transaction Date
23	15-35	Transaction Amount
23	37-42	Transaction Cycle
23	44-60	Transaction DLN
23	62-67	CP-236 literal (indicates that a CP 236 has been issued (Action Code = 329))

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-24 (01-13-2018) Command Code BMFOL Tax Module Display

1-9   11-19   21-29   31-39   41-49	51-59   61-69   71-80				
1234567890123456789012345678901234567890	123456789012345678901234567890				
1   BMFOLTvvvvvvvvvvvvvvvvvv BMF TAX MODULE	NM CTRL:vvvv *PDT*				
2   nnnnn-nnn-nnnn-n	UP-CYC:nn *CID*				
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	vvvvvvvvvvvvvvvvvvvv *OIC* <u> </u>				
	LN VARIABLE DATA <u> </u>				
5   SEC TRANS AMT:n,nnn,nnn,nnn.nns X-PLAN:nnn	<u></u>				
6   SEC TRANS DT: MM-DD-YYYY XR: vvvvvvvvvvv nn Y					
<u>  7                                   </u>					
8   972v MMDDYYYY n,nnn,nnn,nnn,nnn YYYYCC nnnnn-n					
9   XREF-MFT:nn XREF-TAX-PERIOD:nnnnnn XREF-PLAN-	NUM:nnnn XREF-TIN:nnnnnnnnn 📗				
<u> 9  </u>					
10   973v MMDDYYYY n,nnn,nnn,nnn,nnn YYYYCC nnnnn-n	<del></del>				
11   CUSIP NUM:nnnnnnnnn ISS	<u>.</u>				
12   ISSC CD:NNN MATURITY DT:MM-DD-YYYY ISS	· · · · · · · · · · · · · · · · · · ·				
DESIGNEE CKBX:n DESIGNEE PIN:nnnnn PRE	<u> </u>				
14  PREP CKBX:n PREP SSN/PTIN:nnnnnnnnn PREP EIN	<u></u>				
115 973v MMDDYYYY n,nnn,nnn,nnn,nnn YYYYYCC nnnnn-n	· · · · · · · · · · · · · · · · · · ·				
<u> </u>	UE PRICE:n,nnn,nnn,nnn,nnn.nns				
DESIGNEE CKBX:n DESIGNEE PIN:nnnnn PRE	<u> </u>				
18   PREP CKBX:n PREP SSN/PTIN:nnnnnnnn PREP EIN					
19   973v MMDDYYYY n,nnn,nnn,nnn,nnn nnv YYYYCC nnnnn-n:					
120   TOT VOLUME CAP :n,nnn,nnn,nnn,nnn.nnv UNUSED TISSC CD:nnn DESIGNEE CKBX:n DESIGNEE PIN:nnn					
<u></u>	<u>.</u>				
23   973v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnnn RPT NUM:nnnnnnnnnn     PAGE nnn OF nnn					
123456789012345678901234567890123456789012345678901234567890123456789012345678901					
1 - 1 - 9   11 - 19   21 - 29   31 - 39   41 - 49   51 - 59   61 - 69   71 - 80					
1 1 2 1 2 1 2 1 2 1 3 1 3 1 3 1 3 1 3 1					

Exhibit 2.3.59-24 (Cont. 1) (01-13-2018) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line (" UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
		TRANSACTION LINES	
5	17-37	Secondary Transaction Amount	
5	46-48	Cross-Reference Plan Number	
		100-199 = UTAAP filer status	
5	61-63	Action Code	
5	77-78	FTD Alert Code	
6	17-26	Secondary Transaction Date	
6	34-45	Cross-Reference TIN and Display File Source Code	
6	47-48	Cross-Reference MFT	
6	50-55	Cross-Reference Tax Period	
6	57-68	Miscellaneous field text	
		If AC = 312, display <b>LIN LINK:</b>	
		Otherwise display Int Type Ind:	
7	3-35	International Type Indicator or LIN Link or Miscellaneous Ind	

## Exhibit 2.3.59-24 (Cont. 2) (01-13-2018) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	01-03	Transaction Code 972
8	04	Reversal Code
8	06-13	Transaction Date
8	15-35	Transaction Amount
8	37-42	Transaction Cycle
8	44-60	Transaction DLN
8	72-74	Action Code
9	13-14	XREF-MFT
9	32-38	XREF-TAX-PERIOD
9	55-58	XREF-PLAN-NUM
9	70-79	XREF-TIN
10	3-35	Miscellaneous field text
		If AC = 312, display <b>LIN LINK:</b>
		Otherwise display Int Type Ind:
10	01-03	Transaction Code 973. Doc CD 61 or Doc CD 62)
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	70-79	Report Number
11	35-46	CUSIP Number
11	59-68	Issue Date
12	13-15	ISSC Code
12	37-46	Maturity Date
12	60-80	Issue Price
13	19	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
13	42-46	Designee Pin
13	61-72	Preparer Phone Number

Exhibit 2.3.59-24 (Cont. 3) (01-13-2018) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
14	15	Preparer Checkbox
14	32-40	Preparer PTIN
14	52-60	Preparer EIN
14	74-75	Foreign Codes
15	01-03	Transaction Code 973 (Doc CD 72)
15	04	Reversal Code
15	06-13	Transaction Date
15	15-35	Transaction Amount
15	37-42	Transaction Cycle
15	44-60	Transaction DLN
15	74	Penalty/Rebate Indicator
16	13-15	ISSC Code
16	60-80	Issue Price
17	19	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
17	42-46	Designee Pin
17	61-72	Preparer Phone Number
18	15	Preparer Checkbox
18	32-40	Preparer PTIN
18	52-60	Preparer EIN
18	74-75	Foreign Codes
19	01-03	Transaction Code 973 (Doc Cd 75)
19	04	Reversal Digit
19	06-13	Transaction Date
19	15-35	Transaction Amount
19	37-42	Transaction Cycle
19	44-60	Transaction DLN
20	21-41	Total Volume Cap
20	60-80	Unused Volume Cap
21	13-15	ISSC Code

Exhibit 2.3.59-24 (Cont. 4) (01-13-2018) Command Code BMFOL Tax Module Display

LINE	POSITION	DESCRIPTION AND VALIDITY
2	31	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
2	49-53	Designee Pin
2	69-80	Preparer Phone Number
22	2 15	Preparer Checkbox
22	32-40	Preparer PTIN
22	52-60	Preparer EIN
22	2 74-75	Foreign Codes
23	01-03	Transaction Code 973 (DOC CD 74)
23	3 04	Reversal Code
23	06-13	Transaction Date
23	15-35	Transaction Amount
23	37-42	Transaction Cycle
23	3 44-60	Transaction DLN
23	3 70-79	Report Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-25 (01-13-2016) Command code BMFOL Tax Module Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
<u>                                      </u>
1   BMFOLTVVVVVVVVVVVVVVVVVVVVVVV BMF TAX MODULE NM CTRL: VVVV *PDT*
12   nnnnn-nnn-nnnn-n
13 RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS DATE AMOUNT CYCLE DLN VARIABLE DATA
FINAL 8038T IND:V CUSIP NUM:nnnnnnnnnn ISSUE DATE:MM-DD-YYYY
16   REBATE AMOUNT :\$nnn,nnn,nnn.nnv PEN FOR FTP REBATE:n,nnn,nnn,nnn,nnn,nnn.nnv
17   PEN IN LIEU REB:\$nnn,nnn,nnn.nnv PEN FOR FTP TIMELY:n,nnn,nnn,nnn,nnn,nnn.nnv
188 ISSC CD:nnn DESIGNEE CKBX:n DESIGNEE PIN:nnnnn PREP PHONE #:nnn-nnn-nnnn
9 PREP CKBX:n PREP SSN/PTIN:nnnnnnnn PREP EIN:nnnnnnnnn FOREIGN CDS:nn
1101976v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnn-nnnnn COND CDS:aaaaaaaaaa
ISSC CD:nnn
112 976v MMDDYYYY n,nnn,nnn,nnn,nnn.nnv YYYYCC nnnnn-nnnn-n COND CDS:aaaaaaaaaaa
ISSC CD:nnn TAXABLE INCM:\$n,nnn,nnn,nnn,nnn.nn
114 976v MMDDYYYY n,nnn,nnn,nnn,nnn,nnnv YYYYCC nnnnn-nnn-nnnn-n COND CDS:aaaaaaaaaaa
SSA WAGES:\$n,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,
16  ISSC CD:nnn
171 976v MMDDYYYY n,nnn,nnn,nnn,nnn,nnnv YYYYCC nnnnn-nnn-nn COND CDS:aaaaaaaaaaa
18   IRS:nnn \$nnn,nnn,nnn.nn IRS:nnn \$nnn,nnn.nn IRS:nnn \$nnn,nnn,nnn.nn
155C CD:nnn
21   TOT TAX COMPUTER:n,nnn,nnn,nnn,nnn,nnv DT OF TRANSFER:MMDDYYYY
121   TAX PER TAXPAYER:n,nnn,nnn,nnn,nnn,nnv AMT ON TRANSFER:n,nnn,nnn,nnn,nnn,nnn
123   ISSC CD:nnn US REAL PROP DES:nnnnnnnnnn REDU W/H IND:n
124 PAGE nnn OF nnn >BMFPG nnn
1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: T	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ("UNRECOVERABLE RETENTION REGISTER" for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	

#### Exhibit 2.3.59-25 (Cont. 1) (01-13-2016) Command code BMFOL Tax Module Display

#### TRANSACTION LINES

5	21	Final 8038T Filed Indicator
5	38-49	CUSIP Number
5	64-73	Issue Date
6	17-37	Rebate Amount
6	60-80	Penalty for Failure to Pay Penalty
7	17-37	Penalty in Lieu of Rebate
7	60-80	Penalty for Failure to Pay Timely
8	13-15	ISSC Code
8	31	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
8	49-53	Designee Pin
8	69-80	Preparer Phone Number
9	15	Preparer Checkbox
9	32-40	Preparer PTIN
9	52-60	Preparer EIN
9	74-75	Foreign Codes
10	01-03	Transaction Code 976 (STANDARD)
10	04	Reversal Code
10	06-13	Transaction Date
10	15-35	Transaction Amount
10	37-42	Transaction Cycle
10	44-60	Transaction DLN
10	71-80	Condition Codes
11	14-16	ISSC Code
12	01-03	Transaction Code 976 (DOC CD 02, 05)
12	04	Reversal Code
12	06-13	Transaction Date
12	15-35	Transaction Amount
12	37-42	Transaction Cycle

#### Exhibit 2.3.59-25 (Cont. 2) (01-13-2016) Command code BMFOL Tax Module Display

12	44-60	Transaction DLN
12	71-80	Condition Codes
13	14-16	ISSC Code
13	60-80	Taxable Income
14	01-03	Transaction Code 976 (Doc Cd 01, 04, or 11)
14	04	Reversal Digit
14	06-13	Transaction Date
14	15-35	Transaction Amount
14	37-42	Transaction Cycle
14	44-60	Transaction DLN
14	71-80	Condition Codes
15	15-35	SSA Wages
15	60-80	Adjusted Total SSA/Medicaid Tax
16	14-16	ISSC Code
16	60-80	Income Tax Withholding
17	01-03	Transaction Code 976 (DOC CD 03)
17	04	Reversal Code
17	06-13	Transaction Date
17	16-30	Transaction Amount
17	32-35	Transaction Cycle
17	37-53	Transaction DLN
17	65-74	Condition Codes
18	09-11	IRS Number
18	13-27	Abstract Amount
18	34-36	IRS Number
18	38-52	Abstract Amount
18	59-61	IRS Number
18	63-77	Abstract Amount
19	14-16	ISSC Code
20	01-03	Transaction Code 976 (DOC CD 17)
20	04	Reversal Code
20	06-13	Transaction Date

#### Exhibit 2.3.59-25 (Cont. 3) (01-13-2016) Command code BMFOL Tax Module Display

20	15-35	Transaction Amount
20	37-42	Transaction Cycle
20	44-60	Transaction DLN
20	71-80	Condition Codes
21	20-40	Total Tax Computer
21	58-65	Date of Transfer
22	20-40	Tax per Taxpayer
22	58-78	Amount of Transfer
23	11-13	ISSC Codes
23	32-43	US Real Property Description
23	61	Reduced Withholding Indicator

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only. Variable fields are displayed only if present on the master file.

24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

Exhibit 2.3.59-26 (01-17-2009) Command Code BMFOL Adjustment Display

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	123456789	01234567890	123456789	01234 <u>56</u> 7890	123456789	0123456789	01234567890
1	BMFOLAVVV	~~~~~~~~~~	vvvvvvvvv	BMF ADJUS'	IMENTS	NM CTRL:V	vvv	*PDT*
2	Ĺ						UP-CYC	nn *CID:
3	Ļ	BC DT	AMOUNT			DĽW		
4					YYCC nnnni		a-n	
5					S: nnnn CP			
6								: MM~DD-YYYY
7								:MM-DD-YYYY
8								: MM-DD-YYYY
9	REF #1:nni	n nnnnnni	nnn REF #2				RR RCVD DT	:MM-DD-YYYY
10					Y TRANSACT			
11	TC	TRUOMA	T	-	MOUNT	TC	AMOU	
12	nnn n,nnr	ı,nnn,nnn,ı	nn.nnv ni	m n,nnn,m	nn, nnn, nnn	nnv nnn	n, nnn, nnn,	nnn, nnn. nnv
13	Ļ							
14	_							
15	DEE /300		. MOTTATO	ama mer	DDD / DD	370		ams ===
16	_		TRUOMA	STATE	•		TRUOMA	STATE
17 18	inni (a)	n,nnn,nı	ш, шп, шп	. IIIIV aa	mm (a	, 11,111111,111	nn,nnn,nnn	·iiiv aa
19	+							
20	+							
21	+						9	
22	<u> </u>							
23	<del> </del>	aac					aa	
24								
==	1234567890						0123456789	01234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

#### Exhibit 2.3.59-26 (Cont. 1) (01-17-2009) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: A
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	1-21	Name Line
		"UNRECOV RETENTION REG" identifies BMFOR request.
2	23-62	Continuation Message
2	71-72	Cycle of Latest Update
2	76-80	#
		TRANSACTION LINES
4	01-05	Transaction Code: TC290
4	07-14	Transaction Date
4	16-36	Transaction Amount
4	38-43	Transaction Cycle
4	46-62	Transaction DLN
5	13-14	Priority Code
5	24-25	Hold Code prevents or delays the issuance of a refund and/or notice
		See http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm
5	43-46	Math Error Codes
5	48-56	CP210/220 (Notice of Adjustment) Indicator
6	16-30	Adjustment Reason Codes
6	46-55	IDRS Employee Number
6	71-80	Correspondence Received Date Date for which correspondence was received for an account

#### Exhibit 2.3.59-26 (Cont. 2) (01-17-2009) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	18-27	Interest Computation Date
7	49-58	Carryback Claim Date
7	71-80	Date of Transfer
8	19-28	Amended/Claim Received Date
8	34	Scanned Correspondence Indicator
		1 = Adjustment made from scanned input from Correspondence Imaging System.
8	42-51	CSED Date
8	71-80	Refund Statute Control Date
9	08-10	Data Ref #1
9	13-22	Reference Change Data #1
9	32-34	Data Ref #2
9	37-46	Reference Change Data #2
9	71-80	Original Return Correspondence Received Date
12	02-04	Secondary Transaction Code
12	06-26	Secondary Transaction Amount
12	29-31	Secondary Transaction Code
12	33-53	Secondary Transaction Amount
12	56-58	Secondary Transaction Code
12	60-80	Secondary Transaction Amount
17	04-06	Reference Number
17	08-10	Abstract Literal
17	13-33	Reference Number Amount
17	36-37	State Code
17	44-46	Reference Number
17	48-50	Abstract Literal
17	53-73	Reference Number Amount
17	76-77	State Code
22	20-60	Line 1 Message
23	18-61	Line 2 Message
24	21-23	Current Page Number

#### Exhibit 2.3.59-26 (Cont. 3) (01-17-2009) Command Code BMFOL Adjustment Display

LINE		POSITION	DESCRIPTION AND VALIDITY
2	24	28-30	Last Page Number
2	24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

#### Exhibit 2.3.59-27 (01-20-2009) Command Code BMFOL Adjustment Display

1																
Ť	l 1-9	T I	11-1		21-2			-39	41-			-59	61-			-80
T	1234567													67890	1234	
11	BMFOLAv	VVVVV	, , , ,	νννν	ννννν	<b>7777</b>	BMF A	ADJUS'	rments		NM C	TRL:a				*PDT*_
12	<u> </u>												UP-	-CYC:	nn	*CID* <u>l</u>
13	<u>T</u>															1
4	L	23C				TNUC			CLE	_	LN		CMPTN			-AAAA Ť
5	<u> </u> TC29v №										nnn-	nnnnn.	n CAR	RYBAC	K	<u> </u>
16	PRIORIT	Y CD:	nn F	HOLD	CD:nn		CSED	:MM-D	D-YYYY	CP2	10/2	20	CLAIM	DT:M	IM-DD.	-AAAA T
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ī	1-9	T	11-1	19	21-2	29	31	-39	41-	49 <u> </u>	51	-59	61-	69	71	<u> 1 08-</u>

#### Exhibit 2.3.59-27 (Cont. 1) (01-20-2009) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: A
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	11-45	Name Line
		"UNRECOVERABLE RETENTION REGISTER" identifies BMFOR request.
2	71-72	Cycle of Latest Update
2	76-80	#
4	70-79	Interest Computation Date
		TRANSACTION LINES
5	01-05	Transaction Code: TC294, 295, 298, 299
5	07-14	Transaction Date
5	16-36	Transaction Amount
5	38-43	Transaction Cycle
5	45-61	Transaction DLN
6	13-14	Priority Code
6	24-25	Hold Code prevents or delays the issuance of a refund and/or notice
		See http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm
6	36-45	CSED Date
6	48-56	CP210/220 (Notice of Adjustment) Indicator
6	70-79	Carryback Claim Date
24	21-23	Current Page Number
24	28-30	Last Page Number

### Command Codes BMFOL and BMFOR 2.3.59

page 115

Exhibit 2.3.59-27 (Cont. 2) (01-20-2009) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number if for illustrative purposes only.

#### Exhibit 2.3.59-28 (01-17-2006) Command Code BMFOL Adjustment Display

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	1-9 11-19 21-29		21-29	31-39	41-49	51-59	61-69	71-80				
	123456789	01234567890	01234567890	01234567890	1234567890	1234567890	1234567890	1234567890				
1	<b>_BMFOLAvvv</b>	vvvvvvvvv	vvvvvvvv	BMF ADJUS	IMENTS	NM CTRL: a	aaa	*PDT*				
2	1						UP-CYC:	nn *CID*				
3		3C DT	TRUOMA	CYC	CLE I	OLIN .		1				
4	LTC30X MMD	DYYYY n,nnı	n, nnn, nnn, r	nn.nnv YY	YYCC nnnnr	n-nnn-nnnn	n-n	1				
5	PRIORITY CD:nn HOLD CD:nn DISP CD: nn CLAIM REJ DT:MM-DD-YYYY											
6	APPEALS OFFICE CD:nnn TRANSFER DT:MM-DD-YYYY WVR-870 DT:MM-DD-YYYY											
7	LADJ REASOI	N CDS:nnn-r	nn-nnn-nnr	n Ci	SED:MM-DD-7	YYY REF S	ST CTL DT:N	M-DD-YYYY │				
8					nnn nnnnnn			nnnnnnn				
9					IVER-870 D			1				
10	CF CLAIM '	TYPE:n EX	AM CLAIM TY	YPE:n NOL	IND:nn CI	LAIM AMT: 1	n, nnn, nnn, r	nn,nnn.nnv				
111	NOT CE DI	SALLOW AMT	n,nnn,nnn,	, nnn , nnn . ni	IV CRED CF	DIS AMT: 1	n, nnn, nnn, r	nn, nnn. nnv				
12	LEXAM UNAG	REED AMT:	n,nnn,nnn,	, nnn , nnn . ni	IV EXAM CLA	AIM DISD: 1	n, nnn, nnn, r	nn, nnn, nnv				
13	Ļ			SECONDAR	Y TRANSACT	CONS		Ī				
14	<u>_</u>	AMOUNT	T	C AI	TRUON	TC	MOUI	T				
15	⊥nnn n,nnı	n, nnn, nnn, i	nn.nnv nr	n n,nnn,ni	ın, nnn, nnn.	nnv nnn	n, nnn, nnn, r	nn,nnn.nnv				
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1								1234567890				
<u> </u>	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80				

Exhibit 2.3.59-28 (Cont. 1) (01-17-2006) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: A	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	1-21	Name Line	
		UNRECOV RETENTION REG identifies BMFOR request.	
2	23-62	Continuation Message	
2	71-72	Cycle of Latest Update	
2	76-80		#
		TRANSACTION LINES	
4	01-05	Transaction Code: TC30X	
4	07-14	Transaction Date	
4	16-36	Transaction Amount	
4	38-43	Transaction Cycle	
4	46-62	Transaction DLN	
5	13-14	Priority Code	
5	24-25	Hold Code	
		prevents or delays the issuance of a refund and/or notice	
5	37-38	Disposal Code	
5	70-79	Claim Rejection Date	
6	19-21	Appeals Office Code	
6	35-44	Date of Transfer	
6	70-79	Waiver-870 Date	
7	16-30	Adjustment Reason Codes	
7	70-79	Refund Statute Control Date	

#### Exhibit 2.3.59-28 (Cont. 2) (01-17-2006) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	20-29	Statute Extension Date
8	44-53	CSED Date
8	39-41	Data Ref #1
8	44-53	Reference Change Data #1
8	63-65	Data Ref #2
8	68-77	Reference Change Data #2
9	20-29	Interest Computation Date
9	52-61	870 Date
10	15	Claim Type
10	34	Exam Claim Type
10	45-46	NOL Indicator
10	60-80	Claim Amount
11	21-41	NOL CF Disallowed Amount
11	60-80	Credit CF Disallowed Amount
12	21-41	Exam Unagreed Amount
12	60-80	Exam Claim Amount Disallowed
16	02-04	Secondary Transaction Code
16	06-26	Secondary Transaction Amount
16	29-31	Secondary Transaction Code
16	33-53	Secondary Transaction Amount
16	56-58	Secondary Transaction Code
16	60-80	Secondary Transaction Amount
21	04-06	Reference Number
21	08-10	Abstract Literal
21	13-33	Reference Number Amount
21	36-37	State Code
21	44-46	Reference Number
21	48-50	Abstract Literal
21	53-73	Reference Number Amount
21	76-77	State Code
22	22-68	Line 1 Message

Exhibit 2.3.59-28 (Cont. 3) (01-17-2006) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

### Exhibit 2.3.59-29 (01-17-2009)

#### **Command Code BMFOL Adjustment Display**

$\perp$		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
		1234567890	123456789	01234567890	1234567890	01234567890	01234567890	1234567890	1234567890
1	.	BMFOLAVVV	/vvvvvvv	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	BMF ADJUST	IMENTS	NM CTRL:aa	aaa	*PDT*
2	!							UP-CYC:	nn *CID*
3									I
4		23	C DT	AMOUNT	CYC	CLE I	OLN INT	COMP DT :M	M-DD-YYYY Ţ
<b>T</b> 5		TC30X MMDI	OYYYY n,nr	ın, nnn, nnn, ı	nn.nnv YY	YYCC nnnn	n-nnn-nnnn	n-n	T
6	,	PRIORITY (	CD:nn HOLI	CD:nn DI	SP CD: nn	CSED:MM-1	DD-YYYY W	/R-870 DT:N	M-DD-YYYY T
7	,	APPEALS OF	FFICE CD:r	ınn					Ť
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2	:3	Ī							†
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1		1234567890	123456789	0123456789	0123456789	0123456789	0123456789	01234567890	1234567890
T		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-29 (Cont. 1) (01-17-2009) Command Code BMFOL Adjustment Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: A	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	11-45	Name Line	
		UNRECOVERABLE RETENTION REGISTER identifies BMFOR request.	
2	71-72	Cycle of Latest Update	
2	76-80		#
4	72-79	Interest Computation Date	
		TRANSACTION LINES	
5	01-05	Transaction Code: TC30X	
5	07-14	Transaction Date	
5	16-36	Transaction Amount	
5	38-43	Transaction Cycle	
5	46-62	Transaction DLN	
6	13-14	Priority Code	
6	24-25	Hold Code	
		prevents or delays the issuance of a refund and/or notice	
		See http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch08C.2-3.htm	
6	37-38	Disposal Code	
6	47-56	CSED Date	
6	70-79	Waiver-870 Date	
7	19-21	Appeals Office Code	
24	21-23	Current Page Number	

#### Exhibit 2.3.59-29 (Cont. 2) (01-17-2009) Command Code BMFOL Adjustment Display

LINE		POSITION	DESCRIPTION AND VALIDITY
2	24	28-30	Last Page Number
2	24	48-50	Next Page Number

**Note:** Each transaction will be shown in posting sequence. The line number is for illustrative purposes only.

#### Exhibit 2.3.59-30 (01-20-2004) Command Code BMFOL Audit History Display

1																				1
		1-9		1-19			1-29			-39	1	41-49		51-		61-6			-80	
1	123	3456789	0123	456	789	0123	4567	7890:	12345	678	9012	2345678	9012	345	678901	.23456	7890	1234	1567	8901
1	BMI	OLZvv	7.7.7.7.7	VVVV	VV			BMF	AUD1	ГТ Н	IST	ORY	MK	CT	RL:vvv	v			*P	DT*_
12	1															UP-	CYC:	nn	*C	ID*∏
13	L																			1
<u> </u>	MF?	TXPD	PLAN	DIS	S	SET	TLEN	IENT	TMA		NOL	TXPD	PLAN	DI	S S	ETTLE	MEHN	IT AN	1T 1	NOTT
15	1																			<u> </u>
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17	L	YYYYM					-					YYYYMM	nnn	nn	n, nnn	,nnn,	nnn,	nnn.	nns	n <u> </u>
18	<u>L</u>	YYYYM			-	-		-												1
	<u> </u> nn	YYYYM										YYYYMM	nnn	nn	n, nnn	,nnn,	nnn,	nnn.	nns	n <u> </u>
110	<u>-</u>	YYYYM	1 nnn	nn	n,	nnn,	nnn,	nnn,	nnn.	.nns	n	YYYYMM	nnn	nn	n,nnn	,nnn,	nnn,	nnn.	nns	n <u> </u>
111	<u>-</u>	YYYYM			-	-														Ţ
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116	<u>-</u>	YYYYM										YYYYMM	nnn	nn	n, nnn	,nnn,	nnn,	nnn.	nns	n <u>l</u>
17	<u>-</u>	MYYYY																		Ţ
		YYYYM			-							YYYYMM								<u> </u>
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122	<u>.                                     </u>	YYYYM			-							YYYYMM	nnn	nn	n, nnn	.,nnn,	nnn,	nnn.	nns	n 📙
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<u> </u>	1	1-9	<u> </u>	1-19	<u> </u>	1 2.	1-29	1	31-	-39	1	41-49		51-	9	61-6	9	/ 1	80	<del></del>
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#### Exhibit 2.3.59-30 (Cont. 1) (01-20-2004) Command Code BMFOL Audit History Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: Z	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
6-23	01-02	MFT	
6-23	04-09	Tax Period	
6-23	11-13	Plan Number	
6-23	15-16	Disposal Code	
6-23	18-38	Amount	
6-23	40	NOL/Exam Indicator	
6-23	43-48	Tax Period	
6-23	50-52	Plan Number	
6-23	54-55	Disposal Code	
6-23	57-77	Amount	
6-23	79	NOL/Exam Indicator	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

#### Exhibit 2.3.59-31 (01-15-2012) Command Code BMFOL FTD Entity Display

								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	0123456789	0123456789	0123456789	01234567890	01234567890	0123456789	01234567890
1	_BMFOLFnn-:	nnnnnn	FTD EI	NTITY INFO	RMATION	NM CTRL: VY		*PDT*
2	ļ						UP-CYC	:nn *CID*
3	Ļ							1
4	+				vvvvvvvvv	VVVV PRIN	MARY LOC CI	D: nnnn 📗
5	+	N DT:MM-DD						1
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8	<u> </u>			- ,		USE CC II	NOLE)	1
9	Ť	CLE:YYYYCC			-n DATE:M	M-DD-YYYY		+
1	BYPASS VA							+
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22	+							†
23	+							†
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1	123456789	0123456789	0123456789	0123456789	01234567890	01234567890	0123456789	01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

#### Exhibit 2.3.59-31 (Cont. 1) (01-15-2012) Command Code BMFOL FTD Entity Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: F	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle Of Latest Update	
2	76-80		#
4	19-53	BMF Primary Name Line	
4	73-76	Primary Location Code:	
	73-74	Universal Location Code (ULC)	
	75-76	Area Office Code (AO)	
5	23-30	FTD Coupon Reorder Date	
5	58-80	FTD Data Base Service Centers	
9	14-19	TC 016 Cycle	
9	25-41	TC 016 DLN	
9	49-58	TC 016 Date	
10	31-32	Bypass Indicator	
		0 = Not significant	
		1 = Bypass Primary SSN	
		2 = Bypass Secondary SSN	
		3 = Bypass Refund Completely	
		4 = Combat Zone	
		5 = bypass all primary and secondary SSN debts except Child Support	
		6 = bypass all secondary and primary debts except Child Support.	
11	36-70	Primary Name	
12	36-70	Primary Name Continuation	
13	36-70	Sort Name	

Exhibit 2.3.59-31 (Cont. 2) (01-15-2012) Command Code BMFOL FTD Entity Display

LINE	F	POSITION	DESCRIPTION AND VALIDITY
	14	36-70	In-Care-of Name
	15	36-70	Foreign Mailing Address
	16	36-70	Street Address
	17	16-37	City
	17	47-48	State
	17	61-74	(Twelve-Digit) Zip Code
	24	21-23	Current Page Number
	24	28-30	Last Page Number
	24	48-50	Next Page Number

## Exhibit 2.3.59-32 (01-17-2009) Command Code BMFOL Status History Display

1	
T	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
T	12345678901234567890123456789012345678901234567890123456789012345678901
1	BMFOLSvvvvvvvvvvvvvvvvvvvvvvvv BMF STATUS HISTORY NM CTRL:vvvv *PDT*[
12	<u> </u>
13	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	ISTAT STATUS CYCLE COPYS FLC PSEL NOTICE AMOUNT TDA EXTENS SPECL I
<u>l</u> 5	CODE DATE PREF-SCORE CD ## IND DATE IND AO
<u>l</u> 6	hn MM-DD-YYYY YYYYCC n-nnnnnn nn vv nn n,nnn,nnn,nnn.nn nnv nn MM-DD-YYYY nn nn
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18	<u>l</u>
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112	<u>-</u>
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14  15	_ nn mm-dd-yyyy yyyycc Originator Code:nn pre-assessment date:mm-dd-yyyy
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118	<u>∸</u>
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124	
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İ	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-32 (Cont. 1) (01-17-2009)
Command Code BMFOL Status History Display

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: S
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	71-72	Cycle of Latest Update
2	76-80	
		STATUS HISTORIES
6	01-02	Status Code
6	04-13	Status Date
6	15-20	Status Cycle
6	22	COPYS Prefix
6	24-29	COPYS Score
6	31-32	District Office
6	34-35	PSEL CD
		B = the delinquency met the criteria for the TDI suppression program
		$E=a\ TC\ 148$ with entity indicator 4 has been input to identify, a W-4 civil penalty case
		F = reissued delinquency check on all suppressed delinquent return periods
		H = notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (doc code 77)
		I = TC 912 present in a status 02 or 03 module
		J = unreversed TC 530 present in status 22 module
		L = a TC 148 with entity indicator 9 has been input to identify a letter 903 case

Exhibit 2.3.59-32 (Cont. 2) (01-17-2009)
Command Code BMFOL Status History Display

LINE	POSITION	
LINE	PUSITION	DESCRIPTION AND VALIDITY

N = A TC 148 with entity indicator 7 has been input to identify a false refund claim case

P = A TC 148 with entity indicator has been input to identify a non-filer account

Q = a TC 148 with entity indicator I has been input to immediately issue the TDI

R = at least one TDI or TDA was closed during the past twelve months

S = a TC 148 with entity indicator 8 has been input to identify an erroneous refund case

T= a TC 148 with entity indicator 5 has been input to identify a narcotics case

U = a TC 148 with entity indicator 6 has been input to identify a special enforcement program case

V = notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than doc code 77)

W = a TC 148 with entity indicator 3 has been input to identify a potentially dangerous taxpayer

X = total liability shown on the latest return posted for the same type of tax (MFT 01, 03, 09, or 11) was \$5,000 or more; this applies to the last period satisfied for the same MFT as the delinquent tax period

Y = a prior closing transaction has been reversed by a TC 592

6	37-38	Notice Number
6	40-60	Notice Amount
6	62-63	TDA Indicator
6	65-74	Extension Date
6	76-77	Special Indicator
6	79-80	Area Office Code
14	30-31	Originator Code
14	63-72	Pre-Assessment Date

**Note:** Each status history will be shown in posting sequence. The line number is for illustrative purposes only.

### Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-32 (Cont. 3) (01-17-2009) Command Code BMFOL Status History Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-33 (01-15-2002)

#### **Command Code BMFOL Retention Register Display**

T											-			-		1
i	1 :	1-9	11	-19	21-2	9	31-39	1	41-4	19   5	1-59	1 6	1-69	1	71-80	一
T	1234	<b>1</b> 567890	1234	56789	90123456	7890:	1234567	8901:	23456	7890123	4567	890123	45678	9012	3456789	<u>901</u>
11	BMF	DLVvvvv	VVVV	VVVV	B	MF RI	ETENTIC	N RE	GISTE	ER NM	CTRL	:vvvv			*PDT	<u>r* </u>
12	<u> </u>												UP-CY		*CII	_*د
13	L			CTRI					CTRI	=				CTR		<u> 1</u>
4	MFT			ULC	REMOVED		TXPD		ULC	REMOVED		-			REMOVE	ED∐
15	-	YYYYMM		nn	YYYY	nn	YYYYMM		nn	YYYY		YYYYM			YYYY	1
16	nn	YYYYMM	i nnn	nn	YYYY	nn	YYMMMM	nnn	nn	YYYY	nn	YYYYM	M nnn	nn	YYYY	Ţ
17	<u> </u>															Ť
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124					E nnn OF				BMFPG							
	·				0123456											30 l
<u></u>		1-9	11.	-19	21-2	9	31-39		41-4	9   5	1-59	6	1-69		71-80	

Exhibit 2.3.59-33 (Cont. 1) (01-15-2002)
Command Code BMFOL Retention Register Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: V	
1	07-18	TIN, Display File Source Code	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	02-03	MFT	
5	05-10	Tax Period	
5	12-14	Plan Number	
5	17-18	Control Universal Location Code (ULC)	
5	22-25	Year Removed	
5	29-30	MFT	
5	32-37	Tax Period	
5	39-41	Plan Number	
5	44-45	Control Universal Location Code (ULC)	
5	49-52	Year Removed	
5	56-57	MFT	
5	59-64	Tax Period	
5	66-68	Plan Number	
5	70-71	Control Universal Location Code (ULC)	
5	75-78	Year Removed	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

## Exhibit 2.3.59-34 (01-17-2017) Command Code BMFOL Exempt Organization Display

-			
<u> </u>	31-39   41-49	I 51-59 I 61-69	<u> </u>
1 112345678901234567890123456789012		1 1	1
1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
<u>1                                    </u>	T ORGANIZATION	NM CTRL: VVVV	*PDT* <u> </u>
12		UP-CYC	· · · · · · · ·
3   GROUP EXEMPTION NO: nnnn			TAX YR:YYYY
4   NUM OF LOCAL AFFILIATES: VVVVVVV		nnn 527 POL ORG IND	:n <u> </u>
5   ORG DT:YYYY-MM-DD REG DT:YYYY-MM			1
<u>  6    </u>	CODES		<u> </u>
7   EO SUB HOSPITAL ID:nn			<u>1</u>
CURRENT SUBSECTION:nn CLASSIF	ICATION: nnnn	FILE FOLDER NUMBER:	nnnnnnnnn <u> </u>
9   PRIOR SUBSECTION: nn ACTIVIT	Y: nnn nnn nnn	RULING DATE:	YYYY-MM <u></u>
10 AFFILIATION: n PENSION	PLAN: aaa	ADVNC RULING EXP DT	: YYYY-MM <u></u>
11 CURRENT FOUNDATION:nn ASSET:	n	DEDUCTIBILITY CD &	YR: n YYYY T
12   PRIOR FOUNDATION: nn INCOME:	n	ELECTION TO LOBBY I	ND: n
13   EMPLOYMENT CD: a NTEE CD	: vvvv	LOBBY ELECTION YEAR	: YYYY
14 CURRENT STATUS CD: nn	ATUS DT: YYYY-MM	TYPE OF ORGANIZATIO	N: nn
15 PRIOR STATUS CD: nn TEP CAS	E CODE: n	ESTAB DT: YYYY-MM F	YM: MM T
1161			Ī
1171 ** FILI	NG REQUIREMENT C	ODES **	Ť
118 vvvvv nn vvvvv nn vvvvv nn	vvvvv nn vvvvv	nn vvvvv nn vvvvv n	n vvvvv nn
1191 aaaaaaaa nn aaaaaaaa nn			Ť
1201			Τ̈́
1211			Τ̈́
1221			τ̈
<u>· · · · · · · · · · · · · · · · · · · </u>	INFORMATION ON P.	AGE 2	τ̈
1241 PAGE nnn OF nnn	>BMFPG n		τ̈
1 112345678901234567890123456789012			012345678901
	31-39   41-49	I 51-59 I 61-69	T 71-80 I
		, 00   01 00	, , = 00

# Exhibit 2.3.59-34 (Cont. 1) (01-17-2017) Command Code BMFOL Exempt Organization Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: O	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	21-24	Group Exemption Number	
3	77-80	Return Tax Year	
4	26-34	Number of Local Affiliates	
4	46-51	NAICS Code	
4	71	527 Political Organization Code	
		blank = Did not indicate that they are a 527 political organization on the Form SS-4.	
		1 = Did indicate they are a 527 political organization on the Form SS-4.	
		2 = 527 organization contacted CAS/Ogden indicating they do not have to file a Form 8871.	
		3 = EO Examination determined the 527 political organization does not have to file a Form 8871.	
		4 = The 527 political organization has to file a Form 8871 and Form 8872.	
		5 = The 527 political organization has to file a Form 8871 but does not have to file a Form 8872.	
5	8-17	Organization Date	
5	26-35	Registration Date	
7	20-21	EO Sub Hospital ID	
8	20-21	Current Subsection	
		00 = no significant	
		01 = government	

#### Exhibit 2.3.59-34 (Cont. 2) (01-17-2017)

#### **Command Code BMFOL Exempt Organization Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
	FUSITION	DESCRIPTION AND VALIDIT

02 = title holding company

03 = charitable organization

04 = civic league

05 = agriculture

06 = board of trade

07 = pleasure, social, recreational

08 = fraternal, beneficiary association

09 = voluntary employee beneficiary association

10 = domestic, fraternal, society, and association

11 = teacher retirement fund association

12 = benevolent life insurance association, etc.

13 = burial association or cemetery company

14 = credit union or other mutual cooperative association

15 = mutual insurance company or association, other than life or maritime

16 = corporation financing corp. operations

17 = supplement A-2 unemployment compensation trust or plan

18 = employee funded pension trust created before 6/25/59

19 = post or organization of war veterans

20 = qualified legal services

21 = black lung trusts

22 = multi-employer pension plan

23 = veterans association founded prior to 1880

24 = trust described in section 4049 of ERISA

25 = corporation or trust created as a holding company for pension or charity organization

40 = apostolic and religious organizations

50 = cooperative hospital service organization

60 = cooperative service organization of operating educational organization

70 = child care center

# Exhibit 2.3.59-34 (Cont. 3) (01-17-2017) Command Code BMFOL Exempt Organization Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		80 = farmers cooperative IRC 521
		90 = non-exempt charitable trust section 4947(a)(2) (Form 5227)
		91 = non-exempt charitable trust section 4947(a)(1) (Form 990)
		92 = non-exempt charitable trust section 4947(a)(1) (Form 990-PF)
		93 = taxable farmers cooperatives IRC 1382(A)(2)
8	43-46	Classification
8	70-79	File Folder Number
9	20-21	Prior Subsection
9	36-46	Activity Codes
9	72-78	Ruling Date
10	21	Affiliation
		0 = not significant
		1 = central organization, individual ruling
		2 = intermediate organization
		3 = independent organization
		4 = not significant
		5 = not significant
		6 = parent organization
		7 = intermediate parent
		8 = parent organization of a church or 501(c)(1)
		9 = subordinate of group ruling
10	44-46	Pension Plan
10	72-78	Advance Ruling Expiration Date
11	20-21	Current Foundation
		00 = no significance
		02 = private operating foundation exempt from payment of section 4940 taxes on investment income
		03 = private operating foundation
		04 = private non-operating foundation

### Exhibit 2.3.59-34 (Cont. 4) (01-17-2017)

#### **Command Code BMFOL Exempt Organization Display**

LINE		POSITION	DESCRIPTION AND VALIDITY
			09 = suspense
			10 = 170(b)(1)(A)(i)
			11 = 170(b)(1)(A)(ii)
			12 = 170(b)(1)(A)(iii)
			13 = 170(b)(1)(A)(iv)
			14 = 170(b)(1)(A)(v)
			15 = 170(b)(1)(A)(vi)
			16 = 509(a)(2)
			17 = 509(a)(3)
			18 = 509(a)(4)
	11	46	Asset Code
			0 = blank, zero, negative
			1 = \$1-\$9,999
			2 = \$10,000-\$24,999
			3 = \$25,000-\$99,999
			4 = \$100,000-\$499,999
			5 = \$500,000-\$999,999
			6 = \$1,000,000-\$4,999,999
			7 = \$5,000,000-\$9,999,999
			8 = \$10,000,000-\$49,999,999
			9 = \$50,000,000 or greater
	11	74	Deductibility Code
			1 =yes
			2 = no
			3 = treaty
	11	76-79	Deductibility Year
	12	20-21	Prior Foundation
	12	46	Income Code
			0 = blank, zero, negative
			1 = \$1-\$9,999
			2 = \$10,000-\$24,999

# Exhibit 2.3.59-34 (Cont. 5) (01-17-2017) Command Code BMFOL Exempt Organization Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		3 = \$25,000-\$99,999
		4 = \$100,000-\$499,999
		5 = \$500,000-\$999,999
		6 = \$1,000,000-\$4,999,999
		7 = \$5,000,000-\$9,999,999
		8 = \$10,000,000-\$49,999,999
		9 = \$50,000,000 or greater
12	74	Election to Lobby Indicator
		1 = yes
13	21	Employment Code
13	43-46	National Taxonomy of Exempt Entities Code
13	72-75	Lobby Election Year
14	20-21	Last Posted Status Code
		00 = no significance
		01 = unconditional
		02 = conditional
		06 = state university filing 990T
		07 = church filing 990T
		10 = pre-examination of church
		11 = school certification
		12 = NECT and taxable formers cooperative
		18 = revocation of 990-PF trust, organization required to file 990-PF and 1041
		19 = revocation of 990-PF corporation, organization required to file 990-PF and 1041
		20 = termination
		21 = unable to locate
		22 = revocation
		23 = 507(a) termination
		24 = 507(b)(1)(A) termination
		25 = 507(b)(1)(B) termination

Exhibit 2.3.59-34 (Cont. 6) (01-17-2017)

#### **Command Code BMFOL Exempt Organization Display**

LINE	POS	SITION	DESCRIPTION AND VALIDITY
			26 = termination/merger
			28 = no longer member of a group ruling
			29 = a groups ruling has been resolved
			40 = application pending
			41 = no reply to solicitation
			70 = denied
			71 = failed to establish
			72 = refusal to rule
	14	42-48	Last Posted Status Date
	14	74-75	Type of Organization
			01 = corporation
			02 = trust
			03 = cooperative
			04 = partnership
			05 = association
			06 = nonexempt charitable trust
	15	20-21	Prior Status Code
	15	46	Team Examination Program Case Code:
			blank = not a TEP case.
			1 = TEP case.
			2 = Formerly a TEP Case.
	15	61-67	Establishment Date
	15	73-74	Fiscal Year Month
	18	03-07	Form
	18	09-10	Filing Requirement
	18	13-17	Form
	18	19-20	Filing Requirement
	18	23-27	Form
	18	29-30	Filing Requirement
	18	33-37	Form
	18	39-40	Filing Requirement

Exhibit 2.3.59-34 (Cont. 7) (01-17-2017)
Command Code BMFOL Exempt Organization Display

LINE	POSITION	DESCRIPTION AND VALIDITY
18	43-47	Form
18	49-50	Filing Requirement
18	53-57	Form
18	59-60	Filing Requirement
18	63-67	Form
18	69-70	Filing Requirement
18	73-77	Form
18	79-80	Filing Requirement
19	03-10	Form
19	12-13	Filing Requirement
19	16-23	Form
19	25-26	Filing Requirement
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-35 (01-18-2005) Command Code BMFOL Exempt Organization Display

$\bot$								
$\perp$	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
$\perp$	123456789	0123456789	0123456789	0123456789	0123456789	01234567890	0123456789	01234567890
1	BMFOLOnn-	nnnnnnn	BMF EXI	EMPT ORGAN	IZATION	NM CTRL: V	vvv	*PDT*
2	1		ENTI:	TY INFORMAT	rion		UP-CYC	nn *CID*
3	1							-
4	1							
5	1							
6	+	NAME LINE	•	VVVVVVV	<b>~~~~~~~~</b>	vvvvvvvvvv	vvvvvv	
7	+	NAME CONT	INUATION:	******	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvvv	vvvvvv	
8	SORT NA			VVVVVVV	<b>,,,,,,,,,,,,,</b>	vvvvvvvvvv	vvvvvv	
9	CARE OF			VVVVVVV	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	vvvvvvvvvv	vvvvvv	
10	+	ADDRESS:		VVVVVVV	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	vvvvvvvvvv	vvvvvv	
11	<u></u>							
12	LOCATION CITY STATE ZIP: VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV							
13	FOREIGN MAILING ADDRESS: VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV							
14	CITY: a	aaaaaaaaa	aaaaaaaaa	STATE: 8	aa ZIP COD	E: nnnnn-r	nnn nnn	
15	1							
16	ADDR-CHO	G-CYC: YYY	YCC					
17	1							_
18	<b></b>							
19	1							_
20	1							_
21	1							
22	+							_
23	+			EXEMPT ORGA				_
24			nnn OF nnr		>BMFPG nni			
4								1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-35 (Cont. 1) (01-18-2005)
Command Code BMFOL Exempt Organization Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: O	
1	07-16	EIN	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
6	32-66	Primary Name Line	
7	32-66	Continuation of Primary Name Line	
8	32-66	Sort Name	
9	32-66	In Care Of Name	
10	32-66	Street Address	
11	32-66	Location Street Address	
12	32-66	Location City State Zip	
13	32-66	Foreign Mailing Address	
14	09-30	City	
14	40-41	State	
14	54-67	Zip Code	
16	17-22	Address Change Cycle	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

# Exhibit 2.3.59-36 (01-17-2016) Command Code BMFOL Return Display (Except CAWR)

1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
11  BMFOLRVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
12   nnnnn-nnn-nnnn-n
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6 DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
17 PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10   ALPH CONDITION CODES: vvvvvvvvv
11  TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn 6020B
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn
13 TAX ASSESSED RET: n,nnn,nnn,nnn,nnn
<u>  114                                  </u>
<u>  15  </u>
<u>  1161</u>
<u>  171                                  </u>
<u>  18  </u>
<u>  1191                                 </u>
<u>  120  </u>
<u> </u> 21
<u>  122                                  </u>
<u>1231</u>
PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80   </u>

Exhibit 2.3.59-36 (Cont. 1) (01-17-2016)
Command Code BMFOL Return Display (Except CAWR)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	76-80	Offer In Compromise Indicator: *OIC*	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	

Exhibit 2.3.59-36 (Cont. 2) (01-17-2016)

Command Code BMFOL Return Display (Except CAWR)

LINE	POSITION	DESCRIPTION AND VALIDITY
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	45	RPS Indicator
8	57-59	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	50-68	Taxpayer Information Codes
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
12	19-39	Tax shown on Return
13	19-39	Tax Assessed on Return
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-37 (01-17-2017) Command Code BMFOL Return Form 941 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
123456789012345678901234567890123456789012345678901234567890123456789012345678901
1   BMFOLRnn-nnnnnn 01YYYYMMnnn RETURN: FORM 941 NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
4 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn,nnn MM-DD-YYYY n,nnn,nnn,nnn,nnn,nnn,nnn,nnn
6 DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn AUDIT CDS:nnnnnnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8 3RD PARTY DPIN/SSN: nnnnnnnnn 3RD PARTY PHONE#: nnn-nnn-nnnn MATH STATUS CD: n
9 MTHS DEL:n TP NOTICE CDS:nnnnnn PEN&INT CD:n FIRST RETURN PRIOR QTR DEM IND:n
100 ALPH COND CDS: vvvvvvvvvv CORR RCVD DT: MM-DD-YYYY RPS:v SCH IND:n 6020B 3-DAY
111 RET CD:nnn SCH R IND:n ISSC CD:nnn TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn,nnn.nnv
112 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
13 DEPOSIT STATE: aa BASE PERIOD CD:nn PREV MOD BASE PRD CD:n FTD PEN WAIVER CD:nn
114 TOTAL COMP: n,nnn,nnn,nnn,nnn.nnv TTL INC TX WTHELD:n,nnn,nnn,nnn,nnn.nnv
115 TXBL SSA WAGES: n,nnn,nnn,nnn,nnn,nnv TXBL SSA TIPS: n,nnn,nnn,nnn,nnn,nnn,nnn
116 TXBL MED WAGE/TIPS:n,nnn,nnn,nnn,nnn.nnv ADDL MED WAGE: n,nnn,nnn,nnn,nnn.nnv
117 TAX ON SSA WAGES: n,nnn,nnn,nnn,nnn,nnv TAX ON SSA TIPS: n,nnn,nnn,nnn,nnn,nnn,nnn
118 TAX ON MED WG/TIPS:n,nnn,nnn,nnn,nnn IRC 3121Q: n,nnn,nnn,nnn,nnn,nnn.nnv
119 TTL SSA/MED TAX: n,nnn,nnn,nnn,nnn,nnv TTL TX BEFORE ADJ:n,nnn,nnn,nnn,nnn,nnn.nnv
<u> </u> 20
121 MONTHLY LIABILITY AMOUNTS
122 ST:n,nnn,nnn,nnn,nnn,nnn 2ND:n,nnn,nnn,nnn,nnn 3RD:n,nnn,nnn,nnn,nnn L
<u>1</u> 231
24  PAGE nnn OF nnn >BMFPG nnn
<u>    123456789012345678901234567890123456789012345678901234567890123456789012345678901</u>
1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-37 (Cont. 1) (01-17-2017)

**Command Code BMFOL Return Form 941 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially DangerousTaxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-37	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

# Exhibit 2.3.59-37 (Cont. 2) (01-17-2017) Command Code BMFOL Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	21-29	3rd Party DPIN / SSN
8	49-60	3rd Party Phone Number
8	78	Math Status Code
9	10	Months Delinquent
9	27-32	Taxpayer Notice Codes
9	45	Penalty and Interest Code
9	79	Prior Quarter DeMinimIs Ind
10	14-24	Alpha Condition Codes
10	39-48	Correspondence Received Date
10	54	RPS Code
10	66	Schedule Indicator
10	69-73	3 -DAY Indicator
10	76-80	6020B Indicator
		blank = not present
		6020B = not present
		0, blank = schedule of liabilities is present on the return
		1 = no schedule of liabilities is present on the return
		2 = deposits were made using the 95\//////% rule
		3 = schedule A is attached and it denotes that BWI applies
		4 = payroll is high enough to require the business to deposit its FTD payments in a bank within 3 banking days; however this is the first occasion when this business was required to make this quick deposit
11	8-10	Return Code
		55 = Territory Office, Call Site, etc
		01 = Community Based Outlet (including Banks, Libraries, Post Office, Corporations, etc.)
		99 = Tax Packages
		98 = Internet

Exhibit 2.3.59-37 (Cont. 3) (01-17-2017)

**Command Code BMFOL Return Form 941 Display** 

95 = Over-The-Counter-Software (OTC) 88 = CD-ROM 00 = Default Code  11	LINE	POSITION	DESCRIPTION AND VALIDITY
11   22   Schedule R Indicator			95 = Over-The-Counter-Software (OTC)
11			88 = CD-ROM
11			00 = Default Code
11         60-80         Tax Shown on Return           12         19-39         Tax per Taxpayer           12         60-80         Tax Assessed on Return           13         15-16         Deposit State           13         33-34         Deposit Requirements Indicator           13         58         Previous Module Base Code           0 = Penalty Exclusion         1 = Monthly           2 = Semi-weekly         3 = Monthly/Daily/Semi-weekly           3 = Monthly/Daily/Semi-weekly         4 = Semi-weekly/Daily/Semi-weekly           13         61-80         FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)           24 = Frequency Waiver         25 = Tolerance Waiver           14         20-40         Total Compensation (Wages, Tips, and Other Compensation)           14         60-80         Total Compensation (Wages, Tips, and Other Income           15         20-40         Taxable Social Security Wages           15         60-80         Taxable Social Security Tips           16         20-40         Taxable Medicare Wages and Tips           16         60-80         Addl MED Wage           17         20-40         Tax on Social Security Tips           18         20-40         Tax on Medicare Wages and Tip	11	22	Schedule R Indicator
12         19-39         Tax per Taxpayer           12         60-80         Tax Assessed on Return           13         15-16         Deposit State           13         33-34         Deposit Requirements Indicator           13         58         Previous Module Base Code           0 = Penalty Exclusion         1 = Monthly           1 = Monthly         2 = Semi-weekly           3 = Monthly/Daily/Semi-weekly         4 = Semi-weekly/Daily/Semi-weekly           13         61-80         FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)           24 = Frequency Waiver         25 = Tolerance Waiver           14         20-40         Total Compensation (Wages, Tips, and Other Compensation)           14         60-80         Total Income Tax Withheld from Wages, Tips and Other Income           15         20-40         Taxable Social Security Wages           15         60-80         Taxable Social Security Tips           16         60-80         Addl MED Wage           17         20-40         Tax on Social Security Wages           17         60-80         Tax on Social Security Tips           18         20-40         Tax on Medicare Wages and Tips	11	33-35	ISSC Code
12         60-80         Tax Assessed on Return           13         15-16         Deposit State           13         33-34         Deposit Requirements Indicator           13         58         Previous Module Base Code           0 = Penalty Exclusion         1 = Monthly           1 = Monthly         2 = Semi-weekly           3 = Monthly/Daily/Semi-weekly         4 = Semi-weekly/Daily/Semi-weekly           13         61-80         FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)           24 = Frequency Waiver         25 = Tolerance Waiver           14         20-40         Total Compensation (Wages, Tips, and Other Compensation)           14         60-80         Total Income Tax Withheld from Wages, Tips and Other Income           15         20-40         Taxable Social Security Wages           15         60-80         Taxable Social Security Tips           16         60-80         Addl MED Wage           17         20-40         Tax on Social Security Wages           17         60-80         Tax on Social Security Tips           18         20-40         Tax on Medicare Wages and Tips	11	60-80	Tax Shown on Return
13         15-16         Deposit State           13         33-34         Deposit Requirements Indicator           13         58         Previous Module Base Code           0 = Penalty Exclusion         1 = Monthly           1 = Monthly         2 = Semi-weekly           3 = Monthly/Daily/Semi-weekly         4 = Semi-weekly/Daily/Semi-weekly           13         61-80         FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)           24 = Frequency Waiver         25 = Tolerance Waiver           14         20-40         Total Compensation (Wages, Tips, and Other Compensation)           14         60-80         Total Income Tax Withheld from Wages, Tips and Other Income           15         20-40         Taxable Social Security Wages           15         60-80         Taxable Social Security Tips           16         20-40         Taxable Medicare Wages and Tips           16         60-80         Addl MED Wage           17         20-40         Tax on Social Security Wages           17         60-80         Tax on Social Security Tips           18         20-40         Tax on Medicare Wages and Tips	12	19-39	Tax per Taxpayer
13 33-34 Deposit Requirements Indicator 13 Previous Module Base Code 0 = Penalty Exclusion 1 = Monthly 2 = Semi-weekly 3 = Monthly/Daily/Semi-weekly 4 = Semi-weekly/Daily/Semi-weekly 13 FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25) 24 = Frequency Waiver 25 = Tolerance Waiver 14 20-40 Total Compensation (Wages, Tips, and Other Compensation) 14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income 15 20-40 Taxable Social Security Wages 15 60-80 Taxable Social Security Tips 16 20-40 Taxable Medicare Wages and Tips 17 20-40 Tax on Social Security Wages 18 20-40 Tax on Social Security Tips 19 20-40 Tax on Social Security Tips 20-40 Tax on Social Security Tips 20-40 Tax on Social Security Tips 20-40 Tax on Social Security Tips 20-40 Tax on Social Security Tips 20-40 Tax on Social Security Tips 20-40 Tax on Medicare Wages and Tips	12	60-80	Tax Assessed on Return
Previous Module Base Code  0 = Penalty Exclusion  1 = Monthly  2 = Semi-weekly  3 = Monthly/Daily/Semi-weekly  4 = Semi-weekly/Daily/Semi-weekly  13 FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)  24 = Frequency Waiver  25 = Tolerance Waiver  14 20-40 Total Compensation (Wages, Tips, and Other Compensation)  14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  18 20-40 Tax on Medicare Wages and Tips  18 Tax on Medicare Wages and Tips	13	15-16	Deposit State
0 = Penalty Exclusion 1 = Monthly 2 = Semi-weekly 3 = Monthly/Daily/Semi-weekly 4 = Semi-weekly/Daily/Semi-weekly 5	13	33-34	Deposit Requirements Indicator
1 = Monthly 2 = Semi-weekly 3 = Monthly/Daily/Semi-weekly 4 = Semi-weekly/Daily/Semi-weekly 13 61-80 FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25) 24 = Frequency Waiver 25 = Tolerance Waiver 14 20-40 Total Compensation (Wages, Tips, and Other Compensation) 14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income 15 20-40 Taxable Social Security Wages 15 60-80 Taxable Social Security Tips 16 20-40 Taxable Medicare Wages and Tips 16 60-80 Addl MED Wage 17 20-40 Tax on Social Security Wages 17 20-40 Tax on Social Security Tips 18 20-40 Tax on Medicare Wages and Tips	13	58	Previous Module Base Code
2 = Semi-weekly 3 = Monthly/Daily/Semi-weekly 4 = Semi-weekly/Daily/Semi-weekly  13 61-80 FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25) 24 = Frequency Waiver 25 = Tolerance Waiver  14 20-40 Total Compensation (Wages, Tips, and Other Compensation)  14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  17 60-80 Tax on Social Security Tips  18 20-40 Tax on Medicare Wages and Tips			0 = Penalty Exclusion
3 = Monthly/Daily/Semi-weekly 4 = Semi-weekly/Daily/Semi-weekly  13 61-80 FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25) 24 = Frequency Waiver 25 = Tolerance Waiver  14 20-40 Total Compensation (Wages, Tips, and Other Compensation)  14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  18 20-40 Tax on Medicare Wages and Tips			1 = Monthly
4 = Semi-weekly/Daily/Semi-weekly  FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)  24 = Frequency Waiver  25 = Tolerance Waiver  14 20-40 Total Compensation (Wages, Tips, and Other Compensation)  14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  18 20-40 Tax on Medicare Wages and Tips			2 = Semi-weekly
FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)  24 = Frequency Waiver  25 = Tolerance Waiver  14 20-40 Total Compensation (Wages, Tips, and Other Compensation)  14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  18 20-40 Tax on Medicare Wages and Tips			3 = Monthly/Daily/Semi-weekly
value is 24 or 25)  24 = Frequency Waiver  25 = Tolerance Waiver  14			4 = Semi-weekly/Daily/Semi-weekly
25 = Tolerance Waiver  Total Compensation (Wages, Tips, and Other Compensation)  Total Income Tax Withheld from Wages, Tips and Other Income  Taxable Social Security Wages  Taxable Social Security Tips  Co-40 Taxable Medicare Wages and Tips  Addl MED Wage  Tax on Social Security Wages  Tax on Social Security Tips  Tax on Social Security Wages	13	61-80	· · · · · · · · · · · · · · · · · · ·
Total Compensation (Wages, Tips, and Other Compensation)  14 60-80 Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  17 60-80 Tax on Social Security Tips  18 20-40 Tax on Medicare Wages and Tips			24 = Frequency Waiver
Total Income Tax Withheld from Wages, Tips and Other Income  15 20-40 Taxable Social Security Wages 15 60-80 Taxable Social Security Tips 16 20-40 Taxable Medicare Wages and Tips 16 60-80 Addl MED Wage 17 20-40 Tax on Social Security Wages 17 60-80 Tax on Social Security Tips 18 20-40 Tax on Medicare Wages and Tips			25 = Tolerance Waiver
Income  15 20-40 Taxable Social Security Wages  15 60-80 Taxable Social Security Tips  16 20-40 Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  17 60-80 Tax on Social Security Tips  18 20-40 Tax on Medicare Wages and Tips	14	20-40	Total Compensation (Wages, Tips, and Other Compensation)
15 60-80 Taxable Social Security Tips 16 20-40 Taxable Medicare Wages and Tips 16 60-80 Addl MED Wage 17 20-40 Tax on Social Security Wages 17 60-80 Tax on Social Security Tips 18 20-40 Tax on Medicare Wages and Tips	14	60-80	
Taxable Medicare Wages and Tips  16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  17 60-80 Tax on Social Security Tips  18 20-40 Tax on Medicare Wages and Tips	15	20-40	Taxable Social Security Wages
16 60-80 Addl MED Wage  17 20-40 Tax on Social Security Wages  17 60-80 Tax on Social Security Tips  18 20-40 Tax on Medicare Wages and Tips	15	60-80	Taxable Social Security Tips
Tax on Social Security Wages  Tax on Social Security Tips  Tax on Medicare Wages and Tips	16	20-40	Taxable Medicare Wages and Tips
17 60-80 Tax on Social Security Tips 18 20-40 Tax on Medicare Wages and Tips	16	60-80	Addl MED Wage
18 20-40 Tax on Medicare Wages and Tips	17	20-40	Tax on Social Security Wages
	17	60-80	Tax on Social Security Tips
19 20-40 Total Social Security and Medicare Taxes	18	20-40	Tax on Medicare Wages and Tips
	19	20-40	Total Social Security and Medicare Taxes

Exhibit 2.3.59-37 (Cont. 4) (01-17-2017) Command Code BMFOL Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
19	60-80	Total Taxes Before Adjustments
22	05-25	First Monthly Liability Amount
22	31-51	Second Monthly Liability Amount
22	57-77	Third Monthly Liability Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-38 (01-18-2017) Command Code BMFOL Return Form 941 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	$\neg$
1234567890123456789012345678901234567890123456789012345678901234567890123456789	<del>7</del> 0 [
1   BMFOLRnn-nnnnnn 01YYYYMMnnn RETURN: FORM 941 NM CTRL:vvvv *PDT	·* [
2  nnnnn-nnn-nnnn-n	)* <u> </u>
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV VVVV	$\perp$
<u> 4  </u> ADJUSTMENTS	$\perp$
15   CUR QTR FRAC CENT: n,nnn,nnn,nnn,nnn.nnv CUR QTR SICK PAY: n,nnn,nnn,nnn,nnn.nn	ıvl
6   CUR QRT TIPS/GLI: n,nnn,nnn,nnn,nnn.nnv CUR YR INC TX WTH:n,nnn,nnn,nnn,nnn,nnn.nn	ıvl
17   PR QTR SSA/MED TX: n,nnn,nnn,nnn,nnn.nnv SPEC ADD FED TAX: n,nnn,nnn,nnn,nnn.nn	ıvl
8   SPEC ADD SSA/MED: n,nnn,nnn,nnn,nnn.nnv TOTAL ADJUSTMENTS:n,nnn,nnn,nnn,nnn.nn	<u> </u>
9   ADVANCED EIC: n,nnn,nnn,nnn,nnn.nnv TOT DEP FOR QTR: n,nnn,nnn,nnn,nnn.nn	ıvl
10 COBRA PRM ASST PAY:n,nnn,nnn,nnn,nnn COBRA RECIPIENT CNT:nnnnnnnn	$\perp$
11 F8974 RES CRED AMT:n,nnn,nnn,nnn,nnv	$\perp$
<u>  12   </u>	$\perp$
13  2004 AND PRIOR RETURNS	$\perp$
14 ADJ TOT SSA/MED TX:n,nnn,nnn,nnn,nnn.nnv ADJ TOT TAX WTHLD:n,nnn,nnn,nnn,nnn.nn	
15 ADJ SSA/MEDCRE TXS:n,nnn,nnn,nnn,nnn.nnv ADJ TO WITHHOLD: n,nnn,nnn,nnn,nnn.nn	ıvl
16  1993 & PRIOR RETURNS 1987 & PRIOR RETURNS	1
17 ADJ TTL BKUP WTHLD:n,nnn,nnn,nnn,nnn TIPS DEEMED WAGES:n,nnn,nnn,nnn,nnn.nn	īĀŢ
<u>  18   </u>	
<u>  19  </u>	
1201	Ť
<u> 21 </u>	Ţ
1221	Ť
<u>                                      </u>	Ţ
24  PAGE nnn OF nnn >BMFPG nnn	
12345678901200000000000000000000000000000000000	<u>,u †</u>
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	

Exhibit 2.3.59-38 (Cont. 1) (01-18-2017) Command Code BMFOL Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially DangerousTaxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
5	20-40	Current Quarter Fractions of Cents	
5	60-80	Current Quarter Sick Pay	
6	20-40	Current Quarter Adjustments for Tips and Group Life Insurance	
6	60-80	Current Year Income Tax Withholding	
7	20-40	Prior Quarter Social Security and Medicare Taxes	
7	60-80	Special Additions to Federal Income Tax	
8	20-40	Special Additions to Social Security and Medicare	
8	60-80	Total Adjustments	
9	20-40	Advanced Earned Income Credit (EIC)	
9	60-80	Total Deposits for Quarter (formerly FTD Credit Taxpayer)	
10	20-40	Cobra Premium Assistance Payment	
10	62-70	Cobra Recipient Count	
11	20-40	F8974 Research Credit Amount	

Exhibit 2.3.59-38 (Cont. 2) (01-18-2017)

**Command Code BMFOL Return Form 941 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY
14	20-40	Adjusted Total of FICA Tax
14	60-80	Adjust Total of Tax Withheld
15	20-40	Adjustment to FICA
15	60-80	Adjustment to Withholding
17	20-40	Adjusted Total Backup Withholding
17	60-80	Tips Deemed Wages
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-39 (01-19-2021) Command Code BMFOL Return Form 941 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1   12345678901234567890123456789012345678901234567890123456789012345678901
11   BMFOLRnn-nnnnnn 01YYYYMMnnn RETURN: FORM 941 NM CTRL: vvvv *PDT*
12 Innnnn-nnn-nnnnn-n UP-CYC:nn *CID*
13   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
<u>  4  </u> HIRE ACT 2010
15   NEW EXEMPT WAGES/TIPS EMP#:nnnnnnnn TOT EXEMPT WAGES/TIPS EMP#:nnnnnnnn
16   EXEMPT WAGE PAID:n,nnn,nnn,nnn,nnn,nnn,nnv MARCH 2010 EX WAGES/TIPS EMP#:nnnnnnnn
17   CURRENT QUARTER HIRE TAX CREDIT-TP:
18   CURRENT QUARTER HIRE TAX CREDIT-COMP:
19 TOTAL TAXES BEFORE ADJ-TP:
101MARCH 2010 WAGES:
111 MARCH 2010 REFUNDABLE TAX CREDIT-TP:
12 March 2010 Refundable Tax Credit-Comp:
[13] CARES ACT
114 SSW SICK LEAVE: n,nnn,nnn,nnn,nnv SSW FAMILY LEAVE: n,nnn,nnn,nnn,nnn,nnv
115 CR QLFY SICK FAM: n,nnn,nnn,nnn,nnn,nnv CR EMP RTNTN: n,nnn,nnn,nnn,nnn,nnn,nnv l
116 DEFER SECT 2302: n,nnn,nnn,nnn,nnn,nnv RFDBL SICK FAM: n,nnn,nnn,nnn,nnn,nnn,nnv
17  RFDBL EMP RTNTN: n,nnn,nnn,nnn,nnn,nnv F7200 ADV PAYMNT: n,nnn,nnn,nnn,nnn,nnn
18 QLF HLTH EXP AI: n,nnn,nnn,nnn,nnv QLF HLTH EXP AII: n,nnn,nnn,nnn,nnn,nnv
191QLF WGS EMP RTNTN:n,nnn,nnn,nnn,nnn,nnv QLF HLTH PLN EXP: n,nnn,nnn,nnn,nnn,nnv 📗
1201QTR CRED F5884C: n,nnn,nnn,nnn,nnn,nnv QLF EMP MARCH WG: n,nnn,nnn,nnn,nnn,nnv l
121 QLF HLTH PL MARCH:n,nnn,nnn,nnn,nnn,nnv DEFR EE FICA AMT: n,nnn,nnn,nnn,nnn,nnnv
122 CVD SFT NREF CR: n,nnn,nnn,nnn,nnn,nnv CVD SFT RFDBL CR: n,nnn,nnn,nnn,nnn,nnn \
23  CVD SFT PR NREF: n,nnn,nnn,nnn,nnn,nnv CVD SFT PR RFDBL: n,nnn,nnn,nnn,nnn,nnv
PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
1 -9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-39 (Cont. 1) (01-19-2021)

Command Code BMFOL Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
5	28-35	New Exempt Wages/Tips Emp #	
5	68-75	Total Exempt Wages/Tips Emp#	
6	18-38	Exempt Wage Paid	
6	71-78	March 2010 Ex Wages/Tips Emp#	
7	39-59	Current Quarter Hire Tax Credit-TP	
8	39-59	Current Quarter Hire Tax Credit-Comp	
9	39-59	Total Taxes Before Adj-TP	
10	39-59	March 2010 Wages	
11	39-59	March 2010 Refundable Tax Credit -TP	
12	39-59	March 2010 Refundable Tax Credit-Comp	
14	19-39	The amount of taxes on wages reported	
14	59-79	The amount of taxes on wages reported	

### Exhibit 2.3.59-39 (Cont. 2) (01-19-2021) Command Code BMFOL Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
15	19-39	The amount of the non-refundable credit for qualified sick and family leave
15	59-79	The amount of the employee retention credit due to the COVID-19 crisis
16	19-39	The amount of deferred credit for qualified paid sick and family leave wages
16	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation
17	19-39	The amount of the refundable employee retention credit due to the COVID-19 crisis
17	59-79	The amount of advance payments reported from Form 7200
18	19-39	The amount of qualified health plan expenses reported
18	59-79	The amount of qualified health plan expenses reported
19	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis
19	59-79	The amount of qualified health plan expenses paid on wages reported on line 21
20	19-39	The amount of credit reported from Form 5884-c for this quarter
20	59-79	The amount of qualified wages paid March 12- 31, 2020 to employees retained during the COVID-19 crisis
21	19-39	The amount of qualified health plan expenses on wages reported
21	59-79	The amount of employee deferred FICA taxes
22	19-39	The amount of the non-refundable credit for COVID related safety improvements
22	59-79	The amount of the refundable credit COVID related safety improvements
23	19-39	The amount of the non-refundable quarterly credit for COVID related safety improvements
23	59-79	The amount of the refundable quarterly credit COVID related safety improvements
23a	19-39	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
23a	59-79	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021

Exhibit 2.3.59-39 (Cont. 3) (01-19-2021)

#### **Command Code BMFOL Return Form 941 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
23b	19-39	The amount of the refundable portion of COBRA premium assistance credit.
23b	59-79	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
23c	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
23c	59-79	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
23d	19-39	The Amounts under certain collectively bargained agreements allocable to qualified sick Leave wages reported on line 23.
23d	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
23e	19-39	The Qualified health plan expenses allocable to qualified family leave wages reported on line 26
23e	59-79	The Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26.
23f	19-26	The Number of individuals provided COBRA premium assistance
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-40 (01-19-2021) Command Code BMFOL Return Form 941 Display

	1
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
	$\mid 12345678901200000000000000000000000000000000000$
1	BMFOLRnn-nnnnnn 01YYYYMMnnn RETURN: FORM 941 NM CTRL:vvvv *PDT*
2	nnnnn-nnn-nnnn-n
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	DAILY LIABILITY AMOUNTS
5	$\overline{I}$
6	-nnnn:n,nnn,nnn,nnn,nnn,nnv nnnn:n,nnn,nnn,nnn,nnn.nnv nnnn:n,nnn,nnn,nnn,nnn.nnv $-$
7	$\overline{I}$
8	$ar{I}$
19	Ī
10	$\overline{I}$
11	$\overline{\underline{I}}$
12	
13	LIABILITY AMOUNTS
14	Ī
15	$\lceil nn03:n,nnn,nnn,nnn,nnn.nnv \ nn03:n,nnn,nnn,nnn,nnn.nnv \ nn03:n,nnn,nnn,nnn,nnn,nnn \rceil$
16	$\lceil \text{nn07:n,nnn,nnn,nnn,nnn} \rceil$ nn07:n,nnn,nnn,nnn,nnn.nnv nn07:n,nnn,nnn,nnn,nnn.nnv $\rceil$
17	$\overline{ }$ nn11:n,nnn,nnn,nnn,nnn.nnv nn11:n,nnn,nnn,nnn,nnn.nnv nn11:n,nnn,nnn,nnn,nnn.nnv $\overline{ }$
18	$\overline{ }$ nn15:n,nnn,nnn,nnn,nnn.nnv nn15:n,nnn,nnn,nnn,nnv nn15:n,nnn,nnn,nnn,nnn,nnn $\overline{ }$
19	$\lceil \mathtt{nn19:n,nnn,nnn,nnn,nnn.nnv} \ \mathtt{nn19:n,nnn,nnn,nnn,nnn.nnv} \ \mathtt{nn19:n,nnn,nnn,nnn,nnn.nnv} \rceil$
20	$\lceil nn22:n,nnn,nnn,nnn,nnn,nnn nn22:n,nnn,nnn,nnn,nnn,nnn nnv nn22:n,nnn,nnn,nnn,nnn,nnn,nnn  are$
21	nn25:n,nnn,nnn,nnn,nnn.nnv nn25:n,nnn,nnn,nnn,nnn.nnv nn25:n,nnn,nnn,nnn,nnn.nnv
22	nnnn:n,nnn,nnn,nnn,nnn.nnv nnnn:n,nnn,nnn,nnn,nnn.nnv nnnn:n,nnn,nnn,nnn,nnn.nnv
23	$\overline{f I}$
24	PAGE nnn OF nnn >BMFPG nnn
	12345678901200000000000000000000000000000000000
Ī	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-40 (Cont. 1) (01-19-2021)

**Command Code BMFOL Return Form 941 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record from Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (up to four)-Plus Sign (+) if More (blank for BMFOR)	
6	01-02	Month	
6	03-04	Day	
6	06-26	First Daily Liability Amount	
6	28-29	Month	
6	30-31	Day	
6	33-53	Second Daily Liability Amount	
6	55-56	Month	
6	57-58	Day	
6	60-80	Third Daily Liability Amount	
15-22	01-02	Month	
15-22	28-29	Month	
15-22	55-56	Month	
15-22		Tax Liability as of:	

Exhibit 2.3.59-40 (Cont. 2) (01-19-2021) Command Code BMFOL Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
15	06-26	3rd Day of 1st Month
15	33-53	3rd Day of 2nd Month
15	60-80	3rd Day of 3rd Month
16	06-26	7th Day of 1st Month
16	33-53	7th Day of 2nd Month
16	60-80	7th Day of 3rd Month
17	06-26	11th Day of 1st Month
17	33-53	11th Day of 2nd Month
17	60-80	11th Day of 3rd Month
18	06-26	15th Day of 1st Month
18	33-53	15th Day of 2nd Month
18	60-80	15th Day of 3rd Month
19	06-26	19th Day of 1st Month
19	33-53	19th Day of 2nd Month
19	60-80	19th Day of 3rd Month
20	06-26	22nd Day of 1st Month
20	33-53	22nd Day of 2nd Month
20	60-80	22nd Day of 3rd Month
21	06-26	25th Day of 1st Month
21	33-53	25th Day of 2nd Month
21	60-80	25th Day of 3rd Month
22	06-26	Last Day of 1st Month
22	33-53	Last Day of 2nd Month
22	60-80	Last Day of 3rd Month
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-41 (01-17-2016) Command Code BMFOL Return Form 1120 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1   BMFOLRnn-nnnnnn 02YYYYMMnnn RETURN: FORM 1120 NM CTRL:vvvv *PDT*
T2   nnnnn-nnn-nnnn-n
RETENTION
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn,nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn,nnn,nnn
6 DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
CORRESPONDENCE RECVD DATE: MM-DD-YYYY
MONTHS DELINQUENT: n
10 ALPH CONDITION CODES: VVVVVVVVV CHECK/SAVINGS: V U.S. OFFICE CD: n
111 DIR DEP CD:vv ROUTING TRANSIT NUM:nnnnnnnnn DEP ACCOUNT NUM:vvvvvvvvvvvvvvv 7
121TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv LGE CORP vvvvvvvv 80% IND: nn
131 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
14 LAST FILED F1120: n 1120S SHRHLDRS:vvvvvv 1120C CO-OP CD: n #FORMS 5471:nnnnnn
15 DIF CATEGORY:a DIF FORMULA:nn DIF SCORE:nnnnnv DIF INCM SORT:nn,nnn,nnn,nnn.nnv
116 NAICS:nnnnnnnn EXCP CD:n CTRL GRP CD:n ASSET CD:nn EXCP QTRS:nnnn ISSC CD:nnn
117 TAX PERIOD BEG:MM-DD-YYYY #FORMS 5472:nnnnnn
<pre>[18]</pre> EST CREDITS: n,nnn,nnn,nnn,nnn,nnn.nnv
119 TOTAL INCOME: n,nnn,nnn,nnn,nnn.nnv NET RECEIPTS: n,nnn,nnn,nnn,nnn.nnv
120 NET TAXABLE INCOME:n,nnn,nnn,nnn,nnn.nnv TOTAL DEDUCTIONS: n,nnn,nnn,nnn,nnn.nnv
121 PERSNL HOLD CO TAX:n,nnn,nnn,nnn,nnn.nnv MINIMUM TAX: n,nnn,nnn,nnn,nnn,nnn.nnv
122 OVERPAYMENT WPT: n,nnn,nnn,nnn,nnn.nnv NEW JOBS CREDIT: n,nnn,nnn,nnn,nnn.nnv
123 EST TX PAYMENT AMT:n,nnn,nnn,nnn,nnn.nnv ESTIMATED TX BASE:n,nnn,nnn,nnn,nnn.nnv
24  PAGE nnn OF nnn >BMFPG nnn
<u>  12345678901234567890123456789012345678901234567890123456789012345678901</u>
<u>  1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80  </u>

Exhibit 2.3.59-41 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 1120 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	27	3rd Party/Paid Preparer Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	36-44	3rd Party/Paid Preparer Personal Identifying Number (DPIN)	
6	54-65	3rd Party/Paid Preparer Phone Number	
6	77-80	Audit Codes	
8	28-37	Correspondence Received Date:	

### Exhibit 2.3.59-41 (Cont. 2) (01-17-2016)

#### Command Code BMFOL Return Form 1120 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Codes
10	23-32	Alpha Condition Codes
10	48	Checking/Savings Checkbox:
		C = Checking
		S = Savings
10	68	U.S. Office Indicator
		1 = Place of Business in U.S.
		2 = No Place of Business in U.S.
11	12-13	Direct Deposit Code
		21 = Invalid Routing Transit Number because non-numeric, all blanks/zeroes.
		23 = Invalid Routing Transit Number because the first two digits are invalid.
		31 = Routing Transit Number is present and Depositor Account Number is missing or invalid because the input is other than alpha, numeric, spaces, hyphens or all blanks or all zeroes.
		32 = Invalid Depositor Account Number because non- alphanumeric characters present other than hyphen.
		41 = Invalid Period (Prior Year Return)
		42 = CAF Return (Power of Attorney is present)
		44 = Initial Filer (Less than Twelve Months/Initial Return Code is present or/and the date of incorporation is 11 months or less.
		44 = Change of Address within the last 12 months.
		50 = Rejected by the Bank.
11	37-45	Routing Transit Number
11	63-79	Depositor Account Number
12	19-39	Tax per Taxpayer
12	42-49	Large Corporation Indicator

Exhibit 2.3.59-41 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 1120 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	52-59	ABLM Code
12	72-73	80% Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	19	Last Filed an 1120 Indicator
		1 = 1120 was filed last year
14	37-42	1120S Shareholders
14	60	1120C Co-op Code
		1 = exempt
		2 = non-exempt
14	75-80	# of forms 5471
15	14	DIF Category
15	29-30	DIF Formula
15	42-47	DIF Score
15	63-80	DIF Income Sort
16	7-12	NAICS Code
16	24	Exception Code
16	38	Control Group Code
16	49-50	Asset Code
16	63-67	Exception Quarters
16	77-79	ISSC Code
16	16-25	Tax Period Begin Date
17	40-45	#Forms 5472
18	60-80	Estimated Credits
19	20-40	Total Income
19	60-80	Net Receipts
20	20-40	Net Taxable Income
20	60-80	Total Deductions
21	20-40	Personal Holding Company Tax
21	63-80	Minimum Tax
22	20-40	Overpayment Windfall Profits Tax

#### Exhibit 2.3.59-41 (Cont. 4) (01-17-2016)

Command Code BMFOL Return Form 1120 Display

LINE		POSITION	DESCRIPTION AND VALIDITY
2	22	60-80	New Jobs Credit
2	23	20-40	Estimated Tax Payment Amount
2	23	60-80	Estimated Tax Base
2	24	21-23	Current Page Number
2	24	28-30	Last Page Number
2	24	48-50	Next Page Number

### Exhibit 2.3.59-42 (01-19-2021)

### Command Code BMFOL Return Form 1120 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
[12345678901234567890123456789012345678901234567890123456789012345678901234567890]
11 BMFOLRnn-nnnnnn 02YYYYMMnnn RETURN: FORM 1120 NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
<u> </u>
14 1
<u> </u>
<u>  [6   ]</u>
17 UNAPPLIED CRED EL: n,nnn,nnn,nnn,nnn.nnv PR YR EST TX BASE:n,nnn,nnn,nnn,nnn.nnv
8 CREDIT ELECT/TP: n,nnn,nnn,nnn,nnn.nnv ENVIRONMENTAL TAX:n,nnn,nnn,nnn,nnn.nnv
19 TOTAL ASSETS: n,nnn,nnn,nnn,nnn,nnn GROSS RECEIPTS: n,nnn,nnn,nnn,nnn.nnv
<u>  110  </u>
<u>[11]</u>
112 #EMPLOYEES:nnnn #FULL-TIME EMPS:nnnn AVG ANNUAL WAGE AMT:n,nnn,nnn,nnn,nnn,nnn.nnv
13  #EMPS PREMIUMS PAID:nnnn
114 SM EMP CRED AMT: n,nnn,nnn,nnn,nnn.nnv COOPS/ESTATES AMT:n,nnn,nnn,nnn,nnn.nnv
15  F8941 HEALTH INS CRED AMT:n,nnn,nnn,nnn.nnv
16 CORP AMT REFUND CRED:n,nnn,nnn,nnn,nnn
117 F8996 QUAL OP FUND CD:n F8996 QUAL OP FUND AMT: n,nnn,nnn,nnn,nnn.nnv
<u>  18 </u>
19  F8949 PART1 EIN: nnnnnnnnn F8949 PART1 SOLD DT: MM-DD-YYYY
120 F8949 PART1 RCPTR DEFRD AMT: n,nnn,nnn,nnn.nnv F8949 PART1 MORE DATA IND: n
21 F8949 PART2 EIN: nnnnnnnnn F8949 PART2 SOLD DT: MM-DD-YYYY
122 F8949 PART2 RCPTR DEFRD AMT: n,nnn,nnn,nnn.nnv F8949 PART2 MORE DATA IND: n
<u>  123                                   </u>
24  PAGE nnn OF nnn >BMFPG nnn
<u>  12345678901234567890123456789012345678901234567890123456789012345678901</u>
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80  </u>

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
		32 = Invalid Depositor Account Number because non- alphanumeric characters present other than hyphen.	
7	20-40	Unapplied Credit Elect	

Exhibit 2.3.59-42 (Cont. 1) (01-19-2021) Command Code BMFOL Return Form 1120 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	60-80	Prior Year Estimated Tax Base
8	20-40	Credit Elect per Taxpayer
8	60-80	Environmental Tax
9	20-40	Total Assets
9	60-80	Gross Receipts
12	12-15	#Employees
12	34-37	#Full-Time Emps
12	60-80	Avg Annual Wage Amt
13	21-24	#Emps Premiums Paid
13	60-80	#Full-Time Emps Premiums Paid
14	17-37	Sm Emp Cred Amt
14	60-80	Coops/Estates Amt
15	27-47	F8941 Health Ins Cred Amt
16	22-42	Corp Amt Refund Cred
17	23	F8996 Qual Op Fund Cd
17	49-69	F8996 Qual Op Fund Amt
19	18-27	F8949 PART1 EIN(EIN from Part 1 Column a if Column f contains a "Y")
19	50-59	F8949 PART1 SOLD DT(Part 1 Date property sold if Column f contains a "Y")
20	30-50	F8949 PART1 RCPTR DEFRD AMT(Part 1 Adjustment to the gain or loss of the property if Column f contains a "Y")
20	79	F8949 PART1 MORE DATA IND(Code to indicate that some data in Part 1 was not transcribed)
21	18-27	F8949 PART2 EIN(EIN from Part 2 Column a if Column f contains a "Y")
21	50-59	F8949 PART2 SOLD DT (Part 2 Date property sold if Column f contains a "Y")
22	30-50	F8949 PART2 RCPTR DEFRD AMT(Part 2 Adjustment to the gain or loss of the property if Column f contains a "Y")
22	79	F8949 PART2 MORE DATA IND (Code to indicate that some data in Part 2 was not transcribed)
24	21-23	Current Page Number
24	28-30	Last Page Number

## Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-42 (Cont. 2) (01-19-2021) Command Code BMFOL Return Form 1120 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

# Exhibit 2.3.59-43 (01-17-2016) Command Code BMFOL BMF Return Form 720 Display

	I
T	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
T	$\lceil 1234567890100000000000000000000000000000000000$
1	BMFOLRnn-nnnnnn 03YYYYMMnnn RETURN: FORM 720 NM CTRL:vvvv *PDT*
12	nnnnn-nnn-nnnn-n ATTACHMENT FORM 8743 STARTS ON PAGE 2 UP-CYC:nn *CID*
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5	$150 { m SFR}$ MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv $\overline{ }$
16	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
7	PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19	MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10	ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn FIRST RETURN
11	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn 6020B ABSTRACT 11
12	$oxed{TAX}$ SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv $oxed{TAX}$ ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv $oxed{I}$
13	TC 766 AMOUNT: n,nnn,nnn,nnn,nnn.nnv FTD CRED CLAIMED: n,nnn,nnn,nnn,nnn.nnv
14	NET INCOME LIMIT: n,nnn,nnn,nnn,nnn.nnv CROSS-REFERENCE SSN: nnn-nn-nnnn
15	${oxedig}$ IRS NO ABSTRACT AMT ${oxedig}$ IRS NO ABSTRACT AMT ${oxedig}$
16	$oxedsymbol{oxed}$ nnn n,nnn,nnn,nnn,nnn nnn n,nnn,nnn,nn
17	$\underline{1}$
18	$oxed{\mathbb{I}}$
19	$\overline{oxed{1}}$
20	<u>l</u>
21	<u>l</u>
22	<u>l</u>
23	<u></u>
24	
	${\scriptstyle  123456789012345678901234567890123456789012345678901234567890123456789012345678901}$
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-43 (Cont. 1) (01-17-2016)
Command Code BMFOL BMF Return Form 720 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-43 (Cont. 2) (01-17-2016)
Command Code BMFOL BMF Return Form 720 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
8	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	44-46	ISSC Code
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
11	52-62	Abstract 11 Indicator
12	20-40	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	20-40	TC 766 Amount
13	60-80	FTD Credit Claimed
14	20-40	Net Income Limit
14	63-73	Cross-Reference SSN
16	02-04	IRS Number
16	06-26	Abstract Amount
16	29-31	IRS Number
16	33-53	Abstract Amount
16	56-58	IRS Number
16	60-80	Abstract Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-44 (01-17-2016)

#### Command Code BMFOL BMF Return Form 720 Display page 2

	- 1
1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	
<u>  12345678901200000000000000000000000000000000000</u>	<u> 106</u>
11 BMFOLRnn-nnnnnn 03YYYYMMnnn RETURN: FORM 720 NM CTRL:vvvv *PD	[*_
12  nnnnn-nnn-nnnn-n ATTACHMENT FORM 8743 STARTS ON PAGE 2 UP-CYC:nn *CI	)*⊥
13 RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	1
<u>  4    </u>	$\perp$
15   108 TIRE CNT:nnnnnnnnn 109 TIRE CNT:nnnnnnnnn 113 TIRE CNT:nnnnnnnnn	$\perp$
16 396 TIRE CNT:nnnnnnnnn 304 TIRE CNT:nnnnnnnnn 305 TIRE CNT:nnnnnnnnn	
<u>17 1</u>	$\perp$
SHIP AMT: n, nnn, nnn, nnn, nnn. SHIP COUNT: nnnnn	$\perp$
19 ASIHP AMT:n,nnn,nnn,nnn,nnn.nns ASIHP COUNT:nnnnn	$\perp$
110 SHIP AMT OCT: n,nnn,nnn,nnn,nnn.nns SHIP COUNT OCT:nnnnn	
111 ASIHP AMT OCT:n,nnn,nnn,nnn,nnn.nns ASIHP COUNT OCT:nnnnn	$\perp$
12 MEDICAL DEVICE SALES: n,nnn,nnn,nnn,nnn	$\perp$
<u>    13   </u>	$\perp$
<u>  14   </u>	
<u>[15]</u>	
<u>[16]</u>	$\perp$
<u>  117  </u>	$\perp$
<u>  18   </u>	$\perp$
<u>  19  </u>	$\perp$
<u>  120  </u>	1
<u>[21]</u>	$\perp$
1221	$\perp$
123	$-\mathbb{I}$
PAGE nnn OF nnn >BMFPG nnn	$\overline{1}$
<u>    12345678901200000000000000000000000000000000000</u>	<u> 10€</u>
1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	$\overline{T}$

Exhibit 2.3.59-44 (Cont. 1) (01-17-2016)

Command Code BMFOL BMF Return Form 720 Display page 2

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	14-23	108 Tire Count	
5	40-49	109 Tire Count	
5	65-74	113 Tire Count	
6	14-23	396 Tire Count	
6	40-49	304 Tire Count	
6	65-74	305 Tire Count	
8	11-31	SHIP amt	
8	45-49	SHIP count	
9	11-31	ASIHP amt	
9	45-49	ASIHP count	
10	15-35	SHIP amt OCT	
10	53-57	SHIP count OCT	
11	15-35	ASIHP amt OCT	

Exhibit 2.3.59-44 (Cont. 2) (01-17-2016)
Command Code BMFOL BMF Return Form 720 Display page 2

LINE	POSITION	DESCRIPTION AND VALIDITY
11	53-57	ASIHP count OCT
12	22-42	Medical Device Sales
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-45 (01-17-2006)

#### Command Code BMFOL BMF Return Form 8743 Display

1								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	1234567890	01234567890	123456789	0123456789	01234567890	1234567890	1234567890
1	_BMFOLRnn-r	nnnnnn 03	YYYYMMnnn	RETURN: FO	ORM 8743	NM CTRL:a	aaa	*PDT*
2	_nnnnn-nnn-						UP-CYC:	· 1
3					vvvvvv vvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	zvvv <u> </u>
4	+			REMITTANCE			OT TAX LI	ABILITY AMT
5	150SFR MM-	·DD-YYYY Y	YYYCC		0.00 M	A-DD-YYYY		1
6	<u> </u>							1
7	_FORM 2290	QUESTION 1	IND:n FORM	4 637 QUES	TION IND:n			1
8	ļ							1
9	IRS# r		INV TX PD:				•	nnn, nnn, nnn⊥
10			CHASE TX PI					nnn, nnn, nnn
111			ORTED GALLO					nn, nnn, nnn↓
12	<del></del>		I/LOSS STOR			TOT AVAIL		nn,nnn,nnn
13			INV TX PD:					nnn, nnn, nnn∏
15			GROSS DISI			EXPORTS:		nn,nnn,nnn⊥
16			FREE SALES					nn, nnn, nnn∏
17			PD PURCHAS					nnn, nnn, nnn
18			TXBL GALLO					nn, nnn, nnn
19			SOLD BLENI S AIRCRAFT					nn,nnn,nnn
20		SALI	ES AIRCRAF	r: mi,mm,,	mm, mm	GAL SUB L	JST TX:IIII,I	nnn, nnn, nnn
21	+							+
22	†							+
23								+
24		PAGE	nnn OF nnr	n	>BMFPG nni	า		+
1=-							1234567890	01234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

TRANS DATE PRIOR TO 1/1/93

Exhibit 2.3.59-45 (Cont. 1) (01-17-2006)
Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
7	24	Form 2290 Question Indicator	
7	49	Form 637 Question Indicator	
9	10-12	IRS Number	
9	33-46	Beginning Inventory Tax Paid	
9	67-80	Beginning Inventory-Tax Free	
10	33-46	Purchases-Tax Paid	
10	67-80	Purchases-Tax Free	

Exhibit 2.3.59-45 (Cont. 2) (01-17-2006)

Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
11	33-46	Imported Gallons
11	67-80	Production Gallons
12	33-46	Gain/Loss in Storage
12	67-80	Total Available Inventory
13	33-46	Ending Inventory-Tax Paid
13	67-80	Ending Inventory-Tax Free
14	33-46	Total Gross Disposal
14	67-80	Exports
15	33-46	Tax Free Sales
15	67-80	Tax Exempt Sales
16	33-46	Tax Paid Purchases
16	67-80	Other Disposals
17	33-46	Net Taxable Gallons
17	67-80	Gas Blended with Alcohol
18	33-46	Gallons Sold for Blending
18	67-80	Inland Waterway Sales
19	33-46	Sales for Aircraft
19	67-80	Gallons Subject to Lust Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-46 (07-02-2001) Command Code BMFOL BMF Return Form 8743 Display

	1	1110	01.00	24 20	1 41 40	1 54 50		T 71 00
+	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
			-					01234567890
1		nnnnnnn 03'	YYYYMMnnn	RETURN: F	ORM 8743	NM CTRL:a		*PDT*_
2	nnnnn-nnn						UP-CYC	
3	RETENTION	VVVVVVVV	vvvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvv vv	$\mathcal{N}$	vvvvvvvvv	vvvv
4	IRS# 1	nnn BEG	INV TX PD:	nn, nnn,	nnn, nnn	BEG INV T	X FREE:nn,	nnn, nnn, nnn
5	L	PUR	CHASE TX PI	o: nn, nnn,	nnn,nnn	PURCHASE '	TX FRE:nn,	nnn, nnn, nnn
6	Ī	IMP	ORTED GALLO	N:nn,nnn,	nnn,nnn	PRODUCT G	ALLON: nn,	nnn, nnn, nnn
7	Ī	GAI	N/LOSS STOR	RD:nn,nnn,	nnn, nnn	TOT AVAIL	INV: nn,	nnn, nnn, nnn
8	Ī	END	INV TX PD:	nn, nnn,	nnn, nnn	END INV T	X FREE:nn,	nnn, nnn, nnn
9	Ī	TOT	GROSS DISE	e: nn, nnn,	nnn, nnn	EXPORTS:	nn,	nnn, nnn, nnn
10	Ī	TAX	FREE SALES	: nn, nnn,	nnn, nnn	TAX EXEMP	T SALE:nn,	nnn, nnn, nnn
11	Ī	TAX	PD PURCHAS	E:nn,nnn,	nnn, nnn	OTHER DIS	POSALS:nn,	nnn, nnn, nnn
12	Ī	NET	TXBL GALLO	N:nn,nnn,	nnn, nnn	GAL W/ALC	OHOL: nn,	nnn, nnn, nnn
13	Ī	GAL	SOLD BLENI	enn, nnn,	nnn, nnn	INLAND WA	TERWAY:nn,	nnn, nnn, nnn
14	Ī	SAL	ES AIRCRAFT	: nn,nnn,	nnn, nnn			nnn, nnn, nnn
15	Ī				·		•	· · · · -
16	Ť							-
17								=
18	Ť							-
19	<u> </u>							-
20	Ţ							-
21								-
22	Ť							-
23	Ť							-
24	Ť	PAGE	nnn OF nnr	1	>BMFPG nr	ın		-
1	1234567890						0123456789	01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-46 (Cont. 1) (07-02-2001)

Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
4	10-12	IRS Number	
4	33-46	Beginning Inventory Tax Paid	
4	67-80	Beginning Inventory-Tax Free	
5	33-46	Purchases-Tax Paid	
5	67-80	Purchases-Tax Free	
6	33-46	Imported Gallons	
6	67-80	Production Gallons	
7	33-46	Gains/Loss in Storage	
7	67-80	Total Available Inventory	
8	33-46	Ending Inventory-Tax Paid	
8	67-80	Ending Inventory-Tax Free	
9	33-46	Total Gross Disposal	
9	67-80	Exports	

Exhibit 2.3.59-46 (Cont. 2) (07-02-2001)
Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
10	33-46	Tax Free Sales
10	67-80	Tax Exempt Sales
11	33-46	Tax Paid Purchases
11	67-80	Other Disposals
12	33-46	Net Taxable Gallons
12	67-80	Gas Blended with Alcohol
13	33-46	Gallons Sold for Blending
13	67-80	Inland Waterway Sales
14	33-46	Sales for Aircraft
14	67-80	Gallons Subject to Lust Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-47 (01-17-2006)

#### Command Code BMFOL BMF Return Form 8743 Display

	1~9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	0123456789	0123456789	0123456789	0123456789	01234567890	1234567890	1234567890
1	BMFOLRnn-r	nnnnnn 03	YYYYMMnnn	RETURN: FO	ORM 8743	NM CTRL: as	aaa	*PDT*
2	nnnnn-nnn-						UP-CYC:	
3	-					vvvvvvvvv		<del>-</del> -
4	ļ	-		REMITTANCE			OT TAX LIA	ABILITY AMT
5	150SFR MM-	-DD-YYYY Y	XXXCC		0.00 M	M-DD-YYYY		1
6	<u> </u>							1
7	FORM 2290	QUESTION :	IND:n FOR	M 637 QUES'	rion IND:n	REGISTRA	ATION NUM:	nnnnnnnn
8								ļ
9	IRS# 1		INV TX PD				•	ոո, ոոո, ոոո <u></u>
10	Ļ		CHASE TX PI					որը, որը, որը
11	<del> </del> -		ORTED GALL					nnn,nnn⊥
12	+		N/LOSS STO		•	EXPORTS:	•	nn,nnn,nnn
13	<u> </u>		INV TX PD					nn,nnn,nnn
14	+		FREE SALE					nn, nnn, nnn
15	+		PD PURCHA					nn, nnn, nnn
17	+		SOLD BLENI "ES AIRCRAF					nn,nnn,nnn
18	+		ES TRAINS:		nnn, nnn		•	nn, nnn, nnn
19	<del> </del>	SAU.	ED INVINO:	1111, 111111, 1	111111, 1111111	SHIES INI	DOSES:IIII,I	
20	t							+
21	t							+
22	t							+
23	†							†
24	†	PAGE	nnn OF nn	a	>BMFPG nn	n		†
	1234567890	0123456789	0123456789	0123456789	0123456789	0123456789	0123456789	01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

TRANS DATE 1/1/93 OR LATER

Exhibit 2.3.59-47 (Cont. 1) (01-17-2006)
Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
7	24	Form 2290 Question Indicator	
7	49	Form 637 Question Indicator	
7	71-80	Registration Number	
9	10-12	IRS Number	
9	33-46	Beginning Inventory Tax Paid	
9	67-80	Beginning Inventory-Tax Free	
10	33-46	Purchases-Tax Paid	

Exhibit 2.3.59-47 (Cont. 2) (01-17-2006)

Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
10	67-80	Purchases-Tax Free
11	33-46	Imported Gallons
11	67-80	Production Gallons
12	33-46	Gain/Loss in Storage
12	67-80	Exports
13	33-46	Ending Inventory-Tax Paid
13	67-80	Ending Inventory-Tax Free
14	33-46	Tax Free Sales
14	67-80	Tax Exempt Sales
15	33-46	Tax Paid Purchases
15	67-80	Other Disposals
16	33-46	Gallons Sold for Blending
16	67-80	Gas Blended with Alcohol
17	33-46	Sales for Aircraft
17	67-80	Inland Waterway Sales
18	33-46	Sales for Trains
18	67-80	Sales for Intercity Buses
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-48 (07-02-2001) Command Code BMFOL BMF Return Form 8743 Display

					·			
ļ	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
<u> </u>						<del></del>		01234567890
1	BMFOLRnn-1	nnnnnn 03'	YYYYMMnnn	RETURN: FO	ORM 8743	NM CTRL: aa	aaa	*PDT*_
2	nnnnn-nnn-	-nnnnn-n					UP-CYC	nn *CID*_
3	RETENTION	VVVVVVVV	$\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{\sqrt{$	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvv vvv	vvvvvvvvvvv	vvvvvvvvvv	vvvv _
4	IRS# 1	nnn BEG	INV TX PD	nn,nnn,	nnn, nnn	BEG INV T	X FREE:nn,	nnn, nnn, nnn
5	L	PUR	CHASE TX PI	o: nn,nnn,	nnn, nnn	PURCHASE !	TX FRE:nn,	nnn,nnn,nnn
6		IMPO	ORTED GALLO	N:nn,nnn,	nnn, nnn	PRODUCT G	ALLON: nn,	nnn, nnn, nnn
7	L	GAII	N/LOSS STO	RD:nn,nnn,	nnn, nnn	EXPORTS:	nn,	nnn,nnn,nnnj
8	_	END	INV TX PD	nn, nnn,	nnn, nnn	END INV T	X FREE:nn,	nnn,nnn,nnn
90		TAX	FREE SALES	S: nn,nnn,	nnn, nnn	TAX EXEMP	r SALE:nn,	nnn,nnn,nnn
10		TAX	PD PURCHAS	SE:nn,nnn,	nnn, nnn	OTHER DIS	POSALS:nn,	nnn,nnn,nnn]
11		GAL	SOLD BLEN	o: nn,nnn,	nnn, nnn	GAL W/ALC	OHOL: nn,	nnn,nnn,nnn
12		SALI	ES AIRCRAF	r: nn,nnn,	nnn, nnn	INLAND WAS	rerway:nn,	nnn,nnn,nnn
13		SALI	ES TRAINS:	nn, nnn,	nnn, nnn	SALES INT	BUSES:nn,	nnn,nnn,nnn
14								_
15	<u> </u>							]
16	<u>[</u>							]
17								
18								_
19								_
20								
21								
22						•		
23	L							
24			nnn OF nni		>BMFPG nni			
<u> </u>								01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-48 (Cont. 1) (07-02-2001)

Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)	
4	10-12	IRS Number	
4	33-46	Beginning Inventory Tax Paid	
4	67-80	Beginning Inventory-Tax Free	
5	33-46	Purchase-Tax Paid	
5	67-80	Purchase-Tax Free	
6	33-46	Imported Gallons	
6	67-80	Production Gallons	
7	33-46	Gain/Loss in Storage	
7	67-80	Exports	
8	33-46	Ending Inventory-Tax Paid	
8	67-80	Ending Inventory-Tax Free	
9	33-46	Tax Free Sales	
9	67-80	Tax Exempt Sales	

Exhibit 2.3.59-48 (Cont. 2) (07-02-2001)
Command Code BMFOL BMF Return Form 8743 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
10	33-46	Tax Paid Purchases
10	67-80	Other Disposals
11	33-46	Gallons Sold for Blending
11	67-80	Gas Blended with Alcohol
12	33-46	Sales for Aircraft
12	67-80	Inland Waterway Sales
13	33-46	Sales for Trains
13	67-80	Sales for Intercity Buses
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-49 (01-17-2016) Command Code BMFOL BMF Return Form 942 Display

I	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
T	1234567890	0123456789	01234567890	01234567890	0123456789	0123456789	0123456789	01234567890
1	BMFOLRnn-1	nnnnnn 04	YYYYMMnnn	RETURN: FO	ORM 942	NM CTRL:a	aaa	*PDT*
12	nnnnn-nnn-	-nnnnn-n					UP-CYC	:nn *CID*
3	RETENTION		VVVVVVVVVVV	VVVVVVVVVV	VVVVVV VVV	VVVVVVVVV	VVVVVVVVV	
4	TRANS ASS	SESS DT C	YCLE I	REMITTANCE	AMT	TRANS DT '	FOT TAX LI.	ABILITY AMT
5	150SFR MM-	-DD-AAAA A.	YYYCC n, ni	nn, nnn, nnn,	nnn.nnv M	M-DD-YYYY 1	n,nnn,nnn,	nnn,nnn.nnv <u> </u>
6	DESIGNEE (	CKBX:v D	ESIGNEE PII	N:vvvvv PRI	EP PHONE:n	nn-nnn-nnni	n AUDIT CD	S:nnnnnnnnn <u> </u>
7	PREP CKBX	:v PREP S	SN/PTIN:vv	VVVVVV ]	PREP EIN:v	VVVVVVV	FOREIGN C	D:nn <u> </u>
8	CORRESPONI	DENCE RECV	D DATE: MM-	-DD-YYYY	RPS	: a	MATH STA	TUS CD: n 💄
19	MONTHS DE	LINQUENT: :	n TP NO	FICE CODES	nnnnnn	PENALTY&	INTEREST C	D: n <u> </u>
10	ALPH COND	ITION CODE	S: aaaaaaaa	a ISSC CD	:nnn	6020B		1
11	TAX PER T	AXPAYER: n	, nnn, nnn, ni	nn, nnn.nnv	TAX SHOW	N ON RET: 1	n, nnn, nnn,	$\operatorname{nnn,nnn.nnv}$
	<u>-</u>		, nnn, nnn, ni	,				<u> </u>
	<u>-</u>						n,nnn,nnn,	nnn,nnn.nnv <u> </u>
			n,nnn,nnn,ı					nnn,nnn.nnv⊥
	<u>-</u>	ARE WAGES:	n,nnn,nnn,	nnn, nnn.nn	v MEDICARE	TAX GEN: 1	n, nnn, nnn,	nnn,nnn.nnv <u> </u>
16	<u>-</u>							<u></u>
17	<u>-</u>							1
18								1
19	L							<u> </u>
20	<u> </u>							1
21	<u> </u>							<u> </u>
122	<u> </u>							<u> </u>
23	<u> </u>	D7.65	0.77					<u> </u>
24	1100456700		nnn OF nni		>BMFPG nn:		0100456500	01004567000
	1234567890         1-9	J123456789   11-19	U1234567890   21-29	J1234567890   31-39	J123456789   41-49	01234567899   51-59	U123456789   61-69	01234567890    71-80
	1 1-3	1 11-19	21-29	31-39	41-49	1 21-29	1 61-63	/I-00

Exhibit 2.3.59-49 (Cont. 1) (01-17-2016) Command Code BMFOL BMF Return Form 942 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04 - 06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-49 (Cont. 2) (01-17-2016)

Command Code BMFOL BMF Return Form 942 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
10	52-56	6020B Indicator
11	19-39	Tax per Taxpayer
11	60-80	Tax Shown on Return
12	19-39	Tax Assessed on Return
13	20-40	Total Cash Wages
13	60-80	Adjusted Total Tax Withheld
14	20-40	Adjusted SSA/Medicare Taxes
14	60-80	Advanced Earned Income Credit
15	20-40	Total Medicare Wages
15	60-80	Medicare Tax Generated
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-50 (01-17-2016) Command Code BMFOL BMF Return Form 1041 Display

T. I. I. I. I. I. I. I. I. I. I. I. I. I.
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
$ \hspace{3.5cm}  \hspace{.08cm} 12345678901200000000000000000000000000000000000$
1   BMFOLRnn-nnnnnn 05YYYYMMnnn RETURN: FORM 1041 NM CTRL:aaaa *PDT*
2   nnnnn-nnn-nnnn-n
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn AUDIT CDS:nnnnnnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvvv FOREIGN CD:nn
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10 ALPH CONDITION CODES: aaaaaaaa ISSC CD:nnn 6020B FIDUCIARY CD: n 80% IND: nn 1
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv
12 TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv DIF CAT:a DIF FORM:nn DIF SCR:nnnn
13   TOTAL INCOME: n,nnn,nnn,nnn,nnn,nnv TOTAL DEDUCTIONS: n,nnn,nnn,nnn,nnn,nnn.nnv
114 NET TAXABLE INCOME:n,nnn,nnn,nnn,nnn.nnv NEW JOBS CREDIT: n,nnn,nnn,nnn,nnn.nnv
15 OVERPAYMENT WPT: n,nnn,nnn,nnn,nnn.nnv ESTIMATED TX CRED:n,nnn,nnn,nnn,nnn.nnv
116 UNAPP CRED ELECT: n,nnn,nnn,nnn,nnn.nnv ESTIMATED TX BASE:n,nnn,nnn,nnn,nnn.nnv
117 PR YR EST TX BASE: n,nnn,nnn,nnn,nnn.nnv CREDIT ELECT/TP: n,nnn,nnn,nnn,nnn.nnv
18 NET CREDS CLAIMED: n,nnn,nnn,nnn,nnn.nnv NET INVEST INCOME:n,nnn,nnn,nnn,nnn.nnv
NET INVEST INC TX:n,nnn,nnn,nnn,nnn.nnv_
120  #EMPLOYEES:nnnn
21   #EMPS PREMIUMS PAID:nnnn
122 SM EMP CRED AMT: n,nnn,nnn,nnn,nnn.nnv   COOPS/ESTATES AMT:n,nnn,nnn,nnn,nnn.nnv
23 F8941 HEALTH INS CRED AMT:n,nnn,nnn,nnn.nnv
24  PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-50 (Cont. 1) (01-17-2016)

Command Code BMFOL BMF Return Form 1041 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-50 (Cont. 2) (01-17-2016)
Command Code BMFOL BMF Return Form 1041 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
10	46-50	6020B Indicator
10	66	Fiduciary Code
10	78-79	80% Indicator
11	20-40	Tax per Taxpayer
11	60-80	Tax Shown on Return
12	20-40	Tax Assessed on Return
12	50	DIF Category
12	62-63	DIF Formula
12	74-77	DIF Score
13	20-40	Total Income
13	60-80	Total Deductions
14	20-40	Net Taxable Income
14	60-80	New Jobs Credit
15	20-40	Overpayment Windfall Profits Tax
15	60-80	Estimated Tax Credit
16	20-40	Unapplied Credit Elect
16	60-80	Estimated Tax Base
17	20-40	Prior Year Estimated Tax Base
17	60-80	Credit Elect per Taxpayer
18	20-40	Net Credits Claimed

Exhibit 2.3.59-50 (Cont. 3) (01-17-2016)

Command Code BMFOL BMF Return Form 1041 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
18	60-80	Net Invest Income
19	60-80	Net Invest Inc Tax
20	12-15	#Employees
20	34-37	#Full-Time Emps
20	60-80	Avg Annual Wage Amt
21	21-24	#Emps Premiums Paid
21	60-80	#Full-Time Emps Premiums Paid
22	17-37	Sm Emp Cred Amt
22	60-80	Coops/Estates Amt
23	27-47	F8941 Health Ins Cred Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-51 (01-19-2021) Command Code BMFOL BMF Return Form 1041 Display

1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80
12345678901234567890123456789012345678	901234567890123456789012345678901234567890
1  BMFOLRnn-nnnnnn 05YYYYMMnnn RETURN:	SCHEDULE H NM CTRL:aaaa *PDT*
12   nnnnn-nnn-nnnnn-n	UP-CYC:nn *CID*_
<u> 3  </u>	<u> </u>
14   SCHEDULE H: HOUSEHOLD EMPLOY	MENT TAX
5   FUTA INDICATOR: v	SSA WAGES: n,nnn,nnn,nnn,nnn.nnv
6   MEDICARE WAGES: n,nnn,nnn,nnn,nnn.nnv	ADDL MED WAGES: n,nnn,nnn,nnn,nnn.nnv
· · · · · · · · · · · · · · · · · · ·	MEDI TX (COMPUTER):n,nnn,nnn,nnn,nnn.nnv 📗
· · · · ·	TOT SSA MD TX(CMP):n,nnn,nnn,nnn,nnn.nnv
· · · · ·	FUTA TENT CRDT AMT:n,nnn,nnn,nnn,nnn.nnv 📗
10   FUTA TAX AMT (COMPUTER):	n, nnn, nnn, nnn, nnn. nnv
11   HOUSEHOLD EMPLOYMENT TAXES (COMPUTER):	n, nnn, nnn, nnn, nnn . nnv
12   ADJUSTED TOTAL SSA MEDICARE TAX:	n, nnn, nnn, nnn, nnn . nnv
13  STATE CREDIT REDUCTION AMOUNT (COMP):	vv n,nnn,nnn,nnn.nnv <u>l</u>
1141	vv n, nnn, nnn, nnn. nnv <u> </u>
1151	vv n, nnn, nnn, nnn. nnv
1161	$vv$ n, nnn, nnn, nnn, nnn $\underline{\ }$
1171	vv n, nnn, nnn, nnn. nnv
118 CARES AC	<u> </u>
· · · · · · · · · · · · · · · · · · ·	v CR QLFY SICK FAM: n,nnn,nnn,nnn,nnn,nnv
120 DEFER SECT 2302: n,nnn,nnn,nnn,nnn,nnn	
121 SCH DFR SECT2302: n,nnn,nnn,nnn,nnn,nnn	· · · · · · · · · · · · · · · · · · ·
· · · · · · ·	v CVD SFT RFDBL CR: n,nnn,nnn,nnn,nnn,nnv 📗
1231	
24   PAGE nnn OF nnn	>BMFPG nnn
	901234567890123456789012345678901
1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80

Exhibit 2.3.59-51 (Cont. 1) (01-19-2021)

Command Code BMFOL BMF Return Form 1041 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	18	FUTA Indicator	
5	59-79	SSA Wages	
6	18-38	Medicare Wages	
6	59-79	Addl Med Wages	
7	18-38	Total SSA Medicare Tax	
7	59-79	Medicare Tax (Computer)	
8	18-38	Federal Income Tax Withheld	
8	59-79	Total SSA Medicare Tax (Computer)	
9	18-38	FUTA Wage Amount	
9	59-79	FUTA Tentative Credit Amount	
10	40-60	FUTA Tax Amount (Computer)	
11	40-60	Household Employment Taxes (Computer)	
12	40-60	Adjusted Total SSA Medicare Tax	
13	44-64	State Credit Reduction Amount	
19	19-39	The amount of qualified sick and family wages	
19	59-69	The amount of the non-refundable credit for qualified sick and family leave	

Exhibit 2.3.59-51 (Cont. 2) (01-19-2021)
Command Code BMFOL BMF Return Form 1041 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
20	19-39	The amount of deferred credit for qualified paid sick and family leave wages
20	59-69	The amount of refundable credits for sick and family leave allowed by COVID legislation
21	19-39	The maximum amount of the employer share of Social Security tax that can be deferred
21	59-69	DEFERRED EE FICASOC SEC AMT
22	19-39	CVD SAFETY NONREF CR AMT
22	59-69	CVD SAFETY RFDBL CR AMT
22a	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
22b	59-69	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-52 (01-17-2019)

#### Command Code BMFOL Return Form 1065 Display

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	01234567890	01234567890	1234567890	01234567890	1234567890	1234567890	1234567890
1	_BMFOLRnn-ı	nnnnnnn 06	YYYYMMnnn	RETURN: FO	ORM 1065	NM CTRL: VY	/VV	*PDT*⊥
2	nnnnn-nnn	-nnnnn-n					UP-CYC	:nn *CID*_
3	_RETENTION	VVVVVVVVV	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvv vvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvv <u> </u>
4	TRANS AS:	SESS DT C	YCLE I	REMITTANCE	AMT :	TRANS DT		1
5	_150SFR MM	-DD-YYYY Y	YYYCC n,nı	nn, nnn, nnn,	nnn.nnv Mì	M-DD-YYYY		1
6	DESIGNEE (						a AUDIT CDS	5:nnnnnnnnn
7	LPREP CKBX	:v PREP S	SN/PTIN:vv	VVVVVV I	PREP EIN:V	/VVVVVV	FOREIGN C	):nn ⊥
8	<del>+</del>		DATE: MM-			JDIT CLASS:		<u>+</u>
9	MONTHS DE	LINQUENT: 1	n TAX I	PER BEG DT	: MM-DD-YYY	7 #FORMS 54	171 ATTACHI	ED:nnnnn 📗
10			5: ٧٧٧٧٧٧٧	/VV	6020B	NUMBER OF	PARTNERS:	nnnnnn 📗
11	<u> </u>	ARTNER CD:1						ınn,nnn.nnv⊥
12	+			•				ınn,nnn.nnv⊥
13	3 WAGES PAID NAICS:nnnnnnnn DIF CATEGORY: a DIF FORMULA: nn DIF SCORE: nnnn							
14	==1							
+==	15 TOT BUSINESS RCPTS:n,nnn,nnn,nnn,nnn.nnv AVG LOSS/PARTNER: n,nnn,nnn,nnn,nnn.nnv							
+=-	16 TOTAL INCOME: n,nnn,nnn,nnn,nnn.nnv TOTAL ASSETS: n,nnn,nnn,nnn,nnn.nnv							
17	+"						, , ,	ınn,nnn.nnv⊥
18	÷"		:nnnn ‡					1
19	<del>!-</del>			•	COOPS/EST	rates amt:r	ı,nnn,nnn,ı	ınn,nnn.nnv⊥
+=-	20 PRTNR AUDIT ELECT CD:a NUM SCH K1:nnn							
21	F8996 QUAI	L OP FUND (	CD:n F8996	5 QUAL OP 1	FUND AMT: 1	ı,nnn,nnn,r	ınn, nnn. nn	<i>'</i>
22	+							1
23	+	53.65	0.77		211224			+
24	100455500		nnn OF nni					100455000
+								01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-52 (Cont. 1) (01-17-2019) Command Code BMFOL Return Form 1065 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	

Exhibit 2.3.59-52 (Cont. 2) (01-17-2019)
Command Code BMFOL Return Form 1065 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	45	RPS Indicator
8	61-62	Audit Class
8	73-75	ISSC Code
9	20	Months Delinquent
9	41-50	Tax Period Begin Date
9	73-78	#Forms 5471 Attached
10	23-32	Alpha Condition Codes
10	44-48	6020B Indicator
		blank = not present
		6020B = present
10	71-76	Number of Partners
11	20	Foreign Partner Code
11	60-80	Tax per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	01-10	Wages Paid Indicator
13	19-24	NAICS Code
13	43	DIF Category
13	59-60	DIF Formula
13	74-77	DIF Score
14	20-40	Net Receipts
14	60-80	Ordinary Income
15	20-40	Total Business Receipts
15	60-80	Average Loss per Partner
16	20-40	Total Income
16	60-80	Total Assets
17	12-15	#Employees
17	34-37	#Full-Time Emps

Exhibit 2.3.59-52 (Cont. 3) (01-17-2019) Command Code BMFOL Return Form 1065 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
17	60-80	Avg Annual Wage Amt
18	21-24	#Emps Premiums Paid
18	60-80	#Full-Time Emps Premiums Paid
19	17-37	Sm Emp Cred Amt
19	60-80	Coops/Estates Amt
20	22	Prtnr Credit Elect Cd
20	36-38	Num Sch K1
21	23	F8996 Qual Op Fund Cd
21	49-69	F8996 Qual Op Fund Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-53 (01-17-2016) Command Code BMFOL Return Form 1066 Display

1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
$\lceil \   \   12345678901200000000000000000000000000000000000$
1   BMFOLRnn-nnnnnn 07YYYYMMnnn RETURN: FORM 1066 NM CTRL:vvvv *PDT*
Innnnn-nnn-nnnn-n
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4   TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6   DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
9 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10 ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv 6020B MISSING SCHEDULE CDs: nnnn
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
1131
14 TOTAL INCOME: n,nnn,nnn,nnn,nnn.nnv TOTAL DEDUCTIONS: n,nnn,nnn,nnn,nnn.nnv
15 TAXABLE INCOME: n,nnn,nnn,nnn,nnv
1161
1171
1181
<u>  19 </u>
<u>  120  </u>
<u> 21 </u>
<u>1221</u>
1231
24  PAGE nnn OF nnn >BMFPG nnn
<u>  12345678901200000000000000000000000000000000000</u>
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-53 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 1066 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	

Exhibit 2.3.59-53 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 1066 Display

LINE		POSITION	DESCRIPTION AND VALIDITY
	8	28-37	Correspondence Received Date:
	8	52	RPS Indicator
	8	78	Math Status Code
	9	20	Months Delinquent
	9	42-47	Taxpayer Notice Codes
	9	73	Penalty and Interest Code
	10	23-32	Alpha Condition Codes
	10	43-45	ISSC Code
	11	19-39	Tax per Taxpayer
	11	44-48	6020B Indicator
			blank = not present
			6020B = present
	11	73-76	Missing Schedule Codes
	12	19-39	Tax Shown on Return
	12	60-80	Tax Assessed on Return
	14	20-40	Total Income
	14	60-80	Total Deductions
	15	20-40	Taxable Income
	24	21-23	Current Page Number
	24	28-30	Last Page Number
	24	48-50	Next Page Number

## Exhibit 2.3.59-54 (01-13-2017) Command Code BMFOL Return Form 8804 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
$ \hspace{3.5cm}  \hspace{.08cm} 12345678901200000000000000000000000000000000000$
1   BMFOLRnn-nnnnnn 08YYYYMMnnn RETURN: F8804 NM CTRL: VVVV *PDT*
2   nnnnn-nnn-nnnn-n
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6   DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnn
17 PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
<u> 8  </u> CORR RECVD DT: MM-DD-YYYY TAX PER BEGIN DT:MM-DD-YYYY RPS: a MATH STAT CD: n <u> </u>
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10   ALPH CONDITION CODES: VVVVVVVVVV MISSING SCHEDULE CDS: VVVV ISSC CD:nnn
11 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv 6020B PY SHRT YR IND: nn 80% IND: nn
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
13   LG CORP IND: nn EXCPT 1 QRTRS: nnnn PR YR CONTROL DLN:nnnnn-nnn-nnnnn-n
14 NR PRTNR BOOKS OUT OF US: n  # FOREIGN PRTNRS: nnnnnnn
15 ECTI AMOUNT: n,nnn,nnn,nnn,nnn F8805/1042S AMT: n,nnn,nnn,nnn,nnn.nnv
16 F8288A/1042S AMT: n,nnn,nnn,nnn,nnn.nnv CREDIT ELECT AMT: n,nnn,nnn,nnn,nnn.nnv
17 INSTALLMENT PAY: n,nnn,nnn,nnn,nnn.nnv PENALTY COMPUTER: n,nnn,nnn,nnn,nnn.nnv
18 CURR YR TAX BASE: n,nnn,nnn,nnn,nnn.nnv PRIOR YR TAX BASE:n,nnn,nnn,nnn,nnn.nnv
19 PR YR NET TX INC: n,nnn,nnn,nnn,nnn,nnv 28% NET GAINS ADJ:n,nnn,nnn,nnn,nnn.nnv
120   1231 NET GAINS ADJ:n,nnn,nnn,nnn,nnn
21 1042S WH OF SECT 1445 AMT:n,nnn,nnn,nnn,nnn
22 1042S WH OF SECT 1446 AMT:n,nnn,nnn,nnn.nnv
123
24 PAGE nnn OF nnn >BMFPG nnn
+   1234567890100000000000000000000000000000000000
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-54 (Cont. 1) (01-13-2017)

Command Code BMFOL Return Form 8804 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	

# Exhibit 2.3.59-54 (Cont. 2) (01-13-2017) Command Code BMFOL Return Form 8804 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	16-25	Correspondence Received Date:
8	44-53	Tax Period Begin Date
8	60	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	57-60	Missing Schedule Codes
10	71-73	ISSC Code
11	19-39	Tax per Taxpayer
11	42-46	6020B Indicator
		blank = not present
		6020B = present
11	65-66	ES Prior Year Short Year Ind
11	78-79	ES 80% Indicator
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	14-15	ES Large Corporation Ind
13	34-37	ES Exception 1 Quarters
13	60-76	Prior Year Control DLN
14	27	NR Partner Books out of US (NRBF)
14	49-55	Number of Foreign Partners
14	78-79	ES Historical Fiscal Year Month
15	20-40	ECTI Amount
15	60-80	F8805/1042S Amount
16	20-40	F8828A/1042S Amount
16	60-80	Credit Elect Amount
17	20-40	Installment Payments

Exhibit 2.3.59-54 (Cont. 3) (01-13-2017)

Command Code BMFOL Return Form 8804 Display

LINE POSITION		DESCRIPTION AND VALIDITY
17	60-80	ES Penalty Computer
18	20-40	ES Current Year Tax Base
18	60-80	ES Prior Year Tax Base
19	20-40	ES Prior Year Net Taxable Income
19	60-80	28% Net Gains Adj
20	20-40	1231 Net Gains Adj
21	27-48	1042S WH of Sect 1445 Amt
22	27-48	1042S WH of Sect 1446 Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-55 (01-13-2016) Command Code BMFOL Return Form CT-1 Display

	I
1-9   11-19   21-29   31-39   41-49   51-59	61-69   71-80
	12345678901234567890
1   BMFOLRnn-nnnnnn 09YYYYMMnnn RETURN: FORM CT-1 NM CTRL:vv	vv *PDT*
2  nnnnn-nnn-nnnn-n	UP-CYC:nn *CID*
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	
4   TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT T	OT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n	, nnn, nnn, nnn, nnn.nnv
6   DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn	AUDIT CDS:nnnnnnnnn_
7   PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvv	FOREIGN CD:nn _
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a	MATH STATUS CD: n
<u></u>	NTEREST CD: n <u> </u>
10 ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn	FIRST RETURN <u> </u>
11   TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn 6020B	<u> </u>
12   TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n	
13   TOT RR RETIRE TAX: n,nnn,nnn,nnn.nnv FTD CRED CLAIMED: n	
14  TOT RR UN REPAY TX:n,nnn,nnn,nnn,nnn TOT RR RET TX YR: n	· · · · · · <u>-</u>
15  TOT TX BASED COMP: n,nnn,nnn,nnn.nnv ADJ TX BASED COMP:n	,nnn,nnn,nnn,nnn.nnv $\perp$
16 TOT RR RET TX DEP: n,nnn,nnn,nnn,nnv	<u> </u>
17   TIER I EMPLOYER	TIER I EMPLOYEE <u> </u>
	.,nnn,nnn,nnn,nnn.nnv_
	,nnn,nnn,nnn,nnn.nnv $\perp$
· · · · · · · · · · · · · · · · · · ·	,nnn,nnn,nnn,nnn.nnv⊥
<u></u>	,nnn,nnn,nnn,nnn.nnv
22   TIER I EMPLOYER	TIER I EMPLOYEE <u> </u>
	.,nnn,nnn,nnn,nnn.nnv <u> </u>
24   PAGE nnn OF nnn	10045650001004565000
12345678901234567890123456789012345678901234567890	
1-9   11-19   21-29   31-39   41-49   51-59	61-69   71-80

Exhibit 2.3.59-55 (Cont. 1) (01-13-2016)

Command Code BMFOL Return Form CT-1 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	

Exhibit 2.3.59-55 (Cont. 2) (01-13-2016) Command Code BMFOL Return Form CT-1 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	20-40	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
12	20-40	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	20-40	Total Railroad Retirement Tax
13	60-80	FTD Credit Claimed
14	20-40	Total Railroad Unemployment Repayment Tax
14	60-80	Total Railroad Retirement Taxes for Year
15	20-40	Total Tax Based Upon Compensation
15	60-80	Adjustments to Tax Based Upon Compensation
16	20-40	Total Railroad Retirement Tax Deposits
18	35-55	Tier I Employer: - Compensation (Wages)
18	60-80	Tier I Employee: - Compensation (Wages)
19	35-55	Tier I Employer: Medicare - Compensation (Wages)
19	60-80	Tier I Employee: Medicare - Compensation (Wages)
20	35-55	Tier I Employer: - Sick Pay
20	60-80	Tier I Employee: - Sick Pay
21	35-55	Tier I Employer: Medicare - Sick Pay
21	60-80	Tier I Employee: Medicare - Sick Pay

Exhibit 2.3.59-55 (Cont. 3) (01-13-2016)

Command Code BMFOL Return Form CT-1 Display

LINE		POSITION	DESCRIPTION AND VALIDITY
	23	35-55	Tier II Employer : Compensation (Wages)
	23	60-80	Tier II Employee : Compensation (Wages)
	24	21-23	Current Page Number
	24	28-30	Last Page Number
	24	48-50	Next Page Number

# Exhibit 2.3.59-56 (01-19-2021)

Command Code BMFOL Return Form CT-1 Display (Page 2)

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
[12345678901234567890123456789012345678901234567890123456789012345678901234567890]
11 BMFOLRnn-nnnnnn 09YYYYMMnnn RETURN: FORM CT-1 NM CTRL:vvvv *PDT*
2   nnnnn-nnn-nnnn-n
13   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TIER I EMPLOYER:
15 TAX ON COMP CMPTR:n,nnn,nnn,nnn,nnn.nnv TAX ON SICK CMPTR:n,nnn,nnn,nnn,nnn.nnv
EXEMPT COMP/SICK PAY AFTER MARCH EMP#: nnnnnnnn
17 EXEMPT COMP PAID AFTER MARCH: n,nnn,nnn,nnn,nnn
18 CUR COMP TX CR: n,nnn,nnn,nnn,nnn,nnv CUR COMP TX CR-COMP:n,nnn,nnn,nnn,nnn,nnn,nnv L
19 EXEMPT SICK PAY PAID AFTER MARCH: n,nnn,nnn,nnn,nnn.nnv
110 CUR SICK TAX CR:n,nnn,nnn,nnn,nnn.nnv CUR SICK TAX CR-COMP:n,nnn,nnn,nnn,nnn.nnv
11 MARCH 2010 EXEMPT COMP/SICK PAY EMP#: nnnnnnnn
12 MARCH 2010 EXEMPT COMPENSATION: n,nnn,nnn,nnn,nnn.nnv
13 MARCH HIRE REFUNDABLE TAX CREDIT: n,nnn,nnn,nnn,nnn
14  MARCH HIRE REFUNDABLE TAX CREDIT-COMP: n,nnn,nnn,nnn,nnn.nnv
CARES ACT
116 QLF SICK LEAVE: n,nnn,nnn,nnn,nnn QLF FAMILY LEAVE: n,nnn,nnn,nnn,nnn l
117 CR QLFY SICK FAM: n,nnn,nnn,nnn,nnn,nnv CR EMP RTNTN: n,nnn,nnn,nnn,nnn,nnn l
18 DEFER SECT 2302: n,nnn,nnn,nnn,nnn,nnv RFDBL SICK FAM: n,nnn,nnn,nnn,nnn,nnv l
191RFDBL EMP RTNTN: n,nnn,nnn,nnn,nnn,nnv F7200 ADV PAYMNT: n,nnn,nnn,nnn,nnnv L
201QLF HLTH EXP AI: n,nnn,nnn,nnn,nnn,nnv QLF HLTH EXP AII: n,nnn,nnn,nnn,nnn,nnv l
121 QLF WGS EMP RTNTN:n,nnn,nnn,nnn,nnn,nnv QLF HLTH PLN EXP: n,nnn,nnn,nnn,nnn,nnn l
<u>  22  </u> DEFR EE TIER1 AMT:n,nnn,nnn,nnn,nnn,nnv CVD SFT NREF CR: n,nnn,nnn,nnn,nnn,nnn,nnv
23 CVD SFT RFDBL CR: n,nnn,nnn,nnn,nnv
24   PAGE nnn OF nnn
<u>      12345678901234567890123456789012345678901234567890123456789012345678901</u>
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80  </u>

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	19-39	Tax on Comp Computer	

Exhibit 2.3.59-56 (Cont. 1) (01-19-2021)

Command Code BMFOL Return Form CT-1 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
5	60-80	Tax on Sick Computer
6	40-60	Exempt Comp/Sick Pay After March Emp #
7	40-60	Exempt Comp Paid After March
8	17-37	Current Hire Comp Tax Credit
8	59-79	Current Hire Comp Tax Credit-Comp
9	40-60	Exempt Sick Pay Paid After March
10	40-60	Current Hire Sick Pay Tax Credit
10	40-60	Current Hire Sick Pay Tax Credit - Comp
11	40-60	March 2010 Exempt Comp/Sick Pay Emp #
12	40-60	March 2010 Exempt Compensation
13	40-60	March Hire Refundable Tax Credit
14	40-60	March Hire Refundable Tax Credit - Comp
16	19-39	The amount of Social Security wages for qualified sick leave
16	59-79	The amount of Social Security wages for qualified family sick leave
17	19-39	The amount of the non-refundable credit for qualified sick and family leave
17	59-79	The amount of the employee retention credit due to the COVID-19 crisis
18	19-39	The amount of deferred credit for qualified paid sick and family leave wages
18	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation
19	19-39	The amount of the refundable employee retention credit due to the COVID-19 crisis
19	59-79	The amount of advance payments reported from Form 7200
20	19-39	The amount of qualified health plan expenses reported
20	59-79	The amount of qualified health plan expenses reported
21	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis
21	59-79	The amount of qualified health plan expenses paid on wages reported
22	19-39	The amount of deferred employee tier1 amount
22	59-79	The covid safety non refundable credit amount

Exhibit 2.3.59-56 (Cont. 2) (01-19-2021)
Command Code BMFOL Return Form CT-1 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
23a	19-39	The covid safety refundable credit amount
23a	19-39	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
23b	59-79	The amount of the refundable portion of COBRA premium assistance credit.
23b	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
23c	59-79	The amount of the refundable portion of COBRA premium assistance credit
23c	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
23d	59-79	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
23d	19-39	The Amounts under certain collectively bargained agreements allocable to qualified sick Leave wages reported on line 23.
23e	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
23e	19-39	The Qualified health plan expenses allocable to qualified family leave wages reported on line 26.
23f	59-79	The Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26.
23f	19-37	The Number of individuals provided COBRA premium assistance
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-57 (01-17-2016) Command Code BMFOL Return Form 940 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1   BMFOLRnn-nnnnnn 10YYYYMMnnn RETURN: FORM 940 NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE:MM-DD-YYYY RPS:a SCHEDULE IND:n MATH STATUS CD:n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn 6020B ISSC CD:nnn PEN&INT CD: n
110 ALPH CONDITION CODES: VVVVVVVVVV FIRST RETURN OPEN EMP CD:v FTD PEN WAIVER CD:nn
111DEP ST:vv MULTI ST CKBX:v SCH R IND:n TAX SHOWN ON RET:n,nnn,nnn,nnn,nnn,nnn.nnv
112 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnv TAX ASSESSED RET:n,nnn,nnn,nnn,nnn.nnv
113 TOTAL TXBL WAGES: n,nnn,nnn,nnn,nnn OVERPAY/BAL DUE:n,nnn,nnn,nnn,nnn.nnv
114  FUTA TAX BEFORE ADJ:n,nnn,nnn,nnn,nnn.nnv FTD CRED CLAIMED:n,nnn,nnn,nnn,nnn.nnv
151 ADJUSTMENTS
116 ALL WAGES EXCLUDED:n,nnn,nnn,nnn,nnn.nnv SOME WAGES EXCLD:n,nnn,nnn,nnn,nnn.nnv
117 ST QUARTER LIAB: n,nnn,nnn,nnn,nnn.nnv 2ND QUARTER LIAB: n,nnn,nnn,nnn,nnn.nnv
118] 3RD QUARTER LIAB: n,nnn,nnn,nnn,nnn.nnv 4TH QUARTER LIAB: n,nnn,nnn,nnn,nnn.nnv
19  PROPOSED FTD PNLTY:n,nnn,nnn,nnn,nnn
2006 AND PRIOR INFORMATION
121  MULTIPLE ID IND: v ALLOWABLE CREDITS SSC:n,nnn,nnn,nnn,nnn.nnv
122 GROSS TAX: n,nnn,nnn,nnn,nnn.nnv TOTAL TENT CRED:n,nnn,nnn,nnn,nnn.nnv
1231 ANY AVAILABLE CREDIT REDUCTION INFORMATION APPEARS ON THE NEXT PAGE
24  PAGE nnn OF nnn >BMFFG nnn
<u>    123456789012345678901234567890123456789012345678901234567890123456789012345678901</u>
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-57 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 940 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	

Exhibit 2.3.59-57 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 940 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	27-36	Correspondence Received Date
8	44	RPS Indicator
8	60	Schedule Indicator
8	80	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
9	50-54	6020B Indicator
		blank = not present
		6020B = present
9	64-66	ISSC Code
9	80	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	34-45	First Return literal
10	59	Opening Employment Code
10	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver
11	8-9	Deposit State
11	25	Multiple State Checkbox
11	39	Schedule R Ind
11	60-80	Tax Shown on Return
12	21-41	Tax per Taxpayer
12	60-80	Tax Assessed on Return
13	21-41	Total Taxable Wages
13	60-80	Overpayment/Balance Due
14	21-41	FUTA Taxes Before Adjustments
14	60-80	FTD Credit Claimed
16	20-40	All Wages Excluded from State Unemployment Tax

Exhibit 2.3.59-57 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 940 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
16	60-80	Some Wages Excluded from Unemployment Tax or Late Payment
17	20-40	Ist Quarter Liability
17	60-80	2nd Quarter Liability
18	20-40	3rd Quarter Liability
18	60-80	4th Quarter Liability
19	20-40	Proposed FTD Penalty
21	17	Multiple Identification Indicator
		1 = More than one state
21	30	ABCD Indicator
21	60-80	Allowable Credits SSC
22	20-40	Gross Tax
22	60-80	Total Tentative Credit
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-58 (01-17-2006) Command Code BMFOL Return Form 940 Display (Page 2)

	1-9	3	11-1	.9	21-2	9	31-39	4	41-49	9   5	1-59	61-	69	7	1-80
T	123456	57890	123456	78901	123456	78901	234567	390123	34567	7890123	45678	9012345	6789	0123	4567890
1	BMFOLF	Rnn-n	nnnnnr	1045	YYYMMn	nn R	ETURN:	FORM	940	NM	CTRL:	/VVV			*PDT*
T2 T	nnnnn-	-nnn-	nnnnn-	n								UF	-CYC	:nn	*CID*
T3	RETENT	rion :	vvvvv	vvvv	/VVVVV	VVVVV	VVVVV	vvvvv	vv v	/VVVVVV	VVVVV	/۷۷۷۷۷	VVVV	vvvv	Ī
T5 T	STATE	CODE	CRED	REDUC	CTION	STAT	E CODE	CRED	REDU	CTION	STATI	CODE	CRED	RED	UCTION T
T6 T	aa	n,n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv
T7 T	aa	n,n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv
8	aa	n,n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv 🛚
T9 T	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv∏
110	aa	n,n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv∏
11	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv
12	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv
13	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv
114	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv 🛚
15	aa	n,n	nn, nnn	i, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv∏
1161	aa	n,n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv∏
17	aa	n,n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv
18	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv
19	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv
1201	aa	n, n	nn, nnn	, nnn,	nnn.n	nv aa	n, nn	n, nnn,	nnn,	nnn.nn	v aa	n, nnn,	nnn,	nnn,	nnn.nnv
1211	aa	n,n	nn, nnn	, nnn,	nnn.n	.nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv
22	aa	n,n	nn, nnn	, nnn,	nnn.n	.nv aa	n, nn	n, nnn,	nnn,	nnn.nn	ıv aa	n, nnn,	nnn,	nnn,	nnn.nnv
23	aa	n,n	nn, nnn	, nnn,	nnn.n	.nv aa	n, nn	n, nnn,	nnn,	nnn.nn	īV				<u> </u>
24			I	AGE 1	nnn OF	nnn		>B1	IFPG	nnn					
$\perp$	123456	57890	123456	78 901	123456	78901	234567	390123	34567	890123	45678	9012345	6789	0123	4567890
$\perp$	1-9	9 1	11-1	.9	21-2	9	31-39	4	41-49	9   5	1-59	61-	69	7	1-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

Exhibit 2.3.59-58 (Cont. 1) (01-17-2006)
Command Code BMFOL Return Form 940 Display (Page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
6-23	04-05	State Code
6-23	7-27	Credit Reduction
6-23	30-31	State Code
6-23	34-54	Credit Reduction
6-23	57-58	State Code
6-22	60-80	Credit Reduction
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-59 (01-17-2018) Command Code BMFOL BMF Return Form 943 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1   BMFOLRnn-nnnnnn 11YYYYMMnnn RETURN: FORM 943 NM CTRL:aaaa *PDT*
Table   Tennan
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnnv MM-DD-YYYY n,nnn,nnn,nnn,nnn,nnn,nnn
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn AUDIT CDS:nnnnnnnnn
7   PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
9 MNTHS DELNQT: n TP NOTICE CDS:nnnnnn PEN&INT CD: n SCED IND: n ROFTL CD:n T
10 ALPH CONDITION CODES: aaaaaaaaaa COBRA RECIPIENT CNT:nnnnnnnnn FIRST RETURN
111 TX PER TXPAY: n,nnn,nnn,nnn,nnn.nnv 6020B COBRA PRM PAY: n,nnn,nnn,nnn,nnn.nnv
12 TAX SHOWN ON RET:n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
13   DEPOSIT STATE: aa BASE PERIOD CD:nn PREV MOD BASE PRO CD:n FTD PEN WAIVER CD:nn
14 SCH R IND:n
15 TXBL CASH WAGES: n,nnn,nnn,nnn,nnn.nnv FTD CRED CLAIMED:n,nnn,nnn,nnn,nnn.nnv
16 ADJ TOT SSA/MED TX:n,nnn,nnn,nnn,nnn.nnv ADJ TOT TX WTHLD:n,nnn,nnn,nnn,nnn.nnv
17 ADJ SSA/MEDICR TXS:n,nnn,nnn,nnn,nnn.nnv ADVANCED EIC: n,nnn,nnn,nnn,nnn.nnv
18 TOT MEDICARE WAGES:n,nnn,nnn,nnn,nnn.nnv   MEDICARE TX GEN: n,nnn,nnn,nnn,nnn.nnv
19   FTD PENALTY: n,nnn,nnn,nnn,nnn.nnv PROPOSED FTD PEN:n,nnn,nnn,nnn,nnn.nnv
20 ADDL MED WAGE: n,nnn,nnn,nnn.nnv
<u> </u>
1221
<u>  123                                       </u>
24  PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-59 (Cont. 1) (01-17-2018)
Command Code BMFOL BMF Return Form 943 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-59 (Cont. 2) (01-17-2018)

Command Code BMFOL BMF Return Form 943 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	44	RPS Indicator
8	56-58	ISSC Code
8	78	Math Status Code
9	15	Months Delinquent
9	32-37	Taxpayer Notice Codes
9	51	Penalty and Interest Code
9	65	Schedule Indicator
9	78	ROFTL Code
10	23-32	Alpha Condition Codes
10	54-63	COBRA Recipient count
11	19-39	Tax per Taxpayer
11	39-43	6020B Indicator
11	60-80	COBRA Premium Payment amt
12	18-38	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	15-16	Deposit State
13	33-34	Deposit Requirements Indicator
13	58	Previous Module Base Code
		0 = Penalty Exclusion
		1 = Monthly
		2 = Semi-weekly
		3 = Monthly/Daily/Semi-weekly
		4 = Semi-weekly/Daily/Semi-weekly
13	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver

Exhibit 2.3.59-59 (Cont. 3) (01-17-2018)
Command Code BMFOL BMF Return Form 943 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
15	20-39	Taxable Cash Wages
		_
14	11	SCH R Ind
15	60-80	FTD Credit Claimed
16	20-40	Adjusted Total SSA/Medicare Tax
16	60-80	Adjusted Total Tax Withheld
17	20-40	Adjusted SSA Medicare Taxes
17	60-80	Advanced Earned Income Credit
18	20-39	Total Medicare Wages
18	60-79	Medicare Tax Generated
19	20-39	FTD Penalty
19	60-79	Proposed FTD Penalty
20	20-39	Addl Med Wage
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-60 (01-17-2018)

# Command Code BMFOL BMF Return Form 943 Display (PAGE 2)

1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80
	3901234567890123456789012345678901234567890
1   BMFOLRnn-nnnnnn 11YYYYMMnnn RETURN:	FORM 943 NM CTRL:aaaa *PDT*_
2   nnnnn-nnn-nnnnn-n	UP-CYC:nn *CID*_
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	/vvvvvv vvvvvvvvvvvvvvvvvvvvvvv <u> </u>
4	
<u> 5  </u>	<u> </u>
<u>  6  </u>	<u> </u>
<u> </u>	nnv 2ND MONTH TX LIAB:n,nnn,nnn,nnn,nnn.nnv_
<u> </u>	nnv 4TH MONTH TX LIAB:n,nnn,nnn,nnn,nnn.nnv
<u></u>	nnv 6TH MONTH TX LIAB:n,nnn,nnn,nnn,nnn.nnv
<u></u>	nnv 8TH MONTH TX LIAB:n,nnn,nnn,nnn,nnn.nnv
	nnv10TH MONTH TX LIAB:n,nnn,nnn,nnn,nnn.nnv_
	nnv12TH MONTH TX LIAB:n,nnn,nnn,nnn,nnn.nnv
13	
14 F8974 RESEARCH CREDIT CMPTR AMT:	n, nnn, nnn, nnn. nnv
15 EXEMPT WAGES PAID AFTER MARCH EMP#:	nnnnnnn
16 EXEMPT WAGE PAID AFTER MARCH:	n, nnn, nnn, nnn. nnv
17 CURRENT HIRE TAX CREDIT:	n, nnn, nnn, nnn, nnn . nnv
18 CURRENT HIRE TAX CREDIT-COMP:	n, nnn, nnn, nnn, nnn. nnv
19 TOTAL TAXES BEFORE ADJUSTMENTS:	n,nnn,nnn,nnn.nnv <u> </u>
20 MARCH 2010 EXEMPT WAGES/TIPS EMP#:	nnnnnnn
21 MARCH 2010 EXEMPT WAGES:	n, nnn, nnn, nnn, nnn . nnv
22 MARCH HIRE REFUNDABLE TAX CREDIT:	n, nnn, nnn, nnn, nnn. nnv
23   MARCH HIRE REFUNDABLE TAX CREDIT-COMP	_ · · · · · · · <u>-</u>
24  PAGE nnn OF nnn	>BMFPG nnn
	3901234567890123456789012345678901234567890
1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

Exhibit 2.3.59-60 (Cont. 1) (01-17-2018)
Command Code BMFOL BMF Return Form 943 Display (PAGE 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
7	20-40	1st Month TX Liab
7	60-80	2nd Month TX Liab
8	20-40	3rd Month TX Liab
8	60-80	4th Month TX Liab
9	20-40	5th Month TX Liab
9	60-80	6th Month TX Liab
10	20-40	7th Month TX Liab
10	60-80	8th Month TX Liab
11	20-40	9th Month TX Liab
11	60-80	10th Month TX Liab
12	20-40	11th Month TX Liab
12	60-80	12th Month TX Liab
14	40-60	F8974 Research Credit Cmptr Amt
15	40-60	Exempt Wages Paid After March Emp #
16	40-60	Exempt Wage Paid After March
17	40-60	Current Hire Tax Credit
18	40-60	Current Hire Tax Credit-Comp
19	40-60	Total Taxes before Adjustments
20	40-60	March 2010 Exempt Wages/Tips Emp #
21	40-60	March 2010 Exempt Wages
22	40-60	March Hire Refundable Tax Credit
23	40-60	March Hire Refundable Tax Credit - Comp
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-61 (01-19-2021)

#### Command Code BMFOL Return Form 943 Display (PAGE 3)

1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
[12345678901234567890123456789012345678901234567890123456789012345678901234567890]
11  BMFOLRnn-nnnnnn 11YYYYMMnnn RETURN: FORM 943 NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
[4] CARES ACT
15   SSW SICK LEAVE: n,nnn,nnn,nnn,nnn,nnv SSW FAMILY LEAVE: n,nnn,nnn,nnn,nnn,nnv
16   CR QLFY SICK FAM: n,nnn,nnn,nnn,nnn,nnv CR EMP RTNTN: n,nnn,nnn,nnn,nnn,nnn,nnv
17   DEFER SECT 2302: n,nnn,nnn,nnn,nnv RFDBL SICK FAM: n,nnn,nnn,nnn,nnn,nnv
18 RFDBL EMP RTNTN: n,nnn,nnn,nnn,nnn,nnv F7200 ADV PAYMNT: n,nnn,nnn,nnn,nnn,nnn 📗
19   QLF HLTH EXP AI: n,nnn,nnn,nnn,nnv QLF HLTH EXP AII: n,nnn,nnn,nnn,nnn,nnv
110 QLF WGS EMP RTNTN:n,nnn,nnn,nnn,nnn,nnv QLF HLTH PLN EXP: n,nnn,nnn,nnn,nnn,nnv L
111 QTR CRED F5884C: n,nnn,nnn,nnn,nnn,nnv DEFR EE FICA AMT: n,nnn,nnn,nnn,nnn,nnn,nnv L
121CVD SFT NREF CR: n,nnn,nnn,nnn,nnn,nnv CVD SFT RFDBL CR: n,nnn,nnn,nnn,nnn,nnn
<u>[13]</u>
141 TRANS ASSESSMENT DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
<u>[15]</u> 970 YYYYCC 0.00 MM-DD-YYYY <u> </u>
<u>[16]</u>
17 nnnn:n,nnn,nnn,nnn,nnn,nnn nnn nnnn:n,nnn,nn
<u>  18  </u>
$\frac{[19]}{[19]}$ nnnn:v,vnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn,n
1201
[23] 
24   PAGE nnn OF nnn
<u>                                      </u>
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80  </u>

Exhibit 2.3.59-61 (Cont. 1) (01-19-2021)
Command Code BMFOL Return Form 943 Display (PAGE 3)

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 11	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potential Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	19-39	The amount of taxes on wages reported	
5	59-79	The amount of taxes on wages reported	
6	19-39	The amount of the now-refundable credit for qualified sick and family leave	
6	59-79	The amount of the employee retention credit due to the COVID-19 crisis	
7	19-39	The amount of deferred credit for qualified sick and family leave wages	
7	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation	
8	19-39	The amount of refundable employee retention credit due to the COVID-19 crisis	
8	59-79	The amount of advance payments reported from Form 7200	
9	19-39	The amount of qualified health plan expenses reported	
9	59-79	The amount of qualified health plan expenses	
10	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis	

Exhibit 2.3.59-61 (Cont. 2) (01-19-2021)

Command Code BMFOL Return Form 943 Display (PAGE 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
10	59-79	The amount of qualified health plan expenses paid on wages reported
11	19-39	The amount of credit reported from Form 5884-C for this quarter reported
11	59-79	The amount of employee deferred FICA taxes
12	19-39	The amount of the non-refundable credit for COVID related safety improvements
12	59-79	The amount of the refundable credit COVID related safety improvements
12a	19-39	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
12a	59-79	The amount of the refundable portion of COBRA premium assistance credit.
12b	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
12b	59-79	The amount of the refundable portion of COBRA premium assistance credit.
12c	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
12c	59-79	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
12d	19-39	The Amounts under certain collectively bargained agreements allocable to qualified sick Leave wages reported on line 23.
12d	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
12e	19-39	The Qualified health plan expenses allocable to qualified family leave wages reported on line 26.
12e	59-79	The Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26.
12f	19-37	The Number of individuals provided COBRA premium assistance
14	23-28	Transaction Cycle
14	48-57	Transaction Date
17	01-02	Month
17	03-04	Day
17	06-26	First Daily Liability Amount

Exhibit 2.3.59-61 (Cont. 3) (01-19-2021)
Command Code BMFOL Return Form 943 Display (PAGE 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
17	28-29	Month
17	30-31	Day
17	33-53	Second Daily Liability Amount
17	55-56	Month
17	57-58	Day
17	60-80	Third Daily Liability Amount
19	01-02	Month
19	03-04	Day
19	06-26	First Daily Liability Amount
19	28-29	Month
19	30-31	Day
19	33-53	Second Daily Liability Amount
19	55-56	Month
19	57-58	Day
19	60-80	Third Daily Liability Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-62 (01-20-2016) Command Code BMFOL Return Form 1042 Display

1								
T	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
T	1234567890	0123456789	01234567890	0123456789	0123456789	0123456789	01234567890	1234567890
11	BMFOLRnn-r	nnnnnn 12	YYYYMMnnn	RETURN: FO	ORM 1042	NM CTRL:v	VVV	*PDT*
12	nnnnn-nnn-	-nnnnn-n					UP-CYC:	nn *CID*
13	RETENTION	VVVVVVVVV	VVVVVVVVVVV	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVVVVVVVV	VVVVVVVVVV	/VVV <u> </u>
4	TRANS ASS	SESS DT C	YCLE F	REMITTANCE	AMT '	TRANS DT	TOT TAX LIA	ABILITY AMT
15	150sfr mm-	-DD-YYYY Y	YYYCC n,nı	nn, nnn, nnn	nnn.nnv M	M-DD-YYYY	n,nnn,nnn,	nn,nnn.nnv∏
16	DESIGNEE (	CKBX:v D	ESIGNEE PIN	1:vvvvv PR	EP PHONE:nı	nn-nnn-nnn	n AUDIT CDS	:nnnnnnnn <u> </u>
<u> 17</u>			SN/PTIN:vvv		PREP EIN:v	VVVVVVV	FOREIGN C	):nn <u> </u>
17	<u> </u> CORRESPONI	DENCE RECVI	D DATE: MM-	-DD-YYYY	RPS	: a	MATH STAT	TUS CD: n 📗
1 .	MONTHS DE				: nnnnnn		INTEREST CI	): n
19	LALPH COND:	ITION CODE:	S:	v ISSC CD	:nnn 6020B	SCH IND:	n FIRS	ST RETURN
_	<u>.                                      </u>			,		N ON RET:	n,nnn,nnn,	nn,nnn.nnv
_	<u>.                                      </u>		, nnn, nnn, nr					AIVER CD:nn_
	<u> </u>	42S TAPE: 1	nn, nnn, nnn	NUMBER :	1042S PAPE	R: nn,nnn,	nnn	1
114	<u>-</u>							1
	<u></u>					COME PAID:	n, nnn, nnn,	nn, nnn.nnv <u> </u>
116	<u> </u>	R WHLD AG:	n,nnn,nnn,r	nnn, nnn. nn				1
117	QI IND:v					D PENALTY:	n,nnn,nnn,	nnn,nnn.nnv <u> </u>
	EXCISE TAX		n,nnn,nnn,r	*				1
	<u>-</u>		EIGN AMT:n,	, ,	,			1
	<u> </u>	EXCISE TAX	AMT:n,nnn,	nnn, nnn, ni	nn.nnv			1
121								1
122								1
123	<u>.                                      </u>							1
124			nnn OF nnr		>BMFPG nni		0100456500	1004567000
1								1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-62 (Cont. 1) (01-20-2016) Command Code BMFOL Return Form 1042 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 12	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

#### Exhibit 2.3.59-62 (Cont. 2) (01-20-2016) Command Code BMFOL Return Form 1042 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
10	46-50	6020B Indicator
		blank = not present
		6020B = present
10	60	Form 941 Schedule Indicator
11	19-39	Tax per Taxpayer
11	60-80	Tax Shown on Return
12	19-39	Tax Assessed on Return
12	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver
13	20-29	Number of 1042s on Magnetic Tape
13	53-62	Number of 1042s on Paper
15	20-40	Total FTD Credit Amount
15	60-80	Gross Income Paid
16	20-40	Credits from Other Withholding Agents
17	8	Qualified Intermediary/Not Qualified Intermediary Indicator (QI/NQI)
		blank = Insignificant

Exhibit 2.3.59-62 (Cont. 3) (01-20-2016) Command Code BMFOL Return Form 1042 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		1 = Qualified Intermediary
		2 = Not Qualified Intermediary
17	60-80	FTD Penalty
18	20-40	Excise Tax Amt
19	29-49	Overpymt US Inc Foreign Amt
20	25-45	Overpymt Excise Tax Amt
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-63 (01-20-2004) Command Code BMFOL Return Form 1042 Display

1			1
1-9   11-19   21-29	31-39   41-49	51-59   61-69   71-80	$\overline{i}$
1234567890123456789012345678	3901234567890123456789012	3456789012345678901234567	8901
1  BMFOLRnn-nnnnnn 12YYYYMMnn			DT*
12   nnnnn-nnn-nnnn-n			ID*
13   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ť
14	FORM 1042 LIABILITIES		Ť
<u> 5  </u>			T
16   MON AMOUNT	AMOUNT	AMOUNT	I
$\frac{17}{100}$ 101-n, nnn, nnn, nnn, nnn. nnv	n, nnn, nnn, nnn, nnn.nnv	n, nnn, nnn, nnn, nnn. nnv	$\perp$
18   n, nnn, nnn, nnn, nnn nnv			$\overline{\perp}$
9   02-n, nnn, nnn, nnn, nnn. nnv	n, nnn, nnn, nnn, nnn .nnv	n, nnn, nnn, nnn, nnn. nnv	1
110  n, nnn, nnn, nnn, nnn nnv			1
11103-n, nnn, nnn, nnn, nnn. nnv	n, nnn, nnn, nnn, nnn. nnv	n, nnn, nnn, nnn, nnn. nnv	<u> </u>
<u>, , , , , , , , , , , , , , , , , , , </u>			Ţ
13 04-n, nnn, nnn, nnn, nnn . nnv 14 n, nnn, nnn, nnn, nnn . nnv	n, nnn, nnn, nnn, nnn. nnv	n, nnn, nnn, nnn, nnn. nnv	Ţ
15 05-n, nnn, nnn, nnn, nnn. nnv			Ť
16  n,nnn,nnn,nnn,nnn.nnv	n, nnn, nnn, nnn, nnn . nnv	n, nnn, nnn, nnn, nnn. nnv	÷
117 06-n, nnn, nnn, nnn, nnn. nnv	n,nnn,nnn,nnn,nnn	~ ~~~ ~~~	Ļ
18 n, nnn, nnn, nnn, nnn. nnv	11, 111111, 111111, 111111 . 11111	n, nnn, nnn, nnn, nnn. nnv	Ţ
191			÷
1201			÷
121			+
1221			÷
1231			<u>+</u>
PAGE nnn OF r	nn >BMFPG nnn		÷
1   1234567890123456789012345678		34567890123456789012345678	3901
1-9   11-19   21-29		51-59   61-69   71-80	1

Exhibit 2.3.59-63 (Cont. 1) (01-20-2004) Command Code BMFOL Return Form 1042 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 12	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
7-18	4-24	Periodic Liability Amount	
7,9,11,13,15,17	30-50	Periodic Liability Amount	
7,9,11,13,15,17	56-76	Periodic Liability Amount	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

#### Exhibit 2.3.59-64 (01-17-2016) Command Code BMFOL Return Form 944 Display

1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80
123456789012345678901234567890123456789	01234567890123456789012345678901234567890
1   BMFOLRnn-nnnnnn 14YYYYMMnnn RETURN: F	ORM 944 NM CTRL:vvvv *PDT*
2   nnnnn-nnn-nnnn-n	UP-CYC:nn *CID*
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	
4   TRANS ASSESS DT CYCLE REMITTANCE	AMT TRANS DT TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn	,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv∏
6   DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PR	EP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnn
7   PREP CKBX:v PREP PTIN:vvvvvvvv PREP E	IN: VVVVVVVVV FOREIGN CD:nn MATH STAT CD:n
T   COBRA PRM PAY:n,nnn,nnn,nnn,nnn.nnv COB	RA RECPT CNT:nnnnnnnnn P&I CD: n RPS: v
18   MNTS DEL: n TP NOT CDS: nnnnnn FIRST RE	TURN CORR RCVD DT:MM-DD-YYYY ISSC CD:nnn
9 ALPH CON CDS: VVVVVVVVV 6020B SCH IND:n	TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv
11   TAX PER TAXPAYER:n,nnn,nnn,nnn,nnn.nnv	TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
12 TOTAL COMP: n,nnn,nnn,nnn,nnn.nnv	TX WTHLD TOT COMP: n,nnn,nnn,nnn,nnn.nnv
13 SSA WAGES: n,nnn,nnn,nnn,nnn.nnv	SSA TIPS: n, nnn, nnn, nnn, nnn.nnv
14 OVERPAY/BAL DUE: n,nnn,nnn,nnn,nnn.nnv	MEDICARE WAGE/TIPS:n,nnn,nnn,nnn,nnn.nnv
115 TAX ON SSA WAGES n,nnn,nnn,nnn,nnn.nnv	TAX ON SSA TIPS: n,nnn,nnn,nnn,nnn.nnvl
16 TAX ON MEDICARE: n,nnn,nnn,nnn,nnn.nnv	TOT MED/SSA TAXES: n,nnn,nnn,nnn,nnn.nnvl
17 TAX BEFORE ADJ: n,nnn,nnn,nnn,nnn.nnv	ADDL MED WAGE: n,nnn,nnn,nnn,nnn.nnv
18  ADJUSTMENT	INFORMATION <u> </u>
19 CURR YR ADJMNTS: n,nnn,nnn,nnn,nnn.nnv	PR YR WTHOLD ADJ: n,nnn,nnn,nnn,nnn.nnvl
20 PR YR SS/MED ADJ:n,nnn,nnn,nnn,nnn.nnv	SPCL ADDITIONS FED:n,nnn,nnn,nnn,nnn.nnvl
21 TOTAL ADJUSTMENT:n,nnn,nnn,nnn,nnn.nnv	SPCL ADDS SSA/MED: n,nnn,nnn,nnn,nnn.nnvl
122  TIPS DEEMED WGS: n,nnn,nnn,nnn,nnn.nnv	ADVANCED EIC: n,nnn,nnn,nnn,nnn.nnv
123  TOTAL DEPOSITS: n,nnn,nnn,nnn,nnn.nnv	DEPOSIT STATE: vv <u>l</u>
24  PAGE nnn OF nnn	>BMFPG nnn
	01234567890123456789012345678901234567890
1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
L:L:L 0 0 50 04		Internal Deverse Manual Cat No. 00171E (10.10.0000)	-

# Exhibit 2.3.59-64 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 944 Display

POSITION	DESCRIPTION AND VALIDITY
08-17	Assessment Date
19-24	Transaction Cycle
27-47	Remittance Amount
49-58	Transaction Date
60-80	Total Tax Liability Amount
15	Designee Checkbox
	blank = Insignificant
	1 = Checkbox checked on return
32-36	Designee Pin
49-60	Preparer Phone Number
72-80	Audit Codes
11	Preparer Checkbox
24-32	Preparer PTIN
43-51	Preparer EIN
64-65	Foreign Code
80	Math Status Code
18-38	Cobra Premium Pay
52-61	Cobra Recipient Count
70	Penalty and Interest Code
78	RPS Indicator
10	Months Delinquent
	The number of months for which a delinquency penalty was assessed
24-29	Taxpayer Notice Codes
31-42	First Return Literal
57-66	Correspondence Received Date:
76-78	ISSC Code
14-23	Alpha Condition Codes
25-29	6020B Literal
39	Schedule Indicator
60-80	Tax Shown on Return
	08-17 19-24 27-47 49-58 60-80 15  32-36 49-60 72-80 11 24-32 43-51 64-65 80 18-38 52-61 70 78 10  24-29 31-42 57-66 76-78 14-23 25-29 39

Exhibit 2.3.59-64 (Cont. 2) (01-17-2016)

**Command Code BMFOL Return Form 944 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY
11	18-38	Tax per Taxpayer
11	60-80	Tax Assessed Return
12	18-38	Wages, Tips, and Other Compensation
12	60-80	Total Income Tax Withheld from Wages, Tips, and Other Compensation
13	18-38	Taxable Social Security Wages
13	60-80	Taxable Social Security Tips
14	18-38	Overpayment/Balance Due
14	60-80	Taxable Medicare Wages and Tips
15	18-38	Tax on Social Security Wages
15	60-80	Tax on Social Security Tips
16	18-38	Tax on Medicare Wages and Wages (computer)
16	60-80	Total Social Security and Medicare Taxes (computer)
17	18-38	Total Taxes Before Adjustments
17	60-80	Addl Med Wage
19	18-38	Current Year's Adjustments
19	60-80	Prior Years' Income Tax Withholding Adjustments
20	18-38	Prior Years' Social Security and Medicare Tax Adjustments
20	60-80	Special Additions to Federal Income Tax
21	18-38	Total Adjustments
21	60-80	Special Additions to Social Security and Medicare
22	18-38	Tips Deemed Wages
22	60-80	Advanced Earned Income Credit
23	18-38	Total Deposits
23	60-61	Deposit State
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-65 (01-17-2018)

#### Command Code BMFOL Return Form 944 Display (page 2)

1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80
12345678901234567890123456789012345678	901234567890123456789012345678901234567890
1   BMFOLRnn-nnnnnn 14YYYYMMnnn RETURN: 1	FORM 944 NM CTRL: VVVV *PDT*
2  nnnnn-nnn-nnnn-n	UP-CYC:nn *CID*
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	oxdot
MONTHLY TAX LIA	ABILITY AMOUNTS
15   1ST:n,nnn,nnn,nnn,nnn.nnv 2ND:n,nnn,nn	n,nnn,nnn.nnv 3RD:n,nnn,nnn,nnn,nnn.nnv $ar{oxed{1}}$
6   4TH:n,nnn,nnn,nnn,nnn.nnv 5TH:n,nnn,nn	n,nnn,nnn.nnv 6TH:n,nnn,nnn,nnn,nnn.nnv $ar{ar{ar{ar{ar{ar{ar{ar{ar{ar{$
7  7TH:n,nnn,nnn,nnn,nnn.nnv 8TH:n,nnn,nn	n,nnn,nnn.nnv 9TH:n,nnn,nnn,nnn,nnn.nnv $\perp$
	nnn,nnn,nnn.nnv 12TH:n,nnn,nnn,nnn,nnn.nnv $\_$
9   GENI	EREATED <u> </u>
10 PROJECTED 941 DEPOSIT FREQUENCY: v PI	ROPOSED FTD PENALTY: n,nnn,nnn,nnn,nnn.nnv $\perp$
11 BASE PERIOD IND: vv ROFT IND:vv BA	ASE PERIOD TAX LIABILITY IND: vv
12 PREVIOUS \$100K LIABILITY IND: VV PI	REVIOUS MOD BASE PERIOD CODE: vv 📗
13 FTD PEN WAIVER CD: vv	<u> </u>
14 F8974 RESEARCH CREDIT CMPTR AMT:	n, nnn, nnn, nnn, nnn . nnv
15 EXEMPT WAGES PAID AFTER MARCH EMP#:	nnnnnnn $\underline{lack}$
16 EXEMPT WAGE PAID AFTER MARCH:	n, nnn, nnn, nnn, nnn . nnv
17 CURRENT HIRE TAX CREDIT:	n,nnn,nnn,nnn.nnv <u>l</u>
18   CURRENT HIRE TAX CREDIT-COMP:	n, nnn, nnn, nnn, nnn . nnv
19 TOTAL TAXES BEFORE ADJUSTMENTS:	n, nnn, nnn, nnn, nnn . nnv
20 MARCH 2010 EXEMPT WAGES/TIPS EMP#:	nnnnnnn $\underline{lack}$
21 MARCH 2010 EXEMPT WAGES:	n,nnn,nnn,nnn,nnn
22 MARCH HIRE REFUNDABLE TAX CREDIT:	n,nnn,nnn,nnn.nnv
23 MARCH HIRE REFUNDABLE TAX CREDIT-COMP:	n, nnn, nnn, nnn, nnn . nnv
24  PAGE nnn OF nnn	>BMFPG nnn
	901234567890123456789012345678901234567890
1-9   11-19   21-29   31-39	41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)	
5	05-25	1st Month Tax Liability	

Exhibit 2.3.59-65 (Cont. 1) (01-17-2018)

Command Code BMFOL Return Form 944 Display (page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
5	31-51	2nd Month Tax Liability
5	57-77	3rd Month Tax Liability
6	05-25	4th Month Tax Liability
6	31-51	5th Month Tax Liability
6	57-77	6th Month Tax Liability
7	05-25	7th Month Tax Liability
7	31-51	8th Month Tax Liability
7	57-77	9th Month Tax Liability
8	06-26	10th Month Tax Liability
8	33-53	11th Month Tax Liability
8	60-80	12th Month Tax Liability
10	34	Projected 941 Deposit Frequency
		blank = not available
		S = Semi-weekly
		M = Monthly
10	60-80	Proposed FTD Penalty
11	18-19	Base Period Indicator
11	32-33	ROFT Indicator
11	69-70	Base Period Tax Liability Indicator
12	32-22	Previous 100K Liability Indicator
12	69-70	Previous Module's Base Period Code
13	20-21	Waiver Indicator
		00 = Not significant
		24 = FTD Penalty Waived Due to change in Deposit Frequency Requirement
14	40-60	F8974 Research Credit Cmptr Amt
15	40-47	Exempt Wages Paid After March Emp #
16	40-60	Exempt Wage Paid After March
17	40-60	Current Hire Tax Credit
18	40-60	Current Hire Tax Credit - Comp
19	40-60	Total Taxes Before Adjustments

Exhibit 2.3.59-65 (Cont. 2) (01-17-2018)
Command Code BMFOL Return Form 944 Display (page 2)

LINE	POSITION	DESCRIPTION AND VALIDITY
20	40-47	March 2010 Exempt Wages/Tips Emp #
21	40-60	March 2010 Exempt Wages
22	40-60	March Hire Refundable Tax Credit
23	40-60	March Hire Refundable Tax Credit - Comp
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-66 (01-19-2021)

# Command Code BMFOL Return Form 944 Display (page 3)

J
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
12345678901234567890123456789012345678901234567890123456789012345678901
11 BMFOLRnn-nnnnnn 14YYYYMMnnn RETURN: FORM 944 NM CTRL:vvvv *PDT*
12 Innnnn-nnn-nnnnn-n UP-CYC:nn *CID*
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
<u> 4  </u> CARES ACT <u> </u>
15   SSW SICK LEAVE: n,nnn,nnn,nnn,nnn,nnv SSW FAMILY LEAVE: n,nnn,nnn,nnn,nnn,nnn,nnv
6   CR QLFY SICK FAM: n,nnn,nnn,nnn,nnv CR EMP RTNTN: n,nnn,nnn,nnn,nnn,nnn,nnn,nnn,nnn
17   DEFER SECT 2302: n,nnn,nnn,nnn,nnn,nnv RFDBL SICK FAM: n,nnn,nnn,nnn,nnn,nnn,nnn,nnv
8   RFDBL EMP RTNTN: n,nnn,nnn,nnn,nnv F7200 ADV PAYMNT: n,nnn,nnn,nnn,nnn,nnn,nnv
19  QLF HLTH EXP AI: n,nnn,nnn,nnn,nnn,nnv QLF HLTH EXP AII: n,nnn,nnn,nnn,nnn,nnn
10 QLF WGS EMP RTNTN:n,nnn,nnn,nnn,nnn,nnv QLF HLTH PLN EXP: n,nnn,nnn,nnn,nnn,nnn,nnv
11  QTR CRED F5884C: n,nnn,nnn,nnn,nnn,nnv DEFR EE FICA AMT: n,nnn,nnn,nnn,nnn,nnn,nnv
112 CVD SFT NREF CR: n,nnn,nnn,nnn,nnn,nnv CVD SFT RFDBL CR: n,nnn,nnn,nnn,nnn,nnn l
<u>  [13]                                   </u>
<u>  114                                  </u>
<u>  [15]                                   </u>
<u> 16 </u>
<u>  171                                  </u>
<u>  181                                  </u>
<u>  [19]                                   </u>
<u>  [20]                                   </u>
<u> 21 </u>
<u> 21 </u>
1221
<u>[23]</u>
PAGE nnn OF nnn >BMFPG nnn
<u>      12345678901234567890123456789012345678901234567890123456789012345678901</u>
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80  </u>

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

Exhibit 2.3.59-66 (Cont. 1) (01-19-2021)
Command Code BMFOL Return Form 944 Display (page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)
5	19-39	The amount of taxes on wages reported
5	59-79	The amount of taxes on wages reported
6	19-39	The amount of the now-refundable credit for qualified sick and family leave
6	59-79	The amount of the employee retention credit due to the COVID-19 crisis
7	19-39	The amount of deferred credit for qualified sick and family leave wages
7	59-79	The amount of refundable credits for sick and family leave allowed by COVID legislation
8	19-39	The amount of refundable employee retention credit due to the COVID-19 crisis
8	59-79	The amount of advance payments reported from Form 7200
9	19-39	The amount of qualified health plan expenses reported
9	59-79	The amount of qualified health plan expenses
10	19-39	The amount of qualified wages paid to employees retained during the COVID-19 crisis
10	59-79	The amount of qualified health plan expenses paid on wages reported
11	19-39	The amount of credit reported from Form 5884-C for this quarter reported
11	59-79	The amount of employee deferred FICA taxes
12	19-39	The amount of the non-refundable credit for COVID related safety improvements
12	59-79	The amount of the refundable credit COVID related safety improvements
13	19-39	The nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
13	59-79	The amount of the refundable portion of COBRA premium assistance credit.
14	19-39	The refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.
14	59-79	The amount of the refundable portion of COBRA premium assistance credit.

Exhibit 2.3.59-66 (Cont. 2) (01-19-2021)

Command Code BMFOL Return Form 944 Display (page 3)

LINE	POSITION	DESCRIPTION AND VALIDITY
15	19-39	The Qualified sick leave wages for leave taken after March 31, 2021
15	59-79	The Qualified health plan expenses allocable to qualified sick leave wages reported on line 23
16	19-39	The Amounts under certain collectively bargained agreements allocable to qualified sick Leave wages reported on line 23.
16	59-79	The Qualified family leave wages for leave taken after March 31, 2021.
17	19-39	The Qualified health plan expenses allocable to qualified family leave wages reported on line 26.
17	59-79	The Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26.
18	19-35	The Number of individuals provided COBRA premium assistance
24	21-23	Current Page Number
24	28-23	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-67 (01-17-2016) Command Code BMFOL Return Form 8752 Display

	I
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
	1234567890100000000000000000000000000000000000
1	BMFOLRnn-nnnnnnn 15YYYYMMnnn RETURN: FORM 8752 NM CTRL:vvvv *PDT*
2	nnnnn-nnn-nnnnn-n
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5	150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn AUDIT CDS:nnnnnnnnnn
7	PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19	MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10	ALPH CONDITION CODES: vvvvvvvv ISSC CD:nnn
11	$\perp$ TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv 6020B PRTNR/S CORP IND: n
12	$oxed{\perp}$ TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv $oxed{\perp}$
13	<u>l</u>
14	TRANSFER AMOUNT:n,nnn,nnn,nnn,nnn.nnv NET REQ PAYMENT BAL:n,nnn,nnn,nnn,nnn.nnv
15	OVERPAY/BAL DUE:n,nnn,nnn,nnn,nnn.nnv
16	<u> </u>
17	<u>l</u>
18	<u>l</u>
19	<u>l</u>
20	≐ ∸
21	
22	<u> </u>
23	<u> </u>
24	
	123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-67 (Cont. 1) (01-17-2016)

#### Command Code BMFOL Return Form 8752 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-28	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	

Exhibit 2.3.59-67 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8752 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	19-39	Tax per Taxpayer
11	59	Partnership S Corporation Indicator
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
14	17-37	Transfer Amount
14	60-80	Net Required Payment Balance
15	17-37	Overpayment/Balance Due
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-68 (01-17-2016) Command Code BMFOL Return Form 945 Display

I								1
T	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
T	1234567890	123456789	01234567890	01234567890	1234567890	0123456789	01234567890	01234567890
1	BMFOLRnn-r	nnnnnn 16	YYYYMMnnn	RETURN: FC	RM 945	NM CTRL:V	VVV	*PDT*
12	  nnnnn-nnn-	-nnnnn-n					UP-CYC	:nn *CID*
13	RETENTION	VVVVVVVV	vvvvvvvvvv	vvvvvvvvvv	יעעע עעעעי	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvvv	vvvv T
4	TRANS ASS	SESS DT C	YCLE F	REMITTANCE	AMT :	TRANS DT	TOT TAX LIZ	ABILITY AMT
15	150SFR MM-	-DD-XXXX X.	YYYCC n,nı	nn, nnn, nnn,	nnn.nnv MI	M-DD-YYYY	n,nnn,nnn,i	nnn,nnn.nnv
16	DESIGNEE (	CKBX:v D	ESIGNEE PI	N:VVVVV PRE	P PHONE:ni	nn-nnn-nnn	n AUDIT CD	S:nnnnnnnn∏
17	PREP CKBX:	v PREP S	SN/PTIN:vv	vvvvvvv P	REP EIN:v	VVVVVVV	FOREIGN C	D:nn <u> </u>
17	[CORRESPONI	DENCE RECV	D DATE:MM-I	DD-YYYY RPS	: a ISSO	C CD:nnn	MATH STA	rus cd: n 📗
	MONTHS DEI			rice codes:	nnnnnn	PENALTY&	INTEREST C	D: n <u> </u>
1 -	LALPH CONDI						WN RECIPIE	NT CKBX:n
	<u> </u>			nn, nnn.nnv		SCHEDULE I		FTL CD:n _
<u> </u>	<u>.                                      </u>		, nnn, nnn, ni	•				nnn,nnn.nnv <u> </u>
1				CD:nn PREV		PRD CD:n		AIVER CD:nn
	<u>-</u>		, , ,	nnn, nnn.nns				nnn,nnn.nns <u> </u>
<del></del>	<u></u>			nnn,nnn.nns		ALTY AMT:	n,nnn,nnn,	nnn,nnn.nns <u> </u>
	<u> </u>			nnn,nnn.nns				1
	<u></u>		, , ,	nnn,nnn.nns				nnn,nnn.nns
	<u>-</u>		, , ,	nnn,nnn.nns				nnn,nnn.nns <u> </u>
	<u> </u>		, , ,	nnn, nnn.nns				nnn,nnn.nns <u> </u>
120	<u></u>			nnn,nnn.nns			, , ,	nnn,nnn.nns <u> </u>
121	<u> </u>		, , ,				, , ,	nnn,nnn.nns∐
	<u>.                                      </u>	H TX LIAB:	n, nnn, nnn, i	nnn, nnn.nns	12TH MON	TX LIAB:	n, nnn, nnn, i	nnn,nnn.nns⊥
123	<u>.                                      </u>		.=					1
124	<u> </u>		nnn OF nni		>BMFPG nni		0100456500	10045670001
1								01234567890
- 1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-68 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 945 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 16	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

#### Exhibit 2.3.59-68 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 945 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	55-57	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	68	Unknown Recipient Checkbox
		blank = Insignificant
		1 = Check box was completed by taxpayer.
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
11	66	Schedule Indicator
		0, blank = schedule of liabilities is present on the return
		1 = no schedule of liabilities is present on the return
		2 = deposits were made using the 95% rule
		3 = schedule A is attached and it denotes that BWI applies
		4 = payroll is high enough to require the business to deposit its FTD, payments in a bank within 3 banking days; however this is the first occasion when this business was required to make this quick deposit
11	77	ROFTL Indicator
12	19-39	Tax Shown on Return
12	60-80	Tas Assessed on Return
13	15-16	Deposit State
13	33-34	Deposit Requirements Indicator

Exhibit 2.3.59-68 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 945 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	58	Previous Module Base Period Code
		0 = Penalty Exclusion
		1 = Monthly
		2 = Semi-weekly
		3 = Monthly/Daily/Semi-weekly
		4 = Semi-weekly/Daily/Semi-weekly
13	61-80	FTD Penalty Waiver Code (literal and value will appear if value is 24 or 25)
		24 = Frequency Waiver
		25 = Tolerance Waiver
14	20-40	Adjusted Total Tax Withheld
14	60-80	FTD Credit Claimed
15	20-40	Adjusted Total Backup Withholding
15	60-80	FTD Penalty Amount
16	20-40	Adjustment to Correct Admin Error
17	20-40	First Month Tax Liability
17	60-80	Second Month Tax Liability
18	20-40	Third Month Tax Liability
18	60-80	Fourth Month Tax Liability
19	20-40	Fifth Month Tax Liability
19	60-80	Sixth Month Tax Liability
20	20-40	Seventh Month Tax Liability
20	60-80	Eighth Month Tax Liability
21	20-40	Ninth Month Tax Liability
21	60-80	Tenth Month Tax Liability
22	20-40	Eleventh Month Tax Liability
22	60-80	Twelfth Month Tax Liability
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-69 (01-20-2004) Command Code BMFOL Return Form 945 Display

1		
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	
$\overline{1}$	12345678901256789012567890125678901256789012567890100000000000000000000000000000000000	106
11	BMFOLRnn-nnnnnn 16YYYYMMnnn RETURN: FORM 945 NM CTRL:vvvv *PD	<u>[</u> *[
12	nnnnn-nnn-nnnnn-n	)*上
13	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	1
4	TRANS ASSESSMENT DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AN	1TL
15	970	1
16	Ī	Ī
17	nnnn:n,nnn,nnn,nnn,nnn.nns nnnn:n,nnn,nnn,nnn,nnn.nns nnnn:n,nnn,nnn,nnn,nnn,nn	ıs <u>l</u>
18		1
19	nnnn:n,nnn,nnn,nnn,nnn.nns nnnn:n,nnn,nnn,nnn,nnn.nns nnnn:n,nnn,nnn,nnn,nnn,nn	15 <u> </u>
110		<u> </u>
111		<u> </u>
12		Ţ
113		<u> </u>
14		<u> </u>
15	<u>l</u>	1
16		1
117		1
118	<u> </u>	1
19	$\overline{\underline{lack}}$	1
120		1
21		1
122		1
123		Ţ
124		
	12345678901200000000000000000000000000000000000	<u>}0  </u>
1	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	

# Exhibit 2.3.59-69 (Cont. 1) (01-20-2004) Command Code BMFOL Return Form 945 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT: 16	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potential Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	23-28	Transaction Cycle	
5	48-57	Transaction Date	
7	01-02	Month	
7	03-04	Day	
7	06-26	First Daily Liability Amount	
7	28-29	Month	
7	30-31	Day	
7	33-53	Second Daily Liability Amount	
7	55-56	Month	
7	57-58	Day	
7	60-80	Third Daily Liability Amount	
9	01-02	Month	
9	03-04	Day	

#### Exhibit 2.3.59-69 (Cont. 2) (01-20-2004)

#### **Command Code BMFOL Return Form 945 Display**

LINE	POSITION	DESCRIPTION AND VALIDITY
9	06-26	First Daily Liability Amount
9	28-29	Month
9	30-31	Day
9	33-53	Second Daily Liability Amount
9	55-56	Month
9	57-58	Day
9	60-80	Third Daily Liability Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-70 (01-17-2016) Command Code BMFOL Return Form 8288 Display

1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
<u> </u>
1   BMFOLRnn-nnnnnn 17YYYYMMnnn RETURN: FORM 8288 NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
13   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnnv MM-DD-YYYY n,nnn,nnn,nnn,nnn,nnn.nnv
16   DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
17   PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE:MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10 ALPH CONDITION CODES: VVVVVVVVVV
111  TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv 6020B SCHEDULE IND: n
112 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn,nnn.nnv
1131PART NUMBER:n DATE OF TRANSFER:MM-DD-YYYY NUMBER OF 8288A:nnn
141 REDUCED WITHHOLDING IND: a BYPASS IND: a LARGE TRUST ELECTION: a L
15 AMT REALIZED IN TRANSFER: n,nnn,nnn,nnn,nnn
116 US REAL PROPERTY DESCRIPTION: VVVVVVVVVVV
117 WTHHLD CERT DATE:nn-nn-nn TOT AMT WTHHLD: n,nnn,nnn,nnn,nnn.nnv
<u>  118  </u>
<u>  19                                   </u>
1201
<u>  [21   </u>
1221
1231
PAGE nnn OF nnn >BMFPG nnn
<u>                                      </u>
<u>    1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80  </u>

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN
1	18-19	MFT: 17
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

Exhibit 2.3.59-70 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 8288 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	43	RPS Indicator
8	55-57	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present

# Exhibit 2.3.59-70 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8288 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		6020B = present
11	64	Schedule Indicator
		0, blank = schedule of liabilities is present on the return
		1 = no schedule of liabilities is present on the return
		2 = deposits were made using the 95% rule
		3 = schedule A is attached and it denotes that BWI applies
		4 = payroll is high enough to require the business to deposit its FTD, payments in a bank within 3 banking days; however this is the first occasion when this business was required to make this quick deposit
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	13	Part Number
13	45-54	Date of Transfer
13	78-80	Number of 8288As
14	25	Reduced Withholding Indicator
		blank = No Cert Required
		1 = Cert Attached
		2 = Cert Not Attached
14	39	Bypass Indicator
		blank = Tax is at 10% - no error present
		1 = Tax less than 10% and substantiated - no math error
		2 = Tax less than 10% but is unsubstantiated - set math error.
14	79	Large Trust Election
		blank = not applicable
		1 = box checked, don't math verify
15	27-47	Amount Realized in Transfer
16	31-42	US Real Property Description
17	18-27	Wthhlding Cert Date
17	44-57	Total Amount Withheld
24	21-23	Current Page Number

Exhibit 2.3.59-70 (Cont. 3) (01-17-2016)

Command Code BMFOL Return Form 8288 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-71 (01-17-2016) Command Code BMFOL Return Form 990C Display

	1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-	-80
	567890
1   BMFOLRnn-nnnnnn 33YYYYMMnnn RETURN: FORM 990C NM CTRL:vvvv	*PDT*
2   nnnnn-nnn-nnnn-n	*CID*
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	T
TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILIT	TY AMT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn,nnv MM-DD-YYYY n,nnn,nnn,nnn,nn	nn.nnv
6 DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnr	nnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn	Ť
7 CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CL	o: n 🗍
8   MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n	Ť
9 ALPH CONDITION CODES: VVVVVVVV PARENT NC: nnn PARENT EIN: nnnnnnnnn	Ť
TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn LGE CORP   80% IND: nn	T
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn TAX ASSESSED RET: n,nnn,nnn,nnn,nn	nn.nnv
113	Ť
14 CORRESPONDENCE IND: nn ORG CD: n EXCP QTRS	3:vvvv
115	Ť
SOI CD: n CTRL GRP CD: n INCOME CD: n PREPARER CD: aaa	T
17  ASSET CD: nn ADP IND: n	T
18	T
TOTAL INCOME: n,nnn,nnn,nnn,nnn.nns TOTAL DEDUCTIONS: n,nnn,nnn,nnn,nnn,nn	nn.nns
120   NET TAXABLE INCOME:n,nnn,nnn,nnn,nnn.nns TOTAL GR RECEIPTS:n,nnn,nnn,nnn,nnn,nn	nn.nns
21 TOTAL ASSETS EOY: n,nnn,nnn,nnn,nnn.nns 1ST LMTD TAX BRKT:n,nnn,nnn,nnn,nn	nn.nns
1221	Ť
23	Ī
24   PAGE nnn OF nnn > BMFPG nnn	T
123456789012345678901234567890123456789012345678901234567890123456789012345	567890
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-	-80

Exhibit 2.3.59-71 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 990C Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 33:	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-71 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 990C Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	45	RPS Indicator
8	57-59	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	45-48	Parent Name Control
10	64-73	Parent EIN
11	19-39	Tax per Taxpayer
11	42-49	Large Corporation Indicator
11	72-73	80% Indicator
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
14	21-22	Correspondence Indicator
14	64	Organization Code
14	77-80	Form 1120 Exception Quarters
16	24	SOI Indicator
16	41	Control Group Code
16	56	Income Code
16	72-74	Form 1120 Preparer Code
17	11-12	Asset Code
17	24	Form 1120 ADP Indicator
19	20-40	Total Income
19	60-80	Total Deductions

# Exhibit 2.3.59-71 (Cont. 3) (01-17-2016)

Command Code BMFOL Return Form 990C Display

LINE	POSITION	DESCRIPTION AND VALIDITY
2	0 20-40	Net Taxable Income
2	0 60-80	Total Gross Receipts
2	1 20-40	Total Assets-End of Year
2	1 60-80	First Limited Tax Bracket
2	4 21-23	Current Page Number
2	4 28-30	Last Page Number
2	4 48-50	Next Page Number

Exhibit 2.3.59-72 (01-20-2004) Command Code BMFOL Return Form 990C Display

								I
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
<u> </u>	1234567890	0123456789	0123456789	123456789	0123456789	0123456789	0123456789	1234567890
1	_BMFOLRnn-r	nnnnnn 33	YYYYMMnnn	RETURN: FO	ORM 990C	NM CTRL:v	vvv	*PDT*
2	_nnnnn-nnn-	-nnnnn-n					UP-CYC	nn *CID*
3	$\bot$ RETENTION	vvvvvvvv	vvvvvvvvv	<b>/</b> ///////////////////////////////////	vvvv vvvvv	vvvvvvvv	vvvvvvvvv	/vvv ]
4	1							$\mathbf{I}$
5			n, nnn, nnn, i	nn, nnn. nn:	s NET CRED	CLAIMED:	n,nnn,nnn,	nn,nnn.nns∐
6	_CREDIT ELI	ECT/TP: 1	n,nnn,nnn,	nnn, nnn. nna	S ENVIRONM	ENTAL TAX:	n,nnn,nnn,	nnn,nnn.nns]
7	NEW JOBS (	CREDIT: 1	n, nnn, nnn, i	nn, nnn. nn	S OVERPAYM	ENT WPT:	n,nnn,nnn,	nn,nnn.nns∐
8			n,nnn,nnn,i	nnn, nnn. nns	S PRIOR YEA	AR BASE:	n,nnn,nnn,i	$\mathtt{nnn,nnn.nns}]$
9	_POSSESSIO	N TX CR:	n,nnn,nnn,i	nn, nnn. nn	MINIMUM ?	rax:	n,nnn,nnn,i	nn,nnn.nns
10	PRSNL HLD:	ING CO TX:	n, nnn, nnn,	nnn, nnn. nns	3			$ lab{1}$
11	1	•						1
12	1							I
13	1							1
14								1
15	1							1
16	1							1
17	1							]
18								1
19								$\mathbf{I}$
20								
21								_
22								1
23	Ļ							
24			nnn OF nni		>BMFPG nni			
1					7		0123456789	01234567890
{	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-72 (Cont. 1) (01-20-2004)

Command Code BMFOL Return Form 990C Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 33:	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	20-40	Form 1120 Unapplied Credit Elect	
5	60-80	Form 1120 Net Credits Claimed	
6	20-40	Form 1120 Credit Elect per Taxpayer	
6	60-80	Form 1120 Environmental Tax	
7	20-40	Form 1120 New Jobs Credit	
7	60-80	Form 1120 Overpayment of Windfall Profits Tax	
8	20-40	Form 1120 Current Year Tax Base	
8	60-80	Form 1120 Prior Year Tax Base	
9	20-40	Possession Tax Credit	
9	60-80	Form 1120 Minimum Tax	
10	20-40	Personal Holding Company Tax	
24	21-23	Current Page Number	
24	28-30	Last Page Number	

# Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-72 (Cont. 2) (01-20-2004) Command Code BMFOL Return Form 990C Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

# Exhibit 2.3.59-73 (01-17-2016) Command Code BMFOL Return Form 990T Display

1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1   BMFOLRnn-nnnnnn 34YYYYMMnnn RETURN: FORM 990T NM CTRL: VVVV *PDT
UP-CYC:NN *CID
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AM
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nn
6   DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnn
7   PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
9 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10 ALPH CONDITION CODES: VVVVVVVVV
11  MFT 44 FRC:nn PARENT NC: vvvv PARENT EIN: nn-nnnnnn
12   TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv LRG CORP 80% IND: nn
13 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET:n,nnn,nnn,nnn,nnn.nn
14 CORRESPONDENCE IND: nn ORG CD: n EXCP QTRS:vvv
115
116 SOI CD: n CTRL GRP CD: n INCOME CD: n PREPARER CD: aaa
117[
118 TOTAL INCOME: n,nnn,nnn,nnn,nnn.nns TOTAL DEDUCTIONS:n,nnn,nnn,nnn,nnn.nn
119 NET TAXABLE INCOME:n,nnn,nnn,nnn,nnn.nns ESTIMATED TAX CR:n,nnn,nnn,nnn,nnn.nn
1201MINIMUM TAX: n,nnn,nnn,nnn,nnn.nns OVERPAYMENT WPT: n,nnn,nnn,nnn,nnn.nn
121 MULT SURTAX EXMPTN:n,nnn,nnn,nnn,nnn.nns SURTAX EXEMPTION:n,nnn,nnn,nnn,nnn.nn
122 ENVIRONMENTAL TAX: n,nnn,nnn,nnn,nnn.nns PROXY TAX: n,nnn,nnn,nnn,nnn.nn
1231
24  PAGE nnn OF nnn >BMFPG nnn
12345678901200000000000000000000000000000000000
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-73 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 990T Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 34	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-73 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 990T Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	44	RPS Indicator
8	56-58	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
11	12-13	MFT 44 Filing Requirement Code
11	45-48	Parent Name Control
11	64-73	Parent EIN
12	19-39	Tax per Taxpayer
12	42-49	Large Corporation Indicator
12	72-73	80% Indicator
13	19-39	Tax Shown on Return
13	60-80	Tax Assessed on Return
14	21-22	Correspondence Indicator
14	64	Organization Code
14	77-80	Form 1120 Exception Quarters
16	24	SOI Indicator
16	41	Control Group Code
16	56	Income Code
16	72-74	Preparer Code
18	20-40	Total Income
18	60-80	Total Deductions
19	20-40	Net Taxable Income

Exhibit 2.3.59-73 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 990T Display

LINE	POSITION	DESCRIPTION AND VALIDITY
19	60-80	Estimated Tax Credit
20	20-40	Minimum Tax
20	60-80	Overpayment of Windfall Profits Tax
21	20-40	Multiple Surtax Exemption
21	60-80	Surtax Exemption
22	20-40	Environmental Tax
22	60-80	Proxy Tax
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-74 (01-17-2014)

#### Command Code BMFOL Return Form 990T Display

1								1
T	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	123456789	01234567890	0123456789	0123456789	0123456789	01234567890	01234567890
1	BMFOLRnn-1	nnnnnn 34	YYYYMMnnn	RETURN: F	ORM 990T	NM CTRL:v	VVV	*PDT*
12	nnnnn-nnn-	-nnnnn-n					UP-CYC:	:nn *CID*
13	RETENTION	VVVVVVVVV	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvv vvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvvv	vvvv
4	TCMP: SAMI	PLE CD: nn	SUBSET CI	): n				T
T 5	Ī							Ī
T 6	UNAPP CREI	D ELEC:	n, nnn, nnn,	nnn, nnn. nn:	s CREDIT	ELECT/TP:	n, nnn, nnn, i	nnn,nnn.nns
17	CURRENT Y	EAR BASE: 1	n,nnn,nnn,ı	nnn, nnn. nn:	s PRIOR ?	YEAR BASE:	n,nnn,nnn,	nnn,nnn.nns
18	Ī							$\overline{\underline{1}}$
109	#EMPLOYEES	3:nnnn #F	ULL-TIME E	MPS:nnnn A	AVG ANNUAI	WAGE AMT:	n, nnn, nnn,	$nnn,nnn.nnv\overline{ }$
10	<u> </u> #EMPS PREI	MIUMS PAID	:nnnn	FULL-TIME	EMPS PREI	MIUMS PAID:	nnnn	<u>1</u>
11	<u></u>		nnn, nnn, nnı	•			n,nnn,nnn,	nnn,nnn.nnv <u>l</u>
	<u></u>	INESS HEAL'	TH CARE TAX	K CRED:n,n	nn, nnn, nnr	n,nnn.nnv		<u>1</u>
<u> 13</u>	<u>L</u>							1
114	<u>L</u>							<u>1</u>
15								<u> </u>
16								1
117	<u>.                                      </u>							<u>1</u>
18	<u> </u>							<u> </u>
<u> 19</u>	<u> </u>							1
120	<u> </u>							<u>1</u>
21	<u> </u>							1
122								1
123	<u> </u>							<u>1</u>
124			nnn OF nni		>BMFPG nr			
$\perp$								01234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-74 (Cont. 1) (01-17-2014)
Command Code BMFOL Return Form 990T Display

LINE	PO	OSITION	DESCRIPTION AND VALIDITY	
	1	01-05	Command Code: BMFOL or BMFOR	
	1	06	Command Definer Code: R	
	1	07-16	EIN: 34	
	1	18-19	MFT	
	1	20-25	Tax Period	
	1	26-28	Plan Number	
	1	59-62	Name Control	
	1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
			Caution Indicator:*CAU*	
	2	01-17	DLN	
	2	71-72	Cycle of Latest Update	
	2	76-80		#
	3	01-09	Record From Retention Register	
	3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
	3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
	4	18-19	TCMP Sample Code	
	4	33	TCMP Subset Code	
	6	20-40	Unapplied Credit Elect	
	6	60-80	Credit Elect per Taxpayer	
	7	20-40	Current Year Tax Base	
	7	60-80	Prior Year Tax Base	
	09	12-15	#Employees	
	09	34-37	#Full-Time Emps	
	09	60-80	Avg Annual Wage Amt	
	10	21-24	#Emps Premiums Paid	
	10	60-80	#Full-Time Emps Premiums Paid	
	11	17-37	Sm Emp Cred Amt	
	11	60-80	Coops/Estates Amt	

# Exhibit 2.3.59-74 (Cont. 2) (01-17-2014)

Command Code BMFOL Return Form 990T Display

LINE		POSITION	DESCRIPTION AND VALIDITY
	12	37-57	Small Business Health Care Tax Cred
:	24	21-23	Current Page Number
:	24	28-30	Last Page Number
2	24	48-50	Next Page Number

# Exhibit 2.3.59-75 (01-17-2016) Command Code BMFOL Return Form 1041A Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1  BMFOLRnn-nnnnnn 36YYYYMM RETURN: FORM 1041A NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
13 RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
77 PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8 CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
TP NOTICE CODES: nnnnnn
110 ALPH CONDITION CODES: VVVVVVVVV
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn
112 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn,nnn
<u>[13]</u>
114 CORRESPONDENCE IND: nn
<u>[15]</u>
[16]
<u>  17 </u>
<u> 18 </u>
1191
1201
<u>  [21   </u>
1221
1231
24   PAGE nnn OF nnn >BMFPG nnn
<u>                                      </u>
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-75 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 1041A Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, NET, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date	

Exhibit 2.3.59-75 (Cont. 2) (01-17-2016)
Command Code BMFOL Return Form 1041A Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	45	RPS Indicator
8	57-59	ISSC Code
8	78	Math Status Code
9	42-47	Taxpayer Notice Codes
10	23-32	Alpha Condition Codes
11	19-39	Tax Per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
14	21-22	Correspondence Indicator
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-76 (01-17-2016) Command Code BMFOL Return Form 5227 Display

	I
Т	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
T	$\mid 12345678901200000000000000000000000000000000000$
1	BMFOLRnn-nnnnnn 37YYYYMMnnn RETURN: FORM 5227 NM CTRL:vvvv *PDT*
12	nnnnn-nnnn-nnnnn-n
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5	150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnn
T7	PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
9	MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
110	ALPH CONDITION CODES: VVVVVVVVVV
11	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn
12	TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
13	
14	CORRESPONDENCE IND: nn NOTICE ISSUANCE CODE: n
15	
16	$\overline{1}$
17	Ī
18	Ī
19	Ī
20	TOTAL ASSETS EOY: n,nnn,nnn,nnn,nnn.nns TOT ORDINARY INC: n,nnn,nnn,nnn,nnn.nns
21	GROSS INCOME: n,nnn,nnn,nnn,nnn.nns TOT CAP GAIN/LOSS:n,nnn,nnn,nnn,nnn.nns
122	$\overline{I}$
23	$\overline{I}$
24	1
	$\mid 12345678901234567890123456789012345678901234567890123456789012345678901234567890 \mid 12345678901234567890 234567890 \mid 12345678901234567890 234567890 \mid 12345678901234567890  \mid 123456789000000000000000000000000000000000000$
T	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-76 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 5227 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 37	
1	18-19	WT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-76 (Cont. 2) (01-17-2016)

Command Code BMFOL Return Form 5227 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	44	RPS Indicator
8	56-58	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
11	19-39	Tax per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
14	21-22	Correspondence Indicator
14	47	Notice Issuance Code
		0 = insignificant
		1 = significant
20	20-40	Total Assets-End of Year
20	60-80	Total Ordinary Income
21	20-40	Gross Income
21	60-80	Total Capital Gain / Loss
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-77 (01-17-2016) Command Code BMFOL Return Form 3520A Display

1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
+   12345678901200000000000000000000000000000000000
1   BMFOLRnn-nnnnnnn 42YYYYMMnnn RETURN: FORM 3520A NM CTRL:nnnn *PDT*
2   nnnnn-nnn-nnnn-n
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn AUDIT CDS:nnnnnnnnn
PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10   ALPH CONDITION CODES: vvvvvvvvv
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET:n,nnn,nnn,nnn,nnn.nnv
13   TOTAL INCOME AMT: n,nnn,nnn,nnn,nnn TRANS PROPERTY OTHER ENTITY: vvvv
14 TRUST VALUE OF US OWNER:n,nnn,nnn,nnn,nnn.nn FOREIGN TRUST OWNER:v
15  FOREIGN TRUST INFORMATION:
16   NAME : VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
17   ADDRESS: vvvvvvvvvvvvvvvvvvvvvvvvvvvvv CITY: vvvvvvvvvvvvvvvvvvvvvv
STATE : vv ZIP CODE:nnnnn-nnnnnn COUNTRY: vv
19  TRUSTEE NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv TRUSTEE TIN:nnnnnnnnnnn
120   TRUSTEE OWNER NAME: VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
21   TRUSTEE BENEFICIARY NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
U.S. BENEFICIARY NAME: VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
24  PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-77 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 3520A Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 42	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-77 (Cont. 2) (01-17-2016)
Command Code BMFOL Return Form 3520A Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	44	RPS Indicator
8	56-58	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	73	Notice Indicator
		0 = Return Not Delinquent
		1 = Delinquent and Penalty Generated
		2 = Delinquent and Penalty Not Generated
11	21-41	Tax per Taxpayer
11	53-55	Audit Codes
	53	Schedule K-1 Indicator
		0 = Schedule K-1 not Attached
		1 = Schedule K-1 Attached
	54	Owner Statement Indicator
		0 = Owner Statement not Attached
		1 = Owner Statement Attached
	55	Beneficiary Statement Indicator
		0 = Beneficiary Statement not Attached
		1 = Beneficiary Statement Attached
11	77-80	Appointed US Agent Checkbox
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return

Exhibit 2.3.59-77 (Cont. 3) (01-17-2016)

Command Code BMFOL Return Form 3520A Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	25-44	Total Income
13	77-80	Transfer Property to another Entity Checkbox
14	25-44	Trust Value of US Owner
14	77	Foreign Trust Owner Checkbox
		I = Individual
		P = Partnership
		C = Corporation
16	11-50	Foreign Trust Name
17	11-45	Foreign Trust Address
17	54-75	Foreign Trust City
18	112-12	Foreign Trust State
18	37-49	Foreign Trust Zip Code
18	74-75	Foreign Trust Country Code
19	16-55	Trustee Name
19	69-80	Trustee Tin
19	75-78	Auto Extension Indicator
20	28-67	Trustee Owner Name
21	28-67	Trustee Beneficiary Name
22	28-67	U.S. Owner Name
23	28-67	U.S. Beneficiary Name
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-78 (01-17-2016) Command Code BMFOL Return Form 990PF Display

1
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
+   12345678901200000000000000000000000000000000000
1   BMFOLRnn-nnnnnn 44YYYYMMnnn RETURN: FORM 990PF NM CTRL:nnnn *PDT*
Innnn-nnn-nnnn-n
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn,nnn,nnn
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnn
7   PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8 CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
110 ALPH CONDITION CODES: VVVVVVVVVV ISSC CD:nnn
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv LGE CORP 80% IND: nn
112 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn,nnn.nnv
13  IRI CD:nn nn nn nn nn nn nn nn nn nn nn nn nn
1141 CORRESPONDENCE IND: nn ORG CD: n EXCP QTRS:vvvv
151 FORMS COUNT TAX YEAR: yyyy E-FILE MANDATE:nn
1161 4940 CODE: n INCOME CD: n
17 ASSET CD: nn ADP IND: n EO STATUS IND:nn
<u>  18   </u>
119  TOT RCPT NT INV: n,nnn,nnn,nnn,nnn.nns TOT RECPTS/BOOKS:n,nnn,nnn,nnn,nnn.nns
120 NET INVSTMNT INC: n,nnn,nnn,nnn,nnn.nns TOT GR RECEIPTS: n,nnn,nnn,nnn,nnn.nns
21 TOTAL ASSETS EOY: n,nnn,nnn,nnn,nnn.nns TOT NET EXPENSES:n,nnn,nnn,nnn,nnn,nnn.nns
<u>  122 </u>
<u>1231</u>
24  PAGE nnn OF nnn >BMFPG nnn
123456789012345678901234567890123456789012345678901234567890123456789012345678901
1 -9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-78 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 990PF Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 44	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

# Exhibit 2.3.59-78 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 990PF Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	19-39	Tax per Taxpayer
11	42-49	Large Corporation Indicator
11	72-73	80% Indicator
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	8-21	Incomplete Return Indicator Codes (up to five; separated by spaces')
		01 = Part I Missing
		02 = Part II Missing
		08 = Part VIII Missing
		10 = Part X Missing
		11 = Part XI Missing
		13 = Part XIII Missing
		14 = Part XIV Missing
		15 = Part XV Missing
		17 = Part XVII Missing
		50 = Schedule B Missing
		99 = Non-IRI Code

Exhibit 2.3.59-78 (Cont. 3) (01-17-2016)

#### Command Code BMFOL Return Form 990PF Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	78	Notice Issuance Code
		1 = Return is filed late an no Correspondence Code 22/23/24 is present.
		2 = Return is filed on time, but Correspondence Code 22/23/24 is present.
		3 = Return is filed late and Correspondence Code is 22,23, or 24.
14	21-22	Correspondence Indicator
14	64	Organization Code
14	77-80	Exception Quarters
15	22-25	Forms Count Tax Year
15	59-60	E-File Mandate
16	12	Audit Indicator
16	27	4990 Code
16	56	Income Code
17	11-12	Asset Code
17	24	ADP Indicator
17	59-60	EO Status Indicator
19	20-40	Total Receipts Net Investment Income
19	60-80	Total Receipts-Books
20	20-40	Net Investment Income
20	60-80	Total Gross Receipts
21	20-40	Total Assets-End of Year
21	60-80	Net Investment Income Expenses
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

Exhibit 2.3.59-79 (01-17-2006) Command Code BMFOL Return Form 990 PF Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	01234567890	1234567890	1234567890	123456789	01234567890	1234567890	1234567890
11	_BMFOLRnn-1	nnnnnn 44	YYYYMMnnn	RETURN: FO	ORM 990PF	NM CTRL: V	/VV	*PDT*
2	_nnnnn-nnn-						UP-CYC:	+
3	RETENTION	************	vvvvvvvv	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	vvvvvv vvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvv
4	<u> </u>	1						
5		DIT ELECT:	n, nnn, nnn, i	ınn, nnn. nns	s EST TAX	CREDIT: 1	ı, nnn, nnn, ı	nn,nnn.nns
6	_CREDIT ELI	ECT/TP: 1	n, nnn, nnn, r	nn, nnn. nns	S CURRENT	YEAR BASE:	ı, nnn, nnn, r	nn,nnn.nns∐
7	_PRIOR YEAI	R BASE: 1	n, nnn, nnn, i	nn, nnn. nns	3			1
8	Ţ							1
9	1							1
10								1
11								1
12		Ī						
13								1
14								1
15								1
16								1
17	<del></del>							Ţ
18								1
19								1
20								Ţ
21								1
22								Ţ
23								Ţ
24			nnn OF nni		>BMFPG nn		71 100	
ļ								01234567890
ı	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-79 (Cont. 1) (01-17-2006)

Command Code BMFOL Return Form 990 PF Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 44	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	20-40	Unapplied Credit Elect	
5	60-80	Estimated Tax Credit	
6	20-40	Credit Elect per Taxpayer	
6	60-80	Current Year Tax Base	
7	20-40	Prior Year Tax Base	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

## Exhibit 2.3.59-80 (01-17-2016) Command Code BMFOL Return Form 8038 Display

	1
1-9   11-19   21-29   31-39   41-49   51-59	61-69   71-80
<u>  1234567890123456789012345678901234567890123456789012345678</u>	9012345678901234567890
11 BMFOLRnn-nnnnnn 46YYYYMMnnn RETURN: FORM 8038 NM CTRL:	nnnn *PDT* <u> </u>
2   nnnnn-nnn-nnnn-n	UP-CYC:nn *CID*∏
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	vvvvvvvvvvv <u> </u>
4   TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT	TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY	,,,,,,,
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnn	nn AUDIT CDS:nnnnnnnnn <u> </u>
PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvv	FOREIGN CD:nn _
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a	MATH STATUS CD: n 📙
<u> </u>	&INTEREST CD: n <u> </u>
<u>11</u>	NT 8038T DT:MM-DD-YYYY <u> </u>
<u>1==1</u>	8GC TAX PERIOD IND:n 📗
	n,nnn,nnn,nnn,nnn.nnv <u> </u>
13 LEASE/INSTALLMENT: V	· · · · · · · · · · · · · · · · · · ·
14 CUSIP NUMBER: nnnnnnnnnn MATURITY DT:MM-DD-YY	
15  ISSUE PRICE: n,nnn,nnn,nnn.nns REBATE AMT:	n,nnn,nnn,nnn,nnn.nns
116 UNUSED VOL CAP: n,nnn,nnn,nnn.nns TOT VOL CAP:	n,nnn,nnn,nnn,nnn.nns
17  FTP TIMELY PEN: n,nnn,nnn,nnn.nns OVERPAY/BAL DUE:	n,nnn,nnn,nnn,nnn.nns
18  FTP ARBTGE PEN: n, nnn, nnn, nnn.nns PREV PD REBATE:	n,nnn,nnn,nnn,nnn.nns
· · · · · ·	:n,nnn,nnn,nnn,nnn.nns $\_$
· · · · · ·	n,nnn,nnn,nnn.nns <u> </u>
· · · · · ·	n,nnn,nnn,nnn.nns.
· · · · · ·	:n,nnn,nnn,nnn,nnn.nns
123 UNDRPAY PEN INT:n,nnn,nnn,nnn.nns	
24  PAGE nnn OF nnn >BMFPG nnn	
1 12345678901234567890123456789012345678901234567890123456789	<u>`</u>
1-9   11-19   21-29   31-39   41-49   51-59	61-69   71-80

Exhibit 2.3.59-80 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 8038 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 46	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

## Exhibit 2.3.59-80 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8038 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	44-46	ISSC Code
10	71-80	Date of Most Recent 8038T
11	19-39	Tax per Taxpayer
11	51	CAF Indicator
11	78	F8038GC Tax Period IND
		0 = insignificant
		1 = Single issue/quarterly filer
		2 = Consolidated
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	23	Lease/Installment Checkbox Indicator
		Y = obligation in form of loss or installment sale
13	51-60	Issue Date
13	78	Penalty/Rebate Checkbox Indicator
		Y = Penalty in Lieu of Arbitrage Rebate selected
14	23-34	CUSIP Number
14	51-60	Maturity Date
14	78	Final 8038T Checkbox Indicator
		Y = Yes box checked

Exhibit 2.3.59-80 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 8038 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
15	17-37	Issue Price
15	60-80	Rebate Amount

## Exhibit 2.3.59-81 (01-17-2009)

#### Command Code BMFOL Return Form 8038 Address Display

1-9   11-19   21-29	31-39   41-49   51-59   61-69   71-80
12345678901234567890123456789	012345678901234567890123456789012345678901234567890
1  BMFOLRnn-nnnnnnn 46YYYYMMnnn	RETURN: FORM 8038 NM CTRL:nnnn *PDT*
2  nnnnn-nnn-nnnnn-n	UP-CYC:nn *CID*_
3   RETENTION VVVVVVVVVVVVVVVVVVVVV	/٧٧٧٧٧٧٧٧٧٧٧٧٧
4	$\underline{1}$
5   VEHICLE LEASES: n,nnn,nnn,nnn	n,nnn.nns OFFICE EQUIP LEASES: n,nnn,nnn,nnn,nnn.nns
6   REAL PROP LEASE:n,nnn,nnn,nnn	n,nnn.nns OTHER LEASES: n,nnn,nnn,nnn,nnn.nns
7   VEH BANK LOANS: n,nnn,nnn,nnn	n,nnn.nns OFFICE EWUIP LOANS: n,nnn,nnn,nnn,nnn.nns
8   REAL PROP LOANS:n,nnn,nnn,nnn	· · · · · · · · · · · · · · · · · · ·
9   OTR OBLIGATIONS:n,nnn,nnn,nnn	ı,nnn.nns <u>l</u>
10	<u> </u>
11 VENDOR/BANK EMP ID NUM:nnnnn	innn <u>l</u>
12	$\underline{L}$
<u> </u>	1aaaaaaaaaaaaaaaaaaa 📗
<u> </u>	aaaaaaaaaaaaaaaaaa $oxedsymbol{oldsymbol{\perp}}$
<u> </u>	iaaaaaaaaaaaaaaaaaaa $oxedsymbol{oldsymbol{\perp}}$
<u></u>	$oxed{\bot}$
	aaaaaaaaaaa <u> </u>
18 STATE: aa	<u> </u>
19   ZIP CODE: nnnnn-nnnn	
<u> </u>	1aaaaaaaaaaaaaaaaaaaa 📗
	144444444444444444444444444444444444444
22	<u> </u>
23	
24  PAGE nnn OF nn	-
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0012345678901234567890123456789012345678901
1-9   11-19   21-29	31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 46
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

Exhibit 2.3.59-81 (Cont. 1) (01-17-2009)

#### Command Code BMFOL Return Form 8038 Address Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	17-37	Vehicle Leases
5	60-80	Office Equip Leases
6	17-37	Real Prop Lease
6	60-80	Other Leases
7	17-37	Veh Bank Loans
7	60-80	Office Equip Loans
8	17-37	Real Prop Loans
8	60-80	Other Loans
9	17-37	Other Obligations
11	24-33	Vendor / Bank Emp ID Number
13	20-54	Name of Issue
14	20-54	Issuer Name
15	20-54	Issuer Name Continued
16	20-54	Street Address
17	20-41	City
18	20-21	State
19	20-32	Zip Code
20	20-54	Care of Name
21	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-82 (01-17-2010)

#### Command Code BMFOL Return Form 8038 CP BONDS Display

	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80				
	12345678901234567890123456789012345678901234567890123456789012345678901234567890				
1	BMFOLRnn-nnnnnnn 46YYYYMMnnn RETURN: FORM 8038 NM CTRL:nnnn *PDT*				
2	nnnnn-nnn-nnnnn-n UP-CYC:nn *CID*				
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV				
4					
5	PT II CP ISSUE NAME: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa				
6	PT II CP ISSUE EIN: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa				
<u>  7</u>	PT II CP STREET: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa				
8	PT II CP CITY: aaaaaaaaaaaaaaaaaaaaa				
9	PT II CP STATE:     aa				
10					
11	<del>-  </del>				
12	2 CP INT PAY DT: MM-DD-YYYY CP FINAL INT CKBX: n CP ENTITTY ID CKBX: n				
+	13 CP FIXED-VAR INT CKBX: n CP DIRECT DEP CD: nn				
14					
15	<u> </u>				
1=,	16 CP BLD AMER BOND:n,nnn,nnn,nnn,nnn.nns CP REC ZONE BONE: n,nnn,nnn,nnn,nnn.nns				
+=:	17 CP NET INC AMT: n,nnn,nnn,nnn,nnn.nns CP NET DECREASE AMT:n,nnn,nnn,nnn,nnn.nns				
	8 CP CRED PAY AMT: n,nnn,nnn,nnn,nnn.nns CP CRD PAY AMT COMP:n,nnn,nnn,nnn,nnn.nns				
1	9 CP ADJ BLD AMER BOND AMT COMP:n,nnn,nnn,nnn.nns				
20					
21	<u> </u>				
22	<u> </u>				
23	<del></del>				
24					
+	1234567890100000000000000000000000000000000000				
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80				

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 46
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register

Exhibit 2.3.59-82 (Cont. 1) (01-17-2010)

Command Code BMFOL Return Form 8038 CP BONDS Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	22-56	PT II CP Issue Name
6	22-56	PT II CP Issue EIN
7	22-56	PT II CP Street
8	22-43	PT II CP City
9	22-23	PT II CP State
10	22-34	PT II CP Zip Code
12	16-25	CP Interest Pay Date
12	47	CP Final Interest Checkbox
12	69	CP Entity ID Checkbox
13	24	CP Fixed variable Interest Checkbox
13	45-46	CP Direct Deposit Code
15	18-38	CP Issue Price
15	60-80	CP Interest Payable Amount
16	18-38	CP Build America Bonds
16	60-80	CP Recovery Zone Bonds
17	18-38	CP Net Increase Amount
17	60-80	CP Net Decrease Amount
18	18-38	CP Credit Pay Amount
18	60-80	CP Credit Pay Amount Computer
19	31-51	CP Adjustment Build America Bond Amount Computer
20	31-51	CP Adjustment Zone Bond Amount Computer
19a	20-29	F8038CP PART1 EIN
20a	27-30	BOND TYPE CD
20a	59-62	LINE 21C EXPLANATION CD
21a	27-30	LINE 23B EXPLANATION CD
21a	59-62	LINE 24B EXPLANATION CD
24	21-23	Current Page Number

# Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-82 (Cont. 2) (01-17-2010)
Command Code BMFOL Return Form 8038 CP BONDS Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-83 (01-16-2020)

## Command Code BMFOL Return Form 8038 Display

1	
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
	1234567890100000000000000000000000000000000000
1	_BMFOLRnn-nnnnnnn 46YYYYMMnnn RETURN: FORM 8038 NM CTRL:nnnn *PDT*_
2	nnnnn-nnn-nnnnn-n UP-CYC:nn *CID*
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	
5	CP TYPE OF ISSUE: n CP APPLICABLE CREDIT RATE: nnnnnnnn
6	CP TP INT PAY AMT-CREDIT RATE: n,nnn,nnn,nnn,nnn
7	CP CLEAN RENEW ENERGY BONDS AMT: n,nnn,nnn,nnn,nnn.nnv
8	CP QUAL ENERGY CONSERVATION BONDS AMT: n,nnn,nnn,nnn,nnn.nnv
9	CP QUAL ZONE ACADEMY BONDS AMT: n,nnn,nnn,nnn,nnn.nnv
10	CP QUAL SCHOOL CONST BONDS AMT: n,nnn,nnn,nnn,nnn.nnv
11	CP ADJ CLEAN RENEW ENERGY BOND CLAIM: n,nnn,nnn,nnn,nnn.nnv
12	CP ADJ QUAL ENERGY BOND CLAIM: n,nnn,nnn,nnn,nnn.nnv
13	CP ADJ QUAL ZONE ACADEMY BOND CLAIM: n,nnn,nnn,nnn,nnn
14	CP ADJ QUAL SCHOOL BOND CLAIM: n,nnn,nnn,nnn,nnn
15	
16	CHG DEBT SRVC SCH CKBX: n
17	INT PYMNT CURRENT CKBX: n
18	-
19	
20	
21	
22	
23	
24	PAGE nnn OF nnn >BMFPG nnn
ļ	123456789012345678901234567890123456789012345678901234567890
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 46	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

Exhibit 2.3.59-83 (Cont. 1) (01-16-2020) Command Code BMFOL Return Form 8038 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	19	CP Type of Issue
5	51-58	CP Applicable Credit Rate
6	40-60	CP Tp Int Pay Amt - Credit Rate
7	40-60	CP Clean Renew Energy Bonds Amt
8	40-60	CP Quality Energy Conservation Bonds Amt
9	40-60	CP Quality Zone Academy Bonds Amt
10	40-60	CP Quality School Construction Bonds Amt
11	40-60	CP Adj Clean Renew Energy Bond Claim
12	40-60	CP Adj Quality Energy Bond Claim
13	40-60	CP Adj Quality Zone Academy Bond Claim
14	40-60	CP Adj Quality School bond Claim
16	25	Change Debt Service Sch Checkbox
17	25	Interest Payment Current Checkbox
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-84 (01-17-2016) Command Code BMFOL Return Form 8871 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
[12345678901234567890123456789012345678901234567890123456789012345678901234567890
BMFOLRnn-nnnnnn 47YYYYMMnnn RETURN: FORM 8871 NM CTRL:nnnn *PDT*
12   nnnnn-nnn-nnnn-n
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn,nnv
16   DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnn
17   PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
110 ALPH CONDITION CODES: VVVVVVVVVV
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv 6020B
112 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn TAX ASSESSED RET: n,nnn,nnn,nnn,nnn,nnn
13  EXEMPTION FROM FILING F8872: a
114 EXEMPTION FROM FILING F990: a
<u>[15]</u>
<u>[16]</u>
<u>  117  </u>
<u>[18]</u>
[19]
[20]
[21]
122
[23]
24   PAGE nnn OF nnn
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 47	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

Exhibit 2.3.59-84 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 8871 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	45	RPS Indicator
8	57-59	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
11	19-39	Tax per Taxpayer
11	44-48	6020B
12	19-39	Tax Shown on Return

# Exhibit 2.3.59-84 (Cont. 2) (01-17-2016)

#### Command Code BMFOL Return Form 8871 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	60-80	Tax Assessed on Return
13	30	Exemption from Filing F8872 Indicator
		Y = Yes (corresponds with Masterfile value of 1)
		N = No (corresponds with Masterfile value of 2)
14	30	Exemption from Filing F990 Indicator
		Y = Yes (corresponds with Masterfile value of 1)
		N = No (corresponds with Masterfile value of 2)
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-85 (01-17-2016) Command Code BMFOL Return Form 8872 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
$ \hspace{3.1cm}  \hspace{.08cm} 1234567890100000000000000000000000000000000000$
1   BMFOLRnn-nnnnnn 49YYYYMMnnn RETURN: FORM 8872 NM CTRL:nnnn *PDT*
2   nnnnn-nnn-nnnn-n
3   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
7 PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a ISSC CD:nnn MATH STATUS CD: n
9 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10 ALPH CONDITION CODES: VVVVVVVVV
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn 6020B TYPE OF REPORT: n
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
13   REPORTED TOTAL CONTRIBUTIONS: n,nnn,nnn,nnn,nnn.nnv
14 REPORTED TOTAL EXPENDITURES: n,nnn,nnn,nnn,nnn
115
<u>  16  </u>
<u>  17  </u>
<u>  18                                       </u>
<u>  19                                       </u>
<u>  20   </u>
<u> 21 </u>
<u>  122                                  </u>
<u>[23]</u>
24  PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901234567890
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL or BMFOR
1	06	Command Definer Code: R
1	07-16	EIN: 47
1	18-19	MFT
1	20-25	Tax Period
1	26-28	Plan Number
1	59-62	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
		Caution Indicator:*CAU*
2	01-17	DLN
2	71-72	Cycle of Latest Update
2	76-80	
3	01-09	Record From Retention Register
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)

Exhibit 2.3.59-85 (Cont. 1) (01-17-2016)

#### Command Code BMFOL Return Form 8872 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	45	RPS Indicator
8	57-59	ISSC Code
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
11	19-39	Tax per Taxpayer
11	44-48	6020B
11	68	Type of Report

Exhibit 2.3.59-85 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8872 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	31-51	Reported Contributions Total
14	31-51	Reported Expenditures Total
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-86 (01-17-2016) Command Code BMFOL Return Form 4720 Display

	1-9	11-19	21-29	31-39	41-49	51-	59	61-69	71-8	0
	123456789	0123456789	0123456789	012345678	901234567	89012345	67890	123456789	0123456	7890
1	BMFOLRnn-	nnnnnn 50	YYYYMMnnn	RETURN:	FORM 4720	NM CT	RL:vv	/VV	*	PDT*
2	nnnnn-nnn	-nnnnn-n						UP-CYC	:nn *	CID*
3	RETENTION	VVVVVVVVV	VVVVVVVVVV	vvvvvvvv	vvvvvvv v	vvvvvvv	VVVV	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	77777	I
4	TRANS AS:	SESS DT C	YCLE :	REMITTANC	E AMT	TRANS	DT T	TOT TAX LI	ABILITY	TMA
5	150SFR MM	-DD-AAAA A.	YYYCC n,n:	nn,nnn,nn	n,nnn.nnv	MM-DD-Y	YYY r	n,nnn,nnn,	nnn, nnn	.nnv∐
6	DESIGNEE	CKBX:v DI	ESIGNEE PI	N:vvvvv P	REP PHONE	:nnn-nnn	-nnnr	n AUDIT CI	S:nnnnn	ınnnn∏
7	PREP CKBX	:v PREP S	SN/PTIN:vv	VVVVVV	PREP EIN	: \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	VV	FOREIGN C	D:nn	I
8	CORRESPON:	DENCE RECVI	D DATE: MM	-DD-YYYY	R	PS: a		MATH STA	ATUS CD:	n 🗌
9	MONTHS DE	LINQUENT: 1	n TP N	OTICE COD	ES: nnnnn	n PENA	LTY&I	INTEREST (	CD: n	I
10	ALPH COND	ITION CODE:	3: ٧٧٧٧٧٧٧	vvv C	ORRESPOND	ENCE IND	: nn	ISSC CD:	nnn	1
11	TAX PER T	AXPAYER: n	nnn, nnn, n	nn,nnn.nn	V	ORG	TYPE	CD: n		1
12	<u> </u>	ON RET: n	nnn, nnn, n	nn,nnn.nn	v TAX AS	SESSED R	ET: r	n,nnn,nnn,	nnn, nnn	.nnv <u> </u>
13	<u>'-</u>									1
14	<u> </u>		ABS	NO	ABSTRAC	T AMT				1
15	<u> </u>									
16	<u></u>	n, nnn,	nnn, nnn, nn:	n.nns		nnn	,	nnn, nnn, r		
17	<u></u>	, ,	nnn, nnn, nn			nnn		nnn, nnn, r		
18			nnn, nnn, nn			nnn		nnn, nnn, r		
119	<u> </u>		nnn, nnn, nn			nnn		nnn, nnn, r		<u></u>
20	nnn	, ,	nnn, nnn, nn			nnn	,	nnn, nnn, r		<u>-</u>
21	nnn	n,nnn,	nnn, nnn, nn	n.nns		nnn	n,	nnn, nnn, r	nnn, nnn.	nns 📗
122	<u> </u>									1
23										1
24			nnn OF nn:		>BMFPG					
		0123456789								
	1-9	11-19	21-29	31-39	41-49	51-	59	61-69	71-8	10

Exhibit 2.3.59-86 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 4720 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN: 50	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	

Exhibit 2.3.59-86 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 4720 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of month for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	58-59	Correspondence Indicator
10	70-72	ISSC Code
11	19-39	Tax per Taxpayer
11	65	Organization Type Code
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13-23	28-30	Abstract Number
13-23	36-56	Abstract Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-87 (01-17-2018) Command Code BMFOL Return Form 709 Display

1-9   11-19   21-29	31-39	41-49	51-59	61-69	71-80
12345678901234567890123456789	01234567890	0123456789	0123456789	01234567890	1234567890
1  BMFOLRvvvvvvvvvvvvvvvvvvvvvvnnn	RETURN: I	FORM 709	NM CTRL:v	VVV	*PDT*
2 nnnnn-nnn-nnnnn-n				UP-CYC:	nn *CID*
3   RETENTION VVVVVVVVVVVVVVVVVVVVVV	VVVVVVVVVV	VVVVVV VVV	vvvvvvvvv	VVVVVVVVVVV	/vvv <u> </u>
14 TRANS ASSESS DT CYCLE	REMITTANCE	TMA	TRANS DT	TOT TAX LIA	ABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,n	nn, nnn, nnn,	nnn.nnv M	M-DD-YYYY	n,nnn,nnn,	nn,nnn.nnv∏
6   DESIGNEE CKBX:v DESIGNEE PI	N:vvvvv PRI	EP PHONE:n	nn-nnn-nnn	n AUDIT CDS	:nnnnnnnnn∏
7   PREP CKBX:v PREP SSN/PTIN:vv	VVVVVV I	PREP EIN:v	VVVVVVV	FOREIGN CI	):nn _
8   CORRESPONDENCE RECVD DATE: MM	-DD-YYYY	RPS	: a	MATH STAT	TUS CD: n 🗍
8   MONTHS DELINQUENT: n TP NC	TICE CODES:	: nnnnnn	PENALTY&	INTEREST CI	): n
10 ALPH CONDITION CODES: VVVVVVV	VVV	ISSC CD	:nnn		I
11   TAX PER TAXPAYER: n,nnn,nnn,n	nn,nnn.nnv	PRIOR F	ILER: n C	ONSENT: n	<u>1</u>
12 TAX SHOWN ON RET: n,nnn,nnn,n	nn,nnn.nnv	TAX ASSE	SSED RET:	n,nnn,nnn,	nn,nnn.nnv <u> </u>
13 CITIZEN CD: n DATE OF DEATH	: MM-DD-YY	ΥY			<u>l</u>
14  TOT GIFTS CURRENT: n,nnn,nnn,	nnn, nnn. nns	s GIFT INC	/SPOUSE:	n,nnn,nnn,	nn,nnn.nns <u> </u>
15 TOT GIFTS DONOR: n,nnn,nnn,	nnn, nnn.nns	s MARITAL :	DEDUCTION:	n,nnn,nnn,	nn,nnn.nns <u> </u>
16 CURRENT TXBL GIFTS:n,nnn,nnn,	,			n,nnn,nnn,	nn,nnn.nns <u> </u>
17 PRIOR UNIFIED CR: n,nnn,nnn,	nnn, nnn.nns	s CURR UNI	FIED CR:	n,nnn,nnn,r	nn,nnn.nns <u> </u>
18 BASIS GIFTED PRPTY:n,nnn,nnn,	nnn, nnn.nns	s GEN SKIP	XFER TX:	n,nnn,nnn,r	nn,nnn.nns <u> </u>
	,		LUS CMPTR:	n,nnn,nnn,	nn,nnn.nns
20  RESTORED EXCLU AMT:n,nnn,nnn,	nnn, nnn.nns	S			1
21					1
22					1
23					1
24  PAGE nnn OF nn		>BMFPG nn:			
12345678901234567890123456789					
1-9   11-19   21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-87 (Cont. 1) (01-17-2018)

**Command Code BMFOL Return Form 709 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-26	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date:	

Exhibit 2.3.59-87 (Cont. 2) (01-17-2018)
Command Code BMFOL Return Form 709 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	51-53	ISSC Code
11	19-39	Tax per Taxpayer
11	56	Prior Filing Code
11	68	Consent Code
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	13	Citizenship Code
13	32-41	Date of Death
14	20-40	Total Gifts Current Amount
14	60-80	Amount of Gifts from Spouse
15	20-40	Total Gifts from Donor Amount
15	60-80	Marital Deduction
16	20-40	Taxable Gifts Current Amount
16	60-80	Taxable Gifts Prior Amount
17	20-40	Prior Unified Credit
17	60-80	Current Unified Credit
18	20-40	Basis for Gifted Property
18	60-80	Generation Skipping Transfer Amount
19	20-40	Gift Tax
19	60-80	Annual Exclusion per Computer
20	20-40	Restored Exclu Amt
24	21-23	Current Page Number
24	28-30	Last Page Number

# 2.3 IDRS Terminal Responses

Exhibit 2.3.59-87 (Cont. 3) (01-17-2018)

**Command Code BMFOL Return Form 709 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

Exhibit 2.3.59-88 (01-20-2004) Command Code BMFOL Return Form 709 Display

1									I
1		1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1		123456789	0123456789	0123456789	0123456789	0123456789	0123456789	01234567890	01234567890
Ţ	1	BMFOLRvvv	vvvvvvvvv	vvvvvvnnn	RETURN:	FORM 709	NM CTRL:V	vvv	*PDT*
1	2_	nnnnn-nnn	-nnnnn-n					UP-CYC:	:nn *CID*⊤
1	3	RETENTION	VVVVVVVV	vvvvvvvvv	vvvvvvvvv	vvv vvvvv	vvvvvvvv	vvvvvvvvvv	vvvv T
	4		COMPUTATIO			, nnn , nnn . ni			Ť
1	5	SCHED A/B	AMT LESS 1	EXEMPTION:	n,nnn,nnn	, nnn , nnn . n	ns		Ť
1	6	SCHED A/B	SURTAX AM	r:	n,nnn,nnn	, nnn , nnn . ni	ns		T
1	7	SCHED B CO	OMPUTATION	AMT:	n,nnn,nnn	, nnn , nnn . n	ns		T
Ţ	8		MT LESS EXI			nnn, nnn.n			Ī
ļ	9	SCHED B ST	URTAX EXCL	USION AMT:	n,nnn,nnn	, nnn , nnn . n	ns		I
1	10	L							I
1	11	Ļ							I
1	12	_							J
4	13	Ļ							Ι
1	14	L							Ι
4	15	Ļ							1
4	16	Ļ							1
4	17	_							1
	18	_							1
	19	_							1
-4	20	L							1
-1	21	_							1
	22 23	-							1
	24	-	DAGE	00	_				1
+	24	72.1.10 1.3.1.							
+		12345678901234567890123456789012345678901234567890123456789012345678901 1-9 11-19 21-29 31-39 41-49 51-59 61-69 71-80							
		1-9	1	21-29	31-39	41-49	51-59	61-69	l 71-80 l

Exhibit 2.3.59-88 (Cont. 1) (01-20-2004)

**Command Code BMFOL Return Form 709 Display** 

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
4	31-51	Schedule A/B Computation Amount	
5	31-51	Schedule A/B Amount Less Exemption	
6	31-51	Schedule A/B Surtax Amount	
7	31-51	Schedule B Computation Amount	
8	31-51	Schedule B Amount Less Exemption	
9	31-51	Schedule B Surtax Exclusion Amount	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

# Exhibit 2.3.59-89 (01-17-2018) Command Code BMFOL Return Form 706 Display

T	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80					
	1234567890100000000000000000000000000000000000					
1	BMFOLRVVVVVVVVVVVVVVVVVVVNnn RETURN: FORM 706 NM CTRL:VVVV *PDT*					
2	nnnnn-nnn-nnnn-n UP-CYC:nn *CID*]					
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV					
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT					
5	150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv]					
6	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnnl					
7	PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn					
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n 📗					
19	MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n					
	ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn					
	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv PRIOR FILER: n CONSENT: n					
	TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv					
	GROSS ESTATE CD: nn SPECIAL VALUATION CD: n PAYMENT IND: nn					
	STATE OF DEATH: aa COUNTY OF DEATH: aaaaaaaaaaaaaaaaaaaa					
_	DECEDENT ZIP:nnnnn-nnnnnn _					
	TREAS BND CLMED/TP:n,nnn,nnn,nnn,nnn.nns GEN SKIP XFER TX: n,nnn,nnn,nnn,nnn.nns					
_	SEC 4981A TAX: n,nnn,nnn,nnn,nnn.nns NET ESTATE TAX: n,nnn,nnn,nnn,nnn.nns					
1	LARGE ESTATE AMT: n,nnn,nnn,nnn,nnn.nns LG EST SURTAX AMT:n,nnn,nnn,nnn,nnn.nns					
	LG EST LESS EXEMPT:n,nnn,nnn,nnn,nnn.nns GROSS EST \$ AMT: n,nnn,nnn,nnn,nnn.nns					
	ADJ TXBL GIFT AMT: n,nnn,nnn,nnn,nnn.nns RESTORE EXCLU AMT:n,nnn,nnn,nnn,nnn.nns					
21						
122						
123						
124	24  PAGE nnn OF nnn >BMFPG nnn					
1	123456789012345678901234567890123456789012345678901234567890123456789012345678901 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80					
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80					

Exhibit 2.3.59-89 (Cont. 1) (01-17-2018)

Command Code BMFOL Return Form 706 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	

Exhibit 2.3.59-89 (Cont. 2) (01-17-2018)
Command Code BMFOL Return Form 706 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	19-39	Tax per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	18-19	Gross Estate Code
13	44	Special Evaluation Code
13	59-60	Payment Indicator
14	17-18	State Code
14	38-57	County of Death
15	14-26	Decedent Zip Code
16	20-40	Treasury Bond Claimed by Taxpayer
16	60-80	Generation Skipping Tax
17	20-40	Section 4981A Tax
17	60-80	Net Estate Tax
18	20-80	Large Estate Amount
18	60-80	Estate Surtax Amount
19	20-40	Large Estate Less Exemption Amount
19	60-80	Gross Estate Dollar Amt
20	20-40	Adjusted Taxable Gift Amt
20	60-80	Restore Exclu Amt
24	21-23	Current Page Number
24	28-30	Last Page Number

### 2.3 IDRS Terminal Responses

Exhibit 2.3.59-89 (Cont. 3) (01-17-2018)

Command Code BMFOL Return Form 706 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
24	48-50	Next Page Number

#### Exhibit 2.3.59-90 (01-17-2016) Command Code BMFOL Return Form 2290 Display

Ī	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
T	1123456789	0123456789	01234567890	)1234567890	0123456789	0123456789	0123456789	01234567890
11	BMFOLRnn-	nnnnnn 60	YYYYMMnnn	RETURN: FO	ORM 2290	NM CTRL:	7777	*PDT*
12	  nnnnn-nnn	-nnnnn-n					UP-CYC	:nn *CID*
13	RETENTION	vvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvv vvv	vvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvv <u> </u>
4	TRANS AS:	SESS DT C	YCLE I	REMITTANCE	AMT	TRANS DT	TOT TAX LIZ	ABILITY AMT
15	150SFR MM	-DD-YYYY Y	YYYCC n, nr	nn, nnn, nnn	nnn.nnv M	M-DD-YYYY	n, nnn, nnn,	nnn, nnn. nnv $\overline{\perp}$
16	DESIGNEE (	CKBX:v D	ESIGNEE PIN	1:vvvvv PR	EP PHONE:n	nn-nnn-nnr	nn AUDIT CD:	S:nnnnnnnnn∏
17	PREP CKBX	:v PREP S	SN/PTIN: vvv	77777777	PREP EIN:v	VVVVVVV	FOREIGN C	⊃:nn _
18	CORRESPON	DENCE RECV	D DATE: MM-	-DD-YYYY	RPS	: a	MATH STA	rus cd: n 📙
19	MONTHS DE	LINQUENT:	n TP NO	OTICE CODE:	S: nnnnnn	ENALTY 8	INTEREST C	⊃: n <u> </u>
110	ALPH COND	ITION CODE	S: vvvvvvvv	vvv ISSC C	D:nnn			<u>I</u>
	<u>.                                      </u>			•			CHICLE RATE	
12	TAX SHOWN	ON RET: n	,nnn,nnn,nr	nn, nnn.nnv	TAX ASSE	SSED RET:	n, nnn, nnn,	nnn,nnn.nnv <u> </u>
	<u></u>	ATE:MM-DD-	YYYY INSTAI	LLMENT PRI	VILEGE: aa	.a		1
<u> 14</u>	<u></u>							1
		NT PAYMENT	PAST DUE A	AMOUNT: n,	nnn,nnn,nn	n,nnn.nns		<u> </u>
<u> </u> 116								<u> </u>
<u> 17</u>	<u>-</u>							<u> </u>
118								<u> </u>
119	<u> </u>							1
120	<u> </u>							1
121	<u></u>							<u> </u>
122								<u> </u>
123	<u> </u>							<u> </u>
124	1		nnn OF nni		>BMFPG nn		0100456500	21024567066
1	1							01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-90 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 2290 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
		TRANSACTION LINES	
		THANSAOTION LINES	
5	04-06	Substitute for Return (SFR) Indicator	
5 5	04-06 08-17		
		Substitute for Return (SFR) Indicator	
5	08-17	Substitute for Return (SFR) Indicator Assessment Date	
5 5	08-17 19-24	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle	
5 5 5	08-17 19-24 27-47	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount	
5 5 5 5	08-17 19-24 27-47 49-58	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date	
5 5 5 5	08-17 19-24 27-47 49-58 60-80	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount	
5 5 5 5	08-17 19-24 27-47 49-58 60-80	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount Designee Checkbox	
5 5 5 5	08-17 19-24 27-47 49-58 60-80	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount Designee Checkbox blank = Insignificant	
5 5 5 5 6	08-17 19-24 27-47 49-58 60-80 15	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount Designee Checkbox blank = Insignificant 1 = Checkbox checked on return	
5 5 5 5 6	08-17 19-24 27-47 49-58 60-80 15	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount Designee Checkbox blank = Insignificant 1 = Checkbox checked on return Designee Pin	
5 5 5 5 6 6 6	08-17 19-24 27-47 49-58 60-80 15	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount Designee Checkbox blank = Insignificant 1 = Checkbox checked on return Designee Pin Preparer Phone Number	
5 5 5 5 6 6 6 6	08-17 19-24 27-47 49-58 60-80 15 32-36 49-60 72-80	Substitute for Return (SFR) Indicator Assessment Date Transaction Cycle Remittance Amount Transaction Date Total Tax Liability Amount Designee Checkbox blank = Insignificant 1 = Checkbox checked on return Designee Pin Preparer Phone Number Audit Codes	

Exhibit 2.3.59-90 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 2290 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
11	76	Heavy Vehicle Rate Indicator
12	19-39	Tax shown on Return
12	60-80	Tax Assessed on Return
13	14-23	Default Date
13	48-50	Installment Privilege
15	38-58	Installment Payment Past Due Amount
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-91 (01-20-2004) Command Code BMFOL Return Form 2290 Display

1								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	01234567890	1234567890	1234567890	123456789	01234567890	1234567890	1234567890
1.	BMFOLRnn-1	nnnnnn 603	TYYYMMnnn	RETURN: FO	ORM 2290	NM CTRL: V	/VV	*PDT*
2	[nnnnn-nnn-	-nnnnn-n					UP-CYC:	nn *CID*
3	RETENTION	********	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	~vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvv ]
4	L			VEHICLE	LIABILITY	AMOUNTS		1
5	_							
6		CAT	REGULAR	LOGGING/I	FOREIGN	VEHICLE 1	LIABILITY	1
7	Ĺ	a	nnn,nnn	nnn,	nnn	n,nnn,nnn	nnn,nnn.nr	າຣ ຼຸ
8	Ļ	a	nnn, nnn	nnn,ı	nnn	n,nnn,nnn	nnn,nnn.nr	ıs 📗
9_	Ļ	a	nnn,nnn	nnn,	nn	n,nnn,nnn	, nnn , nnn . nr	າຣ ຼຸ
10	Ļ	a	nnn,nnn	nnn,	nn		nnn,nnn.nr	+
111	Ļ	a	nnn,nnn	nnn,	nn	n,nnn,nnn	, nnn, nnn.nr	ıs 📗
12		a	nnn,nnn	nnn,	nn	n,nnn,nnn	, nnn , nnn . nr	ıs İ
13	<u> </u>	a	nnn,nnn	nnn,		n,nnn,nnn	, nnn , nnn . nr	ıs İ
14	<u> </u>	а	nnn, nnn	nnn,			, nnn , nnn . nr	
15	<u>ļ</u>	a	nnn, nnn	nnn,			, nnn , nnn . nr	+
16	<u> </u>	a	nnn, nnn	nnn,			, nnn , nnn . nr	-+
17	L	a	nnn,nnn	nnn,			, nnn , nnn . nr	-+
18	<u> </u>	a	nnn,nnn	nnn,			, nnn , nnn . nr	<del>-</del> !-
19	Ļ	a	nnn, nnn	nnn,ı			, nnn , nnn . nr	-+
20	<u> </u>	a	nnn, nnn	nnn, i			, nnn , nnn . nr	- <del>-</del>
21	Ļ	a.	nnn, nnn	nnn,	nnn	n,nnn,nnn	, nnn , nnn . nr	ıs ļ
22	ļ-							4
23	Ļ							4
24			nnn OF nnr		>BMFPG nn			
-	ļ		,,			T		1234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-91 (Cont. 1) (01-20-2004) Command Code BMFOL Return Form 2290 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
7-21	17	Vehicle Category Code	
7-21	23-29	Regular	
7-21	36-42	Logging/Foreign	
7-21	51-71	Vehicle Liability	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

### Exhibit 2.3.59-92 (01-17-2016) Command Code BMFOL Return Form 11C Display

Т	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	0123456789	01234567890	01234567890	0123456789	012345678	901234567890	01234567890
1	BMFOLRvvv	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	vvvvvvnnn	RETURN: FO	DRM 11C	NM CTRL:	VVVV	*PDT*_
2	nnnnn-nnn	-nnnnn-n					UP-CYC	:nn *CID*
3	_RETENTION	VVVVVVVVV	vvvvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,00000000000	ννννννννννν	
4	TRANS AS	SESS DT C	YCLE I	REMITTANCE	TMA	TRANS DT	TOT TAX LIX	ABILITY AMT
5	<u> </u> 150SFR MM	-DD-YYYY Y	YYYCC n,nı	nn, nnn, nnn	nnn.nnv M	M-DD-YYYY	n,nnn,nnn,	nnn,nnn.nnv <u> </u>
6	DESIGNEE						nn AUDIT CD:	S:nnnnnnnn <u> </u>
7	PREP CKBX		SN/PTIN:vv		PREP EIN:v	/vvvvvvv	FOREIGN C	D:nn <u> </u>
8		DENCE RECVI	·			3: a		TUS CD: n ⊥
19	<u></u>	LINQUENT: 1		OTICE CODE:		PENALTY	&INTEREST C	): n
10	_ALPH COND	ITION CODE:	S:	VVV ISSC C				1
11	<u></u>	AXPAYER: n		•				1
12			, nnn, nnn, ni	nn,nnn.nnv	TAX ASSE	SSED RET:	n,nnn,nnn,	nnn,nnn.nnv⊥
		CHANGE: n						<u> </u>
	<u> </u> START DAY	: nn						<u> </u>
15	<u></u>							<u> </u>
16								1
17	<u> </u>							1
18								<u></u>
19	<u></u>							<u></u>
120	<u></u>							<u></u>
21	<u></u>							$\frac{1}{1}$
122								1
23	<u></u>	DIGE	08		> DMEDG			1
24			nnn OF nni		>BMFPG nn		00100456300	21224567000
1	1-9			J1234567890   31-39	1123456785		90123456789	71-80
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	1 1-80

# Exhibit 2.3.59-92 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 11C Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)V///////	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date:	

Exhibit 2.3.59-92 (Cont. 2) (01-17-2016)

Command Code BMFOL Return Form 11C Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	19	Nature of Change Indicator
14	12-13	Start Day
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-93 (01-17-2016) Command Code BMFOL Return Form 730 Display

	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
T	12345678901200000000000000000000000000000000000
1	BMFOLRvvvvvvvvvvvvvvvvvvvvnnn return: form 730 NM CTRL:vvvv *PDT*
2	nnnnn-nnnn-n UP-CYC:nn *CID*
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5	150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn
6	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn-nnnn AUDIT CDS:nnnnnnnnn
7	PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19	MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
	ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn
11	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn 6020B
12	<u></u>
13	<u>1</u>
	${f lue{ }}$ WAGERS ACCEPTED:n,nnn,nnn,nnn,nnn.nns WAGER LAYOFFS ACCPTD:n,nnn,nnn,nnn,nnn,nnn
	TOTAL WAGERS: n,nnn,nnn,nnn,nnn.nns TOTAL CREDITS: n,nnn,nnn,nnn,nnn.nns
16	<u>'</u>
17	
18	
19	
20	<u> </u>
21	<del></del>
22	
23	<del>''</del>
24	<u> </u>
	12345678901200000000000000000000000000000000000
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-93 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 730 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date:	

Exhibit 2.3.59-93 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 730 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	60-62	ISSC Code
11	19-39	Tax per Taxpayer
11	44-48	6020B Indicator
		blank = not present
		6020B = present
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
14	17-37	Wagers Accepted
14	60-80	Wager Layoffs Accepted
15	17-37	Total Wagers
15	60-80	Total Credits
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-94 (01-17-2016) Command Code BMFOL Return Form 990 Display

1										1
T	1-9	11-19	21-29	31-39	41-49	9	51-59	61-69	71-	-80 I
T	123456789	0123456789	01234567890	1234567890	)123456	789012	23456789	90123456789	01234	567890
11	BMFOLRnn-	nnnnnnv67	YYYYMMnnn	RETURN: FO	DRM 990	NI	4 CTRL:	VVVV		*PDT*
12	nnnnn-nnn	-nnnnn-n						UP-CYC	:nn	*CID*
13	RETENTION	VVVVVVVVV	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	י עעעעע	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	יעעעעעעע	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVV	I
14	TRANS AS:	SESS DT C	YCLE I	REMITTANCE	AMT	TRA	ANS DT			1
<u>l 5</u>	<u> </u> 150SFR MM	-DD-YYYY Y	YYYCC n, nr	nn, nnn, nnn,	nnn.nn	√ MM−I	D-YYYY			1
16	DESIGNEE	CKBX:v D	ESIGNEE PIN	1:vvvvv PRI	EP PHONI	⊡:nnn-	nnn-nnı	nn AUDIT CD	S:nnnı	nnnnnn <u> </u>
17	PREP CKBX	:v PREP S	SN/PTIN:vvv	/vvvvv I	PREP EII	VVVV: P	VVVVV	FOREIGN C	D:nn	<u>l</u>
1 -	LCORRESPON:	DENCE RECV	D DATE: nn-		_	RPS: a	à	MATH STA		D: n <u> </u>
19	<u>l</u>		TP NO	OTICE CODES	S: nnnnı	nn		ISSC CD:	nnn	<u> </u>
110	LALPH COND	ITION CODE	S:	JVV	TAX P	ER TAX	KPAYER:	n,nnn,nnn,	nnn, ni	nn.nnv <u> </u>
111	TAX SHOWN	ON RET: n	,nnn,nnn,nr	nn,nnn.nnv	TAX A	SSESSI		n,nnn,nnn,	,	
	∐IRI CD:nn	nn nn nn	nn				I	NOTICE ISSU	ANCE (	CD:n <u>l</u>
113	<u>-</u>									<u> </u>
<del>-</del>	LCORRESPON:					UNRI	ELATED 1	BUSINESS IN	COME (	CD:n <u> </u>
	<u> </u>	NT TAX YEA	.R:уууу Е-I	FILE MANDA	ľE:n					<u> </u>
116	<u> </u>									1
117	<u> </u>									1
118										1
119	<u></u>									<u> </u>
	TOTAL ASS		n,nnn,nnn,	•				n,nnn,nnn,	,	-
	<u> </u>		n, nnn, nnn, r			REVENU	JE:	n, nnn, nnn,	nnn, ni	nn.nns <u> </u>
	<u> </u> TOTAL ASS:	ETS BOY:	n, nnn, nnn, r	nnn, nnn.nns	3					Ť
123	<u>.                                      </u>									Ţ
124	<u> </u>		nnn OF nnr		>BMFPG		2245650	0100456500	01001	
<u> </u>								90123456789		
	1-9	11-19	21-29	31-39	41-49	<b></b>	51-59	61-69	/ I·	-80

Exhibit 2.3.59-94 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 990 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	

#### Exhibit 2.3.59-94 (Cont. 2) (01-17-2016)

#### Command Code BMFOL Return Form 990 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	42-47	Taxpayer Notice Codes
9	70-72	ISSC Code
10	23-32	Alpha Condition Codes
10	60-80	Tax Per Taxpayer
11	19-39	Tax Shown on Return
11	60-80	Tax Assessed on Retunr
12	8-21	Incomplete Return Indicator Codes (up to five;separated by spaces')
		30 = Schedule A
		31 = Schedule A, Part I Missing
		32 = Schedule A, Part II Missing
		33 = Schedule A, Part III Missing
		34 = Schedule A, Part IV Missing
		35 = Schedule A, Part V Missing
		36 = Schedule A, Part VI-A Missing
		50 = Schedule B Missing
		61 = Part I Missing
		62 = Part II Missing
		63 = Part IV Missing
		92 = Part II Missing
		94 = Part IV Missing
		95 = Part V Missing
		99 = Non-IRI Code
12	78	Notice Issuance Code
		1 = Return is filed late an no Correspondence Code 22/23/24 is present.
		2 = Return is filed on time, but Correspondence Code 22/23/24 is present.

Exhibit 2.3.59-94 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 990 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		3 = Return is filed late and Correspondence Code is 22,23, or 24.
14	21-22	Correspondence Indicator
14	78	Unrelated Business Income Code
		blank = Not Applicable
		1 = Yes
		2 = No
15	22-25	Forms Count Tax Year
15	43	E-File Mandate
20	20-40	Total Assets-End of Year
20	60-80	Total Gross Receipts
21	20-40	Total Legislative Expenses
21	60-80	Total Revenue
22	20-40	Total Assets-Beginning of Year
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-95 (01-17-2016) Command Code BMFOL Return Form 3520 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1 123456789012345678901234567890123456789012345678901234567890123456789012345678901
11  BMFOLRnn-nnnnnn 68YYYYMMnnn RETURN: FORM 3520 NM CTRL:vvvv *PDT*
12
<u>  3   Retention vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv</u>
14   TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15   1508FR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
16   DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnnn
17   PREP CKBX:v PREP SSN/PTIN:vvvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
17   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
18   MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
19   ALPH CONDITION CODES: VVVVVVVVVVV RETURN TYPE: V US AGENT CD: nn ISSC CD:nnn
11  TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv
12  TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn,nnn.nnv $\perp$
13  DECEDENT NAME: nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
14  TRUST CREATOR NAME:nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
15 OTHER TRUST OWNER: nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
18   18T TRUSTEE NAME: nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
19 2ND TRUSTEE NAME: nnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn
120  PREP TIN:nnnnnnnnnnn ESTATE EIN:nn-nnnnnn EXCH OBLIG CD:nn OBLIG CD:nn
21 SCH B FMV CD:nn EXCESS TRANS AMT:n,nnn,nnn,nnn,nnn.nns HOLD QUAL OBLIG:nn
122  EXCESS FMV AMT :n,nnn,nnn,nnn.nns 100K FOREIGN GIFT:nn
123  EXTEN CD:nn GROSS RPT AMT:n,nnn,nnn,nnn,nnn.nns 10K FOREIGN GIFT:nn
124  PAGE nnn OF nnn >BMFPG nnn
<u>      12345678901234567890123456789012345678901234567890123456789012345678901</u>
1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-95 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 3520 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	

Exhibit 2.3.59-95 (Cont. 2) (01-17-2016)

Command Code BMFOL Return Form 3520 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date:	
8	52	RPS Indicator	
8	78	Math Status Code	
9	20	Months Delinquent	
		The number of months for which a delinquency penalty was assessed	
9	42-47	Taxpayer Notice Codes	
9	73	Penalty and Interest Code	
10	23-32	Alpha Condition Codes	
10	49	Return Type	
10	66-67	US Agent Code	
10	78-80	ISSC Code	
11	19-39	Tax per Taxpayer	
11	65		#
			# #
12	19-39	Tax Shown on Return	
12	60-80	Tax Assessed on Return	
13	20-59	Name of Decedent	
13	67-78	TIN of Decedent	
14	20-59	Name of Creator of the Trust	
14	67-78	TIN of Creator of the Trust	
15	20-59	Name of Other Trust Owner	
15	67-78	TIN of Other Trust Owner	
16	20-59	Name of First Beneficiary Listed	
16	67-78	TIN of First Beneficiary Listed	
17	20-59	Name of Second Beneficiary Listed	
17	67-78	TIN of Second Beneficiary Listed	
18	20-59	Name of First Trustee Named	
18	67-78	TIN of First Trustee Named	

Exhibit 2.3.59-95 (Cont. 3) (01-17-2016) Command Code BMFOL Return Form 3520 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
19	20-59	Name of Second Trustee Named	
20	10-21	TIN of Preparer	
20	36-45	EIN of Estate	
20	64-65	Transfer Exchange Obligation Code	
20	77-78	Obligation Code	
21	14-15	Schedule B Transfer or Exchange for Less than Fair Market Value	
21	36-56	Total Excess Transfer Amount	
21	77-78	Hold Qualified Obligation Code	
22	36-56	Total Excess Fair Market Value Amount	
22	77-78		#
			#
23	10-11	Extension Code	
23	36-56	Gross Reportable Amount	
23	77-78		# #
			#
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

#### Exhibit 2.3.59-96 (01-17-2012)

#### Command Code BMFOL Return Form 5500 Display

	1-9 11-19 21-29 31-39 41-49 51-59 61-69 71-80
	$\left  12345678901200000000000000000000000000000000000$
1	BMFOLRnn-nnnnnnn 74YYYYMMnnn RETURN: FORM 5500 NM CTRL:vvvv *PDT*
2	nnnnn-nnn-nnnnn-n UP-CYC:nn *CID*
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5	973SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn-nnnn AUDIT CDS:nnnnnnnnn
7	PREP CKBX:v PREP PTIN: vvvvvvvv PREP EIN:vvvvvvvv FOREIGN CD:nn
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
9	MONTHS DELINQUENT: n TP NOTICE CODES:nnnnnn PENALTY&INTEREST CD: n
10	<u> </u>
11	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn LATE/INCOMPLETE FILING IND: v
12	+,,,
13	
14	+
+==	TOTAL PENALTY AMT: n,nnn,nnn,nnn,nnn
+=-	NAME: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
17	
+	STREET ADDRESS: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
+	CITY: aaaaaaaaaaaaaaaaaaaa  STATE: aa
21	ZIP CODE: nnnnn-nnnnnn
	CARE OF NAME LINE: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
	FOREIGN ADDRESS: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
24	
+23	1234567890125678901256789012567890100000000000000000000000000000000000
+	1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
	1 1

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line UNRECOVERABLE RETENTION REGISTER for BMFOR)	

#### Exhibit 2.3.59-96 (Cont. 1) (01-17-2012) Command Code BMFOL Return Form 5500 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	43-45	ISSC Code
11	19-39	Tax per Taxpayer
		blank = not significant
		I = Incomplete Filing

Exhibit 2.3.59-96 (Cont. 2) (01-17-2012) Command Code BMFOL Return Form 5500 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
		N = Late Filing
		O = CP213 prior to 200328
11	73	Late/Incomplete Filing Indicator
12	28-30	Penalty Reference Number
12	33-53	Penalty Reference Amount
13	28-30	Penalty Reference Number
13	33-53	Penalty Reference Amount
14	28-30	Penalty Reference Number
14	33-53	Penalty Reference Amount
15	33-53	Total Penalty Amount
16	20-54	Name
17	20-54	Name Continuation
18	20-54	Street Address
19	20-41	City
20	20-21	State
21	20-32	Zip Code
22	20-54	Care of Name Line
23	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-97 (01-17-2016) Command Code BMFOL Return Form 5330 Display

1		1
T	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	$\top$
T	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678	901
T	BMFOLRnn-nnnnnn 76YYYYMMnnn RETURN: FORM 5330 NM CTRL:vvvv *PI	)T*
Tá	nnnnn-nnn-nnnn-n UP-CYC:nn *CI	D*T
T	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	T
T	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY A	TTM.
T	150SFR MM-DD-YYYY YYYYCC SEE ASSOCIATED TC 610 MM-DD-YYYY n,nnn,nnn,nnn,nnn.r	ınvT
T	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnr	ınn]
T	PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn	T
18	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: r	1
19	MONTHS DELINQUENT: n TP NOTICE CODES:nnnnnn PENALTY&INTEREST CD: n	Ī
T	O ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn	ΥŢ
T	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn	I
13	2 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.r	ınv
13	<u>31</u>	
1	4 XCESS FRINGE BENEFIT YR: YYYY REVERSION DATE: MM-DD-YYY	ſΥ L
13	5 REVERSION AMT: n,nnn,nnn.nn RETURN DUE DATE: MM-DD-YYY	ΥL
13	6 EXTENDED DUE DATE: MM-DD-YYYY AMENDMENT DATE: MM-DD-YYY	ΥL
1	<u>7  </u>	1
	8	
	9	$\perp$
	0	$\perp$
	<u>1  </u>	1
	ABSTRACT NUMBERS/AMOUNTS ON NEXT PAGE	1
	<u>31</u>	<u> </u>
12	4  PAGE nnn OF nnn >BMFPG nnn	
1	123456789012345678901234567890123456789012345678901234567890123456789012345678	90[
	1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80	- 1

Exhibit 2.3.59-97 (Cont. 1) (01-17-2016)

Command Code BMFOL Return Form 5330 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN	
1	18-19	MFT:76	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	

Exhibit 2.3.59-97 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 5330 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
10	51-60	ASED
10	70-79	CSED
11	26-42	Tax per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	70-79	Plan sponsor year ending
14	26-29	Excess Fringe Benefit Year
14	70-76	Plan Sponsor Year Ending
14	70-79	Reversion Date
15	26-37	Reversion Amount
15	70-79	Return due Date
16	26-35	Extended Due Date
16	70-79	Amendment Date
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-98 (01-17-2008)

#### Command Code BMFOL Return Form 5330 display.

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
T = T	1234567890	1234567890	1234567890	01234567890	123456789	01234567890	123456789	01234567890
11 [:	BMFOLRnn-n	nnnnnn 765	YYYYMMnnn	RETURN: FO	DRM 5330	NM CTRL:vv	/VV	*PDT*
<u> 12  </u> 1	nnnnn-nnn-	nnnnn-n					UP-CYC	:nn *CID*_
<u> </u>	RETENTION	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvvv	/vvvvv vvv	~vvvvvvvvvv	/vvvvvvvvv	
4								Ī
[5 ]	ABS NUMBER	RS:nnn/nnn/	nnn/nnn/nı/nı/nı	nn/nnn/nnn,	/nnn/nnn/n	nn/nnn/nnn/	nnn/nnn/n	$nn/nnn/nnn \overline{\perp}$
[6]		nnn/nnn/	'nnn					Ī
7								Ī
<u> 18 1</u>	4972/NONE	ED CONTRIE	3 :n,nnn,	nnn, nnn. nnv	7 4975A/PR	ROHIB TRANS	:n,nnn,	nnn,nnn.nnv <u> </u>
<u> 19 1</u>	4973/EXCE	SS CONTRIE	3 :n,nnn,	nnn, nnn. nnv	7 4971A/MI	N FUNDING	:n,nnn,	nnn,nnn.nnv $\perp$
1101	4976/DISQ	UALIFIED	:n,nnn,	nnn, nnn. nnv	7 4977/EXC	ESS FRINGE	:n,nnn,	nnn,nnn.nnv $ $
1111	4978 4978	BA/ESOP	:n,nnn,	nnn, nnn. nnv	7 4979/EXC	ESS CONTRIE	:n,nnn,	nnn,nnn.nnv $\perp$
<u> 12 </u>	4978B/ESC		:n,nnn,	nnn, nnn. nnv	7 4980/REV	ERSION	:n,nnn,	nnn,nnn.nnv <u> </u>
<u> 13 </u>		HIB ALLOC	:n,nnn,	nnn, nnn. nnv	•	IQUID SHRTE	, ,	nnn,nnn.nnv $\perp$
1141	_4980F/COF	RECTION	:n,nnn,	nnn, nnn. nnv	7 4975B/FI	C PRHIB TRN	:n,nnn,	nnn,nnn.nnv <u> </u>
<u> 15 </u>	4971B/FTC	MINFNDSTI	:n,nnn,1	nnn, nnn. nnv	7 4971F2/F	TC LIQ SRTE	L :n,nnn,	nnn,nnn.nnv <u> </u>
<u> 16 </u>	4965/PROH	IIB SHELTER	R :n,nnn,≀	nnn, nnn. nnv	7 4971G2/F	UND IMPR RE	CHA:n,nnn,	nnn,nnn.nnv $\underline{ }$
1171	4971G3/EN	IDA CRIT ST	TAT:n,nnn,ı	nnn, nnn.nnv	7 4971G4/A	DOPT REHAB	:n,nnn,	nnn,nnn.nnv
1181								<u> </u>
19								<u> </u>
<u> 20 </u>								<u> </u>
<u> 21 </u>								<u> </u>
1221								<u> </u>
1231								<u> </u>
24			nnn OF nni		>BMFPG nn			
1 1								01234567890
$\perp$	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE		POSITION	DESCRIPTION AND VALIDITY
	1	01-05	Command Code: BMFOL or BMFOR
	1	06	Command Definer Code: R
	1	07-16	EIN
	1	18-19	MFT:76
	1	20-25	Tax Period
	1	26-28	Plan Number
	1	59-62	Name Control
	1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*
			Caution Indicator:*CAU*
	2	01-17	DLN
	2	71-72	Cycle of Latest Update
	2	76-80	
	3	01-09	Record From Retention Register

#

#### Exhibit 2.3.59-98 (Cont. 1) (01-17-2008) Command Code BMFOL Return Form 5330 display.

3	11-45	First Name Line ( UNRECOVER- ABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)- Plus Sign (+) if More (blank for BMFOR)
5	13-15	Abstract 161 Number (0 or 161)
5	17-19	Abstract 164 Number (0 or 164)
5	21-23	Abstract 200 Number (0 or 200)
5	25-27	Abstract 209 Number (0 or 209)
5	29-31	Abstract 202 Number (0 or 202)
5	33-35	Abstract 203 Number (0 or 203)
5	37-39	Abstract 159 Number (0 or 159)
5	41-43	Abstract 163 Number (0 or 163)
5	45-47	Abstract 201 Number (0 or 201)
5	49-51	Abstract 205 Number (0 or 205)
5	53-55	Abstract 204 Number (0 or 204)
5	57-59	Abstract 226 Number (0 or 226)
5	62-63	Abstract 228 Number (0 or 228)
5	65-67	Abstract 224 Number (0 or 224)
5	69-71	Abstract 225 Number (0 or 225)
5	73-75	Abstract 227 Amount (0 or 227)
5	77-79	Abstract 237 Amount (0 or 237)
6	13-15	Abstract 450 Number (0 or 450)
6	17-19	Abstract 451 Number (0 or 451)
6	21-23	Abstract 452 Number (0 or 452)
8	22-38	Tax on Non-Deductible Contributions to Qualified Plans (Section 4972)
8	63-79	Tax on Prohibited Transactions (Section 4975A)
9	22-38	Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973)

#### Exhibit 2.3.59-98 (Cont. 2) (01-17-2008) Command Code BMFOL Return Form 5330 display.

9	63-79	Tax Due because of Failure to Meet the Minimum Funding Standards (Section 4971A)
10	22-38	Tax on Disqualified Benefits (Section 4976)
10	63-79	Tax on Excess Fringe Benefits (Section 4977)
11	22-38	Tax on Certain ESOP dispositions (Section 4978 and 4978A)
11	63-79	Tax on Excess Contributions to Certain Plans (Section 4979)
12	22-38	Tax on Certain ESOP dispositions (Section 4978B)
12	63-79	Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980)
13	22-38	Tax on Certain Prohibited Allocations of Qualified ESOP Securities (Section 4979A)
13	63-79	Tax Related to Liquidity Shortfall (Section 4971F1)
14	22-38	4980F Tax (Correction)
14	63-79	Failure To Correct Prohibited Transactions (Section 4975B)
15	22-38	Failure To Correct Minimum Funding Standards (Section 4971B)
15	63-79	Failure To Correct Liquidity Shortfall (Section 4971F2)
16	22-38	Tax on Prohibited Tax Shelter Transactions (4965)
16	63-79	Funding Improvement or Rehabilitation Plan
17	22-38	Failure to meet Requirements for plans in Endangered or Critical Status
17	63-79	Failure to Adopt Rehabilitation Plan
24	21-23	Current Page Number

### Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-98 (Cont. 3) (01-17-2008) Command Code BMFOL Return Form 5330 display.

24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-99 (01-17-2016) Command Code BMFOL Return Form 706GS(T) Display

T	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
	12345678901200000000000000000000000000000000000
1	BMFOLRnn-nnnnnn 77YYYYMMnnn FORM 706GS(T) NM CTRL:vvvv *PDT*
12	nnnnn-nnnn-n UP-CYC:nn *CID*
3	RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
4	TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5	150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6	DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn-nnnn AUDIT CDS:nnnnnnnnn
7	PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
8	CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19	MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10	ALPH CONDITION CODES: VVVVVVVVVV
11	TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn ISSC CD:nnn
12	TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv
13	
	BAL DUE/OVERPAYMENT:n,nnn,nnn,nnn,nnn.nns F2758 PAYMNT AMT:n,nnn,nnn,nnn,nnn.nns
15	$\overline{\underline{I}}$
16	
17	<u> </u>
18	
19	<del></del>
20	<u>"</u>
21	
22	
23	
24	
	${\color{red}12345678901200000000000000000000000000000000000$
	1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

Exhibit 2.3.59-99 (Cont. 1) (01-17-2016)
Command Code BMFOL Return Form 706GS(T) Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date:	

Exhibit 2.3.59-99 (Cont. 2) (01-17-2016)

Command Code BMFOL Return Form 706GS(T) Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
11	19-39	Tax per Taxpayer
11	60-62	ISSC Code
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
14	21-51	Balance Due or Overpayment
14	60-80	Form 2758 Payment
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-100 (01-17-2016) Command Code BMFOL Return Form 706GS(D) Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80				
$ \hspace{3.1cm}  \hspace{.08cm} 1234567890100000000000000000000000000000000000$	890			
1 BMFOLRnn-nnnnnn 78YYYYMMnnn FORM 706GS(D) NM CTRL:vvvv *P	DT*_			
2   nnnnn-nnn-nnnn-n	ID*_			
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	I			
4 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY	TMA			
150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.	nnv]			
DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnn	nnn			
PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn	<u></u>			
8 CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD:	n 🗌			
9   MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n	1			
10 ALPH CONDITION CODES: vvvvvvvvv ISSC CD:nnn				
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnv	1			
12 TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.	nnv_			
13 BAL DUE/OVERPAY: n,nnn,nnn,nnn,nnn.nns F2758 PAY AMT: n,nnn,nnn,nnn,nnn.	nns_			
14  TENT TOT TRANSFERS:n,nnn,nnn,nnn,nnn.nns ADJ ALLOW EXPNS: n,nnn,nnn,nnn,nnn.	nns_			
15 TXBL AMT COMPUTER: n,nnn,nnn,nnn,nnn GR GST TX CMPTR: n,nnn,nnn,nnn,nnn.	nns_			
16 STATE GST TX CR: n,nnn,nnn,nnn,nnn.nns GST LIMIT COMP: n,nnn,nnn,nnn,nnn.	nns_			
17 ALLOWABLE CR CMPTR:n,nnn,nnn,nnn,nnn	1			
<u> 18 </u>				
<u> 19 </u>				
<u>  [20]</u>	1			
<u> 21 </u>	1			
<u>  122   </u>	1			
123	1			
24  PAGE nnn OF nnn >BMFPG nnn				
123456789012345678901234567890123456789012345678901234567890123456789012345678901				
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80				

#### Exhibit 2.3.59-100 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 706GS(D) Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-29	TIN, Display File Source, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indictor: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)	
5	04-06	Substitute for Return (SFR) Indicator	
5	08-17	Assessment Date	
5	19-24	Transaction Cycle	
5	27-47	Remittance Amount	
5	49-58	Transaction Date	
5	60-80	Total Tax Liability Amount	
6	15	Designee Checkbox	
		blank = Insignificant	
		1 = Checkbox checked on return	
6	32-36	Designee Pin	
6	49-60	Preparer Phone Number	
6	72-80	Audit Codes	
7	11	Preparer Checkbox	
7	28-36	Preparer PTIN	
7	49-57	Preparer EIN	
7	72-73	Foreign Code	
8	28-37	Correspondence Received Date:	

Exhibit 2.3.59-100 (Cont. 2) (01-17-2016)
Command Code BMFOL Return Form 706GS(D) Display

LINE	POSITION	DESCRIPTION AND VALIDITY
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	60-62	ISSC
11	19-39	Tax per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return
13	20-40	Balance Due or Overpayment
13	60-80	Form 2758 Payment
14	20-40	Tentative Totals Transfers
14	60-80	Adjusted Allowable Expenses
15	20-40	Taxable Amount Per Computer
15	60-80	Gross GST Tax Computer
16	20-40	Credit for GST State Tax
16	60-80	GST Limit Per Computer
17	20-40	Allowable Credit Per Computer
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

### Exhibit 2.3.59-101 (01-17-2016) Command Code BMFOL Return Form 8703 Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
1   BMFOLRnn-nnnnnn 84YYYYMMnnn RETURN: FORM 8703 NM CTRL:nnnn *PDT*
2   nnnnn-nnn-nnnn-n
RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15 150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
DESIGNEE CKBX:v   DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnn AUDIT CDS:nnnnnnnn
17   PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
10 ALPH CONDITION CODES: VVVVVVVVVV ISSC CD:nnn
111 TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv
112 TOT LOW INC UNITS:n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn,nnn.nnv
113 BEGIN DATE OF QUALIFIED PROJ PERIOD: MM-DD-YYYY
114 SIGNATURE CODE: n
<u>  115 </u>
16 OPERATOR PROJ NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
17  OWNER PROJECT NAME: vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
18   BUILDING PROJ ADDR: \( vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv
19 BUILDING PROJ CITY: vvvvvvvvvvvvvvvvvv STATE:nn ZIP: nnnnnnnnnnn
<u> </u>
<u>  121                                       </u>
<u>  1221                                 </u>
<u>1</u> 231
24  PAGE nnn OF nnn >BMFPG nnn
1 12345678901234567890123456789012345678901234567890123456789012345678901
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN:	
1	18-19	MFT 84	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	

Exhibit 2.3.59-101 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 8703 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	44-46	ISSC Code
11	19-39	Tax per Taxpayer
11	60-80	Tax Shown on Return

### Exhibit 2.3.59-101 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8703 Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	25-45	Total Low Income Units
12	60-80	Tax Assessed on Return
13	38-47	Begin Date Of Qualified Project Period
14	17	Signature Code
16	20-54	Operator Proj Name
16	66-80	BIN
17	20-54	Owner Project Name
18	20-54	Building Proj Addr
19	20-41	Building Proj City
19	49-50	State
19	56-68	Zip
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-102 (01-17-2016) Command Code BMFOL Return Form 8038B Display

1
1 1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
112345678901200000000000000000000000000000000000
11   BMFOLRnn-nnnnnn 85YYYYMMnnn RETURN: FORM 8038B NM CTRL:nnnn *PDT*
12 Innnnn-nnn-nnnn-n UP-CYC:nn *CID*
13   RETENTION VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV
14 TRANS ASSESS DT CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
15   150SFR MM-DD-YYYY YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
16   DESIGNEE CKBX:v DESIGNEE PIN:vvvvv PREP PHONE:nnn-nnnn AUDIT CDS:nnnnnnnnn
17   PREP CKBX:v PREP SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvvv FOREIGN CD:nn
18   CORRESPONDENCE RECVD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
19 MONTHS DELINQUENT: n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
110[ALPH COND CDS: vvvvvvvvv ISSC CD:nnn TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn,nnn
11  TAX PER TAXPAYER: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
12 CUSIP NUMBER:nnnnnnnnnnn
13  SIGNATURE CD:N TYPE OF CREDIT BONDS CKBX:n ISSUE PRICE:n,nnn,nnn,nnn,nnn.nns
114 NAME OF ISSUE: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
15  ISSUER NAME: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
16 ISSUER NAME CONT: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
17   STREET ADDRESS: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
18 CITY: aaaaaaaaaaaaaaaaaaaaa
<u> 19 </u> STATE: aa
20 ZIP CODE: nnnnn-nnnnnn
21 CARE OF NAME LINE: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
22 FOREIGN ADDRESS: aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
1231
24  PAGE nnn OF nnn >BMFPG nnn
1 12345678901200000000000000000000000000000000000
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN:	
1	18-19	MFT 85	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

### Exhibit 2.3.59-102 (Cont. 1) (01-17-2016) Command Code BMFOL Return Form 8038B Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	16-25	Alpha Condition Codes
10	35-37	ISSC Code
10	60-80	Tax Shown on Return
11	19-39	Tax per Taxpayer
11	60-80	Tax Assessed on Return

Exhibit 2.3.59-102 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8038B Display

LINE	POSITION	DESCRIPTION AND VALIDITY
12	14-25	Cusip Number
12	37-46	Issue Date
12	60-69	Maturity Date
13	14	Signature code
13	43	Type of Credit Bonds Checkbox
13	58-68	Issue Price
14	20-54	Name of Issue
15	20-54	Issuer Name
16	20-54	Issuer Name Continued
17	20-54	Street Address
18	20-41	City
19	20-21	State
20	20-32	Zip Code
21	20-54	Care of Name
22	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

## Exhibit 2.3.59-103 (01-17-2016) Command Code BMFOL Return Form 8038TC Display

1-9   11-19	21-29   31-39   41-49   51-59   61-69   71-80
123456789012345678	90123456789012345678901234567890123456789012345678901234567890
1  BMFOLRnn-nnnnnn 8	6YYYYMMnnn RETURN: FORM 8038TC NM CTRL:nnnn *PDT*
2  nnnnn-nnn-nnnnn-n	UP-CYC:nn *CID*
3   RETENTION VVVVVVV	· · · · · · · · · · · · · · · · · · ·
4  TRANS ASSESS DT	CYCLE REMITTANCE AMT TRANS DT TOT TAX LIABILITY AMT
5  150SFR MM-DD-YYYY	YYYYCC n,nnn,nnn,nnn,nnn.nnv MM-DD-YYYY n,nnn,nnn,nnn,nnn.nnv
6  DESIGNEE CKBX:v	DESIGNEE PIN: VVVVV PREP PHONE: nnn-nnn-nnnn AUDIT CDS: nnnnnnnnn
7   PREP CKBX:v PREP	SSN/PTIN:vvvvvvvv PREP EIN:vvvvvvvv FOREIGN CD:nn
8   CORRESPONDENCE REC	VD DATE: MM-DD-YYYY RPS: a MATH STATUS CD: n
9   MONTHS DELINQUENT:	n TP NOTICE CODES: nnnnnn PENALTY&INTEREST CD: n
	ES: vvvvvvvvvv ISSC CD:nnn IRR ELECT CKBX:n VAR RATE CKBX:n
11  TAX PER TAXPAYER:	n,nnn,nnn,nnn,nnn.nnv 1 <sup>ST</sup> INT PAYDT:MM-DD-YYYY INT PAYDT FRQ:nn
12  TAX SHOWN ON RET:	n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
13 CUSIP NUMBER:nnnnn	nnnnnn ISSUE DT:MM-DD-YYYY MATURITY DT:MM-DD-YYYY
14 SIGNATURE CD:N	ISSUE PRICE:n,nnn,nnn,nnn,nnn.nns
15 NAME OF ISSUE:	aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
16  ISSUER NAME:	aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
17  ISSUER NAME CONT:	aaaaaaaaaaaaaaaaaaaaaaaaaaaaaa
18 STREET ADDRESS:	aaaaaaaaaaaaaaaaaaaaaaaaaa
<u> 19 </u> CITY:	aaaaaaaaaaaaaaaaa
<u> 20 </u> STATE:	aa
<u> 21 </u> ZIP CODE:	nnnnn-nnnnnn
	aaaaaaaaaaaaaaaaaaaaaaaaaa
23 FOREIGN ADDRESS:	aaaaaaaaaaaaaaaaaaaaaaaaaa
1 = -1	E nnn OF nnn >BMFPG nnn
	90123456789012345678901234567890123456789012345678901234567890
1-9   11-19	21-29   31-39   41-49   51-59   61-69   71-80

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL or BMFOR	
1	06	Command Definer Code: R	
1	07-16	EIN:	
1	18-19	MFT 86	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line ( UNRECOVERABLE RETENTION REGISTER for BMFOR)	

Exhibit 2.3.59-103 (Cont. 1) (01-17-2016)
Command Code BMFOL Return Form 8038TC Display

LINE	POSITION	DESCRIPTION AND VALIDITY
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More (blank for BMFOR)
5	04-06	Substitute for Return (SFR) Indicator
5	08-17	Assessment Date
5	19-24	Transaction Cycle
5	27-47	Remittance Amount
5	49-58	Transaction Date
5	60-80	Total Tax Liability Amount
6	15	Designee Checkbox
		blank = Insignificant
		1 = Checkbox checked on return
6	32-36	Designee Pin
6	49-60	Preparer Phone Number
6	72-80	Audit Codes
7	11	Preparer Checkbox
7	28-36	Preparer PTIN
7	49-57	Preparer EIN
7	72-73	Foreign Code
8	28-37	Correspondence Received Date:
8	52	RPS Indicator
8	78	Math Status Code
9	20	Months Delinquent
		The number of months for which a delinquency penalty was assessed
9	42-47	Taxpayer Notice Codes
9	73	Penalty and Interest Code
10	23-32	Alpha Condition Codes
10	42-44	ISSC Code
11	19-39	Tax per Taxpayer
12	19-39	Tax Shown on Return
12	60-80	Tax Assessed on Return

# Exhibit 2.3.59-103 (Cont. 2) (01-17-2016) Command Code BMFOL Return Form 8038TC Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	14-25	Cusip Number
13	37-46	Issue Date
13	60-69	Maturity Date
14	14	Signature code
14	58-68	Issue Price
15	20-54	Name of Issue
16	20-54	Issuer Name
17	20-54	Issuer Name Continued
18	20-54	Street Address
19	20-41	City
20	20-21	State
21	20-32	Zip Code
22	20-54	Care of Name
23	20-54	Foreign Address
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-104 (01-13-2016) Command Code BMFOL CAWR Return Display

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80
12345678901234567890123456789012345678901234567890123456789012345678901
1   BMFOLUnn-nnnnnn 88YYYYMMnnn RETURN: CAWR NM CTRL:vvvv *PDT*
12   nnnnn-nnn-nnnn-n
<u>    3    </u>
4   CASE TYPE:nna CLOSED CASE TYPE:nna TRANSCRIPT D.O.:nn SELECTION SCORE:nnnnn
15   CAF/MRG-PRCS/CONS/CID/TC520/EXAM/SPANISH COL:n # OF EMPLOYEES: n,nnn,nnn
PRIOR YEAR CASE TYPE:1ST PRIOR YR: nna 2ND PRIOR YR:nna 3RD PRIOR YR:nna
17   OIC:n CC53:n UPC-312-3:n DUP RET:n AMEND RET:n RESTRICT:n AIMS:n
TC570:n 6020B:nn AUDIT CDS: nnnnnnnnn ISSC CD:nnn
19   TAX SHOWN ON RET: n,nnn,nnn,nnn,nnn.nnv TAX ASSESSED RET: n,nnn,nnn,nnn,nnn.nnv
10 TRANS DATE CYCLE
11  150SFR MM-DD-YYYY YYYYCC
12  TOTAL POSTED (94X/1040) REPORTED (W-3) PROCESSED (W-2) $ $
<u>    13  </u> TXBL SSA WGS: n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnn n,nnn,nnn,nnn,nnn,
14 TXBL SSA TIPS:n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnn,nnn n,nnn,nnn,nnn,
15 TX MED WG/TPS:n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnnv n,nnn,nnn,nnn,nnn
$\frac{ 16 }{ 16 }$ FED TAX WTHLD:n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnnv n,nnn,nnn,nnn,nnn
177 EMP SS TAX: n,nnn,nnn,nnn,nnn,nnv n,nnn,nnn,nnn,nnv n,nnn,nn
18 EMP MEDCRE TX:n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnnv n,nnn,nnn,nnn,nnn
13] TOTAL COMP: n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnn n,nnn,nnn,nnn,nnn,
20 ADVANCED EIC: n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnnv n,nnn,nnn,nnn,nnn
21 3RD PRTY SICK:n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnnv n,nnn,nnn,nnn,nnn
22 HIRE EXE WAGE:n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnn n,nnn,nnn,nnn,nnn,
23
24  PAGE nnn OF nnn >BMFPG nnn
12345678901234567890123456789012345678901234567890123456789012345678901
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71-80

### Exhibit 2.3.59-104 (Cont. 1) (01-13-2016) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: U	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More	
4	11-12	CAWR Type Case Record Code	
4	13	CAWR Range Case Code	
4	33-34	CAWR Type Closed Case Code	
4	35	CAWR Range Closed Case Code	
4	54-55	Transcript District Office	
4	74-78	Selection Score	
5	1-3	CAF Literal	
5	5-12	Merge In Process Literal	
5	14-17	Consolidation Literal	
5	19-21	CID Literal	
5	23-27	TC520 Literal	
5	29-32	Examination Literal	
5	34-40	Spanish Literal	
5	48	TDA/TDI Indicator	
5	70-78	Number of Employees	

### Exhibit 2.3.59-104 (Cont. 2) (01-13-2016) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY
6	36-37	1st Prior Year Case Type
6	38	1st Prior Year Range Case Code
6	44-45	2nd Prior Year Case Type
6	46	2nd Prior Year Range Case Code
6	72-73	3rd Prior Year Case Type
6	74	3rd Prior Year Range Case Code
7	5	OIC Indicator
7	14	CC53 Indicator
7	28	UPC 312-3 Indicator
7	40	Duplicate Return Indicator
7	54	Amended Return Indicator
7	66	Restriction Indicator
7	75	AIMS Indicator
8	7	TC570 Indicator
8	18-19	6020B Indicator
8	34-42	Audit Codes
8	52-54	ISSC Code
9	19-39	Tax Shown on Return
9	60-80	Tax Assessed on Return
11	04-06	Substitute for Return (SFR) Indicator
11	08-17	Assessment Date
11	19-24	Transaction Cycle
13	15-35	Posted Taxable SSA Wages
13	37-57	Reported Taxable SSA Wages
13	59-79	Processed Taxable SSA Wages
14	15-35	Posted Taxable SSA Tips
14	37-57	Reported Taxable SSA Tips
14	59-79	Processed Taxable SSA Tips
15	15-35	Posted Medicare Wages/Tips
15	37-57	Reported Medicare Wages/Tips
15	59-79	Processed Medicare Wages/Tips

### Exhibit 2.3.59-104 (Cont. 3) (01-13-2016) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY
16	15-35	Posted Federal Tax Withheld
16	37-57	Reported Federal Tax Withheld
16	59-79	Processed Federal Tax Withheld
17	15-35	Posted Employee SSA Tax
17	37-57	Reported Employee SSA Tax
17	59-79	Processed Employee SSA Tax
18	15-35	Posted Employee Medicare Tax
18	37-57	Reported Employee Medicare Tax
18	59-79	Processed Employee Medicare Tax
19	15-35	Posted Total Compensation
19	37-57	Reported Total Compensation
19	59-79	Processed Total Compensation
20	15-35	Posted Advanced EIC
20	37-57	Reported Advanced EIC
20	59-79	Processed Advanced EIC
21	15-35	Posted 3rd Party Sick
21	37-57	Reported 3rd Party Sick
21	59-79	Processed 3rd Party Sick
22	15-35	Posted Hire Exempt Wages
22	37-57	Reported Hire Exempt Wages
22	59-79	Processed Hire Exempt Wages

### Exhibit 2.3.59-105 (01-13-2012) Command Code BMFOL CAWR Return Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	0123456789	01234567890	01234567890	01234567890	01234567890	01234567890	01234567890
1	_BMFOLUnn-1	nnnnnnn 881	YYYYMMnnn	RETURN: CA	AWR	NM CTRL: V	VVV	*PDT*
2	_nnnnn-nnn	-nnnnn-n	( I	F6209 & F62	222)		UP-CYC:	:nn *CID*∐
3	L							
4	TRANS I	DATE C	YCLE	DLN	RLN			1
5	L 980 MM-I	DD-YYYY Y	YYYCC nnnni	n-nnn-nnnn	n-n nnnnn-	- nnn - nnnnn	-n	1
6	L							
7	L	]	REPORTED (V	V-3)	PROCESSEI	O (W-2)	XREF EIN:	nn-nnnnnnn 📗
8	TXBL SOC S	SEC WGS: n	, nnn , nnn , ni	nn, nnn.nnv	n,nnn,nnn,	, nnn , nnn . ni	ov DOC TYI	PE:nn
9	TXBL SOC :	SEC TIPS:n	, nnn , nnn , ni	nn, nnn.nnv	n, nnn, nnn,	nnn, nnn.nı	OV EMP TYI	?E:a <u></u>
10	TXBL MED 1	WGS/TIPS:n	, nnn , nnn , ni	nn, nnn.nnv	n, nnn, nnn,	nnn, nnn.nı	nv CORR II	√D:a <u> </u>
11	<del>!</del>	AX WTHLD:n	, nnn , nnn , ni	nn,nnn.nnv	n, nnn, nnn,	, nnn , nnn . ni	nv PROB II	√D:a _
12	ř		, nnn , nnn , ni	•		. ,		): v ]
13	Ť		, nnn , nnn , nr	nn,nnn.nnv	n,nnn,nnn,	, nnn , nnn . ni		L IND:a ⊥
14	TOTAL COM		, nnn , nnn , nr	•				DDRESS:a
+	ADVANCED I		, nnn , nnn , nr	•				NUMBER:nnnn
16	6 3RD PTY SICK PAY: n,nnn,nnn,nnn,nnn.nnv n,nnn,nnn,nnn,nnn.nnv							
17	÷		, nnn , nnn , ni	•			nv	1
18	W-2 COUNT	= -	n, nnn,		,	nn, nnn		1
19	+		: nnnnn-nnr			n-nnnnn-n	nnnnn-nnr	+
20	∐ nnnnn-nnı	n-nnnnn-n	nnnnn-nni	n-nnnnn-n	nnnnn-nnr	n-nnnnn-n	nnnnn-nnr	n-nnnnn-n ⊥
21	Ļ							1
22	Ļ	THIS	MODULE HAS	S MORE THAI	N SEVEN CON	NSOLIDATED	TC980S	1
23	<u> </u>							4
24			nnn OF nni		>BMFPG nnr			
_								01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

### Exhibit 2.3.59-105 (Cont. 1) (01-13-2012) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: U	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More	
		TRANSACTION LINES	
5	07-16	Transaction Date	
5	19-24	Transaction Cycle	
5	26-42	Transaction DLN	
5	45-61	Transaction RLN	
7	70-79	Cross-Reference EIN	
8	19-39	Reported Taxable Social Security Wages	
8	41-61	Processed Taxable Social Security Wages	
8	73-74	Document Type	
9	19-39	Reported Taxable Social Security Tips	
9	41-61	Processed Taxable Social Security Tips	
9	73	Employment Type Code	
10	19-39	Reported Taxable Medicare Wages/Tips	
10	41-61	Processed Taxable Medicare Wages/Tips	
10	73	Correction Indicator	

### Exhibit 2.3.59-105 (Cont. 2) (01-13-2012) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY
11	19-39	Reported Federal Tax Withheld
11	41-61	Processed Federal Tax Withheld
11	73	Problem Indicator
12	19-39	Reported Total Social Security Tax
12	41-61	Processed Total Social Security Tax
12	73	W-3 Indicator
13	19-39	Reported Total Medicare Tax
13	41-61	Processed Total Medicare Tax
13	76	Name Control Indicator
14	19-39	Reported Total Compensation
14	41-61	Processed Total Compensation
14	77	WIRS Address
15	19-39	Reported Advanced EIC
15	41-61	Processed Advanced EIC
15	77-80	Establishment Number
16	19-39	Reported Third Party Sick Pay
16	41-61	Processed Third Party Sick Pay
17	19-39	Reported Hire Exempt Wages
17	41-61	Processed Hire Exempt Wages
18	24-32	Reported W-2 Count
18	46-54	Processed W-2 Count
19	22-38	Consolidated RLN
19	42-58	Consolidated RLN
19	62-78	Consolidated RLN
20	22-38	Consolidated RLN
20	42-58	Consolidated RLN
20	62-78	Consolidated RLN

### Exhibit 2.3.59-106 (01-13-2012) Command Code BMFOL CAWR Return Display

I								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	1234567890	1234567890	01234567890	0123456789	01234567890	01234567890	123456789	1234567890
]1	_BMFOLUnn-r	nnnnnn 88	YYYYMMnnn	RETURN: C	AWR	NM CTRL:VY	/VV	*PDT*
2	_nnnnn-nnn-	-nnnnn-n	( H	F6209 & F6	222)		UP-CYC	:nn *CID*
3	1							1
4	100000000000000000000000000000000000000		YCLE	DLN	STEEL SALES AND AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE	w v		1
5	⊥ 982 MM-I	DD-YYYY Y	YYYCC nnnnr	n-nnn-nnnn	are compared and and comments	MARKADE MATERIAL DE LA CANTANAMA DESCRIPTARA DE LA CANTANA	NO CAN LONG PROPERTY	?:n,nnn,nnn⊥
6	<u> </u>				100			nnn,nnn.nnv⊥
7	+	ana n			100000000000000000000000000000000000000	SN:nnn-nn-r		
8		SEC WGS PI		nnn, nnn, nn			REL :	rc ind:n
9	<u>+</u>	REPORTED:		nnn, nnn, nn				+
10		OF TAX WTHI		nnn, nnn, nn				+
12				nnn, nnn, nn nnn, nnn, nn				+
13	+	MAGES:		nnn, nnn, nn				+
14			YYYCC nnnn			S CD·nn Ri	סידה ש-2 כאי	r:n,nnn,nnn
15		)D 1111 1.	iiice mmm		LN:nnnnn-ni			. +
16		I	REPORTED (V		PROCESSEI		EIN:nn-	+
17	The second secon	SEC WGS: n	, nnn , nnn , nr	nn, nnn.nnv		787. 1087.000 DODGE		
18	TXBL SOC S	SEC TIPS:n	, nnn , nnn , nr	nn, nnn. nnv	n, nnn, nnn	, nnn , nnn . nr	nv IND:a	Ť
19	TXBL MED W	WGS/TIPS:n	, nnn , nnn , nr	nn, nnn. nnv	n, nnn, nnn	, nnn , nnn . nr	nv CORR II	√D:a T
20	FEDERAL TA	AX WTHLD:n,	, nnn , nnn , nr	nn,nnn.nnv	n, nnn, nnn	, nnn , nnn . nr	nv W-3 INI	D:a
21	ADVANCED E	EIC: n,	, nnn , nnn , nr	nn, nnn. nnv	n, nnn, nnn	, nnn , nnn . nr	ıv	Ι
22								1
23				n-nnn-nnnn		JS CODE nn		1
24			nnn OF nnr	<del>///</del>	>BMFPG nnr			
1		Company of Company of Company						01234567890
1	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-106 (Cont. 1) (01-13-2012) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: U	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More	
5	02-04	Transaction Code 982	
5	07-16	Transaction Date	
5	19-24	Transaction Cycle	
5	26-42	Transaction DLN	
5	52-53	MFT	
5	55-60	Period	
5	72-80	Number of Employees	
6	60-80	SSA/Medicare Tax Adjusted Amount	
7	53-61	IMF SSN	
7	77-79	Cross-Reference Plan Number	
8	24-44	Taxable Social Security Wages Paid Amount	
9	24-44	Taxable Tips Reported Amount	
10	24-44	Adjusted Total of Tax Withheld Amount	
11	24-44	Advanced Earned Income Credit (EIC) Amount	
12	24-44	Medicare Wages Amount	

### Exhibit 2.3.59-106 (Cont. 2) (01-13-2012) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY
13	24-44	Hire Exempt Wages
14	02-04	Transaction Code 984
14	07-16	Transaction Date
14	19-24	Transaction Cycle
14	26-42	Transaction DLN
14	55-56	Status Code
14	72-80	W-2 Count
15	43-59	Transaction RLN
16	67-76	Transfer EIN
17	19-39	Reported Taxable Social Security Wages
17	41-61	Processed Taxable Social Security Wages
17	69-72	Transfer Tax Period
18	19-39	Reported Taxable Social Security Tips
18	41-61	Processed Taxable Social Security Tips
18	68	Transfer Indicator
19	19-39	Reported Taxable Medicare Wages/Tips
19	41-61	Processed Taxable Medicare Wages/Tips
19	73	Correction Indicator
20	19-39	Reported Federal Tax Withheld
20	41-61	Processed Federal Tax Withheld
20	72	W-3 Indicator
21	19-39	Reported Advanced EIC
21	41-61	Processed Advanced EIC
21	68-77	Micro Sequence Number
23	02-04	Transaction Code 986
23	07-16	Transaction Date
23	19-24	Transaction Cycle
23	26-42	Transaction DLN
23	58-59	Status Code

### Exhibit 2.3.59-107 (01-13-2012) Command Code BMFOL CAWR Return Display

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	0123456789	01234567890	1234567890	1234567890	01234567890	01234567890	01234567890
1	BMFOLUnn-1	nnnnnnn 88	YYYYMMnnn	RETURN: CA	AWR	NM CTRL:VV	VVV	*PDT*
2	nnnnn-nnn	-nnnnn-n	( I	F6209 & F62	222)		UP-CYC:	:nn *CID*⊥
3								1
4		DATE C	YCLE	DLN				1
5			YYYCC nnnnı					1
6	IDRM PROCI	ESS CODES:1	וחחחחחחחחחח	ותתתתתתתתתו	וממממממממו	nnnnnnnnn		1
7	_							1
8	_							1
9	_							ļ
10	-							1
11	_							1
12								1
13	_							+
14	_							+
15	_							+
17								+
18	_							+
19	-							+
20	-							+
21	_							+
22	_							+
23	_							+
24	-	PAGE	nnn OF nni	า	>BMFPG nni	า		Ť
+	1234567890				·		01234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

### Exhibit 2.3.59-107 (Cont. 1) (01-13-2012) Command Code BMFOL CAWR Return Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: U	
1	07-16	EIN	
1	18-19	MFT	
1	20-25	Tax Period	
1	26-28	Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
3	01-09	Record From Retention Register	
3	11-45	First Name Line	
3	47-73	Filing Requirements (Up to Four)-Plus Sign (+) if More	
5	02-04	Transaction Code 925	
5	07-16	Transaction Date	
5	19-24	Transaction Cycle	
5	26-42	Transaction DLN	
6	20-59	IDRM Process Codes	

# Exhibit 2.3.59-108 (01-16-2001) Command Code BMFOL Quarterly Return Form 941 Display

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
_		TO TO 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	01234567890		) T (TT) (T) (T)		TOWNS AND THE REAL PROPERTY.	20072 973072
L			vvvvvvvnnn					*PDT
	L DIMEOTMAAA.	vvvvvvvv	VVVVVVIIIIII	QUARIERLI	941 INFO I	WM CIRL:VV	UP-CYC	
_	_						OP-CIC	:IIII ~CID
	L TAY DEDI	OD POSTED	220 DAME	C	SA WAGES	,	TOTAL TAX	CCECCED
	VYYYYMI		MMDDYYYY					
_	L ATTIM	M V	MMDD1111	11, 111111, 111	nn, nnn, nnn	. 11111-	nnn, nnn, nni	1,111111.1111-
	_							
	-							
1	111							
0								
1	-							
2	_							
.3	L-:							
4	-							
.5	-							
6	_							
7								
. 8								
9	L							
0								
1	_							
22								
3	T-6	V	vvvvvvvvv	nnnnnnnn	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
4	- 3		nnn OF nnr		>BMFPG nnr			
_	123456789		01234567890			-	01234567890	0123456789
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
_								

### Exhibit 2.3.59-108 (Cont. 1) (01-16-2001) Command Code BMFOL Quarterly Return Form 941 Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: W	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	59-62	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
		Caution Indicator:*CAU*	
2	01-17	DLN	
2	71-72	Cycle of Latest Update	
2	76-80		#
5	04	Return on Retention Register Indicator	
5	05-10	Tax Period	
5	15	Return Posted Indicator	
5	21-28	SPR23C Date (displays ON DB2 when program is searching for Retention module. The actual date will appear when request is made again in 30 seconds)	
5	33-53	SSA Wages Amount (displays WAIT 30 SECONDS when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
5	58-78	Total Tax Settlement Amount (displays THEN RE-ENTER COMMAND when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
23	19-59	Informational Message	
		NO QUARTERLY INFO AVAILABLE FOR THIS YEAR	
24	21-23	Current Page Number	
24	28-30	Last Page Number	
24	48-50	Next Page Number	

### Exhibit 2.3.59-109 (06-24-2002) Command Code BMFOL Lookback Review Display

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	123456789	01234567890	0123456789	01234567890	0123456789	01234567890	01234567890
1	_BMFOLKvvvv	vvvvvvvv	vvvvvvnnn	LOOKBACK I	REVIEW FOR	nnnn I	MM CTRL: VV	
2	1						UP-CYC	:nn *CID*⊥
3								
4	1			LOOKBACK	PERIOD			1
5	1							1
6	TAX PERIO	D POSTED	23C DATE		TAX ASSESSI		BASE PERIO	DD CODE
7	VYYYYMM	v	MMDDYYYY	, ,	nn, nnn, nnn		vvvvvvvvv	``````````````````````````````` <u>`</u>
8	L vyyyymm	v	MMDDYYYY	, ,	nn, nnn, nnn		vvvvvvvvv	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
9	_ ∨YYYYMM	V	MMDDYYYY		ın, nnn, nnn		vvvvvvvvv	````````````````````````` <u>`</u>
10	_ ∨YYYYMM	V	MMDDYYYY		ın, nnn, nnn		vvvvvvvvv	```````````````````` <u>`</u>
11	<u> </u>	TOTAL	LOOKBACK T	AX:nn,nnn,ı	nnn, nnn, nni	n.nn-		<u></u>
12	<u> </u>							1
13	<u> </u>		SUBS	SEQUENT \$1	00,000 REV	IEW		1
14	ļ						D100 D001	+
15	TAX PERIO		23C DATE		TAX ASSESSI		BASE PERIO	+
16	VYYYYMM	v	MMDDYYYY		nn, nnn, nnn			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
17	VYYYYMM	V	MMDDYYYY		nn, nnn, nnn			````````\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
18	VYYYYMM	V	MMDDYYYY		nn, nnn, nnn			```````\
19	VYYYYMM	V	MMDDYYYY		nn, nnn, nnn			/vvvvvvvvv <u></u>
20	VYYYYMM	v	MMDDYYYY		nn, nnn, nnn			/vvvvvvvv\_
21	VYYYYMM	V	MMDDYYYY	n,nnn,ni	ın, nnn, nnn	.nn- vvv	· · · · · · · · · · · · · · · · · · ·	<u>,,,,,,,,,,,,,</u>
22	+							+
23	+	-	VVVVVVVVVVV					+
124	1224567000		nnn OF nni		>BMFPG nni		11024567004	1234567890
+	1-9	11-19	1 21-29	11234567890	11234567890	1 51-59	J1234567890   61-69	71-80
	1 1-3	TT-T3	ZI-Z3	) JT-23	41-49	0T-23	01-03	/1-00

#### Exhibit 2.3.59-109 (Cont. 1) (06-24-2002) Command Code BMFOL Lookback Review Display

LINE	POSITION	DESCRIPTION AND VALIDITY	
1	01-05	Command Code: BMFOL	
1	06	Command Definer Code: K	
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number	
1	51-54	Requested Lookback Year: YYYY	
1	68-71	Name Control	
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* or	
		Caution Indicator: *CAU*	
2	71-72	Cycle of Latest Update	
2	76-80		#
7-10	04	Return on Retention Register Indicator	
7-10	05-10	Lookback Tax Period	
7-10	15	Lookback Return Posted Indicator	
7-10	21-28	Lookback SPR23C Date (displays ON DB2 when program is searching for Retention module. The actual date will appear when request is made again in 30 seconds)	
7-10	33-53	Lookback Total Tax Settlement Amount (displays WAIT 30 SECONDS when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
7-10	57-80	Lookback Deposit Requirements/Base Period Code (displays THEN RE-ENTER COMMAND when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	
11	33-54	Total Lookback Tax: total of up to four Lookback Total Tax Settlement Amounts	
16-21	04	Return on Retention Register Indicator	
16-21	05-10	Subsequent Review Tax Period	
16-21	15	Subsequent Review Return Posted Indicator	
16-21	21-28	Subsequent Review SPR23C Date (displays ON DB2 when program is searching for Retention module. The actual date will appear when request is made again in 30 seconds)	
16-21	33-53	Lookback Total Tax Settlement Amount (displays WAIT 30 SECONDS when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)	

Exhibit 2.3.59-109 (Cont. 2) (06-24-2002) Command Code BMFOL Lookback Review Display

LINE	POSITION	DESCRIPTION AND VALIDITY
16-21	57-80	Subsequent Review Deposit Requirements/Base Period Code (displays THEN RE-ENTER COMMAND when program is searching for Retention module. The actual amount will appear when request is made again in 30 seconds)
23	19-59	Informational Message
		NO LOOKBACK INFO AVAILABLE FOR THIS YEAR
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

#### Exhibit 2.3.59-110 (01-16-2001)

#### **Command Code BMFOL Retention Recovery Display**

1-9   11-19   21-29   31-39   41-49   51-59   61-69   71   123456789000000000000000000000000000000000000	567890
1 BMFOLBvvvvvvvvvvvvvvvvvnnn  2 3 4 4 5 CFOL022 - TAX MODULE REQUESTED TO BE REESTABLISHED	567890
2   3   4   5   CFOL022 - TAX MODULE REQUESTED TO BE REESTABLISHED	<u> </u>
3   4   5   CFOL022 - TAX MODULE REQUESTED TO BE REESTABLISHED	Ţ
4   5   CFOL022 - TAX MODULE REQUESTED TO BE REESTABLISHED	Ī
5 CFOL022 - TAX MODULE REQUESTED TO BE REESTABLISHED	Ť
~	
6	Ť
	Ť
7	Ť
8	†
9	†
10 PROCESSING HAS BEGUN TO REESTABLISH A RECOVERABLE RETENTION	†
11 REGISTER TAX MODULE.	Ť
12	†
13	Ť
14	†
15	Ť
16	Ť
117	Ť
18	†
19	†
20	†
121	†
122	+
23	+
24	†
12345678901234567890123456789012345678901234567890123456789012345678901234	
1-9   11-19   21-29   31-39   41-49   51-59   61-69   71	567890

	LINE	POSITION	<b>DESCRIPTION AND VALIDITY</b>
--	------	----------	---------------------------------

1 01-29

Input Command Code

# Exhibit 2.3.59-111 (01-16-2001) Command Code BMFOL Output Display Error

					1 11 10	54.50		
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
_		01234567890		0123456789	01234567890	)1234567890	01234567890	)123456789
1	LBMFOLVVVV	vvvvvvvvv	vvvvvvnnn					
2	<u> </u>							
3	_							
4								
5	CFOL0nn	- ٧٧٧٧٧٧	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVVV	
6								
7	L							
8								
9								
10		νννννννννν	/vvvvvvvvv	vvvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVVV	
11		vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVV	
12	vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv							
13		vvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvv	vvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVV	
14	Γ :	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	vvvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VVVV	
15	***************************************							
16	***************************************							
17								
18	***************************************							
19	Ť							
20	Ť							
21	Ť							
22	Ť							
23	Ť							
24	†	PLEASE F	RE-ENTER TH	HE COMPLET	E COMMAND (	CODE AND TH	RY AGAIN	
	123456789	01234567890	01234567890	0123456789	01234567890	01234567890	01234567890	123456789
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-29	Input Command Code
5	08-09	Message Number
5	13-65	Message
10-18	10-65	Explanation

### Exhibit 2.3.59-112 (01-20-2004) Command Code BMFOL Definer C Input Format

								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	01234567890	01234567890	1234567890	01234567890	01234567890	01234567890	1234567890
1	∐BMFOLCnnnı	n-nnnnnnn						1
2	I							Ι
3	I							Ι
4	I							Ι
5								
6	T							T
7	T							T
8	T							T
9	I							Ι
10	Ī							I
11	I							I
12	Ī							Ī
13	Ī							Ī
14	Ī							T
15	T							T
16	T							T
17	T							Ī
18								T
19	Ī							Ī
20	T							T
21	T							T
22	Ī							Ī
23	Ī							Ť
24	T							†
	1234567890	01234567890	1234567890	1234567890	)123456789(	01234567890	1234567890	1234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code (BMFOL)
1	06	Definer Code (C)
1	07-10	Check Symbol
1	11	Dash
1	12-19	Check Number

## Exhibit 2.3.59-113 (01-17-2010) Command Code BMFOL Refund Research Screen

1								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
1	123456789	0123456789	0123456789	0123456789	01234567890	01234567890	01234567890	01234567890
1	LBMF0Lvvvv	vvvvvvvvvv	VVVVVV					1
2	L							1
3	REFU	JND RESEAR	CH DATABAS:	Ε				1
4	L							1
5	L TIN	: nnnnnnnn	า					1
6	MFT	: nn						1
7	TAX	PERIOD: Y	YYYMM					1
8	PLAI	N NUM: nnn						1
9	L							1
10	CHE	CK NUMBER		r issue da'	ΓE			1
11	l nnnı	n-nnnnnnn	MM/DD/					1
12	l nnnı	n-nnnnnnnn	MM/DD/					1
13	l nnnı	n-nnnnnnn	MM/DD/					1
14	nnnı	n-nnnnnnn	MM/DD/					1
15	nnnı	n-nnnnnnn	MM/DD/	YYYY				1
16	L							1
17	L							1
18	L							1
19	L vvv	vvvvvvvvv	vvvvvvvvv	vvvvvvvvv	vvvvvvvvv	vvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvv
20	L vvv	vvvvvvvvv	vvvvvvvvv	vvvvvvvvvv	vvvvvvvvv	vvvvvvvvvv	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/vvvv <u> </u>
21	Ļ vvv	vvvvvvvvv	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	vvvvvvv				1
22	Ļ							1
23	<del></del>							
24			RE-ENTER T				RY AGAIN	
1								01234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code
1	06	Definer Code (# or C)
1	07-26	TIN, Display File Source Code, MFT, Tax Period
5	12-20	TIN
6	12-12	MFT
7	19-34	Tax Period
8	17-19	Plan Number
10-14	07-10	Check Symbol
10-14	12-19	Check Number
10-14	24-33	Payment Issue Date
19-21	07-74	Message Area

#### Exhibit 2.3.59-114 (01-18-2005)

#### Command Code BMFOL Retention Registers without Vestigial Entries

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	123456789	0123456789	01234567890	123456789	0123456789	012345678	39012345678	901234567890
1	BMFOLNvvv	VVVVVVVV	BMF R	ETENTION	REGISTER	NM CTRL	: VVVV	*PDT*
2			LACKI	NG VESTIG	IAL ENTRY		UP-CY	C:nn *CID*
3	$\perp$							
4	⊥MFT TXPD	PLAN REMO	VED MFT	TXPD PL	AN REMOVED	MFT	TXPD PLAN	REMOVED
5	nn YYYYM	M nnn YYY	Y nn	. YYYYMM n	nn YYYY	nn	YYYYMM nnn	YYYY
6	nn YYYYM	M nnn YYY	Y nn	. YYMMMM n	nn YYYY	nn	YYYYMM nnn	YYYY
7	1							
8	$\perp$							
9	I							
10	$\perp$							
111	.1							
12	1							
13	1							
14								
15	1							
<u></u> 16	1							
17	1							
18	1							
19	<u>1</u>							
20	1							
21								
22	1							
23	⊥ NO E	NTITY EXIS	TS FOR THIS	ACCOUNT.	USE BMFOR	TO VIEW	THE TAX MO	DULES.
24	:	PAGE	nnn OF nnn		>BMFPG nn:	n		
	123456789	0123456789	01234567890	123456789	0123456789	012345678	39012345678	901234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

Exhibit 2.3.59-114 (Cont. 1) (01-18-2005)

Command Code BMFOL Retention Registers without Vestigial Entries

POSITION	DESCRIPTION AND VALIDITY	
01-05	Command Code: BMFOL	
06	Command Definer Code: N	
07-18	TIN, Display File Source Code	
59-62	Name Control	
76-80	Potentially Dangerous Taxpayer Indicator: *PDT*	
	Caution Indicator:*CAU*	
71-72	Cycle of Latest Update	
76-80		#
02-03	MFT	
05-10	Tax Period	
12-14	Plan Number	
17-20	Year Removed	
29-30	MFT	
32-37	Tax Period	
39-41	Plan Number	
44-47	Year Removed	
56-57	MFT	
59-64	Tax Period	
66-68	Plan Number	
71-74	Year Removed	
21-23	Current Page Number	
28-30	Last Page Number	
48-50	Next Page Number	
	01-05 06 07-18 59-62 76-80 71-72 76-80 02-03 05-10 12-14 17-20 29-30 32-37 39-41 44-47 56-57 59-64 66-68 71-74 21-23 28-30	O1-05 Command Code: BMFOL  06 Command Definer Code: N  O7-18 TIN, Display File Source Code  59-62 Name Control  76-80 Potentially Dangerous Taxpayer Indicator: *PDT*  Caution Indicator: *CAU*  71-72 Cycle of Latest Update  76-80  02-03 MFT  05-10 Tax Period  12-14 Plan Number  17-20 Year Removed  29-30 MFT  32-37 Tax Period  39-41 Plan Number  44-47 Year Removed  56-57 MFT  59-64 Tax Period  66-68 Plan Number  71-74 Year Removed  21-23 Current Page Number  28-30 Last Page Number

### Exhibit 2.3.59-115 (01-18-2005) Command Code BMFOL Deposit Schedule Screen

1								1
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
$\perp$	1234567890	1234567890	0123456789	01234567890	1234567890	1234567890	0123456789	01234567890
1	_BMFOLDvvvv	/vvvvvvv	BMF	DEPOSIT SC	HEDULES	NM CTRL: VY	/VV	1
2								1
3	Ļ			SCHEDULED				
4	FORM	NOT:		DEPOSIT	REQUIF		OOKBACK	1
5	NUMBER	R ISST	JED	FREQUENCY	TAX YI		RACT CYCLE	1
6	aaaa			aaaaaaaaaa	YYYY		YYYYMM	1
<u>  7</u>	aaaa			aaaaaaaaaa	YYYY		YYYYMM	1
8	aaaa			aaaaaaaaa	YYYY		MMYYYY	<u> </u>
9	aaaa			aaaaaaaaa	YYYY		MMYYYY	1
10	aaaa	CP-1	nnna	aaaaaaaaa	YYYY		YYYYMM	1
11	<u> </u>							1
12	L aaaa			aaaaaaaaa	YYYY		MMYYYY	1
13	aaaa			aaaaaaaaa	YYYY		YYYYMM	1
14	aaaa			aaaaaaaaa	YYYY		YYYMM	1
15	l aaaa	_		aaaaaaaaa	YYYY		ZYYYMM	1
16	L aaaa	CP-1	nnna	aaaaaaaaa	YYYY	<u> </u>	YYYYMM	+
17		an.			*****		77 77 77 78 48 <i>4</i>	+
18	aaaa			aaaaaaaaa	YYYY		ZYYYMM	+
19	aaaa			aaaaaaaaa	YYYY		ZYYYMM	+
20	aaaa			aaaaaaaaa	YYYY		ZYYYMM	+
21	aaaa			aaaaaaaaa	YYYY		ZYYYMM ZYYYMM	+
23	aaaa		nnna SIT SCHEDU	аааааааааа ге тыеорма	YYYY ION EXISTS			+
24	L T		nnn OF nn		BMFPG nnr		ACCOUNT.	+
124	1234567000						1123456700	01234567890
+	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1-3	11719	Z1-Z3	31-33	41742	21-33	01-03	1 /1-00

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: D
1	07-18	TIN
1	59-62	Name Control
6-22	06-09	Form Number
6-22	20-22	Notice Issued
		136 or 137
6-22	23	Notice Alpha Subtype
		blank, A, or B
6-22	30-39	Scheduled Deposit Frequency
		Monthly or Semiweekly
6-22	47-50	Required Tax Year
6-22	60-65	Lookback Extract Cycle
24	21-23	Current Page Number

### Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-115 (Cont. 1) (01-18-2005) Command Code BMFOL Deposit Schedule Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-116 (01-17-2008) Command Code BMFOL Payment Summary Screen

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890	123456789	01234567890	01234567890	0123456789	01234567890	1234567890	01234567890
1	BMFOLPvv-v	vvvvvv y	уутт уууутг	n BMF PA	YMENT SUMM	ARY		1
2	L							1
3								1
4	MFT TAXPD	PLAN TO	DATE	AMO	TNUC	CYCLE	I	DLN T
5	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	n, nnn, nnn.	nns yyyymm	n nnnnn-i	ınn-nnnnn-n⊥
6	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	n, nnn, nnn.	nns yyyymn	n nnnnn-i	ınn-nnnnn-n⊥
7	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	n, nnn, nnn.ı	nns yyyymn	n nnnnn-i	ınn-nnnnn-n⊥
8	nn yyyymm	nnn nnr		n,nnn,nnı	n, nnn, nnn.ı	nns yyyymn	n nnnnn-1	ınn-nnnnn-n⊥
9	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	ı, nnn, nnn.ı	nns yyyymm	n nnnnn-1	ınn-nnnnn-n⊥
10	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	n, nnn, nnn.ı	nns yyyymm	n nnnnn-i	ınn-nnnnn-n⊥
11	nn yyyymm	nnn nnr	ın mmddyyyy	n, nnn, nni	n, nnn, nnn.	nns yyyymn	n nnnnn-i	ınn-nnnnn-n⊥
12	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	n, nnn, nnn.	nns yyyymn	n nnnnn-i	nnn-nnnnn-n⊥
13	nn yyyymm	nnn nnr		n,nnn,nnı	n, nnn, nnn.ı	nns yyyymm	n nnnnn-i	ınn-nnnnn-n⊥
	nn yyyymm	nnn nnr	1111	n,nnn,nnı	ı, nnn, nnn.ı	nns yyyymm	n nnnnn-i	ınn-nnnnn-n⊥
15	nn yyyymm	nnn nnr		n,nnn,nni	n, nnn, nnn.	nns yyyymn	n nnnnn-1	ınn-nnnnn-n⊥
	nn yyyymm	nnn nnr		n, nnn, nni	n, nnn, nnn.	nns yyyymn	n nnnnn-1	ınn-nnnnn-n⊥
17	nn yyyymm	nnn nnr		n,nnn,nni	n, nnn, nnn.ı	nns yyyymm	n nnnnn-1	nnn-nnnnn-n⊥
	nn yyyymm	nnn nnr		n,nnn,nni	n, nnn, nnn.ı	nns yyyymm	n nnnnn-1	nn-nnnnn-n⊥
-	nn yyyymm	nnn nnr		n,nnn,nni	n, nnn, nnn.	nns yyyymn		nnn-nnnnn-n
-	nn yyyymm	nnn nnr		n,nnn,nnı	n, nnn, nnn.ı	nns yyyymn	n nnnnn-1	ınn-nnnnn-n⊥
21	nn yyyymm	nnn nnr	ın mmddyyyy	n,nnn,nnı	ı,nnn,nnn.ı	nns yyyymm	n nnnnn-1	ınn-nnnnn-n⊥
22	Ļ							Ţ
23	Ļ		INT TRANSACT			_	DATE RANGE	1
24			nnn OF nni		>BMFPG nni			
1			01234567890					
$\perp$	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: P
1	07-16	TIN
1	18 - 23	From Date
1	25 - 30	To Date
5-21	01 - 02	MFT
5-21	04 - 09	Tax Period
5-21	12 - 14	Plan Number
5-21	17 - 19	Transaction Code
5-21	20	Reversal Indicator
5-21	22 - 29	Transaction Date
5-21	32 - 52	Amount
5-21	55 - 60	Cycle
5-21	64 - 80	DLN

### Command Codes BMFOL and BMFOR 2.3.59

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Exhibit 2.3.59-116 (Cont. 1) (01-17-2008)
Command Code BMFOL Payment Summary Screen

LINE	POSITION	DESCRIPTION AND VALIDITY
24	21-23	Current Page Number
24	28-30	Last Page Number
24	48-50	Next Page Number

# Exhibit 2.3.59-117 (01-19-2021) Command Code BMFOL IRC 965 Liability Schedule Screen

		1
1-9   11-19   21-29   31-39   4	11-49   51-59   61-6	59   71-80
1234567890123456789012345678901234567890123	345678901234567890123456	78901234567890
1   BMFOLMvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv	ILITY SCHEDULE NM CT	`RL:vvvv *PDT* <u> </u>
<u> 2  </u>		UP-CYC:nn 📙
<u> 3  </u>		<u> </u>
4   TAX LIABILITIES AND INSTALLMENTS	DEFERRED AMOUNT	DUE DATE <u> </u>
<u> 5  </u>		<u> </u>
16   n, nnn, nnn, nnn.nn	n, nnn, nnn, nnn, nnn.nn	<u></u>
<u>17  </u>		<u> </u>
8   Installment 1 (8%) n,nnn,nnn,nnn,nnn.nn	n,nnn,nnn,nnn,nnn.nn	MM-DD-YYYY ⊥
19   Installment 2 (8%) n,nnn,nnn,nnn,nnn.nn	n,nnn,nnn,nnn,nnn.nn	MM-DD-YYYY <u> </u>
110 Installment 3 (8%) n,nnn,nnn,nnn,nnn.nn	n, nnn, nnn, nnn, nnn.nn	MM-DD-YYYY
11   Installment 4 (8%) n,nnn,nnn,nnn,nnn.nn	n, nnn, nnn, nnn, nnn.nn	MM-DD-YYYY
112  Installment 5 (8%) n,nnn,nnn,nnn,nnn.nn	n,nnn,nnn,nnn,nnn.nn	MM-DD-YYYY
113  Installment 6 (15%) n,nnn,nnn,nnn,nnn.nn	n,nnn,nnn,nnn,nnn.nn	MM-DD-YYYY
114 Installment 7 (20%) n,nnn,nnn,nnn,nnn.nn	n, nnn, nnn, nnn, nnn.nn	MM-DD-YYYY
115  Installment 8 (25%) n,nnn,nnn,nnn,nnn.nn	n, nnn, nnn, nnn, nnn.nn	MM-DD-YYYY
1161	/20/0001	1
117 UNPAID EMPLOYEE SHARE OF SS TAX DUE BY 04,	/30/2021 n,nnn,r	ınn,nnn,nnn.nn 📙
1181	202 P-f1	<u> </u>
[19] Cares Act Sect 23	302 Deferral	<u> </u>
120     121   UNPAID DEFERRED SOCIAL SECURITY TAX DUE BY	7 10 /21 /2021	
		nn,nnn,nnn.nn <u> </u>
1231	1 12/31/2022 11,111111,1	nn,nnn,nnn.nn 📙
<u>·</u>	MFPG nnn	<u> </u>
	41-49   51-59   61-6	
1-9   11-19   21-29   31-39   4	= T = 4 >   OT = 0	09   11-00

LINE	POSITION	DESCRIPTION AND VALIDITY
1	01-05	Command Code: BMFOL
1	06	Command Definer Code: M
1	07-29	TIN, Display File Source Code, MFT, Tax Period, Plan Number
1	70- 73	Name Control
1	76-80	Potentially Dangerous Taxpayer Indicator: *PDT* or
		Caution Indicator: *CAU*
2	78-79	Cycle of Latest Update
6	6-25	Tax Liability (TC971 AC 114 Miscellaneous Data Text)
6	45-64	Deferral Amount (computed net of TC766, CRN 263 and TC767, CRN 263 transaction amounts)
8	22- 41	8% Deferral Installment (calculated Tax Liability x .08)
8	45 - 64	8% Non-Deferred Tax Amount
8	69-78	Return Due Date
9	22- 41	8% Deferral Installment (calculated Tax Liability x .08)

Exhibit 2.3.59-117 (Cont. 1) (01-19-2021)
Command Code BMFOL IRC 965 Liability Schedule Screen

LINE	POSITION	DESCRIPTION AND VALIDITY		
9	45 - 64	8% Non-Deferred Tax Amount		
9	69-78	Return Due Date (year + 1)		
10	22- 41	8% Deferral Installment (calculated Tax Liability x .08)		
10	45 - 64	8% Non-Deferred Tax Amount		
10	69-78	Return Due Date (year + 2)		
11	22- 41	8% Deferral Installment (calculated Tax Liability x .08)		
11	45 - 64	8% Non-Deferred Tax Amount		
11	69-78	Return Due Date (year + 3)		
12	22- 41	8% Deferral Installment (calculated Tax Liability x .08)		
12	45 - 64	8% Non-Deferred Tax Amount		
12	69-78	Return Due Date (year + 3)		
13	22- 41	15% Deferral Installment (calculated Tax Liability x .15)		
13	45 - 64	15% Non-Deferred Tax Amount		
13	69-78	Return Due Date (year + 5)		
14	22- 41	20% Deferral Installment (calculated Tax Liability x .20)		
14	45 - 64	20% Non-Deferred Tax Amount		
14	69-78	Return Due Date (year + 6)		
15	22- 41	25% Deferral Installment (calculated Tax Liability x .25)		
15	45 - 64	25% Non-Deferred Tax Amount		
15	69-78	Return Due Date (year + 7)		
17	60-79	MAXIMUM EMPLOYER DEFERRAL ALLOWABLE		
21	60-79	The Deferred SS tax due 12/31/2021		
22	60-79	The deferred SS tax due 12/31/2022		
23	01-79	Tax Transaction Error Message (if applicable)		
24	21-23	Current Page Number		
24	28-30	Last Page Number		
24	48-50	Next Page Number		