IRS 6209 Manual

2003

Section 1.   GLOSSARY

1   Abbreviations

Refer to Document 7931, Acronyms and Terms, for a more complete listing of abbreviations. Refer to the index for command code abbreviations.

Abbr.	Definition
23C	Assessment Date; Master File Notice Date
A/R	Accounts Receivable
AAC	Automated Accounting System
AAV	Accountability Acceptance Voucher
ABC	Alpha Block Control
ABIS	Audit Base Inventory System
ABS	Abstract (Number)
ACI	Assistant Commissioner International
ACS	Automated Collection System
ADCS	Automated Document Control System
ADH	Automated Document Handling
ADJ	Adjustment
ADP	Automatic Data Processing
ADR	Advance Dated Remittances
ADSI	Action Delete Status Indicator
AEIC	Advanced Earned Income Credit
AES	Automated Examination System
AGI	Adjusted Gross Income
AICS	Automated Inventory Control System
AIIS	Automated Issues Identification System
AIMF	Audit Information Management File
AIMS	Audit Information Management System
AIS	Automated Insolvency System
AM	Accounts Maintenance
AMA	Accounts Maintenance Automation
AMIR	Audit Management Information Reports
AMIS	Adjustment Management Information System
AMRH	Accounts Maintenance Research
ANMF	Automated Non-Master File
AO	Area Office
AP	Adjustment Pending
ARDI	Accounts Receivable Dollar Inventory
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAF	ACS Taxpayer Account File

Abbr.	Definition
ATAO	Application for Tax Assistance Order
ATS	Abusive Tax Shelter
ATSDT	Abusive Tax Shelter Detection Team
AUR	Automated Underreporter Project
AWMS	Automated Workload Management System
BCS	Block Count Sheet
BEITC	Business Energy Investment Tax Credit
B&F	Business & Farm
BHR	Block Header Record
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BOB	Block Out of Balance
BPI	TOP Offset Bypass Indicator
BPL	Block Proof List
BPR	Block Proof Record
BS	Blocking Series
BTIF	Business Taxpayer Information File
BWH	Backup Withholding
CAF	Centralized Authorization File
CAPR	Computer Assisted Pipeline Review
CAPS	Corporate Accounts Processing System
CAR	Collection Activity Reports
CATS	Computer Assisted Training System
CAWR	Combined Annual Wage Reporting
CBRS	Currency and Banking Retrieval System
CC	Closing Code
CC	Command Code
CCA	Case Control Activity
CCC	Computer Condition Code
CCU	Cycle Control Unit
CERS	Collection/Exam Referral System
CES	Correspondence Expert System
CFf	Collection Function-field
CFOL	Corporate Files on Line
CNC	Currently Not Collectable
COA	Change of Address
COAD	Coin Operated Amusement Device
COBRA	Consolidated Omnibus Reconciliation Act
CP	Computer Paragraph
CPL	Cycle Proof Listing
CPU	Central Processing Unit
CR	Central Region
CRL	Control Record Listing

Abbr.	Definition
CRS	Communication Replacement System
CSC	Cincinnati Service Center
CSED	Collection Statute Expiration Date
CSP	Centralized Files and Scheduling Project
CSR	Customer Service Representative
CSS	Clerical Screening Subsystem
CUM	Cumulative
CUP	Corrected Unpostable
CVPN	Civil Penalty
CY	Calendar Year
CZ	Combat Zone
DAIP	Delinquent Account Inventory Profile
DATC	Deferred Adverse Tax Consequence
DC	Dishonored Check
DC	Document Code
DC	Disposal Code
DCC	Detroit Computing Center
DCF	Dishonored Check File
DCN	Document Control Number
DIAL	Delinquent Investigation/Account Listing
DIF	Discriminant Index Function
DIN	Document Identification Number
DIRF	Delinquency Investigation Research File
DIS	Distributed Input System
DLN	Document Locator Number
DM-1	Data Master 1 (SSA Tape)
DMF	Debtor Master File
DMFOL	Debtor Master File On Line
DMS	Database Management System
DO	District Office
DOAO	District and Area Office Location
DOC	Document
DOD	Date of Death
DP	Data Processing
DPC	Designated Payment Code
DRU	Document Retention Unit
DTR	Daily Transaction Register
DY	Last Year Delinquent Return Secured
EAC	ERS Action Codes
EACS	EP/EO Application Control System (IDRS)
EAM	Electronic Accounting Machine
EAN	Entity Account Number
EC	Employment Code

Abbr.	Definition
ED	Establishment Date
EDP	Electronic Data Processing
EDS	EP/EO Determination System
EFT	Electronic Funds Transfer
EFTPS	Electronic Funds Transfer Program System
EIC	Earned Income Credit
EIF	Entity Index File
EIN	Employer Identification Number
ELF	Electronic Filing System
EMFOL	Employee Plans Master File On Line
ENC	Extension Notice Code
EO	Exempt Organization
EOM	End of Month
EOMF	Exempt Organizations Master File
EP	Employee Plans
EPC	Exemption Processing Code
EPMF	Employee Plans Master File
ERAS	EIN Research and Assignment System (IDRS)
ERDF	Edited Research Data File
ERIS	Enforcement Revenue Information System
ERF	Employer Return File
ERISA	Employment Retirement Income Security Act
ERS	Error Resolution System
ES	Estimated Tax
ESOP	Employee Stock Ownership Plan
ETAP	Employment Tax Adjustment Program
ETE	Employment Tax Examination
FARC	Federal Archives Record Center
FE	Field Examination
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act
FIN	Fiduciary Identification Number
FIRPTA	Foreign Investment Real Property Tax Act
FLC	File Location Code
FM	Fiscal Month
FMS	Financial Management Service
FOD	Foreign Operations District
FOF	Fact of Filing
FOI	Freedom of Information
FP	Full Paid
FPAA	Final Partnership Administrative Adjustment
FR(C)	Filing Requirement (Code)
FRB	Federal Reserve Bank

Abbr.	Definition
FRC	Federal Records Center
FSAA	Final S-Corporation Administrative Adjustment
FSC	Filing Status (Code) (Form 1040 Series)
FSP	Functional Specification Package
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FTS 2000	Federal Telecommunications System 2000
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
GAME	State Lottery and Gambling Casino Winners
GEN	Group Exemption Number
GMF	Generalized Mainline Framework
GOALS	Government On–Line Accounting Link System
GUF	Generalized Unpostable Framework
HC	Hold Code
HSTG	Hostage
HTF	Highway Trust Fund
HUR	High Underreporter
ICP	Integrated Case Processing
ICS	Inventory Control System
ICS	Integrated Collection System
ID	Identification
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IE	Itemized Deductions
IGP	Information Gathering Project
IMF	Individual Master File
IMPIS	Integrated Management Planning Information System
IP	Interactive Applications
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRSS	Information Return Master File Transcript
ITIF	Individual Taxpayer Information File
KDO	Key District Office
KIF	Key Index File
KITA	Killed in Terrorist Action

Abbr.	Definition
LADAR	Large Dollar Accounts Receivable
LEM	Law Enforcement Manual
LOAF	Level One Archive File ACS
LPS	Last Period Satisfied
LRA	Last Return Amount
LTEX	Lifetime Exclusion
MAR	Mid–Atlantic Region
MCC	Major City Code
MCC	Martinsburg Computing Center
MCR	Master Control Record
MDF	Master Directory File
ME	Math Error
MED	Medicare
MF	Master File
MFA	Married Filing Alien
MFR	Mail File Requirement (Code)
MFT	Master File Tax (Code)
MIR	Management Information Report
MIS	Management Information System
MOP	Military Operations
MPS	Master File Pipeline System
NAI	National Accounts Index
NAICS	North American Industry Classification System
NAP	National Account Profile
NB	Non–Business
NBAP	Notice of Beginning of Administrative Procedures
NECT	Non–Exempt Charitable Trust
NIF	Not In File
NMF	Non–Master File
NO	National Office
NPJ	Non Pre–Journalized
NR	No Remittance
NRA	Non Resident Alien
NRPS	Notice Review Processing System
NU	Nullified Unpostables
OASI	Old Age Survivors Insurance
OBL	Outstanding Balance List
OCR	Optical Character Recognition
OE	Office Examination
OFP	Organizations Functions and Programs
OG/OB	Office Group/Office Branch
OIC	Offer in Compromise
OLE	On Line Entity

Abbr.	Definition
OTFP	Other Than Full Paid
OTN	TOP Offset Trace Number
PANF	Plan Account Number File
PAO	Penalty Appeals Officer
PBA	Principal Business Activity Code
PC	Process Code
PCCF	Plan Case Control File
PCS	Partnership Control System
PCF	Plan Characteristics File
PTP	Publicly Traded Partnerships
PDT	Potentially Dangerous Taxpayer
PE	Program Error
PE	Production Evaluation
PECF	Presidential Election Campaign Fund
PIA	Principal Industry Activity Code
PICF	Partnership Information Control File
PINEX	Penalty and Interest Explanations
PJ	Pre–Journalized
PLC	Primary Location Code
PLEC	Plan Level Entity Control
PMF	Payer Master File
POA	Power of Attorney
POD	Post of Duty
PPBS	Planning, Programming and Budgeting System
PRA	Pre–refund Audit
PRO	Problem Resolution Officer
PRP(D)	Program Requirement Package (Data Services)
PRP(S)	Problem Resolution Program
PSP	Program and Special Project
PSSN	Primary Social Security Number
PTP	Publicly Traded Partnership
PTPF	Payee TIN Perfection File
PY	Processing Year
PYNC	Prior Year Notice Code
QRP	Questionable Refund Program
QRDT	Questionable Refund Detection Team
RA	Revenue Agent
RACS	Revenue Accounting Control System
RAF	Reporting Agent's File
RC	Reason Code
RCC	Return Condition Code
RCF	Recertification System (IDRS)
RDD	Return Due Date

Abbr.	Definition
REF	Refund Information File
RF	Retention File
RICS	Return Inventory Classification System
RMF	Residual Master File
RO	Revenue Officer
ROFT	Record of Federal Tax
RPC	Return Processing Code
RPS	Remittance Processing Systems
RRPS	Residual Remittance Processing System
RRT	Railroad Retirement
RSED	Refund Statute Expiration Date
RUC	Responsibility Unit Code
RWMS	Resource and Workload Management System
SC	Service Center
SCCB	Service Center Collection Branch
SCCF	Service Center Control File
SCME	Service Center Math Error
SCRS	Service Center Replacement System
SCTN	Service Center Taxpayer Notice
SCUP	Service Center Unpostable
SCRIPS	Service Center Recognition/Image Processing System
SD	Source Document
SDF	Source Document Folders (IDRS)
SERFE	Selection of Exempt Returns for Examination
SFR	Substitute for Return
SIC	Schedule Indicator Code
SOI	Statistics of Income
SPC	Special Project Code
SPF	Special Procedures Function
SR	Settlement Register
SSA	Social Security Administration
SSN	Social Security Number
SSSN	Secondary Social Security Number/Spouse's SSN
SST	Social Security Tax
STEX	Statute Expired
SVC	Special Valuation Code
SWR	Southwest Region
TC	Transaction Code
TCC	Tennessee Computing Center
TCC	Transmittal Control Code (Magnetic Media)
TCMP	Taxpayer Compliance Measurement Program
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation

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Abbr.	Definition
TEFRA	Tax Equity Fiscal Responsibility Act (1982)
TEP	Tape Edit Processor
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TILT	Taxpayer Inquiry Lookup File
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TP	Taxpayer
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TPS	Taxpayer Service
TR	Transaction
TRA	Tax Reform Act
TRIS	Telephone Routing Interactive System
TRS	Transcript Research System
TXI	Taxable Income
TY	Tax Year
UA	Unavailable (charged out)
ULC	Unit Ledger Card
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File (IDRS)
URP	Underreporter Program
US	Unserviceable
VEBA	Voluntary Employees Benefit Association
VRU	Voice Response Unit
W	Waiver
WIR	Wage Information Retrieval System
WPT	Windfall Profit Tax
WT	Withholding Tax
XSF	Excess Collection File
ZTIF	Miscellaneous Taxpayer Information File (IRA, EPMF, NMF)

2   Definition of Terms

23C Date — The date an assessment is posted to the Master File. It is also the date the first master file notice is sent on a balance due account. Commonly referred to as the notice date or assessment date.

Account — A tax record on magnetic tape in the Martinsburg Computing Center in West Virginia. Taxpayers tax data is identified by Social Security Number or by Employer Identification Number.

AIMS Serial Number — A computer generated eight digit number assigned to each return as it is established on the AIMS system.

Block — Returns or documents grouped together for filing purposes. The ninth, tenth and eleventh digits of the DLN indicate the blocking series where the return is filed.

Calendar Year Filer— Taxpayer whose fiscal or filing year coincides with the calendar year ending in December.

Case File — The examined return, related workpapers, correspondence, etc.

Check Digit — A check digit consists of two alphabetic characters. These characters are determined by the computer applying a mathematical formula to the Social Security Number or Employer Identification Number. Located above computer generated name line.

Claim—FORMAL — A request prepared by or for the taxpayer submitted on Form 1040X, 843, and 1120X to reduce liabilities previously assessed. It can also be an amended return. **INFORMAL** — A letter or other document, not on Form 843, but prepared and signed by the taxpayer, requesting changes to obtain correct and accurate reflection of his/her tax liability.

Control DLN — The DLN under which a return is filed. May be the TC 150 DLN or a refile if subsequent adjustment has been made.

Cycle — One week's processing at the Service Center and Martinsburg Computing Center. The cycle is expressed by a 6 digit code; the first four digits, the processing year and the second two digits, the processing week in that year.

Designated Payment Code (DPC) — A payment designated by the taxpayer for a type of tax.

Document Code (DOC Code) — The code which identifies the specific type of return or document that was filed or processed. The document code is the fourth and fifth digits of the DLN.

Dummy Module — A module created on IDRS in order to record case control information when the tax module is not present. It contains name control, TIN, MFT and tax period and will be replaced by the true tax module when the generated TC 902 finds a match on the Master File.

Enforcement Revenue Information System (ERIS) — ERIS is a new tracking system which will extract information for reports from existing systems. When fully implemented, it will track an account from the beginning of an examination through the collection activity.

Employee Plans Master File — The Employee Plans Master File (EPMF) is a master file maintained at MCC. This file consists of various types of tax sheltered Pension/Profit Sharing Plan. The plans are plans that are adopted by (a) employers, (b) sponsors (e.g. labor unions) and (3) self–employed individuals. This file is maintained in Employer Identification Number (EIN) sequence. Note: This file should not be confused with the Individual Retirement Account File (IRAF). The IRAF is related to the IMF and is maintained in Social Security Number (SSN) sequence. The EPMF consists of three distinct sub–modules. These sub–modules are:

    (a)   The Sponsor/Employer entity module.

    (b)   The Plan Data module.

    (c)   Returns module.

When making entity changes to plan data module, they must be input with doc. code 64.

Entity Module — Is that portion of the master file record which identifies the taxpayer. It contains his/her name, address, Social Security or Employer Identification number, employment code if applica-

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ble, name control, location codes, filing requirement codes, tax period, and date of establishment. In the case of IMF it also includes filing status, spouse's name and social security number. This can also be a dummy module.

Entry Code — A two character code assigned each day to authorized terminal operators and is required entry for all command codes.

Extension Notice Code — A two digit code assigned to Forms 2688/4868 identifying if the applications for extension of time to file returns were fully approved, granted 10–day approvals or denied, and the reason for the action taken.

File Source — A one digit code which follows the Taxpayer Identification Number (TIN) The common values are:

Blank—valid SSN or EIN	P—valid IRA SSN
*—invalid SSN on IMF	X—invalid IRA SSN
V—valid SSN on BMF	P—valid EPMF EIN
W—invalid SSN on BMF	X—invalid EPMF EIN
D—Temporary TIN	N—NMF

File Year — The 14th digit of the DLN will show the calendar year the document was numbered.

Fiscal Year Filer — Taxpayer whose fiscal or filing year ends in a month other than December.

Fiscal Year — A twelve month accounting period.

Freeze Code — This could be on Master File or on AIMS

    (a)   AIMS—The code indicating that certain types of updates and closing actions will be prevented until the restriction (freeze code) is removed. Refer to Section 12

    (b)   Master File—A freeze places a taxpayer's account in a condition which requires additional action before the account can be settled.

Installment Agreement Record — A record in IDRS containing installment agreement information.

Invalid Number — Taxpayer's name and Social Security Number do not agree with the SSN furnished or do not match Social Security records. On MCC or IDRS transcripts, an asterisk(*) follows the invalid number.

Invalid Segment — That part of the Individual Master File that contains Social Security Numbers or names that do not match with Social Security records.

Inventory Validation List (IVL) — A list of accounts currently on the AIMS data base. The purpose of validating inventory is to maintain the integrity and accuracy of AIMS by comparing the physical inventory with the AIMS inventory.

IRS Number — Classification number given to various classes of excise or special tax liability. (Lubricating oil, IRS 63; Retail Liquor Dealer, IRS 06)

Julian Date — The numeric day of the year that the return or document was numbered for processing. (For example: January 15 +MC 015). The sixth, seventh and eighth digits of the DLN represent

the Julian Date. Note: If the DLN is IDRS generated, this date will be incremented by 400 so January 15 would be shown as 415.

Labels — AIMS provides three types of labels: audit (status), file, and address labels. Audit labels are used on AIMS forms for requisitions, updates, closings and corrections. The file labels are used to identify returns in various files and for group control cards. The address labels are used on correspondence with the taxpayer.

Long Closing — The AIMS closing of examined returns and surveyed claims. A long closing uses Form 5344 (Exam), Form 5599 (EO), and Form 5650 (EP).

Master File Tax Code (MFT) — The MFT reduces the numerous types of tax to a two digit code.

Microfilm Serial Number — This is a 10–digit number assigned to FTDs during the OCR scanning process. This has increased to a 12 digit number during SCRIPS processing.

Name Control — The first 4 letters of the taxpayer's last name (in the case of individuals) and the first 4 letters of the business name (in the case of partnership, corporations etc.). The name control is used to check master file and assure that the TIN corresponds with the proper taxpayer.

Non–computed — Taxpayer files an incomplete tax return. He signs the return and attaches Forms W–2. The computer will calculate the tax and issue a notice. The notice will advise the taxpayer whether he owes tax or will receive a refund. If the return appears on the error register, a non–compute code of "2" will be displayed.

Non–Examined — Accepting a tax return as filed during the initial screening or classification or by survey (other than the survey of a claim). A non–examined case is given a "short closing'' to close the return off the AIMS system.

Offsetting In or Out — Computer action taken when a taxpayer has overpaid one module and underpaid another. By offsetting in and out the overpayment is applied to the underpaid module and refund or bill issued as applicable.

Pending Transaction — A transaction input to IDRS but not yet effective at the Master File account. See Section 13 for Identification Codes.

Refile DLN — DLN assigned to a return or other document after an audit of Service Center adjustment has been completed. The tax return and related documents are filed under this refile DLN rather than the original DLN. Refile DLNs can be identified by the 4th and 5th digits of the DLN. A 47 document code means Examination has handled the return. A 54 document code means Service Center has processed the case.

Reprocess — Documents that previously posted to an incorrect TIN or tax period must be reprocessed to the correct TIN or tax period that does not contain a TC 150. Document should not be reprocessed to a module containing a TC 150, or if the statute for assessment has expired for the tax period involved.

Resequence — Occurs when transaction cannot be posted or processed until the following week or cycle at the Martinsburg Computing Center. For example: Tax data on an invalid SSN are moved by the computer to a valid SSN as a result of the validation of SSNs from Social Security records with our records.

Retention Register — Contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are: (1) the assessed module balance is zero and the last trans-

action (including the return) has been posted 51 or more months; (2) the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months.

Scrambled SSN — Two taxpayers with the same SSN and name control on the Master File. Temporary SSNs are assigned to both taxpayers until problem is resolved.

Sequence Number — (a) The sequential number assigned by a tax examiner to each ADJ54 adjustment input each day. (b) The last three digits of the Terminal Payment Number, which identifies a specific remittance input through a terminal.

Short Closings — An AIMS closing of a non–examined return (other than a survey of a claim).

Substitute For Return — A procedure by which examination is able to establish an account and examine the records of a taxpayer when the taxpayer refuses or is unable to file and information received indicates that a return should be filed.

Suspended Status — Module in IDRS status 41, 42, 43, 44, 46, 47, 48, 71, 72, or 91; and or IDRS 914 or 47X Hold is in effect.

Tax Module — Part of a taxpayer's account which reflects tax data for one tax class (MFT) and one tax period. For example:

(1)   Taxpayer has filed 3 Forms 1120, 12 Forms 941 and 3 Forms 940 within a three year period. He has only one account on the Master File but 18 tax modules.

(2)   Taxpayer filed 3 Forms 1040. There is only one account but 3 tax modules.

Tax Period — The period of time for which a return is filed. The Service uses a six digit code to indicate the end of the tax period for a given return. (The first four digits represent the year and the next two digits represent the month).

Temporary SSN — Is assigned by the Service Center. On MCC or IDRS transcripts an asterisk(*) appears following the invalid number. The fourth and fifth digit is the Service Center number.

Terminal Payment Number — A 13 digit number established each day for each terminal from which remittance will be input. The last three digits are the sequence number of the payments input.

Transaction Code — A three digit code used to identify actions being taken to a taxpayer's account. See Section 8.

Section 2.   Tax Returns and Forms

1   List of Returns and Forms

(IRM 3(27)(68)0) Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. *Non-Masterfile. Please refer to Publication 676 (Catalog No. 72060U) for a complete list of forms.

B–BMF   E–EPMF   I–IMF   N–NMF   A–IRAF

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
CP 2000	Proposed Changes to Income or Withholding Tax	I	2	30	54
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,6	09,*71	11
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	6	*72	02
CTR	Currency Transaction	B	5		15,16, 89
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04
SS-10	Consent to Extend the Time to Assess Employment Taxes				
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act				
TYD-14	Taxpayer Delinquency Investigation	I/B	2,6,9		14
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4, 5,6,7,8		48
TY-18	Statement of Payment Due	2	17		
TY-26	Statement of Tax Due IRS		1,2,3,4, 5,6,7,8		17
TYD-69	Taxpayer Delinquent Account	N	6		17,18
W-2	Wage and Tax Statement		5		11,12, 21
W-2C	Statement of Corrected Income and Tax Amounts		5		
W-2CM	Commonwealth of the Northern Mariana Islands Wage and Tax Statement		5		
W-2GU	Guam Wage and Tax Statement		5		
W2-G	Statement of Gambling Winnings		5		32,88
W-2VI	US Virgin Islands Wage and Tax Statement		5		
W-3	Transmittal of Income and Tax Statements	B	1	88	Any
W-3(PR)	Transmittal of Income and Tax Statements (Puerto Rico)				
W-3C	Transmittal of Corrected Income & Tax Statements				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
W-3C(PR)	Transmittal of Corrected Income & Tax Statements (Puerto Rico)				
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33, 34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
W-4P	Withholding Certificate for Pension or Annuity payments		5		
W-4S	Request for Federal Income Tax Withholding from Sick Pay		5		
W-4V	Voluntary Withholding Request		5		
W-5	Earned Income Credit Advance Payment Cert.				
W7	Application for IRS Individual Taxpayer Identification Number	I	2		96
W7	Application for IRS Individual Taxpayer Identification Number- Magnetic Tape		2		94
W7	Application for IRS Individual Taxpayer Identification Number - Spanish		2		98
W7	Application for IRS Individual Taxpayer Identification Number - Magnetic Tape - Spanish	I	2		92
W7A	Application for Adoption Taxpayer Identification Number (ATIN)	I	6		96
W-8	Certificate of Foreign Status				
W-9	Request for Taxpayer Identification Number and certificate				
W-10	Dependent Care Provider's Idenfitication & Cert.				
11C	Special Tax Return and Application for Registry-Wagering	B/N	4,*6	63,*96	03
56	Notice Concerning Fiduciary Relationship				
56F	Notice Concerning Fiduciary Relationship (Financial Institution)				
514-B	Tax Transfer Schedule		1,2,3,4, 5,6,7,8		51
637	Application for Registration				
706	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	52,*53	*84
706B	Generation-Skipping Transfer Tax Return	B	6	52	85
706CE	Certificate of Payment of Foreign Death Tax				
706GS (D)	Generation-Skipping Transfer Tax Return for Distribution	B	5	78	59
706GS (T)	Generation-Skipping Transfer Tax Return for Terminations	B	5	77	29

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
706NA	United States Nonresident Alien Estate Tax Return	B/N	5,*6	52,*53	05
706QDT	U.S. Estate Tax Return for Qualified Domestic Trusts	N	6	53	85
709	United States Gift Tax Return	B/N	5,*6	51,*54	09
709A	U.S. Short Form Gift Tax Return	B	5	51	08
712	Life Insurance Statement				
720	Quarterly Federal Excise Tax Return	B/N	4,*6	03,*45	20,*30
730/ 730C	Tax on Wagering	B/N	4,*6	64,*97	13
809	Receipt for Payment of Taxes		1,2,3,4, 5,6,7,8, 0		17,18
813	Document Register		1,2,3,4, 5, 6,7,8,9		99
843	Claims		1,2,3,4, 5, 7,8,9,0		54,77
851	Affiliations Schedule				
872	Consent to Extend the Time to Assess Tax				
872-A	Special Consent to Extend the Time to Assess Tax				
872-B	Consent to Extend the Time to Assess Miscella-neous Excise Taxes				
872-C	Consent Fixing Period of Limitations Upon Assess-ment of Tax Under Section 4940 of the Internal Rev-enue Code				
872-D	Consent to Extend the Time on Assessment of Tax Preparer Penalty				
872-F	Consent to Extend the Time to Assess Tax Attributal to Items of a Partnership				
872-N	Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributal to Items. . .				
872-O	Special Consent to Extend the Time to Assess Tax Attributable to a Partnership				
872-P	Consent to Extend Time to Assess Tax Attributal to Partnership Items of a Registered Partnership				
872-Q	Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributal to Items. . .				
872-R	Special Consent to Extend the Time to Assess Tax Attributal to Items of an S. Corporation				
872-S	Consent to Extend the Time to Assess Tax Attributal to Items of an S. Corporation				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
872-T	Notice of termination of Special Consent to Extend to Assess Tax				
900	Tax Collection Waiver		2,6,9		77
926	Return by a Transferor of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership	N	6	81	32
928	Fuel Bond				
940	Employer's Annual Federal Unemployment Tax Return	B/N	8,*6	10,*80	40
940	Magnetic Tape Employer's Annual Federal Unemployment Tax Return	B	8	10	39
940EZ	Short Form Employer's Annual Federal Unemployment Tax Return	B	8	10	38
940PR	Employer's Annual Federal Unemployment Tax Return, Puerto Rico	B	8	10	40
940V	Federal Unemployment Tax Return Process Through RPS	B	8	10	70
940EZ	Short Form Employer's Federal Unemployment Tax Return-Process through RPS	B	8	10	70
941	Employer's Quarterly Federal Tax Return	B/N	1,*6	01,*17	41
941	Magnetic Tape Employer's Quarterly Federal Tax Return	B	1	01	35
941C (PR)	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act - Puerto Rico	B	1	01	41
941C	Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act				
941-M	Employer's Monthly Federal Tax Return	B	1	01	41
941NMI	Employer's Tax Return of Northern Marianne Islands	N	6	17	41
941 On Line	Employer's Tax Return On Line		1		39
941 E-File	Electronically Filed Employer's Quarterly Federal Tax Return		1		35
941PR	Employer's Quarterly Federal Tax Return, Puerto Rico	B	1	01	41
941SS	Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa	B	1	01	41
941V	Employer's Quarterly Tax Return	B	1	01	70
941TEL	Employer's Quarterly Federal Tax Return - Telephone	B	1	01	41

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
942	Employer's Quarterly Federal Tax Return for Household Employees	B/N	1,*6	04,*18	42
942PR	Employer's Quarterly Federal Tax Return, Household Employees, Puerto Rico	B	1	04	42
942V	Employer's Quarterly Tax Return for Household Employees. Process through RPS	B	1	04	70
943	Employer's Annual Tax Return for Agricultural Employees	B/N	1,*6	11,*19	43
943PR	Employer's Annual Tax Return for Agricultural Employees, Puerto Rico (PSC Only)	B	1	11	43
943V	Employer's Annual Return For Agricultural Employees. Process through RPS	B	1	11	70
945	Annual Return Of Withheld Federal Income Tax	B	1	16	97,44, 37
945A	Annual Record of Federal Tax Liability	B	1	16	40
952	Consent to Fix Period of Limitation on Assessment of Income Tax				
957	U.S. Information Return by and Officer, Director, or U.S. shareholder with Respect to a Foreign Personal Holding Co.	N	6	24	
958	U.S. Annual Information Return by an Officer or Director with Respect to a Foreign Personal Holding Co.	N	6	25	
959	Return by an Officer, Director, or Shareholder with Respect to the Organization or Reorganization of a Foreign Corp. and Acquisition of its Stock	N	6	26	
964/966	Corporate Dissolution Indicator	B	9		78
982	Reduction of Tax Attributes Due to Discharge of Indebtedness				
990	Return of Organization Exempt from Income Tax	B/N	4*6	67	90
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	N	6	56	88
990-C	Exempt Cooperative Association Income Tax Return	B/N	3,*6	33	92
990EZ	Short Form Return of Organization Exempt From Income Tax	B	4	67	09
990-PF	Return of Private Foundation	B/N	4,*6	44	91
990-T	Exempt Organization Business Income Tax Return	B/N	3,*6	34	93
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organization				
1000	Ownership Certificate				
1001	Ownership, Exemption, or Reduced Rate Certificate				
1023	Application for Recognition of Exemption				80

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1024	Application for Recognition of Exemption				80
1025	No Application (Dummy Form Number) - IRC Sections 501(c)(01),(11),(14),(16),(18),(21),(22),(24), and 501(d) or 494(a)				
1026	Group Exemption - EDS Only - Any IRC Section				
1028	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120				
1040	U.S. Individual Income Tax Return	I/N	2,*6	30,*20	11,12, 21, 22
1040 (Telefile)	U.S. Individual Income Tax Return - Telefile	I	2	30	03
1040A (Telefile)	U.S. Individual Income Tax Return - Telefile	I	2	30	16
1040A	U.S. Individual Income Tax Return	I	2	30	09,10
1040C	U.S. Departing Alien Income Tax Return	I	2	30	61
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	I	2	30	20
1040EZ	U.S. Individual Income Tax Return	I	2	30	07
1040EZ-TEL	US Individual Income Tax Return - Telefile	I	2	30	28
1040NR	U.S. Non-resident Alien Income Tax Return (PSC only)	I/N	2,*6	30,*20, *21	72,73
1040NR-EZ	US Non-resident Alien Income Tax Return (PSC only)	I	2	30	72
1040PC	U.S. Individual Income Tax Return (Personal Computer)	I	2	30	05,06
1040PR	U.S. Self-Employment Tax Return-Puerto Rico (PSC only)	I/N	2,*6	30,*22	27
1040SS	U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)	I	2	30	26
1040T	US Individual Income Tax Paper	I	2	30	05,06
1040 VITA/ TCE OVRPRT	US Individual Income Tax return (VITA/TCE Overprint)			20	
1040X	Amended U.S. Individual Income Tax Return	I	2	30	11,54
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B/N	2,*6	05,*21	44
1041	Magnetic Media U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B	2	05	36
1041-A	U.S. Information Return–Trust Accumulation of Charitable Amounts	B/N	4,*6	36	81

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1041ES	Payment Voucher, Estimated Tax	B	2	05	17
1041ES	Payment Voucher, Estimated Tax, Lockbox Processing	B	2	05	19
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.		5		66
1041PF	(See Form 5227)				
1041QFT	Qualified Funeral Trust	I	2	05	39
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1,*6	12	25
1042S	Foreign Persons US Source Income subject to Withholding	N	6	12	66
1045	Application for Tentative Refund				
1065	U.S. Partnership Return of Income	B/N	2,*6	06,*35	67
1065B	US. Return of Income for Electing Large Partnerships	B/N	2	06	68
1065PTP	Publicly Traded Partnerships	B	2	06	67
1065-K1	Partners Share of Income, Credits, Deductions, Etc.		5		65
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3,*6	07	60
1066SCH Q	Quarterly Notice to Residual Interest Holder of Remic Taxable Income or Net Loss Allocation	B	3	07	60
1078	Certificate of Alien Claiming Residence in the United States				
1096	Annual Summary and Transmittal of US Information Returns		5	88	69
1098	Mortgage Interest Statement		5		81
1098E	Education Loan Interest Statement		5		82
1098T	Tuition Payment Statement		5		83
1099-A	Information Return for Acquisition or Abandonment of Secured Property		5		80
1099-B	Statement for Recipients of Proceeds From Real Estate Brokers and Barters Exchange Transactions.		5		79
1099-C	Cancellation of Debt		5		85
1099-DIV	Statement for Recipients of Dividends and Distributions		5		91
1099-G	Statement for Recipients of Certain Government Payments		5		86
1099-INT	Statement for Recipients of Interest Income		5		92
1099-LTC	Statement for Recepients - Long term care and accelerated health benefits		5		93
1099-MISC	Statement for Recipients of Miscellaneous Income		5		95

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1099-MSA	Statement of Receipts of Medical Savings Account		5		94
1099-OID	Statement for Recipients of Original Issue Discount		5		96
1099-PATR	Statement for Recipients of Taxable Distributions Received from Cooperatives		5		97
1099-R	Statement for Recipients of Retirement Plans		5		98
1099-S	Statement for Recipients of Proceeds from Real Estate Transactions		5		75
1116	Computation of Foreign Tax Credit–Individual, Fiduciary or Nonresident Alien Individual				
1118	Computation of Foreign Tax Credit-Corporations				
1120	U.S. Corporation Income Tax Return	B/N	3,*6	02,*32	10,11,*20
1120-A	U.S. Short Form Corporation Tax Return	B	3	02	09
1120SF	U.S. Income Tax Return for Designated Settlement Funds	B,	3	02	06
1120-F	U.S. Income Tax Return of Foreign Corporations	B/N	3,*6	02,*32	66,67
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	B/N	3,*6	02,*32	*69,07
1120-H	US Income Tax Return for Homeowner Associations	B	3	02	71
1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return	N	6	*23	69,*20
1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, etc.	5	67		
1120L	U.S. Life Insurance Company Income Tax Return	B/N	3,*6	02,*32	11,*15
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	B/N	3,*6	02,*32	08,*20
1120PC	U.S. Property and Casualty Insurance Company Income Tax Return	B	3	02	13
1120-POL	U.S. Income Tax Return of Political Organization	B	3	02	20
1120 REIT	U.S. Income Tax Return for Real Estate Investment Trusts	B	3	02	12
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	B	3	02	05
1120-S	U.S. Small Business Corporation Income Tax Return	B/N	3,*6	02,*31	16,*20
1120W	Estimated Tax for Corporation		3	02	10
1120W (FY)	Fiscal Year Corporation Estimated Tax		3	02	10

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1120X	Amended U.S. Corporation Income Tax Return	B/N	3,*6	02	10,54,* 20, *32
1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return				
1127	Application for Extension of Time for Payment of Tax		2		77
1128	Application for Change in Accounting Period				
1138	Extension of Time for Payment of Taxes by a Corporation Expecting a net Loss Carry back				
1139	Corporation Application for Tentative Refund	B	3	02	84
1164PR	Disbursing Center Notification of Undelivered Refund Checks		1,2,3,4, 5, 6,7,8		45
1296	Assessment Against Transferee of Fiduciary				
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer				
1331	Notice of Adjustment (NMF)				
1331B	Notice of Adjustment				
1331C	Notice of Adjustment(Wage or Excise Tax)				
1363	Export Exemption Certificate				
1962	Advance Payment Record		1,2,3,4, 5, 6,7,8		17
2032	Contract Coverage Under Title II of the Social Security Act				
2063	U.S. Departing Alien Income Tax Statement				
2106	Employee Business Expenses				
2106EZ	Unreimbursed Employee Business Expenses				
2119	Sale or Exchange of Principal Residence				
2120	Multiple Support Declaration				
2137	Monthly Tax Return–Manufacturers of Cigarette Papers and Tubes	N	6	90	86
2158	Credit Transfer Voucher		1,2,3,4, 5, 6,7,8		58
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries				
2210F	Underpayment of Estimated Taxes by Farmers and Fishermen				
2220	Underpayment of Estimated Income Tax by Corporation				
2287	Dishonored Check Posting Voucher		1,2,3,4, 5, 6,7,8		87
2287(C)	Advice of Dishonored Check		1,2,3,4, 5, 6,7,8		17

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
2290	Heavy Vehicle Use Tax Return	B/N	4,*6	60,*93	95
2350	Application for Extension of Time for Filing U.S. Income Tax Return (IMF-1040, BMF-709 and 709A)(PSC only)	I/B	2,5	30,51	77
2363	Master File Entity Change		2,6,9,	0	63
2363A	Exempt Organization BMF Entity Change		9,0		80,81
2424	Account Adjustment Voucher		1,2,3,4, 5, 6,7,8,0		24
2438	Regulated Investment Co.–Undistributed Capital Gains Tax Return	N	6	38	86
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains				
2441	Child and Dependent Care Expenses				
2553	Election by Small Business Corporation	B	9	93	53
2555	Foreign Earned Income				
2555EZ	Foreign Earned Income Exclusion				
2617	Prepayment Return–Tobacco Products Taxes	N	6	90	37
2650	TDA/TDI Transfer		2,6,9		50
2678	Employer Appointment of Agent				
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return (IMF-1040, BMF-709 and 709A)	I/B	2, 5	30, 51	77
2710	Appeals Division Action and Transmitted Memorandum		1,2,3,4, 5,6,7,8		47
2749	Request for Trust Fund Recovery Penalty Assessment	B/N	3,6,9	17	77
2758	Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns	B	1,2,3,4, 5, 6,9	05	04,17,7 7
2848	Power of Attorney and Declaration of Representative				
2859	Request for Quick or Prompt Assessment		1,2,3,4, 5,6,7,8		51
2859C (B)	Collection Request for BMF Quick or Prompt Assessment				
2859C (I)	Collection Request for Quick or Prompt Assessment				
3115	Application for Change in Accounting Method				
3177 A/B/C	Notice of Action for Entry on Master File		1,2,3,4, 5, 6,7,8,9, 0	29,74	14,49,7 7,78

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
3206	Information Statement by United Kingdom Withhold-ing Agents Paying Dividend from United States Cor-porations to Residents of the U.S. and Certain Treating Countries				
3244	Payment Posting Voucher		1,2,3,4,5, 6,7,8,0		17,18
3244A	Payment Posting Voucher–Examination		1,2,3,4, 5, 6,7,8		18
3245	Posting Voucher, Refund Check Cancellation or Repayment		1,2,3,4,5, 6,7,8,0		45
3249	Notice of Non-Receipt of Tax Return		9		49
3258	Summary Transfer Voucher		1,2,3,4, 5, 6,7,8		58
3354	Assessment Adjustment Document		1,2,3,4, 5, 6,7,8		54
3413	Transaction List (Account Transfer In)		1,2,3,4, 5, 6,7,8		51,52
3446	Notice of Federal Tax Due		2,5,6		17
3465	Adjustment Request		1,2,3,4, 5, 6,7,8,9, 0		54
3468	Investment Credit				
3491	Consumer Cooperative Exemption Application				
3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts		3	68	83
3520-A	Annual Return of Foreign Trust with U.S. Beneficia-ries				
3552	Prompt Assessment Billing Assembly		1,2,3,4, 5, 6,7,8		17,51
3645	Computation of Penalty for Failure to File Informa-tion Returns or Furnish Statements				
3646	Income from Controlled Foreign Corporation				
3731	Unidentified Remittance Voucher		1,2,3,4,5, 6,7,8,0		17
3753	Manual Refund Posting Voucher		1,2,3,4, 5, 6,7,8		45
3800	General Business Credit				
3809	Miscellaneous Adjustment Voucher				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
3870	Request for Adjustment		1,2,3,4, 5, 6,7,8,9		54,77
3911	Taxpayer Statement Regarding Refund				
3912	Taxpayer SSN Validation		2		31,63
3913	Acknowledgment of Returned Refund Check and/or Savings Bond				
3967	Payment Overdue		2,6		17
3967(C)	Second Notice of Delinquent Tax Account (CP-502)	N	2,5,6		17
4136	Computation of Credit for Federal Tax on Fuels				
4137	Computation of Social Security Tax on Unreported Tip Income				
4159	Payment Tracer Request				
4224	Exemption from Withholding of Tax Income Effectively Connected with the Conduct of Business in U.S.				
4251	Return Chargeout (IDRS)				
4255	Recapture of Investment Credit				
4338	Transcript Request		1,2,3,4, 5, 6,7,8,9,		99
4338A	IMF Information or Certified Transcript Request				
4356A	Notice of Available Frozen Credit		2,9		77
4356SP	Notice of Available Frozen Credit Puerto Rico		2,9		77
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners				
4419	Application for Filing Information Returns on Magnetic Media				
4428	BMF General Purpose CP Form		1		17,19
4461	Application for Approval of Master or Prototype Defined Contribution Plan	E	0	75	61
4461A	Application for Approval of Master or Prototype Defined Benefit Plan	E	0	75	62
4461B	Application for Approval of Master or Prototype Defined Contribution Plan			75	
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	B	3		45
4506	Request for Copy of Tax Form				
4506-A	Request for Public Inspection or Copy of Exempt Organization Tax Form				
4562	Depreciation and Amortization Schedule				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
4563	Exclusion of Income for Bona Fide Residents of American Samoa				
4578	Bond Purchase Plan Approval	E	0	74	78
4626	Computation of Alternative Minimum Tax–Corporations and Fiduciaries	B	3		10
4666-A	Summary of Employment Tax Examination	B	1,8		40,41,42,43
4667	Examination Changes Federal Unemployment Tax	B	8		40
4668	Employment Tax Changes Report	B	1		41,42,43
4684	Casualties and Thefts				
4694	Notification Refund Repayment Check not accepted by Bank		1,2,3,4, 5, 6,7,8		45
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC	B/N	4,*6	50,*66	71
4768	Application for Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax	B/N	5,*6	52	77
4782	Employee Moving Expense Information				
4789	Currency Transaction Report		5		89
4797	Supplemental Schedule of Gains and Losses				
4810	Request for Prompt Assessment under IR Code Section 6501(d)				
4835	Farm Rental Income and Expenses				
4844	Request for Terminal Action				
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (IMF-1040, BMF-709 AND 709A)	I/B	2,5	30,51	17,77
4876	Election to be Treated as a DISC				
4876-A	Election to be Treated as an Interest Charge DISC				
4881	Chapter 42 Taxes - Disqualified Person Foundation Manager				
4952	Investment Interest Expense Deduction				
4970	Tax on Accumulation Distribution of Trusts				
4972	Special 10-year Averaging Method				
5074	Allocation of Individual Income Tax to Guam or Commonwealth of the Northern Mariana Islands				
5213	Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies				
5227	Split-Interest Trust Information Return	B/N	4,*6	37	83
5300	Application for Determination for Defined Benefit Plan	E	0	74	53

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
5303	Application for Determination for Collectively Bargained Plan	E	0	74	03
5305	Individual Retirement Trust Account				
5306	Application for Approval of Prototype Individual Retirement Account	E	0	75	06
5306SEP	Application for Approval of Prototype Simplified Employee Pension (SEP)	E	0	75	60
5307	Short Form Application for Determination for Employee Benefit Plan	E	0	74	07
5308	Request for Change in Plan/Trust Year	E	0		77
5309	Application for Determination of Employee Stock Ownership Plan (ESOP)	E	0	74	09
5310	Application for Determination Upon Termination	E	0	74	10
5310-A	Notice of Merger, Consolidation or Transfer of Plan Liabilities	E	0	74	11
5329	Return for Individual Retirement Arrangement Taxes	A	0	29	11,12,21, 22,73
5330	Return of Initial Excise Taxes Related to Employee Benefit Plans	E/N/B	0,*6,4	74,*76	35,51
5344	Examination Examined Closing Record		1,2,3,4, 5, 6,7,8		47
5351	Examination Non-Examined Closings		1,2,3,4, 5, 6,7,8		47
5394	Request for Information From Federal Tax Records	I	2		56
5403	Appellate Closing Record		1,2,3,4, 5, 6,7,8		47
5452	Corporate Report of Nondividend Distributions				
5466B	Multiple Record of Disclosure		2,9		77
5471	Information Return With Respect to a Foreign Corporation		5		55
5472	Information Return of Foreign Owned Corporation		5		53
5473	Report of Acquisitions and Reportable Disposition in a Foreign Partnership		5		57
5498	Individual Retirement Arrangement Information		5		28
5498-MSA	Individual Retirement Arrangement Information Medical Savings Accounts		5		27
5500	Annual Return/Report of Employee Benefit Plan (100 or more participants)	E/N	0,*6	74	37
5500-C/R	Return/Report of Employee Benefit Plan	E/N	0,*6	74	38,30

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
5500EZ	Annual Return of One-Participant Pension Benefit Plan	E	0	74	31
5546	Examination Return Charge Out				
5558	Application for Extension of Time to File Certain Employee Plan Returns	E	0		77
5578	Annual Certification of Racial Nondiscrimination for Private Schools Exempt from Federal Tax	B	9	67	84
5588	EO NMF Request	E			
5595	EO Update				
5596	E. O. Non-Examined Closing Record	B			
5597	EO IMF/BMF Request				
5597B	EO Multiple IMF/BMF Request				
5597C	EO Record Retention Agreement Request				
5598	EO Correction Request				
5599	E. O. Examined Closing Record	B	2,3,4,6		47
5648	EP Non-Master File Request				
5649	EP Master File Request				
5650	EP Examined Closing Record	E	0		47
5695	Residential Energy Credit Carryforward				
5712	Election to be Treated as a Possessions Corporation Under Section 936				
5713	International Boycott Report	N	6		08
5734	Non-Master File Assessment Voucher	N	6	46	*55,69, 94
5754	Statement by Person(s) Receiving Gambling Winnings				
5768	Election/Revocation of Election by an Eligible Section 501 (c) (3) Organization to Make Expenditures to Influence Legislation	B	9		77
5792	Request for IDRS Generated Refund		1,2,3,4, 5,6,7,8, 0		45
5811	Examination Return Preparer Case Closing Doc	N	6	70	47
5881	EP Non-Examined Closings		0		47
5884	Jobs Credit				
5899	EP Update				
5901	EP Correction Request				
6008	Fee Deposit for Outer Continental Shelf Oil	N	6	03	68
6009	Quarterly Report of Fees Due On Oil Production	N	6	03	68

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
6069	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953	N	6	57	89
6072	Notice of Action for Entry on the Master File	E	0		77
6088	Distributable Benefits from Employee Pension Benefit Plans				
6118	Claim for Income Tax Return Preparers				
6177	General Assistance Program Determination				
6197	Gas Guzzler Tax				
6198	At-Risk Limitations				
6199	Certification of Youth Participating in a Qualified Cooperative Education Program				
6209	CAWR Transaction Document	B	1		30
6222	CAWR Status Code Posting Document	B	1		30
6248	Annual Information Return of Windfall Profit Tax		5		36
6251	Alternative Minimum Tax Computation				
6252	Installment Sale Income				
6394	DIF Chargeout Request	B	4		94
6406	Short Form Application for Determination for Amendment of Employee Benefit Plan				
6478	Credit for Alcohol Used as Fuel				
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing				
6627	Environmental Taxes				
6765	Credit for Increasing Research Activities (or for claiming the orphan drug credit)				
6781	Gains and Losses From Section 1256 Contracts and Straddles				
6882	IDRS/Master Info Request				
7004	Application for Automatic Extension of Time to File Corporation Income Tax Return	B	3	02,33,34	04
8023	Corporate Qualified Stock Purchase Elections				
8027	Employers Annual Information Return of Tip Income and Allocated Tips		5		57
8027-T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips				
8038	Information Return for Tax-Exempt Private Activity Bond Issues	B	3	46	61
8038-G	Information Return for Tax-Exempt Governmental Obligations	B	3	46	62

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8038-GC	Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales	B	3	46	72
8038-Q	Issuer's Information Return for Qualified Mortgage Bonds (QMBs)				
8038-T	Arbitrage Rebate or Penalty	B	3	46	74
8082	Notice of Inconsistent Treatment or Amended Return				
8109	Federal Tax Deposit Coupon	B	1,3,4,7,8,9		97
8109-B	Federal Tax Deposit Coupon (Over-the-counter)	B	1,3,4,7,8,9		97
8210	Self-Assessed Penalties Return		2,3,4,5		54
8233	Exemption form Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual				
8264	Application for Registration of a Tax Shelter				
8271	Investors Reporting of Tax Shelter Registration Number		5		62
8274	Certification by Churches and Qualified Church Controlled Organizations Electing Exemption from Employer Social Security Taxes				
8275	Disclosure Statement				
8278	Computation and Assessment of Miscellaneous Penalties	I/B/N	2,3	55,13,51	54
8279	Election to be Treated as a FSC or as a Small FSC				
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests		2,6	17	88,*41
8288A	Seller–Foreign Person of U.S. Real Property Interest		2		89
8288-B	Application for Withholding Certificate				
8300	Report of Cash Payments over $10,000 Received in a Trade or Business		5		64
8328	Carry Forward Election of Unused Private Activity Bond Volume CAP	B	3	46	75
8329	Lender's Information Return for Mortgage Credit Certificates (MCCs)	B	3	46	78
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificate	B	3	46	79
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents				
8355	Request for Verification of TIN				
8362	Casino Currency Transaction Report		5		61

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8379	Injured Spouse Claim	I	2	30	11
8379-A	Injured Spouse Claim Worksheet Computation	n/a	n/a	n/a	n/a
8390	Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809				
8396	Mortgage Interest Credit				
8404	Computation of Interest Charge on DISC-Related Deferred Tax Liability	N	6	23	27,*69
8453	U.S. Individual Income Tax Declaration for Electronic Filing	I	2	30	59
8453-E	Annual Return/Report or Registration Statement of Employee Benefit Plan		2,0,9	9	59
8453-OL	U.S. Individual Income Tax Declaration for On-line Filing				
8453-P	U.S. Partnership Declaration and Signature		0	2	59
8453-F	U.S. Partnership Declaration and Signature	B	9	2	59
8453-S	Signature Document for Form 8453				
8485	Assessment Adjustment Case Record		1,2,3,4, 5,7,8		54
8487	PMF Entity Change Entry		5		74
8582	Passive Activity Loss Limitations				
8582-CR	Passive Activity Credit Limitations				
8586	Low-Income Housing Credit				
8594	Asset Acquisitions Statement				
8606	Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions				
8609	Low-Income Housing Credit Allocation Certification	B	3	48	02
8610	Annual Low-Income Housing Credit Agencies Report	B	3	48	02
8611	Recapture of Low-Income Housing Credit				
8612	Return of Excise Tax on Undistributed income of Real Estate Investment Trusts	N	6	89	21
8613	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	N	6	14	22
8615	Tax for Children Under Age 14 Who Have Investment Income of More Than $1,200				
8621	Return by Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund				
8645	Alternative Minimum Tax Fiduciaries				
8689	Allocation of Individual Income Tax to the Virgin Islands				
8693	Low Income Housing Credit Disposition Bond	B	3	48	27

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	N	6	69	23
8703	Annual Certification by Operator of a Residential Rental Project	B	3	46	80
8709	Exemption From Withholding on Investment Income of Foreign Governments and International Organization				
8716	Election to Have a Tax Year Other than a Required Tax Year	B	9		63
8717	User Fee for Employee Plan Determination Letter				
8718	User Fee for Exempt Organization Determination Letter Request				
8725	Excise Tax of Greenmail	N	6	27	28
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts		2,3	05,06,07	04
8743	Information on Fuel Inventories and Sales (Attachment to 720)				
8752	Required Payment or Refund Under Section 7519	B	2	15	23
8758	Excess Collections File Addition				
8765	Excess Collections File Application				
8800	Application for Additional Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	B	9	05,06	77
8801	Credit for Prior Year Minimum Tax				
8802	Annual Summary of Capital Construction Fund Activity				
8803	Limit on Alternative Minimum Tax for Children Under Age 14				
8804	Annual Return for Partnership Withholding Tax (Section 1446)	B/N	1,*6	08	29
8805	Foreign Partners Information Statement of Section 1446 Withholding Tax	B/N	1,*6	08	46
8806	Computation of Communications Taxes				
8807	Computation of Certain Manufacturer and Retailers Excise Taxes				
8808	Supplemental Medicare Premium				
8809	Request for Extension of Time to File Information Returns				
8810	Corporate Activity Loss and Credit Limitation				
8811	Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations				

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8813	Partnership Withholding Tax Payment	B/N	1,*6	08	29,17, 19,70, 76
8814	Parents Election to Report Child's Interest and Dividends				
8821	Tax Information Authorization				
8823	Low Income Housing Credit Agencies Report of Noncompliance	B	3	48	28
8831	Excise Taxes or Excess Inclusions of Remic Residual Interest	N	6	89	21
8832	Entity Classification Election	B			
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips				
8847	Credit Contributions to Selected Community Development Corporations				
8849	Claim for Refund of Excise Taxes(3rd party claim adjustments are processed to the MFT 02 account, all other adjustments are processed to the appropriate excise tax account)				
8851	Summary of Medical Savings Account		5		90
8862	Earned Income Credit Eligibility				
9280	In-house Service Center TIN Perfection				
9282	Form 1040 Electronic Payment Voucher	I	2	30	17
9308	EPMF Plan Data Change	E	0		64
9779	Electronic Federal Tax Payment System Business Enrollment Form				
9783	Electronic Federal Tax Payment System IndividualEnrollment Form				

2   Due Date of Returns

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
30	1040 1040A 1040ES 1040PR 1040TEL 1040EZ- 1040PC	Individual Income	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year (Calendar year April 15)	3 years after due date of return or 3 years after the IRS received date, whichever is later.

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
30	1040PR	Individual Income-Non-Resident Alien	Calendar or fiscal year	3 1/2 mos. after end of taxable year (Calendar year April 15) for returns with wages subject to withholding; otherwise, 5 1/2 mos. after end of taxable year.	3 years after due date of return or 3 years after the IRS received date, whichever is later.
30	1040C	U.S. Departing Alien Individual Income	Prior to Departure	Same as 1040	Same as 1040
30	1040SS				
30	1040ES	Individual Estimated Income Tax		1st April 15 2nd June 15 3rd September 15 4th January 15	
30	1040NR	U.S. Non-Resident Alien Income Tax Return	Calendar or fiscal year	Doc code 72 (non-effectively connected income) 5 1/2 months after end of taxable year. Doc Code 73 (effectively connected income, or with effectively connected plus non-effectively connected income) 3 1/2 months after the end of taxable year.	3 years after due date of return or 3 years after the IRS received date, whichever is later.
30	1040X	Amended Individual Return		Same as 1040	
05	1041 1041S 1041A 1041PF 1041K1	Fiduciary	Calendar or Fiscal Year	Same as 1040	Same as 1040
	1041ES	Estimated Tax Payment Voucher		Same as 1040 ES	
36	1041-A	Trust Accumulation	Calendar or Fiscal Year		
12	1042 1042S	Income Tax to be paid at source	Annual	2 1/2 mos. after end of taxable year	3 years after due date of return or 3 years after the IRS receive date, whichever is later.

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
52	706 706 NA	Estate		15 mos. after exact date of death or 9 mos. if DOD 1-1-71 or later.	3 years from due date of return or 3 years from the IRS receive date, which-ever is later.
53	706A	Estate		6 mos. after day of disposition	3 years after due date of return or 3 years from the IRS received date, whichever is later.
06	1065	Partnership	Calendar or Fiscal Year	4 1/2 mos. after end of taxable year	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120 Series 1120-DISC	Corporation Income	Calendar or Fiscal Year	2 1/2 mos. after end of taxable year (Calendar Year-March 15)	3 years after due date of return or 3 years after the IRS received date, whichever is later. 51/2 months for 1120-F
01	941 Series	Employers Quar-terly Tax Return	Quarterly	Last day of month following end of quarter (April 30, July 31, Oct. 31 & January 31)	3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.
10	940 940PR	FUTA	Calendar Year	Last day of month following the end of the calendar year (January 31)	3 years after due date of return or 3 years after the IRS received date, whichever is later.
04	942	Household Employees FICA	Quarterly	Jan. 31	3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.
11	943 943PR	Agricultural	Calendar Year	Last day of month following the end of the calendar year (January 31)	3 years from April 15 of the year following the year for which the return was due or 3 years after the IRS received date which-ever is later.

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
03	720	Excise (Abstracts 19, 20, 22, 26, 27, 28, 50, 52, 56)	Quarterly	Last day of the second month following the end of the quarter (May 31, Aug 31, Nov 30, Feb 28)	3 years after due date of return or 3 years after the date return was actually filed, whichever is later.
03	720	Excise (All other Abstracts)	Quarterly	Last day of month following the end of the of quarter (April 30, July 31, October 31 & January 31)	3 years after due date of return or 3 years after the date return was actually filed, whichever is later.
09	CT-1	Railroad Retirement	Calendar Year	On or before the last day of February following the end of the calendar year	3 years after due date of return or 3 years after the IRS received date, whichever is later.
60	2290	Highway Use	7/1 thru 6/30	Last day of the next month following the month first used in a given period.	3 years from due date of return or 3 years from date IRS received date, whichever is later.
51	709 709A	Gift	Calendar Year (effective 1-1-82) Quarterly (effective 1-1-71 thru 12-31-81)	3 1/2 mos. after end of taxable year (April 15) or 15th day of 2nd month following end of quarter.	3 years from due date of return or 3 years from date return was actually filed, whichever is later.
64	730	Wagering	Monthly	Last day of the month following the month in which the income is earned	3 years from due date of return or 3 years from date return was actually filed, whichever is later.
44	990-PF		Calendar or Fiscal Year	5 1/2 mos. after end of taxable year	
67	990/ 990EZ	Return of Organization Exempt from Income under Section 501(c) of the IRC or Section 4947(a)(1) trust	Calendar or Fiscal Year	4 1/2 months after end of taxable year	
67	990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts	Calendar or Fiscal Year	4 1/2 months after end of taxable year	

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
34	990-T	(Trust)–U.S. address IRC 401 and 408	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year	
	990-T	(Trust and Corp.) U.S. and Foreign IRC 501(c)	Calendar or Fiscal Year	5 1/2 mos. after end of taxable year	
33	990-C	(Farmer's Co-Op)	Calendar or Fiscal Year	8 1/2 mos. after end of taxable year.	
50	4720	Excise Tax	Calendar or Fiscal Year		
37	5227	Split-Interest Trust	Calendar or Fiscal Year	3 1/2 mos. after end of taxable year.	
74,76	5500 Series	Pension Plans	Calendar or Fiscal Plan Year	Last day of the 7th after the end of the plan year.	3 years from due date of return or 3 years from IRS received date, whichever is later.
	5330	Initial Excise Tax Return for Employee Benefit Plans		Varies depending on type of excise tax.	
15	8752	Computation of Required Pay- ment or Refund	Calendar	4 1/2 mo. after end of taxable period.	
16	945	Annual Return Of Withheld Federal Income Tax	Calendar	Jan. 31	3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.
46	8038-T 8038 8038-G 8038-GC	Bond Issues	Calendar		

3   Extension Forms

**Extension
Forms**

02,33,34	7004	Automatic Extension for Corporation Return
05,06	8800	Partnership or Certain Trusts
30,51	2688	Additional Extension For Individual Income Tax
05	2758	Extension For Partnership and Fiduciary
30,51	4868	Automatic Extension of Time to File Individual Income Tax
30,51	2350	Extension of Time to File U.S. Tax Return
	1127	Extension of Time to Pay Tax
74	5558	Extension of Time to File Certain Employee Plan Returns
05,06	8736	Automatic Extension of Time to File Return for U.S. Partnership or For Certain Trusts
52	4768	Extension of Time to File U.S. Estate Tax Return and/or Pay Estate Tax

Section 3.   Tax Return Information

1   *Employee Disclosure Responsibilities*

Employees may not access or disclose any tax return or information pertinent to a tax return related to their personal accounts, those of family, friends, or public figures. IRM 1272: 200, Disclosure of Official Information Handbook, states in part:

Service employees may access returns and return information when there is a "need to know" the information for their tax administration duties. This is important in maintaining the confidentiality of information in the custody of the Service.

Before disclosing returns or return information to other Service personnel, employees should satisfy themselves that the recipient has an official need for the information. A supervisor should be consulted if there is doubt that disclosures are proper.

2   *Master File Returns*

Delinquent returns of the type and periods listed below are processed under regular ADP Master File procedures in all regions.

Form	First Valid Period Ending
CT-1	03-31-1962
11C	01-01-1961*
706	All ADP
706GS(D)	All ADP
706GS(T)	All ADP
706NA	All ADP
709	12-31-1961
709A	12-31-1980
720	03-31-1962
730	01-01-1961*
940	12-31-1961
940–EZ	12-31-1989
940PR	12-31-1961
941	03-31-1962
941E	03-31-1962
941PR	03-31-1962
941SS	03-31-1962
942	03-31-1962- 12-31-1994
943	12-31-1961

* Period Beginning

Form	First Valid Period Ending
943PR	12-31-1961
945	12-31-1994
990	12-31-1970
990C	12-31-1961
990–EZ	12-31-1989
990PF	01-31-1970
990T	12-31-1961
1040	12-31-1962
1040A	12-31-1972
1040,Sc H	03-31-1995
1040EZ	12-31-1982
1040NR	12-31-1962
1040PR	12-31-1962
1040PC	12-31-1992
1040NR	12-31-1962
1040SS	12-31-1962
1040TEL	12-31-1996
1041	12-31-1961
1041A	12-31-1970
1041PF/5227	01-31-1970
1041QFT	12-31-1998
1042	12-31-1985
1065	12-31-1961
1066	12-31-1987
1120	12-31-1961
1120A	12-31-1984
1120 FSC	01-31-1985
1120F	12-31-1961
1120SF	08-31-1984
1120F	12-31-1961
1120FSC	01-31-1985
1120H	01-31-1974
1120IC-DISC	12-31-1961
1120L	12-31-1961
1120M	12-31-1961
1120ND	12-31-1984
1120PC	01-31-1987

* Period Beginning

Form	First Valid Period Ending
1120POL	12-31-1975
1120REIT	01-31-1987
1120RIC	01-31-1987
1120S-K1	12-31-1961
1120S	12-31-1961
2290	01-01-1961*
4720	01-31-1970
5227	08-31-1969
5329	12-31-1975
5330	12-31-1969
5500	12-31-1975
5500C	12-31-1975
5500R	12-31-1980
7004	12-31-1961
8038-T	12-31-1996
8038-G	12-31-1996
8038-GC	12-31-1996
8609	12-31-1996
8610	12-31-1996
8693	12-31-1996
8823	12-31-1996
8752	03-31-1991

* Period Beginning

Amended returns relative to the above periods and type, when received for periods prior to the original implementation date of the processing region, are manually processed in either the District Office or Service Center, depending on the date prescribed for transfer of manual processing operations to the Service Center.

3   Processing Codes

These codes are applicable only to IMF returns and are entered by the examiners in the Returns Analysis Branch.

(1)   Filing Status Codes (IMF)

Code	Filing Status (1040,1040A,1040EZ)
0	Single, filing declaration of estimated income tax
1	Single taxpayer.
2	Married taxpayer filing joint return.

Code | **Filing Status (1040,1040A,1040EZ)**

3   Married taxpayer filing a separate return and spouse is also filing a return (spouse exemption not claimed). Both must file using this status

4   Unmarried Head of household.

5   Widow(er) with dependent child.

6   Married filing separate return and spouse is not required to file a return (spouse exemption is claimed).

7   Married filing a joint Declaration of Estimated Income Tax.

Code | **Filing Status (1040ES)**

0   One name in name line.

7   Married filing a joint declaration of estimated income tax.

(2) Exemption Codes (IMF)

Only one exemption will be allowed for each primary and secondary taxpayer. Therefore up to six positions will be coded on the input return, starting from the position representing "Children at Home". Master File output will continue to reflect values 1-4 in positions 1 and 2.

Coding Pos.	IMF Pos.	Range	Applicable to
—	1	1–4	Primary Taxpayer (Regular, age 65 and over, or blind).
—	2	1–4	Secondary Taxpayer (Regular, age 65 and over, or blind).
1	3	0–9	Number of Exemptions for Children who live at home.
2	4	0–9	Number of Exemptions for Children living at a different address due to divorce or separation.
3	5	0–9	Number of Parents claimed as dependents.
4	7	0–9	Number of Other Dependents.
5	6	0–9	Taxpayer claims Earned Income Credit, and dependents living at home do not include sons or daughters (i.e. input position 1 equals 0).
6	8	0–9	Overflow for Exemptions for Children living at home exceeding 9

(3) Age/Blind Indicator

(Form 1040, line 33a; Form 1040A, line 18a)

Pos.	Range	Applicable To
1	0–1	Primary Taxpayer 65 or over.
2	0–1	Primary Taxpayer blind.
3	0–1	Secondary Taxpayer 65 or over.
4	0–1	Secondary Taxpayer blind.

4   *Computer Condition Codes*

Note: (Also known as "Return Condition Codes")

Reference IRM 3(27)(68)

These are assigned by tax examiners or are computer generated. Computer programs for the processing and posting of tax returns data are based upon the recognition of these codes within a designated field in the appropriate tape record formats. Abbreviations sometimes used are BMF "B", EPMF "E", and IRAF "A". The IRAF condition codes require numeric input, but are posted with the alphabetic codes listed below. Presence of condition codes initiates action as explained on the following pages:

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
A	Returns Analysis Branch	B	(1) Indicates that a non-penalty Form 2220 was submitted with a Form 1120/990C/990T/990PF.	(1) If precomputed penalty amount differs from computer calculated penalty by more than tolerance amount CP 234 will be generated.
			(2) Indicates Number of Employees line blank (SC processing only)	(2) Bypasses Check for delinquent 1st quarter returns
A	Returns Analysis Branch	E	Used when a 1988 short year return is filed and processed on a 1987 form	
			(1) Used when a Form 5330 indicates the excise tax is due under 4978A.	
			(2) Enter on Form 5500, 5500C, and 5500R when obvious and readily available information has been entered on the register from attachments to resolve edit failures before any correspondence is issued.	
B	Returns Analysis Branch	E	Indicates Schedule B (Form 5500) missing.	Bypasses check for Schedule B.
B	Returns Analysis Branch	B	(1) Form 1120/1120S/1120SF/1120FSC/- 1120RIC/1120REIT/1120PC/1041/- 1065/1066/990C/990T. Taxpayer is electing out of the installment sales method (Form 6252) for sales made after October 19, 1980.	
			(2) Form 941. Total Compensation field is significant but Social Security Wage/Medicare fields are insignificant.	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
C	Returns Analysis Branch	B	Form 940 only: Indicates an unexplained "exempt remuneration" was listed on taxpayer's return. Forms CT-1, 720, 941, 942, 943, 945 only: Indicates missing or inadequate explanation of an adjustment. Note: Used on 720 for periods 9312 and prior only.	Generates Taxpayer Notice requesting credit substantiation.
C	Returns Analysis Branch	E	Secured/Substitute Return	Bypass
D	Returns Analysis Branch	A/B	Reasonable cause for waiver of Failure to Pay Penalty. IRAF input: 30.	Freezes computer generation of Failure to Pay Penalty on the unpaid liability.
D	Returns Analysis Branch	E	Indicates a Form 5500 series return where filer began and ended his plan year on the first day of the month and the last day of the prior month has been edited as the plan year ending.	
E	Returns Analysis Branch	B	Identifies a taxpayer who has indicated on his/her return that excess deposits are to be applied to next return (Forms 940, 940–EZ, 941, 943, 945, 720 or 1042), or has failed to indicate whether excess should be applied to the next return.	In the cycle the return posts, applies excess deposits to the same class of tax for the subsequent period.
F	Returns Analysis Branch	B/A/E	Indicates final return filed (applies to all BMF returns except 706). IRAF input: 31	Generated for 5500, 5500C, 5500EZ when return meets the conditions that indicate a final return. Deletes Filing Requirements for the particular return.
G	Returns Analysis Branch	B/E/A	Indicates an amended, corrected, supplemental, tentative, or revised return. (Applies to all BMF returns except setting of freeze on Form 1065). IRAF input: 32.	Posts remittance, if any, to module and freezes refund. Generates a DO Notice if original return does not post within 4 weeks for BMF or IRAF, return due date. TC 976 generated to replace "G" coded TC 150 on the BMF. EPMF: TC977 and sponsors entity information are posted to indicate an amended return has been filed
H	Returns Analysis Branch	B	Non-Service Center document with remittance deposited for the Service Center	No action—info only.

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
I	Returns Analysis Branch	B	Regulated futures contracts and tax straddles (Forms 1120, 1120S, 990C, 990T, 1065, 1041).	No action—info only.
I	Returns Analysis Branch	E	Indicates an incomplete return. Penalty may be assessed.	No action—info only.
J	Returns Analysis Branch	B	Returns are not subject to or are to be excluded from FTD penalty processing.Forms 720, 940, 941, 943, 945, 1042.	Bypass the FTD Penalty program
J	Returns Analysis Branch	E	Indicates a reinput return. Forms 5500, 5500C and 5500R	No Action—info only.
K	Returns Analysis Branch	B	Forms 1120 and 1120A (Identifies Interest Computations under the Look Back Method of completed Long Term Contracts (Form 8697)	No action—info only.
K	Returns Analysis Branch	E	Identifies one participant Keogh and corporate filers on 5500C and 5500R - only used prior to 7/92 processing.	
L	Returns Analysis Branch	B	(1) Rejected application for extension of time for filing 1120, 990C, 990T, 990PF, or 1041 return. (2) Denied application for extension of time to file 1120's, 990C, 990T, 1065, 1041 or 1041S, 706, 706NA, 709, 720, 1065 or 1066 return.	(1) Posts 7004/2758/8736 application and any remittance. (2) Posts the 7004/2758/8736 application and any remittance.
L	Returns Analysis Branch	E	Late Correspondence	SC generates a CCC "G"
M	Returns Analysis Branch	B	Indicates interest free adjustments for Forms 941/942/943/CT-1 label as "misclassified Employees" across the top of the returns.	
N	Returns Analysis Branch	B	Joint Committee Case sent to Examination Division (Form 1120 only).	Freezes module from off–setting or refunding. Freeze is released upon posting of an Audit or DP Tax Adjustment.
N	Returns Analysis Branch	E	Used to indicate that reason for late filing has not been established.	Upon Posting of TC 150/155, a transcript is generated for assessment of Delinquency Penalty.
O	Returns Analysis Branch	B	Identifies a return for which a pre–settlement manual refund was paid.	Freezes affected Tax Module unless or until a TC 840 transaction is posted.

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
O	Error Correction/ Rejects	E	Used to indicate 1 day, or less than 1 month return - When day of Plan Year Beginning Date does not equal 01. (Form 5500, 5500-C and 5500-R).	Generates the next consecutive month as the tax period on the tax module transcript.
P	Error Corr.	B	Accept input figures for Alternative Minimum Tax on Form 1041.	Bypass check on Alternative Minimum Tax and continue computation.
P	Returns Analysis Branch	E	DOL Failed Edit Checks	Generated when a return is not perfected for a DOL item.
Q	Error Corr.	B	Forces Math Error Condition. Indicates manual computation return with a math error (Forms 1041 (except 1120S), 706, and 709).	
Q	Returns Analysis Branch	E	Indicates 5500 returns referred from DOL/PWBA to IRS	No action—info only
R	Returns Analysis Branch	B/A/E	Delinquent return with reasonable cause established or applicability of FTP penalty not determined. IRAF input: 33	Invalid to input Delinquency penalty.
S	Returns Analysis Branch	B	(1) Form 940 　　a) Prior to 1/1/83, indicates a missing "Tentative Credit" computation (Column 1-9) 　　b) For tax periods 8512 and subsequent, applies to over-paid returns that do not specify application of the overpayment to the subsequent period (non-Credit Elect Returns). (2) Forms 941/942/943/ - For tax periods 7712 or earlier, the code indicated a missing Schedule A condition. Prior to 1/1/83, the presence of this code caused issuance in certain cases of CP 178/879. (3) Forms 941/943 - For tax periods 8412 and subsequent, applies to overpaid returns that do not specify application of the overpayment to the subsequent period (non-Credit Elect returns.)	Bypasses Credit Elect processing.

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
			(4) Form CT-1 - For tax periods 8512 and subsequent, applies to overpaid returns that do not specify application of the overpayment to the subsequent period (non-Credit Elect returns.)	
			(5) Form 945 - For tax periods 9412 and subsequent, applies to overpaid returns that do not specify application of the overpayment to the subsequent period (non-Credit Elect returns.)	
S	Returns Analysis Branch	E	Used to indicate short period return.	Bypasses unpostable check on plan year ending and allows return to post.
T	Returns Analysis Branch	B	Seasonal or Intermittent filer (valid on 941, 941E, 941SS and 941PR)	
T	Returns Analysis Branch	B	Form 8271, Investor reporting of Tax Shelter Registration (valid on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, 990T)	No action—information only on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, and 990T).
T	Returns Analysis Branch	B	Indicates the presence of Form 8271. (Valid on 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, and 990T).	
U	Returns Analysis Branch	B/A	Transaction unprocessable.	If possible, document is perfected and reinput; if necessary, document is eliminated. Transaction is written on the SC Controls Data Tape and printed on the Reject Register.
U	Returns Analysis Branch	E	Essential information (EIN, sponsor name and address, plan number is not present and cannot be secured through research and no correspondence failures are present on 5500, 5500–C, 5500R and 5500EZ)	Letter 8007 will be generated
V	Returns Analysis Branch	B/A	Delinquent return with reasonable cause established or applicability of FTF penalty not determined. IRAF input: 34	Does not generate $10 daily delinquency penalty.
V	Error Corrections/Rejects	E	Reasonable cause is present for line items being blank on 5500, 5500–C, 5500R and 5500EZ	
W	Returns Analysis Branch	B	Change of Accounting Period on Form 7004/2758.	Entity fiscal month changed to that on form 7004/2758.

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
W	Returns Analysis Branch	B	Return cleared by Statute	Bypasses statute checks on original input.
W	Returns Analysis Branch	A	Deceased Taxpayer IRAF input: 37	Generates TC 540, turns on death indicator in the IRA Entity.
X	Returns Analysis Branch	A	Indicates manual assessment may be needed. IRAF input: 35	Generation of transcript suppresses TP notices.
X	Returns Analysis Branch	B	Form 1065/1065B with remittance not related to penalties	Generates TC 570.
X	Returns Analysis Branch	E	EPMF Open Correspondence for required Information (data). Form 5500EZ only	
Y	Returns Analysis Branch & Error Corr.	B/A	Accept tax return as submitted (Forms 1041, 1065, 1120 Series, 990, 990C, 990PF, 5329, 1041A, 4720, 990EZ, 2290, and 5227). Grants filing extension if Form 7004/2758. IRAF input: 36	Computer accepts, posts, and settles on return as submitted on the MF; changes accounting period if appropriate. Extends time for filing 1041 or 1120.
Y	Error Correction/ Rejects	E	Indicates that the filer is a 52-53 week filer on 5500, 5500–C, 5500R, 5500EZ	Bypass UPC 812 check and change the plan year ending to that shown on the input return
Z	Returns Analysis Branch	B	720 return with amounts not identified with abstract or category numbers. (Assigns temporary abstract No 80)	Generates taxpayer notice to submit missing abstract or category numbers.
1	Returns Analysis Branch	B	Indicates that Form 8824 is attached and Box A is checked.	
2	Returns Analysis Branch	B	Indicates that Form 8824 is attached and Box B is checked.	
3	Returns Analysis Branch	B	Identifies taxpayers who should not receive credit interest.	
4	Returns Analysis Branch	B	Indicates IRS prepared returns under IRS 6020(b) for Forms 720, 940, 941, 942, 943, 945 and CT–1; 2290, 11C, 730, 1041, 1042 and 1065.	
5	Returns Analysis Branch	B	Established for Form 1120 to indicate the election of installment payments under the Bank Holding Company Tax Act of 1976; also indicates Tax Straddles (Forms 1120, 1041, 990C and 990T).	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
6	Returns Analysis Branch	B	Service Center programs generate a "Possession Tax Credit Indicator" of 1 on trans tape and then drop CCC 6. (Forms 1120/F/L/M/H/POL/PC).	
7	Reasonable cause denied during return analysis.	B	Identifies Reasonable Cause statement for failure to file or pay tax timely was considered and denied. (Do not use CCC "D" or "R"). See IRM 3(11)(16)6.4(e)	
8	Suppress computation of ES penalty and generation of CP234	B	Identifies annualized income was computed by taxpayer or "waiver" was written in the bottom margin of page 1, F1120 or line 6a, box F2220. Also used for F1120–PC, F1120L and consolidated 1120C on which Section 847 deduction is indicated. See IRM 3(11)(16)6.4(f)	
9	Returns Analysis Branch		Indicates the presence of LICH Forms 8586, 8609, 8611 and/or 8693	

5   IMF Computer Condition Codes

Note: (also known as "Return Condition Codes")

Reference IRM 3(27)(68)7.2

Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer which posts to the Master File. They are entered in the upper portion of the filing status area of Form 1040/1040A, Form 1040EZ; to the left of the wages line and in the lower left corner of the entity information box on Form 1040PC. When CCC "3" is entered, it must be first.

Code	Explanation
1	Generated by Electronically Filed return QRP (Questionable Refund Project) processing which causes TC 150 to resequence 1 cycle.
2	Tax Shelter Detection Team non–selected return.
3	For C/GEN (at MCC) of Transaction Code 570 which freezes release of overpayment of account at the Master File.
4	Edited by Exam on an original return secured after a Substutute For Return (SFR) has been filed in place of the return.
5	Form 1040X showing one "yes" box checked for Presidential Election Campaign Fund.
6	Form 1040X showing two "yes" boxes checked for Presidential Election Campaign Fund.

Code	Explanation
7	Denial of Reasonable Cause for IDRS processing.
8	Refund and only a single W2 that is altered, typed substituted or hand written attached.
9	Secondary taxpayer deceased—Generate module for primary taxpayer.
A	Primary and secondary taxpayers deceased, generate and post TC 540, turn on 54 hold and update the filing requirement to 8.
B	Taxpayer has computed tax liability of "ZERO".
C	1040NR with IRC 6114
D	Designates military personnel eligible for an Extension to File. Used to generate 8 month extension to file.
E	Delete Filing requirements for taxpayers who are not deceased.
F	To delete primary taxpayers filing requirements (at MCC). On a joint return, generates module for secondary taxpayer.
G	Return is tentative, amended, superseding.
J	Filing Status Code 2, 3, or 6 with secondary SSN missing and "Amish/Mennonite" or "Form 4029" notated, or Form W-7 attached for the secondary taxpayer.
L	(For an overpaid decedent return) Refund is to be issued to the NAME–SECOND LINE beneficiery or person or the state-side spouse (on joint return) of Armed Forces personnel or otehrs serving overseas.
M	Reasonable cause established by taxpayer for not paying the tax balance due. Suppresses FTP Penalty
N	Generates TC 460 for two month extension in filing.
O	Identifies a return for which a pre–settlement manual refund was paid; also C/GEN another code (at MCC) which freezes account from refunding.
P	Generated estimated tax penalty suppressed. Taxpayer has met an exception on Form 2210/2210F or meets reasonable cause criteria.
R	Delinquency cause is reasonable and acceptable; this code suppresses the C/GEN of delinquency penalty.
S	Indicates a return processed through RPS. Generated at MF from an indicator on SCRS.
U	Indicates no reply to correspondence and prevents generation of credit interest.
V	Indicates SE income has been reduced by at least $100 or net earnings reduced below $434 minimum.
W	Refund on an overpaid decedent return is to be issued with the NAME-FIRST NAME-SECOND lines interchanged on the refund check.
X	Indicates that an invalid SSN has been researched and the account creating transaction should be allowed to create an account without unposting 176.
Y	For any circumstance or condition which may cause the computer determined TOTAL TAX to be different from the taxpayer determined tax despite no taxpayer error; or when used in conjunction with Code F, it can change the accounting period (at MCC).
Z	For generating (at MCC) Transaction Code 340, which restricts the computation of interest for both balance due or a refund return, and to identify certain combat zone taxpayers entitled to an automatic statutory extension of time for filing a return.

6   Returns Processing Codes (EPMF)

Code   **Explanation**

A   Generated when there are 4 or less Schedule A'S in the record and all have policy to/ from dates that match plan year beginning/end.

B   Generated when End of Period Reformat Indicator contains "B", "M" or "R" and First Letter Date contains a date less than a determined date.

C   Generated when Computer Condition Code C or J is present. Valid for Forms 5500, 5500–C and 5500–R.

D   Generated to indicate a pure fringe benefit plan.

E   Generated when Type Plan Entity Indicator contains F. Valid for 5500–C and 5500–R.

F   Generated when Pension Features Code contains "D". Valid for Forms 5500, 5500C, and 5500R

I   Generated when Total Income Amount and Net Income Amount contains zeroes unless Fringe Benefit Plan Indicator contains 1 or 4. Valid on Form 5500–R.

M   Generated when Investment Arrangement Code = 1 and certain other conditions are present that indicate a master trust. Valid for Forms 5500, 5500-C only. Also, generated on the 5500 when Investment Arrangement Code contains a "Z" which indicates a 103-12 investment entity.

P   Generated when Type Pension Benefit Indicator contains 8, 9, or 0. Valid for 5500, 5500–C, 5500–R.

S   Generated when Julian Date of Tax Period (and day of Tax Period if present) minus the Julian Date of Plan Year Beginning Date is less than 364 or Plan Year

        Beginning Date is Blank and Short Period Report Indicator contains 1. Valid for 5500, 5500–C, 5500–R and 5500–EZ.

T   Generated for returns that have met the conditions required for final returns. Valid for 5500, 5500C and 5500R. (For actual conditions see IRM 3(12)(22)1.(13) and 3(12)(260)4.4.

U   (a) Generated when Computer Condition Code contains U. Valid on Form 5500, 5500–C, 5500–R, 5500EZ.

        (b) Generated on Forms 5500–C and 5500–R when Total Participants Beginning of Year is greater than 120.

W   Generated when Plan Number equals 501–999, valid for 5500, 5500–C, 5500–R.

*These codes do not print on MFTRA or IDRS Transcripts

7   Returns Processing Codes—Form 1040 (IMF)

Reference IRM 3(27)(68)7.4

Returns Processing Codes (RPC) are used to identify a special condition or computation for the computer which does not post to the Master File.

They are entered on page 1, form 1040, 1040A, and 1040PC to the right of the total income line and to the right of box 5 of Form 1040EZ.

Enter all codes in sequence found.

Code	Explanation
A	Forces computer to accept EIC amount.
B	Forces computer to compute EIC to zero. Also edited when taxpayer indicates they do not want or qualify for EIC.
C	Married filing separately taxpayer who does not enter any of the income items but claims benefits of community property and reports pro–rata share of community income as adjusted gross income. The Community income states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington and Wisconsin.
D	Taxpayer entered amount on Line 13 but did not attach Schedule D or notate "CGD".
E	Edited by Code & Edit for TY1996 returns when EIC child is under one month old and SSN is not present, or Year of Birth is 1997 and "Died" is indicated.
F	Edited by Code & Edit for TY1996and TY1997 returns when dependents have a "valid" reason for not providing an SSN.
G	Forces service center computer to bypass generation of the error code 118 check.
J	Total Tax exceeds 50% of AGI.
K	Potential statute return cleared by Statutory Clearance Group.
H	Taxpayer notes the name of a National Disaster on his/her return.
I	TY98 through 96 and dependent born and died during the tax year with a TIN.
L	Tax return is blank (other than entity information) or contains all zeros or insignificant entries.
M	Indicates Form 2555EZ is attached.
N	Identifies non-employee compensation on Form 1040 or 1040A for Examination to assess self-employment tax liability.
P	Indicates Form 2106or 2106-EZ is attached.
R	For tax years 1997 through 1995, "Former Yugoslavia" is noted on the return.
S	Taxpayer not subject to self–employment tax.
T	Estimated Tax Payments are present and no withholding present.
V	Edited by Code & Edit on Form 1040 and 1040A TY97 returns determined to be "*computer generated*".
W	1040NR with Schedule SE attached.
Y	"LOOSE" Schedule H filed. Dummy 1040 is prepared
Z	Taxpayer not liable for Alternative Minimum Tax.
7	Taxpayer chooses to convert a traditional IRA to a ROTH IRA by attaching Form 8606 with a non-zero amount on Line 14B.

*These codes do not print on MFTRA or IDRS Transcripts.

8   Audit Codes—Form 1040 (IMF)

Reference IRM 3(27)(68)8.(17)

Code	Explanation
B	Indicates a missing or incomplete Schedule C, D, E, F or Form 4797.
C	Reserved
D	High Income Non–filer identified by Collection
H	(a) Form 6926, 3520, 3520A, 2952, 3646, 5471 or 5713 is attached to the return.
	(b) Foreign Partnership
	(c) Foreign Trust Account
J	Form 1116 in excess of $25,000 - PSC only
K	(a) Preparer identified by Compliance Division Criminal Investigation Staff
	(b) Refund Scheme Return/Refund Mill
L	(a) Joint Committee Case
	(b) Section 6501(d) or IR Code, Request for prompt audit or assessment. Also Schedule E, line 26 has a loss of $30,000 or more and no Form 8582 is attached.
P	Tax Preference Item
Q	Form 8082 attached to the return
T	Form 5471 attached to the return
U	Form 8862 is present
W	Alternative Minimum Tax, depreciation other than straight line of $250,000 or more.

9   Audit Codes (BMF)

Reference IRM 4100 (Corporation Returns)

Code	Explanation
1	Partnership Issues
2	International
3	Miscellaneous Criteria
4	Joint Committee
5	Foreign Owned U.S. Corporation
6	Foreign Bank Account Question
7	Reserved
8	Reserved
9	Reserved

10   *Employment Codes (BMF)*

Employment Codes (EC) identify employers who are other than normal business employers.

EC	Numeric Equivalent (Internal Use Only)	Employer
F	6	Federal Employer
M	4	Maritime Industry Credit Freeze on refunds and offset out for Form 941 pending receipt of supplemental return recording wages paid to employees at sea.
S	2	Foreign Subsidiary having filed Form 2032 to extend SS coverage to certain employees of the subsidiary.
W	3	Non–profit organization exempt from FUTA (Form 940/940–EZ) withholding. (Sec. 501(C)(3)IRC)
C	8	Form 8274 filed by church or church controlled organization to elect not to pay FICA tax for their employees.
T	1	State or local agency that has entered into a 218 agreement with SSA.
N		Non–Profit Organization subject to FICA
-	9	Deletes employment codes.

11   *Social Security Tax Rate Table (Formerly FICA)*

Year	Wage Limitation	Employee Rate%	Employer Rate%	Total Rate%	Year	Self–Employment On Income From	Rate%
1975	14,100	5.85	5.85	11.7	1975	400 to 14,100	7.9
1976	15,300	5.85	5.85	11.7	1976	400 to 15,300	7.9
1977	16,500	5.85	5.85	11.7	1977	400 to 16,500	7.9
1978	17,700	6.05	6.05	12.1	1978	400 to 17,700	8.1
1979	22,900	6.13	6.13	12.26	1979	400 to 22,900	8.1
1980	25,900	6.13	6.13	12.26	1980	400 to 25,900	8.1
1981	29,700	6.65	6.65	13.3	1981	400 to 29,700	9.3
1982	32,400	6.7	6.7	13.4	1982	400 to 32,400	9.35
1983	35,700	6.7	6.7	13.4	1983	400 to 35,700	9.35
1984	37,800	6.7	7.0	13.7	1984	400 to 37,800	11.3
1985	39,600	7.05	7.05	14.1	1985	400 to 39,600	11.8
1986	42,000	7.15	7.15	14.3	1986	400 to 42,000	12.3
1987	43,800	7.15	7.15	14.3	1987	400 to 43,800	12.3
1988	45,000	7.51	7.51	15.02	1988	400 to 45,000	13.02
1989	48,000	7.51	7.51	15.02	1989	400 to 48,000	13.02
1990	51,300	7.65	7.65	15.3	1990	400 to 51,300	15.3
1991	53,400	6.2	6.2	12.4	1991	400 to 53,400	12.4
*1991	125,000	1.45	1.45	2.9	1991	400 to 125,000	2.9
1992	55,500	6.2	6.2	12.4	1992	400 to 55,500	12.4
*1992	130,200	1.45	1.45	2.9	1992	400 to 130,200	2.9
1993	57,600	6.2	6.2	12.4	1993	400 to 57,600	12.4
*1993	135,000	1.45	1.45	2.9	1993	400 to 135,000	2.9
1994	60,600	6.2	6.2	12.4	1994	400 to 60,600	12.4
*1994	unlimited	1.45	1.45	2.9	1994	unlimited	2.9
1995	61,200	6.2	6.2	12.4	1995	400 to 61,200	12.4
*1995	unlimited	1.45	1.45	2.9	1995	unlimited	2.9
1996	62,700	6.2	6.2	12.4	1996	400 to 62,700	12.4
*1996	unlimited	1.45	1.45	2.9	1996	unlimited	2.9
1997	65,400	6.2	6.2	12.4	1997	400 to 65,400	12.4
*1997	unlimited	1.45	1.45	2.9	1997	unlimited	2.9
1998	68,400	6.2	6.2	12.4	1998	400 to 68,400	12.4
*1998	unlimited	1.45	1.45	2.9	1998	unlimited	2.9
1999	72,600	6.2	6.2	12.4	1999	400 to 72,600	12.4
*1999	unlimited	1.45	1.45	2.9	1999	unlimited	2.9

*Medicare hospital insurance (HI) has been separated for 1991 and after.

12   *FUTA Tax Rate Table*

Federal Unemployment Tax–FUTA

Year	Number of Employees	Maximum Wages	Rate%
1973	1 or more	4,200	3.28
1974	1 or more	4,200	3.2
1976	1 or more	4,200	3.2
1977	1 or more	4,200	3.4
1978	1 or more	6,000	3.4
1979	1 or more	6,000	3.4
1980	1 or more	6,000	3.4
1981	1 or more	6,000	3.4
1982	1 or more	6,000	3.4
1983	1 or more	7,000	3.5
1984	1 or more	7,000	3.5
1985-1999	1 or more	7,000	6.2

Section 4.   Document Locator Number

1   DLN Composition

(1)   The document locator number (DLN) is a controlled number assigned to every return or document input through the ADP system. The fourteenth (last) digit is the year of processing and is assigned by the Service Center computer at the time of the original input.

(2)   The DLN is used to control, identify, and locate documents processed in the ADP system.

(3)   The DLN should not be confused with the tax account number the tax account consists of nine digits, for example:

> Social Security Number XXX-XX-XXXX (IMF, IRAF)
> Employer Identification Number XX-XXXXXXX (BMF, EPMF)

Note: A temporary SSN is sometimes assigned by the Service Center. The first three digits (900-999) indicate the number is temporary. The 4th and 5th digits are the code of the Service Center assigning the number. The last four digits are numbers assigned consecutively beginning with 0001. The printed format is TXXXXXXXXX* (The "T" Indicates a temporary SSN, and the asterisk (*) indicates the number is invalid.)

(4)   Returns and documents are blocked and filed by DLN.

(5)   The format for a DLN is as follows:
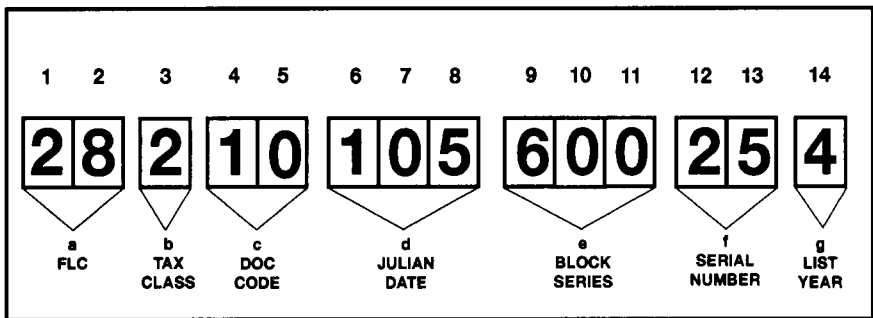
(a)   The first two digits of DLN the File Location Code (Service Center or District Office). The Service Center codes are used in the DLN except in IDRS and other district-initiated transaction DLN's, where the District Office codes are used. During heavy filing periods, D.O. Codes will be also used as the Filing Location Code to handle overflow conditions but will not correspond to the actual filing location.

(b)   The third digit is the tax class. This identifies the type of tax each transaction involves.

0   Employee Plans Master file (EPMF)

1   Withholding and Social Security

2   Individual Income Tax, Fiduciary Income Tax, Partnership return

3   Corporate Income Tax, 990C, 990T,8038 Series, 8609, 8610

4   Excise Tax

5   Information Return Processing (IRP), Estate and Gift Tax

6   NMF

7   CT-1

8   FUTA

9   Mixed - Segregation by tax class not required.

(c)   The fourth and fifth digits are the document codes. These are shown in this book in Section 2 by form number. Certain document codes can be applicable to more than one type form or tax. The most frequently encountered are:

17   Subsequent payment input by Service Center

18   Subsequent payment input by District Office

47   Examination Adjustment

51   Prompt/Manual/Quick Assessment

52   Account Transfer In

54   DP Adjustment

63   Entity changes

77   Form 3177

(d)   The sixth, seventh and eighth digits represent the control (Julian) date. This date could be the deposit date of remittance received with a return or payment docu-ments. A Sunday date when numbering NR returns that week, a transfer date-trans-fer of credits, or the current date when not otherwise specified. The control date for IDRS and Remittance Processing System (RPS) input transactions is incremented by 400 to avoid duplicate DLNs. Subtract 400 to determine control date.

Note: When the blocking series for ELF returns has been depleted, the Julian Date may be incre-mented by 400 (400-766).

(e)   The ninth, tenth and eleventh digits represents the block number. Complete informa-tion can be found in IRM38(43)0 for Remittance Documents and IRM3(10)(72)0 for Non-remittance Documents for blocking series. See section 4.10 for Returns Pro-cessing Adjustment Blocking Series.

(f)   The twelfth and thirteenth digits are the serial numbers. The maximum number of records within a block is 100 and they are serially numbered from 00 thru 99.

(g)   The fourteenth digit is the last year digit of the year the DLN was assigned. This digit is computer generated.

(6)   The original DLN of the return is associated with Transaction Code 150. If there has been a Data Processing or Examination Adjustment which created a refile DLN, a letter X fol-lowing the DLN will denote that the return is now filed under the refile DLN.

2   *Service Center and District Location Codes (3(27)(68)0)*

File Location Codes are the first and second digits of the DLN. For Region Codes, see Section 11.

	Service Center/District Office	Service Center Code and Abbreviation
04	New England	08 ANSC
06	Connecticut-Rhode Island	08 ANSC
07	Atlanta Service Center	07 ATSC
08	Andover Service Center	08 ANSC
09	Kansas City Service Center	09 KCSC
11	Brooklyn, NY	19 BSC
13	Manhattan, NY	19 BSC
16	Upstate New York	08 ANSC
17	Cincinnati Service Center	17 CSC
18	Austin Service Center	18 AUSC
19	Brookhaven Service Center	19 BSC
22	New Jersey	19 BSC
23	Pennsylvania	28 PSC
28	Philadelphia Service Center	28 PSC
29	Ogden Service Center	29 OSC
31	Ohio	17 CSC
33	Southern California	89 FSC
35	Indiana	17 CSC
36	Illinois	09 KCSC
38	Michigan	17 CSC
39	Midwest	09 KCSC
41	North Central	09 KCSC
43	Kansas-Missouri	09 KCSC
49	Memphis Service Center	49 MSC
52	Delaware-Maryland	28PSC
54	Virginia-West Virginia	28 PSC
56	North-South Carolina	49 MSC
58	Georgia	07 ATSC
59	North Florida	07 ATSC
62	Kentucky-Tennessee	49 MSC
65	South Florida	07 ATSC
66	Puerto Rico	28 PSC
72	Gulf Coast	49 MSC
73	Arkansas-Oklahoma	18 AUSC
74	South Texas	18 AUSC

	Service Center/District Office	Service Center Code and Abbreviation
75	North Texas	18 AUSC
76	Houston	18 AUSC
77	Central California	89 FSC
84	Rocky Mountain	29 OSC
86	Southwest	29 OSC
89	Fresno Service Center	89 FSC
90	Detroit Computing Center	90 DCC
91	Pacific-Northwest	29 OSC
94	Northern California	89 FSC
95	Los Angeles, CA	89 FSC
98	A/C International	28 PSC

Restricted use of District Office Codes for Electronic Filing. Service Centers should not use Electronic Filing Location Codes for numbering paper returns.

ANSC	14 (BMF) (beginning in 1991, Form 1065 Paper Parent Option only)
	16 (beginning in 1989, IMF and BMF Doc codes 19 and 35)
	41 (in 1986, 1987, 1988 only) (BMF)
ATSC	65 (IMF)
AUSC	76 & 75 (IMF)
BSC	22 (IMF)
CSC	38 & 35 (IMF)
FSC	99 (IMF)
KCSC	43 (IMF)
MSC	72 & 64 (IMF)
OSC	93 (IMF)
PSC	52 (BMF) (beginning in 1990, Form 1041 only)*
	52 (IMF) (beginning in 1992, Form 9282 only)*
	66 (BMF) (beginning in 1991, Form 1041 Puerto Rico)*
	98 (BMF) (beginning in 1991, Form 1041 Other Foreign)*
TCC	72 & 64(BMF) Telefile Worksheet

*Doc code 36 Magnetic Media Only

3   Individual Master File (IMF) Electronically Filed Returns General

(1)   Currently, IMF electronic returns are filed in five service centers. Electronic returns can be identified by the unique Document Locator Number (DLN) assigned to each service cen-

ter as follows (the number is parentheses will be used when the maximum is reached for that processing day):

Andover Service Center	16(14)
Austin Service Center	76(75)
Cincinnati Service Center	55(35)
Memphis Service Center	72(64)
Ogden Service Center	93(92)
Returns Filed with F2555	98 (International)

For example, DLN **55**211-110-036XX-4 would indicate an electronic return was filed at the Cincinnati Service Center. Document Code 21 will be used before going to the second FLC for the Form 1040. Blocking Series for document Code 21 has been expanded to 000 through 999, document code 11 has been expanded to 000 through 919 and 930 through 999. Only Telefile will continue to inflate the Julian Day by 400 when the maximum is reached. A second FLC has been added for Telefile returns: CSC - 35; MSC - 64; OSC - 92.

(2)   When an electronic return is printed, it is the original return unless it is stamped photo-copy.

(3)   An electronic return can be displayed in two different formats using two different prints. The graphic print is in the official 1040 format. The GEL print displays all the data contained on the electronic return, but is not in the official Form 1040 format.Both types of original returns are charged out to the requester and will remain so until it is renumbered or refiled. **DO NOT DESTROY ORIGINAL ELECTRONIC RETURNS**. NOTE: A photo-copy of the return is not charged out.

(4)   IMF electronic return prints can be identified by the words "ELECTRONIC RETURN–DO NOT PROCESS" in the bottom margin of a graphics print and in the top margin of a GEL print. If a correction was made to the return, the word "shadow" will appear at the top right corner of the printed return.

Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing

(1)   Form 8453 is the signature document for an electronically filed return. It also serves as a transmittal for required documents that cannot be filed electronically, i.e., Forms W-2, 1099R, 2848, etc. A Form 8453 must be received for every return filed electronically. If the service center does not have a signed Form 8453, the return is not considered filed and the taxpayer could face a failure to file penalty.

(2)   Form 8453/8453-OL and the electronic return will not have the same DLN.

(3)   Forms 8453/8453-OL are processed using a Form 8453 DLN. The two digit File Location Code (FLC) will be the same as that for the Service Center paper documents. The tax class will be "2" and the document code will be "59".

(4)   Forms 8453/8453-OL can be identified as follows:

Tax Class / DOC Code	Blocking Series	Processing Center	Form
259	000-949	ANSC, AUSC CSC, MSC, OSC	1040

Form 8453-OL, U.S. Individual Income Tax Declaration for On-Line Filing

(1) Form 8453-OL is the signature document for an electronically filed return through the On-Line Filing Program, and also serves as a transmittal for the non-electronic attachments. The Form 8453-OL authorizes direct deposits of refunds and identifies what information the Service is permitted to disclose to the on-line filing company. A Form 8453-OL must be received for every electronic return filed on-line. If the service center does not have a signed Form 8453-OL, the return is not considered filed and the taxpayer can face a failure to file penalty.

(2) The taxpayer will use tax preparation software bought off-the-shelf to create an electronic income tax return using a personal computer with a modem. On-Line returns will be transmitted to IRS through the on-line filing company. The on-line filing company will transmit al on-line returns from taxpayers to the appropriate service center within 24 hours; retrieve the taxpayer acknowledgment and provide the acceptance and rejection notification to the taxpayer. On-Line filing companies will translate IRS reject codes into language easy for taxpayers to understand and provide assistance in the correction process as a service to their clients.

- A signature Form 8453-OL with appropriate W-2s and supporting documents will be required from each taxpayer. The taxpayer is instructed to send the signature form and attachments directly to the appropriate service center where the electronic return was accepted.

Requesting Electronically Filed IMF Returns and Forms 8453/8453-OL

(1) Electronically filed returns can be requested by using IDRS Command Codes (CCs) ELFRQ or ESTAB.

(2) CC ELFRQ can be accessed only by the Service Center that processed the electronic return and the Form 8453, or by Service Centers that are linked with an IDRS line to the Service Center that processed them.

(3) The Electronic Filing Unit is required to fill print requests in the same priority order that is outlined in Files IRM 35 (61) 1.3 (4) and Electronic Filing IRM 3 (42) 37.2 (4) as follows:

(a) Special expedite requests (Appeals, court cases, PRP, congressional, etc.)

(b) Statistics of Income (SOI)

(c) Examination cases that are "L" coded

(d) Error resolution (ERS) rejects

(e) Unpostables

(f) Criminal Investigation

(g) Output review

(h) Examination requests on Form 5546

(i) Internal notices (CP-36, CP-55)

(j) All other requests (oldest date first)

(4) Some requesters may not require the original electronic return but need a photocopy instead. If this is the case, annotate the Remarks area of the request "photocopy requested".

(5) When a request for both the electronic return and the Form 8453 is received in the Electronic Filing Unit, the requester will not automatically receive Form 8453. The return will be sent from the EFU and Form 8453 will be sent from Files after it's been pulled.

(6) If Form 8453 is required, it can be requested by:

    (a) Entering IDRS CC ELFRQ with Action Code 2, or

    (b) Notating "Please pull 8453" in the remarks section of IDRS CC ESTAB.

Refiling Electronic Returns

(1) When the requester no longer needs the original electronic return (a hardcopy print is an original return unless stamped "PHOTOCOPY") it will be returned to the Electronic Filing Unit.   NOTE: Photocopies of electronic returns/GEL prints should not be returned to EFU. They can be destroyed.

(2) When the original return is sent back to the Electronic Filing Unit, they will:

    (a) Refile the return on the LAN system.

    (b) Separate the hardcopy return from the Form 8453 and/or other attachments.

    (c) Route Form 8453 to the Files Unit.

    (d) Dispose of the hardcopy Form 1040 as classified waste.

(3) If an adjustment is made to the original return and the requester has used the return as a source document, it will have a renumbered DLN. A renumbered DLN can be identified by a Document Code 47 or 54 and one of the following blocking series:

000-049	700-799
180-198	800-809
290-309	900-909
500-519	920
540-589	930-939
600-619	950-999
630-698	

(4) If information on the original return is needed in the future, request the controlling DLN found on IDRS.

(5) When an adjustment is made to an electronic return without the original document, and the IRM instructs the adjustment document to be associated with the return, the tax examiner will use the appropriate refile blocking series. A CP-55 will be generated and forwarded to the EFU.

4   1040 On-Line Filing Program

Filing from home using a personal computer is a way for taxpayers to prepare and send their tax return to the IRS. Anyone who has a computer, modem and approved IRS tax preparation software available a local computer retailers or through various on-line filing companies' Internet websites may transmit their tax return to the IRS via an on-line filing company (On-Line service provider or transmitter). There is no charge made by the IRS. However, on-line filing companies (on-line service providers or transmitters) offering this service to taxpayers may charge a small fee for transmission. Taxpayers are required to send the signature document Form 8453-OL, "U.S. Individual Income Tax Declaration for On-Line Filing" with a copy of Form 8453-OL, "U.S. Individual Income Tax Declaration for On-Line Filing" with a copy of Form(s) W-2 and any other required statement or schedules to the IRS service center where the return was accepted. In order to prevent potential fraud from the home filer in the 1040 On-Line Filing Program, Department of Treasury requires that an on-line company must not allow no more than five returns be filed from a home computer or e-mail address. As stated in the 1040 Revenue Procedure (98-51), it requires software developers to ensure that no more than five accepted returns are sent to the IRS.

The program features include: Accepts all of the individual returns and schedules that are available under *e-filing*; Provides IRS acknowledgment; more accurate return processing; uses commercial, state-of-the-art user-friendly software; provides direct deposit of refunds, allows early return filing with tax payment due by April 15th; and accommodates state participation in 1040 On-Line Filing Program.

The Service is conducting various pilot programs which eliminate the requirement to file Form(s) 8453-OL and W-2 with the electronic return. The Service will provide eligible taxpayers special instructions on filing a valid electronic return without Form 8453-OL and other paper documents. Taxpayers who are not participants in these pilots must continue to comply with the Form 8453-OL requirements.

E-filing will now include a feature to enable electronic filers to authorize debit to their checking or savings account. Filers will also be able to elect to file early and to set a later date when a debit is automatically initiated for the balance due. The "Form Payment" record is a true document, as it has no paper for equivalent.

Form 8633 procedures for On-Line Filing (OLF) Applicants:

(1)   Any on-line filing company that is interested in participating in the 1040 On-Line Filing program needs to check the box titled "ON-LINE-FILING."

(2)   If the company has not participated in the 1040 On-Line Filing Program previously, the form will be marked as a new application, since they are requesting a new OLF EFIN, so they can participate in the OLF Program. If the OLF company previously participated in the On-Line Filing Program, and if there have been changes made since their last application was filed, the form will be marked as a revised application. The companies will complete the Form 8633 and mail the completed form and supporting documentation to the Andover Service Center (ANSC).

(3)   If the applicant is planning to file on-line returns with more than one service center, a Form 8633 with the on-line filing box checked must be submitted for each service center. ANSC will follow normal Form 8633 review procedures (e.g., checking for signatures, completeness) . Each application will be entered on the applicable service center database for which the filer has indicated on their application that they will transmit to using the unique zip code for the business location. Each service database will be uploaded with the newly assigned unique OLF EFINs.

(4) Effective for 1999 filing season, OLF companies (new and current) will receive a "unique" EFIN for OLF. A unique electronic filer identification number will be generated that begins with the following location codes: "10" ANSC, "21" AUSC, "32" CSC, "44" OSC and "53" TCC. The applicants data (ADB) will generate EFINs that begin with the location codes identified when the associated ZIP code for the applicable service center is input to the zip code field of the business address. The zip code table will be updated with the following zip codes - ANSC (00010), AUSC (00021), CSC (00032), OSC (00044), and TCC (00053).

(5) A record of the OLF EFINs assigned will be maintained at each service center. Each service center should block their EFINs on their Form 8453 Problem Resolution System (EPRS), so that letters are not generated to the OLF companies but rather to taxpayers.

5   EFTPS

The Electronic Federal Tax Payment System (EFTPS) is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes. EFTPS will replace the prototype TAXLINK system which is used by many taxpayers to pay Federal Tax Deposits. Initially only technicians in the EFTPS Unit at MSC/TCC will have the capability of performing on-line research for an EFTPS payment. As a result, a research form has been developed for usage by all IRS sites to request EFTPS payment information. The form should be filled in and faxed to MSC/TCC at the number listed in the instructions. A MSC/TCC technician will perform the research and fax the information back. A telephone call is also recommended when time is a factor. The NSC/TCC telephone number is also listed in the instructions.

Instructions for Completion of Request for Research

(1) SC/Branch Number/Name - Fill-in the first five digits of your employee identification number and your name.

(2) Stop Number/Phone Number - Fill-in your stop number and telephone number

(3) Date Requested - Fill-in the date you are requesting the information

(4) For the following elements, fill-in all available taxpayer identifying data:

> EFT Number
> EFT Amount
> Payment Date
> DLN 71 (1996) or 72 (1997)
> TIN (EIN or SSN)
> Name Control
> Tax Period
> Reference Number (number the financial agent provides to the taxpayer
> Origination Date

Note: If the EFT number and reference number are unknown, the TIN, Payment Date AND Amount must be shown.

(5) Additional Information or Comments - The EFTPS accounting technician will make comments, if necessary, and check the appropriate box. The Date and Initials will be filled in by the EFTPS accounting technician who performed the research.

(6) The completed research form may be sent via FAX to the EFTPS Accounting Technical Unit at (901)546-2990. Please provide as much of the requested information as possible to the unit when making a telephone call.

EFTPS DLN

Masterfile Processing of an EFTPS transaction is exactly the same as the current payment process. To aid in research, the DLN will contain unique identifying elements. The DLN is a pseudo number that is assigned by the financial agent and is configured as follows:

(a) The first two digits consist of the Filing Location Code (Service Center or District). TCC Code 71 will be assigned to process and identify an Electronic Funds Transfer in the EFTPS system. Note: Effective January, 1997, the File Location Code will be 72.

(b) The third digit is the Tax Class. This identifies the type of tax each transaction involves.
   0 = IRAF
   1 = Withholding and Social Security
   2 = Individual Income Tax
   3 = Corporate Income Tax
   4 = Excise Tax
   5 = Estate and Gift Tax
   7 = CT-1
   8 = FUTA

(c) The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).

(d) The 6th, 7th and 8th digits are the Julian Date.

(e) The 9th, 10th and 11th are the Block Numbers. The Block Numbers identify groups of up to 1000 similar transactions. EFTPS will use 000-999 blocking series. The block numbers are randomly assigned and non-unique.

(f) The 12th and 13th digits represent the Serial Number. The maximum number of records within a block is 100, and they are usually numbered from 00-99.

(g) The 14th digit is the last digit of the year the DLN is assigned.

Electronic Funds Transfer (EFT) Number

Each payment transaction is assigned a 15-digit EFT number by the Financial Agent. The EFT number is used as the unique identifier to indicate that an electronic payment has been made. The EFT number is configured as follows:

(a) The first digit is the Financial Agent Identifying Indicator (1 = First Chicago, 2 = Nations Bank).

(b) The second digit identifies the Payment Method as follows: (1 = ACH Credit, 2 = ACH Debit, 3 = Fedwire, 4 = ETA/Fedline, 5 = DDIA, 6 = Credit Card, 7 = Debit Card).

(c) The third digit identifies the Combined Payment Indicator as follows:
   1 = First record of split taxpayer payment.

2 = Split payment (not 1st or last)
3 = Last of split payment from taxpayer
4 = Multiple payment (2 or more ACH transactions combined into 1 record)
7 = First record of combined bulk filer payment
8 = Combined bulk filer payment (not 1st or last)
9 = Last record of combined bulk filer payment
0 = All other payments

(d)   The fourth, fifth, sixth and seventh digits represents the Julian Date. It is composed of the last digit of the year plus 001-366. If an overflow condition exists, 401-766 may be used.

(e)   The eighth through fifteenth digits represents the Serial Number which is a sequentially assigned unique number.

(f)   Two additional leading digits to denote the Service Center Code of processing (49 for Memphis) are assigned by TEP to make an EFT number of 17 positions for Master File and IDRS research.

6   *Master File and Non Master File Tax Account Codes*

Master File Tax Account Codes (MFT Codes) are required in each transaction to identify the specific module to which a transaction is to be posted. They are listed below with their corresponding tax class and document code.

MFT		Tax Class	Doc. Codes
00	Entity Section	2, 9	Various
BMF	**Form**	**Tax Class**	**Doc. Code**
01	941PR, 941SS FICA	1	41
01	941	1	41
02	1120	3	Various
03	720	4	20
04	942	1	42
05	1041	2	44,36
05	1041ES	2	17,19
05	1041-K1	5	66
06	1065	2	65
06	1065-K1	5	65
07	1066	3	60
08	8804,8805	1,6	29,46
09	CT-1	7	11
10	940,940PR	8	40
10	940-EZ	8	38,39(mag tape)
11	943,943PR	1	43
12	1042	1	25,66

13	8278	3	54
14	1099	9	
15	8752	2	23
16	945	1	97,37,44
33	990C	3	92
34	990T	3	93
36	1041A	4	81
37	5227	4	83
44	990PF	4	91
46	8038,8038-G, 8038-GC,8038-T and 8328	3	61,62,72,74,75
48	3809	All	48,58
50	4720	4	71
51	709	5	09
51	709A	5	08
52	706	5	06
57	5227	4	83
58	3809	All	48,58
60	2290	4	95
60	2290A	4	96
63	11C	4	03
64	730/730C	4	13
67	990,990EZ	4	90
68	3520	3	83
77	706GS(T)	5	29
78	706GS(D)	5	59
88	W-3/W-3G	1	Various
EPMF	**Form**	**Tax Class**	**Doc. Code**
74	5300,5301,5303,5307,5310	0	53, 01, 03
75	4461,4461A,5310A	06	61,62,72,73,06,60
EPMF	**Form**	**Tax Class**	**Doc. Code**
74	5309, 5330, 5500, 5500C, 5500EZ and 5500R	0	Various
IRAF	**Form**	**Tax Class**	**Doc. Code**
29	5329	0	Various
IMF	**Form**	**Tax Class**	**Doc. Code**
30	1040, 1040A, 1040NR, 1040SS, 1040PR, 1040ES, 1040EZ,1040T	2	Various
	8453	2	59

NMF	Form	Tax Class	Doc. Code
55	8278	2	54
56	1099	2	
NMF	**Form**	**Tax Class**	**Doc. Code**
03	6009	6	68
07	1066	6	60
08	8813,8804,8805	6	29
12	1042	3	48
14	8613	6	22
17	941	6	41
17	2749	6	41
18	942	6	42
19	943	6	43
20	1040, 5734	6	10, 55, 56
21	1041	6	44, 46
22	1041PR	6	33
23	1120-DISC	6	69
24	957	6	
25	958	6	
26	959	6	
28	CVPN	6	
29	5329	6	
31	1120S	6	16, 17
32	1120	6	20
33	990C	6	92
34	990T	6	93
35	1065	6	65, 66, 67
36	1041	6	
36	1041A	6	81
37	5227	6	83
38	2438	6	86
44	990PF	6	91
45	720	6	30
46	5734	6	55
50	4720	6	71
52	706QDT,706A	6	85
52	706B	6	85
52	706NA	6	05
53	706A	6	53
53	706NA	6	53

53	706	6	06
54	709	6	09
56	990BL	6	88
57	6069	6	89
NMF	**Form**	**Tax Class**	**Doc. Code**
59	5734	6	55
66	4720	6	77
67	990	6	90
69	8697	6	23
70	5811	6	47
71	CT-1	6	01
72	CT-2	6	02
74	5500C	6	37,38
	5500		
76	5330	6	35
77	706GS(T)	6	29
78	706GS(D)	6	59
80	940	6	40
81	926	6	32
89	8612	6	21
93	2290	6	95
94	11	6	11
96	11C	6	03
97	730	6	13

7 Reduce Unnecessary Filers (RUF) Program DLN

The Reduce Unnecessary Filers (RUF) program has been assigned two unique DLNs and two Master File filing requirements (MFR):

1. Pension withholding RUF only filers assigned DLN is 28263999000967 and MFR 17

2. Regular RUF filers assigned DLN is 28263998000967 and MFR 16.

These DLNs are unique to the RUF program.

8 Master File Endorsement Data

Forms 1040 received in the Service Centers with remittances that fully pay the tax liability are not processed until the refund returns are processed. If it is necessary to request a fully paid Form 1040 prior to completion of processing, check endorsement data found on the back of the check should be entered on Form 2275. The endorsement data, such as the deposit date, tax class code, document

code, sequence number, and machine number, along with the amount of the check should be entered in block 9 of Form 2275 (Rev. 4-72), or on Form 4251(Return Chargeout-IDRS). Sometimes the endorsement is quite difficult to read from the back of the check. However, it is the only way full paid returns can be secured prior to the processing completion date.

This endorsement data is also used to locate missing payments for payment tracing cases.

Note: District Deposit Sequence Number is encoded on the front of the check.

9   IDRS Sequence Number

As payments are posted directly and correctly to the IDRS system with command code PAYMT, a 13-digit remittance sequence number is generated. The sequence number is stamped on the front of the remittance relating to the posted payment and posting vouchers.

The sequence number is established as follows:

(a)   Julian date—3 digits—from input date

(b)   District Office—2 digits—generated from IDRS terminal

(c)   Area Office—2 digits—generated from terminal

(d)   Terminal Number—2 digits—generated from terminal

(e)   Operator Number—1 digit—last digit of employees number generated from entry code

(f)   Sequence number—3 digits—existing sequence number

The transaction DLN can be determined from this sequence number.

10   Remittance Processing System (RPS)

A Remittance Processing System (RPS) has been implemented in all Service Centers for processing remittances with returns, subsequent payments, estimated payments, and extensions.

The remittances processed are limited to IMF, BMF and IRAF. Remittances excluded from RPS are ALL split and multiples for all master files and NMF, Unidentified Remittance File, foreign, case and non-revenue receipts.

A Remittance Processing Device (RPD) prints in MICR numerals, the transaction amount entered by the RPD operator on the face of the remittance, stamps the U.S. Treasury endorsement on the reverse of the remittance, and prints an "Audit trail" close to the bottom edge on the reverse of the remittance. The audit trail includes the full DLN, current date, tax period, and transaction code.

Sample Remittance with RPS Audit Trail

| Name of Depositor | Check No. |
| Address | |

70-282
711

American Banking Assoc.
Transit Instructions

Payee _____ $ _____

_____ Dollars

Name of Bank
Address

⑈071102827⑈	189 392 8⑈	1950	⑈0000789456⑈
MICR Format	**MICR Format**	**MICR Format**	**MICR Format**
ABA Transit	**T/P Account No.**	**T/P Check No.**	**Encoded Money Amount**

FRB
SAN ANTONIO, TX
20-09-1800
DIR IRS CTR
AUSTIN, TX
►114000721◄

00XV182172724020186703052   17076348612092888

①   ②   ③④⑤   ⑥ ⑦ ⑧

1 Four Digits – Alpha Check Digits or Name Control
2 Fourteen Digits – Document Locator Number
3 Three Digits – Transaction Code
4 Two Digits – Master File Tax Code
5 First Two Digits of TIN
6 Last Seven Digits of TIN
7 Four Digit Tax Period
8 Six Digit Transaction Date

11   Residual Remittance Processing System (RRPS)

A new Residual Remittance processing System (RRPS) will be in place at six Service Centers for the FY 1998 processing year. The Service Centers that will be processing during the 1999 peak will be Austin (AUSC), Kansas City (KCSC), Memphis (MSC), Ogden (OSC), Andover (ANSC) and Brookhaven (BSC). The RRPS system is Y2K compliant, using Micron OE/KV terminals equipped with NT Windows software. The system will process paper vouchers and electronic vouchers and the remittances accompanying the vouchers. The vouchers and remittances will be processed on a NDP 500 transport system from Unisys. The new system will process IMF, BMF, IRAF, NMF, multiples, splits, and user fees transactions.

The NDP500 transport system requires two passes to complete processing each batch of work. The paper vouchers and remittances will be processed on the transport i Pass 1, an RPSIS Number will

be printed on the back upper left corner on the voucher and the remittance. The RPSID Number contains the batch number, sequence number and the date processed. All correction data is sent to an image correction operator who makes the necessary changes for the transaction to be perfected and ready for balancing the batch. The remittances only, (checks, money orders, etc.) are then processed through Pass 2 on the NDP transport system. In Pass 2 the remittance amount is encoded at the bottom right front of the remittance, the IRS audit trail is printed on the back of the remittance to the right of the RPSID Number. The audit trail consist of up to 56 numeric/alpha and special characters. The audit trail contains the following fields:

4 digits	Alpha - Name Control or Check Digits
14 digits	Numeric - DLN
3 digits	Numeric - Transaction Code
2 digits	Numeric - MFT Code
9 digits	Numeric - TIN
6 digits	Numeric - Tax Period
1 digits	Alpha - Split/Multiple Remittance Indicator (S/M)
8 digits	Numeric - Transaction Date (TD)
9 digits	Numeric/Special Characters Accounting supplied information

The system also stamps the U.S. Treasury endorsement on the back side of the remittance. The endorsement stamp contains the following information:

Name of Financial Institution; City and State Location of Bank; IRS Service Center Account Identification Number; DIR, IRS Center; City and State Location of Service Center; For Credit to the U.S. Treasury; Financial Institution American Banking Association Number (ABA)

The RRPS is an imaging system which archives the front of the vouchers and the front and back of the remittances (i.e.; checks, money orders, etc.). Using an image display terminal(s) you can access the archive system to view or print a copy of an electronic or paper voucher, or a remittance. the image of the voucher and remittance can be accessed by using the taxpayer's Name, SSN, DLN or RPSID Number, to bring the image up on the display terminal(s).

302014134-2002105-109190-0001-EC Index Form

```
RRPS ELECTRONIC PAYMENT VOUCHER        RPSID: 109190      SEQI 0001

Deposit Date: 2002105   DLN: 18220-105-000-00-2     TIN: NNN-NN-NNNN

CD: HN   NC: 0000  TAX PERIOD: 020203  TRANSACTION DATE: 04152002  MFT: 30

        PRIMARY CODE: 430        AMT: 140.01
        SECONDARY CODE:          AMT2:  0.00
        TERTIARY CODE:           AMT3:  0.00

        DPC:             RESP:            FLC: 18  LC: 18   TTYPE: 0  S/M/CODE:

        FUND ACCT: 000000000            UFAMT: 0.00

        MICR AUX: 0000000000000000                    Official Use Only
        MICR RTN:  064000101
        MICR ACCT: 0000000006360339
        MICR TRAN: 001359
```

Endorsement and Audit Trail
BACK of REMITTANCE

Batch
Date

IRS Audit Trail - Printed during pass two

12345678   AAAA123456789123451231212345678912345 6A12345678123456789
123456123   Name Control   DLN   Trans   TIN   Tax   Payment   Acct. Info (9NAS)
                                   Code   Period   Date

                                        MFT   Ind.
                                                         Code (1A)

        Sequence
        Number

                                        Stamp Endorser Either Pass

TSM Tracking Number
printed during pass one.
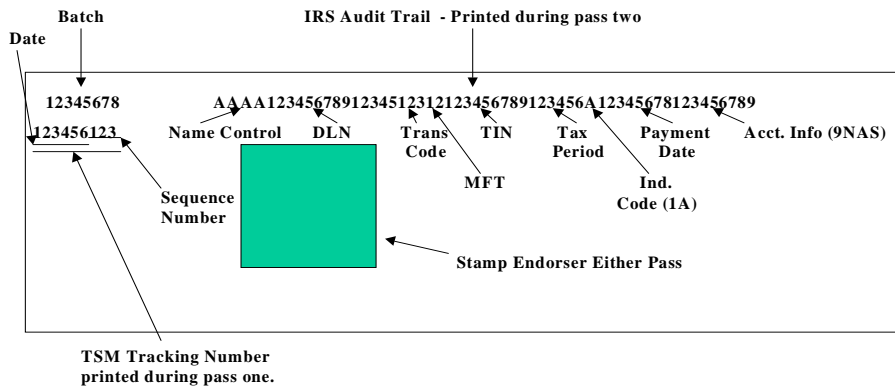
Codes: (A) = Alpha Characters   (N) = Numeric   (S) = Special Character = .(period)

12   Color Code for DLN

DLN list year can be determined by the color of the DLN as follows:

Color	DLN List Year	Example
Green	0 or 5	1990 or 1995

Color	DLN List Year	Example
Purple	1 or 6	1991 or 1996
Red	2 or 7	1992 or 1997
Black	3 or 8	1993 or 1998
Blue	4 or 9	1989 or 1999

Note: The DLN color code is still in effect in those areas using the 13 digit numbering machine. In the areas using the new 14 digit numbering machine, the DLN color will always be black

13   *Returns Processing Adjustment Blocking Series*

Service center processing of taxpayer accounts for adjustment purposes must use the following blocking series to indicate the nature of the adjustment. The return must be associated with the subsequently generated IDRS transaction record unless the blocking series is specified as non-refile DLN. A complete list of blocking series, including other than adjustments, can be found in IRM 3.10.72 and 3(27)(68

IMF	Description
000-049	Adjustments with original return unless specified otherwise below.
050-070	Tax, Penalty, interest, or freeze release without original return.
100-129	Reserved.
150-179	Tax, Penalty, interest, or freeze release without original return.
180-198	Tax, penalty, interest, or freeze release without original return. CP 55 generated. Not valid for MFTs 29 and 55.
199	Expired balance write-offs (TC 534/535) Non-refile DLN.
200-289	Forms 1040X processed by Document Perfection.
290-299	FORM 1040X Disaster Claims
300-309	Barred assessment. CP 55 generated. Valid for MFT 30 and 29.
310	Reserved
320-349	DATC, Non-refile DLN's Only
400-439	Excise Tax Fuel Claims with Form 843. Preassessment Refund only.
440-449	Disallowed claims with no filing requirements. Not valid for MFTs 29 and 55.
480-489	Form 6249 claim with Form 843. Non-refile DLN. Preassessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Preassessment refund only.
500-519	URP (Timely, full paid) Adjustments (CP-2000)
520-539	Adjustments to Civil Penalty Modules. CP 55 generated for TC 290 blocked 530-539 (except if the prior DLN is 59X)
540-549	SFR Assessments (1st Notice)
550-589	URP (Other than timely, full paid) adjustments (CP-2000)
590-599	W-4 Civil Penalty Adjustments
600-619	URP (Timely, full paid) adjustments (Statutory Notices)
630-639	Reserved
640-649	SFR Assessments (Statutory Notice) 90-Day Letter issued
650-679	URP (Other than timely) adjustments (Statutory Notice)
680-698	Sick Pay claims-Public Law 95-30.
700-739	Substantiated Math Error Protest with a TC 576 on the module.
740-769	Unsubstantiated Math Error Protest.
770-779	Adjustment to set math error deferred action on a module.
780-789	Adjustment without original return to set math error deferred action on module (CP 55 generated)
790-799	Technical Unit Adjustments
800-809	Offer in Compromise
900-909	Carryback Adjustments without original return (CP 55 generated).
910-919	Carryback adjustments below tolerance without original return–no CP 55 generated.
920-929	Carryback Adjustment with original return. (CP 55 not generated).
930-939	Reserved

IMF	Description
950-959	Carryback claim reassessments processed with TC 298 for statute imminent years.
960-969	Penalty appeals indicator set. CP 55 generated. Refile DLN.Does not generate CP55 on a civil penalty module if prior control DLN is 59X.
970-979	Penalty appeals indicator released. Refile DLN.
980-989	Complete claim disallowance without original return (generates CP 55). Does not generate CP55 on a civil penalty module if prior control DLN is 59X.
990-999	Complete claim disallowance with original return (does not generate CP 55).

IRA	Description
000-099	All adjustments except those specified below. Non-refile DLN.
500-599	Adjustments created by the Revenue Act of 1978 and Public Law 95-458. Non-refile DLN.
700-769	Mathematical/Clerical Errors.
800-899	Offers in Compromise.
960-969	Penalty Appeals Indicator Set. Refile DLN.
970-979	Penalty Appeals Indicator Released. Refile DLN.

BMF	Description
000-049	Adjustments with the original return attached, except those with math/clerical error adjustments, SC Technical adjustments, Offers in Compromise. Not valid for Forms 11C, 706, 709, 730.
050-059	Same as above, except for Forms 2290 and 4638* only.
060-069	Same as above, except for Forms 706 and 709 only.
070-079	Forms 11 and 11B
080-089	Same as above, except for Form 11-C only.
090-099	Same as above, except for Form 730 only.
100-129	Non-tax adjustments without the original return. Non-refile DLN.
130-139	FTD penalty adjustment with CP 194 or CP 207. Refile DLN.
140-149	FTD penalty CP 207 or CP 194 per processing 3(15)(107)0. Non-refile DLN.
150-179	Tax adjustments without the original return, including penalty, interest and/or freeze release adjustments. Non-refile DLN. When using this blocking series, no unpostable checks are made for prior examination or math/clerical error because the original return has not been secured. Exercise caution when adjusting accounts using this blocking series.
180-198	Tax, penalty, interest, or freeze release without original return. CP 155 generated. Valid for all MFTs except 06, 13, 36 and 67.
199	Expired balance write-offs. (TC 534/535). Non-refile DLN.
200-289	Forms 1120X processed in Returns Analysis.
290-299	Forms 1120X processed by Document Perfection.
300-309	Barred assessment. CP 155 generated.
390-398	U.S./U.K. Tax Treaty claims

BMF	Description
399	Ottiger Bill, P.L. 94-563
400-439	Excise Tax Fuel Claims
400-439	Forms 940/942 to report FICA and FUTA Taxes filed with Schedule H received with Form 1041.
440-449	Disallowed claims with no filing requirements.
450-479	Reserved
480-489	WPT, From 6249 Claim with Form 843. Preassessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Preassessment refund only.
500-509	Non-zero Certification, FUTA. Non-refile DLN.
510-519	Zero FUTA Certification, FUTA. Non-refile DLN.
520-529	Civil Penalty—No CP 155 generated—refile DLN.
530-539	Civil Penalty—CP 155 generated—refile DLN.
540-549	IRP/SFR assessments.
550-559	CAWR related adjustments (See IRM 30(153)0—CAWR Reconciliation). Non-refile DLN.
600-619	Overstated Deposit Claimed. Non-refile DLN after cycle 8335.
620-629	Category B, Examination Criteria. Refile DLN.
630-639	Category B, Examination Criteria. Non-refile DLN.
650-659	Category B—Examination criteria
660-669	Category B—Examination criteria
670-679	Category B—Examination criteria
680-689	Category B—Examination criteria
690-699	Category B—Examination criteria
700-739	Substantiated Math Error with TC 420 in the module. Refile DLN.
740-769	Unsubstantiated Math Error Protest. Refile DLN.
770-779	Adjustment to set math error deferred action on module. Refile DLN.
780-789	Adjustment without original return to set math error deferred action on module (CP 155 generated)
790-799	Technical Unit adjustments.
800-809	Offers in Compromise except for Forms 11*, 11-C, 706, 709, 730, 2290 and 4638*.
850-859	Offers in Compromise Forms 2290 and 4638* only.
860-869	Offers in Compromise Forms 706 and 709 only.
870-879	Offers in Compromise Forms 11* and 11B* only.
880-889	Offers in Compromise Form 11-C only.
890-899	Offers in Compromise Form 730 only.
900-999	Forms 1040NR, 1040EZ
900-909	Tentative Carryback Adjustments without original return. (CP 155 generated).
910-919	Carryback adjustments below tolerance without original return—No CP 155 generated. Non-refile DLN.

BMF	Description
920-929	Tentative Carryback Adjustment with original return. (No CP 155 generated.) Also use whenever a TCB adjustment requires a manual reinstatement from the Retention Register.
930-939	ETAP Adjustment non-refile DLN.
940-949	Reserved.
950-959	Carryback reassessments for statute imminent years. CC Claim Reassessments processed with TC 298 for expired statute years.
960-969	Penalty Appeals Indicator Set. Refile DLN. (CP155 generated)
970-979	Penalty Appeals Indicator Released. Refile DLN.
980-989	Complete claim Disallowance without original return (generates CP 155).
990-999	Complete claim Disallowance with original return. No CP 155 generated.

* Historical use only—Forms 11 & 11B and 4638 are obsolete.

14   How to Identify the DLN of the Return

The ideal source for determining the DLN of the return is an up-to-date transcript of the account. However, you can usually rely on the DLN printed on a computer generated notice if it is no more than two or three weeks old.

When analyzing a transcript use the transaction codes, the "X" indicator denoting refile DLNs, and the document code and blocking series to decide where the original return is filed. Transaction Codes 150, 29X, 30X and 421 with 6XX blocking series, are the only codes involving returns. An "X" shown on the transcript to the far right of the DLN indicates that DLN is the refile DLN (or Control DLN) and the original return will ordinarily be found attached to that document. If an account has several DLNs with an "X" indicator, the last one on the transcript will be the refile DLN. If the DLN on a retention register has a "D" indicator then the return has been destroyed.

There are some instances where you also need to look at the document code and blocking series of the DLN to determine whether or not the original return is attached. Document Code 47 identifies an Examination adjustment and is used for TC 30X. Document Code 54 identifies a data processing adjustment and is used for TC 29X; and Document Code 51 identifies transactions transferred into the Master File (for example, prompt or quick assessments).

The following chart can serve as a guideline to help determine which refile DLNs will have original returns attached. Note: If the return cannot be located under a current refile DLN, research a Master File transcript or IDRS for a possible prior refile DLN. Request the return again using the prior refile DLN.

Doc. Code	Blocking Series	Original Returns Associated
47	000-099	Original/ELF/SFR
47	100-199	No Return
47	200-299	No Return/BRTVU/RTVUE/MACS print
47	600-699	Origina/ELF/SFR
47	760-769	Copy/BRTVU/RTVUE Print
47	780-789	No Return

Doc. Code	Blocking Series	Original Returns Associated
47	790-799	Copy/BRTVU/RTVUE Print
47	900-999	Copy of Return
51	000-099	Without Original
51	100-159	With Original
51	160-199	With Original (941M or 720M)
51	850-899	With Original
52	ALL	Without Original
54	000-099	With Original
54	100-129	Without Original—BMF
54	130-139	With Original—BMF
54	140-149	Without Original—BMF
54	150-179	Without Original
54	180-198	With Original
54	199	Without Original
54	200-289	Without Original
54	290-299	Without Original—BMF
		With Original—BMF
54	300-309	With Original
54	310-389	Reserved
54	390-399	Without Original—BMF
54	400-499	Without Original
54	500-519	With Original—IMF
		Without Original—BMF
54	520-539	With Original—IMF
		With Original—BMF
54	540-589	With Original—IMF
		Without Original—BMF
54	590-599	With Original
54	600-619	Without Original—BMF
		With Original—IMF
54	620-629	With Original—BMF
54	630-639	Without Original—BMF
54	640-649	With Original—IMF
54	650-699	With Original
54	700-779	With Original
54	780-799	Without Original
54	800-909	With Original
54	910-919	Without Original

Doc. Code	Blocking Series	Original Returns Associated
54	920-929	With Original
54	930-939	Without Original—BMF
54	940-949	Reserved
54	950-979	With Original
54	980-989	Without Original
73	900-999	With Original

Disposal Codes 07, 11, 12—appeals transfers

15   *Forms 2275, 4251, and 5546*

Form 2275 is a two-part manually prepared document used for requesting returns. This document should only be used in emergency situations.

Form 4251 is a two-part computer-printed charge-out document which results from the input of a document request into the Integrated Data Retrieval System (IDRS).

Forms 5546, Examination Return Charge-out serves the same purpose as Form 4251.

16   *Priorities*

When a request is prepared, the requester must indicate if a photocopy is needed, otherwise the original return will be furnished.

The following is a priority list to be used by the files area for pulling returns. Deviation from the list can be made, at the discretion of files management.

(a)   Special EXPEDITE Requests (examples: court cases, PRP, Criminal Investigation).

(b)   Daily requests for returns and documents not yet processed to good tape (examples: Error Correction, Rejects)

(c)   Daily requests for the Questionable Refund Detection Team

(d)   Weekly (cyclic) requests
1. Statistics of Income
2. Refund and Notice Review
3. Unpostables
4. AIMS
5. Internal Notices

(e)   Other requests.

17   *Requesting Returns Through the IDRS*

(1) DLN KNOWN

Refer to IRM 3(25)(77)(17) for proper input format and request codes.

(2) DLN UNKNOWN

1	ESTABDO123-45-6789
2	082
3	EMPLOYEE NUMBER
4	30 1040
5	198912
6	BIRD

Line 1—CC ESTAB, Modifier "D" for document request, followed by document request code and TIN. The TIN must be entered.

Request Codes:

B— Entire Block
C—Copy All

\#

F—Follow-up
I—Information (specify in narrative)
K—Copy—see narrative
M, U, V—Reserved—Do not use unless so directed
O—Original
P—Copy, Page 1
R—Reimbursable Copy
T—Recharge Document
W—W-2 only

Line 2—Partial DLN consisting of the following:

FLC	**TAX CLASS**
Valid SC or DO	2—IMF 1-5
	7-9—BMF
	6—NMF
	0—IRAF/EPMF

Line 3—Employee Number

Line 4—MFT and Form Number must be entered

Line 5—Tax Period must be entered.

Line 6—Name Control

(3) Alpha Filed.

Form	List of Alpha Filed Documents:
11-C	Special Tax Return and Application for Registry-Wagering
706	United States Tax Return (Before July 1973).
709	United States Gift Tax Return.
843	Claims (no DLN)
957	U.S. Information Return by an Officer, Director, or U.S. Shareholder with respect to a Foreign Personal Holding Co. (Processed in PSC)
958	U.S. Annual Information Return by an Officer or Director with respect to a Foreign Personal Holding Co. (Processed in PSC)
1040C	U.S. Departing Alien Income Tax Return
1040X	Amended U.S. Individual Income Tax Return (no DLN)
1041A	Trust Accumulation of Charitable, etc., Amounts (Processed in PSC)
1065	U.S. Partnership Return of Income
1120X	Amended U.S. Corporation Income Tax Return (no DLN)
1128	Application for Change in Accounting Period
2031	Waiver Certificate to Elect Social Security Coverage (Ministers)
2063	U.S. Departing Alien Income Tax Statement
2119	Sale or Exchange of Principal Residence
2290	Federal Use Tax Return on Highway Motor Vehicles (Before July 1973)
2553	Application to File 1120S Prior to January 1, 1975
2555	(Loose) Statement to Support Exemption of Income Earned Abroad
2950	(Loose) Statement in Support of Deduction for Employees Pension, Profit Sharing, Trust or Annuity Plan if no return is filed
3115	Application for Change in Accounting Periods
3206	Information Statement by United Kingdom Withholding Agents Paying Dividends, from U.S. Corp, to Residents of the U.S. and certain Treaty Countries. (PSC)
3491	Consumer Cooperative Exemption Application
3520	Creation of Transfers to Certain Foreign Trusts
3975	Mailing List Information
4250	Service Center Report of Large IMF TDAs
4361	Application for Exemption from Self-Employment by Clergymen
4415	Exemption for Self-Employment Tax (Public Official)
4876	Election is to be Treated as a DISC (Form 1120)
8282	Donee Information Return
8606	Non-deductible IRA Contributions, IRA Basis and Non-taxable IRA Distributions
	EPA Form 3300-3
	Undelivered Returns (unsigned)
	VS-3 (Government of Netherlands Antilles)

The following procedures using CC ESTAB, should be followed to request all Alpha filed returns. (See IRM 3(25)(77)(17) for valid format entries and request codes.)

1	ESTABDO012-1234567N
2	086
**3	EMPLOYEE NUMBER (N)
4	12 1042
5	198912
6	HENR
7	TP JOHN HENRY
8	392 HOWARD
9	BURLINGTON, VT
10	NMF

See previous example for explanation of lines 1 through 6.

**To delete a request, input an "N" after the Employee Number on Line 3.

The taxpayer's name, address and specific DLN, if known, must be entered in the Remarks Section.

For NMF documents, enter the TIN in the remarks if known, and enter "NMF" in the remarks section.

If the request is for a PRE-ADP document retained under a DLN other than the standard 14 digit DLN, enter in the Remarks Section: PRE-ADP DLN Chargeouts

(1) Steps to Take When Return is Charged Out

(a) Check the DLN for correctness. The most frequent problem is transposition of digits.

(b) Read the notations placed on the request by Files personnel. For example, a return may not be available because it is being processed under a different SSN or EIN, or the person who has the return may not be able to release it. From the data given determine when to resubmit the request.

(c) Check for a new refile DLN when chargeout information reflects a function responsible for making corrections to the taxpayer's account. Service Center functions most likely to do so are Examination, Adjustments, Statute, and Technical. However, adjustments also may be made in Notice Review, Wage Correction, Special Processing functions, and some areas of Accounting.

(d) Returns that are charged to Service Center returns processing functions, such as Unpostables, Rejects, or Error Correction, are usually corrected fairly quickly and returned to Files for refiling. Resubmit these requests within two weeks.

(e) In the event the return is charged-out and the requester has a lower priority than the person who has possession of the return, the form will be noted to show in the

"Remarks" section as to who has the return and why it cannot be released. (See.11 Priorities this section and Section 1 page 1-1 for abbreviations.)

(f) Other possible notations follow below:

Blocking Missing (BNIF)—There is no block or block misfiled. Recheck for DLN error.

CPs 36 and 36A—Duplicate filing. Return charged out. (IMF Notice)

CPs 193 and 193A—Duplicate filing. Return charged out. (BMF Notice)

CP 436—Duplicate filing. Return charged to Adjustment Section—RMF.

CP ( ), Cycle 19 7411, or Date of Notices—Return was pulled for action in areas, such as Notice Review, Special Processing, Wage Correction, and Adjustments.

No Record (NR)—Used by Research to indicate that there is no record of a particular transaction, usually a tax return, for a given taxpayer.

I/S 8252—Microfilm Index and Settlement Registers were checked through Cycle 198252. NR I/S 8252 means no record of the desired information through Cycle 198252.

A/R 8252—The microfilm Accounts Register was checked through Cycle 8252, and any information found is attached. NR A/R 8252 means no record of the desired information through Cycle 198252.

NRA 8252—Noted only on requests received without a Social Security Number (SSN) or Employer Identification Number (EIN). The microfilm alpha register was checked and the taxpayers name is not listed.

Per Block Sheet—This information is taken from Form D813 or 1332.

(2) Employee Assignment Number

(a) A ten digit number is assigned to every authorized terminal operator. All 10 numeric digits are required unless otherwise stated under a particular command code.

(1) The first and second digits denote the Service Center or District Office Code.

(2) The third, fourth and fifth digits denote the organizational function. See below for valid IDRS organization codes.

(3) The last five digits denote the individual Employee Number.

(b) The valid IDRS Organization Codes follow.

(1) The Organization Codes assigned in the service centers are:

000	Not Used
001-099	Archive Files
100-149	Quality Assurance and Management Support Division
100	Quality Assurance and Management Support Division Office
101-124	Quality Assurance Branch
125-144	Management Support Branch
145-149	Other Branch(es)
150-164	Reserved
165-174	Entity Control

175-179	Electronic Filing
180-199	Reserved
200-249	Computer Services Division
200	Computer Services Division Office
201-229	Accounting Branch
230-233	Operations Branch
234-239	Support Branch
240-242	Automated Systems Branch
243-249	Other Branch(es)
250-299	Reserved
300-424	Processing Division
300	Processing Division Office
301-314	Receipt and Control Branch
315-339	Document Perfection Branch (non ERS or GUF)
340-389	Error Resolution System (ERS)
390-414	Generalized Unpostable Framework (GUF)
415-424	Other Branch(es)
425-429	Reserved
430-479	Underreporter
480-499	Reserved
500-674	Tax Accounts Division
500	Tax Accounts Division Office
501-574	Taxpayer Relations Branch
575-649	Adjustments/Correspondence Branch
650-674	Other Branch(es)
675-699	Reserved
700-864	Compliance Division
700	Compliance Division Office

701-799	Collection Branch
800-849	Examination Branch
850-854	Criminal Investigation Branch
855-864	Other Branch(es)
865-898	Reserved
899	Not Used (TURS—District Office/Service Center conflict)
900-999	Miscellaneous
900-904	Resources Management
905-919	Reserved
920-929	Inspection
930-931	Security Officer
932-939	NOT USED
940-949	Reserved
950	Local Incentive Pay Committee (LIPC)
951-954	Reserved
955-959	Training
960-964	Reserved
965-969	Appeals
970-979	Employee Plans/Exempt Organizations
980-989	Problem Resolution Program
990-994	Disclosure Officer
995-998	National Office and SAT Personnel
999	Not Used(TeleTax)

(2) The Organization Codes assigned in the District are:

000	Not Used
001-099	Archive Files
100-299	Collection Division
299	Collection cases monitored by the Special Procedures function (SPf) and the Collection Support function (CSf)
300-399	Reserved
400-599	Taxpayer Service Division
600-799	Examination Division
800-824	Reserved
825-849	Employee Plans/Exempt Organizations

900-999	Miscellaneous
900-904	Resources Management
905-909	Adjustment Branch
910-919	Reserved
920-929	Inspection
930-939	Not Used
940-949	Reserved
950-954	Computer Services/Information Systems Division
955-959	Training
960-964	District Counsel
965-979	Appeals
980-989	Problem Resolution Program
990-994	Disclosure Officer
995-998	National Office and SAT Personnel
999	NOT USED (TeleTax)

18   *Attachments to Returns*

Many functions have items of correspondence, history files, etc., that need to be attached to returns when there is no need to examine the return involved. Only   essential   items should be attached since file space is very limited.

   (1)   If the return has not posted to the Master File but the association of an attachment is deemed necessary the input of a TC 930 may be appropriate. See IRM 3(25)(78)0.

   (2)   There are three restrictions to the use of TC 930.

      (a)   The TC 930 should not be input for a tax return after the return due date as extended unless it is known the return has not posted and should post in the near future.

      (b)   Absolutely no TC 930s should be input more than 36 cycles after return due date as extended or if TC 59X has posted.

      (c)   A TC 930 cannot post and should not be input more than one year in advance of the return due date.

   (3)   If IDRS is not available, a Form 3177 should be prepared in accordance with IRM 3(11)70.

   (4)   If the latest DLN is known, prepare necessary form, attach it to the front of the attachment item and route it to Service Center Files.

   (5)   If the attachment must be associated with the return, state this in the remarks section of your input document.

(6) When Files receives the attachment form or push code notice (generated at the Master File when both the TC 930 and TC 150 have posted), they will associate the attachment with the return indicated. If the return is charged out, they will flag the attachment and leave it in the block to be associated when the return is refiled. There are three exceptions to the flag procedure. The push code notice shows "no record" of the return, the notices shows "not liable—TC 590/591 has posted" or the initiator has indicated that the item must   be attached and the return is charged out, the attachment items will be returned to the initiator.

Section 5.   Debtor Master File (DMF)

1   Background

Reference IRM 21.4.6, Refund Offset

IRC Sections 6402(c) and (d), require a taxpayer's overpayment to be applied to any outstanding non-tax child support or Federal agency debt prior to crediting an overpayment to a future tax or making a refund. The IRS has effected these offsets through the DMF Program since 1984.

The Debt Collection Improvement Act of 1996 has authorized the Treasury's Financial Management Service (FMS) to combine the Tax Refund Offset Program with the Treasury Offset Program (TOP). Effective January 11, 1999, FMS will initiate refund offsets to outstanding child support or Federal agency debts. These offsets are referred to as TOP offsets.

2   TOP Offsets

The TOP offset posts as a TC898 with an offset trace number (OTN), an amount, and an XREF field if the offset is for a secondary spouse. TOP offsets occur and post after the IRS has certified a refund to FMS for payment but before FMS direct deposits or mails the refund check. There may be two TC 898's if the refund was issued in a joint name. A secondary SSN field has been added to the refund record sent to FMS to allow TOP to offset to a debt for either spouse on a joint return. An offset bypass indicator (BPI) field has also been added to allow IRS the ability to identify for FMS the eligibility of a refund for TOP offset. The TC 898 will not identify the agency(s) which received the offset.

A TOP offset reduces the amount of the IRS refund by the amount of the TC 898 offset.

Therefore, the amount of a refund certified by IRS to FMS for payment (TC840/846 amount) may not be the amount that is issued by FMS to the taxpayer. The taxpayer may receive less of a refund or none at all if the whole amount is offset.

FMS will issue a TOP offset notice when a refund is reduced. If the refund is offset in part, the notice is issued at the time the remainder of the refund is direct deposited or is sent as an attachment with the paper check. If the refund is offset in full, a separate notice is sent with in the same time frames. The notice will inform the TP of the amount of the offset, the agency(s) receiving the offset, and the agency's address and phone number. IRS CP47 and CP149 notices of offset are obsolete.

IRS will continue to process injured spouse claims, Forms 8379, filed against DMF offsets for 6 years from the date of offset. In addition, IRS will process these claims against offsets that occur under TOP within the same statute of limitations. However, unlike former DMF processing, claims filed with an original return will not freeze the overpayment, allowing a TOP offset to occur before the claim can be processed. A TC898 TOP offset is reversed by IRS with a TC 766 with the same OTN. It is reversed by FMS with a TC 899 with the same OTN.

3   TOP Offset Bypass Indicators

Effective 1/29/1999, a TOP offset Bypass Indicator (BPI) will be assigned to all manual and systemic refunds issued by IRS. The BPI is one digit indicator which identifies for FMS whether the refund is

eligible for offset by TOP. Certain BPI's also identify one spouse or the other on a joint refund as eligible for offset. This is required for injured spouse claim processing.

A BPI can be systemically generated or input on CC RFUND when issuing a manual refund. BPI will be posted/displayed along with the TC 840/846 on all output screens such as TXMOD, IMFOL, BMFOL and on MFTRA transcripts.

BPI	Validity	Eligible for TOP Offset
0	IMF & BMF	Refund eligible for TOP Offset
1	IMF	Bypass TOP Offset for primary SSN debts. (Used when injured spouse is secondary filer)
2	IMF	Bypass TOP Offset for secondary SSN debts. (Used when injured spouse is primary filer)
3	IMF & BMF	Refund **not** eligible for TOP Offset
4	IMF	Bypass TOP offset for all debts other than child support. Eligible for TOP offset for child support only. (Used on all refunds other than injured spouse when combat zone (-C) freeze is set).
5	IMF	Bypass TOP offset for all primary SSN debts. Bypass TOP offset for all secondary SSN debts except child support. (Used when injured spouse is primary and combat zone (-C) freeze is set)
6	IMF	Bypass TOP offset for all secondary SSN debts. Bypass TOP offset for all secondary SSN debts except child support. (Used when injured spouse is primary and combat zone (-C) freeze is set)

On IMF, all refunds issued from MFT's 30 and 55 are fully eligible for TOP offset unless one of the BPI's is systemically enerated on the refund or manually input.

On BMF, all refunds issued from MFT's 02, 07, 10, 13, 34, 44, 52, 60, 63, 64, 77 and 78 unless BPI 3 is systemically generated on the refund or manually input.

A BPI of 3 will be generated on all refunds both systemic and manual issued from MFT's other than those shown above. A BPI of 3 will also generate on all refunds issued from IRAF and on IMF and BMF non-master file accounts.

4 *Debtor Master File Research*

Effective 1/11/99, CC DMFOL is no longer available to research DMF offsets. Information about a DMF offset can be obtained from various sources. Use Command Codes (CC) MFTRA(G), IMFOL, BMFOL, ENMOD and TXMOD to identify the DMF transactions.

CC MFTRA definer G, should be used to obtain a hardcopy transcript of prior year DMF offset information previously available on CC DMFOL. MFTRA(G) is the only source where the obligor's name, the original obligation amount, and the agency's address and phone number can be obtained.

Any line marked with # is for official use only

The following is a list of the agency/subagency codes that participated in the DMF:

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
01	**Office of Child Support Enforcement—AFDC**		
	All 50 States abbreviations.	*****	
	District of Columbia.	**DC**	
	Guam	**GU**	
	Puerto Rico	**PR**	
	Virgin Islands	**VI**	
02	**Office of Child Support Enforcement—Non-AFDC**		
	All 50 States Abbreviations	*	
	District of Columbia	DC	
	Guam	GU	
	Puerto Rico	PR	
	Virgin Islands	VI	
03	**Department of Health and Human Services**		
	Health Resources and Service	03	
	National Institute of Health	08	
	Alcohol, Drug Abuse and Mental Health Administration	13	
04	**Department of Veterans Affairs**		
	Loan Guaranteed Accounts	21-22	
	''	25-26	
	''	29	
	VA Compensation and Pension Accounts	30	
	''	32	
	Education Accounts	41-42	
	''	44-47	
	Chapter 32 Benefits	51	
	Chapter 32-903 Benefits	53	
	Chapter 106 Benefits	56	
	Chapter 30 Benefits	58	
	VA Chapter 30	59	
	Education Accounts	60	
	Representatives Benefits	66	
	Medical Debts	81	
05	**Department of Education**		
	All 50 State Abbreviations	*	
	American Samoa	AS	
	N. Marianas Islands	CM	

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
	District of Columbia	DC	
	District of Columbia, 711 Accounts	DS	
	Guam	GU	
	Higher Education Assistance	HE	
	Nebraska II	NB	
	Northstar	NS	
	Pacific Islands Education Loan	PI	
	Puerto Rico	PR	
	Student Loan Marketing	SM	
	Texas CB, 948 Accounts	TC	
	Trust Territories	TT	
	United Student Aid	UF	
	Virgin Islands	VI	
	Education Accounts:		
	FISL—Federal Insured Student Loan		
	NDSL—National Direct Student Loan		
	Atlanta Region—FISL	40-44	
	Atlanta Region—NDSL	45-49	
	Chicago Region—FISL	50-54	
	Chicago Region—NDSL	55-59	
	San Francisco Region—FISL	90-94	
	San Francisco Region—NDSL	95-99	
06	**Small Business Administration**		
	Field Offices:		
	Boston, MA	01	
	New York, NY	02	
	Bala Cynwyd, PA	03	
	Atlanta, GA	04	
	Chicago, IL	05	
	Dallas, TX	06	
	Kansas City, MO	07	
	Denver, CO	08	
	San Francisco, CA	09	
	Seattle, WA	10	
	Corporate Debts		BB
07	**Department of Housing and Urban Development**		
	Departmental Claims Collection	C1	DC
	Rehabilitation Loan Program	R1	
	Single Family Deficiency Judgments	S1, S2, S3	

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
	SF Mortgage Insurance Premiums Overpayments	P1, P2, P3	
	Single Family Unsecured Debt	SF	
	Restitutions	R6	RT
	Vacant Lots	V1	
	Post Audit Reviews (SF)		PR
	Reconveyances (SF)		RC
	Title I Notes	T1, T2, T3	
	Title I Repurchases		TR
	Single Family Delinquent Rents	D1, D2, D3	
08	**U. S. Department of Agriculture**		
	Commodity Credit Corporation	CC	AC
	National Finance Center	FC	CF
	FMHA Loans	FM	MF
	Insurance Corporation	IC	CI
09	**U. S. Department of Justice**		
	All Individual Accounts	OO	
	All Business Accounts		01
10	**Department of the Treasury**		
	Mint—Washington, DC	DC	
	Mint—San Francisco	SF	
	Public Debt—Division of Investor Accounts	IA	
	Public Debt—Savings Bonds	SB	
	Public Debt—Business Accounts		BA
	Public Debt—Administrative Business		AB
	Public Debt—Individual Fees	FE	
	Office of Administration	OA	
12	**United States Air Force**		
	Cleveland Center (DFAS-CL)	CL	
	Columbus, OH (DFAS-CO)	CO	
	Indianapolis Center (DFAS-IN)	IN	
	Kansas City, MO (DFAS-CO)	KC	
	U.S. Army Community and Family Support Center	AW	
	Office of Civilian Health and Medical Program of Uniformed Services	AY	
	U.S. Army Corps of Engineers	AZ	
	Defense Mapping Agency	AM	
	Washington Headquarters Services	AH	
	National Security Agency	AS	

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
	Defense Finance and Accounting Service—Columbus Center (Contract Debt)	AC	
	Uniformed Services University of Health Sciences	AR	
	All Other Accounts	OO	
13	**United States Army*****		
	Non-Appropriated Funds—Europe	AV	
	Non-Appropriated Funds	AW	
	Department of Army	AX	
	Washington Headquarters Services	AY	
	Corp. of Engineers	AZ	
	***Merged with Agency 12 in PY93		
14	**Department of the Navy*****		
	All Accounts	OO	
	***Merged with Agency 12 in PY93		
15	**Army and Air Force Exchange Service**		
	Miscellaneous Debt	E0	
	Deferred Payment Plan	E1	
	Uniform Deferred Payment Plan	E2	
	Dishonored checks	E3	
	Credit Card Employee Indebtedness	E4	
	Other	E5	
	Rejected Credit Cards	E6	
	Home Layaway Program	E7	
	Indebtedness Insurance Program	E8	
	Rental Agreement Indebtedness	E9	
	Vendor Claims	BO	
	Freight Claims		B1
	Concessionaire Claims		B2
	Receivable Claims		B3
16	**United States Marine Corps*****		
	All Accounts	OO	
	***Merged With Agency 12 in PY93.		
17	**Navy Resale and Services Support Office**		
	Marine Exchange Individual Debts	MX	
	Marine Exchange Corporate Debts		CD
	Navy Exchange Individual Debts	NX	
	Navy Exchange Corporate Debts		BD
18	**Office of Personnel Management**		
	All Accounts	AA	
19	**Peace Corps**		
	All Accounts	F2	

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Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
20	**Department of Energy**		
	Washington Headquarters Office	BB	
	Albuquerque Operations Office	B0	
	Idaho Operations Office	B1	
	Nevada Operations Office	B2	
	Oak Ridge Operations Office	B3	
	San Francisco Operations Office	B4	
	Western Area Power Administration	B5	
	Alaska Power Administration	AK	
	Bonneville Power Administration	BP	
	Chicago Operations Office	CH	
	Federal Energy Regulatory Commission	FC	
	Morgantown Energy Technology Center	MG	
	Strategic Petroleum Office	SP	
	Pittsburgh Energy Tech. PETC	PT	
	Pittsburgh Naval Reactors	PR	
	Richland Operations Office	RL	
	Southeastern Power Administration	SE	
	Savannah River Operations Office	SR	
	Schenectady Naval Reactors	ST	
	Southwestern Power Administration	SW	
	NPR Casper	CP	
	NPR Elk Hills	EH	
	Corporate Debts		EB
21	**Railroad Retirement Board**		
	Retirement Benefit Overpayments	C2	
	Unemployment Benefits Overpayments	CC	
	Sickness Benefits Overpayment	CS	
	Unemployment Benefits Overpayment	CU	
	Railroad Unemployment Contributions		CB
	Reimbursement of Personal Injury Settlements		CI
22	**Department of the Interior**		
	All Accounts Individual	DD	
	National Park Service—Individual Debts	PS	
	National Park Service—Corporate Debts		BD
	Office of Surface Mining Reclamation and Enforcement—Corporate Debts		SM
	Other other Commercial Debts		OC
23	**Department of State**		
	All Accounts	11	
24	**Department Of Transportation**		

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
	Federal Aviation Administration Headquarters	E0	FV
	Office of the Secretary of Transportation	E1	EM
	U.S. Coast Guard MLC PAC	E2	GM
	Federal Highway Administration	E5	EN
	FAA Eastern Region	FA	FM
	FAA Southwest Region	FB	FN
	FAA Central Region	FC	FP
	FAA Western-Pacific Region	FD	FQ
	FAA Alaskan Region	FE	FR
	FAA Technical Center	FF	FS
	FAA Southern Region	FG	FT
	FAA Aeronautical Center	FH	FU
	USCG Headquarters	GA	
	USCG Finance Center	GD	GQ
	USCG Military Pay Center	GB	GN
	USCG National Pollution Funds Center	GC	GP
	Federal Railroad Administration	RR	RA
	National Highway Transportation Safety Administration	NH	NB
	Federal Transit Administration	TA	TB
	St. Lawrence Seaway Development Center	SL	SB
	Research & Special Programs Administration	RS	RB
	Volpe National Transportation System Center	TS	TC
	Maritime Administration	MA	MB
	Office of the Inspector General	IG	IB

****Effective PY 1991, Dept. of Transportation (DOT) subagencies are identified under Agency Code 24. For PY 1990, DOT debts were identified under Agency Code 07, Dept. of Housing and Urban Development. DOT debt activity for PY 1990 will show agency code 07.

Agency Code	Agency	Subagency Code IMF	BMF
25	**Federal Emergency Management Agency**		
	National Preparedness Programs	HA	
	Federal Insurance Administration	HB	CB
	State and Local Programs and Support	HC	
	Office of NETC Operations	HD	
	Office of Financial Management	HF	CF
	FEMA Region I (Boston)	R1	C1
	FEMA Region II (New York)	R2	C2
	FEMA Region III (Philadelphia)	R3	C3
	FEMA Region IV (Atlanta)	R4	C4
	FEMA Region V (Chicago)	R5	C5
	FEMA Region VI (Dallas)	R6	C6
	FEMA Region VII (Kansas City)	R7	C7
	FEMA Region VIII (Denver)	R8	C8

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Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
	FEMA Region IX (San Francisco)	R9	C9
	FEMA Region X (Seattle)	R0	C0
	Response and Recovery Directorate U.S. Fire Administration		CC
	US Fire Administration		CD
26	**U.S. CUSTOMS SERVICE**		
	Duty Taxes	DT	
	Debit Vouchers	DV	
	Notes	NT	
	Fines and Penalties	FP	
	Payroll		PY
	Travel		TR
	Corporate Duty		BT
	Corporate Vouchers		BV
	Corporate Promissory Notes		BN
	Corporate Fines, Penalties and Forfeitures		BP
27	**Social Security Administration**		
	Northeastern Program Service Center (OASI)	A1	
	Northeastern Program Service Center (DI)	A2	
	Mid-Atlantic Program Service Center (OASI)	B1	
	Mid-Atlantic Program Service Center (DI)	B2	
	Southeastern Program Service Center (OASI)	C1	
	Southeastern Program Service Center (DI)	C2	
	Great Lakes Program Service Center (OASI)	D1	
	Great Lakes Program Service Center (DI)	D2	
	Western Program Service Center (OASI)	E1	
	Western Program Service Center (DI)	E2	
	Mid-American Program Service Center (OASI)	F1	
	Mid-American Program Service Center (DI)	F2	
	Office of Disability and International Operations (Disability) (OASI)	G1	
	Office of Disability and International Operations (Disability) (DI)	G2	
	Office of Disability and International Operations (International) (OASI)	H1	
	Office of Disability and International Operations (International) (DI)	H2	
28	**Food and Consumer Service**		
	All 50 state abbreviations		
	Corporate Debts		FN
	Guam	GU	
	Puerto Rico	PR	
	Virgin Islands	VI	
	District of Columbia	DC	
29	**Reserved**		

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
30	**Secret Service**		
	All Accounts	AA	
	Individual Debts	SF	–
	Corporate Debts	–	NS
31	**National Science Foundation**		
	National Technical Information Service	TI	TS
	Patent and Trademark Office	PT	PA
	Minority Business Development Agency	MB	DA
	Economic Development Administration	ED	EC
	National Telecommunications Information Adm.	TC	CA
32	**U.S. Department of Commerce**		
	Office of the Secretary	OS	SS
	National Oceanic and Atmospheric Adm.	OA	NO
	International Trade Administration	IT	IA
	Bureau of Export Administration	EA	EB
	Economics and Statistics Administration	ES	SA
	Bureau of the Census	BC	CS
	Bureau of Economic Analysis	BE	E2
	United States Travel and Tourism Adm.	TT	US
	Technology Administration	TA	AA
	National Institute of Standards and Technology	ST	NS
33	**Financial Management Service**		
	Vendor Overpayments	VP	–
	Employee Overpayments	EM	–
	Financial Center Payments	FC	–
	Bank Debts	–	BD
	Debt Collection (Individual)	DI	–
	Debt Collection (Corporate)	–	DB
34	**Environmental Protection Agency**		
	Individual Debts	EP	–
	Corporate Debts	–	EB
	Superfund—Individual Debts	ES	–
	Superfund—Corporate Debts	–	EI
35	**General Services Administration**		
	Individual Debts	GS	–
	Corporate Debts	–	GC
36	**Health Care Financing Administration**		
	Medicare Trust Fund (Individual Debts)	ID	–
	Medicare Trust Fund (Corporate Debts)	–	CD
37	**U.S. Agency for International Development**		
	Individual Debts	IN	–

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Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
	Corporate Debts	–	BU
40	**U.S. Department of Labor**		
	Individual Debts	ID	–
	Corporate Debts	–	CD
	Employment and Training Administration (ETA)		TA
	Employment Standards Administration (Black Lung)		EB
	Employment Standards Administration (FECA)	EF	
	Employment Standards Administration (Wage & Loan)		EW
	Occupational Safety & Health Administration (OSHA)		OS
	Bureau of Labor Statistics		BL
	Ass't Sect. for Administration & Management (OASAM)	AD	
	Pension & Welfare Benefits Administration (PWBA)		PW
	Mine Safety & Health Administration (MSHA)		MS
	Office of the Chief Financial Officer (OCFO)	CF	
41	**U.S. Postal Service**		
	Individual Debts	ID	–
	Corporate Debts	–	CD
46	**USDA Rural Development**		
	Individual Debts	NA	–
	Corporate Debts	–	A1
47	**USDA - National Finance Center**		
	Individual Debts	F1	–
	Corporate Debts	–	FC
48	**USDA - Risk Management**		
	Individual Debts	RT	–
	Corporate Debts	–	T1
49	**Federal Communications Commission**		
	Individual Debts	FC	–
	Corporate Debts	–	CD
55	**National Labor Relations Board**		
	Individual Debts	LR	–
	Corporate Debts	–	NL
58	**Equal Employment Opportunity Commission**		
	Individual Debts	EO	–
	Corporate Debts	–	EE
59	**Securities and Exchange Commission**		
	Individual Debts	SE	–
	Corporate Debts	–	XC
60	**Pension Benefits Guaranty Corporation**		
	Individual Debts	PB	–
	Corporate Debts	–	CG

Agency \ Subagency Codes

Agency Code	Agency	Subagency Code IMF	BMF
61	**U.S. Information Agency**		
	Individual Debts	IS	–
	Corporate Debts	–	AG
62	**Marine Corps MWRSPTACT**		
	Collections on Return Check Debts	RC	
	Collection on Home Layaway Debts	HL	

5   TOP & DMF Source and Reason Codes

Source Code 7 has been reserved exclusively forTOP and DMF adjustments. It must be input with Reason Codes 86, 87, 89, 90 and 91. Source Code 7 results in the following statement on the notice:

"We reversed all or part of the tax refund amount we credited to an outstanding child support, Federal, or State debt because ..."

Reason Codes 86, 87, 89, 90 and 91complete the statement by indicating specific DMF/TOP adjustments. They are valid only with source code 0 or 7.

86 - an Injured Spouse claim was filed. The spouse not responsible for the debt claimed his/her share of the joint tax refund. Tax law requires tht we honor the injured spouse claim.

87 - we have corrected an error found when processing your return.

89 - the offset violated the automatic stay of bankruptcy.

90 - the offset resulted from a payment specifically intended for an outstanding IRS debt.

91 - of revisions on your amended tax return, filed by April 15 of the tax year it was due.

Note: DMF/TOP source and reason codes may not be used in combination with any other IMF source and reason codes.

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Section 6. Initiating and Monitoring Refund Check Tracing Action

1 Background

Taxpayers who claim an IRS refund check was stolen, not received, lost, or destroyed must complete Form 3911, Taxpayer Statement Regarding Refund Check. This form is processed by service center refund inquiry function. IRM 3(17)(42)0, Refund Transactions, provide specific instructions.

2 Command Code "CHKCL"

Reference IRM 3(25)(78)(28)

After verifying the information on Form 3911, the refund inquiry function initiates tracing action on the check using command code (CC) "CHKCL". This action generates a request for "stop payment" on the check to the Financial Management Service (FMS). (A review of Treasury programs resulted in FMS, a separate agency, assuming sole responsibility for processing claims for lost or stolen refund checks.) Following input of CC "CHKCL", all cases must be monitored to ensure the proper actions take place to resolve the refund inquiry. Although no transaction code will show on the module, disposition and status codes will generate/update in the activity portion of the control base history. These codes can assist other functional areas and district personnel when monitoring refund inquiry cases and in responding to taxpayer inquiries.

Note: Do not input CC CHKCL if a TC 898(s), TOP offset with the same transaction date as the TC 840/846, posted for the full amount of the refund you are tracing. Inform the TP that a TOP offset occurred and that if an offset notice was not received, they must contact the FMS Help Desk to determine the status of the partial payment.

3 Disposition Codes

The first event to be monitored is receipt of a stop pay disposition code. Disposition codes are generated and/or updated by the computer and will indicate whether the stop pay was accepted. If the check is still outstanding, FMS will stop payment and issue the credit back to IRS for subsequent to manual refund to the taxpayer. If the check was negotiated (paid), a photocopy of the check will generally follow or additional action will be necessary.

Note: Asterisked (*) codes below indicate a single digit code followed by a blank.

Disposition Code	Definition
01	Claim processed by RFC (acknowledgment)
04	Previously processed. TC740 or 841 should post within 6 weeks.
06	Previous claim.
07	No payment issued or unprocessed claim.

Disposition Code	Definition
10	Invalid "CHKCL" - Stop Reason Code.
2*	Invalid "CHKCL" - Amount Difference.
3*	Invalid "CHKCL" - Claim Submitted Too Early.
4*	Duplicate claim submitted.
7*	Photocopy request processed by RFC on date shown.
70	TOP Offset - initial disposition code indicating that a TOP offset was associated with the particular refund. Subsequent disposition code to follow.
71	TOP Full Refund Offset - Indicates that the particular refund was offset in full
72	TOP Partial Refund Offset - indicates that the particular refund was partially offset. The amount that was offset will appear in the secondary amount field. FMS will determine the status of the partial payment.

4   *Status Codes*

Status codes are input manually by refund inquiry employees using CC ACTON. This enables them to act on cases needing follow-up action by utilizing IDRS Aged Case Listings. Once the disposition code is available, the case is monitored for status update. The "action required", shown below, is for refund inquiry purposes only. The timeframe for each is the average number of days which will elapse before the action is complete. These codes and explanations are not all-inclusive and are only briefly explained. Complete explanations are available in IRM 3(17)(42)0.

Status Code	Explanation/Action Required	Days Timeframe
11	Check paid-photocopy and claim to follow/Monitor for package.	30
14	Check paid-photocopy to follow/Monitor for copy.	30
15	Check paid-certified photocopy to follow/Monitor for copy.	30
16	Check paid-status only requested/Deny claim.	—
17	Check paid-photocopy and claim to follow/Monitor for package.	30
18	Check paid-claim submitted after limited payability cutoff date for check claim to follow/Monitor for package.	
20	Payment declined due to alteration of check-photocopy and claim to follow/ Monitor for package.	30
24	Rejected-RFC to correct/Monitor-reinput after 30 days	30
25	Check paid-no further information available-modified claim form to taxpayer/ Deny claim.	—
26	Limited payability-mass cancellation (check negotiation attempted after 6 months of issue)/Allow claim.	—
32	Check outstanding-cancelled credit will be returned to IRS via magnetic tape to MCC/Monitor for TC841/740.	30
33	Check outstanding-third party photocopy request/Allow claim.	—
34	Check outstanding-status only requested/Allow claim.	—
51	Rejected-previous claim resulted in issuance of substitute check/Reinput code "J".	21

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Status Code	Explanation/Action Required	Days Timeframe
52	Rejected-unacceptable use of stop reason code/Reinput or contact User Support function.	21
53	Rejected-duplicate stop/Prepare FMS 3864	—
56	Rejected-stop reason code "J" used and no substitute check was issued/ Contact FMS.	21
65	Replacement check issued as a result of non-receipt of claim and original check subsequently cashed. Non-receipt code other than "E/ See" IRM 3(17)(42)0.	21
67	Same as 65 except non-receipt code "E" /See IRM 3(17)(42)0	21
90	Payment referred to FMS department (DCC)./Contact FMS.	—

5 *Regional Financial Centers.*

Financial Center	Check Symbols and Office No.	Service Center Served
Austin P.O. Box 149058 Austin, TX 78714-9058	2200-2219 220	Austin
Birmingham P.O. Box 2451 Birmingham, AL 35021-2451	3490-3529 349	Atlanta Memphis
Chicago P.O. Box 8670 Chicago, IL 60680-8670	2088 307	Cincinnati Kansas City
Kansas City P.O. Box 3329 Kansas City, KS 66103-0329	3085 3109 310	Kansas City
Philadelphia P.O. Box 8676 Philadelphia, PA 19101-8676	3030-3069 303	Andover Brookhaven Philadelphia
San Francisco P.O. Box 3858 San Francisco, CA 94119-3858	3120-3129 3140-3159 312	Ogden Fresno
Washington P.O. Box 2229 Washington, DC 20013-2229	3000-3009 3011-3019 3021-3029 300	A/C International Philadelphia

6 *Initiating and Monitoring Manual Refunds*

It is imperative that initiators closely monitor manual refunds. Duplicate and/or erroneous refunds are caused because initiators failed to monitor accounts weekly to intercept any computer-generated subsequent transactions (e.g., PN TC 846). Offices responsible for causing erroneous refunds will receive feedback from the Center Director.

Procedures for preparing manual refund posting documents appear in IRM 3(17)(42)0, Refund Transactions.

7   Verify Account & Research Outstanding Liabilities

Research the records of accounts (outstanding balances for which a taxpayer (filing joint or single) may be liable if they filed a joint return in a prior year). Use CC INOLE to check for any cross-reference TIN's. Specific instructions for preparing manual refund documentation appears in IRM 3(17)(42)0.

8   Exceptions

Debit modules must be satisfied prior to issuing refunds except in the following cases:

Do not transfer money to accounts in installment status 14.

Do not transfer money to a module containing a freeze condition which would prevent the computer from offsetting, unless you are transferring a misapplied payment (e.g. V-, -V, -Z, etc.)

9   Research Prior to Issuing Manual Refunds

Research CC IMFOL/BMFOL and TXMOD the day a manual refund is processed to verify that a duplicate refund (TC 846 or PV TC 840) will not be issued. CC IMFOL indicates the service center where the account is being monitored. Universal IDRS can be researched to verify that a refund is not also being issued by another service center.

10   Input Hold and Action Codes

Use Hold Code 1, 2 or 4, as applicable, on adjustments to accounts where manual refunds are issued to prevent erroneous refunds and notices. Input Action Code and TC 971, as applicable. **Do not close control base.**

11   Monitoring the Taxpayer's Account for Posted TC 840

The account must be monitored by the initiator until the TC 840 posts on Master File. Do this monitoring Monday-Wednesday of each week. If during monitoring a computer-generated (TC 846) or pending refund posts to the account, initiate necessary action to stop the refund (CC NOREF) or call Notice Review in the center (refer to IRM (21)(11)79, Customer Service).

12   Closing the Control Base

It may take between 4-6 weeks for the manual refund (TC 840) to post if processed on Form 3753, Manual Refund Posting Voucher. Once the TC 840 posts to the account, close the control base. Initiators of manual refunds must take all actions needed to prevent erroneous refunds.

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Section 7.   Automated Non Master File

1 Background

The processing of Non Master File accounts has existed for several years. At one time the processing of NMF accounts consisted of manually posting account activity onto a Unit Ledger Card. This process was changed in 1991 with the introduction of the Automated Non Master File (ANMF) system.

The ANMF system is a stand alone data base which contains all open, closed and archived Non Master File (NMF) accounts processed at one service center site. Unlike the Master File, where all assessments for the same tax period are posted to one account, a NMF account is established for each assessment. Therefore, the NMF taxpayer may have several accounts for the same tax period (IRC 6201).

The tax account data which is stored on the ANMF system, currently resides on a stand alone MIS4-ES Pyramid System located at each of the 10 service centers. Accessing data on a particular ANMF database for **research** purposes is accomplished by utilizing a password which is provided by the Systems Administrator at each center.

Tax accounts which primarily populate the ANMF system are those accounts which were originally posted to the Master File. Due to an action which required different activity for one member of a joint account, the account was transferred to the ANMF. These accounts are partially or fully transferred to the ANMF due to systemic limitations on the Master File. There are six basic conditions which require NMF processing:

(1)   Split Assessment Accounts - Accounts that were originally on the Master File as a joint entity with an action taken that affects only one spouse. Examples Include: an accepted offer in Compromise on one taxpayer, Innocent Spouse and Bankruptcy.

(2)   Large Dollar Accounts - Accounts which have balances too large for the Master File to process.

(3)   Overflow Accounts - Accounts which have an excessive amount of transactions for the Master File to systemically process.

(4)   New Legislation - Accounts which require immediate tax law implementation, but time does not permit for extensive modifications to the Master File.

(5)   Immediate Legal Assessments - Accounts which require immediate (24 hours) legal assessments when the Master File would be too slow to post the assessments.

(6)   Reversal of Erroneous Abatements - Accounts which require reversal of erroneous abatements when the statue for assessment (ASED) has expired.

(Currently, Master File cannot split joint accounts.) The second largest segment of tax accounts which populate the ANMF are Employee Plan Master File accounts (Form 5330, 5500). As of January 1999, there are approximately 120,000 NMF open accounts nationwide.

2   Research Capabilities

On IDRS - Command Code (CC) "REMRQ" may be used as a research tool to identify if a NMF account has been established at one or more service center sites. The response from the IDRS screen will provide the user the service center location of the NMF account. It will not provide tax account information. For additional information regarding this command code refer to IRM 3.25.77 Terminal Response.

3   Transaction Codes

Listed are the transaction codes used within the ANMF system. Almost all of the transaction codes used at the Master File are applicable on the Non Master File. However, there are some district differences. D = Debit, C = Credit, * = Transaction must be converted for NMF

If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
	011		EIN, SSN Change
	013		Name Change
	014		Address Change
	015		Location and/or Zip Change
X-ref field only on ANMF			Spouse SSN Change
	030	D	Loc Code Change
	150		Tax Assessment Return
	150		Entity Created by TC 150
	160	D	Manually Computed Delinquency Penalty
	161	C	Abate Delinquency Penalty
	170	D	ES Tax Penalty
	171	C	Abate ES Tax Penalty
	180	D	Deposit Penalty (FTD)
	181	C	Abate Deposit Penalty (FTD)
340	190	D	Manually Assessed Interest Transferred in (See TC 370)
341	191	C	Abate Assessed Interest - Transferred in
	200	D	Identification Number Penalty
	201	C	Abate TC 200
	234	D	Manual Daily Delinquency Penalty
	235	C	Abate TC 234/238
234	238*	D	Generated Daily Delinquency Penalty

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If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
235	239*	C	Abate Daily Delinquency Penalty
	240	D	Miscellaneous Penalty
	241	C	Abate Miscellaneous Penalty
	246*	D	Form 1065 - Missing Information
	270	D	Failure to Pay Tax Penalty (Manual)
	271	C	Abate FTP Tax Penalty (Manual)
	276*	D	FTP Tax Penalty
	277*	C	Abate FTP Tax Penalty
	280	D	Bad Check Penalty
	281	C	Abate Bad Check Penalty
	286*	D	Generated Bad Check Penalty
	287*	C	Abatement of Bad Check Penalty
	290	D	Additional Tax Assessment
	291	C	Abate Prior Tax Assessment
	294*	D	Adjusts TC 295 or 305
	295*	C	Tax decrease with int. Date
	298*	D	Additional Assess with Int. Date
291	299*	C	Abate Prior Tax with Int. Date
	300	D	Examination Tax Assessment
	301	C	Abate Prior Tax Assessment
300	304*	D	Examination Adjust TC 305 or 295
301	305*	C	Exam tax decrease with Int. Date
300	308*	D	Additional Tax Assess with Int. Date
301	309*	C	Abate TC 308
	310	D	Penalty - Failure to Report Income from Tips
	311	C	Abate TC 310
	320	D	Fraud Penalty
	321	C	Abate Fraud Penalty
340	336*	D	Interest Assessment
341	337*	C	Abate Assessment Interest
	340	D	Restrict Interest Assessment
	341	C	Restricted Interest Abatement
	350	D	Negligence Penalty
	351	C	Abate Negligence Penalty
	360	D	Fees and Collection Costs

If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
	361	C	Abate Fees and Collection Costs
N/A	370	D	Account Transfer-in (shows on MF only)
607	380*	D	Overpayment cleared manually under $1.00
	388*	C	Statue Expiration Clearance to Zero Balance and Removal
609	389	C	Reversal of Statute Expiration
	400	C	Account Transfer-out
608	402	D	Account Re-Transferred-in
	430	C	Estimated Tax Declaration
	470		TP Claim Pending
	471		Reversal of TP Claim Pending
	472		Reversal of Taxpayer Claim Pending
	480		Offer-in Compromise Pending
	481		Offer-in Compromise Rejected
	482		Offer-in Compromise Withdrawn
	483		Correction of TC 480
	500		Military Deferment
	502		TC 500 Error Correction
	520		IRS Litigation
	521		Reverse IRS Litigation
	522		TC 520 Error Correction
	524		Collateral Pending
	525		Reverse TC 524
	530		Uncollectible Account
	531		Reverse TC 530
	532		Correction of TC530 Processed in Error
530	534*	C	Expired Balance Write-off
531	535*	D	Reversal of TC 534
531	537*		Reversal of Uncollectible Status
	550		Collection Statute Extension
	582		Indicates Federal Tax Lien Filed
	583		Reverses TC 582
	606	C	Small Debit Cleared
	607	D	Small Debit Cleared
	608	C	Collection Statute Expiration cleared

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If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
	609	D	Reverse CSED cleared
	610	C	Payment received with return
	611	D	Bad Check Returned
	612	D	Reverse Payment with return
	640	C	Advanced Payment
	641	D	Reverse Advanced Payment
	642	D	Advanced Payment Error
	650	C	FTD Credit
	651	D	Invalid FTD
	652	D	Error FTD Credit
	661	D	Estimated Payment Dishonored
	662	D	Error on Estimated Payment
	670	C	Subsequent Payment
	671	D	Bad Ck-subsequent payment
	672	D	Correction of 670 Processed in Error
670	678*	C	Credit for Treasury Bond
672	679*	D	Reversed TC 678
	680	C	Designated Interest Payment
	681	D	Bad Check Interest payment
	682	D	Correction of 680 Processed in Error
	690	C	Designated Penalty Payment
	691	D	Bad Check Designated Penalty
	692	D	TC 690 Error Correction
	694	C	Designated Payment of Fees and Collection Costs
	695	D	Reverses TC 694
	700	C	Credit Applied
702	701*	D	Reverse TC 706
	702	D	TC 700 Error Correction
700	706*	C	Overpayment Applied From Another Tax Module
	710	C	Credit Elect Overpayment Applied
	712	D	TC 710 or 716 Error Correction
	716	C	Credit Elect Overpayment Applied
841	720*	C	Refund Payment
843	721*	D	Bad Check Refund Repayment

843	722*	D	TC 720 Error Correction
	730	C	Overpayment Credit Interest Applied
	731	D	Reverse TC 736 Manually
	732	D	Correction of TC 730 Processed in Error
730	736*	C	Interest Overpayment Applied
	740	C	Undelivered Refund Check Deposited
	742	D	Correction of TC 740 Processed in Error
700	756*	C	Overpayment Interest from IMF
	760	C	Substantiated Payment
	762	D	Correction of TC 760 Processed in Error
	764	C	Earned Income Credit
	765	D	Earned Income Credit Reversal
	766	C	Refundable Credit Allowance
	767	D	Reverses TC 768
764	768*	C	Earned Income Credit
	770	C	Interest Due Taxpayer
	771	D	TC 770 or 776 Int. Reversal
	772	D	TC 770 or 776 Error Correction
770	776*	C	Interest Due on Overpayment
	777	D	Reversal Interest Due Taxpayer
	780		Master File Account Compromise
	781		Defaulted Account Compromise
	782		TC 780 Error Correction
700	790*	C	Manual Overpayment from IMF
820	792*	D	TC 790 or 796 Error Correction
700	796*	C	Overpayment Credit from IMF
	800	C	Credit for Withheld Taxes and Excess FICA
802	807*	D	Withholding Credits Reversed
	820	D	Credit Transferred
822	821*	C	Reverses TC 826
	822	C	Reverses TC 820
820	824*	D	CR Transfer Releases 130 Frz
820	826*	D	Overpayment Transferred
	830	D	Credit Elect Transferred
	832	C	TC 830 or 836 Correction
830	836*	D	Credit Elect Transferred

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	840	D	Refund Prior to Settlement
	841	C	Cancelled Refund Deposited
	842	C	Refund Deletion
840	843	D	Check Cancellation Reversal (TC 841)
840	846*	D	Overpayment Refund
	850	D	Overpayment Int. Transferred
	851	C	Reverse TC 856
	852	C	Correction of TC 850
850	856*	D	Overpayment Int. Transferred
	860*	D	Reverses An Erroneous Abatement after ASED has expired
	862	C	Reverses TC 860
850	876*	D	Overpayment Int. Transfer to BMF
820	890*	D	Overpayment Cr. Transfer to BMF
822	892*	C	TC 890 or 896 Error Correction
820	896*	D	Overpayment Credit Offset
822	897*	C	DMF Offset Reversal
	912		Reverses TC 914
	914		Active Intell. Investigation (a module)

Section 8.   Master File Codes

1   Transaction Codes

Reference IRM 3(27)(68)0

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being pro-cessed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at MCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

Many BMF and IMF Transaction Codes will not be used for IRAF. Also, the definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or com-puter generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IRAF using TC 840.

Refer to IRM 3(27)(68)0 for obsolete transaction codes.

Refer to Section 13.06 for pending transaction and merged related codes.

Reversal Codes

An "R" following the transaction code indicates the transaction has been reversed.

Payment or penalty transaction codes with reversal code "3" which are NOT LISTED in this section are actually reversal code "0" transactions. For programming purposes, the "0" has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been re-versed. However, for account analysis purposes, the "3" reversal code should be considered as "0".

All transaction codes currently in use are listed on the following pages. Abbreviations used under the heading FILE are as follows: IMF "l", BMF "B", EPMF "E", IRAF "A", and PMF "P". EPMF may be shown twice for certain entity TC. For doc. code 63, they are applied to the entity module; for doc. code 64, applied to the plan data module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
000		I/B/E	Establish an Account	BMF: 04, 63, 80, 81 IMF: 63 EPMF: 04, 63 IRAF: 63	Adds a new taxpayer entity to the appli-cable Master File. IMF— Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC'F to create an account for the spouse.
		E	Establish a Plan	64	Establish a Plan Data module.

Trans Code	DR/CR File	Title	Valid Doc. Code	Remarks
001	B/E	Resequence an Account due to a TIN Change	Generated Transaction	Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when TC 011, 040, or 041 posts. Carries old TIN as reference.
001	E	Resequence due to Plan Number change	64	Resequences a plan data module due to a plan number change. Carries old plan number as reference.
001	I/A	Resequence an Account	Generated Transaction	Resequences an account because of an SSN change or a change in SSN validity.
001	B/A/E	TIN Change Failed to Resequence	Generated Transaction	Account did not meet merge criteria. Restores entity and tax modules to the MF that were processed as TC 001 under old TIN.
002	E	Resequence EPMF Merge-Fail	64	Resequences contents of a TC 001 or 005 transaction when there is a merge-fail between two plans of an EPMF entity.
003	B	Duplicate Tax Modules are not Resequenced	Generated Transaction	Resequences a discovered "duplicate" Tax Module (identical MFT and Tax Period) of a TC 001 back to the old EIN. Account Balance is adjusted. Changes all MFR Codes to 8. A CP 209 is issued in the cycle the TC 003 posts.
003	B	BMF Partial Merge		IDRS transaction. See Section 13.06. Appears at the old EIN.
004	B	BMF Partial Merge		IDRS transaction. See Section 13.06. Appears at the new EIN.
005	I/B/A	Resequenced Account for Merge	Generated Transaction	Account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as TC 006 if unsuccessful.
005	E	Resequenced Plan for Merge	64	Assigned to the To Plan Data Module and each of its return modules being resequenced during the merging of two plans for one EPMF entity.
006	I/B A/E	Account Resequenced to Master File Location	Generated Transaction	Indicates consolidation of accounts has been made (See TC 002 for BMF/IRAF and EPMF: TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
006	E	Merge Plan Resequenced	64	Indicated successful merge of two plans of an EPMF entity. Carries old plan number as a reference.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
007		I/B/A	Carrier Transaction	Generated Transaction	A carrier transaction for transactions from a dissolving account as a result of a successful merge. The TC 007 does not post to Master File. It causes generation of TC 446.
008		I/A	IMF/BMF Complete Merge		IDRS transaction. See Section 13.06. Appears at the new TIN.
011		I/B E/A	Change EIN or SSN.	63	Changes TIN of an Account on the Master File or consolidates two TINs. BMF: Prevents posting of TC other than 002, 003, 006 and 026.
011		E	Change Plan Number	64	Changes the number of an EPMF entity.
012		I/B E/A	Reopen Entity Account	IMF: 63 BMF: 63, 80 EPMF/IRAF: 63	Updates FR Codes. Reopens an Account on the Master File; may include other Entity changes shown in TC 013, 014, 015 and 016 (TC 016 not EPMF). BMF/IMF/IRAF; If City, State present and no street address, drops MF street address. Zeros zip code for foreign addresses.
012		E	Reopen Plan	64	Reopens a plan of an EPMF entity. Changes FRC 8 to blank.
013		I/B E/A	Name Change	BMF: 63, 80 Others: 63	Changes a name of an Account on the MF. May include other Entity changes shown in TC 012, 014, 015, and 016, (TC 016 not EPMF). IMF/IRAF Replaces or establishes name line for tax year indicated by new name line. Deletes second name line if none is input. BMF Replaces all name lines. IMF: TC 013 with DLN block/serial overlay of 99999 is computer-generated from TC 150 with CCC'9' which causes establishment of new name line for primary taxpayer only. TC 013 with a Reference MFT Code of 55 present will only update the Civil Penalty name line. Normal name line processing will be by-passed.
013		E	Plan Name Change	64	Replaces the plan name for a plan of an EPMF entity.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
014		I/B E/A	Address Change	BMF: 63, 80 Others: 63	Changes the address of an account on the MF. May include other Entity changes shown in TC 012, 013, 015, 016 (TC 016 not EPMF). Replaces Street Address, City, State and zip-code. If street address blank, literal "local" is generated for street address. Updates "cycle of last address change" in the entity. Zeros zip code for foreign addresses. BMF: Generated when BMF address is changed, based on data input from IMF on TC 996. EPMF Changes mailing address.
015		I/B A/E	Location and/or Zip Code	50, 63	Changes the District or Area Office Location Code and/or Zip Code of an Account on the MF. If TDA is being transferred from one District or Area Office to another, use Doc. Code 50: otherwise, use Doc. Code 63. Other Entity changes described in TC 012, 013, 014 and 016 (TC 016 not EPMF) may be included with Doc. Code 63. An address change (TC 014) may be included with Doc. Code 50. EPMF: Out of SC changes are valid.
016		I/B A/E	Miscellaneous Change Entity Codes	BMF: 63, 80, 81 Others: 63, 64	Changes the following codes: Filing Requirement Codes, Railroad Board number, FYM, PMF indicator, Backup Withholding Indicator, F8123 indicator, Employment Code, Magnetic Tape Code (also updated by TC 960, 961 and 962), Date of Death, Sole Propri-etor/Spouse SSN, PDT indicator (blocking series 700-749 turns indica-tor on; B.S. 750-799 turns indicator off). TC 016 with special DLN xx96388888888X is generated to vali-date sole proprietor SSN in the entity. Updates no other entry data. May include other entity changes shown in TC 012, 013, 014, and 015. Doc Code 80/81 updates the EO Entity Section. FRC only
017		I/A	Spouse SSN	63	Adds or changes the Spouse's SSN in the First Name Line of the taxpayer's Account. Exception: Invalid input to IRAF. Will come to IRAF from IMF only.
017		E	Change File Folder Number	64	Replaces the File Folder Number.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
018		I/B/A	Release Undelivered Refund Check Freeze	64	Updates address: releases all 740 freezes in the account. IMF-Unpostable 174 if no 740 freeze is present.
019		I/B/ E/ A	Zip Code/Area Office Change	50, 63	Generated whenever Zip Codes or Primary Location Code changed. Will post as a TC 015. Does not update the "cycle of last address change." Generated to IRAF from IMF. When Location Codes or zip code change; otherwise, will be dropped. Generated to IRAF from IMF.
020		I/B E/A A	Closes Account Deactivates Account	63	Removes an account from Master File or inactivate the account so future tax modules can not be created. Any entity TC other than TC 012 will go unpostable 349. Changes all filing requirement codes to "8" if tax modules are present in the Account.
020		E	Delete a Plan	64	Delete a plan when it does not have a return module or an unreversed TC 121, 123 or 125 in the Plan Data Module; otherwise, the plan MFR is changed to an "8"
022		B	Delete EO Submodule	63	Delete EO Section that was erroneously added to an entity module.
023		B	Reverse the election to lobby	77	Reverses the TC-024 election.
024		B	Election to Lobby	77	The election by an organization to lobby for legislation from Form 5768.
025		A	No RSQ-SSN	Generated Transaction	Failure to merge two Master File accounts. Does not post to the Master File.
026		I/B A/E	Delete Changed TIN or Old Plan Data	Generated Transaction	Deletes the Entity data that remained on the MF under the old EIN or SSN. IMF: Creates a "memo" level locator record with the "TO" SSN.
026		I/B	IMF/BMF Complete Merge		IDRS transaction. See Section 13.06. Appears at the old TIN.
026		E	Delete Old Plan Data	64	Deletes plan data under Old Plan Number after resequencing of a plan.
030		I/B/A	Update Location Codes Out-of-Service Center	50, 63	Updates Location Codes when a change in Service Center Code is involved. If TDA is being transferred, use Doc. Code 50; otherwise, use Doc. Code 63. Entity changes described in TC 013, 014, 015 or 016 may be included with Doc. Code 63. Change of address (TC 014) may be included with Doc. Code 50.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
040		I/B/A	Directs Change to Valid SSN	63	Changes SSN or name of an Account which is on the Valid Segment of the IMF or the valid portion of the BMF. May include changes to Filing Status Code, and spouse SSN, IRAF: Generated from the IMF transaction.
041		I/B/A	Directs Change to Invalid SSN	63	Changes SSN or name of an Account which is on the Invalid Segment of the IMF/IRAF or the invalid portion of the BMF. May include changes to FSC or spouse SSN. IRAF: Generated from the IMF transaction.
052		B	Reversal of 053, 054, 055	63	Reverse all previously posted TC053, 054 or 055 transactions.
053		B/E	Plan Year Ending Month Change	63, 77, 64	Form 1128 processed to accept change of accounting period.
054		B	Retained FYM	63	Rev. Proc. 87-32.
055		B	Change or Adopt New FYM	63	Form 8716 - Election to have a tax year other than a required tax year. Rev. Proc 87-32.
057		B	Reversal of 054, 055	Generated Transaction	Reverses TC 054/055 when a CU UPC 307 F1120/1120S/1065 return is posted with CC "Y" and FYM 12 or TC 620 posted.
058		B	Rejection of Form 8716	63	Rejection of Election of Tax Year other than a required Tax Year. Form 8716 was denied.
059		B	Rejection of Form 1128	63	Rejection of Application for change in Accounting Period. Form 1128 was denied.
060		B	Elect Foreign Sales Corporation (FSC)	63	FSC or Small FSC election, Form 8279.
061		B	Revoke Reverses TC 060, 063, 064 or 065	63	Revocation of FSC or small FSC election
062		B	Erroneous	63	Reversal of TC 060, 063, 064, 065
063		B	FSC Election received	63	Election as a FSC or small FSC has been received.
064		B	FSC election denied	63	Denial of election to be treated as a FSC or small FSC
065		B	FSC Revocation Received	63	Notification of revocation received for FSC or small FSC
066		B	Terminate FSC Received	63	Election to be treated as a FSC or small FSC has been terminated

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
070		B	Church Exemption From Social Security Taxes	63	Records the filing of Form 8274, Certification by Churches and Qualified Church-controlled Organizations Electing Exemption From Employer Social Security Taxes (FICA). Establishes an effective date, update Employment Code to "C," From 941 Filing Requirement to "04" and the Form 940 File Requirement Code to "0".
071		B	Revocation of Church Exemption From Social Security Taxes	63	IRS terminates or revokes the filing of Form 8274 (TC 070). Establishes an revocation/termination effective date and updates the 941 File Requirement to "01." The Employment Code may also be changed to "W" or be deleted if necessary. If Employment Code deleted, Form 940 Filing Requirement is updated to "0".
072		B	Deletion of TC 070 Input in Error	63	Records the correction of an erroneously posted TC 070. The Employment Code is deleted and the 941 FR is updated to "01."
073		B	Correction of Erroneous Revocation/ Termination	63	Used when 8274 election has been erroneously terminated by IRS with input of TC 071. Reverses all previously posted TC 071 transactions. The election must be re-established with input of another TC 070.
080		I	Validates Spouse's SSN	63	Transaction validates spouse's SSN. Does not post to the Master File.
090		B	Small Business Election	53	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. Blocking Series 950-999 generate a TC 474 for MFT 02 period ending and month preceding the effective date.
091		B	Terminate Small Business	53	Indicates the termination or revocation of being taxed as a small business and updates the Form 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
092		B	Reverses 090, 093, 095, 097	53	Records the correction of an erroneously posted TC 090, 093, 095 or 097. Reverts Filing Requirements to "01".
093		B	Application for Small Business Election	53	Application for Sub-Chapter S election Form 2553

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
094		B	Application for Small Business Denied	53	Sub-Chapter S election denied
095		B	Application for Small Business Pending	53	Form 2553 requesting termination received. No determination made.
096		B	Small Business Election Terminated	53	Sub-Chapter S election terminated. Updates 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
097		B	Application for Small Business Pending National Office Approval	53	Form 2553 has been sent to National Office for determination.
110		B	—	Generated Transaction	Designates Windfall Profits Tax return to the GMF unpostable system.
120		I/B	Account Disclosure Code	77 or Generated	Indicates information extracted for external use. Is input with Doc. Code 77 or is generated for mass extracts from Master File. Posts to a separate disclosure file when TC 990, 991, 992, or 993 is processed with Doc. Code 56 or an agency code. IMF ONLY: Generated.
121		E	Employee Plan Characteristics	01, 03, 06, 07, 09, 53 60, 61, 62, 72, 73, 78	Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4578, 5300, 5301, 5303, 5306, 5306SEP, 5307 and 5309.
122		E	Reversal of Employee Plan Characteristics	77	Reverses TC 121.
123		E	Update of Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78	Updates Employee Plan Characteristics.
125		E	Termination	10,11	Form 5310 Posts a complete termination of an Employee Plan (Doc Code = 10). Form 5310-A posts a merger, consolidation or transfer of an Employee Plan (Doc Code = 11)
126		E	Reversal of Termination	77	Reverses TC 125.
127		E	Administrator Data Change	64	Changes the Name, Address or EIN of the Plan Administrator.
128		E	Administrator Data Change	64	Replaces the Plan Name and Administrator Data

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
129		I	HHS Request	57	Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).
130		I/B	Entire Account Frozen from Refunding	77	Entire account is frozen from refunding, overpayment is applied to NMF. Cred be generated. IMF: Freeze only if more reverse **all** previously posted TC 130s See note below (TC 824 may or may not have a money amount). Credits refunded, but TC 130 Freeze will not be released. TC 130 with closing code 03, 12, or 24–32 should correspond to a BMF liability written off with TC 530 and will have similar TC 130 closing code.
131		I/B	Reversal of TC 130 Refund Freeze	77	Releases the TC 130 Account refund freeze if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present.DMF: agency refund of a prior offset of refund reversal correcting a prior agency refund.
132		I	Reversed TC 130	Generated Transaction	A TC 130 which was reversed.
136		B	Suppress FTD Alert	77	Suppress issuance of Federal Tax Deposit FTD) Alert.
137		B	Reverse Suppress	77	Reverses TC 136.
140		I	IRP Delinquency Inquiry	Generated Transaction	Establishes Entity and/or Tax Module and Status Code 02 Delinquency Inquiry) within the affected tax module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
141		I/B/E	Delinquency Inquiry	Generated Transaction	Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module, posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 23C date for Compliance or Notice issuance cycle and is posted as the 02 status date. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is taken from IDRS issuance cycle in the transaction.
142		I/B/E	Delinquency Investigation	Generated Transaction	Records the issuing of a Taxpayer Delinquency Investigation TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.
148		I/B	Issuance of TDA or TDI Assembly	77	Causes the accelerated issuance of a TDI (BMF Only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules within the Account. TC976, 977, 291 AND 150 (Except SFR return) will Unpost UPC 191. Requires two digit code for IDRS input. Refer to IRM for code titles and definitions.
149		I/B	Reversal of TC 148	77	Reverses TC 148 and permits the normal issuance of TDI and TDA.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
150	Debit* (NPJ)	I/B E/A P	Return Filed & Tax Liability Assessed	IMF: 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 26, 27, 51, 72, 73, BMF: 03, 05, 06, 07, 08, 09 10, 11, 13, 16, 20, 23, 29, 35, 36, 38, 40-44, 46, 51, 59, 60, 65, 66 (PSC only) 67, 71, 81, 83, 90-93, 95 EPMF: 30, 31, 37, 38 IRAF: 11, 12, 21, 22, 51, 73 PMF: 69	A tax liability assessed from the original return establishes a tax module. *BMF: Assessment may be Credit for Form CT-1, 720 and 941. See TC 976-977 for amended return. —
150		I/A	Entity Created by TC 150	Generated Transaction	This TC 150 when posted to the Entity Transaction Section indicates the Master File Entity was created from the posting of the return.
151		E/A	Reversal of TC 150 or 154	77	EPMF: Reverses return data. Effective 07/01/92 - Action Code 30 Reverses TC 154. IRAF: Report Suppression. TC 150 or 154 when TC 971 code is 19. Must be posted and balance of module must be zero. Used when F5329 filed in error.
152		I/A	Entity Updated by TC 150	Generated Transaction	Designates a return which updated entity data and is posted to the Entity Transaction Section.
154		E	Posting F5330 Data	35	Posts when First Letter Indicator is significant and no other satisfying transaction (150, 59X, 977) is present. TC 155 will suppress the identification of a delinquent account.
155		E	1st Correspondence Letter sent	30, 37, 38	Posts when Second Letter Indicator is significant and no other satisfying transaction (150, 59X, 977) is present. TC 156 will suppress the identification of a delinquent account.
156		E	Subsequent Correspondence sent	30, 37, 38	EPMF Second Correspondence letter. Posts to EPMF to Bypass delinquency.
157		E	Schedule A	30, 37, 38	Received by EPMF through S.C. GPP for forwarding to Dept. of Labor, not posted to EPMF.
157		B	Form 5578 Non-Discrimination Certification	84	Posted to indicate input of Form 5578

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
159		I	Settlement Data	Generated Transaction	Designates data as a Settlement Section of Return. Such data is dropped as soon as the return is settled. Does not appear on outputs.
160	Debit (NPJ)	B/A	Manually Computed Delinquency Penalty	47, 54	A Delinquency Penalty Assessment manually computed by Audit or Collection. Penalty is not recomputed by computer.
161	Credit (NPJ)	I/B/A	Abatement of Delinquency Penalty	47, 54	Abates previously posted 160, 166 Delinquency Penalty liability assessment in whole or in part. Penalty is not recomputed by computer.
162		I/B/A	Failure to File Penalty Restriction Deletion	47, 54	Removes restriction on computation of FTF Penalty on previously posted TC 160 or 161. Causes recomputation and allows normal computation of FTF Penalty.
166	Debit (NPJ)	I/B/A	Delinquency Penalty	Generated Transaction	Computer generated assessment of Delinquency Penalty on returns posted after the due date without reasonable cause and for returns containing penalty-interest codes 1 (if Condition Code R not present) or 2; penalty is computed on the assessment tax less prepayments. IMF only: Penalty may also be generated from amounts recorded on returns.
167	Credit (NPJ)	I/B/A	Abate Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 166 when change occurs in return due date or tax due at due date.
170	Debit (NPJ)	I/B	Estimated Tax Penalty	IMF: 11, 12, 21, 22, BMF: 10-14 Both: 17, 18, 24, 47, 51, 54	Computer generated self-assessment from TC 150 or manually assessed. ES penalty for failure to make adequate ES payments. Applicable to Form 990C, 1040, 1041, 990T, 990PF and 1120, except on Adjustment or Revenue Receipt input.
171	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	24, 47, 48, 54	Abates previously posted 170 or 176 Estimated Tax Penalty in whole or in part.
176	Debit (NPJ)	I/B	Estimated Tax Penalty	Generated Transaction	Computer-generated assessment of 990C, 1040, 1041, 990T, 990PF and 1120 Estimated Tax Penalty for failure to make adequate ES payments.
177	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	Generated Transaction	Abates a previously assessed TC 176. Issues Adjustment Notice.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
180	Debit (NPJ)	B	Deposit Penalty	11, 17, 18, 20, 24, 25, 38, 40, 41, 43, 47, 48, 51, 54, 58	A manually assessed or generated from TC 150 input penalty for insufficient and/or untimely deposit of taxes (FTD) (720, 940, 941, and 943, 945 and 1042, CT-1).
181	Credit (NPJ)	B	Deposit Penalty Abatement	47, 54	Abates a previously assessed 180, 186 Deposit Penalty in whole or in part.
186	Debit (NPJ)	B	FTD (Deposit) Penalty Assessment	Generated Transaction	Computer generated FTD Penalty if taxpayer fails to make timely and sufficient payments as required by regulations on Forms CT-1, 720, 940, 940EZ, 941, 943, 945 and 1042.
187	Credit (NPJ)	B	Abatement of FTD Penalty Assessment	Generated Transaction	Abates a previously assessed TC 186. Issues Adjustment Notice.
190	Debit (PJ)	I/B/A	Manually Assessed Interest Transferred In	51	Manually computed interest assessed prior to transfer in. Is input only as part of an account transferred in. See TC 370.
191	Credit (NPJ)	I/B/A	Interest Abatement	51, 52	Abates TC 190 interest; input only as a part of an account transferred in. See TC 370.
196	Debit (NPJ)	I/B/A	Interest Assessed	Generated Transaction	Computer generated interest that is due: at First Notice time; upon issuance of an Account Adjustment Notice resulting from posting of TC 290/300; posting of TC 680 (Designated Payment of Interest), or if a credit condition exists in the module: at TDA time; and upon issuance of Credit Reversal Notice (CP 60).
197	Credit (NPJ)	I/B/A	Abatement of Interest Assessed	Generated Transaction	Abates previously posted 190 or 196 interest assessments. TC 197 is generated when postings cause the interest assessed to exceed interest due (example: Abatement of tax liability). In addition, TC 197 is generated (as necessary) when a TC 682 is posted.
200	Debit (NPJ)	I/A	Taxpayer Identification Number Penalty Assessment	IMF: 11, 12, 21, 22 Both: 17, 18, 24, 47, 54, 58	Assess penalty against taxpayer for failure to furnish requested identifying numbers.
201	Credit (NPJ)	I/A	Taxpayer Identification Number Penalty Abatement	47, 54	Abates a previously assessed TC 200 penalty in whole or in part.
234	Debit (NPJ)	B	Assessed Daily Delinquency Penalty	47, 54 BMF: 81, 90, 91	Manual assessment or generated from TC 150 input of $10 Daily Delinquency Penalty to maximum of 5,000.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
235	Credit (NPJ)	B	Abates Daily Delinquency Penalty	47, 54	Abates previously assessed TC 234/ 238 penalty in whole or in part.
238	Debit	B	Daily Delinquency Penalty	Generated Transaction	Computer generated assessment of $10 Daily Delinquency Penalty to a maximum of $5000 from return.
239	Credit (NPJ)	B	Abatement of Daily Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 238. Also if module contains a TC 234 amount for less than a previously posted TC 238, TC 239 is generated in amount of difference and TC 234 is dropped; if greater, TC 239 is generated for TC 238 amount and TC 239 and TC 234 are posted.
240	Debit (NPJ)	I/B A	Miscellaneous Penalty	47, 54, 51	Assesses miscellaneous type penalty (i.e., other than those penalties which are identified with their own TC). Assess miscellaneous type penalty when a reference no. of zero is present (i.e., other than those penalties which are identified with their own TC or reference no.). In addition, a TC 240 with a significant reference no. (500-699) indicates an assessment of a specific penalty. See Section 11.10(6) for appropriate Reference Codes.
241	Credit (NPJ)	I/B A	Abate Miscellaneous Penalty	47, 54	Abates a previously assessed TC 240 penalty in whole or in part. Civil penalty transactions are identified by Credit Reference No. 500-699. BMF only, also abates TC 246 for MFT 06 (Form 1065) in whole or in part.
246	Debit	B	8752 or 1065 Penalty	Generated Transaction	Failure to provide information penalty on 1065 or 8752, generated when a Form 1065 or 8752 is incomplete.
247	Credit	B	Abatement of 1065 Penalty	Generated Transaction	Abates a previously assessed TC 246 when a timely credit posts to a BMF module.
270	Debit (NPJ)	I/B A	Manual Assessment Failure to Pay Tax Penalty	17, 18, 24, 47, 48, 54	Manual computed Failure to Pay Tax Penalty assessed if return liability and/ or Examination/DP tax adjustment is not paid on or before date prescribed for payments. BMF/IMF/IRAF: Restricts penalty computation for this module. Condition code "Z" input with TC 150 generates a TC 270 for zero amount (IMF only).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
271	Credit (NPJ)	I/B A	Manual Abatement of Failure to Pay Tax Penalty	47, 54	Manual abatement of previously "net assessed" FTP Penalty (TC 270/276) in whole or in part. Restricts penalty computation for the module unless input with Reason Code 62.
272		I/B/A	Failure to Pay Penalty Restriction Deletion	47, 54	Removes restriction on computation of FTP Penalty on previously posted TC 270 or 271. Causes recomputation and allows normal computation of Failure to Pay Penalty.
276	Debit (NPJ)	I/B/A	Failure to Pay Tax Penalty	Generated Transaction	Computer-generated FTP Penalty assessed if return liability and/or Examination/DP Adjustment is not paid on or before date prescribed for payment.
277	Credit (NPJ)	I/B/A	Abatement of Failure to Pay Tax Penalty	Generated Transaction	Computer-generated abatement of "net assessed" FTP Penalty (TC 276) in whole or part.
280	Debit (NPJ)	I/B/A	Bad Check Penalty	18, 24, 45, 54, 58, 87	Assesses manually-computed bad check penalty. (May be with zero amount.)
281	Credit (NPJ)	I/B/A	Abatement of Bad Check Penalty	47, 54	Abates previously posted 280 or 286 transaction in whole or in part. Will post prior to return if it is the only transaction with TC 290 and there is a TC 280 or TC 286 of equal or greater amount in module.
286	Debit (NPJ)	I/B/A	Bad Check Penalty	Generated Transaction	Computer-generated assessment of bad check penalty initiated by the posting of any of the following TCs: 611, 621, 641, 651, 661, 671, 681, 691, or 721. Penalty rate after 11-10-1988 is: Checks for more than $750.00, 2% of the check. Checks for $750.00 or less, the lesser of $15.00 or the amount of the check. No penalty on checks less
287	Credit	B	Reversal of Bad Check Penalty	Generated Transaction	Reversed each posted, unreversed 280/286 if status is 06, module balance is debit and net TC 28X amount equals module balance.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
290	Debit (NPJ)	I/B A	Additional Tax Assessment	54	Additional tax as a result of an adjustment to a module which contains a TC 150 transaction. TC 290 with zero amount or TC 29X with a Priority Code 1 will post to a —L freeze module. Generates assessment of interest if applicable (TC 196). Releases the following freezes: O—Reactivated Account, —A Duplicate Return, —K Refund Hold, W—470 hold, —R 570 hold, —F Advanced Payment, —X Manual Refund, P—841/720, —G Math Error, —J Math Error/TDA, R—RPS, B— Subsequent Payment, —Q WPT, 680 Hold (See Freeze Code Section for specific conditions). TC 290 with zero amount blocked 96X indicates a taxpayer penalty abatement request was considered and rejected. Reversal is TC 290 blocked 97X. Can be used for Civil Penalty assessments on MFT 30, 55, and 13. IMF: Additionally releases 680 hold and freezes for Invalid SSN or Account Reactivation. Needs reason and source codes. May need priority and/or hold codes. BMF: Releases freezes for 842. TC 290's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF: If a TC 888 is input without a TC 886, and the Taxable Income (TXI) on the tax module is greater than .00, then the TXI is automatically adjusted by the TC 888 amount. The TXI on the module will not be adjusted below zero. TC 290 blocked 180-198, 780-789, 960-969 or 980-989 (MFT 55: Blocking Series 530-539, 960-969, and 980-989. Exception: prior control is doc code 54 blocked 59X), will generate a CP55 Notice to Refile Return.Re: Form 1042, 290-to increase tax liability no reference # is used, 291-to decrease tax liability no reference # is used, 150-reference # "011" to update the gross income paid See section 8 for credit reference adj. codes.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
291	Credit (NPJ)	I/B A	Abatement Prior Tax Assessment	54	Abates a previously posted 150 and/or 290 or 300 in whole or in part. Generates abatements (TC 197) of computer-generated interest where applicable. Releases same freezes and holds as TC 290. TC291's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF needs reason and source codes.
294	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to adjust a previously posted tentative allowance (e.g. TC 295 or 305), contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. To post, a TC 295 or 305 must be present in the module and the TC 294 amount cannot exceed the TC 295 or 305 amount. Otherwise, same as TC 290. Blocking Series 900-909 will generate a CP 55.
295	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment with Interest Computation Date	54	Used to input a tentative allowance, contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. Otherwise same as TC 291. Will post to module even if AIMS Indicator (TC 420) is on. IMF: Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC date later than current 23C date. Valid with tax class 2 or 3 only. Form 1045, Application for Tentative Refund, is used by taxpayers. Form 1139, Corporation Application for Tentative Refund, is used by corporations. Claims refund from carryback of a net operating loss, unused general business credit, unused research credit, net capital loss or overpayment of tax due to a claim or right adjustment under section 1341(b)(1) or 6411; Regs. sec. 1.6411-1. Blocking Series 900-909 will generate a CP 55.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
298	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to input an additional assessment of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) i.e., TC 290 or 291, but is not acceptable with TC 294 or 295. Can also be used with penalty codes and interest codes. Otherwise same as TC 290. IMF: Cannot be used with other tax and interest transaction codes, but may be used with penalty codes. Otherwise same as TC 290.
299	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment Interest Computation Date	54	Used to input an abatement of tax to a module which contains a TC 150. Generates abatement of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) but is not acceptable with TC 294 or 295. Can be used with penalty codes and interest transaction codes. Otherwise same as TC 291. IMF:Same as TC 291. Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC data later than current 23C date.
300	Debit (NPJ)	I/B A	Additional Tax or Deficiency Assessment by Examination Division or Collection Division	47	Assesses additional tax as a result of an Examination or Collection Adjustment to a tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 12, 13, 34 and TC 420 or 424 present. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (only if Appellate Code is 000 or if TC 300 blocked 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55, BMF: Releases freezes for Joint Committee or TC 842.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
301	Credit (NPJ)	I/B/A	Abatement of Tax by Examination or Collection Division	47	Abates a previously posted TC 150, 290 and/or 300 in whole or in part. Generates abatements of computer generated interest where applicable. (TC 197 or 337) Releases same freezes and holds as TC 300. Blocking series 790-799 or 900-999 will generate a CP 55.
304	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division with Interest Computation Date	47	Adjusts a previously posted tentative allowance (e.g., TC 305 or 295), contains a beginning interest computation date. To post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.
305	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Division with Interest Computation Date	47	Inputs a tentative allowance, contains a beginning interest computation date. Otherwise, same as TC 301. Valid with Tax Class 2 and 3 only.
308	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date as a Result of CB/CF.	47	Inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF—Can be used with another tax adjustment code, except TC 304, 305 or 309. Can be used with penalty and interest transactions. Otherwise same as TC 300. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
308	Debit	B	Additional Tax or Deficiency Assessment by Examination or Collection Division with Interest Computation Date	47	Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC Section 6205.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
309	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47	Used to input an Examination Overassessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. Cannot be used if the amount of tax in the module is smaller than the amount on the Form 2285 that could be input with TC 309. BMF—Can be used with another tax adjustment code, except TC 304 or 305 on same document i.e. TC 300 or 301. Can be used with penalty and interest transactions. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
310	Debit (NPJ)	I	Penalty for Failure to Report Income from Tips	47, 54	Assesses penalty for taxpayer's failure to report Tips Income.
311	Credit (NPJ)	I	Tip Penalty Abatement	47, 54	Abates previously posted unreversed TC 310, in whole or in part.
320	Debit (NPJ)	I/B/A	Fraud Penalty	47, 54	Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty on Fraud Penalties assessed under IRC 6653(b) for returns due before 1/1/89.
321	Credit (NPJ)	I/B/A	Abatement of Fraud Penalty	47, 54	Abates a previously posted 320 transaction in whole or in part. BMF/IMF: Releases restriction on FTP Penalty.
336	Debit (NPJ)	I/B A	Interest Assessment on Additional Tax or Deficiency	Generated Transaction	Assess computer-generated interest on additional tax or deficiency assessed upon posting of an Examination Adjustment (TC 300 with Doc. Code 47) and issuance of the adjustment notice.
337	Credit (NPJ)	I/B A	Abatement of Interest Assessed on Additional Tax or Deficiency	Generated Transaction	Abates previously posted 190, 196 or 336 interest assessment in whole or in part. Computer-generated when an Examination Adjustment TC 301 posts.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
340	Debit (NPJ)	I/B/A	Restricted Interest Assessment	IMF: 11, 12, 21, 22, 47 51, 54 IRAF/BMF: 47, 54	Restricted interest which must be manually computed. IMF/BMF/IRAF. CAUTION: After posting, interest is not computed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turns on debit restricted interest indicator and restricted FTP penalty indicator. TC 500 generates TC 340.
341	Credit (NPJ)	I/B/A	Restricted Interest Abatement	47, 54	Abates a previously posted 190, 196, 340 or 336 transaction in whole or in part. CAUTION: After posting, interest cannot be assessed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action.
342		I/B/A	Interest Restriction Deletion	47, 54	Removes restriction on the computer computation of interest set by a previously posted TC 340 or 341, and allows the computer to recompute normal interest. TC 342 may not be input without first securing the source document for the TC 340/341 and making the determination that the TC 340/341 was unnecessary. Can only be input for 0 amount. CAUTION: TC should not be used without first determining interest should not be restricted.
350	Debit (NPJ)	I/B/A	Negligence Penalty	I/B: 11, 12, 21, 22 All: 47, 54	Assesses all types of negligence penalties.
351	Credit (NPJ)	I/B/A	Negligence Penalty Abatement	47, 54	Abates a previously posted TC 350 in whole or in part.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
360	Debit (NPJ)	I/B/A	Fees and Collection Costs	17, 18, 24, 48, 54, 58	Assesses legal fees, security and sale cost, lien fees and other expenses incurred while enforcing collection of delinquent balance due for the Tax Module.
361	Credit (NPJ)	I/B/A	Abatement of Fees and Collection Costs	54	Abates a previously posted 360 transaction in whole or in part.
370	Debit (PJ)	I/B/A	Account Transfer-in	I/B: 52 All: 51	Transfers a tax module from Retention Register to M.F. Posts all accompanying transactions input as a part of the transaction. This transaction inputs assessments, abatements, credits and debits which are being transferred to an account on the MF. The list of valid transactions are listed in IRM 3.17.21. Doc. Code 51 includes all prompt, quick and jeopardy assessment transactions.If transaction goes unpostable with UPC 171, Master File will not show TC 370.
380	Debit (PJ)	I/B/A	Overpayment Cleared Manually (Under $1)	51	Manual Clearance of overpayment for an Account transferred in; see TC 370.
386	Debit (NPJ)	I/B/A	Clearance of Overpayment	Generated Transaction	Computer generated debit which equals a credit net balance of less than refunds, offsets, or freezes cannot be
388	Debit (NPJ)	I/B/A	Statute Expiration Clearance to Zero Balance and Removal	Generated Transaction	Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific module retention holds. Contains the credit balance of the module. Writes off interest amounts present.
389	Credit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Reverses TC 388. Generated when TC 370 with Doc. Code 52 is processed. IMF only: Generated from automatic re-established on Tax Modules.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
400	Credit (NPJ)	I/B/A	Account Transfer-Out	51 or Generated Transaction	Transfer accounting control out of the Master File. Can be reversed by input of TC 370 with secondary TC 402. After posting, all subsequent transactions (except TC 370 with secondary TC 402) are unpostable. Also generated when an attempt is made to post to a tax module with maximum transactions. IMF: Can be computer generated if tax module transaction section has exceeded maximum posting size. BMF: Will generate TC 400 if tax module transaction section has an overflow condition after normal and/or special consolidation analysis has been performed. Identified by blocking series 999. Generates CP296.
402	Debit (PJ)	I/B/A	Account Re-Transferred-In	51	Valid only as the first secondary transaction to TC 370. Reestablishes an Account Transferred-Out by debiting the Tax Module. Transaction date and amount are determined from the last posted TC 400 and must completely reverse the last posted TC 400.
420		I/B/E	Examination Indicator	29, 77	Computer generated at SC when opening record is posted. Can be input on Form 3177. Indicates that return has been referred to the Examination or Appeals Division. Generally, if TC 420 is unreversed, TC 290, 291, 298 and 299 will unpost unless Priority Codes 1, 5, 6, 7, or 8 present. (See UPC 160, 330) Module will not be removed from MF. TC 290 with zero amount, 294 or 295 will post. (TC 294, 295, 298, 299-BMF/IMF only.) The return has been assigned in the Examination or Appeals Division.
421		I/B E/A	Reverse Examination Indicator	47, 77 or Generated Transaction	Generated at MCC when TC 300 posts with a Disposal Code of 1-5, 8-10, 12, or 34 to module and an unreversed TC 420, or 424 is present. Can be input directly with Doc. 47 or on Form 3177. Reverses TC 420 or 424. IRAF: Can be received only from the IMF and is treated by IRA as a control DLN update (TC 999). Generated as a result of input through PCS.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
424		I/B/E	Examination Request Indicator	77	Return referred to Examination or Appeals Division. Generates Examination opening inventory information. Deletes record, if present, from DIF file. This transaction can also be generated for IMF when an IRP Underreported Case is referred to Exam. Generated as a result of input through PCS
425		I	Reversed TC 424	Generated Transaction	A TC 424 which was reversed.
427		B	Requests Returns from SERFE file	77	Requests blocks or return from the SERFE file
428		I/B/E	Examination or Appeals Case Transfer	Generated Transaction	Updates the AIMS Control Number D.O. or SC Code on unreversed TC 420 or 424. Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the DO or SC code to which the case is being transferred. CC 89 allows refund & credit elect but prevents offset.
429		I/B	Request AIMS Update from MF	77	Request that an update record reflecting current MF information be sent to the AIMS data base. Does not post to MF. Also used to release tax shelter freeze (–E).
430	Credit (PJ)	I	Estimated Tax Declaration	20, 61	Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.
430		I	Entity Created by TC 430	Generated Transaction	Indicates that the Master File Entity was created from the posting of the ES payment. Posts to the Entity.
431			Obsolete		
432		I/A	Entity Updated by TC 430	Generated Transaction	Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section. Not directly input to IRAF. Generated to IRAF as result of name change on IMF.
446		I/B E/A	Merged Transaction Indicator	Generated Transaction	Posts to the MF module which receives the merged transactions from the module which is dissolved. Contains current cycle and a list of the transactions merged in the cycle the TC 446 posts. The transactions contain a cycle prior to that of the TC 446.
450	Debit (PJ)	I/B/A	Transferee Liability Assessment		May be posted as part of 370 transaction only.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
451	Credit (PJ)	I/B/A	Reversal of TC 450		Abates previously posted TC 450 in whole or in part. Posted as part of 370 transaction only.
459		B	Prior Quarter Liability, Forms 941 and 720	Generated Transaction	Records the liability of the immediately prior quarter for use in assessing FTD penalty. MCC generates the transaction when the 150 return attempts to post.
460		I/B A P	Extension of Time for Filing	All: 77 I/B 17 B: Generated Transaction P:64 B/19	Doc. Code 77: IMF-Forms 2688/4868 BMF-Forms 7004/2758/8736. Establishes a Tax Module, updates Status to 04, and updates related filing requirements except Forms 706 and 709. Applies to 1120, 1120L, 1120S, 940, 1065, 1041, 2290, 706 and 709. For installment privileges on Form 1120 and 1041 taxes, see TC 620. Blocking series 170-199 (Form 2688), indicates extension for time disapproved. Doc. Code 77, 17 AUTOMATIC EXTENSION FORM 4868 IMF ONLY. Blocking series 500-699 indicates Automatic Extension using doc code 19 without remittance disapproved. Blocking series 700-999 indicates, Automatic Extension with remittance disapproved. TC 460 can be used as secondary transaction with TC 670 requesting Automatic Extension. BMF: Generated when TC 670 with Secondary TC 460 is input to MFT 51 module. Extended due date on generated TC 460 is August 15 of the following year (i.e. RDD plus four months). Also generated when qualifying TC 620 posts to MFT 02/33/34 module with tax period 198212 or subsequent. EPMF: Invalid TC/DOC CODE
462		I/B/ A/E	Correction of a TC 460 Transaction Processed In Error	77	Corrects erroneous posting of TC 460 by re-establishing the due date and restoring prior status. Zero the FRC for any MFT where: a) a TC462 reversed an erroneous TC 460 which established the tax module; and, b) the TCs 460/462 are the only TCs posted to the module; and, c) after posting the TC 462, the Status updates to "00".
463		I/B	Waiver to file on mag. tape	77	Taxpayer claims hardship to file information documents on magnetic tape. TC 463 provides a waiver for allowing submission of paper documents.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
464		I/B	Reversal of TC 463	77	Reverses TC 463 to allow submission of paper documents.
470		I/B/A	Taxpayer Claim Pending	77	See TC 470 Closing Code Chart (Chapter 11) for Closing Code Activity. Prevents notices from going out. TC 470, CC 97 post to entity also.
471		I/B/A	Reversal of Taxpayer Claim Pending	51, 52	When posted, no reversing action is taken. It is treated as a TC 472 when analysis of the account is made.
472		I/B/A	Reversal of Taxpayer Claim Pending	24, 48, 77	Records that a TC 470 was processed in error. Reverses TC 470. Input of Collection Closing Code 99 is required to reverse a TC 470 with Closing Code 99. IMF: Permits normal issuance of TDA whenever no adjustment is to be input. Closing Code 94, 95 or 96, 98, 99 required to reverse TC 470 CC 94, 95 or 96, 99 respectively. Closing Code 98 required to reverse TC 470 CC 98. Next notice or TDA issued is dependent on the status when TC 470 was input to module.
474		I/B/E	Interrupts Normal Delinquency Processings	49, 77	Creates unscheduled delinquent return period on MCC Master File or to prevent IDRS Delinquency notice or TDI issuance for specific Delinquent Return notice status period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator "C" to module when established or if module has status less than 02. BMF or EPMF delinquency check will issue Compliance for 02 "C" Status Period on first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles) or reversal of TC 474 will cause the module to revert to the prior TDI notice status and continue TDI processing. Use TC590 & reverse with TC592 to force account into TDI status.
475		I/B/E	Permits TDI Issuance	49, 77	Reverses TC 474.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
480		I/B/A	Offer-in-Compromise Pending	77	Module Notice Transcript "OIC". A change in module balance during a posting cycle will cause a Module Notice Transcript "OIC". Posting of TC 788, generates an "OIC". Notice Transcript and then discontinues further issuance of an "OIC" Notice Transcript. Tax Modules are frozen from offsetting out (IMF/IRAF only) and refunding. Suspends Assessment and Collection Statute Expiration Dates. Jurisdictional Codes: 1=DO Collection;2=Examination;3=Appeals;9=SC Collection
481		I/B/A	Offer-in-Compromise Rejected	77	Records date of rejection of offer. Generates "OIC" transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.
482		I/B/A	Offer-in-Compromise Withdrawn	77	Records date of withdrawal of offer. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.
483		I/B/A	Correction of Erroneous Posting of TC 480	77	Records information that TC 480 OIC was posted in error. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.
488		B	Installment and/or Manual Billing	77	Updates Module status to "14", delete any TDA deferred actions pertaining to the module, and (on non cc "S" Form 1041) establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706).
489		B	Installment Defaulted	77	Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.
490		P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
494		B/I	Notice of Defi-ciency	77	Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issu-ing Organization Code two position numeric only (70, 71, 84). CC: STN 90
495		B/I	Closure of TC 494 or correction of TC 494 pro-cessed in error	77	Closure of Notice of Deficiency or Notice of Deficiency processed in error. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
500		I	Military Deferment	77	Suspends Collections Status Expira-tion Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 51-53. See Section 11 Collection, for appropriate closing codes.
502		I	Correction of TC 500 Processed in Error	77	Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases Hold established by TC 500. TC 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.
503				77	TC 500 changed to 503 when posting TC 502
510		I	Releases Invalid SSN Freeze on Refunds	77	Releases invalid SSN freeze indefi-nitely, as long as SSN/Name Control remain unchanged.
520		I/B/A	IRS Litigation Instituted	77 or Generated Transaction	Freeze is released by TC 521 or 522. Some CCs suspend CSED. See Sec-tion 11.08(6). For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary or (B) Both can be used to identify which taxpayer the extension applies to. (See Section 11 for appro-priate closing codes)
521		I/B/A	Reversal of 520	77	Records reversal of a previously posted TC 520. If TC 520 posted prior to cycle 8624, TC 550 must be input to extend the CSED. Refer to section 11 for specific CC reversal activity.
522		I/B/A	Correction of 520 Processed in Error	77	Indicates and reverses previously posted 520's as an error, and causes Closing Codes, if 70-89, to be updated to zeros.
524			Collateral Agree-ment Pending		Indicates that a Collateral Agreement is pending. Suspends Collection action (IDRS only—Does not post to master file)

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
525			Collateral Agreement No Longer Pending		Reverses TC 524.
528		I/B/A	Terminate Stay of Collection Status		Terminates the stay of collection status 41 or 42. When a TC 528 pends to a module, it comes out of status 41/42. New status is determined by status prior to 41/42. (IDRS only—Does not post to master file).
530		I/B/A	Currently not Collectible Account	77	A balance due account is considered currently not collectible. Closing Code is 01-39. (see Section 11 TDA Closing Codes for appropriate closing codes) TC 530 CC 08 generates TC 540 and set the MFR to 8.
531		I/B/A	Reversal of a Currently not Collectible Account	77	Indicates that the Account is now considered collectible.
532		I/B/A	Correction of 530 Processed In Error	77	Indicates the previously posted 530 is in error.
534	Credit (PJ)	I/B/A	Expired Balance Write-off, accrued or assessed	54	May be input for zero or with an amount. If input with an amount, it credits the tax module for the portion of assessed module balance on which the CSED has expired and restricts the computer from interest and Failure to Pay Penalty computations.
535	Debit (PJ)	I/B/A	Reversal of Expired Balance Write-off	54	Reverses a TC 534 in whole or in part by debiting the tax module for the amount of the module balance which was written off incorrectly. If it completely reverses the TC 534 amount, the restrictions on computer computation of interest and FTP Penalty are removed.
537		I/B	Reversal of Currently not Collectible Account Status	Generated Transaction	Reversal of TC 530. Is generated when a TDA is reissued as a result of the TPI (Total Positive Income) reported on a subsequent return, or the posting of a change of address or TC 150, TC977 to account in Currently not Collectible status with Closing Code 03.
538		B	Trust Fund Recovery Penalty Cases	54	1) if TC 538 attempts to post to other than a MFT 01/03/09/11/12 tax module or, 2) if TC 538 attempts to post to a module where a TC 971 AC 93 is not present, or, 3) when TC 538 or multiple TCs 538 exceed the module balance it will unpost.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
539		B	Trust Fund Recovery Penalty Cases	54	Reverses TC 538 in whole or in part, multiple TCs 538 may be reversed with a TC 539 with the same date. 1) if TC 539 attempts to post to a module where a previously posted TC 538 is not present, 2) if TC 539 attempts to post to a module and does not have the same date as the previously posted TC 538 or the TC 539 amount exceeds the amount of TCs 538 with the same date, it will unpost.
540		I/A	Deceased Taxpayer	IMF: 61, 09, 10, 26, 27, 72, 73 Both: 11, 12, 21, 22, 77	Records death of taxpayer. Changes FR Code to "8" so blank returns are not mailed. Also may be generated as the result of a return (TC 150) posted with Condition Code "A" or "F" or by TC 530 CC 08. IMF/IRAF: released by TC 542.
542		I/A	Correction of 540 Processed in Error	77	Indicates the previously posted 540 was in error. FR is changed to "4" (IMF).
550		I	Waiver Extension of Date Collection Statute Expires	77	Extends the Collection Statute Expiration Date to the data input with this transaction. For IMF only, an optional CSED TIN indicator (P) Primary, (S) Secondary, or (B) Both can be used to identify which taxpayer the extension applies to.TC550-Definer-CD required with TC 550 input. See 3(25)(78)(24)-5 cont (5) element 27 for values and meanings.
560		I/B/A	Waiver Extension of Date Assessment Statute Expires	77 B: Generated Transaction	Extends the Assessment Statute Expiration Date to the date input. BMF: Generated when TC 300/301 posts with a Statute Extended Date that is equal to ASED on latest dated unreversed TC 560/564 already posted to the module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
570		I/B A	Additional Liabil-ity Pending and/ or Credit Hold	I/BA/A; 17, 18, 24, 48, 58, 77 I/B; 09, 10, 11, 12, 21, 22, 26, 27 I: 61	Indicates additional liability pending. Freezes (—R freeze) module from refunding or offsetting credit out. TC 570 can be generated to establish fro-zen status by the following: IMF/BMF: a) A return (TC 150) posted with CCC "3" (IMF) or CCC "X" (BMF). b) Docu-ment code 34 credit transaction input with credit freeze code. c) TC 670 posts creating a credit balance and an unreversed TC 420 or 424 is posted to module. d) A document Code 54 with TC 291 and Priority Code 7 in blocking series 740-769. e) TC 150 blocking series 920-929. f) TC 24X with refer-ence number 699. g) TC 680 if results in credit balance of $5 or more. h) TDI Refund Hold (Julian Date 999) BMF: When Form 706 module, in installment status 14, goes to credit balance. IRAF: Freeze suppresses issuance of CP 331. BMF: Generated when form 706 (MFT 52) in status 14 (installment) goes to credit balance, except when a prior TC 460 is posted. Use module control DLN. Frozen status released by the following: a) TC 571 or 572. b) Module goes to zero or debit balance (except when module contains any TC with Doc Code 33 in the DLN. c) Post-ing of TC 30X (except with disposal code 7 or 11). d) Posting of TC 29X (except with priority code 6 or 7 or blocked 200-299) e) TC 150 f) TC 840 blocked 920-929. g) TC 29X with TC 180 with zero amount if there is no unreversed TC 180 or 186 posted. h) Zero balance, TC 290 or 300 PC 8, TC 571 or TC 572.
571		I/B/A	Reversal of TC 570	77	Releases the 570/576 freeze status.
572		I/B/A	Correction of 570 Processed in Error	77	Used to remove TC570/576 Input in error.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
576	Debit (PJ)	I	Unallowable Tax Hold	Generated Transaction	Generated by TC 150 with a Credit Balance and Unallowable Tax. Holds the Unallowable Tax to the extent of the Credit Balance in suspense. Freezes the amount of the TC 576 from refund and offset out. Resequence all Debit transactions including generated Doc. Code 34 debits and transfer in (TC 370) except TC 667 & 896. (This amount has not been assessed).
577	Credit (PJ)	I	Reversal of TC 576	Generated Transaction	Generated by TC 300, 571, 572 or TC 421 with Doc. Code 47 and Disposal Code 20-25, 27, 29, 31-33, 35 or 36. Restores TC 576 Unallowable Tax into the tax module and releases 576 hold.
582		I/B	Lien Indicator	77	Federal Tax Lien has been filed for this tax period. This transaction can represent two different types of liens; "Self-releasing" and "Re-filed". Each will have a unique indicator setting. On IMF this transaction is also used as a "2032A Indicator" and a Carry-over Basis Indicator. On BMF, used to post "2032A Election" (F706) or "2032A Heir" data (F1120, 1041, or 1065) or to post cross-reference SSN data (F720, Abstract no. 52). 1) Generated to post to the entity when an MFT 01/11 TC 150 is input with a significant "parent EIN" field. Use the DLN for the TC 582 being generated and include the "parent EIN" in the TC 582. 2) Generated to post the entity when a F1120/1120A/ 1120S/1041/1065 TC 582 posts to a tax module. Use the DLN of input TC 582 as the DLN for the TC 582 being generated.
583		I/B	Reverse Lien Indicator	77 or Generated Transaction	Reverses TC 582. Deletes Cross-Reference SSN (BMF only). TC 583s will be generated in the conversion run for those modules where the last CSED has expired and the first "lien only" TC 582 posted after cycle 198301 (BMF), or 198313 (IMF) (i.e. "Self-releasing" liens).
586		B	Transfer/revenue receipt cross.ref TIN	24, 48	Posts a cross reference TIN from a transfer on a revenue receipt transaction.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
590		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	Not liable this tax period. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
591		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
592		B/I/E	Reverse 59X Trans	14, 49	Reverse any previously posted TC 59x (regardless of the TC 59x cc) present in the module. Updates FRC from 0 to 1.
593		B/I/E	Satisfying Trans	14, 49 or Generated Transaction	Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.
594		B/I/E	Satisfying Trans	14, 49	Return previously filed. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
595		B/I/E	Satisfying Trans	14, 49	Referred to Examination. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
596		B/I/E	Satisfying Trans	14, 49	isfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
597		B/I/E	Satisfying Trans	14, 49	Surveyed. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
598		B/I/E	Satisfying Trans	14, 49	Shelved. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
599		B/I/E	Satisfying Trans	14, 49	Return secured. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
600	Credit (PJ)	I/B/E	Underpayment Cleared Manually (Under $5)		Manual Clearance of underpayment for an account transferred in: see TC 370.
604		B/I	Assessed Debit Cleared	Generated transaction	Generated when a TC 971 AC 31/32 posts and the module balance is debit. Post TC 604 to the module for the amount of the assessed balance. Accrued Interest and Accrued Penalty fields will be posted. Update Status as appropriate. A TC 604 indicator (restricting penalty and interest) will be displayed in the tax module balance section. The Julian date of the generated TC 604 should be modified to be 999 for AC 31 and 998 for AC 32. When TC 608 posts, extract to IDRS if the module is under IDRS control.
605		B/I	Generated Reversal of TC 604	Generated transaction	Generated TC 605 for the full amount of the previously posted unreversed TC 604 when a TC 972 AC 31/32 posts.
606	Credit (NPJ)	I/B/A	Underpayment Cleared (Under $5)	Generated Transaction	Clears any debit (plus) net balance
607	Debit (NPJ)	I/B/A	Reversal of Underpayment Cleared	Generated Transaction	Reverses a previous write-off under certain conditions if a dishonored check is posted to a module or a remittance is received which equals or is less than the amount of a previous small balance write off.
608	Credit (NPJ)	I/B/A	Statute Expiration Clearance to Zero Balance and Remove	Generated Transaction	Generated weekly when Collection Statute Expiration Date expired and module assessed balance is debit. Post TC 608 to the module for the amount of the assessed balance. Accrued interest and accrued penalty fields will be posted. Update status as appropriate. The TC 608 will carry a zero amount when the assessed balance is already zero and there are only accruals of FTP and/or interest when the last module CSED expired.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
609	Debit (NPJ)	I/B/A	Reversal of Statute Expiration	Generated Transaction	Generate TC 609 for the full amount of previously posted unreversed TC 608 when: 1) a subsequent transaction carrying a money amount posts, or 2) CSED is extended or suspended. For partial reversals, subsequent to the generation of the TC 609 generate TC 608 for the remaining balance. Prior to 1993: Generated with transaction code 370 (Doc Code 52). Issue a new TDA Information Record when current module status is TDA status or Status 12 preceded by TDA status, the total mod TC 609 posted in the current cycle but there is no TC 29X or TC 30X posting in the current cycle.
610	Credit (PJ)	I/B	Remittance with Return	IMF: 11, 12, 17, 18, 19, 21, 22, 24, 26, 33, 34, 58, 70, BMF: 03, 05, 06, 08, 09, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 24, 25, 34, 38, 40, 41, 42, 43, 44, 46, 58, 65, 70, 71, 81, 83, 90, 91, 95	Credits the tax module with a payment received with the return. Doc Code 70 is valid from OCR/RPS/CHEXS and eliminates Doc Code 19.
611	Debit (PJ)	I/B	Remittance with Return Dishonored	19,24, 58, 87	Records a dishonored check issued with return, reduces 610 credit in whole or in part. BMF/IMF: If not accompanied by secondary TC 280, TC 286 is generated.
612	Debit (PJ)	I/B	Correction of 610 Processed in Error	19,24, 34	Reverses a 610 transaction in whole or in part that is posted in error by debiting the Tax Module for the amount of the remittance with return. **NOTE**: Form MFT 04, only valid for tax periods subsequent to 199412 (not valid with 34 doc code).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
620	Credit (PJ)	B	Initial installment payment: Form 7004, MFT 02+33; Form 2758, MFT 05; Form 8736, MFT 05.	04, 17,19	Credits the module with the remittance received with the Form 7004/2758/8736, and posts a tentative liability, which is the tax amount that is allowed installment payment privilege. TC 620 received on Doc. Code 04 extends the due date (if Condition Code "L" not present) for filing return and generates Status Code 04 for 1120, 990C and 990T or Status Code 14 for 1041 if timely, adequate payment is made.
		B	7004 Received		If form 7004 received without remittance generates .00.
621	Debit (PJ)	B	Installment Payment Check Dishonored	19, 24, 58, 87	Records a dishonored check issued with tentative Form 1120 return or Form 7004/2758/8736 reduces TC 620 credit in whole or in part.
622	Debit (PJ)	B	Correction of 620 Processed in Error	19, 24, 34	Reverses TC 620 by debiting the Tax Module for the amount of the 622 transaction. Releases credits only to the amount of the input TC 622.
630	Credit (PJ)	I/B	Manual Application of Appropriation Money	51, 52	Manually computed credit for amount falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
632	Debit (PJ)	I/B	Reverse of Manual Application of Appropriation Money	51, 52	Reversal of TC 630. Identification number 03 indicates reversal of credit for solar or wind energy investment.
636	Credit (NPJ)	I/B	Separate Appropriations Refundable Credit	Generated Transaction	Master File generated credit for amounts falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
637	Debit (NPJ)	I/B	Reversal of Separate Appropriations Refundable Credit	Generated Transaction	Reversal of TC 636. Identification number 03 indicates reversal of credit for solar or wind energy investment.
640	Credit (PJ)	I/B/A	Advance Payment of Determined Deficiency or Underreporter Proposal	All: 17, 18, 19, 24, 58, I/B: 34	Credits the tax module with an advance payment of a determined deficiency. BMF/IMF: Overpayment interest is never allowed on TC 640 (blocked 990-999) "Cash Bonds" which are in excess of the audit deficiency to which it is applied. Overpayment interest is not allowed even if the deficiency is subsequently abated in whole or in part.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					Tax module frozen from refunding, off-setting out or credit elect when TC 640 posted and no TC 300 present or TC 300 has disposal code 7 or 11 or the 23C date of TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640. Freeze is released when TC 640s are reversed, posting of TC 300 (not disposal code 7 or 11), TC 29X blocking series 500-519, 540-589, 600-619 or 640-679, or module balance becomes zero or debit. (MFT 55 640 freeze released when TC 640s are reversed or total module balance becomes zero or debit).
					Module is frozen from offsetting in when TC 640 posts and there is not a TC 300 with a 23C date prior to the transaction date of the TC 640. Freeze is released when TC 640s are reversed, posting of TC 29X (except PC 6 or 7 or B.S. 500-519/600-619) or 30X for an amount, module becomes zero or debit balance, TC 846/706/826/896/736/340/341/780 or 856 posts. Also used to post URP CP-2000/Stat. Notice Payments, etc.
641	Debit (PJ)	I/B/A	Dishonored Check on Advance Pay-ment	19, 24, 58, 87	Records a dishonored check issued as advance payment (640 transaction) and reduces credit in whole or in part. BMF/IMF: releases TC 640 freeze if net of 64X transactions reach zero. If not accompanied by secondary TC 280, TC 286 is generated.
642	Debit (PJ)	I/B/A	Correction of 640 Processed In Error	All: 19, 24 I/B: 34	Reverses a 640 transaction in whole or in part by debiting the Tax Module for the amount of the remittance. BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero.
650	Credit (PJ)	B	Federal Tax Deposit	19, 24, 34, 97	(FTD) Credits Tax Module for Federal Tax Deposit payment when MFT 01, 03, 09, 10, 11, 12 or 16. (Tax Module is frozen from refunding or offsetting until TC 150 posts.) **NOTE**: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
651	Debit (PJ)	B	Invalid Federal Tax Deposit	19, 24, 87, 97	Debits tax module for Federal Tax Deposits because of a dishonored check. If not accompanied by a secondary TC 280, a TC 286 generates. Valid MFTs are 01, 03, 09, 10, 11, 12 and 16.
652	Debit (PJ)	B	Correction of FTD Posted In Error	19, 24, 34, 97	Reverses TC 650 in whole or part by debiting the module. Debits Tax Module for Federal Tax Deposit posted in error when MFT is 01, 03, 09, 10, 11 or 34. **NOTE**: For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.
660	Credit (PJ)	I/B	Estimated Tax	17, 24, 34, 58	Credits tax module for amount of Estimated Tax paid. Credit is frozen from refunding or offsetting until a TC 590/591(BMF only) or a TC 150 posts. Applicable to Forms 990C, 990T, 990PF, 1040, 1041, 1041ES, and 1120 only. IMF: See UPC 198 and UPC 305.
660	Credit (PJ)	B	Federal Tax Deposit	19, 97	The transaction code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this TC are 02, 05, 33, 34 and 44.
661	Debit (PJ)	I/B	ES Payment or FTD Check Dishonored	I/B: 19, 24, 58, 87 B: 97	Debits tax module for the amount of a previously submitted Federal Tax Deposit. This is a Dishonored Check Transaction. If not accompanied by secondary TC 280, TC 286 is generated.
662	Debit (PJ)	I/B	Correction of 660 Processed In Error	I/B: 19, 24, 34, 58, 87 B: 97	Reverses a TC 660 or TC 666 in whole or in part by debiting the module. IMF/BMF may reverse TC 430 remittance amount. BMF only: Debits tax module for Federal Tax Deposit posted in error when MFT 02, 05, 33, 34 or 44. IMF only: Records the transfer of under-claimed ES Credits which are frozen: Doc. Code 24 or 34 indicates the credits have been transferred to another account: the amount of the transaction is debited to the Tax Module and any balance is unfrozen: reverses the TC 430 remittance amount: TC 662 in zero amount releases frozen excess ES credits.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
666	Credit (NPJ)	I	Estimated Tax Credit Transfer In	Generated Transaction	When taxpayer claims more ES credits than are posted in tax module, settlement is frozen and a TC 667 is generated and resequenced to search the spouse's tax module. TC 666 represents the amount of ES credits transferred-in from the spouse's module (may be zero if none available or spouse's account is not found) and freeze is released. Also, credits to a deceased taxpayer's spouse's account. (Julian 999) Initialized when a CCC "F" return posts requesting credit elect.
667	Debit (NPJ)	I	Estimated Tax Debit Transfer Out	Generated Transaction	Debit transaction representing amount of ES Credits transferred to a spouse's account. Release Excess ES Credit Freeze.
670	Credit (PJ)	I/B/A	Subsequent Payment	All: 17, 18, 19, 24, 58 I/B: 34	If return has posted, credits the Tax Module with payment on account. If return has not posted, credits the Tax Module with prepayment on account. See UPC 198, and UPC 305. May carry a Designated Payment Code (DPC) (See section 11.11) Processing of TC 670 with secondary TC 460 use doc code 19.
671	Debit (PJ)	I/B/A	Subsequent Payment Check dishonored	19, 24, 58, 87	Records a dishonored check issued as a subsequent payment. IMF/BMF/IRAF: If not accompanied by secondary TC 280, TC 286 is generated, except for blocking series 800-899 (E.F.T. Payments). **Note**: For MFT 04, only valid for tax periods subsequent to 199412 not valid with doc code 34.
672	Debit (PJ)	I/B/A	Correction of 670 Processed In Error	All: 24 I/B: 34	Reverses a 670 in whole or in part by debiting the module.**Note**: For MFT 04, only valid for tax periods subsequent to 199412, tax period must end in '12', not valid with doc code 34.
673					Input of a TC 672 Changes an existing TC 670 to TC 673.
678	Credit (PJ)	B	Credits for Treasury Bonds	17, 24, 58	Credits Tax Module for amount of estimated tax paid by Treasury Bonds. Applies only to Estate Tax.
679	Debit (PJ)	B	Reversal of Credits for Treasury Bonds	24, 58	Reverses TC 678 in whole or in part by debiting the module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
680	Credit (PJ)	I/B/A	Designated Payment of Interest	17, 18, 19, 24	Input to pay assessed and/or unassessed interest due without tolerance application. If unrestricted, updates interest paid field by the TC 680 amount. If the interest paid field exceeds the interest assessed field, generates TC 196 to the extent of paid unassessed interest due. Any portion that exceeds TOTAL interest due is applied to tax and penalty. The TC 680 amount which pays assessed interest is excluded when recomputing interest.
681	Debit (PJ)	I/B/A	Designated Payment Check Dishonored	19, 24, 58, 87	Records a dishonored check issued as a designated payment of interest and reverses the 680 transaction in whole or in part. If not accompanied by secondary TC 280, TC 286 is generated.
682	Debit (PJ)	I/B/A	Correction of 680 Processed In Error	All: 19, 24, 58, 87 I,B: 34	Reverses 680 credit in whole or in part by debiting the Tax Module. IMF/IRAF: When posted, computer automatically generates a TC 197 interest reversal (of TC 196) generated from the posting of TC 680 if interest has not been abated previously. TC 197 will not generate if interests restricted with TC 340/341.
690	Credit (PJ)	I/B	Designated Payment of Penalty	17, 18, 19, 24, 34, 58	Credits the Tax Module for a designated payment of a penalty assessment.
691	Debit (PJ)	I/B	Designated Payment Check Dishonored	19, 24, 58, 87	Records dishonored check issued as a designated payment of penalty and reverses the 690 transaction in whole or in part. If not accompanied by secondary TC 280, TC 286 is generated.
692	Debit (PJ)	I/B	Correction of 690 Processed In Error	19, 24, 34	Reverses a 690 credit in whole or in part by debiting the Tax Module.
694	Credit (PJ)	I/B/A	Designated Payment of Fees and Collection Costs	All: 17, 18, 19, 24, 58 I/B: 34	Designated Payment of Fees and collection costs. The money amount must be equal to or less than the net amount of unreversed TC 360's excluding amount of previously applied TC 694's. Will also go unpostable if there is no TC 360 present.
695	Debit (PJ)	I/B/A	Reverse Designated Payment of Fees and Collection Costs	All: 19, 24 I/B: 34	Reverses TC 694 in whole or part.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
700	Credit (PJ)	I/B/A	Credit Applied	24, 58	Credits Tax Module for a manually transferred amount. Will have corresponding debit TC 820 if amount is from a MF Account. Accounting credit posts in erroneous refund cases to prevent bill from generating. Credit will be reversed once refund repaid. For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in "12". Not valid with doc code 34.
701	Debit (PJ)	I/B	Reverse Generated Overpayment Credit Applied	24	Reverses the generated 706 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 706 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be processed either in the order the TC 706s occur or decreasing money amounts. The corresponding credit is TC 821.
702	Debit (PJ)	I/B/A	Correction of Erroneously Applied Credit	24, 58	Reverses TC 700 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 700 date. The corresponding credit is TC 822. For MFT 04, only valid for tax periods subsequent to 199412, not valid with Doc Code 34.
706	Credit (NPJ)	I/B	Generated Overpayment Applied from Another Tax Module	Generated Transaction	An MCC computer generated transaction in the amount of a credit offset into a Tax Module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all Tax Modules in the account and offsets the credit to any Tax Module with a balance past due.
710	Credit (PJ)	I/B	Overpayment Credit Applied from Prior Tax Period	48, 58	Credits Tax Module for amount of overpayment from prior year's return which taxpayer elects to apply to the succeeding year's estimated tax. If Document Code 48, it is transferred from one tax period to another within the ADP system and therefore must be accompanied by TC 830. Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper Tax Module on the Master File.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
712	Debit (PJ)	I/B	Correction of 710 or 716 Processed In Error	48	Reverses a TC 710 or 716 credit in whole or in part by debiting the Tax Module. Generally requires a counter entry of TC 710 to credit the correct Module. Releases excess ES Credit Freeze. Transaction date must match TC 710 or 716 date.
716	Credit (NPJ)	I/B	Generated Overpayment Credit Applied from Prior Tax Period	Generated Transaction	An MCC computer generated credit which applies the amount of credit elected and available from the preceding year's Tax Module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms CT-1, 720, 940, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042 and 1120.
720	Credit (PJ)	I/B/A	Refund Repayment	45, 48	BMF/IMF Tax Module is frozen from offsetting and refunding unless TC290/291 is posted with Priority Code 8. IRAF is frozen from issuing CP 331 until posting of an Examination/DP Tax Adjustment, or any Doc. Code 24 transaction, or TCs 721 (BMF), 722, 820, 830, 843: or tax balance becomes zero or debit. Companion TC is 772 for interest amount.
721	Debit (PJ)	I/B/A	Refund Repayment Check Dishonored	45	Dishonored taxpayer's check: may be equal to or less than the 720. Companion TC is 770 for interest amount. If not accompanied by secondary TC 280, TC 286 is generated.
722	Debit (PJ)	I/B/A	Correction of 720 Processed In Error	48	Taxpayer's correction or adjustment made to refund repayment. Companion TC is 770 for interest amount.
730	Credit (PJ)	I/B/A	Overpayment Interest Applied	24, 58	Credits Tax Module for a manual transfer of an overpayment of interest. Document Code 24 records a transfer with the ADP system and generally requires a corresponding TC 850 debit. Doc. Code 58 transfers such overpayment to the MF from a non-ADP return. Reversed by a TC 732.
731	Debit (PJ)	I/B	Reverse Generated Overpayment Interest Applied	24	Reverses the generated TC 736 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 736 date.
732	Debit (PJ)	I/B/A	Correction of 730 Processed in Error	24, 58	Reverses TC 730 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 730 date.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
736	Credit (NPJ)	I/B	Generated Interest Overpayment Applied	Generated Transaction	Records the computer generated transfer of an interest refund to a Tax Module in debit (underpaid) status. Credits the module for the amount of interest, whichever is less. The corresponding debit is a TC 856. Reversed by a TC 731.
740	Credit (PJ)	I/B/A	Undelivered Refund Check Redeposited	45	BMF/IMF: Freezes module from refunding and causes issuance of CP 31 for IMF or CP 231 for BMF (undelivered refund check notice). If any module in the account is in 740 Freeze condition; IMF-Freeze condition is released by the posting of TC 018, or BMF-Freeze condition is released by TC 018 or an address change posting, the frozen credit is released for subsequent reissuance of the refund. IRAF: To post, TC 740 must agree with unreversed TC 840 or 846 on amount. No issuance of Form 1664-IRS. "UNDL REF" Transcript will be issued when unreversed TC 740 is present and name and/or address change is posted. "RFNDBLE CR" (IRAF) Transcript will be issued when module balance changes and results in a credit balance except when module balance change is the result of a TC 740.
742	Debit (PJ)	I/B/A	Correction of 740 Processed In Error	45	Must match an unreversed TC 740 on date and amount to post. After posting, if the amount of the TC 740 transaction is zero, the 740 Module Freeze is released.
756	Credit (NPJ)	B	Interest on Overpayment Transferred from IMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF Tax Module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.
760	Credit (PJ)	I/B/A	Substantiated Credit Payment Allowance	48	Credits the Tax Module for a payment which was substantiated as having been paid, but not posted to the MF.
762	Debit (PJ)	I/B/A	Correction of TC 760 Processed In Error	48	Reverses TC 760 in whole or in part by debiting the module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
764	Credit (NPJ)	I	Earned Income Credit	47, 54	Posts Earned Income Credit generated from line items from Adjustments. The Credit is for full years except decedents for tax periods ending 12/31/1975 through 11/30/1977. The Credit is available for offset, refund or credit elect.
765	Debit (NPJ)	I	Earned Income Credit Reversal	47, 54	Reverses TC 764 or 768.
766	Credit (NPJ)	I/B	Generated Refundable Credit Allowance	47, 54	MCC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, (abstract #11 amount) 941, 942, 943, 945 (Advanced Earned Income Credit) 990C, 990PF, 990T, 1040, 1040C, 1041, 1120 or 1120S return but not previously posted to the Tax Module, or from the appropriate line item adjustment of an Examination or DP Tax Adjustment. Includes credit allowed for gasoline tax paid, credit from Regulated Investment Co., or Covenant Bonds with item reference 334 (199312-199411 only) for installments of 1993 additional taxes.
766 w/ OTN	Credit	I/B	IRS TOP Offset Reversal	47, 54	Reverses a prior posted TC 898, TOP Offset, when input with the same offset trace number (OTN)
767	Debit (NPJ)	I/B	Generated Reversal of Refundable Credit Allowance	47, 54	A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or DP Tax Adjustment with item reference 334 (199312-199411 only) for installment of 1993 additional taxes.
767 w/ OTN	Debit	I/B	Rejected TOP Offset Reversal	47, 54	Reverses a prior posted TC 766, TOP offset reversal, when input with the same offset trace number (OTN). **Caution:** This transaction must not be input except to correct a TC 766 on the FMS Reject Listing.
768	Credit (NPJ)	I	Earned Income Credit	Generated Transaction	Posts Earned Income Credit which is generated from information received from Code and Edit.
770	Credit (NPJ)	I/B/A	Credit Interest Due Taxpayer	45, 47, 48, 54	Credits the Tax Module to allow credit on overpayment. Includes restricted interest on overpayment or offsetting interest adjustment to TC 721, 722 or 840. Overpayment interest is not computer generated until module balance reaches zero.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
771	Debit (NPJ)	B	Interest Reversal Prior to Refund Issuance	48	Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.
772	Debit (NPJ)	I/B/A	Correction of 770 Processed In Error or interest netting	45, 47, 48, 51, 54	Reverses a 770 or 776 transaction in whole or in part by debiting the Tax Module. When secondary to TC 720, it represents an offset to the original TC 776 allowance. Manually calculated debit interest that is charged at credit interest rates when "netting" is applicable.
776	Credit (NPJ)	I/B/A	Generated Interest Due on Overpayment	Generated Transaction	BMF/IMF: Credits the Tax Module for the amount of computer generated interest due when a Tax Module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the Tax Module, interest must be manually computed. IRAF: Generated from posting of TC 742 or 843 for amount of credit (TC 777) interest that was generated upon posting of a TC 740 or 841.
777	Debit (NPJ)	I/B/A	Reverse Generated Interest Due Taxpayer or interest netting	Generated Transaction	Generated from the posting of TC 740 or 841 to reverse the generated interest amount allowed on latest dated refund (TC 840 or 846) when a TC 740 (undeliverable refund check) or a TC 841 (Cancelled Refund Deposit) posts. Also generated debit interest that is changed at credit interest rates when "netting" is applicable. An interest netting TC 777 is generated with "999" in the Julian Date of the DLN to identify the transaction as "netted interest".
780		I/B/A	Master File Account Compromised	77	To post, a return (TC 150) and an unreversed TC 480 must be posted. Issuance of OIC transcripts is continued. (1) Unreversed TC 780 generates OIC Transcript whenever module net balance changes. BMF: Releases TC 480 freeze, but does not stop issuance of transcripts. Freezes module from offset in. Prevents computer calculation of interest and FTP. IMF: Prevents computer generation of credit or debit interest. Credits are frozen from refunding in all tax modules of the account for 8 weeks; also, credits in the affected tax module are frozen from offsetting in or out. 78 Hold released by TC 781, 782, 788.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
781		I/B/A	Defaulted Account Compromise	77	Reverses all previously posted TC 780 transactions in the module. OIC Transcript is issued in cycle of posting and discontinues further OIC Transcripts. IMF/IRAF: Releases Credit/Debit Interest, FTP Restrictions and 780/480 Indicators. BMF: Releases interest and FTPP computation restrictions.
782		I/B/A	Correction of 780 Processed In Error	77	Records the correction of 780 posted in error. Reverses all previously posted TC 780 transactions in the module. BMF/IMF: Does not stop transcripts. Tax Module reverts to status under TC 480. IMF: Re-freezes the Tax Module against offsetting out and refunding. IMF/IRAF: Releases debit/credit interest restriction. IRAF: Suppresses issuance of CP 331. BMF: Releases interest and FTPP computation restrictions.
788		I/B/A	All Collateral Conditions of the Offer Completed	77	To post, an unreversed TC 780 must be posted. Records the closing of an accepted Offer-in-Compromise. Issuance of future OIC transcripts is discontinued. BMF/IMF: Account and Tax Module is released for offsetting and refunding insofar as pertains to OIC freeze. Credit/Debit interest restriction (and FTP on BMF) established from the posting of TC 780 are retained. IRAF: CP 331 issued if module is in Credit Balance.
790	Credit (PJ)	B/A	Manual Overpayment Applied from IMF	A/B: 24 B: 34	Manually applied overpayment credits transferred from the IMF to the BMF or IRAF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement Corresponding debit is TC 890. Will unpost unless TC130 present.
792	Debit (PJ)	B/A	Correction of 790 Processed In Error	B/A: 24 B: 34	Reverse TC 790 or 796 in whole or in part by debiting the tax module. Transaction date must match TC 790 or 796 date. The corresponding credit is TC 892.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
796	Credit (NPJ)	B/A	Overpayment Credit from IMF	All: Generated Transaction A: 29	Credits the tax module for an amount of IMF overpayment transferred to the BMF or IRAF. The credit is for the lesser of the amount of the IMF over-payment or the IRAF/BMF underpay-ment. IRAF credits will be generated before BMF credits are generated. A corresponding TC 896 debit is posted to the IMF for each credit. IRAF: Generated when IRAF Excise Tax is present at 1040 settlement. If the taxpayer and spouse each have an IRAF account and they file jointly, credit may be to either of the IRAF accounts. BMF: Generated when a taxpayer overpays his/her IMF account by BMF account. Not applicable if this account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing require-ment or tax module. Reversed by a TC 792.
800	Credit (PJ)	I/B	Credit for With-held Taxes	48, 51	Identifies a manually prepared transac-tion for the input of Claimed Withhold-ing and Excess FICA Taxes collected at source.
802	Debit (PJ)	I/B	Correction of an 800 Processed In Error	48, 51	Reverses an 800 in whole or in part; debits the tax module for amount of transaction.
806	Credit (NPJ)	I/B	Credit for With-held Taxes and Excess FICA	Generated Transaction or 54	Credits the tax module for the amount of withholding taxes and excess FICA claimed on a Form 1040 or 1041 (198712 & later) return. May also be generated by appropriate line adjust-ment on an Examination or DP Tax Adjustment.
807	Debit (NPJ)	I/B	Reversed Credit for Withheld Taxes	Generated Transaction or 54	Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. MCC computer gener-ated from the appropriate line adjust-ment of an Examination or DP Tax Adjustment.
810		I	Refund Freeze	77	To freeze the module from refunds, off-sets and credit elect. TC 810 with Code 1 indicates prefiling notification. Code 2 indicates ATSDT (Abusive Tax Shelter Detection Teams). Code 3 earned Income Credit Check Freezes YR input.Contact Examination Branch if this transaction needs to be input.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
811		I	Reverse Refund Freeze	77	Reverses TC 810 in whole or in part. TC 811 with zero will reverse the TC 810 and allow release of all credit (providing no other freezes are in effect).
820	Debit (PJ)	I/B/A	Credit Transferred	24, 58	Manually transfers previously posted credit amount to another tax module, another account, excess collections, or other destination as required. BMF/IMF Releases Assessment Statute Expiration Freeze for Doc. Code 24 only. **CAUTION:** CREDIT MUST BE AVAILABLE ON MASTER FILE AT TIME OF POSTING OR WILL UNPOST. IMF: SEE UPC 175. BMF: SEE UPC 325. The corresponding credit is TC 700. **NOTE**: Form MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with 34 Doc code.
821	Credit (PJ)	I/B	Reverse Generated Overpayment Credit Transferred	24	Reverses the generated TC 826 overpayment credit transferred in whole or in part by crediting the tax module. Transaction date must match TC 826 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be input in the order that the TC 826's occur. The corresponding debit is TC 701.
822	Credit	I/B/A	Correction of an Overpayment Transferred In Error	24, 58	Reverses TC 820 in whole or in part by crediting the Tax Module. The corresponding debit is TC 702. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Not valid with 34 doc code.
824	Debit (PJ)	I/B	Overpayment Credits Transferred to Another or to Non-MF Accounts	24, 58	Transfers overpayment credits frozen by TC 130 Account Refund Freeze. Releases TC 130 Account Refund Freeze. IMF: See UPC 168 and 175. BMF: See UPC 325.
826	Debit (NPJ)	I/B	Overpayment Transferred	Generated Transaction	An MCC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
830	Debit (PJ)	I/B	Overpayment Credit Elect (Transferred) to Next Periods Tax	48	Debits the tax module for the amount of credit elected to be transferred to the following period with same type of tax. A manual transfer. The corresponding credit is 710. Release Hold Refund Freeze. CAUTION: Credit must be available on Master File at time of posting or it will be unpostable. IMF: See UPC 175. BMF: See UPC 325.
832	Credit (PJ)	I/B	Correction of Credit Elect Transfer	48	Corrects an 830 or 836 transaction posted in error. Transaction date must match TC 830 or 836 date.
836	Debit (NPJ)	I/B	Overpayment Credit Elect Transferred to Next Periods Tax	Generated Transaction	A debit for the amount of overpayment elected to be applied to the following tax period. MCC computer generated upon posting a Form CT-1, 720, 940, 940EZ, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042, 1120 if a credit amount exists.
840	Debit (PJ)	I/B/A	Manual Refund	45	Designates a manual refund was issued prior to or after a return (TC 150) has posted. If return has not posted, freeze module from refunding or offsetting out. Refer to Freeze Code -X in Section 8.
841	Credit (PJ)	I/B/A	Cancelled Refund Check Deposited	45, 48	Credits the tax module for the amount of the transaction from a refund check (TC 840 or BMF/IMF 846) which was cancelled. BMF/IMF: Module is frozen from offsetting or refunding. (Exception: Refunds that have been recertified are not frozen. Block and serial no. 88888.) is released by: BMF—An Examination or DP tax adjustment Doc. Code 24 or 34; TC 820, 830 or 843; when tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. It is used on Non-Master File to assess the amount that has been erroneously abated.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
842	Credit (PJ)	B	Refund Deletion	48	The transaction will delete the scheduled refund prior to its release to the Treasury Disbursing Center. The transaction is posted to the BMF tax module as a credit. Companion TC is 771 for interest amount. Tax module is frozen from offsetting or refunding unless TC 290/291 is posted with Priority Code 8. It is released by: Examination or DP Tax Adjustment; Doc. Code 24 or 34; TC 820 or 830; or tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. Item is not journalized but is fully controlled.
843	Debit (PJ)	I/B/A	Check Cancellation Reversal	45	Reversal of erroneous TC 841. Date and amount must match those of the TC 841 being reversed.
844		I/B/A	Erroneous Refund	77	Zero amount transaction which identifies tax module containing an erroneous refund. Must find an unreversed TC 840 or 846 to post. Freezes entire account from refunding. Freezes any modules with a TC 844 present from offsetting in or out. Refer to -U Freeze in Section 8. Generates "TRANS-844" Transcript for any module that the net module balance has been changed and is credit.
845		I/B/A	Reverse Erroneous Refund	77	Zero amount transaction. Reverses TC 844. Must find an unreversed TC 844 to post.
846	Debit (NPJ)	I/B	Refund of Overpayment	Generated Transaction	Debits the tax module for the amount of overpaid tax (plus applicable interest) to be refunded to the taxpayer.
850	Debit (PJ)	I/B/A	Overpayment Interest Transfer	24, 58	Manually transfers interest on overpayment to another tax module and generally requires a corresponding 730 credit.
851	Credit (PJ)	I/B	Reverse Generated Overpayment Interest Transfer	24	Reverses TC 856 in whole or in part by crediting the tax module.
852	Credit (PJ)	I/B/A	Correction of 850 Processed In Error	24, 58	Corrects 850 transaction by posting a credit to the tax module.
856	Debit (NPJ)	I/B	Overpayment Interest Transfer by Computer	Generated Transaction	Debits the tax module for the amount of interest which can be transferred and applied to a tax module in debit (balance due) status. The corresponding credit is TC 736.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
860		I/B/A	Reverses Erroneous Abatement	51	Reverses erroneous abatement after statute of limitations has expired. (Does not post to Master File.)
876	Debit (NPJ)	I	Interest on Overpayment Transferred to BMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Corresponding credit is TC 756.
890	Debit (PJ)	I	Manual Transfer of Overpayment Credits to BMF	24	Manual transfer of overpayment credits from the IMF for application to the BMF or IRAF. (BMF credits cannot be applied to taxpayers filing Form 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227.) The corresponding credit is TC 790. Will unpost unless TC 130 is present.
892	Credit (PJ)	I	Correction of TC 890 Processed In Error	24	Reverses TC 890 or 896 in whole or in part by crediting the tax module. Transaction date must match TC 890 or 896 date. Corresponding debit is TC 792.
896	Debit (NPJ)	I/B	Overpayment Credit Offset	Generated Transaction or 29	TC896 with AG/SA code represents a previously posted DMF offset. A DMF TC 896 will no longer occur after after 1/11/1999.
897	Credit (NPJ)	I/B	DMF Offset Reversal	47, 54	Credits the tax module with the amount of DMF offset reversal requested. Reverse in whole or in part an associated TC 896 with a matching agency and subagency. BMF: Valid on Form 1120.
898		I/B	FMS TOP Offset	Generated Transaction	Treasury Offset Program (TOP) offset initiated by FMS. Posts with the trans date and DLN of the refund from which it originated. It has a memo amount, an Offset Trace Number (OTN), and an XREF SSN. TC 898 reduces the amount of the refund with which it is associated. Reversed by a TC 766 with the same OTN or TC899 with same OTN.
899		I/B	FMS TOP Offset reversal or Agency Refund/ Reversal	Generated Transaction	TOP offset reversal initiated by FMS. Posts with a type code, memo amount, and OTN. Reverses a prior posted TC 898 with the same OTN. Type 1 - FMS TOP offset reversal. Type 2 - Agency refund of TOP offset. Type 3 - FMS refund of TOP offset. Type 4 - Agency refund reversal.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
901		I/B/A/ E	Delete IDRS Indicator	79	Service Center request to delete a specific entity or tax module from the TIF (IDRS) based upon the FLC. Does not post to Master File.
902		I/B/A/ E	Service Center IDRS Indicator	79	Service Center request to put a specific entity or tax module on the TIF (IDRS). The requested module data will be displayed on IDRS in approximately 2 weeks and will remain on IDRS for 3 weeks unless other action established a longer retention. If no account or modules exists a Master File, a TC 904 is generated. Does not post to Master File.
903		I/B/A	Master File IDRS Entity Delete	Generated Transaction	MCC computer generated to indicate that an entity was deleted by TC 020. Does not post to Master File.
904		I/B/A/ E	Notify IDRS Entity or Module not Present	Generated Transaction	Generated by MCC to notify IDRS that the entity or tax module requested by TC 902 is not present on the IMF/BMF. TC 904 will identify the Retention Register D.O. if the module has been removed. Doc Code 99 (4th & 5th digit of the 904 DLN) indicates TIN is present but module requested is not. With Doc Code 79, TIN is not present/ Name Control incorrect.
910		I/B/A	Intelligence Hold	77	Identifies an account assigned to Criminal Investigation Division. Prevents entity or tax modules from being removed from the Master File as an Expired Account. IRAF: Causes subsequent IRAF transactions to be unpostable.
911		I/B/A	Completed Criminal Investigation	77	Reverses TC 910 freeze.
912		I/B/A	Criminal Investigation	77	Reverses TC 914 freeze.
914		I/B/A	Active Criminal Investigation	77	Identifies a tax module assigned to the Criminal Investigation Division. Establishes modular freeze which causes all transactions except the following to be unpostable: IMF only—Corr. UPC 183; IMF/BMF—TC 428, 910, 912, 920 and 99X; BMF only—Corr. UPC 333, TC 019, 424 (SPC 049), IRAF Corrected Unpostable Code 733. BMF/IMF: Prevents entity or tax modules from being removed from the MF as an expired account.

Trans Code	DR/CR File	Title	Valid Doc. Code	Remarks
915	I	Partial Reversal Refund Scheme	77	Addresses a specific tax module and releases a credit for refund or offset in the cycle of posting if there is an unreversed TC 916 or 918 present.
916	I	Active Criminal Investigation Refund Schemes Freeze	77	Posts to a specific tax module and establishes a Refund Scheme Freeze in the tax module.
917	I	Reverse Criminal Investigation Refund Schemes	77	Reverses a TC 916.
918	I/B	Criminal Investigation Refund Schemes 918	77	Posts to entity and establishes a Refund Schemes Freeze in all tax modules in the account.
919	I/B	Reverse Refund Scheme 918	77	Reverses a TC 918.
920	I/B/A	IDRS Notice Status	79	Records notice Records in the Status History Section of the tax module, the status, date and amount of taxpayer balance due notices generated by IDRS. Does not post to Master File.
922	I	IRP Underreporter	Generated Transaction or 77	IRP Underreporter status transaction. Posts to tax module balance section. The transaction date and process codes are updated by subsequent TC 922. Will not affect status history section. See "Underreporter Process Codes", Section 8.
924	I	IRP COMM, IRP Communication	77,99 or Generated Transaction	IRP communication transaction. Posts to IMF. Posted TC 924 is updated by all other 924s. TC 924 may be input from IRP or generated by Master File when: TC 300 Ref +S7890; or TC 140 or 922 with Int/Div field of $500 or more. Also refer to Back-up Withholding, Section 11.
930	I/B/E	Return Required Suspense	I/B 78, E 77	Generates Service Center Notice CP 98/198/498 when TC 150 posts to a module containing TC 930. EPMF: Posts to a Plan Return Module when an unreversed return is not present in the module. A transcript is produced when an unreversed TC 150 posts.
932	I/B	Reverse Return Required Suspense	78	Reverses a TC 930.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
960		I/B/E	Add Centralized Authorization File Indicator Report-ing Agents File	77	Adds CAF indicator to the module. Causes notices and/or refunds to be sent to authorized representative. Also can be generated when a TC 150 or 620 (BMF) with a significant CAF code posts and an unreversed TC 960 is not already posted. Also posts to the entity and sets the Magnetic Tape Indicator.
961		I/B/E	Reverse Central-ized Authorization File Indicator	77	Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity, and zeros the Magnetic Tape Indicator.
962		I/B/E	Update Central-ized Authorized File Indicator	77	Updates CAF Indicator in the module; does not reverse TC 960. BMF: For Reporting Agents File, posts to the entity and updates the Magnetic Tape Indicator.
970		B	F720 Additional Schedules; or	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompany-ing F8743.
			F945 liability amounts from F945-A and related dates		Generated when MFT 16 TC 150 posts with data transcribed from accompany-ing F945-A.
			F941 liability amounts from Schedule B and related dates		Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971		B/I	Amended/Dupli-cate Return Cross Reference TIN/Tax Period Data - Bankruptcy Abatement	77	Used to post identifying XREF TIN/Tax period data whenever a TC 150 976/977 return has been posted to an incor-rect TIN/Tax Period, or an amended return has been received (CC10, 12-15). (See Section 8 for action codes.) When inputting 971 on FRM77, trans-action date must be return received date as posted on IDRS or CFOL.
972		B/I	Reverses Amended/Dupli-cate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973		B	Application for Tentative Refund F1139 Processed	84	Identifies receipt of Form 1139 applica-tion of tentative refund for corporation (valid for input after 4/1/1993).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
976	Credit	B	Posted Duplicate Return	Generated Transaction	Identifies the input return (TC 150) which caused a duplicate posting condition. Also, identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 posted; in that case, CP 293 will be issued. Except for Forms 1065, with PIA Codes of 6212 or 6218, tax module is frozen from offset/refund until an Examination (TC 30X) or DP adjustment (TC 29X) is posted subsequent to TC 976 posting.
976	Credit	I/A	Posted Duplicate Return	Generated Transaction	Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 Indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP Tax (TC 29X) Adjustment. IRAF: CP-336 (IRAF) Notice of Transcript of duplicate return is issued.
977	Credit	I/A/E	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL Referral	Generated Transaction	Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and does not reflect adjustment in liability. Any subsequent adjustment will be input via TC 29X or 30X. IMF: If an original return is not posted, CP 29 or 729 notice of amended return is issued 19 cycles after the due date of the return. Tax module is frozen from offset out and refund until released by the original return (except 1040X). IRAF: CP 336 is issued if a TC 150 is not posted within 26 cycles of a TC 977 posting. EPMF—Identifies an EPMF return which contained CCC-G, L, or Q and indicates that it has been consolidated with the original and the new data has been retranscribed and overlays posted data.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
980		B	W-3/1096 Transaction	Any	Information from Forms W-3 and 1096 post to the CAWR module.
982		B	CAWR Control DLN Transaction	35, 41, 42, 43, 47, 51, 54	Transaction posted to the CAWR module whenever the Control DLN of a 941/942/943 tax module is that of an Audit or DP adjustment or Doc. Code 51 assessment transaction. Generated with special DLN to MFT 88 tax module to indicate related MFT 01/04/ 11/16 TC 1501 29X/30X unposting UPC 322.
984		B	CAWR Adjustment Transaction	30	Service Center transactions which will post to the CAWR module and make adjustments to the module accumulators.
986		B	CAWR Status Transaction	30	Service Center transactions which will post to establish various status codes on the CAWR module. They will be entered to generate notices, reanalyze modules, close cases, etc. ATC986 with Status 90 denotes a case sent from SSA to IRS.
990		I/B/E	Specific Transcript	99(BMF), 56(IMF), 92(IRP), or Generated Transaction	Generates a SPECIFIC transcript for the particular Tax Module designated by the MFT Code and Tax Period.
991		I/B/A	Open Module Transcript	Generated Transaction	Generates OPEN MODULE transcript of all open tax modules (debit or credit). Transcript will also indicate the current FR Codes of the account.
992		I/B/E/ A	Complete or Tax Class transcript	56 (IMF), 99 (BMF), or Generated Transaction	BMF: MFT 00 generates a complete transcript of all tax modules within the account regardless of the balance. Other than MFT 00 generates a transcript of every module within the specified MFT. With Doc. Code 99, generates Tax Class Transcript. IMF/ IRAF: Generates a complete transcript.
993		I/B/A	Entity Transcript	Generated Transaction	Generates an ENTITY transcript listing name line(s) and all transactions posted to the Entity module of an account.
994		I	—	Generated Transaction	Indicates that two accounts failed to merge; causes a complete account transcript to be generated. Does not post to Master File.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
995		I/B	—	Generated Transaction	IMF: Indicates difference in validity status; causes a complete account transcript to be generated. Does not post to Master File. BMF: identifies UPC 305 transcript.
996		B/I	Follow-up on Uncollectible	Generated Transaction	Transmits information on IMF accounts containing TC 130 with closing codes 03, 12 and 24-32 to the BMF cross-reference which has been 53'd to reactivate the BMF account if the closing code condition has been met on the IMF. Updates entity.
998		B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.
999		A	Update DLN	Generated Transaction	Indicates an IMF transaction which updates the IRAF control DLN.

2   MF and IDRS Collection Status Codes

The Master File codes are MCC computer generated as a result of the computer analysis after a transaction has posted to the Master File. The Status Code designates the current collection status of the module and will appear on the MCC transcripts and on IDRS. The ten-digit abbreviations appear on the MCC transcripts only. IDRS Status Codes which are unique to IDRS or vary in meaning from similar MF status codes are identified by *. (Reference LEM Internal Revenue Manual, 3(27)(68)0)

Code	File	Abbreviation	Explanation
00	I/B/A	RT NOT FIL	Module is established but return is not filed.
02**	I/B/E	DEL STATUS	Return not posted; letter of inquiry mailed.
03**	I/B/E	TDI STATUS	IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11 for a definition of these indicators)
04	I/B/A	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 990C†, 990T† and 1120†.
05	B	7004 UNDER	7004 filed, underpaid installment notice sent. (990C†, 990T†, 1120† modules only.)
06	I/B/E	NO DEL RET	Delinquent return not filed. Collection activity suspended while period posts to the Master File.
10	I/B/A/E	RT NT EVEN	Return is filed or assessed or, if MFT 13, TC 240 posted, no tax liability or even balance on filing.
11	B	MOD BAL	CAWR module in balance.

Code	File	Abbreviation	Explanation
12	I/B/A	R OP OR PD	Return is filed or assessed or, if MFT 13, TC 240 posted, overpaid or subsequently collected.
*12	N		Full Paid-generated in response to Command Code STAUP or when TC 291 appends to a module in IDRS Status 89 and the
13	B	R INSF REM	Return filed and assessed; inquiry letter sent regarding insufficient installment remittance—Form 990C, 990T, 1120, 2290 and 4638† only. Credit cannot be offset into the module.
14	B	INSTAL MBL	Form 1041 (without CC 5), or Form 706, 706NA, 4638,* 990C, 990T, 1120 and 2290 return is filed and assessed; or returns with Condition Code 5 (1120, 1041, 990C†, 990T†) filed and assessed. Balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C and 990T must have CC 5.
16	B	1 NB DUE	CAWR 1st Notice
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.
19	I/B/A	R BAL NDUE	Return filed and assessed balance due date (current 23C plus 10 days) is less than RDD as extended. First notice issued.
20	B	RET INSTAL	Return filed and assessed—installment basis and current— Forms 990C, 990T, 2290, 4638† and 1120 only. Credits cannot be offset into the module.
20	B	RET INSTAL	Return filed and assessed.
20	I	IDRS CP 501 NOTICE ISSUED	Return filed and assessed; First Notice issued. No longer being input but can be present on file.
21	I/B/A	IMF SETTLE-MENT NOTICE	Return is filed and assessed or, if MFT 13, TC 240 posted—First Notice issued. Also update to Status 21 in the cycle the duplicate freeze is present and TC 606 criteria are met.
22	I/B/A	TDA REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA issued, ACS. If module overpaid in Status 22, the status will not be updated to status 12 until the assessed module balance has been reduced to zero.
22	B	TDA REG	Return is filed and assessed; TDA issued, ACS, Queue, ICS, or paper.
*22	N		TDA—Generated when one or more modules balance due meets the established TDA tolerance, or in response to CC STAUP.
23	I/B/A	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA tolerance.
*23	I B		Below TDA Tolerance—Generated when a module is used in computing aggregate IDRS Module Balance, and the module does not qualify for an IDRS Notice at time of analysis. This status could also be generated from IDRS status 51 analysis.

Code	File	Abbreviation	Explanation
*23	N		Tolerance—Generated when a module is used to compute the aggregate IDRS Module Balance and the module does not qualify for a notice at time of analysis—Relay Tolerance.
*24	I/A/B	TDA REG	Return filed and assessed; TDA issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
*26	I/A/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
26	B	1 NNNB DU	CAWR 2ND Notice
28	B	MAN NOT	CAWR Manual Correspondence Issued.
29	I/B/A	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.
31	B	CLOS EXAM	CAWR Closed to Examination.
32	B	CLOS COLL	CAWR Closed to Collection.
34	B	CLOSED	CAWR Closed.
37	B	CAWR	CAWR closed No reply.
39	B	CAWR	CAWR closed UNDEL.
*41	I/B		Stay of Collection (Negotiable Collateral)—Generated when TC 524 with Closing Code (CC) 41 pends to a module. This status suspends all notices except those called for in Collateral Agreements.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
*43	I/B		Stay of Collection (Combat)—Generated when there is a combat freeze on the account and the module is in an active notice or TDA status. TC 500 with CC 50 pends to module. This status suspends all notices except those called for in Combat Deferments.
*44	I/B		Stay of Collection (Military)—Generated when TC 500 with CC 51 pends to a module. This status suspends all notices except those called or in Military Deferments.
*46	I/B		Expired Stay of Collection (Military/Combat)—Generated when a TC 550 pends to a module in IDRS status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.
*47	I/B		Temporary Freeze—Generated when a TC 470 with no CC pends to a module in IDRS notice status. This status suppresses all IDRS balance due notices up to a maximum of 15 cycles, unless reversed by TC 472 or released by 29X, 30X.
*48	I/B		Generated by Command Code STAUP when status 20, 22, 24, 26, 54, 56 or 58 is requested with a significant (non-zero) number of cycles to delay. Suppresses the IDRS balance due notice for up to 15 cycles, depending on control base information.

Code	File	Abbreviation	Explanation
*49	I/B		Deleted transaction—Generated when certain transactions which altered the IDRS Status, are deleted. Initiates analysis to recover prior IDRS status.
*50	I/B		Revise IDRS Status—Generated by CC STAUP when status 20, 22, 24, 26, 54, 56, 58 is requested and number of cycles requested is 00. Causes module to be accelerated to the requested notice/TDA status.
*51	I/B		Undelivered Notices—Generated by input CC STAUP 5100 if master file status 19 or 21 is present. Accelerates final notice.
*53	I/B		Currently not Collectible Account—Generated when TC 530 with CC 01-08 or 10-39 pends or posts to a module or when TC 470 with 90 or 93 pends or posts to a module. This status suppresses all IDRS balance due notices.
53	N		Currently not Collectible—Generated when TC 530 pends to a module with CC 01-08 or 10-39.
54	I	2nd Notice	IDRS CP 502 Notice Issued.
56	I/B/A	3rd Notice	IDRS CP 503 Notice Issued.
*57	I/A		Telephone Call Notice (Indefinitely suspended cycle 7927).
58	I/B/A	4th Notice	IDRS CP 504 Notice Issued.
*60	I/B		Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
*61	I/B		Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Install-ment Agreements.
*63	I/B		Deferred Installment Agreement—Generated when CC IADFR is input to an account. Defers Installment Agreements. This status suppresses all notices except those called for in Installment Agreements.
*64	I/B		Defaulted Installment Agreement—Generated when CC IADFL is input to an account, or whenever an Installment Agreement is defaulted. This status initiates a Notice of Default during weekly update and a TDA eight cycles later.
67	B	NO REPLY	CAWR No reply to 2nd. notice
*71	I/B		OIC Pending/Suspend TDA—Generated when an unreversed TC 480 is present in a module, and CC STAUP is input with IDRS Status Code 71. This status suppresses all balance due notices except first notices.
*72	I/B		Litigation/Suspend TDA—Generated when a TC 520 with CC 70-89; (except ccs 71, 72, 75 and 84) is input and posts to a module. This status suppresses all IDRS balance due notices.
*73	I/B		Obsolete as of January 1991, but may still be present on IDRS.
*76	I/B		Immediate TDA Pending—Generated when the First Notice and Immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.

Code	File	Abbreviation	Explanation
88	B	MOD OUT BL	CAWR Module out of balance.
*89	N		Collection Suspended—Generated in response to Command Code STAUP, or when TC 524, 520, 500 or 470 with CC 90 or 93 pends to the module.
90	B		CAWR RSSA Case CP-253 issued.
91	B		CAWR RSSA Case closed with automatic penalty assessment.
92	B		Response received to CP253—No automatic penalty assessment made.
93	B		Undeliverable CP 253 no automatic penalty assessment made.
94	B		CAWR - closed SSA partial mutual assessment
95	B		CAWR - IRS RSSA cases closed without penalty assessment.
96	B		CAWR - IRS RSSA cases closed with penalty assessment.
98	B		CAWR—Closed unreconciled.
*99	I/B		Transferred Out/SC Location—Generated when the location codes of a module is transferred out of the SC.
*99	N		Transferred Out/SC Location—Generated when a module in TDA or Suspended Status is transferred out of the Service Center, but the account is still within the Service Center.
99	B		Reserved

†Historical only. (Form 4638 obsolete.)

3   *Master File Freeze Codes and IDRS Status 48*

Master file processing uses alpha codes to identify specific conditions that are generated either sys-temically, during the processing operation, or manually, through input of a transaction code. These alpha codes are commonly referred to as "freeze" codes. This term is misleading since not all alpha codes indicate activity within a module or account is frozen. Various IDRS conditions also affect the status of a module. Assessment/abatement actions, refunds, offsets, status updates, issuance of TDA balance due notices or suspension of a CSED can be affected by these alpha codes or IDRS conditions.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—A	I/B/A	Duplicate Return Freeze—Initiated by TC 976 return (with or without "G" code) or generated (IMF & BMF) from the posting of TC 971 with action code 10 or 12-15. IMF only—TC 150 if amended return freeze (E—) is present, TC 977 if TC 150 is present (except if the DLNs are equal or the TC 977 DLN has a doc code 11 with B.S. 9XX), TC 290 (B.S. 200-289) posts to a module with amended/duplicate freeze or unreversed TC 576 is present. IRAF only—TC 976 posted—no original. Freeze refunds, credit elect and offset out. Generates CP 36/36A or CP93 except for TC 971 AC 10 or 12-15.	**IMF**: TC29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked 740-769); TC 30X with priority code 1 or 3 (except with 51 doc code). **BMF**: Audit/DP Adjustment posting in a subsequent cycle.**IRAF**: TC29X or 30X.
A—	I/B	Offset In/Expired Module—Credit is available for off-set but there is a debit bal 534 posted. Earliest CSED has expired. CSED Transcript generated. Entity freeze.	Module - TC 534 posting Account - All DA 41's (8 weeks) have been removed.
—B	I/B	STEX Freeze—Statute of Limitations for refund has expired. Module freeze.	TC 820 or module becomes zero (except unreversed TC 576 on IMF) or
B—	B	Treasury Bond Freeze—credit balance of $500 or more and TC 678 credit of $500 has posted for MFT 52 only.	Posting of TC 679 to reverse all TC 678 in the module with significant amount.
B—	I	Potential manual interest/penalty adjustment. Freezes Refunds or offsets out of module.	Module goes to zero or debit balance or TC 29X (except Priority Code 6, or 7 or blocked 200-299) or TC 30X.
—C	I	Combat Zone Indicator. Set by TC 150 CC Z or TC 500 CC 52 input to any module in the account. Prevents offsets, suspends the ASED and CSED, and restricts interest, FTP, delinquency and estimated tax penalty on all modules in the account containing a normal RDD prior to the Combat Departure Date plus grace period.	Released when all module TC 500 transactions with CC 52 have been reversed by TC 500 with CC 53, and input of TC 502.
—C	B	Consolidation—Computer generated when the posting of transactions would cause the module to exceed the maximum size allowable.	Upon consolidation of excess transactions. Computer generated

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
C—	I/B	Offset overflow—The offset storage area is not large enough to hold all generated transactions, transactions are resequenced because of Entity freeze, DLN of posting TC 150 with a credit balance is same as posted TC 977 DLN. A credit balance has been completely offset and 2 or more debit modules still exist. The 57 hold is released due to the credit module balance being equal to or less than the sum of the TC 197 posted in the module.	Computer released after all resequencing transactions are posted and/or account becomes active or at least 1 debit module which is either completely or partially satisfied contains Accrued Late Payment Penalty. Transactions with money present being resequenced. Current year return with unhonored credit elect attempting to refund.
—D	I,B	RSED—(Refund Statute Expiration Date). Tax module freeze prevents refund, offset out and credit elect processing. Set the freeze when TC 29X or 30X (doc code 47 or 54) posts and creates a credit balance that is comprised of pre-paid credits (credits posted by the due date of the return), and the Refund Statute Expiration Date (RSED) has expired. Exclude from the selection criteria 29X with blocking series 900-909, 910-919 and 920-929 all with 54 doc code only.	RSED freeze is released by posting of the 29X with priority code 4, or when module balance becomes zero or debit.
D—	I	(1)ES validation freeze is initiated by a TC 150 claiming more ES credits than are available resulting in a TC 667 resequencing to spouse's account. Module freeze.	Computer released by TC 666 (except with Julian date 999).
		(2) Used to offset an overpayment to a joint balance due account.	Released by spousal TC 826 (normally in 3 cycles).
D—	I,B	Large Corporation Offset Freeze. Created when TC 470 CC 97 posts; freezes entire account (all modules) from offset in/out.	Released by the TC 472 CC 97 expiration of DA57, or when module balance becomes zero or debit.
—E	I	Tax shelter freeze is set by posting TC 810 to any module in the account.	TC 811 (for each TC 810) with a credit release field of zero or with an amount in the credit release field will allow an equal amount of credit in that module to settle provided no other freeze is in effect.
—E	B	Rollback freeze is set Whenever rollback analysis has been performed and a discrepancy still exists. It is also set on debit modules that do not qualify for Rollover/ Rollback analysis if the account has no modules that are or have been in status 22 or 23 in the past 12 months. This freeze prevents offsets (generated) into the module.	Computer released in 10 cycles, discrepancy is resolved by a subsequent posting of TC 650/660 or module balance becomes zero or credit or module reaches status 22/23/24/26.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
E—	I/B	Amended return freeze is set by TC 977 (IMF) or TC 976 (BMF) posting to a module and a posted TC 150 is not present. The freeze is also set when a TC 976 is generated from the posting of a TC 971 with action code 10 or 12-15. The module is frozen from refunding or offset (in or out). Generates CP 29 unless initiated by TC 971, action codes 10 or 12-15.	TC 150 (sets duplicate return freeze on IMF when DLNs are not identical). TC 971, action code 2.
—F	I/B/A	Advance Payment freeze—TC 640. Freezes module from generated refund or offset to other tax modules. Module freeze if no TC 290 blocked 500-519, 540-589, 600-619 or 640-679 or if no TC 300 present or, if TC 300 present containing disposal code 7 or 11 or, if 23C date of TC 290 blocked per above or TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640.	TC 30X (without Disposal Code 7 or 11) posting if the 23C date is equal to or later than the TC 640 trans date; TC 641/642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance and module status is other than 14, 18 or 20 or when TC 29X blocking series 500-519, 550-589, 600-619, or 650-679 (for underreporter); or blocking series 540-549 or 640-649 (for substitute for return) posts. TC 641/642 or module balance becomes zero or debit (MFT 13/55). TC 24X transaction with a date equal to or later than TC 640 transaction. Do not release Freeze if an unreversed TC 420 is posted.
F—	I	ACI freeze set by TC 470 CC 96. Causes TC 150 and/or TC 29X (with blocking series 2XX to go UPC 130. Module freeze.	TC 472 CC 96.
G—	I/A	The restricted failure to pay penalty freeze is set by: (1) TC 270 generated by posting of TC 150 with condition code "Z". (2) TC 270/271 (except with RC 62), 320 (with significant amount), 500 or 780. (3) Doc Code 51 (except B.S. 100-159 or Doc Code 52. (4) IRAF—TC 270, 271 or 780.	(2) TC 272, 321, 502, 781 or 782. (1)(3) Permanent restrictions. (4) TC 272, 781 or 782.
G—	B	The restricted failure to pay penalty freeze is set by: (1) TC 270/271 (except with RC 62), TC 320 (RDD is prior to 1-1-87), 534 (for significant amount) or 780. (2)Doc Code 51 (except B.S. 100-199) or Doc Code 52.	(1)TC 272 (zero amount) 321, 535 (if TC 534 amount is completely reversed), 781 or 782. (2) Permanent restrictions.
—G	I/B/A	(1) Posting of an original return which contains a math error code. (2) Posting of an adjustment in the 770-789 block. (3) TC 150 (IMF) posting which contains CC "X" or "Y". (4) Posting of TC 470 CC 94. Module is frozen from updating to TDA status.	TC 472 CC 94, TC 290 with priority code 6 or computer release in 12 cycles.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
H—	I	IMF—BMF offset freeze set by resequencing a module TC 796.	TC 896
H—	B	TC 690 and unreversed penalty assessment not present for an equal or greater amount.	TC 691/692 (posting for same amount), TC 29X/30X (with penalty assessment, including document code 51) or computer released in 8 cycles.
—H	B	Module is frozen for offset or refund whenever a transaction posts that creates a credit balance and the status code is 06 with a TC 59X present.	Module balance becomes zero or debit, or status updated from 06.
I—	I/B	Credit interest is restricted under the following conditions: (1) TC 770, 780 or 534 (BMF—for significant amount). (2) TC 150 with CCC "U" (IMF). (3) TC 150 posting to invalid segment (except if Accretion Indicator is set) or the doc code of the TC 150 is 72/73 with a temporary SSN (1st digit is 9). (4) TC 150 with CCC "Z" generates a TC 770 for zero amount.	(1) TC 771 (BMF), 772, 535 (BMF—must completely reverse TC 534 amount), 781 or 782. (2)(3) IMF only—reversal by TC 29X which contains a Returns Processible Date. (1)(4) Net Module balance becomes zero or debit.
—I	I/B/A	Debit interest is restricted by posting of TC 340/341, TC 500/780 (IMF); including DC 52, TC 150 on IMF (with CCC 'Z'). TC 370 doc code 52 posting cycle and subsequent TC 534 on BMF (with significant amount) or status 14 on BMF. Module freeze.	TC 342, including DC 52, 535 on BMF (must completely abate TC 534), 781 or 782 including DC 52.
J—	I	Excess Estimated Tax Credit freeze—taxpayer claims less credit than available on IMF. Module freeze.	TC 662 (may be for zero amount), 667 or 712. TC29X with Priority Code 8.
J—	B	Subsequent payment freeze is set by posting of TC 640, 650, 660, 670, 680, 690, 700, 706, 716 or 760 which creates a credit balance and interest or FTP penalty computation is restricted.	TC 29X, 30X or assessed module balance becoming debit by $5 or more, when total module balance (including accruals) becoming debit by $25 or more, or when both the FTP penalty and interest freezes are released.
—J	I/B/A	IMF: Math error freeze set when return posts containing a math error notice code that increases tax. Also set by 29X blocked 770-789. TDA freeze set by posting of TC 470 with CC 94: IMF/BMF. BMF: Math error freeze is set by TC 470 CC 94 posting to a module that was/is frozen by the math error freeze (—G).	IMF: Released by posting of TC 472 with CC94. BMF: Released by posting of TC 472 with CC 94 or posting of TC 291 with PC 7.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—K	I/B	Credit module balances are frozen from refund or offset when the following conditions are present: (1) IMF—TC 29X/30X is posted with a hold code 1, 2 or 4. (2) BMF—TC 29X/30X is posted with a hold code 1, 2, 4, 6, 7 or 9. (3) Form 1120 with a CCC "N" (Joint Committee Case) is posted.	(1)(2) TC 150, 29X (IMF—except with priority code 6, 7 or B.S. 2XX). TC 30X (**IMF**—except if the doc code is 51 and the hold code is 2 on a C—UPC transaction or an unreversed TC 576 is present), TC 820 (**BMF**—except Doc code 58), TC 830, Doc code 24 or 34 transaction, net module balance becomes zero or debit. (3) TC 29X/30X posts with doc code 51. (4) CCC "N" released by posting of 29X/30X. NOTE: Posting of TC 29X/30X with hold code 2/4/7/9 will withhold issuance of adjustment notice.
K—	I/B	Erroneous Credits freeze is set when credit balance module with other than refundable cash credits, (i.e., TC 606 write-off). The total module balance plus accrued FTP penalty less credit interest is greater than the net of transactions cited above (IMF). Module freeze.	Module balance is made up of only refundable cash credits, becomes zero or debit.
—L	I/B	AIMS Indicator—Account selected for audit freeze is set by posting TC 420/424. Module freeze.	Certain TC 30X or 42X transactions or TC 914, 916 or 918 if TC 424 is present and TC 150 is not posted.
L—	B	Freeze from return and offset when MFT 60 module has a credit balance of $10.00 or more. On setting the freeze, generate a record with fields that include credit balance and L- Freeze = 'ON', to be subsequently used for F2290 Credit Report. During the time this freeze is set, such a record should be generated whenever the module credit balance changes (but does not become zero)	Release freeze when: (1) Doc code 34/24 credit transfers posts; or (2) A TC 370 Doc Code 51 posts; or (3) A TC 290 posts; or (4) Module balance becomes zero or debit. On releasing the freeze, generate a record with fields that include credit balance, if any, and L- Freeze = 'OFF', to be subsequently used for F2290 Credit Report.
M—	I/B/A	Account transfer out freeze is set by posting of TC 400. Module freeze (except DC 52).	TC 402 (input only by Accounting Branch).
—M	B	Maritime Industry Filer	Deletion of Employment Code "M" or module balance becomes zero or debit.
N—	I/A	Notice status account. Module indicator only.	Module balance becomes zero or TDA issuance.
—N	I/B/A	Abatement refusal indicator is set when a TC 290 (Blocking Series 960-969) is posted. Subsequent abatement actions TC 161, 181, 235, 241, 271 and 281 are unposted (UPC 321).	TC 290, blocking series 970-979.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
O—	I/B	The re-establishment or account reactivated freeze is set by TC 370 (doc code 52) when a module is transferred from the Retention Register to the master file. Offset out, refunding and Balance Due TDA issuance (BMF) is restricted. Module freeze.	TC 150, 29X, 30X, 421, 550 or Doc. code 51 record.
P—	I/B/A	The refund cancelled/deletion/repayment freeze is set under the following conditions: (1) TC 720 or 841 (IMF/BMF) (except TC 841 with block and serial of 77777 or 88888 or if the module contains TC 29X with hold code 8 posted prior to cycle 8714.) (2) TC 842 with TC 150 present (BMF).	(1)(2) TC 29X/30X (**IMF**—except with priority code 6/7 or B.S. 200-299), TC 721 (**BMF**), 722, 820, 830 except **IRAF**), doc code 24, doc code 34 (**BMF** and **IMF** (except with TC 720 or 841) TC 843 (**IMF**) or net module balance becomes zero or debit.
—P	B	Beneficiary offset freeze. Prevents F1041 (MFT 05) module from offset/refund/credit elect if credit beneficiaries field is significant on return and 820 not posted.	Released by TC 820 or if module becomes zero or debit balance. Note: if debit balance is zero or credit is still holding check module for credit elect.
Q—	B	Rollover Freeze—Excess credits not declared upon return. Account frozen from refunding, or offsetting for MFT 01, 02, 03, 10, 11 and 12, 16 and 33, TC 150 posts that has been 'E' coded (MFT 02/ 33).	Computer released after 15 cycles, when TC 652/662 posts and falls within payer and the credits posted or by input of TC 290 00 HC 3 priority code 4.
—Q	I	Unallowable tax hold or partial refund hold (TC 576). Freezes the tax module from refund and offset out. Module freeze.	TC 30X, 571 or 572. TC 421 when Disposal Code is 20-25, 27, 29, 31-33, 35 or 36.
—R	I	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on IMF under the following conditions: (1) TC 150 posts with a CCC "3" (except if a unreversed TC 424 or 940 is posted or an audit code "L"/TCMP is on the return). (2) Posting of TC 680 creates a credit balance of $5.00 or more after the interest accruals are assessed. (3) Adjustment record (doc code 54) B.S. 740-769. (4) Julian date 999 TDI refund hold.	The 150 (non SFR), 571, 29X (except with priority codes 6 or 7, B.S. 200-299 if the net of the TC 760 and 762 is not zero or TC 294/295 if TC 570 was set with doc code 54), 30X (except disposal code 7 or 11), net module balance becomes zero or debit or a debit transaction is posted that causes the credit module to be equal to or less than the sum of a TC 197 posted subsequent to the latest TC 196. If situation meets (5) due to TDI refund hold, the refund must be released with a TC 290 and priority code 8.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—R	B/A	The additional liability freeze is set on BMF/IRAF when a TC 570 is posted to the module. TC 570 is generated on BMF under the following conditions (1) TC 150 with CCC "X". (2) TC 291 with priority code 7.	TC 571, 572, 29X (except with priority codes 5, 6 or 7 (**IRAF**) or TC 180 for zero posts to module with no unreversed TC 186 (**BMF**), 30X (except disposal code 7 or 11) or net module balance becomes zero or debit. TC 291 with priority code 7 and TC 570 can only be reversed by TC 300 (except disposal code 7 or 11 or when the net module balance is zero. TC 24X posts to the Civil Penalty Module (MFT 13).
R—	I/B	RPS Multiple 610 freeze Multiple TC 610s were present on the module when the TC 150 posted or RPS TC 610 does not match DLN of posted TC 150. Module freeze.	TC 29X (excluding priority code 6, 7 or blocking series 2XX (IMF) or TC 30X. BMF: TC 612 to reverse TC 610 (except doc codes 17, 18, 58 or 34) not matching on return DLN when TC 976 posts, or when module goes to zero or debit balance.
S—	I/B/A	Undelivered Refund Check. TC 740 (I/B/A) or a refund attempting to generate from an IMF account with a Service Center Zip Code. NOTE: CP 231 will be suppressed if TC 740 posts with bulk series "66666".	TC 018 (IMF/BMF), 150 (IMF), 742 (net of all TC 74X is zero or debit), 840 (IRAF), net module balance is zero or TC 014 (BMF only).
T—	I/A	TDA status: 22-ACS, 24—Queue or 26-paper (D.O.) This is a non-freeze alpha condition. Module indicator.	Module balance becomes zero or credit. Status 22
—T	I/B/A	TC 910 entity freeze. Intel-910 transcript issued in the cycle TC 910 posts. Account freeze.	TC 911 posting
—U	I/B/A	Erroneous Refund Freeze (TC 844) Freezes entire account.	TC 845 Account freeze released when all TC 844's in entire account are reversed.
U—	I/B	Installment status 60. Module freeze.	Status updated to other than 60.
V—	I/B	Indicates taxpayer has an outstanding liability on another account. Freezes entire account.	TC 131 or TC 824
—V	I/B/A	Bankruptcy freeze is set by TC 520 with the appropriate closing code as follows: CC 83/85/88 (freezes assessment actions), CC 87 (freezes refunds), 83/85/88/89 (freezes offsets), CC 89 (allows credit elect transfer), CC 86/87/89 (allows assessment actions), CC 86/89 (allows refunds), CC 86/87 (allows offsets), CC—ALL (suppresses balance due notices and suspends CSED). See Section 11 for additional information.	TC 521/522 with CC 83/85-89. Any TC 521 (IMF/BMF) containing a Statistical indicator.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
W—	I/B/A	The claim pending freeze is set when a TC 470 is posted to a balance due module. The freeze is also set on IMF with TC 840 (if TC 150 without CCC "O" is present and no 29X/30X is present) or TC 976/977. No closing code or CC 90 prevents offset in. Module freeze. BMF MFT 02 only: releases in 52 weeks or TC 472 CC 98, or TC 295, or when total module balance is zero or credit.	See 470 Closing Code Chart in Chapter 11. BMF: MFT 02 only TC 470 CC 98 carry back claim received. Prohibits offsets.
—W	I/B/A	The litigation pending freeze is set by TC 520 with the appropriate closing code. TC 520 with CC 70, 84, 75-81, suspends running of the CSED unless a TC 550, TC 552 or TC 522 is posted with a later transaction date. Refunds/offsets and credit elects are frozen except under certain conditions (See Section 11.08(6)).	TC 521/522 with the appropriate closing code. Also, reestablish CSED on Chapter XI cases, after plan confirmation by inputting confirmation date with appropriate TC.
—X	I/B/A/	(1)TC 150 coded '0' without a TC 840 already posted. (2)TC 840 (except B.S. 9XX with Julian date less than 400) if no TC 150 present. (3)TC 840 (except B.S. 9XX with Julian date less than 400) if TC 150 without CCC "O" provided module balance is debit. (4)Module contains overpayment but contains CCC "L' or "W' without second name line in the entity. (5)(IMF) A taxpayer claims an overpay more. (6)TC 840 posts to MFT 13 module creating a debit balance. Module freeze.	(1)(4)(5) TC 840. (1)(5) TC 29X with priority code 8. (2) TC 150 or 841 equal to TC 840. (3) TC 29X with priority code 8 (except B.S. 2XX IMF); TC 30X with priority code 8; status 22, 24, 26 or 60; module balance becomes zero or credit; 20 cycles (IMF) or 20 cycles (BMF) have elapsed. (6) a) module balance becomes zero or credit, or b) subsequent posting of TC 29X/30X (TC 241) with priority code 8
X—	A	The manual assessment freeze is set when a module is in credit status and a CCC "X" is present.	When net module balance becomes zero or debit.
X—	I	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.
—Y	I/B/A	Offer in Compromise—TC 480/780/782.	TC 481, 482, 483, 781, 782, or 788.
Y—	A	The DP/Audit Adjustment freeze is set by TC 29X/30X that contains a hold code 1, 2 or 4.	TC29X/30X, 820, TC 300 (doc code 51), doc code 24 or net module balance becomes zero or debit.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
None	I	Entity freeze initiated by generated TC 667, 666 with a Julian date of 999 (credit elect), spousal TC 706 or BMF 796 resequencing from this account. All input transactions are resequenced until the freeze is released.	TC 666, 667 with a Julian date of 999 (credit elect), spousal TC 826, or BMF within the account.
None	I	Memo freeze is set when an account is removed from IMF to resequence to another SSN or to merge with another account. Causes all input transactions to be resequenced.	TC 026(entity will be deleted) or TC 006 (successful or unsuccessful merge).
None	I	The accrual tolerance freeze is set by TC 680 or TC 670 if it is posted to a module in status 22, 24, 26 or 60 and the assessed module balance (interest) is zero or credit and a TC 34X transaction is not present.	TC 290 (except priority code 6/7 or B.S. 2XX), 300, 340, 341, 706, 736, 780, 826, 846, 856, 876, 896 or when the net of TC 68X is zero.
None	I	Invalid SSN freeze is set when an overpaid TC 150 posts to the invalid segment of the MF and one of the following conditions are not present: (1)TC 150 previously posted to the account in cycle 8001 or subsequent. (2)TC 29X (other than priority codes 6 or 7) or TC 30X with a disposal code other than 01 posted during the current calendar year, (3) Accretion invalid release indicator is present, or (4)TC 150 (doc code 72 or 73) posts with a temporary SSN (high order digit of 9).	TC 510—resequence to valid segment of MF, periodic DM—1 revalidation, TC 29X or TC 30X (with disposal code other than 1) or accretion invalid SSN indicator is set in the Entity.
None	A	The credit balance freeze (CP 346 freeze) is set when a transaction that creates a credit condition is posted to the tax module. If the credit balance is greater than $1.00, a CP 346 is generated (except if a TC 480, 520 or 780 is present or a CP 320 or 336 is generated in the same cycle). This freeze is also set when the F (no TC300), R,S,U,W (TC 520) and Y freezes are set.	TC 150, 820 (doc code 24) TC 29X/30X or net module balance is zero or debit.
Status 48	I/B	Command Code STAUP is input to balance due modules in notice status to suspend collection activity. Updates module to SC status 48. This status will now be sent to MF to mark modules in IDRS status 48. The master files will post the status 48 behind the current status. IDRS balance due notices or TDA issuance is suppressed for the requested number of cycles (up to 15).	Input of CC STAUP with next status and number of cycles, or systemically at expiration of control base information or number of cycles originally input unless a restrictive condition is present.

4   *Restrictive Conditions*

IDRS balance due processing identifies certain restrictive conditions which prohibit issuance of balance due notice and TDA. If a restrictive condition exists on a tax module eligible for update to notice of TDA status, the module will not update to the next status. It will be analyzed in the next processing cycle for issuance of the appropriate status.

Note: These conditions must be taken into consideration when a command code or transaction code are input to reactivate the balance due notice/TDA routine. If any of the conditions below are present on a module/account, IDRS will not update the status or resume balance due notice/TDA issuance until all restrictive conditions are removed.

1	Unreversed TC 470
2	Pending TC 470 (no cc, cc 94, or cc 98)
3	Left hand freeze O (O–)
4	Right hand freeze A, J, V, or X
5	Pending unpostable transaction code (UN or NU)
6	Current cycle is earlier than cycle of return due date
7	FTP penalty or interest accrual amount is negative
8	Master file balance due notice issued within the past 5 weeks
9	Unreversed TC 914, TC 916, TC 918 present
10	Pinex notice 569T or 569R issued within the past 5 weeks
11	PN TC 150 - 400, 411, 412, 488, 520 (except CC 71, 72, 75, or 84), 530, 534, 535, 611-692 (except TC 6x0), 701-772 (except TC 7x0), 792, 802, 806, 807, 820-843, 850, 890, 971, 976, 977
12	If next notice is 505 (TDA) and —G freeze present
13	Module within 6 months of the latest CSED
14	Unreversed TC 608 present

5 Filing Requirement Codes (FR Codes)

FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. LEM (3(27)(68)0)

Following is a BMF, IMF, EPMF, IRAF list and compatibility chart for quick reference:

FR	BMF Form No.
00	941, 1120, 990 (Return not required)
0	All (Return not required)
01	941, 1120/1120A, 990, 990 EZ
1	942*,720,CT-1, 706's (D), 706G-S(T) 1066
1	990C, 990T, 5227, 990PF
1	990, 4720
1	1065*, 1041*
1	943,940,940EZ,11C,730,2290,1042,1120PC,1066, 945 required to be mailed if filed
02	941 (Employment Code F)
02	1120S, 990
2	CT-1 990C, 5227, 990, 990T (401(a)), 940EZ
03	990 Group Return
03	941 no longer liable—Final Return Current Calendar Year
03	1120L
04	941E,1120M,1120PC
4	990 BL, 1120M
4	720 Casual Filer
06	941SS
06	1120F
06	990 Church
6	720 with abstract #50 or 56
7	720 (Windfall Profits Tax abstract #52)
7	942PR (Location code 86601)
07	941PR (Location code 86601)
7	940PR (Location code 86601)
07	1120 (6 mos. extended)
7	943PR (Location code 86601)

FR	IMF Form No.
00	1040ES only—no 1040
01	1040 not required
02	1040A, 1040EZ (Schedules A,B)
04	1040 full non-business (Sch. A,B,D,E)
05	1040 Business (SchA,B,D,E,C,F)
06	1040SS
08	INACTIVE
09	1040NR
10	Schedule F Business with farm package
11	IMF Child Care Credit Present
12	Schedule R/RP present
13	IMF 1040 EZ
14	IMF 1040A (Sch. R/RD present) IRAF
15	IMF 1040T
16	Unnecessary filing
17	Pension Withholding
0	Not Required to File
8	INACTIVE

EPMF

X	5500
T	5500-C/R

FR	BMF Form No.	FR	IMF Form No.
		N	5500-EZ NOT LIABLE
		Z	5500-EZ
07	990 501(c)(1) filer		
8	INACTIVE (except 940, 940 EZ, 941 and 1120)		
9	720M		
09	1120POL		
10	941M (Civil Filer)		
10	1120H		
11	1120ND		
11	941		
13	941SS		
14	941PR		
14	1120 (Subsidiary-TC 590 CC14 posted)		
14	990 not required to file...instrumentalities of states or political subdivisions		
16	1120 SF		
17	1120 RIC		
18	1120 REIT		
19	1120 personal service corp.		
51	941 No longer liable—Final Return Last Calendar Year		
88	Inactive (941, 1120)		

*1120 Return cannot be input to module with 942, 1041, 990PF, 990L, 990, 990T, 4720 or 1065 FR. 942 and 1041 cannot be input to module with 1120 or 1065 FR. 1065 Return cannot be input to module with 942, 1041 or 1120 FR.

(1) BMF FILING REQUIREMENTS

Note: For BNCHG input formats, see IRM 3(25)(78)(12).

(1&2) Form 941—Employers Quarterly Federal Tax Return (Withholding and FICA Taxes)

00	Return not required to be mailed or filed.
01	Return required to be mailed and filed quarterly.
02	Return required to be mailed and filed quarterly (Employment Code F Employer)
03	Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Pub. 393, FR is set to 51 (Generated)
06	Virgin Islands (DO 66), Guam and American Samoa (DO 98) Filer—Form 941SS otherwise same as FR 1
07	Puerto Rico (DO 66) Filer—Form 941PR in Spanish. Otherwise same as FR 1.
09	
10	941M (Civil Filer) required monthly.

11	941 Seasonal or Intermittent Filer
13	941SS Seasonal or Intermittent Filer
14	941PR Seasonal or Intermittent Filer
51	Final Form 941 was filed in previous calendar year
55	Reserved for programming use
88	Account currently inactive. Return not required to be mailed or filed

(3&4) Form 1120—U.S. Corporation Income Tax Return

00	Return not required to be mailed or filed
01	Form 1120/1120A required to be filed. Form 1120 or 1120A required to be mailed in the month in which the corporations fiscal year ends.
02	Form 1120S required
03	Form 1120L required
04	1120PC required
06	Form 1120F required
07	Form 1120 required to be filed
09	Form 1120POL required. Return not required to be mailed. No FTD mail-out
10	1120H required
11	Form 1120ND required
14	Subsidiary Organization. Return not required to be mailed or filed
15	F1120 FSC required
16	1120DF required
17	1120RIC required
18	1120 REIT required
19	1120 Personal Service Corp. required
55	Reserved for programming use
88	Account currently inactive. Return not required to be mailed or filed.

(5) Form 720—Quarterly Federal Excise Tax Return

0	Return not required to be mailed or filed.
1	Return required to be mailed and filed quarterly.
4	Casual filer. Return not required to be filed quarterly.
5	Reserved for programming use.
8	Account currently inactive. Return not required to be filed.
9	Payment on Form 720M required monthly. Mailing functions are not performed by the Martinsburg Computing Center.

(6) Form 1041—U.S. Fiduciary Income Tax Return

0	Not required to file Form 1041.
1	Required to file Form 1041.
5	Reserved for programming use.
8	Account currently inactive. Return not required filed.
9	Form 1041QFT required to be filed.

(7) Form 1065—U.S. Partnership Return of Income

0	Not required to file Form 1065.
1	Required to file Form 1065.
5	Reserved for programming use.

8   Account currently inactive. Return not required to be mailed or filed.

(9) Form 940—Employers Annual Federal Unemployment Tax Return

0   Return not required to be mailed or filed.

1   Return required to be mailed and filed.

2   940 EZ

5   Reserved for programming use.

7   Puerto Rico (DO 66) filer. Form 940 in Spanish, otherwise same as FR 1

8   Account currently inactive. Return not required to be mailed or filed.

(10) Form 943—Employers Annual Tax Return for Agricultural Employees

0   Return not required to be mailed or filed.

1   Return required to be mailed and filed.

5   Reserved for programming use.

7   Puerto Rico (DO 66) filer. Form 943PR in Spanish, otherwise same as FR1

8   Account currently inactive. Return not required to be mailed or filed.

(11) 1042 U.S. Annual Return of Income Tax to be Paid at Source

0   Not required to file.

1   Required to file for 1042.

5   Reserved for programming use.

8   Account currently inactive. Return not required to be mailed or filed.

(12) Form 990-C Exempt Cooperative Income Tax Return

0   not required to file

1   required to file Form 990-C

2   not required to file if Form 1120 filed instead

5   Reserved for programming use.

8   account currently inactive, return not required to be mailed or filed

(13) Form 990-T Exempt Organization Business Income Tax Return

0   not required to file

1   required to file Form 990-T

2   not required to file annually (Pension Trust 401 (a))

5   reserved for programming use

8   account currently inactive, return not required to be mailed or filed

(14) Form 5227 Split-Interest Trust Information Return

0   not required to file

1   required to file Form 5227

2   required to file Form 5227 and may also file Form 1041

5   reserved for programming use

8   account currently inactive. Return not required to be mailed or filed.

(15) Form 990 PF Private Foundation Exempt From Income Tax

0   not required to file

1   required to file Form 990 PF

2   revoked, required to file Form 990 PF and 1120.

5   reserved for programming use

8   account currently inactive, return not required to be mailed or filed

(16) Form 2290 Heavy Vehicle Use Tax Return

0	not required to file
1	required to file Form 2290
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed

(17) Form 11C Special Tax and Application for Registry

0	not required to file
1	required to file Form 11C
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed

(18) Form 730 Tax on Wagering

0	not required to file
1	required to file Form 730
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed

(19 & 20) Form 990 and 990EZ Organization Exempt from Income Tax

00	not required to file.
01	required to file Form 990 Gross receipts over $25,000
02	not required to file Form 990 Gross receipts of $25,000 or less
03	Dummy Entity—group return filed
04	not required to file—filing Form 990BL
05	reserved for programming use
06	not required to file—Church
07	not required to file—exempt under 501 (c)(1)
13	Not required to file—religious organization
14	Instrumentalities of States or Political Subdivisions not required to file
55	reserved for programming use
88	account currently inactive, return not required to be mailed or filed

(21) Form 8752—Required Payment or Refund under IRC Section 7519

0	Not required to file
1	Required to file
8	Account currently inactive, return not required to be mailed or filed

(22) Form 945—Payer's Annual Tax Return

0	Not required to file
1	Required to file

(23) Form CT-1 Employer's Annual Railroad Retirement Tax return

0	Return not required to be mailed or filed
1	CT-1 filer - Local lodge or subordinate unit of a parent railway organization
2	CT-1 filer - Parent railway organization (an "R" us pre-printed in Name Caption which becomes CT-1R)
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed

(24) Form 941 - Employer's Quarterly Tax return for Household Employees

0	Return not required to be mailed or filed

1	Return required to be mailed and filed quarterly
5	Reserved for programming use
7	Puerto Rico (DO 66) filer. Form 942PR in Spanish, otherwise same as FR 1
8	Account currently inactive. Return not required to be mailed or filed

(25) Form 1042 - Income Tax Paid at Source

0	Not required to be filed
1	Return required to be filed
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed

(26) Form 1041A - Trust Accumulation of Charitable, etc., Amounts

0	Return not required to be mailed or filed
1	Filing requirement generated when filed - not required to file annually
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed

(27) Form 4720 - Initial Excise Taxes on Private Foundation

0	Not required to be filed
1	Filing requirement generated when filed - not required to file annually
5	Reserved for programming use
8	Account currently inactive. Return not required to be mailed or filed

(2) IMF Filing Requirement Codes

Form 1040—U.S. Individual Income Tax Return

00	No return filed.
01	Return not required to be mailed or filed
02	Form 1040A or 1040EZ filer. (Package 50)
03	Form 1040 with Schedule A and B only. Principle non-business filer (Package 10).
04	Form 1040, Schedules A, B, D and E. Full non-business filer (Package 20).
05	Form 1040, Schedules A, B, D, E, C and F. Form 1040 business filer (Package 30).
06	Form 1040SS filer (Virgin Islands (DO 66), Guam, and American Samoa—DO 98).
07	Form 1040PR filer (Puerto Rico—DO 66).
08	Account is inactive. Return not required to be mailed or filed.
09	Form 1040NR filer.
10	Form Schedule F Business with Farm Package. (Package 40)
11	IMF Child Care Credit present. (Package 00)
12	Schedule R/RP present. (Package 80)
13	Form 1040EZ
14	1040A (Schedule R/RD present) IRAF
15	1040EZ-TEL

(3) EPMF Filing Requirement Codes

Form	FR	DC
5500	X	37
5500-C	T	38

Form	FR	DC
5500-EZ	Z	31
5500EZ	N	31
5500-R	T	30

6   Unpostable Codes/GUF

Unpostable transactions are those transactions which cannot be posted to the Master File. A transaction which fails to post to an account at MCC is returned to the Service Center for corrective action. Each SC is responsible for maintaining a complete record on tape of all unresolved unpostables originating from the SC. New unpostable items are added and corrected items are deleted from this tape. Each week a Martinsburg Computing Center created unpostable tape is received at the SC. From this tape realtime is updated and information can be obtained via GUF Command Codes. Additionally, an Unpostable Register and several control listings are generated and maintained to insure the later correction or nullification of the unpostable items. Unpostable Codes (UPC) identify the condition which caused the transaction to be unpostable. See IRM 3.12.179 (SC Error Resolution of IMF and BMF Unpostables) for additional information.

7   Unpostable Codes—IMF

All IMF Unpostable Codes (UPC) will be three numeric positions. There will also be a 1 position Reason Code. Comprehensive unpostable code descriptions are found in the sections referenced for each unpostable with the exception of various UPC 29X.

UPC	RC	Description
127	0	(a) TC 150/340 (entity code 1, 3) which have a zero or invalid location field.
128	0	TC 920 input to a module not containing at least one of the following statuses: 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.
129	0	Political Check-off. TC 150 with DLNXX211XXX99XXXX containing computer code G without an original return already posted. Current year returns will resequence 16 cycles prior to unposting if no original return has posted.
130	0	Reserved
131	0	TC 915 input to a tax module not in credit balance of $1 or more.
132	0	TC 011, TC 040 or TC 041 with an SSN equal to the account SSN.
133	0	TC 424 input to an account containing the Entity Combat Zone indicator set to 1.
	1	Unpost TC 500 to CC 53 or CC 55 for any of the following conditions.
		(a) TC 500 CC 53 or CC 55input to a module not containing a prior posted TC 500 CC 52 or CC 54.
		(b) TC 500 CC 53 or CC 55 containing a CSED indicator of 2 input to a module not containing a prior posted TC 500 CC 52 or CC 54 with a CSED indicator of 2.
		(c) TC 500 CC 53 or CC 55 containing a CSED indicator other than 2 input to a module not containing a prior posted TC 500 with a CSED indicator of 1.
		(d) TC 500 CC 53 or CC 55 containing a transaction date prior to the Combat Entry Date or transaction date of TC 500 CC 52 or 54.
134	0	Reserved
	1	Unpost a DMF TC 130 with a DLN DO other than 28 if the 520 CC 81, CC 85 and/or CC 86-89 indicator in the entity is significant.
	2	TC 131 type 01 with a negative state repayment amount that would cause the net state repayment amount of all type 01 TC 131's with matching agency, subagency, and year of original offset to be less than zero.
	3	Occurs when an account containing a full or partially unreversed TC898 (net offset amount greater than zero) attempts to merge to another account and the 23C date of the TC 898 is within 6 years of the current date.

UPC	RC	Description
	4	Occurs when a TC 897 attempts to reverse a TC 896 with the same AG/SA and the 23C date of the offset is more than 6 years from the date of reversal.
	5	Occurs when a TC 766 with OTN attempts to reverse a TC898 with the OTN and the 23C date of the offset is more than 6 years from the date of reversal.
135	0	Unpost a TC 29X blocked 290-299 for a debit or zero amount, input to a module that does not contain a TC 150.
136	0	TC 150 containing Computer Condition Code F or 9,FSC 2, and the DECD literal is not present in the name line.
137	0	Reserved
	1	Results when a TC898 with doc code 45 attempting to post and it does not find after 10 cycles, a TC840 with the same DLN.
	2	Results from TC898 with doc code 77 attempting to post and it does not find a TC 846 with the same date.
	3	Results from a TC898 attempting to post and the amount is greater than the TC840/ 846 with the same dates.
	4	Results from a TC899 attempting to post and it does not find a TC898 with the same OTN.
	5	Results from a TC899 attempting to post for an amount greater than the net TOP offset amount.
	6	Results from a TC899 attempting to post with an XREF SSN that does not find a prior posted TC898/899 with the same XREF SSN.
138	0	(a) TC 720, 740, or 841 greater than the net amount of the posted 72X or 84X transactions.
		(b) TC 841 not equal to a prior posted TC 840 or TC 846 and there is not a TC 898 with the same date as the refund.
		(c) TC 841 or TC 740 is less than a prior posted TC 840 or TC 846 - (TC 899 type 2 or 3) + (TC 899type 4) - (TC76X), all with the same OTN.
	1	Reserved.
	2	TC 740 or 841 containing a check number input to a module containing a prior posted TC 740 or 841 with matching check number.
	3	TC 740 or 841 not containing a check number if the transaction date does not match the transaction date of a prior posted TC 840 or 846; or TC 740 or 841 containing a check number with a transaction date not within 12 days of a prior posted TC 840 or 846.
139	0	Unpost TC 481, 482 or 483 is the module contains an unreversed TC 780.
	1	TC 780 input and module does not have a TC 480 posted.
140	0	Unpost an RPS TC 150 input to a module not containing a RPS TC 610 with matching DLN is input the same cycle.
	1	Unpost an RPS TC 150 input to a module not containing a TC 610 with matching DLN.
	2	Unpost a non RPS TC 150 input to a module containing an RPS TC 610.
	3	Unpost an RPS TC 150 if the posted RPS TC 610 has been reversed by a TC 612 or there are multiple TC 610's in the module.
	4	Reserved
	5	Unpost an RPS TC 150 containing a transaction date prior to the transaction date of an RPS TC 610 which is dated subsequent to RDD.
141		Reserved

UPC	RC	Description
142	0	TC 29X with credit reference number 897 when the state repayment indicator is significant in the module being addressed. Bypass on reinput TC 29X.
143	0	When the input transaction contains a primary TC 30X and the DLN blocking series is 790-799 or 900-999, compare the "History transaction amount" in the input transaction with the TC 150 liability amount plus any subsequent adjustment transactions (TC 29X and 30X) that have posted to the module after the TC 150 is posted. If not equal (or
144		Reserved
145	0	SFR (Substitute for Return) TC 150 attempts to post to a module containing a previously posted TC 150. A TC 150 document code 10 blocking series 000-299 and tax period 8112 or subsequent that addresses a module with a posted TC 150. When posting an SFR return set the SFR indicator in the balance section. do not generate a status or update the current status when posting an SFR.
146	0	A revenue receipt transaction if, after return settlement, an unreversed TC 760 is posted and the revenue receipt credit amount equals the TC 760 amount.(Bypass on corrected unpostable UPC 146 an 198).
148	0	TC 150 with Schedule SE for spouse and transaction does not contain secondary SSN and no secondary SSN is present in controlling name line for that period.
	1	TC 150 with SE SSN in Section 24 not matching the S-SSN for the controlling name line of the input return contained in the entity or not matching the S-SSN from the input return.
	2	TC 150 with a TIP income schedule (Form 4137) for the spouse and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period.
	3	TC 150 with a TIP Income schedule (Form 4137) for the spouse containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period.
150	0	The first return attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date.
	1	An amended or duplicate (TC 977 or 976) return with ASED less than 60 days after the current 23C date and has not expired. (Bypass for corrected UPC 150).
	2	(a) Transaction (Form 1040X) is doc code 54, blocking series 200-299, and ASED is less than 60 days after the current 23C date or has expired. (Bypass for corrected UPC 150 or TC 291 with priority code 9). If TC 291, priority code 9, attempts to resequence, unpost 150 instead.
		EXCEPTION: TC 150 is a dummy IRA (type indicator 1, 2, 3) with a zero IMF tax liability and zero IRA tax.
		The following transactions will unpost if the 23C date of the current cycle is later than ASED as extended, including input transaction. Effective July 1, 1985 allow TC 290 to post when the 23C date of the TC 290 is within 60 days of a non document code 54 TC 977 posted prior to the ASED date.
	3	TC 290 or 300 with debit amount unless a secondary TC 320 or 321 is present.
	4	TC 298 with blocking series other than 950-959.
	5	TC 160 or 350 (doc code 54 or 47) with debit amount.
	6	TC 170, 200 or 310 with debit amount unless TC 320 is posting or has posted.
	7	TC 290 input to MFT 55 containing a credit interest date earlier than the 23C date plus 60 days.

151	0	Transactions which do not create entities and no entity is present, except: drop TC 019, 901, 902 and 920. Bypass for TC 666 with Julian Date 999 or TC 50X containing a block and serial number of either 88888 or 99999. Transaction with doc code 17, 18, 19, and 20 will resequence for 2 cycles prior to unposting. Also unpost DMF TC 130 with Cross Reference (Cref) Indicator and DMF TC 130 previously posted with non-matching Cref Indicator, or the 11th TC 129 attempting to post in the same cycle.
	1	If the account is not present, current year RPS TC 610's and TC 610's with document code 70 input to the valid segment prior to cycle 30 will resequence until cycle 32, then unpost. If input in cycle 30 or later, will resequence for 3 cycles and then unpost.
	2	Unpost TC 611 input into an account containing a RPS TC 610 or TC 610's with document code 70 or 76, matching the tax period of the TC 610, that is resequencing per RC 1 above. The TC 610 should be removed from the resequence file and also be sent UPC 151 RC 2
152		Name Control mismatch
	0	Other than long entity TC 150, 430 or 140 addressing the invalid segment.
	1	Transactions that are not covered by UPC 153 or 156. These transactions need to match only on the first 3 characters of the input transaction with the first 3 characters of the posted name control. Bypass for TC 500 CC 52 or 53 with a block and serial number of either 88888 or 99999 containing a significant CREF Indicator. Transactions with doc codes 17-20 will resequence for 2 cycles prior to unposting.
	2	MFT 55 TC 013 must match on 1st four characters of first and last names.
153	0	Name control mismatch—long entity TC 150, 140 or 430 addressing the invalid segment.
154		The following checks apply to math error processing:
	0	TC 290 with Priority Code 6 if no TC 150 with math error increasing tax has posted or there is an unreversed TC 470, CC94 present.
	1	TC 291 with Priority Code 7 if no TC 470, CC94, present.
	2	TC 470, CC94, if no TC 150 with math error increasing tax is present or no TC 29X blocking series 770-789 is present.
	3	TC 472, CC94, if there is no TC 470, CC94, posted.
	4	TC 29X (except TC 294/295 blocking series 900-929) attempting to post to a module containing an unreversed TC 570 generated as a result of adjustment processing.
	5	TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC94, present.
	6	TC 470, CC94, if there is an unreversed TC 470, CC94 already posted.
155	0	TC 29X or 30X attempting to post to a module that is restricted from generating interest. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present or if the adjustment record contains TC 34X or 77X. Also bypass for TC 291, 295, 299, 301, 305, or 309 if the sum of TC 34X is zero.
156	0	name control mismatch—TC 150 or 430 (Entity Code 2 or 3) or TC 140 (Entity Code 1) mismatches name control on the valid segment.
157	0	TC 150 with FSC 5 attempting to post and the controlling name line for the 2 most preceding tax periods prior to the year of the input transaction contains FSC 5 (bypass for corrected UPC 157).
	1	generated name control does not match primary name control.
158	0	TC 30X OR 29X blocked other than 200-299 or 930-949 carrying credit reference no. 806 or 807, and no secondary TC 17X if the module contains prior posted TC 170 or 171 with doc code 17, 18, 24, 47, 51, 52 or 54. Bypass this check if the 290 contains priority code 1 or 8, or the TC 300 contains PC 8.
	1	(a)

(b)
(c)
(d)
(e)

Bypass RC1 for corrected UPC 158 or if the TC 29X contains priority code 1 or 8 or the TC 30X contains priority code 8.

159   0   An input transaction other than those listed below attempting to create a tax module (MFT 30):

140	610
141	
142	640
150	660
290 blocking series 29X	666 with Julian Date 999
	670
370	690
424 with SPC	700
010, 019–041	710
430	760
460	76X Doc Code 54 b/s 4XX
470 CC96	800
474	810
480	
500 CC 52 or 54	
520 CC 81, 83 and 85-89	840
540	914
560	
582	916
59X except TC 592	930
	960
	971 other than AC 1-9

NOTE: If the only transactions present in a module are TC 91X's, unpost any transaction (except 91X) that cannot create a tax module. See UPC 183. An input transaction other than those listed below attempting to create an MFT 55 module.

TC 290 b/s 150-198, 520-529, 590-599, 960-969 or 980-999 providing a resequence number (other than 699) for a significant amount is present.

TC 520 CC81, 83, 85-89
TC 640
TC 670
TC 914
TC 960
TC 370 containing CVPN
TC 971 AC97

160   0   TC 291/299 blocked other than 200-299 not containing Priority Code 1, 2, 6, 7 or 8 attempting to post to a module containing an unreversed TC 420 or 424.

      1   TC 29X, except blocking series 200-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6 or 7 in the adjustment transaction.

	2	TC 290, blocking series 200-299, when the module has an unreversed TC 30X present.
	3	TC 420 when the module contains an unreversed TC 420.
	4	TC 300, unless Priority Code 1, 3, or 4 is present, or TC 421 (Doc Code 47) attempting to post when the module has the amended/duplicate return freeze set (—A)
	5	TC 424 attempting to post (except TC 424 with SPC 010) and an unreversed TC 420 or TC 424 is already posted.
	6	TC 421 doc code 47 attempting to post when the 640 Freeze is in effect.
	7	TC 560 input to a module that does not contain a TC 150.
	8	TC 424 input to a module containing a TC 494
	9	TC 421 with an FLC not within the jurisdiction of the FLC of a prior posted TC 424, or not within the jurisdiction of the DO code in the AIMS control Number of a prior posted TC 420.
161	0	Check digit mismatch/SSN mismatch.
162	0	Module creating transactions addressing an existing entity will unpost 162 if the month of the taxpayers year ending in the entity is different from the month of the tax period of the input return. Bypass for a TC 150 with CCC Y, TC 140, TC 430 and MFT 55 transactions.

> **Note:** TC 430 will resequence 1 cycle if the input month mismatches the entity month. If the FYM still mismatches after resequencing one cycle, send it UPC 162.

163	0	TC 000 attempting to establish an account already on the IMF (except DLN block and serial no. 99999).
164	0	Input non-corrected unpostable TC 150 containing a significant withholding amount equal to the sum of ES Credits posted (within a $1.00 tolerance).
165	0	TC 290, for tax periods prior to 8812 containing reference number 50X or 53X that would cause the net amount of all reference number 50X and 53X posted in the module to exceed $100,000.
	1	If the tax period is 8812, and subsequent, unpost a TC 290 containing reference number 50X or 51X that would cause the net amount of all reference number 50X and 53X
166	0	Filing status mismatch (TC 150, Entity Code 2 or 3), exclude dummy IRA and SFR returns.
167	0	TC 290, 291, 300 or 301 containing a TC 320 and the module contains a significant net of TC 160, 166, 270, 276 or 350, for tax periods 8611 & prior. If the tax period of the adjustment is 8612 or later, TC 350 will be eliminated.
	1	TC 290, 291, 300 or 301 containing a TC 160, 270 or 350 and a significant TC 320 is posted to the module, for tax periods 8611 & prior.
	2	TC 270 is input as a secondary transaction to a Revenue Receipt and the module contains an unreversed TC 320, for tax periods 8611 & prior.
	3	For MFT 30, unpost a TC 290 or 30X with a secondary TC 161, 201, 241, 271, 281 or 311 and the Abatement Refusal Indicator is significant. For MFT 55, unpost a TC 290 containing a reference number for an abatement if the reference number matches a prior posted TC 24X with matching reference number blocked 96X.
	4	TC 290 for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant.
168	0	Reversal TC fails to find original related TC.
		NOTES:

1. If matching to TC 896 reflecting MFT 29 must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.

2. If the corresponding 57 Hold is no longer in effect, the input transaction will be unpostable.

3. TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (i.e., 02 or 03).

4. TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with process code 7X for 8611 and prior or 3X for 8612-8811, 75, 76, or 77 for 8812 and subsequent or TC 420, or TC 424 are present. TC 495 must match an organization source code TC 494.

5. TC 131, non-DMF must match non-DMF TC 130.

6. TC 897 must match DMF TC 896 and match on agency and sub agency codes.

7. TC 521/2 CC81 if there is not an unreversed TC 520 CC81.
TC 521/2 CC83 if there is not an unreversed TC 520 CC83 posted cycle 199201 or later.
TC 521/2 CC85 if there is not an unreversed TC 520 CC85.
TC 521/2 CC86 if there is not an unreversed TC 520 CC86.
TC 521/2 CC87 if there is not an unreversed TC 520 CC87.
TC 521/2 CC88 if there is not an unreversed TC 520 CC88.
TC 521/2 CC 89 if there is not an unreversed TC 520 CC 89.
TC 521/2 not carrying closing code if there is not an unreversed TC 520 with closing code other than 81, 83 or 85-89.
TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC81, 83, or 85-89.

8. TC 922 update (process code other than 00) and no TC 922 previously posted. (Bypass for corrected UPC 168).

9. Unpost an incoming TC 148 with an indicator other than "02" if an unreversed TC 148 indicator of "02" is posted. Unpost 149 with an indicator of 02 if the 148 indicator in the entity is other than 02 or TC 149 with no indicator if the 148 indicator in the entity is 02.

10. Unpost TC 910 if unreversed TC 910 is present unless the DO Code is identical to the DO Code of the prior posted TC 910 providing the Agent ID Number does not match. Unpost TC 810 if an unreversed TC 810 is present.

11. Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module.

12. Doc Code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is present.

13. TC 766 input with OTN, TOP offset reversal, must have a previously posted TC 898 with the same OTN.

14. DMF TC 131 type 01 with the year of the cycle posted field offset not equal to the year of the TC 130 or 132.

15. Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.

16. If a document code 51 or 52 blocked other than 100-159 transaction is posted, unpost a TC 271 or 272 even if an unreversed TC 270 or 276 is posted.

17. TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or 276 is posted.

18. Unpost TC 972 AC 84/85 if applicable value of the Enrollment Code field in Entity is not significant

	1	If Lifetime Exclusion had been previously claimed and input transaction value is different from the Master File value and year's digits of input transaction are not equal to Master File year's digits; or if Lifetime Exclusion had not been previously claimed and input transaction has a value of "8".
	2	TC 016 from IDRS for PDT with blocking series 700-749 or 750-799 and the indicator value is the same as the current MasterFile value.
	3	It the Federal Employee Indicator is set, unpost (UPC 168) a TC 530 CC 03, 09, 12 or 39 input to a module with a Total Module Balance of $25 or greater.
	4	TC 060 with New Residence Credit Recapture reversal codes attempting to post and no year digit Residence Credit Recapture due posted.
	5	TC 290/300 with line reference no. 314 for zero amount and no Energy Tracking Section to delete.
	6	TC 290/300 with reference number 500-699 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number. Note: Regardless of the amount, ref #699 requires an unreversed TC 240 and Ref # 618.

	7	(a) 1) TC 016 with KITA value of 1 and entity contains a value of 1; or
		         2) TC 016 with KITA value of 2 and the entity contains a value of 2; or
		         3) TC 016 with KITA value of 9 with significant value not present.
		
		b) TC 016 with a minister value of 9 when a significant value is not already present in the entity.

	8	TC 290 containing ref # 698 with an amount (note: for ref # 698, the amount is actually a XREF EIN) not equal to XREF EIN contained in an unreversed TC 971 AC 97 posted in the same or prior cycle.
	9	TC 015/030 not containing ad address input to an account that does not contain a module in status 03, 22, 24, 26, or 60.
169	0	An adjustment containing reference numbers that adjust schedule H fields input to a module not containing a posted schedule H EIN. Bypass if the input record contains a reference number 993 or 994 as appropriate.
	1	No name line exists for the entity in the years prior to and including that of the tax period of the input transaction (Entity Change transaction containing an FSC or S-SSN only).
	2	Filing status mismatch (Entity Change transactions)
	3	A civil penalty assessment input to an account containing a joint controlling name line. Bypass this check if a civil penalty name line is posted.
	4	An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
	5	An adjustment carrying reference number 892 input to a module that is not controlled by a joint name line or does not contain a spousal SSN.
	6	An adjustment carrying reference number 896 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
	7	An adjustment carrying reference number 899 input to a module that is not controlled by a joint same line or not containing a spousal SSN.
	8	An adjustment carrying schedule H reference numbers for the spouse input to a module that is not controlling by a joint name line or not containing a S-SSN.
170	0	Unpost TC 290 with blocking series 290-299 when an amended return is already posted; duplicate return freeze is on; the original return contained any math error codes; or if an unreversed TC 576 is present in the module.

171	0	When a TC 520 CC 83, 85, OR 88 is in effect, all debit TC 29X (including civil penalty assessments) or debit TC 30X and balance due returns input to a tax period ending prior to the Post petition Date in the entity. Bypass for corrected UPC 171. Also bypass if the Post Petition Date in the entity is 10/22/94 or later. If transaction goes unpostable with UPC 171, MF will not show TC 370.
	1	TC 470 CC 90 input to a Module containing an unreversed TC 520 CC 81, 83 or 85-89.
		Note: TC 150, 29X, 30X and 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171.
	2	Unpost TC 971 AC 31 input to an account not containing significance in the entity CC 81, 83, 85 or 86-89 indicators. Unpost TC 971 AC 32 input to an account not containing significance in the entity OIC DO field.
	3	TC 291 or 301 or 241 or 299 or 309 containing a date earlier than the unreversed TC 604 date.
172		Reserved
173	0	TC 29X blocked 200-289 if TC 150 is not posted. Current year TC 29X blocked 200-289 will resequence for 16 cycles prior to unposting if TC 150 does not post.
	1	TC 29X blocking series 290-299 with line reference 403 and no TC 150 posted.
	2	TC 290 blocking series 490-499 with secondary TC 766 attempting to post to a module containing 52 TC 766 doc code 54 blocking series 490-499.
	3	TC 290 blocking series 400-439 or 450-499 with secondary TC 766 attempting to post to a module with a TC 150 posted.
	4	Reserved
	5	If no TC 150 is settled in the module, unpost the following transactions: 160, 170, 270, 290, (except blocked 290-299 or 400-499) 291, 300, 301, 320, 340, 350, 360, 420, 424 (with Special Project Code other than 010 or 019 thru 041), Note: A second TC 424 SPC 010 will UPC 173 RC 5 if no TC 150 is posted. 429, 680, 770, 811 (with significant credit release amount), 915, 922. These TC's will resequence for up to 2 cycles prior to unposting. Do not perform this unpostable check for MFT 55 transactions.
	6	TC 421 attempting to post and TC 150 is not present, unless the module contains an unreversed TC 424.
	7	Unpost a TC 29X/30X containing reference number 878 or 879 input to a module that does not contain a TC 150 posted cycle 198601 or subsequent.
174	0	TC 018 attempting to post and none of the modules have the 740 freeze on.
175	0	TC 820, 824, 830 or 890 after resequencing 1 cycle if the amount still exceeds the credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830).
176	0	TC 150 or 430 which would create an entity on the invalid segment. Bypass for corrected unpostables, TC 150 or 430 with high order digit of 9 (temporary SSN), Form 1040C TC 430 (doc code 61), and TC 150 with CCC X, and TC 150 with CCC x and TC 150 or 430 with the Accretion Indicator.
177	0	Module creating transactions attempting to post to an account on the valid segment with the Scrambled SSN Indicator set to 1 and MFR of 8.
178	0	TC 460 with an extension date prior to RDD or extended RDD.
	1	CSED
		(a) If the transaction date of the TC 500 is later than the latest CSED. Bypass for CC 52.
		(b) Input TC 550 when on OIC (unreversed TC 480) is still pending.
		(c) The CSED from the TC 550 is not greater than 10 years from 23C date of the latest assessment in module. Bypass for TC 550 blocking series 990-999.

(d) The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520.

(e) The transaction date of the TC 550 is later than the latest CSED as extended by previous postings.

(f) The TC 550 has an earlier transaction date than a previously posted unreversed TC 550.

(g) Transaction date of TC 550 matches a previously posted TC 550 but the CSED on the input TC 550 is earlier.

(h) Transaction date of the TC 550 is prior to the 23C date of the earliest assessment in the module.

2   ASED TC 560 (TC 560 blocking series 700, 775, and 990-999 bypass checks a, c, and d below.

(a) The ASED of the input transaction is not equal to or greater than regular ASED.

(b) An unreversed TC 480.

(c) The transaction date of the TC 560 is later than the previous ASED as extended.

(d) The transaction date of the TC 560 is earlier than the transaction date of a previously posted TC 560.

(e) The transaction date of the TC 560 prior to the later of RDD or transaction date of the TC 150.

179	0	TC 290/291 for significant amount without secondary TC 160/161/162 and the module contains a TC 160/161/162.
	1	TC 300/301 for significant amount without TC 160/161 and the delinquent return switch is set.

        Note: Do not make these checks if the input adjustment or the module contains a TC 320, if the tax period is 8611 and prior, if the posted return contains computer condition code "R", or if the input transaction is an abatement in tax and the net of the TC 16X is Zero. Do not perform R1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.

180	0	Reserved
	1	Reserved
	2	The adjustment contains credit reference no. 764 and there is a TC 29X in the module except with a previously posted TC 290 containing Priority Code 6. Bypass the above unpostable checks for corrected UPC 180 or if the adjustment contains priority code 1 or 8.
181	0	TC 530 with closing code 09 (except if DLN julian date is 401-766 with block and serial no. 99999) attempting to post and the pending total module balance is
182	0	Module creating transaction (except TC 140) or TC 500 CC 52 attempting to post to an account with MFR 8. (This check is made after UPC 177).

183 0 (a) When there is an unreversed TC 914 or 916 in the module or a TC 918 in the account, unpost any transactions except 129, 141, 142, 29X containing an Employee Number with 850-854 in the 3rd, 4th, and 5th digits providing the first 2 digits of the Employee Number also match the FLC in the 914, 916, or 918; 424 (SPC 049), 428, 429, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 667, 671, 740, 841, 960, 961, 962, 910, 911, 912, 915, 917, 919, 920, 99X, corrected UPC 183's, and the computer generated transactions. Allow a subsequent TC 914, 916 or 918 to post if the DO code is identical to the posted DO code and the Agent ID Number does not match a prior TC 914, 916 or 918. If the DO code is not identical or the Agent ID Number matches, a second TC 914, 916 or 918 will not post even if it is a corrected UPC 183.

     (b) When there is an unreversed TC 914 in any module in the account unpost any transaction input to any MFT 55 module except TC 912, 920 and 99X. Bypass for C-UPC 183. A second TC 914 will not post even if C-UPC 183 is input to the module containing the TC 914.

     1 TC 915 is input and STEX freeze is set.

     4 Reserved

184 0 When TC 370 blocked 699 is posted, unpost all subsequent transactions addressing the module except 5XX, 6XX or 7XX. Bypass for Corrected UPC 184.

185 0 TC 930/932 input to a Module containing a TC 424 with Special Project Codes 010, or 019-041.

     1 TC 424 containing SPC 010, 019-041 input to a module containing an unreversed TC 930 not containing a TC 150.

186 0 Transaction other than TC 370 with a secondary TC 402, attempting to post to a module with a 40 Hold in effect (Status 29-account transferred out of Master File).

     1 If the module balance is credit, unpost any transaction (except TC 400), attempting to post to a tax module with a transaction section exceeding maximum programming size. Also allow a TC 820 if after posting the TC 820, the module balance becomes zero or debit.

187 0 The module where the adjustment is attempting to post contains an unreversed TC 780 and the adjustment transaction is not in the 800-899 blocking series. Also bypass for TC 30X with Disposal Code 02.

188 0 Module creating transactions not containing name information addressing a period earlier than the earliest name line on the Master File (except TC 140, Entity Code 2). (This check is bypassed for RPS 610's , TCand DOD TC 500's with CC 52 that are for the period 1 year prior to the latest tax module on the Master Files.

     1 TC 370 document code 52 Julian Date 999 if the account does not contain a TC 013 with Julian Date 888 posted in the current cycle. Note that the name line year in the TC 013 must match the tax eriod of the TC 370 or else the TC 370 will unpost.

189 0 See IRM 3.12.179 for Column A and B. An input transaction from Column A attempted to post to a module but was greater than the net amount (including prior reversals) of the transactions from Column B. This netting is done prior to the specific transaction matching. TC 764, 765 and 768 cannot exceed $400 ($500 for tax periods 197912-198511, $550 for 198512-198711, $851.20 for19 8712-198811, $874.00 for 198812-198911, $910.00 for 198912-199011, $953 for 199012-199111, $2,020 for 199112-199211, $2,211 for 199212-199311 $2,364 for 199312-199411, $2,528 for 199412-199511, $3110 for 199512-199611, $3656 for 199712-199811, $3756 for 199812-199911).

     If matching to TC 896 with MFT 29, input TC 892 must have blocking series 700-719 and Spouse Indicator must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.

The TC 632 and 637 Refundable Credit Identification field must match the TC 63X transactions in the same Refundable Credit Identification number series (i.e., 02 and 03) and must be compared to the sum of the memo amount and money amounts.

When matching any of the transactions allow a tolerance of 99 cents.

TC 767 generated from reference numbers 330-336 must match a prior posted TC 766 containing reference numbers 330-336 and cannot exceed the amount.

TC 767 with OTN fails to find a previously posted TC 766 with the same OTN.

	1	Unpost an adjustment transaction if a line reference number from Column A attempts to reduce the related field in the tax transaction section from Column B below zero ($10 tolerance).
	2	Unpost an adjustment with line reference number 882 which would increase all Saver Exclusion to greater than $2000.
	3	TC 29X with RC 62 containing a secondary TC 271 that is greater than the total amount of the accrued FTP (Late payment total) in the module.
	4	Unpost acredit reversal with doc codes 24, 48 and 58 containing the Excess Collection Write-Off Indicator that contains a money amount in excess of the credit module balance. Bypass this condition if the module contains an unreversed TC 608.
	5	TC 971 with 31 or 32 in module where balance will be zero or credit.
	6	TC 766 with OTN is greater than the net TOP offset amount with the same OTN.
190		Reserved
191	0	When the 148 switch in the entity is10-99, unpost transactions 976, 977, 291 and 150 (except 150s with unallowable code 91 or SFR TC 150s). Effective for cycle 8440-8526 unpost 191 additionally for 148 03. Bypass for corrected UPC 191 and TC 29X input to MFT 55.
192	0	TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible.
	1	TC 530 attempting to post and the module is not in 12, 19-24, 26, 54, 56, 58 or 60 or is
	2	TC 47X (except TC 47X CC94, 95, 96, or 99) input to a module containing an unreversed TC 470 CC 95.
	3	TC 530 CC 24-32 input to any module in the account if the OIC acceptance year is significant.
193	0	TC 290, 294, 298, 300, 304 or 308 with a significant amount attempting to post to a module that has a debit net module balance and the earliest CSED as extended is within 6 months of expiring or has expired and no unreversed TC 534 is posted.
		EXCEPTION: Allow TC 29X/30X containing a fraud penalty TC 320/321 to post.
	1	If TC 534 attempting to post and earliest CSED as extended (TC 550) has not expired or is not within 6 months of expiring, or the input amount is greater than the net module balance, or the module is not in debit balance. (Bypass on corrected UPC 193 if the original CSED has expired and a subsequent significant assessment (TC 29X/30X) has posted).
194	0	An input transaction attempting to post to a module and does not match on date. (See 3(27)(68) for a list of specific transactions.) An input transaction attempting to post to a module and the amount is greater. Exclude IRA 892's. Form 3520 Indicator must match. (See 3(27)(68) for a list of specific transactions.)
	2	TC 521 containing a transaction date prior to the transaction date of the TC being reversed.

195	0	TC 960 attempting to post to a module containing a significant CAF Indicator and the CAF Indicator in the input TC 960 does not match the Balance Section CAF Indicator or the FLC on the input TC 960 does not match the Service Center Code of the posted unreversed TC 960.
	1	TC 961 or TC 962 if the D.O. does not match the D.O. of the posted TC 960 and the secondary file location code does not match the D.O. code from the posted TC 960.
	2	TC 150 or 29X with significant CAF Notice/Refund indicator attempting to post to a module containing a significant non-matching CAF Indicator or the FLC of the DLN does not match the FLC of a previously posted TC 960.
196	0	Reserved
	1	TC 712 input to a module containing a TC 667 with Julian Date 999 with a matching transaction date and money amount. Bypass for Corrected UPC 196.
197	0	The input transaction is for a module which was placed on microfilm retention register. Resequence TC 840 for up to 10 cycles prior to unposting.
	1	TC 370 Doc code 52 blocking series 000-899 attempting to create a module and no vestigial record for the module was present.
	2	If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series.
	3	TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period.
	4	If a TC 150 has previously posted to the module and the doc code 52 TC 370 contains a TC 150 or the TC 370 doc code 52 contains more than one TC 150.
	5	TC 400 input to a credit balance module or a module not containing a TC 150.
	6	TC 370 with a secondary TC 402 input to a module not containing an unreversed TC 400 with the same date and amount as the TC 402.
	7	Account transfer, TC 370 (Doc Code 51), does not carry TC 150 and there is no settled TC 150, except when input TC 370 (Doc Code 51) CONTAINS A SECONDARY TC 402 OR THE TC 370 IS INPUT TO MFT 55.
198	0	TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty TC 160/161.
		Note: TC 670 with secondary TC 460 is subject to RC0 check only.
	1	Reserved
	2	TC 430, 610 doc code 70, 660, 670, or 760 attempting to post to a settled module, except:

(a) 57 Hold is on (Additional Liability Pending) or TC 570 is secondary to the TC 660 or TC 670.

(b) Transaction is a corrected UPC 146 or 198.

(c) Input is a TC 670 with Doc Code 18.

(d)

(e) Total module balance is debit.

(f)

(g) TC 670 is input within 8 cycles of a previously posted TC 706.

(h) TC 670 is a corrected UPC 183.

(i) Bypass for TC 670 if the module contains a status 60 within the previous 8 cycles and the DLN or transaction date of the input TC 670 is not identical to the DLN or transaction date of a TC 670 with matching money amount that popsted within 8 cycles. If this condition is not met, the TC 670 should be resequenced for up to 6 cycles.

    (j) TC 670 is not greater than the credit elect per taxpayer field in the posted TC 150.

    (k) The unpostable bypass indicator is significant unless the same transaction code with matching date and amount is already posted.

    (l) The TC 670 contains check digits in lieu of the name control. **Exception**: For tax year 1993 when the account has TC 766-334 for period 1-1-1996 through 4-15-1996 (without extension) date specific is 3-15-1997 to accommodate fiscal-year taxpayers.

    (m) TC 670 if the module contains a duplicate returns freeze, 640 hold, or CC 83, 85 or 86-89.

    (n) The TC contains DPC 13.

    (o) Another module in the account is debit

    (p) TC 670 contains DPC 05, 15, 16, 17 or 18.

Note: The following analysis will precede UPC 198 checks: TC 670 addressing a module with an unreversed TC 420 or 424 and after posting would create a credit balance will cause the generation of TC 570.

3   Unpost a revenue receipt transaction which causes the module balance to be credit of $100,000,000 or greater. Unpost any subsequent transaction addressing this module. Bypass for all debit transactions and non-money transactions.

Note: Beginning January 1991, the initial transaction that goes unpostable for this condition will set an indicator on the module. Any subsequent transaction, including TC 150, will also unpost UPC198 RC3. Bypass for all debit transactions and non-money transactions.

Bypass UPC 29X analysis for any of the following:

    (a) TC 001, 12X, TC 000(DM-1 only), and TC 99X.

    (b) Purged unpostables (UPC 296).

    (c) Computer generated transactions (TC 001, 006, 019, 026, 666, 667; TC 000 and 013 with block and serial of 99999 and TC 706 and 826 with Julian Date of 999.

    (d) Previously resequenced transactions.

    (e) Previously coded unpostables this cycle.

290 0   Reserved

     1   Bad Transaction Date

    (a) TC greater than 140 (except TC 148/149/150/290/300 with transaction date year prior to 62).

    (b) TC greater than 139 (except 148/149/150/290/300) or doc code 87) with:

        (1) Transaction date month not 1-12; or

        (2) Transaction date day not 1-31; or

        (3) Transaction date later than current MCC assigned 23C date (except 430, 610, 700, 710, 820, 830, or TC other than 694/695 with non zero reversal code).

        (4) TC 500 CC 52 or 53 with a transaction date prior to 19900802.

        (5) TC 500 CC 54 or 55 with transaction date prior to 19951121.

     2   Bad Transaction Code.

Any TC which is not valid for IMF processing including the following:

    (a) 95X, 05X, 07X, 080 (Service Center generated),060, 081, 473, 41X, 422, 423, 564, 940, 942.

    (b) Revenue Receipt transaction with reversal digit not 0/1/2/4.

     3   Invalid MFT or Incompatible Transaction Code / MFT Combination.

(a) MFT must be 00 to 30 except TC 026 must have 99.

   (1) TC greater than 139 with MFT 00 except TC 148/149/901-904/910/911/918/919/971 or 972 AC 84 or 85.

   (2) TC 910/911/918/919 with an MFT other than 00.

   (3) TC 915/916/917 with an MFT other than 30.

   (4) TC 912/914 with an MFT other than 30 or 55.

   (5) TC 000 with an MFT other than 00.

(b) Unpost the following transactions input to MFT 55; including transactions that are secondary to TC 290 or TC 370. Send the transaction unpostable 291 RC1 or RC3 instead.

140	32X	560	93X
141	35X	59X	94X
142	42X	61X	97X (except TC 971, AC 10 or greater)
150	43X	63X	
16X	45X	66X	
17X	46X	71X	
20X	474	768	
27X	475	80X	
30X	494	81X	
31X	495	83X	

290   4   Invalid Tax Period

(a) Tax period month not 1-12, (Non-entity update transaction).

(b) TC greater than 139 (except 148/149) with a tax period prior to 6212.

(c) TC 430/660 with a tax period prior to 196312.

(d) TC greater than 139 (except 148/149/150/290/300) with a tax period more than one year later than the 23C date year month (YYYYMM). Bypass for TC 424 SPC 039 source code 60 with Org Code 1000 or 2000 or TC 421 input to 9812 and prior.

(e) Tax period must be compatible for line reference numbers on TC 29X/30X as follows:

   1. 403 —Tax Period not 197810-198011.

   2. 885 — Tax Period must be 197912 or later.

   3. 886 — Tax Period must be 197712 or later.

   4. 887 — Tax Period must be 197712 or later.

   5. 888/889 — Tax Period must be 197412-197511 or 197712 and later.

   6. 764/765 — Tax Period must be 197512 or later.

   7. 882 — Tax Period must be 198112-198412.

   8. 221/222 — Tax Period must be prior to 198912.

   9. 895/896 — Tax Period must be 199112 and subsequent.

   10. 898/899 — Tax Period must be 199112 and subsequent.

   11. 334 — Tax period must be 199312-199411.

   12. 336 — Tax Period must be 199812 and subsequent.

   13. Domestic Services reference numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997 and 998— Tax Period must be 199512 and subsequent.

(f) Unpost MFT 55 transactions input with tax period prior to 197512.

          (g) Unpost MFT 55 transactions or containing reference numbers 510-518, 601-603, 606 or 611 with tax period other than 12.

          (h) TC 150 with Lifetime Exclusion Indicator for tax periods 197806 or prior.

          (i) TC 740/841 containing an invalid tax period.

     5   Undelivered or Refund Cancellation Reasons

          (a) TC 740 or TC 841 with a zero Undelivered Refund amount.

          (b) TC 740 or TC 841 coming from RD0 without cancellation code of 1, 2, 3, 8 or 9.

     6   RPS Unpostable Reasons

          (a) Form 1040 with Computer Condition Code "S" and a remittance with returns.

          (b) Non math error TC 150 (except G or Y coded) with zero liability and either a remit

          (c) TC 610 with return doc code in DLN and control date is other than 401-766.

     7   Tax Class

          (a) Tax Class must be 2 except TC 896.

     8   Invalid D.O. Code

          (a) Invalid D.O. in DLN.

          (b) TC 420/428 with invalid D.O. in AIMS Control Number.

          (c) TC 424 with special project code 010 and an invalid 918-A-D.O.

291 0   Unpost TC 971 AC 96 or 97 containing XREF MFT other than 01, 03, 09, 11, 12 or 16.

     1   Transaction Amount not Compatible with Transaction Code

          (a) Transaction amount is not zero and the transaction code is 140/141/142/582/583/ 59X/474/475.

          (b) TC 370 doc code 51 for a credit amount.

          (c) TC 61X-69X with a reversal code other than zero and a doc code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694).

          (d) TC 150 with negative liability.

          (e) TC 610 with return doc code must be credit.

          (f) TC 430 with a zero amount field (Doc Code 61).

     2   Invalid Secondary Transaction

          (a) TC 370 with any of the following conditions:

              1. If secondary TC 63X is present:

                  a. ID number must be 02 for 630, 636.

                  b. ID number must be 03 for 632, 637.

                  c. Doc Code 52 cannot have a status indicator of 1.

                  d. Tax period not 197810-198011.

                  e. TC 636/637 with doc code other than 52.

              2. Contains an 870 Date with no secondary TC 300 present.

          (b) TC 29X with any of the following conditions:

              1. Blocking series 200-299 and a secondary transaction is present.

              2. Blocking series 400-499 and a secondary transaction is present.

              3. Duplicate penalty transaction present.

          (c) TC 30X containing:

              1. A secondary TC 280 or 36X.

              2. Duplicate penalty transactions.

              3. TC 272 or 342 for significant amount.

(d) Revenue Receipt Transactions containing a secondary transaction that does not meet the following checks:

1. Secondary other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770 or 772.

2. Secondary 280 only valid for TC 611, 641, 661, 671, 681, 691 or 721.

3. Secondary 460 only valid for 670.

4. Secondary 570 must have zero amount.

5. Secondary 200 or 360; must have significant amount.

6. Secondary 770 only valid on TC 721, 722, 832, 84X.

7. Secondary 772 only valid on TC 720.

3   TC 29X or TC 30X Reference Numbers:

1. Reference number criteria for MFT 30.

a. Valid reference numbers are: 003, 004, 007, 073, 221, 222, 314-317, 330-336, 403, 680-696, 764-767, 806-807, 881, 882, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 895, 896, 897 (TC 29X only), 898, 899,903, 904, 907, 973, 993-999, 090 (TC 30X only). All reference numbers must be for a significant amount except reference numbers 314, 680-696, 889, 890, and 999.

b. Line reference number 403 must have an amount less than $1 million and be signed correctly.

c. TC 29X blocked 400-499 can only contain reference number of 766 or 767.

d. TC 887 with an amount field greater than 99.

2. MFT 55 Adjustment Transactions:

a. TC 290 doc code 54 input to MFT 55 must be blocked 520-539, 150-199, 800-899 or 960-999 and cannot contain secondary tax transactions (TC 294, 295, 298, 299).

b. The following checks apply to TC 290 for doc code 54 and TC 370 carrying TC 290 doc code 51/52 input to MFT 55.

1) The primary transaction must be TC 290 with no significant money amount or TC 534/535.

2) If the transaction contains a reference number, it must be within the range of 500-679 or 697-699. Reference Number must be present for TC 370 unless the primary transaction code is TC 402.

c. Effective July 1986, TC 290 doc code 54 blocked 590-599 may also be input to MFT 55. All checks outlined above must be met. Only allow reference number 500-599 (not 600-679 or 699) to be valid for TC 290 doc code 54 blocked 590-599. The reference number must be for a significant amount.

4   Invalid Closing Codes:

(a) TC 530 with a closing code of zero of greater than 39 or equal to 33 or 34.

(b) TC 520 with closing code other than 70-89.

(c) TC 521/2 with closing code other than 00, 81 or 83-89.

(d) TC 59X (except 592) with a closing code of 00.

5   TC 29X/30X or TC 370 containing an Interest to Date later than the current 23C date plus 60 days. TC 29X/30X containing a credit interest to date later than the current 23C date.

6   Blank or Invalid Name Control

(a) First character of Name Control not A-Z except:

1. TC 141, 142, 901, 920.

2. Transaction with 2 character A-Z check digit and 2 leading blanks.

       3. TC 902 with temporary SSN or 4 identical characters.

       4. Transaction with reversal code of 6 or greater except TC 016, 017, 148, 149, 428, 429, 596-599, 788, 916-918.

   (b) Transactions with a temporary SSN (other that with middle two digits of 78-80 (ITIN)) and containing check digits in the name control (except TC 902).

7   Adjustment Transaction and Interest Date Not Compatible

   (a) If interest computation date is zero, these transaction codes can not be present on the input transaction: 294, 295, 298, 299, 304, 305, 308, 309, 535.

   (b) If the interest computation date is significant, one of the following transaction codes must be present: 294, 295, 298, 299, 304, 305, 308, 309, 535.

8   Invalid Extension Date

   (a) TC 550/560 with new expiration date equal to zero.

   (b) TC 460 with extension date equal to zero.

9   Transaction with Invalid Information

   (a) TC 060 with:

       1. Year F 2119 due other than 0000, 1966, 1978 and greater.

       2. Tax period year other than 0000, 1966, 1978 and greater

   (b) TC 141/142 with notice codes other than 01-04 for TC 141 and 05-08 for TC 142.

   (c) TC 150 with Lifetime Exclusion from Gains Indicator not 0-5.

   (d) TC 424 with any of the following:

       1. 15 words long and sort code other than 06, 21, 22, 77.

       2. If special project code is other than 010, 918-A D.O. must be zero.

       3. Word count of 8.

   (e) TC 920 with status code other than 20, 22, 23, 24, 26, 48, 50, 54, 56, 58 or 60.

   (f) TC 011 without a new SSN.

   (g) TC 140 with source code other than 01, 05, 10 or 20 (entity code 1 only).

   (h) TC 018 with DLN Julian date not 401-766.

   (i) TC 000 with significance in New SSN field.

   (j) TC 960 and 962 with a CAF Indicator other than 1-8.

   (k) TC 290 containing:

       1. Reference Number 897 with Amount of 0.

       2. Agency or Sub-Agency Code equal to 0 if ref #897 is input.

   (l) TC 924 with backup withholding reference number other than 140, 150, 160, 180, 190, 200.

   (m) TC 016 blocked 7XX with Julian Date not 401-766.

   (n) TC 400 for a significant amount.

292 0 EIC Exceeding Allowable Maximum:

   (o) TC 150 containing EIC greater than $400 prior to 197912, $500 for tax period 197912-198511, $550 for tax period 198512-198711, $851.20 for 198712-198811, $874.00 for 198812-198911, $910 for 198912-199011, $953 for 199012-199111, $2,020 for 199112-199211 or $2,211 for 199212-199311, $2,364 for 199312-199411, $2528 for 199412-199511, $3110 for 199512-199611, $3,656 for 199711-199811, $3656 for 199712-199811, $3,756 for 199812-199911.

(p) TC 29X/30X containing reference number 764 greater than $400 prior to 197912, $500 for tax period 197912-198511, $550 for tax period 198512-198711, $851.20 for 198712-198811, $874.00 for19 8812-198911, $910 for 198912-199011, $953 for 199012-199111, $2,020 for 199112-199211 or $2,211 for19 9212-199311, $2,364 for 199312-199411, $2528 for19 9412-199511, $3110 for 199512-199611, $3,556 for 199612-199711, $3,656 for19 9711-199811, $3,756 for 199812-199911..

1   TC 150 Section Word Count

(a) If section word count is present corresponding section must be on input return.

(b) Total of section word counts must equal transaction word count.

2   Invalid Doc. Code — Transaction Code Combination

(a) TC 30X and Doc. code is other than 47.

(b) TC 29X and doc. code is other than 54.

(c) TC 370 and doc. code is other than 51 or 52.

(d) Doc. code 34 and transaction code is other than 610-690, 692, 694, 695 or 896.

(e) TC 150 with doc. code other than 07-12, 21-22, 26-27, 72-73.

3   TC 150 Math Error/Non Math Error.

(a) Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer.

(b) Math error return with IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Overpayment Computer.

4   Invalid Entity Code/Address Information

(a) TC 000,01X, 030, 040, 041, 150, 430 with a City Character Count +M2 3, greater than City/State word count X 5, and non-zero city character count.

(b) TC 140

1. Entity code 2 and word count not equal to 45.

2. Entity code 1 and word count not equal to 71.

3. Entity code 1 and zero City/State word count.

(c) If the city character count or Major City Code is less than 2 characters or the Major City Code is invalid for the input Service Center (Special processing for New York, San Francisco, Seattle and Miami). (APO/FPO address use AE, AP and AA.)

(d) TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count.

(e) Transaction with address data and;

1. An invalid state code or major possession.

2. Blank City/State field.

3. Zero City character count.

(f) TC 000 (non DM-1) with zero first name line word count.

5   Invalid TC 150 Schedule Information

(a) SE Schedule (Section 24), -if entity code 1/4/5 then SSN must match the secondary SSN (if significant).

(b) IRA Sections (Section 26/27)

1. Significant type indicator and entity code is other than 2 or a non-zero remittance.

2. FSC of 2 and IRA Spouse Indicator is zero.

3. Significant name line character count but no name line present.

6   TC 844 with Date of Demand greater than the current 23C date.

	7	Invalid Document Code 34 Conditions

                    The primary and secondary transaction codes are not within the same transaction range, example: TC 672 with secondary TC 640, or the primary and secondary money amounts are not identical.

	8&9	Reserved
293	0	TC29X/30X containing an RFSCDT later than the current 23C date.
	1	Reserved
	2	SFR TC 150, doc code 10, blocking series 000-299, tax period 8112 and later, and containing sections other than 1-6 or significant tax information in section 4-6 other than exemption amount, standard deduction and Form 6251.
	3	TC 370 with Transaction Amount not equal to the net money amount of all secondary transactions plus the civil penalty reference number amount.
	4	TC 150 containing IMF Total Tax, withholding Amount, or Excess Social Security Tax greater than 10 positions.
	5	Reserved
	6	Invalid SSN. SSN of zeros or all nines.
	7	TC 29X/30X with an Interest Computation Date later than the 23C Date plus 1 year.
	8	Invalid Character Count Information.

         (a) TC 140 entity code 1, or TC 150/430 with entity code 1, 4, or 5 and:

            1. To Last Name character count is zero.

            2. Of Last Name character count is zero.

            3. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).

            4. 1st Name Line Word Count of zero.

         (b) Entity change transactions with word count greater than 20, and significant in the first name line field.

            1. To Last Name character count is zero, or

            2. Of Last Name character count is zero, or

            3. Tax Year (year of first name), is zero, except TC 013 Civil Penalty Transactions.

            4. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).

	9	(a) If primary transaction code is 290 and Credit Interest date is significant, blocking series must be 310-349, 500-519, 540-589, 600-619, or 640-679. Bypass for MFT 55.

         (b) If primary transaction code is 291, or secondary transaction code is 294 or 298, Credit Interest date must be zero.

294	0	Reserved
	1	TC 150 with DLN XX211XXX99XXXX containing computer condition code G and with an entity code other than 2 or 4, tax period prior to 7301, or not containing computer condition code 5 or 6.
295	0	Reserved
	1	TC 150 Entity Code 1 with CCC G.
	2	Name control must equal the first four significant characters of the last name (except doc code 63 transactions).
	3	TC 000 with a fiscal month of 00 or greater than 12.
296	0	Beginning of Year Processing — Prior year purged unpostable (4-bit setting of Corrected Unpostable Indicator).

297	0	Reserved for End of Year processing.
298	0	(a) Unpost TC 015 and 030 not containing address information and containing a Primary Location Code = to one of the 30 no continuing district office code.
		(b) Unpost TC 844 containing a DLN FLC = to one of the 30 non-continuing district office codes.
		(c) Unpost TC 520 containing a BLLC = to one of the non continuing district offices.
		(d) Unpost TC 420/28 with a non continuing district office in the last byte of the AIMS control number.
		(e) Unpost TC 424 or TC 429 containing a non-continuing district office in the DLN FLC.
		(f) Unpost TC 015/030 with doc code 63 not containing address information.
299	0	Date received must be present on Form 1040, 1040A, 1040ES, 1040NR, 1040EZ, 1040PR and 1040SS. If this test or any of the following tests are not met, unpost.
		(a) Date received must not be earlier than ending month and year of the tax period. (Bypass the check for Form 1040ES).
		(b) If the input return is other than a current calendar year timely filed, then date received must not be subsequent to current (23C date) processing date.
		(c) Month digits must be 01 through 12. TC 430 will go UPC 290 RC 1 instead.
		(d) Day digit must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29. TC 430 will go UPC 290 RC 1 instead.
		(e) Day digits must be 01 through 30 when month is 04, 06, 09, 11. If greater than 31, TC 430 will go UPC 290 RC 1 instead.
		(f) Day digit must be 01 through 31 when month is 01, 03, 05, 07, 08, 10 or 12. TC 430 will go UPC 290 RC 1 instead.
	2	TC 150 containing an EDA input to a tax period other than 199312-199411.

8   *Unpostable Codes — BMF*

IRM 3.12.179.99

All Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. Also EO unpostable conditions and resolutions can be found in IRM 3.12.278, EO Unpostable Resolution.

The following Unpostable Codes (UPC) are written onto the unpostable Tape to identify transactions that fail to meet validity checks as described below. The Reason Code (RC) is defined for each UPC.

UPC	RC	Description
301	1	An input (non-generated) transaction coded other than 000, 019, 141, 142, 650 (document code 97, 19 EFTP) for MFT 01/03/16, 990, 991, 992, 993, 996 or other than a TC 150 (with entity information addressing a F706/709 module) failed to match on TIN with an account on the BMF.

UPC	RC	Description
	2	TC 150 for Forms 706 (MFT 52) or 709/709A (MFT 51) attempts to establish an account and the input TC 150 does no contain significant Name Line/Mailing address data.
	3	TC 650 (document code 97/19 EFTP) for MFT 01/03/16 not matching on TIN which has resequenced 4 cycles or the 23C Date is equal to or later than the end of the tax period.
	4	TC 150 for MFT 52 with entity information attempts to post and a) the date of death is zeros or b) the date of death is greater than the current 23C date.

> **Note:** Revenue receipts (TC 6XX-8XX) with doc. codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 301.

UPC	RC	Description
302	1	A TC 000 matched an existing entity on TIN.
303	1	A transaction with document code other than 50/53/63/80 or 81 that failed to match on three out of four positions (using the Proximal Method — See 5.02(2)(b)) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name line or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line.
	2	TC 650 (document code 97, 19) for MFT 01/03/16 not matching on three out of four positions (using the Proximal Method — see 5.02(2)(b)) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name Line, or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line which has resequenced 4 cycles or the 23C date is equal to or later than the end of the tax period.
	3	A transaction (except TC 150 for MFT 36) with doc code 80/81/50/53/63 other than TC 001/019/14X/796/90X/99X but coded greater than 000 failed to match on all four positions of the Entity Name Control, Name Control, the four left-most non-blank positions of the Sort Name Line, or the four left most characters of the first three words of the entity Primary Name Line and then the Sort Name Line.

> **Note:** Revenue receipts (TC 6XX-8XX) with doc codes 17, 18 or 19 will be resequenced for two cycles prior to unposting as UPC 303.

UPC	RC	Description
304		An input transaction attempts to establish a tax module with a tax period prior to those shown below:
	1	for MFTs 61/62/63/64- 196107.
	2	for MFTs 51- 196112.
	3	for MFTs 01/03/04/09 - 196203.
	4	for MFTs 02/05/06/10/11/33/34 - 196112.
	5	for MFTs 37/44/50 - 197001.
	6	for MFTs 36/67 - 197012.
	7	for MFTs 58 - 197007.
	8	for MFTs 60 - 195607.
	9	for MFTs 12 - 198512.
	10	for MFT 68 - 199701
305	1	An input TC 150 or 620 which meet certain specified conditions.
	2	TC 610 (doc. code 70 only) 650/660/670/760 if directed to a tax module in 06, 10 or 12 status and posting would create a credit balance module of $1 or more.

Exceptions:

(a) TC 670 with check digits in the name control field.

(b) Transaction is a corrected UPC 305/333/360.

UPC   RC   Description

    (c) A secondary transaction is present.

    (d) TC 650 if directed to MFT 01 module in 06 status.

    (e) Assessed module balance is debit even though module status is 10 or 12.

    (f) Module status is 06 and TC 594/599 is posted subject to criteria listed.

    (g) Total module balance including the input transaction amount is less than or equal to a posted unreversed TC 71X.

    (h) TC 670 with document code 18.

    (i) TC 670 with an amount equal to or less than an unreversed TC 606 previously posted to the module.

    (j) TC 670 with an unreversed TC 420/424 posted to the module.

    (k) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.

    (l) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.

    (m) TC 670 with DPCs 05/15/16/17/18

    (n) TC 650/660 (document code 19 (EFTP) or TC 650/660 document code 97) with taxpayer information code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(z)3.

    (o) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.

    (p) The input TC has a significant TC 570 Indicator.

    (q) The tax module being addressed has in effect any of the following freezes: — A, — F, R — , — R, — U, V — , — V.

    (r) The input transaction is different in amount with posted TC 706/736/756/796 by

3   TC 650/670/760 directed to modules in 21/22/23/56/58/60 Status if dated later than period ending and posting would create credit balance

    Exceptions:

    (a) TC 670 with check digits in the name control field.

    (b) A secondary transaction is present.

    (c) Transaction is a corrected UPC 305/333/360.

    (d) TC 670 if unreversed TC 420/424 is posted to the module.

    (e) TC 670 if document code 18.

    (f) Total module balance including the input transaction amount is less than or equal to a posted unreversed TD 71X.

    (g) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.

    (h) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.

    (i) TC 650/660 (document code 97, 19 (EFTP) or TC 650/660 document code 97) with taxpayer information code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(2)3.

    (j) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.

    (k) The input TC has a significant TC 570 Indicator.

    (l) The tax module being addressed has in effect any of the following freezes: — A, — F, R — , — R, — U, V — , — V.

    (m) The input transaction is different in amount with a posted TC 706/736/756/796 by

UPC	RC	Description
	4	TC 150 for MFT 01/02/03/10 which is not a corrected UPC 305 and credits claimed on return exceed credits posted (not including TC 610/840)
	5	TC 150 for MFT 01 with Entity Employment Code "F" (6) which is not a corrected UPC 305 and credits claimed on the return exceed credits posted (not including TC 610) by
306	1	TC 30X with blocking series of 790-799 or 900-999, priority code other than 2 or 3, the
		return (TC 150) plus all posted adjustment transaction amounts.
	2	TC 290/291 attempting to post to a credit balance module frozen by TC 570 with document code 54. Exception: do not unpost TC 29X (B.S. 9XX) with secondary TC 294 or 295, if no other TC 29X transactions for significant amount are posted. The transaction record will post, but not release the related TC 570 freeze.
	3	TC 290 with Priority Code 6 with significant amount attempts to post to a module where the posted return (TC 150) has a Math Status Code of other than "3" and TC 29X blocking series 770-789 is not posted.
	4	TC 290 with Priority Code 6 attempts to post to a module with an unreversed TC 470 Closing Code 94 posted.
	5	TC 291 (Blocking Series other than 150-199) with Priority Code 7 attempts to post to a module without an unreversed TC 470 Closing Code 94 posted.
	6	TC 470 with CC 94 attempting to post to a module which is not under the Math Error (-G) freeze.
	7	TC 29X (B.S. 770-789) with an unreversed TC 470 CC 94 posted.
	8	TC 290 for zero with Priority Code 4 attempts to with a secondary transaction.
307	1	The fiscal month of F1120/1041/1065/990C/990T/990/990PF/1041A/5227/3520 input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a transaction coded 150/460 (MFT does not equal 05/06/37/44/67' or RPS-610/620/650/660 (MFT does not equal 02/05/33/34) or 290 (blocking series 4XX) trying to establish the first 1120/1041/1065/990/990C/990T/990PF/5227/1041A/3520 tax module, or was not a TC 150 containing Condition Code F or Y or was not a TC 620 with Condition Code W. (RPS TC 610s will be allowed to resequence up to two cycles prior to unposting.)
	2	Any transaction except TC 421 and 424 with SPC 039, Source Code 60 and Organization Code 1000/2000 attempting to open a module whose period ending is greater than machine 23C date plus 12 months.
	3	TC 660 for MFT 05 not establishing the first MFT 05 tax module attempts to establish a tax module, has a tax period month of other than 12, and does not match the Entity Fiscal Month.
	4	TC 150 (document code 16/84) for MFT 02 attempting to establish the first MFT 02 tax module and the tax period month does not match the entity Fiscal Year Month.
	5	TC 150 for MFT 06 or TC 150 (document 16) for MFT 02 with tax period month other than 12 matching on entity Fiscal Year Month and a TC 054/055 is not posted. Bypass on corrected UPC 307.5.
	6	(a) TC 150 for MFT 02 (except doc code 16) (Form 1120S) with tax period month other than 12 not matching on entity Fiscal Year Month, F1120 FRC 19, and TC 054/055 is posted. Bypass on corrected UPC 307.6.
		(b) TC 150 for MFT 02 with document code 09/11 and ABLM Code 400 (Form 1120 PSC only) with a tax period month other than 12 and F1120 other than 19. Bypass on corrected UPC 307.6.

UPC	RC	Description
	7	TC 150 with Condition Code Y or TC 620 with Condition Code W not matching on entity Fiscal Year Month with input FYM not equal to 12 attempting to post with TC 054/055 posted. Bypass on corrected UPC 307.7.
	8	The input fiscal month of TC 150 for MFT 02, doc code 07 did not match entity FYM, TC 060 is posted but its effective date is greater than the tax period on input.
308	1	Reserved effective cycle 199103.
	2	Reserved effective cycle 199103.
	3	Reserved
	4	Any return (TC 150) input to Form 940 tax module (MFT 10) and the entity Employment Code equals (G) "7".
	5	Any transaction except TC 370 (doc code 51) and TC 650 (doc code 97, 19 (EFTP)) input to establish a MFT 10 tax module (W) "3", (C) "8", (F) "6", or (T) "1". Bypass this check on a corrected UPC 3085 with EC "W".
	6	MFT 10, TC 150, if the net of 2 previously posted DO Adjustment B.S. 400-439 is not zero.
	7	Reserved
	8	Any MFT 01 TC 150, doc code 35/36/41, with Condition Code T if the entity Employment Code is "F" and the 941 filing requirement code is 00/01/02/03/04/51/06/07/11/12/13/14.
	9	Any transaction input to establish an MFT 10 tax module except TC 650 (doc code 97, 19 (EFTP)). If the Entity Employment Code is zero, the entity E.O. Status is 01 through 19, and the entity EO. Subsection is 03/50/60/70.
309	1	An input transaction code prohibited from establishing a tax module attempts to establish one; also, TC 971 AC 40/41 attempting to establish MFT 01/16.
	2	A non-module creating transaction (except TC 912) attempts to post to a module where TC 914 is the only transaction posted.
310	1	TC 090 input and F1120 FR code is 03 or 04.
	2	MFT 02 TC 150 (document code 16) input and F1120 FRC is 00/01/02 and the latest TC 091/096 is posted with an effective date (year/month) earlier than the latest TC 150 period ending-unless a TC 090 is posted subsequent to the latest TC 091/096.
	3	MFT 02 TC 150 (document code other than 16) input, F1120 FRC is 00/01/02 and an unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending.
	4	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01 and no unreversed TC 090 is posted-unless a TC 091 is posted with an effective date later than TC 150 period ending.
	5	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01/02 and an unreversed TC 090 is posted with an effective date (year/month) later than the input return period ending.
	6	MFT 02 TC 150 (document code 16) input, F1120 FRC greater than 02 and NO TC 091/096 is posted.
	7	TC 150 for MFT 02 with document code 9/11 with ABLM Code 400 (Personal Service Corporation) with F1120 FRC 02.
		Note: For TC 150, UPC 3102 and 3103 above are applicable when establishing a module or if a module is already established.
311	1	An input transaction coded other than TC 370 (document code 51) with secondary TC 402 attempts to post to a tax module whose status is 29 (Account Transferred Out of MF).

UPC	RC	Description
	2	An input TC 400 (document code 51) attempts to post to a tax module whose status is 29.
312	1	If TC 530 Closing Code 08 attempts to post to an account with open F1120 or F1065 filing requirements.
	2	A TC 986 with CAWR Status/Closing Code 31, 32, 33, 34, 91, 94, 95 or 96 attempts to post to an account where entity 52 or 53 switch is significant.
313	1	An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period. See IRM 3(27)(68) for list of specific transactions.
	2	A non-"G"-coded TC 150 with no remittance and there is a posted TC 611 without a posted TC 150 and 610 (effective cycle 8807 – TC 611 cannot post without TC 150 or 610 being posted).
	3	TC 538 input to a module and no unreversed TC 971 AC 93 is present.
	4	TC 481/482/483 input and the TC 780 freeze is in effect.
	5	TC 150 ADEPT F. 1041 (MFT 05/FLC 16) input and TC 610 with FLC 16 and Doc Code 17 not present, and module balance if return were to post is debit and 23C date is greater than or equal to RDD plus 28 days.
	6	TC 480 input and an unreserved TC 480 is already posted.
	7	TC 290 (B.S. 14X), document code 54, with secondary TC 180 for $0 attempts to post to a module with a TC 186 posted.
	8	TC 240 (Reference Number 689) input to a module and there is no previously posted TC 690 for the same amount.
	9	TC 290 (B.S. 4XX) with Item Reference Number 766 for MFT 02/05/33/34 attempts to post and:
		(a) TC 150 is posted (except for B.S. 48X with Item Reference Number 311 present); or,
		(b) For B.S. 480-489, three TC's 766 (B.S. 450-489) are posted and there is a FRC established for the input MFT, or four TCs 766 (B.S. 450-489) are posted; or,
		(c) For DLN blocking series 49X, fifty-one TC's 766 (blocking series 49X) are posted and there is a FRC established for the input MFT, or fifty-two TCs 766 (blocking series 49X) are posted.
314	1	Reserved
	2	Reserved
	3	TC 424 (SPC - 010, 019-041, 121) is input to a module with no return posted (TC 150) and an unreversed TC 930 is posted to the tax module.
315	1	(Reserved)
	2	Any MFT 13 TC 290 with Civil Penalty Reference Number for positive amount attempting to post to an account with employment code "F' (6).
	3	Any MFT 13 TC 290 with Civil Penalty Reference number 50X/53X attempting to post to a tax period prior to 198912 which, if posted, would bring the net 50X/53X amount in the module to greater than $100,000.
	4	Any MFT 13 TC 290 with Civil Penalty Reference Number 50X/51X attempting to post to tax period 8912 or subsequent which, if posted, would bring the new 50X/51X penalty amount to more than $250,000.
	5	Any (non-MFT-13) adjustment (doc code 47 or 54) or Document Code 51 Accounts Transfer with Civil Penalty Reference number 686 attempting to post to a tax module if the normal RDD is prior to 01/01/1990.

UPC   RC   Description

       6   Any MFT 13 TC 290 with Civil Penalty Reference Number 649 attempting to post
             which, if posted, would bring the new 649 amount in the module to more than
             $100,000.

       7   Any MFT 13 TC 290 with Civil Penalty Reference Number 549 attempting to post if
             there is unexpired DA 37 present for the related tax module.

316   1   An input transaction attempting to reverse its posted related transaction failed to match
             on date and/or EPI and/or money amount from the transaction was greater than the
             related transaction or sum of the transactions (for the same date if date check is appli-
             cable). See 3(27)(68) UPC 316 for list of specific transactions.

             Exceptions for UPC 316 RC1:

             1. Remittances with return (TC 610) can be posted to the BMF as part of TC 150.
             When reversals of these transactions post, TC 150 should be searched for the respec-
             tive amounts.

             2.
             309/341) will have the primary transaction amount field changed (when within toler-
             ance) prior to posting to agree with the amount being reversed.

             3. TC 611/612 can reverse payment posted in amount field in TC 150/976 provided
             date on TC 150/976 is not earlier than reversal transaction if TC 150/976 is timely filed.
             If late, reversal date must equal TC 150/976 date.

             4. TC 651/652/661/662 can reverse a merged TC 650/660 with document code 19, 24,
             34, or 97 respectively (containing 3 high-order zeroes in TUS Number field) if the date
             falls within the date parameters for the merged transaction. Merged transactions carry
             "TO" date of respective date limits per parameters.

             5. TC 632/637 must also designate the same credit (ID No.) as the TC 630 and/or 636,
             in addition to matching on money amount.

             6. TC 740 need match only on amount.

             7. TC 767 document code other than 51 need match only on amount.

             8. TC 807 with doc code other than 51 need to match on amount only.

             9. TC 841 transaction amount must match TC 840, 843, 846 amount.

             10. When making UPC 316 check for TC 291/301, TC 295/305, TC 299/309 inputs:
             exclude TC 150 amount from UPC 316 check if Total Tax Settlement is for negative
             amount; instead, check input TC 291/301, 295/305, 299/309 amount against net TC
             29X + TC 30X amounts only. (Including the input TC 300 amount when considering TC
             309).

       2   TC 740/841 input from RFC (contains a check number) which matches on check num-
             ber with posted TC 740/841.

       3   Unpost TC 740/841 input from RFC (contains a check number) when money amount is
             larger than prior posted TC940/846;
             Unpost TC 740/841 input from RFC (contains a check number) where TC 740/841
             transaction date is not within 7 days of posted TC 840/846 transaction date;
             Prior to cycle 199903, TC 740/841 would unpost if money amount did not match
             exactly with prior posted TC 840/846. Due to FMS takeover of DMF processing, as of
             cycle 199903 and subsequent, it is allowable for a TC841/740 to post with a smaller
             money amount than prior posted TC 840/846. However, if this is true, the following
             conditions must also be true for TC 740/841 to post:
             (1) there is a posted TC 898 with the same transaction date as the TC 840/846;
             (2) TC 740/841 = TC 840/846 - (net TC 899s + net TC 76Xs)(Return codes 2, 3 & 4
                  for TC 899s and matching OTNs for TC 76Xs)
             Otherwise, unpost TC 740/841.

UPC	RC	Description
	4	A minus reference number 003, 004, 005, 007 or 008 is input with an amount
	5	Item Reference Number 311 input and b. for MFT 06 Reference number 311 is debit and is greater than the net amount of the posted TC 76X in the module.
	6	A minus reference number 011 is input to a Form 1042 (MFT 12) and the reference number amount is greater than the posted related amount on the return.
	7	Total FTP Penalty amount and has resequenced for 1 cycle.
	8	TC 971 with Action Code 01 with date which mismatches the return received date; or TC 971 with Action Code 02 with date which mismatches posted TC 976 date.
	9	(a) TC 538 is directed to a module where posting of the transaction would cause assessed module balance to become credit.
		(b) TC 521 attempts to post with a transaction date earlier than the transaction date of a prior posted TC 520 with the same closing code.
317	1	TC 460 attempts to post a tax module and the extension date of the TC 460 is not equal to or greater than the due date of the return as extended.
	2	Reserved
	3	Reserved
	4	TC 460 attempts to post to a Form 2290/4638 module where TC 150 has already posted.
	5	TC 29X attempts to post with Return Processible Date prior to RDD or original Correspondence Received Date (except all 9's).
	6	TC 29X/30X attempts to post to an MFT 52 module in Status 18.
	7	TC 295/299 attempts to post to an MFT 02 module, the entity contains an unreversed TC 054/055 and the 1120 FRC is 19. Bypass this check on a corrected UPC 3177.
	8	TC 290 with reference number 897 attempts to post to a tax module that contains an unreversed TC 896 with transaction date that is more than six years earlier than current 23C date.
318	1	TC 790 input to an account liable for Forms 1120, 1041, 990C, 990T, 990, 990PF, 990EZ, 1041A, 1041PF/5227, 4720, 709, 706, and 1065 returns.
319	1	Check Digit or Major City Code mismatch.
320	1	TC 530 attempts to post to a module in other than Status 12, 19, 21, 22, 23, 56, 58, or 60. Also, if TC 530 CC 24-32 attempts to post to an account with a significant OIC Acceptance Year.
	2	TC 530 with Closing Code 09 (other than IDRS-generated transactions) attempts to post to a module whose balance plus accruals was $1,000 or more.
	3	TC 530 attempts to post to a module in Status 12 where accruals totaled less than $25.
	4	TC 520 with Closing Code 71/73/82 and module contains an unreversed TC 520 with Closing Code other than 71/73/81/82/83/85-89.
	5	TC 520 with Closing Code 72/74 and module contains an unreversed TC 520 with Closing Code other than 72/74/81/83/85-89.
	6	TC 520 with Closing Code other than 72/74/76/81/83/85-89 and module contains an unreversed TC 520 with Closing Code 72/74.
	7	TC 520 with closing code 83/85-89 and module contains an unreversed TC 520 with closing code 83/85-89 other than the one input. Bypass check when input TC 520 DLN has 99X blocking series.
	8	TC 520 with Closing Code other than 71/73/81/82/83/85-89 and module contains an unreversed TC 520 with Closing Code 71/73/82.

UPC	RC	Description
	9	TC 520 with Closing Code other than 71-74/81/83/85-89 and module contains an unreversed TC 520 with Closing Code 81.
321	1	Reserved
	2	TC 29X or 30X (Document Code 54 or 47) input with any TCs 161, 181, 235, 241 (MFT not equal to 13), 271 or 281 that attempts to post to a module and the Abatement Refusal Indicator is significant for the tax module. MFT 13 TC 290 (Document Code 54) input to abate a civil penalty, the Abatement Refusal Indicator is significant, the input TC 290 matches on civil penalty reference number with a posted unreversed TC 240 (with blocking series 96X), and no unreversed TC 240 (with blocking series 97X) is posted with the same civil penalty reference number.
322	1	a. Computer generated TC 240 Ref No. 549 (CAWR Civil Penalty Assessment) if entity 52 Hold (IRS Litigation) or CC53 Indicator (Uncollectible) is significant. b. TC 986 with closing code (other than '98'), if entity 52 Hold (IRS Litigation) or CC 53 Indicator is significant. One of the following transactions (other than corrected UPC 322) attempts to post to a tax module when the TC 520 (Closing Code 83/85/88) indicator was significant in the entity: TC 29X/30X non zero amount with the tax period beginning (ending for MFT 02/05/33/34) before the "Petition Date" in the entity. Exceptions: TC 291/295/299/301/305/309. TC 240 assessment with CVPRN 5XX-6XX attempts to post to a tax module and the entity has a significant account-wide -V freeze.
	2	TC 150 (except doc code 51 or 52, Total Tax Settlement is not equal to 0) with the tax period beginning (ending for MFT 02/05/33/34) before the "Petition Date" in the entity. (a) with Total Tax Settlement greater than the sum of credits posted as of the return due date (plus grace period), plus remittance with return and TC 766 credits reflected on the return. (b) with ES/FTD credits claimed exceeding the total of TCs 65x/66x/71x plus TCs 67X/700/702/760/762/820/822 dated by return due date of prior.
	3	A TC 130 (Blocking Series 99999) attempts to post and the entity has a significant ACCOUNT-WIDE –V (Bankruptcy) freeze
323	1	An input TC 290 with CVPRN 549 attempts to post to a module containing an unreversed TC 240 with reference number 549.
	2	TC 090, 093, 094, 095, 097 or 024/054/055/058/059 or TC 060/063/064/065 attempts to post to an entity that contains an unreversed TC 090, 093, 094, 095, 097, or 024/054/055/058/059 or TC 060/063/064/065 respectively.
	3	TC 070 attempts to post to an entity and an unreversed TC 070 is already posted or a TC 071 is posted cycle 198440 or subsequent.
	4	TC 240 with CVPRN 549 for more than $0.00 attempts to post to a module with a significant "-W" (litigation pending) freeze.
324	1	An input transaction which attempts to update the Magnetic Tape Code to a 1/3 and the Form 941 FRC is 06, 07, 09, 10, 13 or 14.
	2	An input transaction which attempts to update the Magnetic Tape Code to a 1/2 AND: the entity employment code is "T" (1), "W"(3), "F"(6), "G"(7), or "C"(8); the entity EO status is 1-19 and the current Subsection Code is 03/50/60/70; or the Form 940 FRC is 7.
325	1	TC 820 (MFT not equal to 05), 820 (MFT equal to 05 and TC 150 posted), 824, 850 or 830 attempts to post to a tax module whose credit balance was less than the amount from the input transaction, and the input transaction has already resequenced for one cycle.

UPC RC Description

2 A TC 820 attempts to post to an MFT 05 module for tax periods 8712 and subsequent without a TC 150 posted whose sum of posted TC 66X and 71X credits is less than the TC 820 amount.

3 A credit reversal (TC XX2) with a doc code 24/48/58 and a cross reference MFT/tax period 99/999999 attempts to post and the input debit amount exceeds the module credit balance.

326 1 TC 29X/30X record (document code 47 or 54) for MFT 61 that contains an IRS No. with a minus amount that fails to match with an IRS No. in the tax module. Bypass if module was transferred in.

2 TC 29X/30X record (document code 47 or 54) for MFT 61 that contains an IRS No. with a minus amount larger than the plus amount (algebraic total) for the IRS No. in the tax module and any previous TC 29X/30X adjustment. Bypass if module was transferred in.

3 Reserved

4 Any input transaction attempting to establish a tax module within an account whose Entity Location Codes contained neither TDA Location Codes nor current ADP Location Codes.

327 1 TC 160, 170, 180, 234, 240, 270, 29X, 30X 320, 340, 350, 360, 420, 421, 424 (unless SPC is 010, 019-041, 121), 429, 470, (CC is not equal to 95, 97 or 98), 534, or 680 that attempts to post to a tax module which did not contain a posted return (TC 150).

Exceptions:

(a) Allow TC 29X or 30X containing only a TC 281. (Bad Check Penalty).

(b) TC 680 can post a Form 941 (MFT 01) with a FR code of 9 or 10, and Form 720 (MFT 03) modules with a FR code of 9.

(c) TC 290 in Blocking Series 400-439, 480-499 with secondary TC 766/767 or TC 290 blocking series 440-449 without secondary TC can post before the return (TC 150).

(d) TC 421 can post if module already contains an unreversed TC 424.

(e) Allow TC 290/340/360/470/534/680 addressing MFT 13 (Civil Penalty module).

(f) Resequence for two cycles prior to unposting:
1) TC 670 with significant amount and secondary TC 180.
2) TC 670 with zero amount and secondary TC 360.

(g) Allow TC 290 MFT 67 if no secondaries other than Civil Penalty Number 689.

(h) TC 290,B.S. 400-439, MFT 04/10, for tax period 199512 as well as all subsequent tax periods ending in 12, and Form1041 FR code of 02.

328 1

UPC 328 transactions.

2 UPC 328 transactions.

3

posted TC 295/299. Bypass this check on corrected UPC 328 transactions.

329 1 An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements. See 3(27)(68) UP329 for list of specific criteria.

Exceptions:

(a) A TC 290 for MFT with blocking series 400-499, and a filing requirement is established for MFT 02, 05, 06, 33 or 04.

UPC RC   Description

		(b) A TC 290 for a MFT not equal to 02 with blocking series 400-449 and the input MFT does not have a current filing requirement equal to the input MFT.
	2	An input transaction meeting any UPC 329-1 criteria and the entity contains an EO subsection with a current EO status of 41.
	3	TC 971 AC 40/41 attempts to establish or post to other than MFT 01/16 module.
	4	Erroneous Form 940 Filing
330	1	TC 290/291/299 without Priority Code 1/2/6/7/8 or TC 494 attempts to post to a module with an unreversed TC 420 or 424. Allow TC 290 to post if for debit or zero amount with no other non-zero TC 299 transactions and record does not contain a Credit Reference Number 766.
	2	TC 30X without Priority Code 1/3/4 and tax module contains the Dup/Amended Return freeze.
	3	An input TC 421 (document code 47) if the Dup/Amended freeze is on.
	4	TC 420 and an unreversed TC 420 is already in the module.
	5	A TC 424 is input to a module with no TC 150 posted and an unreversed TC 424 is already posted.
	6	TC 424 (except SPC 010) is input to a module with TC 150 posted and an unreversed TC 420 or TC 424 is already posted.
	7	TC 421 (document code 47) is input to a module with an unreversed TC 640 posted and no related TC 30X is posted.
	8	Reserved
	9	(a) TC 421 (document code 47) is input to a module with an unreversed TC 420 or 424 posted and the S.C. of the TC 421 DLN FLC does not match either the S.C. of the TC 420 D.O. Code in the AIMS Control Number or the S.C. of the DLN FLC of the TC 424.
		(b) TC 494 is input to a module with an organizational source different from the organizational source of the latest posted unreversed TC 494.
331		Returns (TC 150 without Condition Code G) that meet one or more of the following invalid conditions:
	1	Math error return and no math error notice code, unless return contains alpha Condition Code "Q".
	2	Non-math error zero liability return containing a remittance (not applicable to Form 990, 990PF, 1041A, or 1065 for Tax Period 197912 and later).
	3	Non-math error Forms 940, 941, 942, 943 in which the total tax settlement amount field differs by ($100 for Forms 940, 941,942)($50 for Form 943) or more from the below computed amounts:
		(a) Forms 941 — The sum of Adjusted Total of Social Security Tax, Adjusted Total Tax Withheld, and Adjusted Total Backup Withholding (199312 and prior).
		(b) Form 942 — The sum or Adjusted Total Social Security and Medicare Tax, and Adjusted Total Tax Withheld.
		(c) Form 943 — The sum Social Security Tax, Medicare Tax, Withholding Tax, and Adjustment to Tax.

UPC	RC	Description

(d) Form 940 — The difference between (Total Wages times XX%) and (Allowable Service Center Credit). For periods ending — use for XX% the following rates:

197012 thru 197212	3.2%
197312	3.28%
197412 thru 197612	3.2%
197712 thru 198212	3.4%
198312 thru 198412	3.5%
198512 and later	6.2%

4   Forms 940, 941, 943, and 720 with alpha Condition Codes "E" and "F" present.

5   Form 1120's (excluding 1120S) or 990C with an alpha Condition Code of "F" and a significant Credit Elect field.

332   1   Any Form 1120 (TC 150) with a document code (except document code 51) that is not compatible with the Return Code of the latest dated unreversed TC 620 posted in the tax module.

         Exception: Do not unpost UPC 332 if an entity transaction has changed the FRC after the posting of the latest dated unreversed TC 620 or TC 150 with doc. code 66/67 is posted.

     2   Any non-1120F/1120FSC return (TC 150) if current Filing Requirement Code is 6.

     3   Form 7004 (TC 620, document code 04) with (a) Return Code of zero and F1120 Filing Requirement Code of 6; or (b) posted return (TC 150) that has a document code (other than 51 or 52) which is not compatible with input Return Code.

333   1   TC 914 attempts to post to a tax module or TC 918 attempts to post to an entity module which already contains an unreversed TC 914/918 which matches on Agent ID or does not match on District Office code in the DLN.

     2   Any input transaction attempting to post to a module in which the TC 914 tax module freeze or TC 918 account

Exceptions: allow posting of-

         (a) TC 428, 472/521/522/550/560/570/583/592/595/596/611/671/740/841/912/914/ 920/96X/ or 99X.

         (b) corrected UPC 333 transactions (Note: if corrected UPC 333 is a TC 914, the UPC 333 check still applies).

         (c) TC 424 with Push Code 049.

         (d) TC 420, if tax module contains an unreversed TC 424 with Posh Code 049.

     3   Any MFT 13 transaction attempting to post to an account which has an unreversed TC 914 posted in one of its tax modules or TC 918 posted to the entity

Exceptions: Allow posting of -

         (a) TC 428, 472/521/522/550/560/570/583/592/595/596/611/671/740/841/912/914/ 920/96X/ or 99X.

         (b) corrected UPC 333 transactions.

         (c) TC 424 Push Code 049.

         (d) TC 420, if tax module contains an unreversed TC 424 with Posh Code 049.

334   1   Reserved.

UPC RC   Description

    2   TC 488 input to MFT 02/05 (CC other than "5"), 52, 58, 60, 61, module or modules with return Condition Code "5" (F1120, 1041, 990C, 990T), and current Status is not 19, 21, 22, 23, 56, 58, or 60; or (MFT 05, CC other than "5") the 23C date is greater than 11 months from period ending; or, (MFT 58/60) the 23C date is greater than Tax Period ending.

    3   TC 488 input to MFT 33/34 module that does not contain return Condition Code "5"; or, a TC 488 input to MFT 05 module when return is not coded as an Estate (Fiduciary Code of 1) and does not contain Condition Code "5"; or, TC 489 input to a module not in Status 14.

    4   A TC 920 (except input Status 50) attempts to post to a module that does not contain a current Status 10, 12,19, 21, 22, 23, 56, 58, or 60; or, the Status History Section would overflow.

    5   TC 300/301/308/309 for a significant additional assessment without TC 16X attempts to post to a delinquent filed return, and the total tax liability (including the TC 30X) for the tax module exceeds the sum of timely credits posted in the tax module; or, TC 300/301/308/309 for a significant abatement without TC 16X attempts to post to a delinquent filed return, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude input TC 300/301/308/309 with a secondary TC 320 or if a TC 320 is already posted. Exclude if return has Condition Code "R", or return contains document code 51 or 52.

    6   TC 290/291 for a significant amount, without TC 16X attempts to post to a delinquent filed return with a previously posted TC 160/161; or, TC 290/291 for a significant abatement without TC 16X attempts to post to a delinquent filed return with TC 160/161 posted in the module, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude TC 290/291 with a secondary TC 320 or if a TC 320 is posted. Exclude if return contains Condition Code "R". Exception: MFT 15 only: for TC 290/291 or TC 370 with a TC 290/291 as a secondary transaction, do not unpost if the total of all posted TC 16X is zero.

335 1   Any TC 29X (DLN blocked other than 800 series) or 30X (except TC's 300 with disposal Code 02) attempting to post to a module with an unreversed TC 780 present.

    2   Duplicate TC 29X/30X attempted to post. (Duplicate refers to the same TC, DLN, and Amount).

336 1   TC 29X/30X with other than zero amount, or TC 290 with Credit Reference Number 766/767, and without secondary TC 34X or 77X attempts to post to a module and:

      (a) the module has an unreversed TC 534 for significant amount posted; or,

      (b) a Status 14 is present in the Status History Section; or,

      (c) the interest TC 34X or 77X restriction is "on" in the module.

      Exception to c. above: allow TC 291, 295, 299, 301, 305, 309 for significant amount to post if: no unreversed TC 770 is posted to the module and the net TC 34X posted to the module is for zero amount.

      Note: Also bypass UPC 336 RC 1 when an adjustment (TC29X) is input in blocking series 40.

    2   TC 291/301 without a secondary TC 18X attempts to post that would reduce the net tax to zero and a significant net FTD penalty (TC18X) is present that restricts computer generated FTD penalty.

337 1   TC 290, 294, 298, 300, 304, or 308 for significant amount attempts to post to a debit balance module where the TC 150 CSED is about to expire or has expired and no unreversed TC 534 is posted. TC 300 with a secondary TC 320 is an exception to this check.

UPC	RC	Description
	2	TC 534 is directed to a module where the return CSED, or for MFT 13, the Civil Penalty CSED is not imminent or expired, or the transaction amount exceeds assessed module balance.
338	1	TC 060/063/064/065 attempting to post with F1120 FRC other than 06/15.
	2	MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and TC 060 is posted in the entity with Effective Date later than the tax period ending.
	3	MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post and TC 060 is not already posted in the entity unless TC 061/066 is posted with Effective Date later than the tax period ending.
	4	MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and tax period ending is later than posted TC 061/066 Effective Date unless subsequent TC 060 is posted.
	5	MFT 02 TC 150 (document code not – 07) attempting to post with F1120 FRC 00/01/15 and an unreversed TC 060 is posted with Effective Date earlier than tax period ending.
339	1	A TC 061/066/090/091/096 (other than a corrected UPC 339) attempts to post to an entity module and did not meet the effective date check.
	2	A TC 093/094 attempts to post to an entity module which has an unreversed TC 090 posted or, A TC 063/064 attempts to post to an entity module which has an unreversed 060 posted.
340	1	Any transaction (except TC150/01X) with significant DOD, TC 61X and TC 67X, that attempts to post to or create an MFT 52 tax module whose entity module does not contain a Date of Death.
	2	A TC 01X MFT 52 with Date of Death all nines, and there is an MFT 52 module without an unreversed TC 400.
341	1	An input transaction attempted to establish a tax module in an account in which all FR codes are "8".
	2	TC 474 or TC 960 attempts to post with no related Filing Requirement Code.
		(a) Bypass the TC 474 check for MFT 01/10 (F941/940) if TC 474 document code is 77 and Blocking Series 5XX.
		(b) Bypass this check for TC 474 with MFT 14.
342	1	An input transaction coded 320 attempts to post to a tax module in which an unreversed TC 160/270 with significant amount, 166, 234, 238, 276, or 350 (if RDD is prior to 1/1/1987) was present;
	2	A transaction coded 160, 234, 270, or 350 (if RDD is prior to 1/1/1987) attempts to post to a tax module in which an unreversed TC 320 was present. (Note: in this situation, do not generate a TC 166, 238, or 276).
	3	Audit/DP adjustment containing reference numbers 221/222 attempts to post to a tax module with a normal RDD later than 12/31/1989.
	4	(a) An input AUDIT/DP Adjustment or Account Transfer (Doc. code 47, 54 or 51) containing "Interest-To Date' (TC 340/341 present) and date is greater than the cycle 23C date + 60 days of the posting cycle.
		(b) An input AUDIT/DP Adjustment (Doc Code 47, 54) containing a credit interest "To' Date (TC 770 present) and date is greater than the cycle 23C date.
	5	TC 766 with OTN fails to find a previously posted TC 898 with the same OTN. TC 767 with OTN fails to find a previously posted TC 766with the same OTN.
	6	Occurs when a TC766 with OTN is greater than the net TOP offset amount
	7	Occurs when a TC767 with OTN is greater than the net TC76X with the same OTN

UPC	RC	Description
	8	Occurs when a TC766 with OTN attempts to reverse a TC898 with the same OTN and the 23C date of the offset is more than 6 years from the date of reversal.
343	1	Any transaction attempting to post to other than a Form 940 (MFT 10), Form 941 (MFT 01), or 943 (MFT 11) tax module in an account whose Employment Code is "S" (Foreign Subsidiary).
	2	TC 01X or 030 attempts to post with a change other than zero to a F940, 941, or 943 FRC (SCTT FRC is not 55 or 0) and Employment Code "0", and the following consistency check is not met:

If BMF Employment Code is:	Input FRC Must be:		
	940	**941**	**943**
1 (T)		01, 07,11,14	
2 (S)	1,2	01,11	01
3 (W)		.01,07,11,14	01,07,11
4 (M)		.01,11	
7 (G)*		.01,11	

* – original input value

UPC	RC	Description
	3	TC 01X or 030 attempts to post with no change to the 941 FRC and Employment Code of "9" and BMF 941 FRC is "02".
	4	TC 01X/030 attempts to update the Entity Employment Code to "C" or from "C".
	5	TC 071 attempts to post with a change to the Entity Employment Code of other than "W" or "delete".
344	1	The transaction date of TC 550/560 is later than the Statute of Limitations Expiration Date as extended.
	2	The Assessment Statute Expiration Date as extended by the TC 560 is not equal to or greater than the present ASED for the module.
	3	Transaction date of TC 550/560 is earlier than the transaction date of the latest unreversed TC 550/560/564.
	4	The Collection Statute Expiration Date as extended by the TC 550 is not equal to or greater than the latest CSED in the module. Bypass for TC 550 with DLN blocking series 99X.
	5	TC 550 attempts to post to a module which contains an unreversed TC 480.
	6	TC 550 with a transaction date not later than the transaction date from a posted TC 520 or TC 470/CC 95.
	7	TC 550/560 if TC 150 is not posted to module (except MFT 13 for TC 550).
	8	TC 550 if the module contains one or more TC 520's and no TC 520 has a Closing Code of 77-89.
	9	TC 550 attempts to post to an MFT 52 module currently in status 14.

Note: checks 3441, 3442, and 3443 above are bypassed for TC 560 input with Blocking Series 700/775.

UPC	RC	Description
345	1	CAF TC 960 input to a module with an unreversed CAF TC 960 already posted and the input TC 960 does not match the CAF Indicator and Service Center Code of the posted unreversed TC 960. RAF TC 960 input to an entity with an unreversed RAF TC 960 already posted.

UPC	RC	Description
	2	TC 150 or TC 620 (document code 04 only) input with a non-zero CAF Indicator and module already contains an unreversed TC 960 with CAF Indicator or Service Center Codes that do not match the corresponding codes on the input TC 150/620.
	3	TC 961 or 962 input to a module and no unreversed TC 960 is present.
	4	TC 961 or 962 input to a module with TC 960 posted and neither the TC 961/962 FLC not secondary SC match the TC 960 FLC.
346	1	TC 370 (doc code 51/52) which contains more than one TC 150. An input TC 370 (doc. code 51 or 52) which contains a return (TC 150) and a TC 150 is already posted (duplicate file condition).
	2	Reserved
	3	An input TC 370 with secondary TC 402 (transfer-out correction) attempts to post to a tax module which did not contain a unreversed TC 400 or did not match on amount and date.
	4	TC 370 (document code 51) with secondary TC 402 attempts to post to a module which is not in Status 29.
	5	An input TC 400 with document Code 51 attempts to post with TC amount other than zero., Note: A TC 400 generated for overflow conditions will contain blocking series 999.
	6	Reserved
	7	Any TC 370, document code 51 input transaction not containing a TC 150 which does not find a TC 150 on the BMF. This check does not apply to TC 370, document code 51 with a secondary TC 402.
347	1	An input transaction (other than TC 370, document code 52, or TC 998, or TC 583 with SVC code of "1" for MFTs 02/05/06 only) attempts to post to a module which was removed to the Retention Register. Except for TCs 840, which will resequence for up to 10 cycles before being considered unpostable.
	2	An input TC 370, doc code 52, blocking series does not equal 9XX, attempts to create a tax module and there is no indication of the expired module on the Retention Register. To correct request MFTRA type Z.
	3	An input TC 370, doc code 52, (all blocking series) attempts to post and there is a tax module already present. Exception: input TC 370 blocked 9XX finds tax module present with only TC 998 posted.
	4	An input TC 370, document code 52, blocking series equals 9XX, attempts to post and there is a record present for that module.
348	1	Transaction Code 020 cannot post in the same cycle that an account entity was created.
	2	TC 022 input in the same cycle the EO section was created.
349	1	Any transaction attempting to post to an entity in which all FRC's are all 88. Exception: TC 041 and TC 012.
350	1	A return (TC 150) with a tax liability and a transaction date more than 3 years before the current 23C date attempted to post. The input is an amended or duplicate return, the assessment statute expiration date (as extended) of the affected tax module, is less than 60 days after the current 23C date and the tax module contains a posted return (TC 150) or the tax module contains no posted return (TC 150) but the input is a non-remittance amended return (G- coded). NOTE: Form 1065 for tax periods 7911 and prior, and any return with document code 51 or 52 or a return when a TC 560 has previously posted, if the return transaction date is earlier than TC 560 ASED are excluded from the UPC 350 checks.

UPC	RC	Description

| | 2 | TC 160, 170, 180, 234, 300, 308 or 350 with debit amount attempts to post when machine 23C date is greater than ASED or new ASED if input on TC 300 is later that ASED and "6020B" Indicator is not significant. |
| | 3 | Form 1120X (TC 290/291 — DLN Blocking Series 200-299) attempts to post when the ASED (as extended) is less then 60 days after the current 23C date. Bypass this check for TC 291 (B.S. 200-299) with Priority Code 9 (see Note below) or if TC 29X is a corrected UPC 350. |

> **Note:** If TC 291 (B.S. 200-299) with Priority Code 9 is in a resequential situation, do not resequence, but unpost UPC 350.

| | 4 | An adjustment record attempts to post that contains a TC 298 with a blocking series other than 950-959, and the current 23C Date is greater than the ASED (as extended); bypass this check for TC 298 corrected UPC 350. |
| | 5 | TC 290 (B.S. other than 200-299) attempts to post and: |

    (a) 23C date is greater than or equal to ASED, and

    (b) TC 976 ("G"-coded) is not posted or, if TC 976 ("G"-coded) is posted, the 23C date is greater than the TC 976 Received Date plus 60 days.

	6	TC 290 for MFT 13 with valid Civil Penalty Reference Number containing an input ASED which is prior to current 23C date plus 60 days.
351	1	A TC 024 attempts to post to an entity with Subsection Code other than 03.
	2	A TC 024 attempting to post to an entity with an exempt organization subsection code 03 and the foundation code is 02, 03, 04 or 10.
352	1	Reserved
353	1	Reserved
354	1	A TC 971 AC 31 attempted to post and an unreversed TC 971 AC 32 was present or a TC 971 AC 32 attempted to post and an unreversed TC 971 AC 31 was present.
	2	A TC 971 AC 31 or 32 attempts to post to a tax module and the total module balance is zero or credit.
	3	A TC 971 AC 31 attempts to post to a module in an account where no module in the account has an unreversed TC 520 with CC 81, 83, 85 or 86-89, OR a TC 971 AC 32 attempts to post and the OIC YEAR Switch in the Entity is zero or (all F's)(or F's) and module is not in OIC status (i.e., two-bit is off in 48 Hold).
355	1	TC 150 for MFT 44 (990PF) attempts to post with an operating Foundation Test Score Code of zero and the Current Foundation Code in the entity EO section is 03.
	2	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8501-8611, and the EO entity status is not 01-03, the subsection code is not 3, or the current Foundation Code is not 03/04. Do not bypass on corrected UPC 355.
	3	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8612 or subsequent, and the current Foundation Code in the EO entity section is not 02. Do not bypass on corrected UPC 355.
	4	TC 150 for MFT 44 (990PF) attempts to post with an Operating Foundation Test Score of zero and the current Foundation Code in the EO entity section is 02. Do not bypass on corrected UPC 355.
356	1	A Form 5578 (TC 157, document code 84) attempts to post and a TC 157 for the same Tax Period has already posted to the tax module.
357	1	Reserved
	2	TC 424 without Source Code 80 is input to an EO account and the entity TCMP Sample Code indicates this tax period is covered by TCMP.

UPC RC Description

358 1 Any transaction which attempts to update the Entity EO Status as follows:

From (EO Entity Status)	To (Input Status/Subsection)
01-03	06, 07, 10, 11, 12, 40, 41, 70, 71, 72
06	01-03 (unless ***), 07, 10, 11, 12, 18, 19, 22, 23, 24, 25, 26, 28, 29, 40, 41
07, 10, 11	01-03 (unless ***), 06, 12, 18, 19, 22, 23, 24, 25, 26, 28, 29, 40, 41
12	01-03 (unless ***), 06, 07, 10, 11, 18, 19, 22, 23, 24, 25, 26, 28, 29, 40, 41, 70-72 and sub-section 40
18, 19	06, 07, 10, 11, 12, 28, 29, 40, 41, 70-72
20	18, 19, 40, 41, 70-72
21	41
22	06, 07, 10, 11, 18, 19, 40, 41, 70-72
23, 24, 25	06, 07, 10, 11, 18, 19, 28, 29, 40, 41, 70-72
26	06, 07, 10, 11, 12, 18, 19, 22, 23, 24, 25, 40, 41, 70-72
28, 29	06, 07, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 25, 26, 40, 41, 70-72
40	01-03 (when **), 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29
41	01-03 (when **), 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 40
42	01-03 (unless ***), 06, 07, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 41
70-72	06, 07, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 40, 41

** input status is on TC 016 with zero subsection code

*** the input TC also has a non-zero subsection code

359 1 TC 020 attempts to post to the BMF and the entity has an Active EO Status (i.e., EO Status Code is 01-03, 06, 07, 10-12, 18, 19, 25).

2 TC 022 attempts to post and the entity is the "Parent" of a Group (i.e., Affiliation Code – 6 or 8).

3 TC 022 attempts to post and a tax module for MFT 33/34/37/44/50/67 has an unre-versed TC 420/424 or a TC 427 present not followed by a subsequent TC 421 or 420.

4 (a) TC 022 attempts to post and there is a -T freeze on the account.

    (b) TC 022 attempts to post and any MFT 33/34/37/44/50/67 tax module in the account contains one or more of the following freezes:

        – A E – – F J – – J N – O – P – – R

        – S T – – U – V W – – W X – – X – Y – Z

5 TC 420/424 addressing MFT 33/34/37/44/50/67 attempts to post and there is a TC 022 Previously Posted (i.e., no Entity EO section). Exception: Bypass the check if the MFT is 34 and the Form 990T FRC is 02

UPC	RC	Description
	6	TC 022 input to delete EO Subsection from entity and account does not contain an EO Subsection.
360	1	Reserved effective Cy 199103.
361	1	TC 470 (CC 95) or TC 520 (CC 82) input to a tax module without unreversed TC 240 with Reference Numbers 622, 624, 626, 628, 630, 631 or 665-673 posted or input to a tax module with TC 470 (CC 95) already posted.
	2	Reserved
	3	TC 470 CC 97 input to a tax module and neither the entity SC of Jurisdiction Code nor the Large Corporation Freeze is significant.
	4	TC 470 (CC 97) input to a tax module where an unreversed TC 470 with a closing code not equal to 97 is present; or when a TC 470 with a closing code not equal to 97 is input to a tax module where an unreversed TC 470 (CC 97) is present.
	5	TC 470 CC 97 attempts to post to a tax module and the entity has a significant account-wide " – V" (bankruptcy) and/or " – W" (litigation) freeze. Posting as a corrected UPC 3615 will not be allowed.
	6	TC 470 (CC 98) attempts to post to a tax module other than 02 and with 1120 filing requirement of other than "01" or "07".
	7	TC 470 CC 90 input to a tax module where an unreversed TC 520 CC 81/83/85-89 is present.
362	1	Reserved effective Cy 199103.
363	1	A TC 150 for MFT 67 attempts to post with an asset code 1-9, Type of Organization other than 9 and the Form 990 FRC is other than 3, and Entity Subsection Code is 50, 60, 70, or 91; or the Entity Subsection Code is 03 and the Foundation Code is 09-18 and the TC 150 has an audit Indicator Code of 0, a non-PF Reason Code of 00 and a Correspondence Code of 0.
364	1	Reserved
365	1	TC 591 or 593 for MFT 67 attempts to post to an EO account and the Affiliation Code in the EO Section is a 6 or 8.
366	1	An input transaction attempts to establish a tax module for MFTs 33, 34, 37, 44, 50, or 67 and there is no Exempt Organization subsection present in the entity. Exception: TC 150 for MFT 34 if input return has a Type Organization Code of "3" and/or any module establishing TC input for MFT 34 and 990T FR Code is 2.
367	1	TC 844 with significant memo amount attempting to post and the date of demand is greater than the current 23C date, or less than or equal to the TC 844 date.
369		TC 01X with Employment Code 3 (W) addressing an account with EO Section where:
	1	TC 01X with Employment Code W addressing an account with an EO section where the Subsection Code is not 00/03/50/60/70/71
	2	TC 01X with Employment Code W addressing an account with an EO section where the Subsection Code is 00/03/50/60/70/71 and the current EO Status is other than 01/02/03/07/10/11
370	1	TC 000 or TC 016, document code 80, with an Affiliation Code-6 or 8 attempts to create a Parent record on the GEN File, and the input (new) GEN is already on the GEN File.
	2	TC 000, document code 81, with an Affiliation Code-7 or 9 attempts to create a Subordinate record on the GEN File and input (Parent) GEN is not on the GEN File; or, the input GEN matches a GEN already on the GEN File, and the input (Subordinate) TIN is already present on the GEN File; or, the new GEN is 0000.

UPC RC   Description

3   TC 000, document code 80, with an Affiliation Code-7 or 9 is input to establish a sub-ordinate account on the GEN File and the input (Parent) GEN is not already on the GEN File.

4   TC 000 (document code 80) input with a "new" GEN and no Affiliation Code; or, TC 016 (document code 80) input with an Affiliation Code other than 6, 7, 8, or 9 and a "new" GEN other than 9999; or, TC 016 (document code 80) input with "new" GEN equal to 9999 and the Affiliation Code is not equal to 1/2/3.

5   TC 016, document code 81 (Group Change), is input to change the GEN File, and:

(a) Parent TIN of TC 016 do not match TIN on the GEN File; or,

(b) TC 016 GEN is not on the GEN File; or,

(c) TC 016 GEN is on the GEN File and the TIN match that of the Parent; but,

1) TC 016 input without Definer Code "D" and the "new" GEN on TC 016 matches a GEN already on the GEN File; or,

2) TC 016 input with Definer Code "D" and there are no subordinates on the GEN file with the New Subordinate Indicator on; or,

3) TC 016 input with Definer Code "E" and the "new" GEN input on TC 016 is not on the GEN File; or,

4) TC 016 input with Definer Code "E" and there are no subordinates on the GEN File.

(d) "From" GEN is 0000.

6   TC 016, document code 80, with an Affiliation Code 7 or 9 is input with a "New" GEN present and the new GEN (other than 9999) is not on the GEN File.

7   TC 016, document code 80, with Definer Code F is input to change the GEN file and:

(a) TC 016 GEN is on the GEN file with the TIN matching the parent but:

1) the change is for an Affiliation Code of other than 6 or 8; or,

2) the change is for an Affiliation Code of 7 or 9 and another TC 016 for that GEN with a different TIN with an Affiliation Code of 6 or 8 did not post the same cycle or the next 3 cycles.

(b) TC 016 GEN is on the GEN file with the TIN matching a subordinate but the change is for an Affiliation Code of 6 or 8 and another TC 016 for that GEN with a TIN matching the parent did not post the same cycle or the next 3 cycles.

(c) there is an indication on the GEN file that a TC 016 with Definer Code F is awaiting update from the BMF.

8   TC 016 document code 80 with a Definer Code C and Affiliation Code 6 or 8 with TIN not matching the parent TIN for that GEN.

371 0   TC 000/016 Doc Code 80 with New GEN and affiliation code is 6 or 8 and the entity Memo Freeze is significant.

1   A TC 016 Doc Code 81 "from GEN" does not match BMF Account GEN.

2   A TC 016 Doc Code 80 with a significant NEW GEN and the "from GEN" does not match the Entity GEN. A TC 016 Doc Code 80 when from GEN does not match the BMF GEN and Definer code is F, C or B and Affiliation Code is significant.

3   A TC 016 Doc Code 80 or 81 has affiliation code 1, 2, or 3 and

(a) New GEN is other than 0000 or 9999 OR

(b) New GEN is 0000 and the Entity GEN is not 0000.

4   A TC 016 Doc Code 80 without Definer Code F attempts to update Affiliation Code from parent (AF 6 or 8) to subordinate (AF 7 or 9) or vice versa.

UPC	RC	Description
	5	TC 016 Doc Code 80 attempts to post and input Affiliation Code is not 0, 6, or 8 and BMF Affiliation Code is 6 or 8 and Definer Code is not C and F.
	6	TC 020 attempts to post and the BMF Affiliation Code is 6 or 8.
	7	TC 016 Doc Code 80 attempts to post and input Subsection Code or Status Code is significant and different from BMF Subsection Code or Status Code respectively and BMF Affiliation Code is 6 or 8 and the From GEN is zero, or the From GEN does not equal the BMF GEN.
	8	TC 016 Doc Code 80/81 attempts to post and the New GEN is significant and BMF Affiliation Code is 6 or 8 and the Definer Code is not E.
	9	TC 016 Doc Code 80 attempts to update EO status to 20, 24, 25, or 26 and the BMF Affiliation Code is 6 or 8.
372	1	TC 590 fails to match a GEN on the GEN File or the TC 590 EIN fails to match that of a parent record (with subordinate records) or a subordinate record on the GEN File.
373	1	TC 016 (document code 80) with Status Code 28 unless input GEN matches BMF GEN and BMF Affiliation Code is 7/9 and EO Status is 01-03, 20, or 21.
	2	TC 016 (document code 81) with Status Code 29 unless input GEN matches BMF GEN and BMF Affiliation Code is 6/7/8/9 and EO Status is 01-03, 20, or 21.
374-378		(Reserved for EO GEN Processing.)
379	1	Any transaction with document code 80/81 attempts to post to an account without an EO section unless either of the following conditions are true:
		(a) TC 000 with DC 80/81
		(b) TC 016 with DC 80
		(c) TC 013 with DC 80 which was a previously or original UPC 302.
	2	TC 016 with document code 80 attempts to post to an account;
		(a) without an EO Section and the TC 016 does not have a status code.
		(b) with an EO Section that does not have a status code and the TC 016 does not have a status code.
	3	TC 016 with document code 81 attempts to post to an account:
		(a) without an EO Section.
		(b) with an EO Section that does not have a status code and the TC 016 does not have a status code.
	4	TC 016 with document code 80/81 with Foundation Code 99 attempts to post to an account where:
		(a) Subsection Code on input is 03; or,
		(b) Subsection Code on input is 00 and BMF Subsection Code is 03.
	5	TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account where:
		(a) Current EO Status on input does not equal 00/06/07/10/11/40/41; or,
		(b) Current EO Status on input is 00 and BMF EO Status does not equal 06/07/10/11/40/41.
	6	TC 016 (document code 80) with significant EO FRC and the BMF EO Entity Status is 20 or greater unless the TC 016 EO Entity Status is zero or 20 or greater.
	7	TC 016 (document code 80) with significant EO FRC and Sub-Section Code and the BMF EO Entity Status is 07/10/11 unless the TC 016 EO Entity Status is 01-03.
	8	TC 016 (document code 80) with a FRC for F990PF, 990C, or 5227 and the BMF EO Section has a non-zero GEN unless the TC 016 new GEN is not 9999.

UPC	RC	Description
	9	TC 016 (document code 80) with EO Entity Status less than 20 and the BMF has no active EO FRC or F1065 FRC unless the TC 016 has no EO FRC.
380	1	TC 290 attempts to post and the tax module Tax Shelter Indicator is "1". Bypass check if corrected UPC 380.
381	1	TC 150 for MFT 04 with Total Tax Settlement field of zero, TC 150 is not already posted, no unreversed TC 424/420 is present with TC 640(s) the only unreversed credit posted, and corresponding tax module has credit balance of $10 or more. Bypass on corrected UPC 381.
	2	TC 150 for MFT 01/10/11/16 with Total Tax Settlement field of zero, TC 150 is not already posted, Condition Code E or S is not present on the return, corresponding tax credit balance on the module, no unreversed TC 424/420 is present with TC 640(s) as the only unreversed credit posted, and no unreversed TC 716 is present with an amount that equals the module credit balance. Bypass on corrected UPC 381 and on TC 150 for MFT 10 with Condition Code F.
382	1	Any document code 80 transaction input with Subsection Code 03 and Foundation Code 02 unless BMF Subsection Code is 03, Foundation Code is 03/04, and current EO Status is 01-03.
383	1	Any transaction for MFT not equal to 67 attempting to post with BMF F990 FRC =3.
	2	A MFT 67 TC 150 with Group Code not equal to 7/8 and the F990 FRC =3.
	3	A MFT 67 TC 150 with Group Code = 7/8 and the F990 FRC not equal to 3.
384	1	TC 150 for MFT 03 or 15 with Abstract Number 11 without TC 055 posted. TC 150 for MFT 03 without Abstract Number 11 and TC 055 is posted. Bypass on corrected UPC 3841 or if F8752 TC 150 has CC.
	2	TC XX2 (credit reversal) attempting to post to MFT 03 or 15 tax module (with Abstract Number 11 posted) which, if posted, would reduce net posted credits to below the Abstract Number 11 amount or the MFT 15 "tax".
385	1	Any transaction other than 5XX, 6XX and 7XX including secondaries, attempting to post and the tax module TC 370 Blocking Series 699 indicator is significant. Bypass this check on a corrected prior/original UPC 3851.
386-389		(Reserved.)
390	1	Reserved
	2	TC 290 (B.S. 960-969) attempts to post to a module with Abatement Refusal Indicator already "on"; and, if MFT 13, the input TC 290 matches on Civil Penalty Reference Number with a posted unreversed TC 240 (B.S. 96X), or, TC 290 (B.S. 970-979) attempts to post to a module with Abatement Refusal Indicator already "off", or does not match an unreversed TC 240 (B.S. 96X) on Civil Penalty Reference Number.
	3	TC 583 attempts to reverse "Lien Filed", or "SVC" indicator that fails to find a corresponding setting already posted; or, TC 583 with SVC of 1 input to MFT 03 module and no TC 582 (SVC =1) has already posted. For TC 583's from ALS system (with source code "L"): drop the TC 583 instead of unposting.
	4	TC 582 with "SVC" of "1" input to MFT 03 and no return with Abstract Number 52 has posted to the module; or, an unreversed TC 582 with SVC of "1" has already posted to the module.
	5	TC 582/583 input and: (a) SVC on input TC is "1" and MFT is not 01/02/03/05/06/11/52; or, (b) SVC on input TC is 2/4/8 and MFT is not 52; or, (c) MFT 52 module, SVC is 1/2/4/8 and no return has posted to the module.

UPC RC   Description

(d) SVC = 0, any MFT (except 01/0000, 13 and 14) and no return (TC 150/976) has posted to the tax module.

NOTE: Tax period 000000 indicates FTD Credit Module.

(e) TC 583 (SVC =1) input to MFT 01/02/05/06/11 and no unreversed TC 582 is posted to the entity with matching MFT, tax period and SSN or Parent EIN of the input TC 583.

　　　6　TC 016 (document code ~ 80/81) blocked 700-799 has Julian date less than 400.

　　　7　TC 016 (non-document code ~ 80/81) blocked 700-749 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is set.

　　　8　TC 016 (non-document code ~ 80/81) blocked 750-799 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is not set.

　　　9　TC 29X/30X (non-doc code 51-52) for MFT 50 attempts to post and:

(a) Abstract Number – 18X and:

1) Type of Organization Code in posted TC 150 ~ 2; or,

2) Abstract Amount – 0; or,

3) Abstract Number did not match the Abstract Number in the posted TC 150.

(b) Abstract Number – 15X and Type of Organization Code in posted TC 150 ~ 1.

(c) Abstract Number does not equal 15X/18X/213/214.

391　1　TC 910 attempts to post and module already contains an unreversed TC 910 which matches on Agent ID.

　　　2,3, 4,5, 6　(Reserved)

　　　7　TC 241 with Reference Number not matching the Reference Number of a posted TC 240.

　　　8　TC 149 with indicator of 00 and the "148 Switch' is 02.

　　　9　TC 149 with indicator of 02 and the "148 Switch' is other than 02.

392-397　(Reserved.)

398　1　End of Year Purged Unpostable.

　　　2　(a) A TC 015/030 with a Primary Location Code containing a pre-DOS II non-continuing District Office (DO), or

(b) a TC 844 with a DLN FLC containing a non-continuing DO, or

(c) a TC 520 with a DLN FLC containing a non-continuing DO, or

(d) a TC 520with a BLLC containing a non-continuing DO, or

(e) a TC 420/428 with a non-continuing DO in the last byte of the AIMS Control Number, or

(f) a TC 424/429 with a DLN FLC containing a non-continuing DO.

399　1　A return with RPS Indicator of "2" attempts to post to a module and an RPS 610 (reversed or unreversed) is not posted. This will be the last unpostable check done on a TC 150.

　　　2　A return with or without RPS Indicator of "2" attempts to post to a module and a matching RPS 610 (unreversed, or reversed by TC 611) is not posted and the module contains one or more unreversed RPS 610s that do not match the DLN of the input return; or, the input return matches on DLN with an RPS 610 that has been reversed by a TC 612.

Exception: Bypass if TC 150 Balance Due/Overpayment field matches a posted unreversed TC 610 amount absolutely, and no other unreversed TC 610s are posted.

UPC	RC	Description
	3	A RPS return (TC 150) finds matching RPS TC 610 posted but both of the following are true: (a) transaction date of RPS TC 150 is prior to that of matching 610; (b) RPS 610 is dated later than RDD plus grace days.
400-428		(Reserved.)
429	1	An input transaction attempting to update filing requirements which is inconsistent with current filing requirements. See IRM 3(27)(68) UPC 429 for list of criteria.
	2	(a) TC 01X, 030 is input with sole proprietor SSN and there is a significant FRC on the BMF for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T). (b) TC 01X, 030 is input with significant FRC for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T) and sole proprietor SSN is significant on the BMF unless the input sole proprietor SSN is 000000001. (c) TC 053 is input and there is no significant FRC for Form 1120, 1041, 1065, 1066, 990-C, 990-T, 5227, 990-PF or 990.
	3	TC 054 or 055 in input and the Form 1065 FRC is other than 01 and the Form 1120 FRC is other than 01, 02 or 19. Bypass on a corrected unpostable transaction.
	4	TC 054 is input, the input FYM does not match the entity FYM, and the Form 1065 FRC is other than 01. Bypass on a corrected unpostable transaction.
430	1	TC 016 attempting to turn on the entity PMF indicator and the PMF indicator is already on.
431-436		Reserved
437	1	Results when a TC 898 with a doc code 45 attempting to post and it does not find after 10 cycles, a TC 840 with the same DLN
	2	Results from a TC 898 with doc code 77 attempting to post and it does not find a TC 846 with the same date.
	3	Results from a TC 898 attempting to post and the amount is greater than the TC 840/846 with the same dates.
	4	Results from a TC 899 attempting to post and it does not find a TC 898 with the same OTN.
	5	Results from a TC 899 attempting to post for an amount greater than the net TOP off-set amount.
438-489		Reserved
490	1	Generally, any input transaction attempting to post with an invalid field. For example: Undefined value such as an invalid MFT. Value out of range such as a month of 13. Wrong type such as a character in a numeric field. Wrong sign for a money amount. Incompatible value such as an SSN for MFTs other than [Input TC with tax period not equal to YYYY12 for MFT of Calendar year filer (e.g. MFT 07, 10, 11, 15, 77, 78)] 51/52/58/78
	2	Input TC 150 (non "f" coded F5227) with a tax period later than 198712 and the tax period does not end in 12 (YYYY12-calendar year).
	3	Any MFT 61 transaction attempting to create a tax module for tax period 198707 or subsequent.Also any transaction addressing form 942 with a tax period later than19 9412 except doc code 24.
	4	MFT 06 TC 150 with number of Partners field to Total Assets field

UPC	RC	Description

<table>
<tr><td></td><td>5</td><td>(Reserved)</td></tr>
<tr><td></td><td>6</td><td>Any TC addressing MFT 77/78 and tax period is prior to 198612.</td></tr>
<tr><td></td><td>7</td><td>Any TC addressing MFT 15 and tax period is prior to 199012 (effective CY 199127).</td></tr>
<tr><td></td><td>8</td><td>TC 150/29X/30X with Abstract Number 11 present and tax period does not equal 198806, 198903 or 199003.</td></tr>
<tr><td></td><td>9</td><td>Any TC 150 attempting to post with a Total Tax Settlement field equal to 10 billion dollars or more.</td></tr>
<tr><td>491</td><td>1</td><td>Revenue Receipt transaction with</td></tr>
</table>

491 1 Revenue Receipt transaction with

(a) Secondary TC ~ 170/171/180/181/234/270/280/340/360/460/472/570/590/770/771/772; or,

(b) Secondary TC 770 not carried by TC 721/722/832/840; or,

(c) Secondary TC 771 not carried by TC 842; or,

(d) Secondary TC 772 not carried by TC 720.

2 MFT 03 TC 150 with Abstract Number 000 with significant amount or with Abstract Number 001 through 009.

3 Any transaction input for MFT 88 and:

(a) TC other than 001-007/98X; or

(b) Tax year is not 2 years prior to current year; or,

(c) Tax period month =12.

4 TC 520 CC 76 attempts to post after cycle 199301.

5 TC 150 MFT 60 with Total Tax Settlement $100,000,000 or more.

6 MFT 02 TC 150, document code 06 (F1120DF), if Tax Period is prior to 198408.

7 MFT 05 TC 17X/80X addressing a tax period prior to 198712.

8 MFT 05 TC 488 or 489 addressing a tax period 198712 or later.

9 Reserved

492 1 Invalid Closing Codes

(a) TC 530 with CC other than 00-39

(b) TC 520 with CC other than 70-89

(c) TC 521 with CC other than 70-89

(d) TC 59X (except 592) with a CC 00

2 MFT 02 TC 150, document code 07 (F1120FSC), if Tax Period is prior to 198501.

3 Any TC 30X for MFT 13.

4 Any TC 610 with document code 17/18/19/24/34/39/58 and not equal to the return document code for the MFT being addressed.

5 TC 29X/30X for MFT 10 with Item Reference Number ~ 998/999.

6 Item Reference Numbers 320/321

(a) on TC 300; or,

(b) for MFT 02/33.

7 Any TC 652/662 directly addressing MFT/Tax Period 01/000000.

8,9 (Reserved)

493 1 (Reserved)

2 Transaction input for MFT 52 and TC is less than 150 (except 001-007/01X/14X) or input for MFT 14 and TC 001-007/14X/47X/59X/920/99X.

3 MFT 07 transaction input with tax period prior to 198712.

UPC	RC	Description
	4	TC 29X/30X (including doc code 51/39) with reference number 681-683, 685 or 687-699 attempting to post to MFT other than 02/05/51/52, TC 29X (including document code 51/39) with reference number 684 addressing MFT other than 15. Also reference number 689 attempting to post to MFT 67.
	5	For MFT 06 only, unpost any TC input for significant amount and the Tax Period is prior to 197912.
		For MFT 06 only, if tax period is 197912 or later, unpost the following transactions (includes document code 51).
	6	TC 150/27X/29X/30X for significant liability amount.
	7	Any secondary TC 160/161/240/241 amount that is not a multiple of $50.
	8	Any secondary TC 160/161 input and an unreversed TC 240/246 is already posted to the module.
	9	Any secondary TC 240/241 input and an unreversed TC 160/166 is already posted to the module.
494	0	Any TC 29X/30X/370 (document code 51) with Credit Reference Number 402 and TC 370 (document code 52) with TC 636 with Appropriation ID 01 attempting to post.
	1	Reserved
	2	Any TC 30X or non-MFT 13 TC 290 with Reference Number 500-664, 674, 675.
	3	Any TC 290/300 with more than one of the same secondary codes.
	4	Any TC 290/300 with 1st secondary TC present and other than 290/291/300/301/534/535/538/539, or 2nd secondary TC present and other than 294/295/298/299/304/305/308/309 or 3rd, 4th, 5th or 6th secondary TC present and other than 160/161/170/171/180/181/234/235/240/241/270/271/320/321/340/341/ 350/351/360/361/770/772.
	5	TC 290 for MFT 13 with B.S. 150-179 (non-refile) with significant amount.
	6	Any MFT 13 transaction with tax period prior to 198012
	7	Any MFT 13 TC 29X with Blocking Series other than 199/52X/96X/97X/98X/99X with significant secondary transaction codes or amounts.
	8	Any MFT 13 TC 29X with Reference Number other than 000 500-679 or with Reference Number 618.
	9	Any MFT 13 TC 290 B.S. 53X/59X with no Reference Number, or any TC 29X/30X/370 with more than one 5XX/6XX Reference Number.
495	1	A transaction attempts to update the first print line and the sum of the character counts does not equal the actual length of the new print line.
	2	Any transaction that would establish a tax module for MFT 58 for Tax Period 198010 and later.
	3	Any transaction input to MFT 51 (F709) module with MM in Period Ending of other than 12 and the Tax Year (TY) Period Ending is 1982 or later.
	4	TC 290 (B.S. 400-499) with Secondary TC 766/767 input for Tax Period 197903 and prior.
	5	(Reserved)
	6	TC 290 (B.S. 400-499) input for other than zero liability amount and/or with Credit Reference Numbers other than 766/767 present.
	7	Reserved
	8	TC 290 (B.S. 4XX) input with Credit Reference Numbers 766/767 and MFT is other than 01/02/03/04/05/06/11/16/33/34/37/44.
	9	TC 011/04X attempts to post with a transaction date more than two years prior to the current (23C) date.

UPC	RC	Description
496	1	TC 000 which attempts to establish an account comes in with insignificant (missing) Name Line and/or Address data.
	2	TC 150/29X/30X carrying 63X credits attempts to post with period ending other than 197810 thru 198011.
	3	Transaction input for Form 11B (MFT 62) and the input Tax Period is 198007 and later.
	4	Transaction (other than TC 99X) input with an invalid File Location Code (FLC) in the DLN.
	5	TC 011/041 input
		(a) with an invalid TIN.
		(b) with TIN and Cross-Reference TIN inconsistent.
	6	Transaction input for MFT 51 and TC is less than 150 (except 011-007/01X/03x/14X).
	7	TC 582 with an "SVC" of "1" and no estate TIN present on input transaction attempts to post to MFT 02, 05, or 06; or, TC 582 (SVC = 1) attempts to post to MFT 03 and no Cross Reference SSN data is present;
	8	TC 290 (Blocking Series 960-979) for any MFT and TC 290 (Blocking Series 980-999) for MFT 13 only input with significant liability amount and/or other transactions (secondary/tertiary TC's) and/or item/credit reference (non-penalty reference) numbers.
	9	(Reserved)
497	1	A returned refund check record (TC 740/841) which does not contain a 1, 2, 3, 8, or 9 in the Reason for Cancellation field.
	2	TC 29X/30X with secondary TC with future date.
	3	TC 65X or 66X attempts to post to a module where the transaction date of the input TC is greater than the current 23C Date.
	4	A Form 709A return (document code 08) attempts to post for a tax year prior to 1980. Bypass check on corrected UPC 3150/4974.
	5	A non-""G"-coded TC 150 with RPS indicator of "2" and amount present in the remittance field.
	6	(Reserved)
	7	TC 984 attempts to post and any accumulator (except Earned Income Credit) would equal a negative amount, or accumulator for Earned Income Credit would equal a positive amount.
	8	TC 670
		(a) with a secondary TC 460 attempts to post to a module with an MFT other than 51, or the MFT 51 tax period is other than the 4th quarter; or,
		(b) with a secondary TC 340 attempts to post to a module with an MFT other than 05/52/58/60.
	9	Non-EO TC 000/01X/030/04X with significant Date of Death (valid date or all nines (9s)) and
		(a) MFT is not 00 or 52; or,
		(b) Date of Death is not all 9s and is higher than current 23C date.
498	1	A TC 04X with an invalid TIN, specifically:
		(a) TC 040 without a valid SSN (TIN prefix 0); or
		(b) TC 041 without an invalid SSN (TIN prefix 1).
	2	A TC01X is input with a magnetic tape code other than 0, 7 or 9.
	3	TC 620 (document code 04) with a transaction amount greater than zero.

UPC	RC	Description

4   MFT 36 TC 234 (document code not = 52) or TC 150 Daily Delinquency Penalty field is

= 52) or TC 150 Daily Delinquency Penalty field is more than the lesser of:

(a) $5,000; or,

(b) 5% of Gross Receipts field on the posted TC 150 (document code not = 51/52).

5   (Reserved)

6   A return (TC 150) containing a penalty amount or penalty code or an input transaction coded 160, 170, 180, 190, 240, 270, 320, 340, or 350 attempts to post to a module in an account where the Form 941 FR code is "02", the Entity Location (primary) D.O. Code is 66 or 98, and the period ending on the return is prior to 197612.

7   A TC 740 (Undelivered Refund Check) input for zero amount.

8   TC 148 with indicator '03'.

9   Any transaction with MM in Period Ending of other than 12 if TY Period Ending is 1976 or later and it is addressed to an MFT 09 (CT-1) module.

499   1   A return with MFT 09/36/50 containing address change data.

2   A F1065/709A/990/1041A containing a tax liability.

3   A Form 1120 return where the sum of deductions (Total Deductions plus Operating Loss Deductions plus Special Deductions) result in an amount in excess of 13 positions.

4   A transaction in which the byte count (IBM System 360 terminology for determining record length) is in error.

5   A transaction containing money in a field that should be zero.

6   (Reserved)

7   A TC 424 with:

(a) SPC 010 without 918-A D.O. present; or,

(b) 918-A D.O. without SPC 010; or,

(c) invalid 918-A D.O.

8   TC 370 with:

(a) document code other than 51 or 52; or,

(b) amount not equal to the sum of the secondary transaction amounts (Note 1: If document code 52, TC 370 amount must be zero. Note 2: a Civil Penalty Reference Number is present, use the Civil Penalty Reference Number amount in computing the sum.); or,

(c) significant 870 Date and no TC 300; or,

(d) credit amount (Exception: TC 370 Doc Code 51 with a credit amount if there is a secondary TC 402 with credit amount); or,

(e) document code 51 for MFT 13 with secondary TC less than 340 with significant Civil Penalty Assessment Abatement amount; or,

(f) document code 51 for MFT 13 with secondary TC 564/97X or 150.

9   Any MFT 01 TC 150, if tax period is 9212 or earlier, with an incorrectly formatted ROFT.

9 Unpostable Codes — IRAF IRM3.12.179.189

Code   **Condition**

701   An input (non-generated) transaction coded other than 001, 150, 99X, failed to match an IRAF Primary SSN.

702   A return (TC 150) or TC 796 attempts to post with SSN all zeros. This condition will usually occur if TC 150 is for the spouse and the spouse's SSN is missing.

703   A transaction other than 001, 90X, or 99X failed to match IRAF Name Control (Primary or Secondary).

704   A Corrected Unpostable TC 150, Entity Code 2 or 5, (short entity), upon re-input, with blanks in the City &/or State field(s).

705   A transaction containing an invalid period ending or period ending prior to19 7512.

706   A transaction with an invalid City and/or State field.

707   (1) The period ending input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a TC 150 attempting to establish the first tax module.

         (2) A TC 150 containing a condition code F or Y.

         (3) Any Transaction attempting to post to a module whose period ending is greater than matching 23C date plus 12 months.

708   Attempt to post an amended return and an amended return is already on file (a corrected UPC 708 will post).

709   (1) A transaction code that fails to match a tax module on MFT and Period.

         (2) If a TC 914 establishes a tax module, unpost all transactions which would not normally establish tax module, except for TC 912.

710   Reserved

711   An input transaction coded other than TC 370 (Doc. Code 51) with secondary TC 402 attempted to post to a tax module whose status is 29 (account transferred out of MF)

712   (1) A TC 400 (Transfer Out) amount which is not equal to zero, or attempting to post to a module without a TC 150 or a module in credit balance.

         (2) A TC 370 with a secondary 402 which does not find an unreversed TC 400 for the same date and amount.

         (3) A TC 370 with a secondary TC 402 attempts to post a module which is not in 29 status.

713   (1) An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period.

         (2) TC 481, 482 or 483 if unreversed TC 780 present.

         (3) If a TC 910 attempts to post to an entity and there is an unreversed TC 910 present.

         (4) If TC 911 attempts to post and no TC 910 is present, unpost the incoming TC 911.

         (5) Corrected UPC TC 914 and no TC 914 in the module

         (6) TC 290 blocked 96X attempts to post and an unreversed TC 290 blocked 96X is present.

714   A transaction having an invalid MFT code.

715   Reserved

716   (1) An input transaction attempting to reverse its posted related transaction failed to match on date and/or the money amount from the transaction was greater than the related transaction or sum of the transactions (for the same date, if date check is applicable).

Code	Condition
	(2) Input TC 29X, 30x reference number does not match the posted reference number in the tax module.
717	(1) An input transaction coded 460 attempted to post to a tax module and the extension date of the TC 460 was not greater than the due date of the return as extended.
	(2) An input TC 550 attempted to post to a module and the extension date of the TC 550 was less than the current date.
	(3) TC 560 tries to post with an extension date less than the ASED date and the blocking series is other than 700.
718	TC 150, 29X, 30X, and 370 for tax years 9712 or later with abstract 194 or 195.
719	Check Digit mismatch.
720	A TC 530 attempted to post to a module in other than 12, 19, 21, 22, 23, 24, 26, 56, or 58 status.
721	(1) A TC 530 with Closing Code 09 (other than IDRS generated transaction) attempted
	(2)
722	(1) TC 520 with DAR closing code 73 or 74 and module contains a previously unreversed TC 520 with closing code other than 73 or 74 respectively.
	(2) TC 520 with closing codes other than 73 or 74 and module contains a previously posted unreversed TC 520 with closing codes 73 or 74 respectively.
	(3) When an account contains an unreversed TC 520, Closing Code 83 or 85, unpost TCs 29x, 30X and 150 (even or debit) including Doc. Code 51 (except corrected unpostable 722).
723	TC 161, 201, 241, 271 or 281 attempts to post and an unreversed TC 290 with blocking series 96X is already posted.
724	A TC 530 without valid CC 01-39.
725	An input transaction coded 820 or 850 attempted to post to a tax module whose credit balance was less than the amount from the input transaction.
726	An input transaction attempted to establish a tax module in an account which does not contain a current or TDA Location Code or ADP Location Code in the entity.
727	An input transaction coded 160, 240, 270, 290, 300, 320, 340, 350, 360, 470, or 680 attempted to post to a tax module which did not contain a settled return An exception is a secondary TC appended to TC 370.
728	Reserved
729	Reserved
730	A TC 30X without priority Code 1 attempts to post and the Tax Module contains the Duplicate/Amended return freeze.
731	Reserved
732	Reserved
733	Any input transaction attempts to post to a module with an unreversed TC 914. Unpost any transaction except 912, 920, 99X and a corrected UPC 733 unless corrected unpostable is a TC 914.
734	TC 151 attempts to post to a module in DR/CR balance or a TC 151 has been previously posted to the module, or no TC 150 in the module.
735	Duplicate 29X or 30X attempted to post or any TC 29X (DLN blocked other than 800 series) or 30X attempted to post to a module with an unreversed TC 780 present. A corrected UPC 735 will post.

Code	Condition
736	(1) TC 29X (DLN blocked other than 8XX series) or 30X with significant amount and no TC 34X or 77X attempts to post to a module where the interest TC 34X or 77X restriction is on (except for TC 291/301 when net TC 340/341 is zero amount in the tax module and there is no TC 77X in the module).
	(2) TC 29X or 30X for significant amount and without a secondary TC 160/161 attempts to post to a module containing a delinquent return and a TC 160, 161 (except when TC 320 is present in the box module or the input transaction).
737	Reserved
738	A TC 370 (Doc. Code 51) not containing a TC 150 which does not find a TC 150 on the IRAF.
739	Reserved
740	Debit transactions (TC 6X1-8X2) with credit amounts or credit transactions (TC 6X0-8X0) with debit amounts attempting to post.
741	A transaction attempts to create a module in an account with FR 8 or a TC 012 attempts to post to a module with a FR other than 8.
742	(1) TC 320 attempted to post to a tax module in which an unreversed TC 160, 166, 270 (with significant amount), 276, or 350 was present.
	(2) A TC 160, 234, 270, or 350 attempted to post to a tax module in which an reversed TC 320 was present.
743	Reserved
744	Reserved
745	Reserved
746	Any TC 370 contained a TC 150, but a TC 150 was already posted to the IRAF previously.
747	Reserved
748	Reserved
749	Reserved
750	TC 160, 290, 300, or 350 with debit amount attempts to post when matching 23C date is greater than ASED. May be input as corrected unpostable but ASED must be extended to post.
	Exception: Allow TC 290 to post when the 23C date is 60 days after the transaction date of a posted TC 977.
751-753	Reserved
754	(1) A TC 470 with cc 94 attempts to post and there is no match error in the module.
	(2) A TC 472 without a cc 94 attempts to post and there is a math error in the module.
	(3) A TC 291 with Priority Code 5 or 7 attempts to post and there is no unreversed TC 470 cc 94 in the module.
	(4) A TC 290 with Priority Code 6 attempts to post and there is no math error in the module or there is an unreversed TC 470 cc 94 in the module.
	(5) A TC 29X attempts to post there is an unreversed TC 570 with a DC 54 DLN in the module.
755 through 767	Reserved
768	(1) A TC 540 attempts to post and a death indicator is already on.
	(2) A TC 570 attempts to post and a 57 hold is already on. This check does not apply if TC 570 attempting to post is a Doc Code 54.

Code	Condition
769 through 789	Reserved

790
(1) Invalid Transaction Code.

(2) Revenue Receipt transaction with byte count other than X'0040' (except TC 796 and 740).

(3) Revenue Receipt transaction having a secondary amount with no secondary transaction code present.

(4) Secondary TC 570 or 472 with non-zero amount.

(5) Revenue Receipt transaction with reversal code greater than 2 (except TC 796).

(6) TC 150 with non-zero amount in standard transaction amount field.

(7) TC 29X, 30X with Doc Code other than 47, 51, or 54.

(8) Invalid block number (DLN) on input transaction for refile documents (TC 290, 300).

(9) TC 530 with a cc 00.

(10) TC 78X with non-zero amount field.

(11) Secondary TC 770 not carried by TC 290, 300, 721, 722 or 840.

(12) Secondary TC 772 not carried by TC 290, 300 or 720.

(13) TC 290 or 300 with byte count lower than X'0074'.

(14) TC 290 or 300 with non-zero amount in standard transaction amount field.

(15) Abstract numbers other than 1600, 1620, 1940 or 1950 or 2330 on TC 290 or 300.

(16) Interest transaction other than TC 77X or 34X on an adjustment transaction.

(17) Revenue Receipt transaction with secondary TC other than 280, 570, 472, 270, 360, 77X, 460 or 200. TC 460 valid as secondary to TC 670 only.

(18) TC 370 with transaction amount equal to the sum of its secondary TC amounts.

(19) TC 370 with transaction amount that is a credit.

791 & 792
Reserved

793
(1) Secondary TC 290 or 300 with a significant amount attempts to post to a module that has a debit net module balance and the earliest CSED as extended is within six months of expiring or has expired and no unreversed TC 534 is posted (except TC 30X containing a fraud penalty TC 320/321).

(2) TC 534 attempts to post and the earliest CSED as extended has not expired or is not within six months of expiring or the input amount is greater than the net module balance.

794
RC0 (a) Unpost TC 015 and 030 containing a Primary Location Code equal to one of the 30 non-continuing District Office Codes.
(b) Unpost TC 844 containing a Primary Location Code equal to one of the 30 non-continuing District Office Codes.

795 through 798
Reserved for programming use

799
Purged Unpostable (Returned to Masterfile for reformat only).

10   Unpostable Codes — EPMF IRM 3(12)(166)

Code   **Condition**

801   An input Transaction Code other than TC 000 with Doc Code 04 or 63, 99X or 90X which fails to match an Employer Identification Number of an account on the EPMF.

802   Transaction Code 000 with Document Code 04 or 63 matches on EI Number with an Account on the EPMF.

803   A transaction that matches on EIN with the EPMF, but the first position and/or two of the last three positions of the Name Control of the transaction do not match the name control or cross-reference name control of the EPMF account.

806   An attempt to post a TC 151, 420, or TC 421 and neither an unreversed TC 150 or 154 nor an unreversed TC 977 (posted prior to cycle 8228) is present in the return module.

807   An attempt to post a TC 150 to a plan with a TC 150/977 status indicator of 4 and the TC 150 has a Plan Year Ending later than the Plan Year Ending of the latest Plan Year Ending Return Module that contains a TC 150 or 977. This check is not performed on a corrected UPC 807 or Form 5500EZ with CC F.I the Form Year Indicator is 'D' or 'C', if CC is 'F' and a TC 591 has posted to the tax module within the preceding 15 cycles.

808   An attempt to post a TC 150 which does not contain "G" Condition Code and the EPMF already has an unreversed TC 150 posted to the return module. GUF will not generate a Form 4251 beginning in cycle 9527.

809   An attempt to post a "G" Condition Coded TC 150 when an unreversed TC 977 (that was posted after cycle 8228) is present in the return module. Not performed on a corrected UPC 809.

810   A transaction other than Doc Code 64, TC 012 that attempts to Post to a Plan with a plan requirement of Filing Requirements 8. (Bypass for all TC 42X)

811   A transaction other than Doc. Code 63, TC 012 attempted to post to an entity with Entity Filing Requirements of 8's.

812   A TC150 does not have a Plan Year Ending Month that agrees with the Plan's Plan Year Ending Month and for forms 5500, 5500-C and 5500-R, the plan number is less than 501 and the Pension Benefit Type is "1", UNLESS (a) the return is the first return for a plan, OR (b) the return contains an 'F' 'S' or 'Y' Condition Code or (c) the return contains a 1 Plan Year changed since Last Report Code. Do not perform the UPC812 check on a corrected UP 812 TC 150.

813   A TC 150 that attempts to post and the Plan Data Module's EMPLEE-PLAN-1ST-NAME is blank except for a corrected UPC 813 record.

814   A TC 420 that attempts to post and the TC 420 does not contain a valid Audit Control Number with a valid "DO" or "SC" code in positions 9 and 10 or the return module already contains an unreversed TC 420.

815   A document code 63 TC 020 attempts to change the Entity Filing Requirements to 8's from 0's when not all of the Entity Filing Requirements are 0's.

823   A TC 122, 126, 141, 150, 154, 474, 59X, 930 or 960 attempting to post and there is no plan data module present for the plan number on the input transaction on the EPMF.

824   A TC 151, 421, 428, 475, 592, 961 or 962 attempting to post and there is no return module established on the EPMF.

832   Document Code is invalid for the Transaction Code.

836   An attempt to post a TC 592 when an unreversed TC 590, 591, 593, 594, 595, 596, 597, 598 or 599 is not present in the module.

838   An attempt to post a TC 475 when an unreversed TC 474 is not present in the module.

Code	Condition
839	A return module transaction that contains as the Plan Year Ending month or year zeros as blanks or that contains as the Plan Year Ending month a number less than 01 or greater than 12.
840	When the document code is 64, the Transaction Code is 000, and the Transaction Plan Number matches that Plan Number of the Transaction EIN and the EPMF.
842	An attempt to post a Document Code 64 MFT 74 to TC 053 (Change of Plan Year Ending Month) when the Plan Data module is not present.
843	An attempt to post a TC 96X when the CAF indicator is not a 0, 1, 2, 5, 6, or 8.
844	An attempt to post a Doc. Code 63, TC 102 when there are no 8's in the Entity Filing Requirements.
845	A Doc Code 64, TC 012 attempts to post and the Plan Filing Requirements are not 8.
847	An attempt to post a TC 961 or 962 and neither an unreversed TC 960 nor an unre-versed TC 962 is present in the module.
848	An attempt to post a TC 960 when the module contains an unreversed TC 960 input by a different Service Center.
849	An attempt to post a TC 961 or TC 962 input by a Service Center that is not the same Service Center that input the unreversed TC 960 or 962 in the Return Module and the posting TC 961 or 962 does not contain a "TC 960 CAF Location Code" equal to the Ser-vice Center that input the unreversed posted TC 960.
851	Reversal DLN Different
	(1) The reversal DLN of the input TC 151 does not match the Control DLN in the tax fixed section (for TC 151-CD 20-29).
	(2) The Reversal DLN of the input TC 151 does not match the transaction DLN of the posted TC 154 in the tax returns posted transaction section (for TC 151-CD 19).
852	An attempt to post a TC 122 when an unreversed TC 121 or 123 for the same MFT and Plan Number is not present.
853	KEOGH EIN Mismatch
	(1) Any transaction code attempting to post the EIN 51-0099493 OR 04-1867445.
	(2) Any transaction code 011 with "To Number" of 51-0099493 or 04-1867445.
854	An attempt to post a TC 126 when an unreversed TC 125 for the same MFT and Plan Number is not present.
869	An input record with a format unacceptable to the EPMF posting program.
870	An attempt to post a TC 424 to a module that contains an unreversed TC 420.
871	An attempt to post a TC 424 to a module that contains an unreversed TC 424.
872	An attempt to post a TC 428 to a module that does not contain unreversed TC 420 or an attempt to post a TC 428 that does not contain a numeric Audit Control Number with a valid DO or SC Code in positions 9 & 10 of the Audit Control Number.
877	A TC 150 with a "G' Condition Code
	(1) An amended return (TC 150 with CCC "G") or late reply returns (TC 150 with CCC "L" or "Q") with a period ending 198812 or later attempts to post to a module with no prior posted unreversed TC 150 on the EPMF.
	(2) An amended return (other than Form 5500EZ) with a period ending 198812 or later or late reply returns (TC 150 CCC "L" or "Q") and the EPMF ORIGINAL DLN of the transaction does not match the CONTROL DLN of the return module.
878	A Form 5500–R attempts to post and it is the third consecutive Form 5500–R return filed for a plan for a period in excess of 24 months and the EPMF-RET-PROC-CDS does not contain "D", "P", "C" or "U".

Code	Condition
879	If Form 5500, 5500-C or 5500-R is attempting to post and the EPMF Total Assets BOY Amount does not mach within 5% of the Total Assets EOY Amount of the TC 150/977 return posted one year prior, OR if a Form 5500-EZ TC 150 is attempting to post and the EPMF Total Assets EOY Amount does not match within $100,000.00 the EPMF Total Assets EOY Amount posted one year prior, then unpost the TC 150 with UPC 879. Do not perform this UP879 check if the First Plan report indicator is a '1', when the Form Year Indicator is a 'P' when the EPMF Final Report Indicator is a '1', or the Plan Filing Requirement is a 'Z', or on a corrected UPC 879.
880	A TC 013, Doc Code 64, attempts to update the Plan Name only and it is the same as that already on the EPMF; or a TC 013, DC 63, attempts to update a primary name line and new name control and it is the same as that already posted to the EPMF.
890	Assigned to transactions with Unpostable Classification Code of 4 (end-of-year purged unpostables).
899	A transaction is about to be resequenced but the format of that type of transaction will be changed for the next cycle.

11   Unpostable Codes — PMF

Code 501 — RC 1 - Mismatch on TIN, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

Code 503 —RC 1 - TIN matches an EIN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

Code 503 —RC 2 - TIN matches an SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

Code 503 —RC 3 - TIN matches both an EIN and SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

12   Unpostable Resolution Codes

Unpostable Resolution Codes are input using the GUF command codes UPBAT and UPRES to close unpostable transaction cases.

Values	Meanings
0	No change made to transaction. Attempt to re-post at Master File. Valid on all master files.
1	Transaction to be reinput with same DLN. Valid on all master files except CAWR.
2	Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD may create a control base on IDRS.
5	IMF: changes any combination of error delay code, name control, and name line. Not valid on any other master file.
6	Can add a condition code to any TC-150

Values	Meanings
	BMF: changes any combination of name control, TIN, transaction code, transaction date, TIN prefix, error delay code, MFT and tax period.
	CAWR: changes TIN and/or name control.
	EPMF: changes any combination of tax period, name control, TIN and plan number.
	IMF: changes any combination of name line, TIN, POD codes, transaction code, transaction date, error delay code, MFT, tax period, name control and spouse SSN.
	IRAF: changes any combination of tax period, name control, TIN, transaction code, and transaction date.
	PMF: Changes any combination of TIN, TIN prefix, and name control.
8	Transaction sent to Reject Register or Error Resolution System. Valid on all Master Files except CAWR and PMF.
A	Automatic correction of name control. Valid on all master files for a limited number of UPC's.
B	Valid for IMF and BMF only. Special closure of opened assigned cases.
C	Valid on all Master Files. Places or updates a case in suspense status.
D	Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD will not create a control base on IDRS.
S	Places or updates a case in suspense status.

13   Unpostable Command Codes

Values   Meanings

UPASG   Program to reassign an unpostable case.

UPBAT   Program to batch close unpostable cases.

UPCAS   Places/updates a case in suspense status.

Program to request tax module information.

Program to request charge-out (Form 4251).

Program to create or modify UP-HISTORY-SECTION.

UPDIS   Program to display an unpostable case.

UPRES   Program to correct an unpostable case.

UPREV   Program to assign a Quality Review status to an unpostable case.

UPTIN   Program to display data for all unpostables that are currently on the GUF data base for a requested TIN.

14   Resequence Codes (IMF Only)

000   Default - The Reason Code is not available or the resequenced transaction does not meet any of the Reason Code Criteria listed below.

11   Resequenced by Run 460-08 for numerous conditions such as posting delay code.

12   Unreversed TC 576 posted (-Q Freeze) and transaction is debit

13   TC 150 input to a module and an unsettled TC 150 is posted

14   Multiple adjustments input in the same cycle

15   Multiple TC 429s input in the same cycle

17   Incomplete name line generation

18   TC 903 or 904 if no other transactions are input in the same cycle.

19   Account creating transaction on the invalid segment during the Pre-DM1 cycle or valid transaction during DM1 cycle.

20   TC 150 claiming more estimated tax credits than are posted in the module.

21   TC 670 or TC 680 input to a module with an -I freeze

22   TC 018 and TC 740 input in the same cycle

23   Short entity TC 140 or TC 141 or TC 142 and TC 140 input the same cycle

24   RPS TC 610 input prior to cycle 31 if no account posted

25   TC 920 status overflow

27   TC 29X blocked 200-289 if no TC 150 posted

28   IMF/BMF offset in progress

29   Adjustment with reference number 897 attempting to post to an account with an unsettled spousal claim.

30   Doc Code 34 credit transaction or ES validation in progress

31   Entity change transaction input the same cycle as doc code 50 transaction

32   Unique End of Year processing

33   TC 295/299 with future interest computation date

34   TC 129 resequencing

35   TC 150 input the same cycle as account creation

36	Credit elect to surviving spouse
37	Spousal offset
38	TC 811 input to a module with an unsettled TC 811
39	TC 820, 824, 830 or 890 resequence prior to unposting UPC 175.
40	TC 131, Type 01 if 11 or more are attempting to post in the same cycle
41	TC 290 Reference Number 897 input in cycle YYYY04
42	TC 271 RC 62 greater than the Failure to Pay Penalty
43	TC 430 with a fiscal mismatch on tax period
44	TC 150 if the K-1 ES payment indicator is significant
45	ADEPT TC 150 input to a module not containing a TC 610 FLC 16
46	TC 992 for Treasury Employees
47	G coded political checkoff if no TC 150 posted
49	Any transaction will resequence for 2 cycles prior to unposting
50	TC 500 52 or 53 if no account posted
52	Revenue receipt transaction if name control mismatches
53	TC 840 if the module is on the retention register
54	ELF return with CCC 1
98	Merge in progress
99	Transaction rejected at Master File

15   Source Codes, Reason Codes, Hold Codes, and Priority Codes

(1) IMF Source Codes

Use with TC 29X. This is a required field. The source code chooses the statement which will appear on the taxpayer's adjustment with the literal Reason Code (RC) completing the statement. Valid codes are:

Source Code	Literal
0	Suppressed, nothing prints on the notice (AMIS report only) Used for Freeze release— and with RCs 15/23/54.
1*	As you requested, we changed your account for yyyyXX to correct your [RC].
2*	We changed your [ccyyXX] account to correct your [RC].
3*	Because of recent changes in tax laws, rulings, or regulations, we changed your [yyyyXX] tax return to correct your [RC].
4*	We changed your tax return for [yyyyXX] to correct an error we made. We apologize for any inconvenience we caused. The change will correct your [RC].
5	We changed your tax return for [yyyyXX] because you requested a tentative carryback or restricted interest adjustment [RC 00] generates).
6	You made a mistake on your yyyyxx account. We corrected the error when we adjusted your (RC).

Source Code	Literal
7	All or a portion of your Federal Income Tax Refund offset which was previously applied to an outstanding child support or federal agency debt is now being reversed because (RC). **NOTE**: Only use SC 7 with RCs 86, 87, 89-91
8	Thank you for contacting the Problem Resolution Office. If you experienced any inconvenience, we apologize. We changed your [19XX] account to correct your (RC).
9	We contacted you twice but have no record of receiving your response. Your [ccyyXX] tax return does not report the same income or deductions reported to us by your payers or trustees, so we changed your tax return to correct your [RC].

Note: SCs marked with an asterisks will print in Spanish when entity filing requirement is '7'.

Source codes are broken out as follows:

(a) "Freeze Release". Leave blank whenever TC 290 is for zero amount and no reference numbers are input. (Use to refile returns and release freezes)

(b) "Taxpayer Initiated". Use "1" when: The taxpayer initiates request for adjustment. Include unsolicited claims, CP36's other than CP36's listed below.

(c) "IRS Notice". Use "2" when: Any notice (either sent to the TP or internal) is generated on the same issue. The account could be in any status, with any module balance (zero, debit, or credit). Include CP36's where the TP files amended returns as the result of prior IRS notice, such as a math error notice.

(d) "Legislation". Use "3" when: Any adjustment action is required because of new legislation either makes an issue effective retroactively or laws were passed too late to include the changes on current forms. Include any protective claims held pending Tax Court decisions.

(e) "IRS Error". Use "4" when: The adjustment is the result of any error made by an IRS employee. The account could be in any status, with any module balance. It does not matter if the taxpayer pointed out this error, or whether IRS discovered it before taxpayer contact.

(f) Tentative Carryback (TCB/Restricted Interest". Leave blank, SC "5" will automatically generate whenever TC's 294, 295, 298 or 299 are input.

(g) "Use "6" when the adjustment is the result of the TP making a math error on the claim/Form 1040X/Duplicate filing. The notice (if one is sent to the TP) will include the math error 60 day appeal rights. DO NOT use "6" for an adjustment based on the TP's response to a previous math error notice.

(h) Source Code "7" will apply only to Debtor Master File (DMF) cases. Valid with Reason Codes 86/87/89/90/91 only.

(i) Source Code "9" is used by Underreporter Function. TC 29X, B/S 650-679.

(j) If more than one code applies, use the highest numeric code (e.g., if "1" and "4" apply, use "4").

(2) IMF Reason Codes

Use with TC29X. This is a required field. One to 3 Reason Codes may be input. The Reason Code will determine the explanation that will print on the adjustment notice Reason codes are restricted to the first three RC fields for input transactions except for penalty reason codes 22-29. Valid codes are:

Reason Literal
Code

FILING STATUS/EXEMPTIONS

00	FREEZE RELEASE (WILL NOT GENERATE ON CP 21/22 NOTICE) Computer Generated.
01	FILING STATUS TO SINGLE
02	FILING STATUS TO MARRIED FILING JOINT RETURN
03	FILING STATUS TO MARRIED FILING SEPARATE RETURN
04	FILING STATUS TO HEAD OF HOUSEHOLD
05	FILING STATUS TO QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD
06	TOTAL EXEMPTION AMOUNT
34	DUAL STATUS TAX
40*	BONA FIDE OR PHYSICAL PRESENCE TEST

NOTE: When determining the RC for actual filing status changes, use the number of the corrected filing status. For instance, if a TP is changing from 'single' to 'Head of Household', use code 04.

INCOME

07	INCOME FROM WAGES, SALARIES, TIPS, ETC.
08	INTEREST INCOME AND/OR DIVIDEND INCOME
12	BUSINESS INCOME (OR LOSS)
13	INVESTMENT GAIN or LOSS
14*	FOREIGN EARNED INCOME REPORTED ON FORM 2555
15	REVERSAL OF THE SECOND DEFERRAL INSTALLMENT FOR ADDITIONAL 1993-9411 TAXES. USED WITH SOURCE CODE 0 AND READS: WE HAVE ADJUSTED YOUR 1993 ACCOUNT TO INCLUDE THE SECOND INSTALLMENT DUE TO YOUR ELECTION TO DEFER YOUR ADDITIONAL 1993 TAXES. Note: A SC must be used to input CC ADJ54; program will suppress the SC and use the full RC 15 literal
16	PENSIONS AND ANNUITIES
17	DEFAULT OF THE THIRD DEFERRAL INSTALLMENT FOR ADDITIONAL 1993 TAXES. **SYSTEMICALLY GENERATED ONLY!** READS: "OUR RECORDS INDICATE YOU HAVE NOT TIMELY PAID YOUR SECOND INSTALLMENT OF ADDITIONAL 1993 TAXES. WE HAVE ADJUSTED YOUR 1993 ACCOUNT TO INCLUDE THE THIRD AND FINAL INSTALLMENT."
18	SCHEDULE E INCOME (OR LOSS)
19	FARM INCOME (OR LOSS)
20	UNEMPLOYMENT COMPENSATION
21	OTHER INCOME
22	TOTAL INCOME
23	REVERSAL OF THE THIRD AND FINAL DEFERRAL INSTALLMENT FOR ADDITIONAL 1993 TAXES. USED WITH SC 0, READS: "WE HAVE ADJUSTED YOUR 1993 ACCOUNT TO INCLUDE THE THIRD AND FINAL INSTALLMENT DUE TO YOUR ELECTION TO DEFER YOU ADDITIONAL 1993 TAXES."

Reason Code	Literal
29	TAXABLE SOCIAL SECURITY BENEFITS
42**	INGRESO POR CUENTA PROPIA

ADJUSTMENTS TO INCOME

25	ADJUSTMENTS MADE TO QUALIFIED RETIREMENT PLAN
27	INTEREST PENALTY ON EARLY WITHDRAWAL OF SAVINGS
30	ADJUSTMENTS TO INCOME
31*	FOREIGN EARNED INCOME EXCLUSION
32	ADJUSTED GROSS INCOME
83*	INCOME EXEMPT PER TAX TREATY
84*	SCHOLARSHIP OR FELLOWSHIP EXCLUSION
94*	NET OPERATING LOSS CARRYBACK OR CARRYFORWARD

TAX COMPUTATION

33	ADDITIONAL TAXES FROM FORM 4970, 4972, 5544, 5405*, OR SECTION 72(M)(5) PENALTY
34*	DUAL STATUS TAX
70*	ZERO BRACKET AMOUNT
75	TAXABLE INCOME
92	STANDARD DEDUCTION

OTHER TAXES

37*	NON-EFFECTIVELY CONNECTED TAX
38*	BACKUP WITHHOLDING
44	SELF-EMPLOYMENT TAX
45	MINIMUM TAX OR ALTERNATIVE MINIMUM TAX
46	TAX FROM RECOMPUTING A PRIOR YEAR INVESTMENT CREDIT
47	SOCIAL SECURITY TAX ON TIP INCOME NOT REPORTED TO EMPLOYER OR UNCOLLECTED EMPLOYEE SOCIAL SECURITY TAX AND RRTA TAX ON TIPS
48	TAX ON YOUR INDIVIDUAL RETIREMENT ARRANGEMENT (IRA)
49	ADVANCE EARNED INCOME CREDIT (EIC) PAYMENTS RECEIVED
50	HOUSEHOLD EMPLOYMENT TAXES (SCHEDULE H)
95	TAX COMPUTATION USING THE 30% STATUTORY RATE OR REDUCED TREATY RATE

CREDITS

36	TAX CREDITS
41*	ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT
43	OTHER CREDITS
63*	VIRGIN ISLAND CREDIT ON FORM 8689

PAYMENTS

51	TOTAL FEDERAL INCOME TAX WITHHELD
53	EARNED INCOME CREDIT (ALLOWANCE/INCREASE/DECREASE))

Reason Code	Literal
54	EARNED INCOME CREDIT (DISALLOWANCE ONLY). USED WITHOUT A SOURCE CODE 0 AND READS: "YOUR CLAIM FOR EARNED INCOME CREDIT IS NOT APPROVED. YOU WILL BE SENT A SEPARATE LETTER FORMALLY DISALLOWING YOUR CLAIM."
55	EXCESS SOCIAL SECURITY TAX AND RRTA TAX WITHHELD
56	MEDICAL SAVINGS ACCOUNT
57	REGULATED INVESTMENT COMPANY CREDIT
61	PAYMENTS and/or CREDITS
69	FORM 8288 OR SECTION 1446 WITHHOLDING
39*	SOCIAL SECURITY TAX WITHHELD BASED ON YOUR VISA

PENALTIES/FEES/INTEREST

62**	PENALTY DUE TO REASONABLE CAUSE
65	PENALTY CHARGE
71**	PENALTY REDUCTION
73	ASSESSMENT OF FEE
74	INTEREST CHARGES
77**	INTEREST REDUCTION

INTEREST ABATEMENT CODES

80	Claim disallowed in full
81	Claim disallowed in part
82	Claim allowed in full

Note: RCs 80, 81 and 82 are "Reserved" for Mininsterial interest adjustments for report purposes only.

INJURED SPOUSE CLAIMS/DMF OFFSET REVERSALS (DMF ONLY)

86	AN INJURED SPOUSE CLAIM WAS FILED, REQUESTING A REFUND OF THE NON-OBLIGATED SPOUSE'S SHARE OF THE AMOUNT APPLIED AGAINST THE NON-TAX DEBT. (SEE NOTE).
87	WE HAVE CORRECTED AN ERROR MADE ON YOUR ACCOUNT DURING PRO-CESSING OF YOUR RETURN.
89	THE OFFSET WAS DONE IN VIOLATION OF THE AUTOMATIC STAY OF BANK-RUPTCY. (SEE NOTE).
90	THE OFFSET RESULTED FROM A PAYMENT WHICH WAS SPECIFICALLY INTENDED FOR APPLICATION TO AN OUTSTANDING IRS BALANCE. (SEE NOTE).
91	BASED ON THE SUPERSEDING TAX RETURN YOU FILED. WE HAVE ADJUSTED THE TAX, WITHHOLDING, OR CREDITS REPORTED ON YOUR ORIGINAL TAX RETURN. (SEE NOTE).

SCHEDULES

76	Schedule A

SPANISH REASON CODES

42	SELF-EMPLOYMENT INCOME (INGRESO POR CUENTA PROPIA)
44	SELF-EMPLOYMENT TAX (CONTRIBUCION POR CUENTA PROPIA)
62	PENALTY DUE TO REASONABLE CAUSE (PENALIDAD PAGADERA POR CAUSA RASONABLE)

Reason Code	Literal
71	PENALTY REDUCTION (REDUCCION DE PENALIDAD)
77	INTEREST REDUCTION (REDUCCION DE INTERES)
99	ACCOUNT INFORMATION (INFORMACION DE CUENTA)

MISCELLANEOUS

78	WINDFALL PROFITS TAX
85	TAXABLE INCOME. YOU REPORTED REFUNDS OF STATE AND LOCAL INCOME TAXES AS INCOME ON YOUR RETURN. SINCE YOU DID NOT ITEMIZE DEDUCTIONS IN THE YEAR THE STATE TAX WAS PAID, YOU ARE NOT REQUIRED TO INCLUDE THESE REFUNDS AS INCOME.
99	ACCOUNT INFORMATION (THIS CODE TO BE USED FOR INVALID, MISCELLANEOUS AND ANY REASONS NOT LISTED.) This is not a true penalty reason. code. It is used by ERIS to track certain IRS initiatives.

* RCs marked with an asterisk will be used by Philadelphia Service Center when adjusting International accounts.

** RCs marked with two asterisks print in Spanish when the entity filing requirement is '7'. RCs 42, 71 and 77 print in Spanish only. DMF RCs are valid with SC 0/7.

(3) Penalty Reason Codes — IMF - BMF-EPMF

Must be used for penalty adjustments. These RCs are input to the fourth RC position.

Document Code 54 (TC29X) — enter the appropriate Penalty Reason Code (22, 24, 25, 26 or 30) in RC position four of ADJ54 when Reason Code 62 is used in position one. Do not use RC 62 in combination with any of the other reason codes in RC position four.

Document Code 47 (AIMS Adjustment) — Penalty Reason Code is required entry for abatements of penalties, TC 161, 171, 181, 201, 235, 241, 271, 281, 311, 321, 351 and Penalty Reference Numbers (Negative amounts only). The reason code may be entered for input with TC 300, 304 and 308. Enter the appropriate Penalty Reason Code on Form 5344, Form 5581, 5599 and 5650 in item #02 of AMCLS.

PENALTY ABATEMENT/ASSERTION REASON CODE CHART

Origin 1st position	PENALTY REASON CODE 4TH position	DEFINITION
		***MANUAL INPUT ***
Reasonable Cause (RC 62)	22	Taxpayer exercised ordinary business care & prudence/first time filer
	24	Death, serious illness or unavoidable absence in immediate family of the party responsible (Individual taxes)
	25	Records inaccessible
	26	Death, serious illness or unavoidable absence in immediate family of the party responsible (Business taxes)
	30	Other
	66	Cascading penalty relief
Appeals	40	Appeals abatement
	41	Appeals sustains penalty

PENALTY ABATEMENT/ASSERTION REASON CODE CHART

Origin 1st position	PENALTY REASON CODE 4TH position	DEFINITION
	42	Appeals partially sustains penalty
General Penalty Relief	14	Misdated deposit
	31	Erroneous oral advice from the Service
	43	Administrative Waiver
	44	Statutory Exception
	23	Taxpayer relied on practtioner or third party advice
	27	Timely mailed/timely filed waiver
	28	Disaster Area
	29	Undue economic hardship/inability to pay
	67	Educational relief of FTD penalty
General	45	Service Error
	*** COMPUTER GENERATED ***	
Systemic	01	Suppressed/Abated - due to LEM criteria
	02	Penalty adjusted due to computational error
	03	Master File Recovery
Taxpayer	10	Corrected/Amended return, Original return taxpayer pre-pared
	13	Corrected/Amended return, Original return prepared by the Service (SFR/6020B)
	14	Misapplied/misdated payment
Service	15	General Service Error
	21	LEM Criteria

(4) BMF Reason Codes

Use with TC18X. This is a required field.

Also known as PCC - Penalty Computation Codes

Reason Code (R)	Literal
03	Indicates the penalty was computed using the liability information (ROFT) provided by the taxpayer.
11	Denotes an "averaged' penalty because there was no ROFT provided or it was invalid. The total tax is divided equally throughout the liability periods for the particular tax return. See IRM 20.400
13	

Reason Code (R)	Literal
41	indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. No payments were made in the correct manner. The payment(s) was made incorrectly for one of three reasons: -- a direct payment to the IRS, -- a deposit made through an authorized depositary (TC 670), or -- a EFT required taxpayer did not deposit electronically (TC 650 without either an electronic payment indicator (1-1-1997 & subsequent) or the deposit does not carry the TAXLINK file location code (1-1-1995 to 12-31-1996)
42	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
43	Indicates that not only was there no valid ROFT but also there were no deposits made in the correct manner.
44	Indicates that not only was there no valid ROFT but also that the taxpayer avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
54	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, all deposits were made in the correct manner.
55	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. In addition, there were no deposits made in the correct manner.
56	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, while there were some good deposits, one or more was made.
57	Used to indicate that an account that triggered the $100,000 next-day deposit requirement provided the incorrect ROFT information.
58	Used to indicate that an account that triggered the $100,000, next-day deposit requirement provided no valid ROFT information. This PCC code is only valid as follows: - Form 941 for the tax period 9112 through 8212, - Form 943 for the 9212 tax period, - Form CT-1 for the 9212 tax period.

Note: PCC 54, 55, 56 and 57 are valid for manual input with TC 180 for a significant amount via ADJ54 for the following periods. Form 941 for 9303 and subsequent, Form 943 for 9312 and subsequent, and Form CT-1 for 9312 and subsequent.

(5) Hold Codes

Use this code with TC 29X or TC 30X (Doc Code 54 or 47) when it is desired to prevent or delay the issuance of a refund and/or notice, such as when a particular adjustment action is cycled, or when a correction is being made to an account without the taxpayer's knowledge. Valid codes are:

Code	Action
1	If net module balance after posting is credit, holds credit until: Doc. Code 24 or 34 posts, TC 820 or 830 posts, TC 29X or 30X posts, Doc. Code 51 with secondary TC 300 posts, or total module balance becomes zero or debit. Set — K freeze.
2	Same as "1" but holds notice and credit.

Code	Action
3	prevents the issuance of the adjustment notice for the adjustment transaction on which it is entered. It does not prevent the issuance of any other notice.
4	Same as "1" except that a notice will not be issued at any time. MFT 61 and 63 only: suppresses CP243
5	MFT 61, 63 only: suppresses CP 243. If both hold Codes 4 and 5 should be used, use hold Code 4.

(6) Priority Codes

These codes must be used in order to post adjustments (Doc Code 47 or 54) to the Master File when certain module conditions exist. Failure to use the priority code when specified will cause the transactions to unpost, causing erroneous notices, refunding or billing especially in cases where multiple adjustments and/or credit transfers are being processed. If an adjustment needs a priority code it may indicate that Collection, Examination, or Statute should be consulted. It may also question the validity of a tax abatement, i.e. an abatement of tax on a return with a Collection Field Function Secured Return Code, no math error code, and the module is in Status 60 is questionable insofar as the return was assessed as filed, filed late, and contained the information that the taxpayer wanted the Revenue Officer to see.

Code	Action (Doc Code 54; TC 29X)
1	Use priority Code 1 when adjusting tax with TC 29X and unreversed TC 420, Examination Indicator, or TC 424 Examination Request is present. Failure to use the priority code will cause the adjustment to unpost (UPC 330 or 160). A TC 290 for zero amount without credit reference number 766 or 806. Changes will post without a priority code. **NOTE**: TCs 290/298 without Credit Reference Number 766 or 806 will post without priority code 1 when an open TC 420 is present. Use also if both codes 1 and 8 are required to adjust an account.
2	Reserved
3	Use when inputting an adjustment which is IRS initiated when considering the 45 day interest-free period.
4	Use with manual release of the BMF offset-out Q freeze on transaction code 290 for zero amount. (No secondary transaction codes or reference numbers are valid with input). For IMF PRIORITY CODE 4 is only valid for statute unit employees with unit number in the range 569-574.
5	Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued, unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.
6	Used to release a math error freeze only.
7	Use with adjustments in block 740-769 to have an unsubstantiated math error protest sent to Examination. Also, use with an adjustment in block 700-739 when the protest is substantiated and there is an unreversed TC 576 in the module. TC 470 CC 94 must be present for priority Code 7 to post.
8	Use with TC 29X transactions to bypass UPC 158 and 180 (IMF) and UPC 328 (BMF) analysis on original input. Used when adjusting TC 806/807 if a prior TC 17X transaction is on the account and the new TC 176 is to be computer generated. Also used to release excess Estimated Tax Credit Freeze (J-). and -X freeze. Both released by TC 29X with Priority Code 8. Released by TC29X Priority Code 8.
9	Used with TC 291 blocked 200-299 to bypass UPC 150 (IMF) and UPC 350 (BMF).

Code	Action — (Doc Code 47 — Exam; TC 30X)
1	Use priority Code 1 to allow TC 30X to post when an amended or duplicate return freeze condition exists at masterfile. Be sure the adjustment will not create a duplicate refund or assessment. Terminals will not accept closings when an amended or duplicate return freeze exists unless Priority Code 1 is present. The amended return should be in the case file.
2	Use priority code 2 to override the unpostable condition that normally occurs when the settlement amount does not match the tax liability amount. (For Examination document blocked in the 900-999 series).
3	(Effective 7/1/87) — Use priority code 3 to bypass an unpostable condition caused by an amended return freeze and settlement amount. (Used when both PC1 and 2 are required to post the Examination adjustment).
4	(Effective 1/22/88) — Use priority code 4 to allow an Examination partial assessment to post when an amended return freeze exists at masterfile. (For Examination documents blocked in the 1XX, 10X or 18X series).
5	Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.
	Use priority code 8 to bypass the unpostable conditions that occur when the adjustment is within $10 of a previously posted adjustment (UPC 158 or 3f28) (Also, use PC 8 if there is a TC 295 on the module that is being recaptured with a TC 300.
	Use priority code 8 when the adjustment contains credit reference number 764 (Earned Income Credit) and there is a 290 in the module (UPC 180).
8	Use priority code 8 when the adjustment contains credit reference number 806 or 807 and no TC 17X when the module contains a significant TC 170,171 (UPC 158). Use priority code 1 if both codes 1 and 8 are required to adjust account.The computer will automatically compute the estimated tax if the only 17X on the module is a 176 or 177, and the return posted 8401 or later. Priority Code 8 is not required

16   *Item Adjustment Codes & Credit Reference Numbers*

Reference IRM 3.15.60 — (Reference Numbers)

Valid item adjustment codes are as follows:

Valid Item Adjustment Codes

A. Form 720 — All IRS abstract numbers as listed on Form 720.

    014 — Fuel used in noncommercial aviation — Gasoline

    016 — Environmental Taxes — Petroleum (Imported Products)

    017 — Environmental Taxes — Imported Chemical Substances

    019 — Ozone depleting chemicals - Imported Substances

    020 — Ozone depleting chemicals (floor stocks)

    022 — Telephone (Toll, Local and Teletypewriter) service

    026 — Transportation of persons by air

    027 — Use of International Air Travel facilities

Valid Item Adjustment Codes

028 — Transportation of Property by air

029 — Cruise Ship Passenger Tax

030 — Policies issued by foreign insurers

031 — Obligations not in registered form

033 — Truck and trailer chassis and bodies: tractors

035 — Kerosene

036 — Coal Underground mined $1.10 per ton

037 — Coal Underground mined 4.4% of ton price

038 — Coal Surface mined 55+S5 per ton

039 — Coal Surface mined 4.4% of ton price

040 — Fuel Economy Vehicle Tax (Form 6197 required)

041 — Sport fishing equipment

042 — Electric outboard motors and sonar devices (Beginning with tax period 8412)

044 — Bows and arrows

050 — Crude Oil Windfall Profit Taxes — Quarterly production (Form 6047)

051 — Alcohol/ethanol sold as but not used as fuel (claimed on Form 6478)

052 — Crude Oil Windfall Profit Taxes — Annual return

053 — Environmental Taxes — Petroleum (Crude Oil)

054 — Environmental Taxes — Chemicals

055 — Environmental Taxes — Hazardous wastes (Form 6627)

056 — Crude Oil Windfall Profit Taxes — Quarterly withholding (Form 6047)

058 — Gasoline sold for Gasohol production 10%

059 — Gasohol 10%

060 — Diesel Fuel

061 — Diesel Fuel and Special Motor Fuels (SMF)

062 — Gasoline

064 — Inland Waterways Fuel Use Tax

065 — Gasoline Floor Stock (valid for 8803, 9103 and 9309)

066 — Tires (highway type)

067 — Gasohol (valid for 8803, 9103 and 9309) Floor Stock

069 — Fuel used in noncommercial aviation — Fuel other than gasoline

070 — Diesel, Railroads, Floor Stock (9303)

071 — Diesel Railroads Use

072 — Gasoline sold for Gasohol Floor Stock

073 — Gasoline sold for Gasohol 7% alcohol but less than 10% alcohol

074 — Gasoline sold for Gasohol production 5.7% alcohol but less than 7.7%

075 — Gasohol 7.7% alcohol but less than 10%

076 — Gasohol 5.7% alcohol but less than 7.7%

077 — Aviation Fuel (other than gasoline)

078 — Dyed Diesel Fuel Used in Certain Intercity Buses

079 — Other alcohol fuels

081 — Manufacturers Tax — DPT Vaccine

082 — Manufacturers Tax — DT Vaccine

Valid Item Adjustment Codes

083 — Manufacturers Tax — MMR Vaccine

084 — Manufacturers Tax — Polio Vaccine

085 — Diesel (floor stocks)

086 — Other alcohol fuels Floor Stock

087 — Aviation fuel other

088 — Diesel Fuel Floor Stock

089 — Floor Stock Vaccine 8-10-1993

090 — Aircraft Luxury Tax 199103-199309

091 — Boat Luxury Tax 199103-199309

092 — Passenger Vehicle Luxury Tax began 199103

093 — Furs Luxury Tax 199103-199309

094 — Jewelry Luxury Tax 199103-199309

095 — Aviation Fuel (other) 199703

096 — Aviation Gasoline 199703

097 — Vaccines Floor Stock

098 — Ozone-Depleting Chemicals - Manufactured (CNG)

101 — Compressed Natural Gas ($.4854 per KcF)

102 — Arrow Component Parts

103 — Kerosene Floor Stock

B. Forms 941, 942, 943

003 — Adjusted total of income tax withheld (AITW)

004 — Taxable social security wages

005 — Taxable Social Security Tips (Form 941 only) (FITP)

007 — Adjusted total of Social Security/Medical Taxes

008 — Backup Withholding (BUWH)

072 — Tips deemed to be wages (Form 941 only) (TDW)

073 — (F941) Taxable Medicare Wages and Tips

079 — ETE/ETAP IRC 3509 Rate

184 — Adjustment of Withheld Income Tax (941 & 943 only) (ATWH)

185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only) (ATFI)

766 — Advance EIC (increase)

767 — Advance EIC (decrease)

C. Form 945

003 — Adjusted total of income tax withheld (AITW)

008 — Backup Withholding (BUWH)

D. Form 4720

151 — Failure to Distribute Income

152 — Excess Business Holdings

153 — Investments which Jeopardize Charitable Purpose

154 — Taxable Expenditures

182 — Excess Grass Roots Contributions

183 — Excess Lobbying Contributions

213 — Tax on Political Expenditures

Valid Item Adjustment Codes

    214 — Tax on Disqualifying Lobbying Expenditures

E. Form 5329

    160 — Tax on Excess Contributions. The sum of the 160 and 162 amounts must balance to the TC 29X amount.

    162 — Tax on Excess Accumulation

    194 — Tax on Excess Regular Distributions

    195 — Tax on Excess Lump Sum Distributions

F. Form 940

    Use an Alpha Code of T for Taxes and W for Wages followed by the appropriate State abbreviation, i.e.:

        WCA — wage increase/decrease

        TCA — tax increase/decrease

G. Forms 1120, 1041, 990C 990T and 1040

    221 — Tax motivated transaction assessment amount

    222 — Tax motivated transaction interest amount

H. Forms 706, 706A, 706GS(D) and 706GS(T)

    074 — 8610/Generation Skipping Tax

    075 — Section 4981A Tax

    076 — Estate Tax

    078 — Interest assessed for State death tax credit taken but not paid

Valid credit reference numbers are as follows:

Valid Credit Reference Numbers

A. Form 1120, 990C, 990T.

    301 — Gasoline (Form 4136)

    302 — Gasohol (Form 4136)

    303 — Diesel Fuel (Form 4136)

    304 — Special Motor Fuels (Form 4136)

    305 — Undyed Diesel fuel used in intercity buses and trains

    307 — Gasoline used in Aviation

    310 — Aviation Fuel (Form 4136)

    311 — Overpaid Windfall Profit Tax Credit (Form 6249)

    312 — Gasohol Credit (Form 4136)

    318 — Qualified Diesel Vehicle Credit (8410 and Subsequent)

    319 — No longer valid use 312

    320 — Accumulative Earnings Tax (Used by Examination only)

    321 — Personal Holding Corporation Tax (Used by Examination only)

    325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)

    500-599 — IRP Civil Penalties (For MFT 55 only, except 549 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)

    600-699 — Civil Penalties (See IRM 30.85.9) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)

Valid Credit Reference Numbers

766 — Substantiated payment credits, includes BUWH (increase).

767 — Substantiated payment credits (decrease).

883 — Alternate Fuel Production, Fuel From Non-conventional Source (FNS)

884 — Alcohol Fuel Tax Credit (Form 6478)

886 — Taxable Income

897 — Reversal of DMF Offset (F1120)

B. Form 1040, 1040A

221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)

222 —

301 — Gasoline (Form 4136)

302 — Gasohol Blenders (Form 4136)

303 — Undyed Diesel Fuel (Form 4136)

304 — Undyed Special Motor Fuels (Form 4136)

305 — Undyed Diesel Fuel used in Intercity Buses

310 — Undyed Gasoline Used in Aviation (Form 4136)

311 — Overpaid Windfall Profit Tax Credit (Form 6249)

312 — Gasohol Credit (Form 4136)

314 — Energy Conservation Item (valid for tax periods ending19 7810 through 198712)

315 — Renewable Energy Source Item (valid for tax period ending 197810 through 198712)

316 — Energy Credit Carryover (valid for tax period ending 197810 through 198712)

317 — Energy credit total per computer (valid for tax period ending 197810 through 198712)

334 — Form 8841 (9312-9411 only) deferral of additional 1993 Taxes

402/403 — Adjustment to Business Energy Investment Credit — valid for tax periods 197810 thru 198011. (402 now obsolete).

764 — Earned Income Credit — valid for tax periods 7512 and subsequent (increase)

765 — EIC — valid for tax periods 7512 and subsequent (decrease)

806 — W-2 Withholding Tax and/or Excess FICA Contribution Credit

807 — W-2 Withholding Tax and/or Excess FICA Contribution Debit

878 — Adjusts Primary Self-Employment Income

879 — Adjusts Secondary Self-Employment Income

881 — Total Positive Income

882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods19 8112 thru 198412)

884 — Alcohol Fuel Tax Credit (Form 6478)

885 — Advance EIC. (valid for tax periods 197912 and subsequent)

886 — Taxable Income (valid only 197712 and subsequent)

887 — Number of exemptions (valid only 197712 and subsequent)

888 — Adjusted Gross Income Adjustment (valid 197412-197511 and 197712 subsequent)

889 — Self-Employment Tax Adjustment (valid 197412 thru 197511 and 197712 subsequent)

890 — Used for Backup Withholding with TC 300 only (IMF Only — 198512 and subsequent)

891 — Adjust Primary TIP Income (199012 and subsequent)

892 — Adjust Secondary TIP Income (199012 and subsequent)

895 — Adjustment to primary Medicare Income. Valid for tax period 199112 and subsequent.

896 — Adjustment to secondary Medicare Income. Valid for TP199112 and subsequent.
Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.

Valid Credit Reference Numbers

    897 — Spousal Claim on DMF (IMF Only)

    898 — Adjusts the Primary Medicare TIP Income for the tax period 199112 and subsequent.

    899 — Adjusts the Secondary Medicare TIP Income for tax period 199112 and subsequent. Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.

    999 — (1-1-1975) Adjust Secondary account to Primary account.

C.   Form 1041

    301 — Gasoline

    302 — Gasoline Blenders (Form 4136)

    303 — Undyed Diesel Fuel (Form 4136)

    304 — Undyed Special Motor Fuels (Form 4136)

    305 — Undyed Diesel Fuel used in Intercity Buses

    307 — Gasoline used in Aviation

    310 — Undyed Gasoline Used in Aviation

    311 — Overpaid Windfall Profit Tax Credit (Form 6249)

    312 — Gasohol Credit (Form 4136)

    318 — Qualified Diesel Vehicle Credit (8410 and subsequent)

    766 — Substantiated payment credits

    767 — Debits substantiated credits

    806 — Withholding Tax

    807 — Withholding Tax (decrease)

    883 — FNS (Fuel from a Nonconventional Source)

    884 — Alcohol Fuel Tax Credit (Form 6478)

    886 — Taxable Income

D.   Form 990, 990PF

    689 — EO Closing Agreement Penalty Assessment

17   *NMF Abstract Codes*

Reference IRM 3.17.46

Assign number by type of tax as for original processing.

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
A.	**Withholding & FICA (True Tax Class 1)**		
24	Credit Adjustments, 8288	001	
		208	
27	Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP	001	
	8288	208	
28	NMF TDA Payments,	001	
	8288	208	
29	8804		215

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	8813		215
	8805		
41	941 Pre-ADP	001	
41	941 — NMI	001	
41	8288 — U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Estate Property Interest (with remit) 8288 non-remit	208	
42	942 Pre-ADP 942		001
43	943 Pre-ADP 943		001
33	1042 and 4277		001
62	Adv. Pay., NMF WFT/FICA	001	
	8288	208	
74	Misc. Rev. NMF WFT/FICA	001	
	8288	208	
75	FTD NMF WFT/FICA	001	
	8288	208	
54	100% Penalty F2749		
76	Dep. Fund App. NMF WFT/FICA	001	
	8288	208	
87	Dishonored Checks	001	
	8288	208	
B.	**Individual Income (True Tax Class 2)**		
10	1040 Pre-ADP, 1040, 1040NMI		004
24	Credit Adjustments	004 005	
27	Sub. Pay. Docs., 1040 Pre-ADP, 1041 Pre-ADP	004 005	
28	NMF TDA Payments	004 005	
44	1041 $50,000 (+M2), Pre-ADP, 1041		005
47	Audit Deficiency		*
62	Adv. Pay, NMF Indiv.	004 005	
72/73	1040–NR		004
74	Misc. Rev. NMF Indiv.	004 005	
76	Dep. Fund App., NMF Indiv.	004 005	
87	Dishonored Checks	004 005	
23	8697	211 212	
81	1041A		155
65	1065	004	
54	IRC 7803(c)		
C.	**Corporation (True Tax Class 3)**		
15	1120, 1120M		006
16	1120S		006
24	Credit Adjustments, 1066	006 007 008 207	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T,	006 007 008 009 191	
	1066	207	
28	NMF TDA Payments	006 007 008 009 191	
	1066	207	
69	1120 DISC Penalty 1066-U.S. Real Estate Mortgage Investment	006	
60	Conduit Income Tax Return	207	
62	Adv. Pay., NMF Corp.,	006 007 008	
	1066	207	
66	1120-F Non-Effectively Connected Income		006
67	1120-F Effectively Connected Income		006
74	Misc. Rev., NMF Corp	006 007 008	
	1066	207	
75	FTD NMF Corp.,	006 007 008	
	1066	207	
76	Dep. Fund Applied, NMF Corp.,	006 007 008	
	1066	207	
86	2438		006
87	Dishonored Checks,	006 007 008	
	1066	207	
69	8404	009	
23	8697	210	
17	1120S		006
20	1120, 1120OND		006
	958		006
26	959		006
47	Audit Deficiency		*
92	990-C		007
93	900-T		008
66	1042S		

Note: * Multiple Abstract Numbers apply based on original assessment document.

20	1120-IC-015		006
	1120-Pre-ADP		

D.   Excise (True Tax Class 4)

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
03	11-C		
13	730		135
	8612 — Return of Excise Tax on Undistributed of Real Estate		
21	Investment Trusts		192
	8612 — Return of Excise Tax on Undistributed Income of Regulated		
22	Investment Companies — 8613		193
37	Tobacco Materials - Viol.	118	
37	Cigarette papers	119	
37	Cigarette tubes	120	
37	Cigar prepayments	121	
37	Cigarette prepayments	122	
82	Stamp Sales	137	
80	3780; 3780-A	129	
03	11-C	134	
95	2290	138	
38	4638	148	
91	990-PF	149	
71	4720A		
71	— Self Dealing	150	
71	— Undis. Income	151	
71	— Excess Holding	152	
71	— Investments which Jeopardize	153	
71	— Taxable Expenditures	154	
71	Political Expenditures	213	
71	Disqualifying Lobbying Expenditures	214	
88	990-BL	185, 186	
89	6069	187	
35	5330 with remit:		
35	5330 non-remit:		
26	5110.32; 5110.35	070	
26	5110.60; 5110.39	072	
26	Penalties-Seizures	071	
12	11-B	131	
13	730		35
25	5120.7; 5120.37; 5600.5	087	
25	5130.7; 5600.5	093	
37	2137; 5210.11; 5210.7, 5600.5:		
	Cigars, large up to $20 per		
37	thousand		02
	Cigars, large more than $20 per		

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
37	thousand	103	
37	Cigars, small	112	
37	Floor Stock Tax-Cigarettes	113	
37	Cigarettes, large	114	
37	Cigarettes, small	115	
37	Tobacco Manufacturing	117	
30	Form 720 —		
	Gasoline for use in noncommercial aviation	014	
	Gas & Diesel (198703-198712)Floor stock 15 1-1-88 repealed	015	
	Imported Petroleum products superfund tax	016	
	Imported chemical substances	017	
	Oil Spill - Imported Repealed 7-1-93	018	
	Imported products containing ODCs	019	
	Ozone Chemicals Floor stock on ABS 19 Annually	020	
	Oil Spill - Domestic Repealed 7-1-93	021	
	Telephone service	022	
	Transportation of persons by air	026	
	Use of international air facilities	027	
	Transportation of property by air	028	
	Cruise Ship Passenger Tax	029	
	Policies issued by foreign insurers	030	
	Registration - Required Obligations	031	
	Pistols-Revolvers	032	
	Truck, bus, and chassis and bodies	033	
	Other auto chassis, etc.,Repealed	034	
	Kerosene (199809)	035	
	Underground coal mined @ .50/1.10 per ton	036	
	Underground coal mined @ 2/4% 4.4% limitation per ton price	037	
	Surface coal mined @ .50/1.10 per ton	038	
	Surface coal mined @ 2/4% 4.4% limitation per ton price	039	
	Gas Guzzler	040	
	Fishing rods, etc. and Artificial lures, etc.	041	
	Electric Outboard Motors, Fish finding sonar	042	
	Bows and arrows	044	
	Firearms (o/t Pistols & Revolvers) Repealed	046	
	Parts or accessories for trucks, etc. Repealed	048	
	Shells and cartridges - Repealed	049	
	Windfall Profit Repealed 8-23-1988	050	
	Alcohol sold as but not used as fuel	051	
	Windfall Profit - Annual filer repealed 8-23-1988	052	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Petroleum-Domestic Superfund Tax	053	
	Chemicals	054	
	Hazardous Waste Repealed 9-30-1985	055	
	WPT withheld from producer repealed 1-1-1984	056	
	Tires Floor Stock on abs 66	057	
	Gas Sold for Gasohol Production at least 10% alcohol	058	
	Gasohol contains at least 10% alcohol	059	
	Diesel Fuel	060	
	Special motor fuels	061	
	Gasoline	062	
	Lubricating Oil Repealed 1-6-1983	063	
	Fuel (inland waterways)	064	
	Gasoline Floor Stock on abs 62	065	
	Tires	066	
	Gasohol Floor Stock ob abs 75 & 76	067	
	Tread rubber - repealed 1-1-1984	068	
	Aviation fuel Noncommercial, other than gasoline	069	
	Diesel Railroad Use Floor Stock on abs 71	070	
	Dyed Diesel Fuel used in Trains	071	
	Gas to make Gasohol Floor Stock on Abs 73 & 74	072	
	Gas sold for Gasohol Production 7.7/9.9% alcohol	073	
	Gas sold for Gasohol Production 5.7/7.6% alcohol	074	
	Gasohol containing 7.7/9.9% alcohol	075	
	Gasohol containing 5.7/7.6% alcohol	076	
	Aviation Fuel Floor Stock on Abs 69	077	
	Dyed Diesel Fuel Buses Inercity or local	078	
	Other Alcohol Fuel methanol & ethanol	079	
	Unidentified	080	
	DPT Vaccine (Pertusia bacteria/antigens) until 3rd quarter 199709	081	
	DPT Vaccine (diphtheria/tetanus toxiod) until 3rd quarter 199709	082	
	MMR Vaccine (Measles, Mumps, rubella) until 3rd quarter 199709	083	
	Polio Vaccine (Polio Virus) until 3rd quarter 199709	084	
	Diesel Floor Stock on Abs 60	085	
	Other Alcohol Fuels	086	
	Aviation Fuel Floor Stock on Abs 69	087	
	Diesel Fuel Floor Stock on Abs 60 1-1-1994 Taxing Point changed	088	
	Vaccines Floor Stock on Abs 81,82, 83, and 84	089	
	Luxury tax on Airplanes Repealed 8-10-1993	090	
	Luxury tax on Boats Repealed 8-10-1993	091	
	Luxury tax on cars	092	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Luxury tax on Furs Repealed 8-10-1993	093	
	Luxury tax on Jewelry Repealed 8-10-1993	094	
	Aviation Fuel others begin 199703	095	
	Aviation Gasoline 199703	096	
	Vaccines - Floor Stock - 199712	097	
	ODC manufactured or imported on 1-1-1993	098	
	Reserved for AIMS input only	099	
	Compressed Natural Gas (CNG)	101	
	Arrow Component parts (19971203)	102	
	Kerosene Floor Stock (only 199809 - 199812)	103	
	926		030
35	Minimum Standards	163	
	Failure to meet minimum funding, Part I (Revision Prior to May, 1993), Part X (May, 1993 Revision)		
	Excess Contribution Part II (Revision Prior to May, 1993), Part III (May, 1993 Revision)	164	
	Prohibited Transaction Part III (Revision Prior to May, 1993), Part VII (May, 1993 Revision)	159	
	Tax on Nondeductible Employer Contributions to Qualified Plans Part VII (Revision Prior to May, 1993), Part II, (May, 1993 Revision)	161	
	Disqualified Benefits Part IV (Revision Prior to May, 1993), Part IV (May, 1993 Revision)	200	
	Excess Fringe Benefits Part V (Revision Prior to May, 1993), Part XI (May, 1993 Revision)	201	
	Certain ESOP Distributions Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	202	
	Excess Contributions Part VIII (Revision Prior to May, 1993), Part XII (May, 1993 Revision)	205	
	Prohibited Allocation Part IX (Revision Prior to May, 1993), Part VI (May, 1993 Revision)	203	
	Reversion of Plan Assets Part X (Revision Prior to May, 1993), Part XIII (May, 1993 Revision)	204	
	IRC 4978A Tax on Plans or Cooperatives Disposing of Employer Securities to which IRC 2067 Applied, Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	209	
	Tax on Prohibited Transaction (4975(b)(2)	224	
	Tax on Failures to Meet Minimum Funding (4971(b))	225	
	Failure to Pay Liquidity Shortfall (4971(f)(1)	226	
	Failure to Pay Liquidity Shortfall (4971(f)(2)	227	
	Tax on Medical Savings Accounts (MSA) Contributions	233	
27/28	IR Sec. 6684 — Chapter 42 penalties	156	
	6685 — 990–AR penalties	157	
	507(c) — Tax on termination of PF status	158	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	EP Penalties:		
	IR Sec. 6652(d)(1) — Failure to file annual registration	165	
	6652(d)(2) — Failure to file notification of change	166	
	6652(e) — Failure to file return of statement	167	
	6652(1) — Failure to furnish individual statement	168	
	6692 — Failure to file Actuarial Report	169	
	6693 — Failure to provide reports of IRA accounts	171	
	Forms 5600.1, 5600.6 — AT&F Add'l Assmts	*	
60	Forms 5734 — TIN penalties	172	
27/28	Frivolous Returns IRC 6702	190	
	Adv. Pay., NMF Excise	*	
E.	**True Tax Class 5 (Estate & Gift)**		
05	706NA	141	
06	706	141	
62	Assessed Advance Pymt	*	
84	706A	141	
85	706B	141	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
09	709	142	
85	Schedule R-1	141	
59	706(GS)D	217	
59	706(GS)T	218	
85	706QDT with Remit	220	
85	706QDT no Remit	220	
F.	**True Tax Class 7 (RRT)**		
01	CT-1 Pre-ADP	144	
62	Assessed Advance Pymt	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
87	Dishonored Checks	*	
02	CT-2 Pre-ADP, CT-2	145	
G.	**True Tax Class 8**		
40	940 Pre-ADP, 940	146	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
62	Assessed Advance Pymt	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
55/47	RPP Penalties - IRC Sec:		
	6694(a) - Negligence	173	622
	6694(b) - Willful Understatement	174	622
	6695(f) - Negotiation of TP's Check	181	626
	Failure to:		
	6695(a) - Furnish Copy to TP	175	624
	6695(b) - Sign Return	176	624
	6695(c) - Provide TIN	177	624
	6695(d) - Retain Copy of List	178	624
	6695(e)1 - File Info Return	179	624
	6695(e)2 - Include All Items	180	624
55	Child Support	170	
65	TIN Penalties -	172	
	Form 990 - Additional Penalty	155	
	Form 990AR - Additional Penalty	157	
55	6684 - Chapter 42 Pen	156	
55	6685 - 990AR Penalty	157	
55	507(c) - Termination of PF Status	158	
55	EP Penalties		
	Failure to:		
	6652(d)(1) - File Annual Registration Statement	165	
	6652(d)(2) - File Notification of change	166	
	6652(e) File Statement Required by Sec 6947 or 6058	167	
	6690 - Furnish Individual Statement	168	
	6692 - File Actuarial Report	169	
	6693 - Provide Reports IRS	171	620
55/51/ 47	Civil Penalties		
& 65	6652(a)(1), (2), (3), & (b)	139	600
	6676(a)28604	192	
& 65	6676(b)	192	602

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	6676(b) (additional assessment)	192	603
	6679	194	613
	6682 (W-4 Penalty)	195	616
	6705	200	632
	6707	201	634
	6708	202	636
55/51/47	TEFRA Penalties - IRC Sec:		
	6700 - Abusive Tax Shelter	188	628
	6701 - Aiding & Abetting	189	630
	6702 - Frivolous Return	190	666

* Multiple Abstract Numbers apply based on original assessment document.

18   *Underreporter Process Codes*

Reference IRM 21.8.5

(1)   Tax Year 1995

Underreporter Process Codes and Consistency Checks

U/R Case Selected

02	Returns Processing
03	AUR
04	Reserved
05	Reserved
06	AUR — Non-Current Examined
07	Reserved
08	Reserved
09	Establish IDRS control base — CP-2000 Interest Pending

Pre Notice Transfer/Referral

10	Referral
11	Field Audit (1000)
12	Office Audit (2000)
13	Service Center Exam (5000)
14	Service Center Exam (do not establish AIMS)
15	Desert Storm/Natural Disaster Closures
16	Survey Excess Inventory
17	National Office Identified Program Problems

18	KITA and HSTG Cases
19	Reserved

Pre Notice Closures

20	Adj (TC 29X with ref # 806/807) for withhold/excess SST discrepancies only
21	Discrepancy accounted for
22	Balance due/refund below tolerance
23	Reserved
24	Bad Payer Data
26	Open TC 420 or TC 30X
27	Case Closed — Computer Issue not pursued
28	Other closure
29	Return cannot be secured

CP-2501 Notice/transfer/referral/closure — (AX = amended notice)

30	CP-2501 Broker/Real Estate (Establish IDRS control base)
31	Reserved
32	Reserved
33	Reserved
34	CP-2000 not mailed after a CP-2501 (PC57)
35	Case closed to field audit (1000) (Acknowledgment letter/AIMS)
36	Case closed to office audit (2000)(Acknowledgement letter/AIMS)
37	Case closed to Service Center Exam (5000)(Acknowledgement letter/AIMS)
38	Case closed to Service Center Exam (no AIMS) (Acknowledgment letter/AIMS)
39	Over $10,000 (source code 14) (org code 5000)(Acknowledgment letter/AIMS)
40	Over $10,000 (source code 14) (org code 5000) (Acknowledgment letter/AIMS)
41	Case closed to office audit (source code 14) (org code 2000)
42	Case closed to office audit (source code 14) (org code 2000) (no acknowledgment letter/AIMS)
43	Post CP-2501 Disagreed (Service Center Exam) (no acknowledgment letter/AIMS)
44	Post CP-2501 Disagreed (Field Audit) (no acknowledgment letter/AIMS)
45	Post CP-2501 Disagreed (Office Audit) (no acknowledgment letter/no AIMS)
46	Case closed to CI (no AIMS) (no acknowledgment letter)
47	No change — Broker (Closure letter)
48	Reserved
49	Reserved
50	Reserved
51	Case closed — Complex issue not pursued (closure letter)
52	No change (no closure letter)
53	Amended return closes case (no closure letter)
54	Notice CP 2501 mailed

CP-2000 Notice/transfer/referral/closure (AX = amended notice)

55	CP-2000 (establish IDRS control base)
56	Reserved
57	CP-2000 after CP-2501

58	Notice CP-2000 not mailed (PC55)
59	Recomputation (update control base)
60	Amended/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)
61	Reserved

66	Disagreed — Service Center Exam (no acknowledgment letter)
67	Fully agreed — (no closure letter)
68	Partially agreed — (no closure letter)
69	Reserved
70	No change to original tax liability — (closure letter/turns off backup W/H)
71	No change to original tax liability — (no closure letter/turns off backup W/H)
72	Reserved
73	Case Closed — Complex Issue not pursued (closure letter/turns off backup W/H)
74	Other closure — (closure letter/turns off backup W/H)

Statutory Notice/transfer/referral/closure

75	Stat Notice — update IDRS control base
76	Reserved
77	Stat Notice — STN90 (computation change) — (not generated via STN90 — input manually)
78	Stat Notice rescinded
79	Stat Notice not mailed
80	Transfer to Appeals (no acknowledgment letter/AIMS)
81	Recomp not mailed after STAT (PC 95)
82	Case closed to field audit (1000)(Acknowledgment letter/AIMS)
83	Case closed to office audit (2000)(Acknowledgment letter/AIMS)

87	Fully agreed (no Closure letter)
88	Partially agreed (no Closure letter)
89	Reserved
90	Assessed by default
91	No change to original tax liability — (closure letter)
92	No change — (no closure letter)
93	Case closed — Complex Issue not pursued (closure letter)
94	Default assessments based on revision(s) to statutory notice
95	Stat Recomputation Notice
96	Other Closure (no closure letter)

Miscellaneous

97	Response received — correspondence sent additional information
98	Reserved

| 99 | Reserved |

Note: Unless otherwise stated PCs 35–46, 62–65, 81–86 will generate a case on AIMS and an acknowledgment letter. Unless otherwise stated, PCs 47–53, 66–74, 87–93 will generate a closure letter.

(2) Tax Year 1996

U/R Case Selected

02	Reserved
03	AUR
04	Reserved
05	Reserved
06	UR Employee Cases
07	Reserved
08	Reserved
09	Establish IDRS control base — CP-2000 interest pending

Pre Notice Transfer/Referral

10	Reserved
11	Field audit (1000)
12	Office audit (2000)
13	Service center (5000)
14	Service center (do not establish AIMS)
15	Desert Storm/Natural Disaster closures
16	Survey excess inventory
17	N. O. identified program problems
18	KITA and HSTG Cases
19	Reserved

Pre Notices Closures

20	Adjustment (TC 29X with reference # TC 806/807) for withholding/excess SST discrepancies only
21	Discrepancy accounted for
22	Balance due/refund below tolerance
23	Reserved
24	Bad Payer data
26	Open TC 420 or TC 30X
27	Case closed-computer issue not pursued
28	Other closure
29	Return cannot be secured

CP-2501 Notice/transfer/referral/closure-(AX=amended notice)

30	CP 2501 broker/real estate (establish IDRS control base)
31	CP 2501 substantial understatement penalty (establish IDRS control base))
32	CP 2501 HUR (establish IDRS control base)
33	CP 2501 combination/mortgage interest (establish IDRS control base)

34   CP-2000 not mailed after a CP 2501 (PC 57)

39   Over $10,000 (Source Code 14 Organization Code 5000) (acknowledgment letter/AMIS)
40   Over $10,000 (Source Code 14) (Organization Code 5000) (no acknowledgment letter/ AIMS)
41   Case closed to office audit (Source Code 14) (Organization Code 2000) (acknowledgment letter/AIMS)
42   Case closed to office audit (Source Code 14) (Organization Code 2000) (no acknowledgment letter/AIMS)
43   Post CP 2501 disagreed (service center Exam) (no acknowledgment letter/AIMS)
44   Post CP 2501 Disagreed (Field Audit) (no acknowledgment letter/AIMS)
45   Post CP 2501 disagreed (Office Audit) (Source Code 86) (no acknowledgment letter/AIMS)

47   No change — broker (closure letter)
48   No change — allocated tips (closure letter)
49   No change — HUR (closure letter)
50   No Change — combination (closure letter)
51   Case closed — complex issue not pursued (closure letter)
52   No Change (no closure letter)
53   Amended return closes case (no closure letter)
54   Reserved

CP 2000 Notice/transfer/referral/closure (AX = amended notice)

55   CP 2000 (establish IDRS control base)
56   Reserved
57   CP 2000 after CP 2501
58   Notice CP 2000 not mailed (allow PC 55)
59   Recomputation (update control base)
60   Amended/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)
61   Reserved in AUR only

67   Fully agreed (no closure letter)
68   Partially agreed (no closure letter)
69   Reserved
70   No change to original tax liability (closure letter/turns off backup W/H indicator)
71   No change to original tax liability (T.E. must issue a closure/acknowledge letter when a case is closed or transferred)
72   Reserved
73   Case Closed — complex issue not pursued (closure letter/turns off backup W/H)

74   Other closure (closure letter/turns off backup W/H)

Statutory Notice/transfer/referral/closure

75   Stat Notice — update IDRS Control base

76   Reserved

77   Stat Notice — STN90 (computation change) (not generated via STN90 — input manually)

78   Stat Notice rescinded (allow PC 55-74 to follow)

79   Stat notice not mailed (allow PC 55-74 to follow)

80   Transfer to Appeals (no acknowledgment letter/AIMS)

81   Recomp not mailed after Stat (PC 95)

87   Fully agreed (no closure letter)

88   Partially agreed (no closure letter)

89   Reserved

90   Assessed by default

91   No change to original tax liability (closure letter)

92   No change (no closure letter)

93   Case closed — complex issue not pursued (closure letter)

94   Default assessments based on revision(s) to statutory notice

95   Stat Recomputation Notice

96   Reserved

Miscellaneous

97   Response Received (Correspondence sent additional information)

98   Reserved

99   Reserved

Underreporter Process Codes

      (3)   Tax Year 1997

U/R Case Selected

02   Reserved

03   AUR

04   Reserved

05   Reserved

06   AUR Employee Cases

07   Reserved

08   Reserved

09   Establish IDRS control base — CP-2000 Interest Pending

Pre Notice Transfer/Referral 6-30-94

10	Reserved
11	Field Audit (1000)
12	Office Audit (2000)
15	Desert Storm/Natural Disaster Closures
16	Survey Excess Inventory
17	N.O. Identified program problems
18	KITA and HSTG Cases
19	Reserved

Pre Notice Closures

20	Adjustment (TC 29X with reference TC 806/807) for withholding/excess SST/RRTA/MEDT discrepancies only
21	Discrepancy accounted for
22	Balance due/refund below tolerance
23	Reserved
24	Bad Payer Data
26	Open TC 420 or TC 30X
27	Case Closed — Complex Issue not pursued
28	Other closure
29	Return cannot be secured

CP-2501 Notice/transfer/referral/closure-(AX=amended notice)

30	CP-2501 Broker/Real Estate (Establish IDRS control base)
31	N.O. directed studies only
32	N.O. directed studies only
33	N.O. directed studies only
34	CP-2000 not mailed after a CP-2501 (PC 57)
35	Case closed to Field Audit (1000)(acknowledgment letter/AIMS)
36	Case closed to Office Audit (2000)(acknowledgment letter/AIMS)
39	Over $10,000 (source code 14)(org code 5000) (acknowledgment letter/AMIS)
40	Over $10,000 (source code 14)(org code 5000) (no acknowledgment letter/AIMS)
44	Post CP-2501 Disagreed (Field Audit)(no acknowledgment letter/AIMS)
45	Post CP-2501 Disagreed (Office Audit) (no acknowledgment letter/AIMS)
47	No change – Broker (closure letter)
49	No change – HUR (closure letter)

50	No change – Combination/real estate (closure letter)
51	Case closed — Complex Issue not pursued (closure letter)
52	No Change (no closure letter)
53	Amended return closed case (no closure letter)
54	Notice CP-2501 not mailed

CP-2000 Notice/transfer/referral/closure (AX = amended notice)

55	CP-2000 (establish IDRS control base)
56	Reserved
57	CP-2000 after CP-2501
58	Notice CP-2000 not mailed (PC 55)
59	Recomputation (update control base)
60	Amended/Recomp not mailed (PC 59 and amended PCs 55, 57, and 59)
61	Reserved
62	Case closed to Field Audit (1000)(acknowledgment letter/AIMS)
63	Case closed to Office Audit (2000)(acknowledgment letter/AIMS)

67	Fully agreed (no closure letter)
68	Partially agreed (no closure letter)
69	Reserved
70	No change to original tax liability (closure letter)
71	No change to original tax liability (no closure letter)
	T.E. must issue a closure/acknowledge letter when a case is closed or transferred.
72	Reserved
73	Case closed — Complex issue not pursued (closure letter/turns off backup W/H)
74	Other closure (closure letter/turns off backup W/H)

Statutory Notice/transfer/referral/closure

75	Stat Notice — Update IDRS Control Base
76	Reserved
77	Stat Notice — STN90 (computation change)(not generated via STN90 — input manually)
78	Stat Notice rescinded (allow PC 55-74 to follow)
79	Stat Notice not mailed (allow PC 55-74 to follow)
80	Transfer to Appeals (no acknowledgment letter/AIMS)
81	Recomp not mailed after Stat (PC 95)
82	Case closed to Field Audit (1000)(acknowledgment letter/AIMS)
83	Case closed to Office Audit (2000)(acknowledgment letter/AIMS)

87	Fully agreed (no closure letter)
88	Partially agreed (no closure letter)
89	Reserved
90	Assessed by default

91	No change to original tax liability (closure letter)
92	No change (no closure letter)
93	Case closed — Complex Issue not pursued (closure letter/turns off backup W/H)
94	Default assessments based on revision(s) to statutory notice
95	Stat Recomputation Notice
96	Reserved

Miscellaneous

97	Response received — correspondence sent additional information
98	Reserved
99	Reserved

19   No Merge Reason Codes

Complete transcripts of both the "from" and "to" accounts are generated when accounts will not merge. The following merge fail conditions pertain to tax modules on BMF and the entire account of IMF.

REASON CODES

IMF	BMF	Transcript	Description
21	01	NOMRG-400	The MFT/TXPD on one TIN contains an unreversed TC 400 and the other TIN contains the same MFT/TXPD.
01	02	NOMRG-VEST	The MFT/TXPD on one TIN is on the retention register (vestigial record) and the other TIN contains the same MFT/TXPD.
05	03	NOMRG-DUP	Both TINs contains a TC 150 for the same MFT/TXPD.
07	04	NOMRG-930	Both TINs contains an unreversed TC 930 (without a Form 3520 Indicator - IMF) for the same MFT/TXPD.
09	06	NOMRG-520	Both TINs contain an unreversed TC 520 (except CC 81 or 85-88 on IMF) for the same MFT/TXPD.
11	07	NOMRG-RPS	One TIN (same MFT/TXPD) contains a TC 150 and multiple TC 610s (one of which is RPS) or TC 150 (S coded) and other TIN contains an RPS TC 610 that does not match the DLN of the TC 150. (RPS 610 is defined as having a Julian date greater than 400.
14	08	NORMG-CAF	Both TINs contain same MFT/TXPD and CAF indicator is present in the "From Account".
92	09	NOMRG-CONS	Both TINs have the same MFT/TXPD which when consolidated would exceed 20,900 bytes.
03	10	NOMRG-TDA	Both TINs have the same MFT/TXPD that is in TDIO (03) or TDA (22, 24, 26 or 60) status and the Location Codes (Primary or secondary) are not in agreement.
90	30	IMF — CP 37 BMF — CP 201	Name Control Mismatched
	31	CP 200	Inactive

REASON CODES

IMF	BMF	Transcript	Description
	32	NOMRG-91X	Either TIN contains an unreversed TC 910/914/918 or both TINs contain different Agent ID's.
	33	CP 202	Filing Requirement Code Mismatch Incompatible conditions present per UPC 429; Unreversed TC 090 or 1120s on one TIN and other TIN does not have 1120 FRC = to 00 or 02; one TIN has 1120 FRC of 14 and the other has 1120 FRC other than 00, 01, or 14; Unreversed TC 060 on F-1120 FRC = 15 and the other TIN has 1120 FRC other than 0 or 15.
02		NOMRG-XSSN	Either TIN contains a Scrambled SSN Indicator and an MFR of 8.
04,12,13		NOMRG-91X	Either TIN contains an unreversed TC 914 (RC 04), 916 (RC 13) or 918 (RC 12). When both TINs have the same TXPD with a TC 914 or 916 or 918 (TCs must match on same TXPD), allow the merge if the D.O. Code in both DLNs match.
06		NOMRG-576	One TIN has a TXPD with a debt balance or an unreversed TC 570 and the other TIN has the same TXPD with an unreversed TC 576.
11		NORMRG-AB11	MFT 03 TXPDs for 8806, 8903 and 9003 will not merge if a TC 150 with a significant Abstract 11 transfer amount or an unreversed TC 766 with a Doc. Code other than 47, 51, or 54 is posted on either TIN.
12		NOMRG-8752	Form 8752 TXPD which contains a TC 150 with a significant transfer amount or an unreversed TC 766 with a unique DLN.
26		NOMRG-FYM	The entity FYMs are different on each TIN.
27		NOMRG-NOUS	One TIN has a Foreign Address and the other TIN does not.
15		NOMRG-RECR	Both TINs contain TC 060 and values are unequal on TXPD or 2119 Year Due fields.
10		NOMRG-424	Tax modules have opposing TC 424s.
17		NOMRG-LTEX	Both TINs contain a value for the Lifetime Exclusion Indicator.
16		NOMRG-TAXI	Both TINs have the same TXPD which if consolidated would cause more than 52 TC 766s (doc. code 54 - B.S. 490-499) to be posted.
19		NOMRG-CPNL	""From" TIN contains a Civil Penalty Name Line and name control does not match the "To" TIN.
91			The "To" TIN contains a condition that causes the "from" TIN to resequence for 4 or more cycles or the merge was attempted after XX48 cycle.
20			Both TINs have the same TXPD that contains an unreversed TC 810.
	22	NOMRG-SS	Both accounts have subsection codes that are not equal.
	23	NOMRG-STAT	Statuses are incompatable.
	24	NOMRG-GEN	Accounts have unequal GEN numbers.

REASON CODES

IMF	BMF	Transcript	Description
	25	NOMRG-AF	One account has Affiliation Code 6 or 8 and the other has Affiliation Code 7 or 9.

20   EP Merge Fail Reason Codes

Definition: Describes the reason for the failure of an account/plan merge request. A transcript is gen-
erated by MF processing (designated as "NOMRG-" or "DOC64"). This transcript is sent to the ser-
vice center for resolution. KDOs may be asked to assist, especially if the merge request was initiated
by EP personnel in a KDO or Associate DO.

Definer Code "E" — EIN Change: Entity (Sponsor) Merge, TCs 001 and 002

Definer Code "L" — Plan Number Change: Plan Merge, TCs 001 and 002

Note: Further information about the above TCs as well as other account/ plan merge TCs (003,
          005, 006, 011 and 446) can be found in Document 6209, Section 8.

Values	Meanings
00	No Merge-Fail (Merge successful)
	Attempted Entity (Sponsor) Merge (CC BNCHG, TC 011, DLN contains Doc. Code 63)
01	NOMRG-NC = Name Control Mismatch
02	NOMRG-011 = Memo freeze already on or duplicate merge attempt
03	NOMRG-INA = Inactive Account
06	NOMRG-141 = TC 141 Freeze
07	NOMRG-EXC = Accounts too large to merge
08	NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
14	NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
42	NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI Location Code and those codes are not equal or only one has a TDI Location Code the code is not equal to the other's Primary Location Code or neither has a TDI Location Code and the Primary Location Codes are not equal.
46	NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same service center.
48	NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different service centers.DOC64-846 =
50	NOMRG-DPL = Duplicate plans and both have an unreversed TC121 or 123.
70	NOMRG-AIM = Duplicate tax modules, one with unreversed TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
71	NOMRG-DA = Duplicate tax modules and both have an unreversed TC424.
74	NOMRG-AMD = Duplicate Tax Modules and one has an unreversed TC977 that posted after a TC420 or TC424 in the other module.
	Attempted Plan Merge (CC EPLAN, TCO11, DLN contains Doc. Code 64)
20	DOC64-DPL = Duplicate plans and each plan has an unreversed TC121 or TC123.
23	DOC64-INA = Inactive plan.
24	DOC64-420 = Duplicate tax modules and both have an unreversed TC420.
28	DOC64-DRT = Duplicate tax modules and both have an unreversed TC150 (original return) or TC977 (amended return).
30	DOC64-AIM = Duplicate tax modules and one has a TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.

Values	Meanings
31	DOC64-DA = Duplicate tax modules and both have an unreversed TC424.
32	DOC64-011 = Merge already taking place on this plan.
34	DOC64-AMD = Duplicate tax modules and one has an unreversed TC977 which posted after a TC420 or TC424 in the other module.
37	DOC64-EXC = Accounts too large to merge.
47	DOC64-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same service center.
49	DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different service centers.

21 TC 971 Action Codes

Action Code	Meanings
01	TC 150 posted to incorrect TIN/tax period
02	Amended/duplicate return posted to wrong TIN/tax period
03	Re-input return from wrong TIN/tax period
04-09	Reserved
10	Amended return forwarded to adjustments.
11	Refund Check Inquiry (generated by EOD)
12	Amended return forwarded to Collection
13	Amended return forwarded to Examination
14	Amended return forwarded to Statute Control
15	Amended return forwarded to Underreporter
16	Amended return forwarded to Philadelphia
17	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD
18	Congressional/PRP indicator (IMF-1993) (BMF-1994)
19	TC 154 posted erroneously (EPMF)
20-29	Reserved for use with BMF.
30	Cross-Reference Information on Refund reversals
31	Full Bankruptcy Discharge
32	Fully Accepted OIC
33	Partially Bankruptcy Abatement
34	Partial OIC Abatement
35	A manual "trigger" to start FTP at 1%
36	IRS Offset Bypass Refund
37	Record of Cross Reference TIN or Address
38	Case Qualifying for early intervention Processing
39	Used for the CSED Backup recovery
40	Change deposit requirement to "1"
41	Change deposit requirement to "2"
42	BMF. Sets entity depositor status code
43-45	Reserved for use with BMF
46	FTD Alert Indicator
47	Taxpayer Has Filed Form 8842
48-49	Reserved for use with BMF
50	Reserved
51	Federal Employee/Retiree Non Compliance
52	Generated by QRP runs. Causes returns to resequence one cycle.
53	Generated by QRP and cases direct deposit to flip to paper
54	Contracting Out
55	Duplicate Notice to Spouse Indicator
56	Turn off EIC Recertification Indicator
57	CP 05 issued

Action Code	Meanings
58	Denotes generation of CP40A
59	Denotes generation of CP40B
60	Generated by FMS when match is made
61	Input to block module from FMS Continuous Levy Program
62	Generated by FMS when match is made
65	Form 8857 filed
70	BMF - activates transaction consolidation routine
71	DMF-Injured Spouse Claim
72	Examination inspected the return
73	Employees under the SS-8 program
74	Subcontractors under the SS-8 program
75	Reserved
76	Modular Refund Freeze MFT 02
77	AC 76 Reversal MFT 02
78	Check Forgery, Record of Settlement
79	FMS-Denied Settlement
80	Competent Authority Claims
81	Created annually to update the Control DLN (generates CP 176)
82	Original Installment Agreement, user fee of $43 paid
83	Reinstatement of Installment Agreement, reinstatement fee of $24 paid
84	Financial Agent for Chicago Bank - EFTPS Enrollment Code value 1
85	Financial Agent for Nations Bank - EFTPS Enrollment Code value 2
86	Generated to mark account for disaster processing.
87	Generated to mark account for additional disaster processing.
88	BMF CAWR
90	Establish tolerance level for erroneous abatement after ASED/CSED Expired
91	Carryback Return
93	100% Penalty Case -MFT 55 only. Contains the XREF TIN.
94	Reversal of AC 93.
95	American Samoa Underreporter use
96	Reversal of AC 97 (IMF only) MFT 55 only
97	XREF 100% Penalty Inf. Contains the XREF BMF EIB(IMF only) MFT 55 only
98	Reversal of AC 99.
99	Taxpayer Assistance Order

If code is 93 or 94, the MFT must be 01, 03, 09, 11, 12, 16 or 55 and the XREF-MFT must be 55 (IMF).

If code is 96 or 97, the MFT must be 55, the XREF-MFT must be 01, 03, 09, 11 or 12. (BMF)

If code is 40 or 41, the MFT must be 01, 09, 11 or 16

If code is 47, the MFT must be 02, 06, 33, 34 or 44

If code is 76 or 77, the MFT must be 02

If code is 72, the MFT may not be 55

If code is 98 or 99, the MFT may not be 13, 29 or 55.

TC 971 Action Codes 01-03 does not reverse TC 150/976, does not release freezes, and does not suppress notice issuance.

Action Code **Meanings**

See 3(25)(78)(24) for further input instructions.

Section 9.   Notices and Notice Codes

1   General

Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF, IMF, and IRAF. Computer paragraph (CP) numbers (3-digit number for BMF AND IRAF, 2-digit number for IMF) are located in the upper right corner of the notices and letters.

The following pages which list CP numbers in ascending sequence should serve as a convenient source of reference to assist you in answering questions about ADP notices and letters. (Reference IRM 37.60-BMF; 37.163-IMF)

2   IMF Notices

A CAF indicator is printed on IMF taxpayer notices when this indicator is posted to a taxpayer's account. The Service Center has instructions for preparing photocopies of these notices for mailing to the taxpayer's agent.

The following computer notices are sent to taxpayers in connection with IMF returns, or are used internally.

CP No.	Explanation
01*	Issued in early January 1995/March 1996 to remind a taxpayer that the second/third installment payment is due April 15, 1995/April 15, 1996. For the deferred additional taxes for 1993. Obra '93 *(Obsolete 1/1/1997)
02	Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (199212-199311).
04	Issued to inform taxpayer that the portion of ES penalty attributable to wages was waived (18712-198811).
06	Issued to inform the taxpayer that they may be eligible for the Global On-line Electronic Filing Program
09	Issued to inform taxpayer with qualifying child(ren) of potential EIC.
10	Issued as a first notice to inform a taxpayer that there was an error in computation of his/
	informs the taxpayer of the amount of credits actually applied to his/her next taxable more. (Combines CP 12 and CP 45)
11/12 13	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and:
	CP 11—
	CP 12—
	CP 13—Even Balance
11A,12A & 13A	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and which was the result of EIC being disallowed due to SSN/TIN issues and:

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CP No.	Explanation
	CP 13A—Even Balance
	(CP11A, 12A and 13A are set instead of CP11, 12 and 13, respectively, if at least one of the math errors present is for a taxpayer notice code in the "700 series")
14	Issued as a first notice to inform a taxpayer of a balance due when there is no math error.
15	Issued to inform the taxpayer that a Civil Penalty has been assessed.
15B	Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which Trust Fund Recovery penalty is based.
16	Issued as a first notice to inform the taxpayer that:
	1) There was an error in computation on his/her Individual Income Tax Return, and,
	2)
	3) Part of that overpayment was used to offset another Individual Tax Liability.
17	Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit freeze.
18	Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.
19	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.
20	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her
21	These are all Examination and DP Tax Adjustment notices resulting in a balance due of
22	
	more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.
23/24/ 25	Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference.
	CP 23—
	CP 24—
	CP 25—
26	Hold on overpayment - Revenue Protection strategy.
27	Issued to inform low income taxpayer of potential EIC.
29	Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.
30	Issued to inform the taxpayer that part or all of his/her overpayment has been applied to an ES Penalty.
30A	Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is refunding.
31	Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
32A	Issued to inform the taxpayer that a new refund check was issued. The previous refund has not been cashed within one year of date issued.

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CP No.   **Explanation**

33   Error Delay Notice—Issued to inform the taxpayer that there has been a delay in his/her refund. No math error.

35   Issued when a prompt assessment (Doc code 51) posts to a module with TC 150 already posted.

36   Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (Form 1040X) posts to a module with a return with transaction code 150, 976 or 977 already posted.

36A   Duplicate Filing Condition/SFR

36D   This notice is generated whenever TC 150, doc code 05, 07, 09, or 11, posts with blocking 920-929 indicating that Form 8379, Injured Spouse Claim and Allocation, was filed. Original return and claim are sent to IMF Adjustments Branch for processing.

37   This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN revalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.

38   Service Center Notice issued for the DATC/ASTA project.

39   Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.

41   Issued to notify the Service Center that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.

42   Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.

43   This notice is issued to notify the Service Center of the account controlling name line in order that a name change to the tax year prior to the latest year on file may be input correctly and cause the account to properly resequence.

44   To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also used (rarely) to notify the Service Center of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a

      from refunding pending application of overpayment) is present in the entity module.

45   Issued to inform a taxpayer of the amount of credits actually applied to his/her next tax

      or more.

45S   Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.

46   Issued to notify the Service Center that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.

47   Used on or before 12/11/1999 to notify the taxpayer that an overpayment was applied to a past due child support or Federal agency debt. The name, address, and phone number of the agency to contact were also provided. **Note**: Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the posting of a TC 898 on the master file.

48   Name and/or address change.

49   Issued to notify a taxpayer that an IMF overpayment has been applied to an unpaid IMF liability or liabilities.

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CP No.	Explanation
51A, 51B & 51C	Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ, 1040 and 1040A.
52	Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by $100 or more, or whenever earnings are reduced below $400 regardless of the amount of the reduction.
53	Issued to notify taxpayer that an electronic fund transfer is not honored.
54	Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.
55	Issued to inform the Service Center that a transaction for a Form 5344 adjustment posts (DC47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayers retained copy of a return. Also generated on Forms 1040X in blocking series 900-909 (TC294/295), 960-969 (TC290), 980-989 (TC290) and MFT55 block 530-539 (TC290). Does not generate on civil penalty modules for blocking series 530-539, 960-969 and 980-989 if prior control DLN is 59X. For additional blocking series information refer to Chapter 4.
56	Issued to remind the taxpayer that their invalid number is still present.
57	Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds.
58	Issued to request information concerning spouse's SSN. This notice is generated whenever the spouse's SSN is missing and the FS Code is 2, 6, or 7.
59	Issued to request information concerning validity of spouse's SSN.
60	Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)
62	Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.
64	Notice of Tentative Carryback Allowance.
71	Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) mod
71A	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32, 39.
71C	Issued semi-annually for all TDA's in the queue that have been in status 24 for at least one year. Will reflect SCCB return addresses and ACS telephone numbers.
71S	Issued to all recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.
83	Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.
86	Issued when revenue receipt is input to a module restricted from generating interest or FTP.
88	Provides a means for resolving accounts on the invalid segment of the Individual Master File.
93	Notice is generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.

CP No.	Explanation
96	Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC 400 posts to a tax module.
97	Service Center notice issued when TC 841 posts to a module when TC971 AC 11.
98	Generated to notify the Service Center that the return (TC 150) has posted to a module in which such notification was previously requested.
531	Backup Withholding Alert.
538	Backup Withholding Notification Balance Due.
539	Final Backup Withholding Notification Balance Due.
540	Backup Withholding Notification Return Delinquencies.
541	Final Backup Withholding Notification Return Delinquencies.
542	Notice to Payee Re: Stop Backup Withholding.
543	Notice to Payer to Start Backup Withholding.
544	Notice to Payee to Stop Backup Withholding.
545	Notice to Payer to Stop Backup Withholding.
546	Special Backup Withholding Listing

CP Notices 538-545 have Spanish translations in the 6xx Series

3   IRP Notices

No.	Explanation
2000	Issued to taxpayer to request verification for unreported income, payments, or credits.
2001	Issued to request missing Payee TIN or correction to invalid Payee TIN on schedule K-1.
2005	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability and closing their account (Underreporter issue).
2006	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability.
2011	Issued to taxpayer request name and SSN information.
2015	Issued to inform taxpayer of corrections made.
2100A	Issued to payers who filed less than 51 information returns with missing or incorrect TINs.
2100	Issued to payers who filed more than 50 information returns with missing or incorrect TINs.
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.
3000	Request for verification of Social Security Number on Form W-4 (Form 6379).

4   BMF Notices

The following computer generated notices are sent to taxpayers in connection with BMF returns.

CP No.	Explanation
101	Math error on Form 940 or 940EZ resulting in a net balance due.
102	Math error on Form 941, 942, 943, or 945 resulting in a net balance due.
103	Math error on Form CT-1 resulting in a net balance due.
104	Math error on Form 720 resulting in a net balance due.
105	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.
106	Math error on Form 990PF, 5227 or 4720 resulting in a net balance due.
107	Math error on Form 1042 resulting in a net balance due.
108	An FTD coupon received that was incomplete.
109	Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
111	Math error on Form 940 or 940EZ resulting in a net overpayment.
112	Math error on Form 941, 942 or 943 resulting in a net overpayment.
113	Math error on Form CT-1 resulting in a net overpayment.
114	Math error on Form 720 resulting in a net overpayment.
115	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.

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CP No.	Explanation
116	Math error on Form 990-PF, 5227 or 4720 resulting in a net overpayment.
117	Math error on Form 1042 resulting in a net overpayment.
121A	Math error on Form 940 or 940EZ
122A	Math error on Form 941, 942 or 943
123	Math error on Form CT-1
123A	Math error on Form CT-1
124	Math error on Form 720
124A	Math error on Form 720
125	Math error on Form 11-C, 706, 709, 2290 or 730
125A	Math error on Form 11-C, 706, 709, 2290 or 730
126	Math error on Form 990-PF, 5227 or 4720
126A	Math error on Form 990-PF, 5227 or 4720
127	Math error on Form 1042
127A	Math error on Form 1042
128	Notification of the remaining balance due on a tax period after an offset-in.
131	Math error on Form 1120 series, 1041, 990-C or 990-T
131A	Math error on Form 1120 series, 1041, 990-C or 990-T
132	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
133	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
135	Notification to AC International—Collection that a new foreign address has posted to the entity with a tax period in delinquent status because the taxpayer was out of the country.
136	Annual Notification of FTD Deposit Requirements (941, 945, 941SS)
137	Annual Notification of FTD Requirements (943)
137A	Annual Notification of FTD Requirements (CT-1)
137B	Annual notification of FTD Deposit Requirements (Form 945)
138	Notification that the overpayment on the return was offset against another tax period with a balance due.
139	Notification that Form 941, 942 or 940 may no longer be required because, four consecutive 941 or 942 tax periods were received with "no liability".
140	Issued to organizations that are not required to file (Form 990 FRC or 2) because their gross receipts are $25,000 or less and a return (TC 150) or TC 59X has not posted for three years.
144	Issued to an organization that has a filing requirement of 990-1 and has not filed a return for three consecutive years. The organization does not meet the criteria for a Taxpayer Delinquency Investigation (TDI).
145	Notification of the credit elect amount applied to next year's tax return.
146	Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.

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CP No.	Explanation
147	Notification that an additional overpayment amount was applied to next years tax return. The original return overpayment was not enough to cover the credit elect amount.
149	Generated on or before 1/11/1999 to notify the taxpayer than an overpayment was applied to a Federal agency debt. Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the popsting of a TC898 on the masterfile.
155	Notification to service center files that the return/case is to be refiled under the new control DLN.
159	Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.
160	Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of $25.00 or more and (2) module in status 22 with an unreversed TC 530 with closing code 09 a
161	Notification of the tax, penalty and interest due for a tax return without a math error.
162	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles with closing code 12 or 24-32.
164	Notification to Appellate of a posting Tentative Carryback adjustment.
165	Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. This requests the repayment of the check plus the bad check penalty.
166	Notification that there are insufficient funds available for payment.
167/ 167A	Issued to notify the taxpayer of a proposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
168/ 168A	Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
169	Notification that the return filed is missing and requesting that a copy be furnished.
170	Notification to the Service Center that a duplicate return tried to post from a TC 370 (doc. code 51)
171	Generated semi-annually as a reminder to the taxpayer of balance due for tax modules in status 24 (ACS modules in the queue) for 52 weeks or longer.
172	Notification to follow-up on an entity that was established as exempt from Social Security Taxes.
173	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
174	Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.
175	Request to substantiate the credits shown on Form 941, 942 or 943.
177	Request to substantiate the credits shown on Form CT-1.
179	Notification that a Final Form 941, 945 or 943 has been received.

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CP No.	Explanation
180	Request to furnish Form 1120PH, schedule 4255, 4626, 4797, 8611 or 8656 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
181	Request to furnish Form 1118, 1116, 5735, 5884, 6478, 6765, 8007, 3800, 8586, 8609 or 8801 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
182	Request to furnish Form 3468 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
183	Request to furnish missing abstract numbers on the Form 720 filed.
184	Request to substantiate the credits shown on the Form 720 filed.
185	Notification to the service center that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
186	Notification to the service center of a potential manual interest or penalty adjustment.
187	Reminder to the taxpayer of balance due
188	Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.
190	Notification that an amended return was received but an original return was not received.
191	Notification to SC Accounting to update the installment billing clerks file.
192	Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F or T filed a Form 940.
193/ 193A	Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
194	Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction after the return posted. A letter to the taxpayer may be issued.
195	Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
196	Periodic notification to SC Collection that a taxpayer is not using FTD coupons.
198	Generated to notify the service center that the return (TC 150) has posted to a module where a TC 930 was previously posted, and/or an unreversed TC 590 (CC7)/591/597 has posted.
199	Notification to SC Entity Control that a taxpayer is no longer under the Magnetic tape reporting system.
200	Notification to SC Entity Control that a consolidation of two EINs filed because one account was inactive.
201	Notification to SC Entity Control that a consolidation of two EINs failed because the name controls did not match.
202	Notification to SC Entity Control that a consolidation of two EINs failed because the filing requirements were not compatible.
204	Notification that a return is required to be filed for the FTD payment that was received.
205	Notification that the TIN used on Form 8109 was in error.
206	Notification to Collection that two EINs were consolidated and there were tax periods in TDA status.
207	Notification of impending FTD penalty assessment to be made without schedule of liabilities.
208	Notification to SC Adjustment of a -P freeze for review.

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CP No.	Explanation
210/220	Notification of Adjustment to tax return.
211	Notification of FTD Penalty.
215	Notification of a Civil Penalty assessment.
225	Notification of a missing payment found and applied.
230/240	Notification that an adjustment has been made under CAWR Reconciliation Program.
231	Notification to SC Accounting that an undelivered refund check has posted for this account.
233	Notification to SC Examination that taxpayer has protested an assessed math error amount. The account has been adjusted and referred to Examination.
234	Notification to SC Adjustments of a potential ES Penalty on an account.
237	Notification to taxpayer of Reason For Issuance of Replacement Refund Check.
241	SC Transcript Notice will generate to D.O. Exam Division, 637 Coordinator.
243	Notification to the Service Center that Special Tax Stamp(s) should be manually issued.
244	Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.
245	Receipt of payment for Special Taxes (Special Tax Stamp).
251	Employment Tax Problem—We Need Information—It May Change Your Tax. First notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). Generated as the result of Status Code 26 posting to the module.
253	Request For Forms W-2 Not Filed With Social Security Administration. Issued to tax-payer proposing an Intentional Disregard Penalty for non-compliance.
254	Reserved for CAWR
255	Issued to taxpayer to advise of no reply to prior CAWR notice.
260	Notification that a credit was reversed creating a balance due.
261	Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
262	Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
264	Issued to notify taxpayer of denial of taxpayer petition to become and S-Corporation.
265	Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
266	Issued to notify taxpayer of forwarding their Form 2553 to National Office.
267	Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request for resolution of the condition.
268	Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.
270	Notification to SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7 or 9 posted and module is in debit balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.
280	Requesting the cross reference Social Security Number for the Form 720 filed with Abstract Number 52.
284	Issued to inform the Service Center that follow up action should be performed before the ASED or CSED expires.
293	Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	Notification to SC Adjustments of a potential 15% FTD penalty on an account.

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CP No.	Explanation
295	Notification to SC Collection that a significant increase in the assessed module balance has occurred in module with a TC 530 posted.
296	Notification to SC Accounting that an account has been transferred out.

5   EPMF Notices

CP No.	Explanation
212	Notification of EIN assigned in error
213	Notification of Proposed Penalty for Late/Incomplete Return
580	Notice of EIN assigned to sponsor from Form SS-4 to Tele-TIN
581	Notice of EIN assigned to sponsor from a 5500 series return
582	Notice of EIN assigned to the administrator from Form SS-4 or Tele-TIN
583	Notice of EIN assigned to a trust
584	Notice of EIN assigned to the administrator from a 5500 series return

The following CP notices are shown in the notice section on IDRS. (Ref. PRP 760, Section 4 and 45). They do not post to masterfile.

CP No.	Explanation
QDI	Masterfile TDI Research Transcript
NMF	NMF Liability Transcript.

6   IRA Notices

CP No.	Explanation
314	Issued as a first notice to inform a taxpayer of a balance due where there is no math error.
319	Issued to notify the Service Center that previously posted credit has been reversed. (TC 642, 672, 682, 722, or 792)
320	Issued to notify Service Center that manual computation of tax is required for this return.
321/322	Issued to notify Service Center of Audit/DP Adjustment potential.
329	Notify Service Center that an amended return has posted to a tax module having no original return posting.
332	Issued to notify the Service Center of an IRA module which has a debit balance that has not been satisfied.
336	Generated when a second or subsequent return posts.
341	Notify Service Center that an unreversed manual refund freeze has existed for over 7 weeks.
346	Notify Service Center of a module which has a credit available for refund.
347	Notify Service Center that the name and/or address has been changed on an account that has a TC 740 freeze condition.

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CP No.	Explanation
396	To be used to journalize the amount of a transfer-out, and to prepare the transfer Document, F 514B.

7   *IDRS Notices and Forms (6xx Series-Spanish Notices)*

Reference IRM 3(27)(68)0

Note: First notice is generated by Master File. Subsequent notices are generated by IDRS. (See section 11 exhibits for normal cycling of IDRS notices.) 6XX series notices are in Spanish.

Number	Name or Description
403	1st Notice—EPMF Return Delinquency
406	4th Notice—EPMF Return Delinquency
411	1st Notice—EOMF Return Delinquency
412	2nd Notice—EOMF Return Delinquency
413	3rd Notice—EOMF Return Delinquency
414	4th Notice—EOMF Return Delinquency
501/601	1st Notice—Balance
503/603	3rd Notice—Balance Due
504/604	4th Notice—Balance Due
505	TDA
512	Levy Source Listing
515/615	1st Notice—Return Delinquency
617	3rd Notice—Return Delinquency
518/618	4th Notice—Return Delinquency
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition
523/623	Installment Agreement Default Notice
525	DAIP
533	Combat Status Verification
534	Combat Suspension Term.
535	Military Suspension Term.
536	Collateral Suspension Term.
527	Trust Fund Recovery Penalty Assessment Statute Notice
529	Collection Statute about to Expire
528	Satisfied Module with Lien File Notice
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
565	ITIN Assignment Notice
566A	ITIN Suspension Notice
566B	ITIN Suspension Notice - Follow-up
567A	ITIN - Rejection Notice - Applicant has a SSN
567B	ITIN - Rejection Notice - Applicant has an ITIN
567C	ITIN - Rejection Notice - Applicant failed to respond to suspension notices

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Number	Name or Description
567D	ITIN - Rejection Notice - Applicant filed by an unauthorized Acceptance Agent
567E	ITIN - Rejection Notice - Applicant filed by a suspended Acceptance Agent
567F	ITIN - Rejection Notice - Applicant filed by a rejectedAcceptance Agent
567G	ITIN - Rejection Notice - Duplicate application on file
569	Penalty and Interest Explanation
587	Notice of Check not accepted by bank

8 Master File Notices (Spanish)

Spanish Settlement Notices and Taxpayers Letters are issued to describe monetary transactions and request information on Form 1040PR, 941PR or 943PR tax module. These notices have been translated into Spanish from English. To find the English counterpart of a Spanish notices subtract 700 from the computer paragraph number. These notices are printed at Philadelphia Service Center for Virgin Islands and Puerto Rico filers only.

CP No.	Explanation
711	Balance Due on Form 1040PR Math Error
712	Overpayment Form 1040PR
713	Math Error Settlement on Form 1040PR Math Error
714	No Math Error Balance Due 1040PR (IMF/SP)
721/722	Audit/DP Tax Adjustment (IMF/SP)
749	Overpayment Adjustment, Offset (IMF/Spanish)
801	Math Error—Balance Due of
802	Math Error—Balance Due
811	Math Error—
812	Math Error—Overpayment of $1 or more on Form 941PR, 942PR, 943PR (BMF/Spanish)
821	Math Error—Settlement on Forms 940PR (BMF/Spanish)
822	Math Error—Settlement on Forms 941PR, 942PR (BMF/Spanish)
838	Overpayment Adjustment—Offset (BMF/Spanish)
861	No Math Error—First Notice of Balance Due—Forms 940PR, 941PR, 942PR, 943PR (BMF/Spanish)
865	Penalty for Dishonored Check—Form 940PR, 941PR or 943PR (BMF/Spanish)
874	Unexplained Exempt Remuneration Listed on Form 940PR (BMF/Spanish)
875	Unexplained Adjustment on Forms 941PR, or 943PR (BMF/Spanish)
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
2011	Payee TIN Perfection Notice ("Request for Verification of Name and Tax Identifying Number")
2015	Payer Correction Letter ("Correction of Information Returns")
3000	Request for Verification of Social Security Number on Form W-4

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9 Taxpayer Notice Codes

(1) Math Error Notice Codes

Math Error Notice Codes are numerical codes entered on tax returns by Error Correction Tax Examiners and are input to the MF to identify specific error conditions. These codes generate error explanations which are computer printed on IMF Math Error Notices CP 10, 11, 12, 13, 11A, 11B, 11C, 23, 24, 25 and 83 and BMF Math Error Notices CP 101, 102, 103, 104, 105, 106, 107, 111, 112, 113, 114, 115, 116, 117, 121, 122, 123, 124, 125, 126, 127, 131, 132, 133.

The codes do not appear on the top of the notices. On IMF notices they appear at the bottom of the tear-off stub. (IRM 3(27)(68)0).

IMF Math Error Notice Codes

These notice codes are for Forms 1040, 1040A or 1040EZ as applicable.

IMF Input Code	Computer Prints
101	Based on information you reported, we refigured your tax using the filing status for a single person.
102	Based on information you reported, we refigured your tax using the filing status for a married filing joint return.
103	Based on information you reported, we refigured your tax using the filing status for married filing separate return.
104	Based on information you reported, we refigured your tax using the filing status for head of household.
105	Based on information you reported, we refigured your tax using the filing status for qualifying widow(er).
107	You must have a dependent child to file as a qualifying widow(er). Therefore, we refigured your tax using the filing status for a single person.
108	You didn't show the name of the person who qualifies you for head of household filing status. Therefore, we refigured your tax using the filing status for a single person.
109	We can't allow the exemption for your spouse with the filing status you used.
110	You can take the full exemption amount for a dependent who was born or died during the tax year.
111	You incorrectly totalled the number of exemptions you claimed.
112	You can't claim an exemption for yourself when you can be claimed as a dependent on another person's return.
113	Welfare payments, workmen's compensation, etc., aren't taxable. Therefore, we took that amount off the income section of your return.
114	You didn't include all the income shown on your Form(s) W-2, W-2G, or 1099 in the income section of your return.
115	You and/or your spouse shouldn't be listed as dependents. We decreased the number of your exemptions accordingly.
116	You figured your total taxable interest incorrectly or transferred the amount from your interest schedule to your return incorrectly.

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IMF Input Code	Computer Prints
117	You can file a joint return for the year of your spouse's death. If you claim dependent children, you can use qualifying widow(er) filing status for the following two years.
118	You must deduct any repayment of prior year social security benefits as an itemized deduction on Schedule A.
119	You figured your total taxable dividend income incorrectly or transferred the amount from your dividend schedule to your return incorrectly.
121	You transferred your net profit (or loss) from business incorrectly from Schedule C or C-EZ to the income section of your return.
122	You figured your net profit (or loss) from business or profession on Schedule C or C-EZ incorrectly.
123	You figured your short-term gains or losses on Schedule D incorrectly.
124	You figured your long-term gains or losses on Schedule D incorrectly.
125	You figured your capital gains and losses on Schedule D incorrectly.
126	You didn't include the amount of capital gain distributions from Schedule B on either your Schedule D or page 1 of your return.
127	You didn't include the amount of capital gain distributions from Form 2439 on either Schedule D or on page 1 of your return.
128	You transferred your capital gain or loss incorrectly from Schedule D to the income section of your return.
129	You transferred your capital gain or loss incorrectly from Form 4797 to the income section of your return.
130	We disallowed your adjustment for your tax deferred savings plan. Your W-2 Wages already reflected this adjustment.
131	You transferred your supplemental income (or loss) incorrectly from Schedule E to the income section of your return.
132	You figured your supplemental income (or loss) on Schedule E incorrectly.
133	You figured your net profit (or loss) from farming on Schedule F incorrectly.
134	You transferred your net farm profit (or loss) incorrectly from Schedule F to the income section of your return.
135	You can't subtract state income tax payments on page 1 of Form 1040. You should claim them as an itemized deduction on Schedule A. If you filed a Schedule A, we adjusted it accordingly. If you didn't file Schedule A, and your state tax was less than the standard deduction, we increased your adjusted gross income by the state tax amount you incorrectly subtracted. If you didn't file Schedule A, but your state tax was more than the standard deduction, we used your state tax amount as your total itemized deduction. If you have other itemized deductions in addition to state taxes, you should file an amended return, Form 1040X, to reduce your tax.
136	We can't allow the negative amount you reported for unemployment compensation. You may only subtract from your unemployment compensation total any amount that you repaid in the same tax year you received it.
137	You figured your total income on page 1 incorrectly.
138	You figured the taxable amount of your social security benefits incorrectly for page 1.
139	We can't allow your deduction for employee business expenses. Form 2106 was either incomplete or not attached.

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IMF Input Code	Computer Prints
140	We adjusted your student loan interest deduction because you claimed more than the amount allowed. The maximum deduction you can claim is $1,000. The deduction is not allowed on tax returns with a filing status of married filing separate, when modified adjusted gross income exceeds the maximum allowable amount for your filing status, or if another person can claim you as a dependent on their return.
141	You or your spouse claimed more than the amount allowed for your individual retirement arrangement (IRA) deduction. The maximum deduction you can claim is $2,000 per person. You should file Form 8606 to report nondeductible contributions and figure the nontaxable part of your IRA (your IRA basis).
142	You aren't allowed to claim an IRA deduction unless your participation in the Keogh, Simple or Simplified Employee Pension Plan (SEP) was considered inactive. To find out if you were an active or inactive participant in the SEP, Simple or Keogh, you can get publication 1602 by calling 1-800-829-3676. If you find you weren't an active participant, write "not an active participant – Notice 87-16" on this notice and return it to us at the address shown at the top of this notice. If you find you were an active participant, you should file a Form 8606 to report nondeductible contributions and figure the nontaxable part of your IRA (your IRA basis).
143	You should claim employee business expenses as an itemized deduction on Schedule A. If your employer paid you for a vehicle, you must show the full fair rental value on Form 2106 and prorate that amount. If you itemized, we moved your expenses to Schedule A. If you didn't itemize, we disallowed your deduction and adjusted your tax accordingly.
144	You can't be claimed as a dependent on another person's return if you file a joint return and have a tax liability. Therefore, we increased your personal exemption.
145	You can't file as head of household if you can be claimed as a dependent on another person's return. We changed your filing status to single and refigured your tax accordingly.
146	We can't allow your adjustment to income for alimony paid. You didn't give us a social security number for the person who received the alimony, as required.
147	Using your itemized deductions instead of your standard deduction gives you a lower tax.
148	You added your adjustments to income on page 1 incorrectly.
149	You figured your adjusted gross income on page 1 incorrectly.
150	You transferred the amount of your adjusted gross income from page 1 to page 2 incorrectly.
151	We used the itemized deduction from the Schedule A you attached, rather than the standard deduction. Since you filed as married filing a separate return, both you and your spouse must itemize deductions.
152	You figured your medical and dental expenses on Schedule A incorrectly.
153	You added the taxes you paid on Schedule A incorrectly.
154	You figured the interest you paid on Schedule A incorrectly.
155	You added your contributions on Schedule A incorrectly.
156	You figured your miscellaneous expenses on Schedule A incorrectly.
157	You figured your casualty and theft loss on Form 4684 incorrectly. We adjusted your itemized deductions on Schedule A accordingly.
158	You incorrectly applied the limitation on your charitable contributions.
159	You transferred your casualty or theft loss Form 4684 to Schedule A incorrectly.

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IMF Input Code	Computer Prints
160	We can't allow the gambling losses on your Schedule A that are more than the gambling winnings shown on your return.
161	Some or all of your "other miscellaneous deductions" on Schedule A are subject to the 2% limitation. We adjusted your Schedule A deductions total accordingly.
162	You can't pay taxes on your child's investment income on your return, unless you qualify to use Form 8814, parent's election to report child's interest and dividends. We refigured your tax liability accordingly. File Form 8615 with your child's return (Form 1040/A).
163	You didn't limit your itemized deductions correctly. You are required to limit your itemized deductions because of the amount of your adjusted gross income.
164	You added your itemized deductions on Schedule A incorrectly.
165	You transferred your itemized deductions from Schedule A to page 2 incorrectly.
166	Your Schedule A (itemized deductions) was either incomplete or not attached. We refigured your tax without itemized deductions.
167	You entered your earned income credit on your child care expenses form. We adjusted your child care credit using your correct earned income.
168	You reported that you can be claimed as a dependent on another person's tax return. In that case, your personal exemption is zero. Your standard deduction is limited. If your earned income is less than the basic standard deduction amount.
169	You entered your total standard deduction and personal exemption allowance incorrectly.
170	You reported that you can be claimed as a dependent on another person's tax return. In that case, your standard deduction is limited if your earned income is less than the basic standard deduction.
171	You incorrectly figured the standard deduction allowed to those age 65 or older and/or blind.
172	We refigured your tax using the standard deduction. Your remaining total itemized deduction was less than the standard deduction. You may need to amend your state income tax return to match this change.
173	You can no longer claim an additional exemption for age or blindness. We refigured your tax using the higher standard deduction allowed for those who are age 65 or older and/or blind.
174	You didn't subtract the standard deduction or subtracted the wrong amount when you figured your taxable income.
175	Using the standard deduction or the additional standard deduction for age or blindness instead of your itemized deductions lowers your tax.
176	You subtracted your deductions from your adjusted gross income incorrectly.
177	You incorrectly figured the deduction amount for the number of exemptions you listed.
178	You figured your taxable income incorrectly.
179	You didn't limit your exemptions correctly. You are required to apply the limit because of the amount of your adjusted gross income.
180	The tax amount you entered wasn't the correct amount from the tax table for your taxable income.
181	You figured or entered your tax incorrectly on page 2 of your tax return.
183	Using the tax table or the tax rate schedules lowers your tax.
184	You figured your tax using the tax rate schedules incorrectly.

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IMF Input Code	Computer Prints
185	You incorrectly figured or transferred your capital gains tax from Part IV, Schedule D We adjusted your tax accordingly on Page 2 of Form 1040.
186	Using the 28 percent rate for capital gains/capital gains distribution reduces your tax.
189	You transferred the tax on Form 8615 to page 2 of your Form 1040/A incorrectly.
190	You figured step 1 of Form 8615 incorrectly.
191	You figured step 2 of Form 8615 incorrectly.
192	You figured step 3 of Form 8615 incorrectly.
193	You don't need to file Form 8615. Your investment income was less than the minimum amount.
195	We can't allow your casualty or theft loss. Form 4684 was either incomplete or not attached.
196	You figured step 1 of Form 8814 incorrectly.
197	You figured step 2 of Form 8814 incorrectly.
199	You transferred the income from your Form(s) 8814 income (step 1) to page 1 of Form 1040 incorrectly.
200	You figured the Federal Unemployment (FUTA) Tax part of your Household Employment Taxes Incorrectly. We adjusted your Schedule H accordingly.
201	We can't allow the amount of loss you claimed on Schedule C or Schedule F. You didn't attach Form 6198 as required when you answered the at risk question describing your investment in the activity as "some is not at risk".
202	You didn't limit the amount of loss on Schedule C, E, or F by the amount at risk on Form 6198.
203	You transferred your credit for the elderly or the disabled from the related schedule to your Form 1040/1040A incorrectly.
205	We can't allow the credit for the elderly or the disabled. Information you reported shows that you aren't eligible for it.
206	You incorrectly figured your credit for the elderly or the disabled. We adjusted your credit accordingly.
207	When we figured your taxable income, you didn't owe any tax.
208	You gave us information that changed the amount of tax you owe.
209	We figured your tax for you.
210	You totaled your tax and additional taxes incorrectly in the tax computation section.
211	We can't allow the credit for the elderly or the disabled. Schedule R was either incomplete or not attached.
212	You showed no income for your spouse for the year. Therefore, we considered your spouse as a dependent and refigured your tax using the married filing separate status. You can file a joint return for a more favorable tax rate. However, to do that, you must file an amended return on Form 1040X because you and your spouse must sign a joint return.
213	We included all income reported as your own. You can't include spouse's income when you file as married filing separate return. Your spouse should report income on his or her own return. If you choose to combine your income, you may file a joint return. File Form 1040X to change your filing status or income reported.
214	You figured or entered your Total Household Employment Taxes incorrectly. We adjusted your Schedule H accordingly.
215	You figured your general business credit incorrectly.

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IMF Input Code	Computer Prints
216	You transferred the amount of your general business credit incorrectly from Form 3800 to Form 1040.
217	We can't allow the foreign tax credit you claimed. Form 1116 was either incomplete or not attached.
218	We adjusted the Federal Unemployment (FUTA) Tax part of your Household Employment Taxes because we did not receive a reply to our request for additional information on Schedule H.
219	You didn't attach form(s) W-2 to support the wages on which your earned income credit was based. We changed your earned income credit accordingly.
220	You transferred your investment credit from Form 3468 to Form 1040 incorrectly.
221	We can't allow the investment credit you claimed. Form 3468 was either incomplete or not attached.
222	You transferred your adjusted gross income incorrectly from your return to your child and dependent care expenses schedule.
223	You transferred your credit for child and dependent care expenses incorrectly from your child and dependent care expenses form to page 2 of your return.
224	We can't allow your credit for child and dependent care expenses. You and/or your spouse if you filed married filing joint didn't show any earned income on your return as required to claim the credit.
225	We can't allow the credit and dependent care expenses shown on page 2 of your return. Form 2441 (or Schedule 2, Form 1040A) was either incomplete or not attached.
226	You figured your credit for child and dependent care expenses incorrectly.
227	You figured your Household Employment Taxes incorrectly. We adjusted your Social Security Taxes on Schedule H accordingly.
228	You figured your Household Employment Taxes incorrectly. We adjusted your Medicare Taxes on Schedule H accordingly.
229	You added your Social Security, Medicare and Federal Income Taxes incorrectly on Schedule H. We adjusted the total.
230	You figured your Household Employment Taxes incorrectly. We adjusted your total Social Security, Medicare, and Income Taxes on Schedule H accordingly.
231	You should send to your employee his/her share of the social security and medicare tax you may have withheld. In addition, you may have to file form W-2C, statement of corrected wage and tax amounts, to correct the social security and medicare wages your reported.
232	You subtracted your employee's advance earned income credit from your total Social Security, Medicare, and Income Tax withheld incorrectly on Schedule H.
233	You incorrectly transferred your Household Employment Taxes from Schedule H to page 2 of your return.
234	We can't allow the general business credit you claimed. You didn't attach the necessary supporting information.
235	You figured your mortgage interest credit incorrectly.
236	You transferred your self-employment tax from Schedule SE to Form 1040 incorrectly.
237	You transferred your net farm profit (or loss) from Schedule F to Schedule SE incorrectly.
238	You transferred your net profit (or loss) from Schedule C or C-EZ to Schedule SE incorrectly.

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IMF Input Code	Computer Prints
239	We can't allow the optional method on Schedule SE (Form 1040). Information you reported shows that you don't qualify for it.
240	You figured your self-employment tax on Schedule SE incorrectly.
241	You don't owe self-employment tax when your net earnings from self-employment are less than $400 (after multiplying your earnings by.9235 as shown on Schedule SE).
242	You don't owe self-employment tax on your church wages when they are less than $100 (after multiplying your church wages by.9235 as shown on Schedule SE).
243	You added your credits incorrectly on page 2.
244	You subtracted your credits from tax on page 2 incorrectly.
245	Your alternative minimum was transferred incorrectly from Form 6251 to Form 1040.
246	You figured your adjustments and tax preference items incorrectly on Form 6251, Part I
247	You figured your alternative minimum taxable income incorrectly on Form 6251, Part II.
248	You figured your exemption amount and alternative minimum tax incorrectly on Form 6251, Part III.
249	You figured your alternative minimum tax on Form 6251 incorrectly.
250	You figured your alternative minimum taxable income on Form 6251 incorrectly.
251	You transferred your tax on an individual retirement arrangement or qualified retirement plan from Form 5329 to Form 1040 incorrectly.
252	The amount you reported as advance earned income credit payments you received doesn't match information on your Form(s) W-2 or other supporting documents.
253	You incorrectly added the amounts used to figure your total tax on page 2.
254	The amount you reported as total federal income tax withheld doesn't match the amount shown on your Form(s) W-2 or other supporting documents.
255	We can't allow the amount you reported as federal income tax withheld. You didn't attach your Form(s) W-2 as verification as required.
256	You entered your social security tax withheld instead of your federal income tax withheld on your return.
257	We figured your earned income credit.
258	We can't allow your earned income credit. Information reported shows that you don't qualify for it.
259	Your earned income credit was figured or entered incorrectly on your return.
260	We can't allow the excess social security, medicare, or railroad retirement tax withheld. You didn't attach your Form(s) W-2 as required.
261	You entered your excess social security, medicare, or railroad retirement tax withheld incorrectly.
262	You figured your credit for federal tax on fuels on Form 4136 incorrectly.
263	We can't allow the credit you claimed for federal tax on fuels. Form 4136 was either incomplete or not attached.
264	You transferred the amount of your credit for federal tax on fuels from Form 4136 to Form 1040 incorrectly.
265	We can't allow the regulated investment company credit you claimed. Form 2439 was either incomplete or not attached.
266	You added amounts in the payments section incorrectly.
267	You figured your empowerment zone employment credit on Form 8844 incorrectly.

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IMF Input Code	Computer Prints
268	You transferred your empowerment zone employment credit from Form 8844 incorrectly.
269	You figured your refund amount or the amount you owe incorrectly.
270	You checked the box on page 2 indicating that your spouse has itemized deductions. In that case both you and your spouse must use itemize deductions. We adjusted your return accordingly.
271	You can't claim gambling losses unless you itemize your deductions. Also, gambling losses can't be more than gambling income.
272	You can't claim both the standard deduction and itemized deductions when figuring your taxable income. We used the amount that gives you the lower tax rate.
273	We can't allow the empowerment zone employment credit your claimed. Form 8844 was either incomplete or not attached.
274	You didn't multiply your self-employment earnings correctly by.9235 on Schedule SE. We adjusted the amount of your self-employment tax on page 2 of Form 1040 to correct this.
275	You figured your credit for prior year minimum tax on Form 8801 incorrectly.
276	You transferred your credit for prior year minimum tax from Form 8801 to Form 1040 incorrectly.
277	We can't allow the credit you claimed for prior year minimum tax. Form 8801 was either incomplete or not attached.
278	You figured your tax on lump-sum distributions on Form 4972 incorrectly.
279	You transferred your tax on lump-sum distributions from Form 4972 to Form 1040 incorrectly.
280	The child (or children) you listed in Part II of your schedule earned income credit isn't a "qualifying child" under the rules for the earned income credit. We adjusted your credit accordingly.
281	You figured your "earned income" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
282	You figured your "basic credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
283	You figured your "health insurance credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
284	You made an error on your Schedule EIC when you figured or failed to figure your credit for a child under age one.
285	You figured your "total earned income credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
286	You transferred your total earned income credit from your Schedule EIC to your Form 1040/A incorrectly.
287	Schedule EIC was either incomplete or not attached. We changed your EIC, accordingly.
288	You figured your credits incorrectly. Either you completed your credit schedule incorrectly, or incorrectly applied the limit Form 6251 to your credit. Tax credits are limited to the difference between your tax before credits (Form 1040) and tentative minimum tax (Form 6251). We adjusted your return accordingly.
289	Your credits are limited by the alternative minimum tax. You aren't liable for this tax, but the alternative minimum tax computation on Form 6251 limits your credits.

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IMF Input Code	Computer Prints
290	You didn't figure the Credit Reduction amount from Schedule H or you figured it incorrectly. We adjusted your Household Employment taxes accordingly.
291	On Form 4137, you incorrectly figured your social security/medicare tax on tip income not reported to your employer.
292	Your social security/medicare tax on tip income not reported to your employer was transferred incorrectly from Form 4137 to Form 1040.
293	We can't allow your earned income credit. You can't claim the credit with your filing status.
294	We can't allow your earned income credit. Your earned or adjusted gross income is more than the maximum you can have to claim the credit.
295	We can't allow your earned income credit. Your return didn't show any earned income as required.
296	You did not provide the source of your non-taxable earned income to support your claim for Earned Income Credit. We changed your Earned Income Credit, accordingly.
297	You can deduct half the self-employment tax figured on Schedule SE from your income on Form 1040, page 1. We adjusted your return accordingly.
298	We can't allow the mortgage interest credit you claimed. Form 8396 was either incomplete or not attached.
299	You figured or entered your deduction for self-employment tax incorrectly on page 1. Your deduction for self-employment tax is one half of the self-employment tax figured on Schedule SE.
300-499	International only
600	We adjusted your taxable IRS distribution. You can claim a ROTH IRA conversion only in the 1998 tax year. You should report your ROTH IRA conversion on Form 8606, Nondeductible IRAs (contributions, distributions, and basis), and attach it to your 1998 Form 1040. If you've already filed your 1998 Form 1040 and did not include this information, please file an amended 1998 tax return on Form 1040X to report your ROTH IRA conversion amount.
601	You incorrectly figured the amount on line 17 of your Form 8606, Nondeductible IRAS (contributions and basis). We adjusted your taxable IRA amount and your tax accordingly.
602	You did not include the proper amount of taxable IRA distributions from line 17, Form 8606 in the taxable IRA amount on your tax return. We adjusted the amount you figured on line 15B, Form 1040 (Line 10B, Form 1040A; Line 168, Form 1040R) and your tax accordingly.
604	You did not include a social security number, or IRS individual taxpayer identification number for your dependent(s). The number you must use must be from the Internal Revenue Service or the Social Security Administration. As a result, we did not allow your exemption(s). **Note:** If you have a social security number (s) from the Social Security Administration for your child(ren), please provide us with the numbers and names. If you do not have a number, you will need to contact the Social Security Administration to get a number before we can assist you in making any changes. If you are not eligible to obtain a Social Security Number, you need to file Form W-7, application for IRS Individual Taxpayer Identification Number. To order Form W-7, please call 1-800-829-3676.

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IMF Input Code	Computer Prints
605	Since the taxpayer identification number(s) or name(s) you gave us for your dependent(s) does not match our records or the records provided by the Social Security Administration, we did not allow your exemption(s). Please compare the number(s) and name(s) on your tax return with the Social Security card(s), if you have a Social Security Number, or the letter issued by the Internal Revenue Service, if you have an IRS Individual Taxpayer Identification Number. If you call us at the phone number listed above, please provide us with the correct information.
616	We can't allow your Earned Income Credit because you can be claimed as a dependent on another taxpayer's return.
617	Since you failed to compute self employment tax on your self employment income, we computed the tax.
621	Since you did not include a Social Security Number for your dependent(s), we did not allow your credit for child and dependent care.
622	Since the Social Security number or name you gave us for your dependent(s) does not match the records provided by the Social Security Administration, we did not allow your credit for child and dependent care.
623	Since you did not include a correct Social Security Number, Employer Identification Number or IRS Individual Taxpayer Identification Number for your child care provider of Form 2441/Schedule 2, we removed your credit for child and dependent care expenses. Please provide us with the correct number of the individual who provided the child care for your dependent(s).
624	Since you did not include a correct Taxpayer Identification Number or name for your child that matches our records or the records provided by the Social Security Administration, we removed your credit for child dependent care expenses. Please provide us with the correct number and name for the Social Security Card for the child. If the child has an IRS Individual Taxpayer Identification Number please provide us with the name and number on the letter from the Internal Revenue Service.
647	We did not allow your personal exemption. (See note below) Your Social Security Number (SSN) and/or name does not match the records provided by the Social Security Administration (SSA). NOTE: If you have an SSN, please call the telephone number at the top of this notice and tell us the number and name on your Social Security card. If you do not have an SSN, please contact the SSA to get one before we can assist you. If you do not qualify for an SSN, file Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). Call 1-800-829-3676 to request Form W07. If you have a correct SSN or ITIN, we can help you in making changes to allow your personal exemption. If you pay someone to prepare your tax return, you may want to advise them of your response to this notice so they can update their records.
649	You made a mistake in determining your modified adjusted gross income for earned income credit. The mistake is due to losses reported on your return. Refer to the 1040 instructions for detailed information. As a result, we reduced or removed your earned income credit.
654	You are not eligible for earned income credit based on the amount of your investment income.
655	You entered an amount for nontaxable Earned Income, which based on the source, is not considered nontaxable earned income. We changed your Earned Income Credit accordingly.
656	You didn't include your nontaxable earned income from your Form(s) W-2. We changed your Earned Income Credit accordingly.

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IMF Input Code	Computer Prints
657	We figured your Earned Income Credit for you. Information on your return shows you may be eligible for a larger credit. You should obtain and complete a Schedule EIC to see if you are eligible. If you think you are, complete and file an amended return on Form 1040X and the Schedule EIC.
667	The child (or children) you listed on the Schedule EIC isn't a "qualifying child" under the rules for Earned Income Credit. However, you are eligible for the Earned Income Credit for taxpayers without "qualifying children". We adjusted your Earned Income Credit accordingly.
669	You figured your refund amount or the amount you owe incorrectly.(Note: TPNC 669 is computer generated on a SCRIPS 1040EZ and has the same literal as TPNC 269.
670	You figured your credit for qualified adoption expenses (form 8839) incorrectly.
671	You figured your modified adjusted gross income on Form 8839 incorrectly. We adjusted your adoption credit on page 2 of your tax return accordingly.
672	You incorrectly transferred your qualified adoption expenses from Form 8839 to page 2 of your tax return.
673	We cannot allow your adoption credit. Form 8839 (Qualified Adoption Expenses) was either incomplete or not attached.
679	You figured your medical savings account (MSA) deduction on Part II of Form 8853 incorrectly. We adjusted your MSA deduction on page 1 of Form 1040 accordingly.
680	You figured your medical savings account (MSA) deduction on Part II of Form 8853 incorrectly. We adjusted your MSA deduction on Page 1 of Form 1040 accordingly. NOTE: If your MSA contributions were more than your MSA contributions. Use Part III of Form 5329 to figure this additional tax, if applicable. If you owe this additional tax, please amend your tax return by filing Form 5329. Please include your social security number and "Form 5329" on your check or money order, if applicable.
681	You figured your medical savings account (MSA) deduction on Part II of Form 8853 incorrectly. Information on your Form 8853 indicated employer contributions were made to at least one MSA. Therefore, we disallowed the MSA deduction reported on page 1 of your tax return. NOTE: If you (and/or your spouse filed a joint return) made contributions to an MSA, you may have to pay a tax on excess contributions. Use Part III of Form 5329 to figure this additional tax. If applicable, if you owe this additional tax, please amend your tax return by filing Form 5329. Please include your Social Security Number and "Form 5329" on the check or money order, if applicable.
682	You incorrectly transferred your medical savings account (MSA) deduction from Part II of Form 8853 to Page 1 of Form 1040.
683	You figured your taxable medical savings account (MSA) distributions on Part III of Form 8853 incorrectly. We adjusted the "other income" line on page 1 of form 1040 accordingly. We also adjusted the MSA tax reported on page 1 of Form 1040, if applicable.
684	You did not include the taxable medical savings account (MSA) distributions from Part III of Form 8853 on the "other income" line on page 1 of form 1040. We adjusted your form 1040 accordingly.
685	You incorrectly figured, or didn't figure, the 15 percent medical savings account (MSA) tax on taxable MSA distributions reported on Part III of Form 8853. We adjusted your tax on page 2 of form 1040 accordingly.
686	We cannot allow your medical savings account (MSA) deduction reported on Page 1 of Form 1040. Form 8853 was either incomplete or not attached.
687	You or your spouse claimed more than the amount allowed for your medical savings account deduction. We adjusted Page 1 of Form 1040 accordingly.

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IMF Input Code	Computer Prints
688	You did not include the taxable payments from long-term care (LTC) services and contracts from page 2 of Form 8853 on the "other income" line on page 1 of Form 1040. We adjusted your form 1040 accordingly.
690	We reduced or removed your child tax credit and/or additional child tax credit. You did not include your dependent child's taxpayer identification number on your tax return.
691	Since the taxpayer identification number(s) or name(s) you gave us for your dependent does not match our records or the records provided by the Social Security Administration, we did not allow all or part of your child tax credit and/or additional child tax credit. Please compare the number(s) and name(s) listed on your tax return with the child(ren)'s has a Social Security card(s), if the child(ren) has a social security number(s)(SSN), or the letter issued by the Internal Revenue Service. If you have an IRS Individual Taxpayer Identification Number (ITIN). If you call us at the phone number listed above, please provide us with the correct information.
692	You incorrectly figured your child tax credit. We adjusted your credit accordingly.
693	We adjusted your credit for the Hope and/or Lifetime Learning credit because you claimed more than the amount allowed. The credit can be claimed only for a student(s) you claim as a dependent for an exemption(s). The credit is not allowed on a tax return with a filing status of married filing separate, when adjusted gross income exceeds the maximum amount allowable for your filing status, or if another person can claim you as a dependent on their return.
695	We cannot allow your Hope and/or Lifetime Learning Credit. Your Form 8863 (Education Credits) was either incomplete or not attached to your tax return.
697	You incorrectly figured your additional child tax credit on Form 8812. We adjusted your credit accordingly.
698	We cannot allow your additional child tax credit because your Form 8812 was either incomplete or not attached to your tax return.
699	You cannot claim the child tax credit, additional child tax credit, Hope credit, Lifetime Learning credit, or Student Loan Interest deduction for tax years prior to 1998. We adjusted your tax accordingly.
701	We did not allow your earned income credit. (see not below). The Social Security Number (SSN) and/or name for your spouse is missing or does not match the records provided by the Social Security Administration (SSA). The Social Security Number must be a number issued to your spouse by the SSA. Note: If your spouse has an SSN, please call the telephone number at the top of this notice and tell us the name and number on the Social Security Card. If your spouse does not have an SSN, please contact the SSA to get one before we can assist you. If your spouse does not qualify for an SSN, file Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). Call 1-800-829-3676 to request Form W-7. If you pay someone to prepare your tax return, you may want to advise them of your response to this notice so they can update their records.
702	The Taxpayer Identification Number you gave us for yourself and/or your spouse was issued by the Internal Revenue Service. To qualify for earned income credit, you must have a Social Security number issued by the Social Security Administration. As a result, we did not allow your earned income credit.

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IMF Input Code	Computer Prints
743	We reduced or removed your Earned Income Credit (EIC). You did not include a Social Security Number (SSN) for your child(ren) who qualifies you for the Earned Income Credit. the Social Security Number(s) you use must be issued by the Social Security Administration (SSA). Be sure to use the correct Social Security Number for your EIC qualifying child(ren) and a correct SSN, IRS Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) for each dependent you claim on your future tax returns.
744	We reduced or removed your Earned Income Credit (EIC). The Social Security Number (SSN) you gave us for your child(ren) who qualifies you for the Earned Income Credit does not match the records provided by the Social Security Administration (SSA). Please compare the Social Security Number(s) and Name(s) listed on your tax return with the child(ren)'s Social Security Card(s). When you call us at the telephone number listed above, please provide us with the information on the card(s). Be sure to use the correct Social Security Number for your EIC qualifying child(ren) and a correct SSN, IRS Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) for each dependent you claim on your future tax returns.
745	The Taxpayer Identification Number you gave us for your earned income credit qualifying child was issued by the Internal Revenue Service. To qualify for the credit, you must have a Social Security Number issued by the Social Security Administration. As a result, we did not allow your earned income credit.
748	We did not allow your Personal Exemption and Earned Income Credit. (See the note below) Your Social Security Number (SSN) and/or name does not match the records provided by the Social Security Administration (SSA). The Social Security Number must be a number issued to you by the SSA. Note: If you have an SSN issued by the SSA, please call the telephone number at the top of this notice and tell us the number and name on the Social Security Card. If you do not have an SSN, please contact the SSA to get one before we can assist you in making any changes to allow your personal exemption and earned income credit (EIC). I you do not qualify for an SSN, file Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). Call 1-800-829-3676 to request Form W-7. If you pay someone to prepare your tax return, you may want to advise them of your response to this notice so they can update their records.

Dual Status

IMF Input Code	Computer Prints
320	Based on the information on your return, you don't qualify as a dual status taxpayer. We changed your return accordingly. Please see Publication 519 for further information.
321	We didn't receive your answer to our request for the dates you were in the U.S. Therefore, we changed your dual status return using only Form 1040NR. We changed your return accordingly.
322	You figured your taxable income incorrectly on your dual status return when you combined the effectively connected income from your statement with the income on the return. We changed your return accordingly.
323	As a dual status taxpayer, you aren't entitled to the standard deduction.We changed your return accordingly.

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Dual Status

324   You transferred your tax due on income not effectively connected to a U.S. trade or business incorrectly from your Form 1040, page 2. We changed your return accordingly

325   We can't allow your earned income credit. It appears you don't qualify. We changed your return accordingly. If you believe you do qualify, you should file an amended return on Form 1040X and provide the U.S. address and length of time you lived in the U.S.

International Form 1040

IMF Input Codes	Computer Prints

340   We can't allow a deduction for a U.S. government cost-of-living allowance. We changed your return accordingly

341   Your credit on Form 8689, "Allocation of Income Tax to the Virgin Islands", can't be more than the tax due on your Form 1040. We changed your return accordingly.

342   We can't allow your Guam withholding since we've unable to determine your place of residence. We changed your return accordingly.

Form 1040NR

IMF Input Codes	Computer Prints

401   You can't deduct state and local tax payments as a negative amount on page 1 of Form 1040NR. Since we're unable to determine from Form W-2 the amount of state/local tax paid, we disallowed the deduction and changed your return accordingly.

402   We can't allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We changed your return accordingly.

403   Gambling winnings are exempt from tax due to a U.S. tax treaty with your country of residence. We changed your return accordingly

404   We disallowed your treaty exemption because you didn't answer questions "K" and "L" on page 5 of Form 1040NR. We changed your return accordingly.

405   We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.

406   We can't allow your treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.

407   Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.

408   The amount you entered as U.S. tax withheld at source doesn't match the amount shown on Form(s) 1042S.

409   We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR as required to exclude income under a tax treaty. We changed your return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.

410   We can't allow itemized deductions against income that is not effectively connected to a U.S. trade or business. We changed your return accordingly.

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Form 1040NR

IMF Input Codes	Computer Prints
411	You aren't entitled to the standard deduction when you file Form 1040NR. We changed your return accordingly.
412	You figured your total tax incorrectly on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4. We changed your return accordingly.
413	You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business on Form 1040NR, page 4 to page 2, line 46. We changed your return accordingly.
414	You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
415	You figured you tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your using the 30% (or lower treaty) rate from Form 1040NR, page 4. We changed your return accordingly.
416	Nonresident aliens aren't required to pay social security tax on self-employment income. We changed your return accordingly.
417	You aren't due the refund shown on your Form 1040NR. Our tax treaty with your country states that you aren't entitled to a refund of tax withheld on U.S. social security benefits. You must pay U.S. tax on these benefits. We changed your return accordingly.
418	Your tax rate for gambling winnings paid to nonresident aliens is 30%. We changed your return accordingly.
419	We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions of Real Property Interest." You didn't attach Form(s) 8288A and/or Form(s) 1042S to verify the amount as required.
420	We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042S, 1099 or other supporting documents as required. We changed your return accordingly.
421	The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042S. We changed your return accordingly.
422	We can't allow the amount you reported for "Income Tax Withheld at Source". You didn't attach Form(s) 1042S to verify the amount as required. We changed your return accordingly.
423	We can't allow the amount withheld by a "Partnership Under Section 1446". You didn't attach Form 8805 and/or 1042S to verify the amount withheld as required. We changed your return accordingly.
424	We have no record of the payment shown on line 60(a), Form 1040NR and Form 8288.-A We changed your return accordingly.
425	We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions on Real Property Interest". You didn't attach Form(s) 8288-A and/or 1042S to verify the amount as required. We changed your return accordingly.
427	We can't allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We changed your return accordingly.
428	We disallowed your treaty exemption because you didn't answer questions "K" and "L" on page 2 of Form 1040NR EZ. We changed your return accordingly.
429	We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.
430	We can't allow your treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.

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Form 1040NR

IMF Input Codes	Computer Prints
431	Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.
432	We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR EZ as required to exclude income under a tax treaty. We changed your return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.
433	You aren't entitled to the standard deduction when you file Form 1040NR EZ. We changed your return accordingly.
434	You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
435	We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042S, 1099 or other supporting documents as required. We changed your return accordingly.
436	The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042S. We changed your return accordingly.
437	We can't allow the amount you reported for "Income Tax Withheld at Source". You didn't attach Form(s) 1042S to verify the amount as required. We changed your return accordingly.

Form 1040SS

IMF Input Codes	Computer Prints
470	You don't qualify to use the optional method on Form 1040SS. We changed your self-employment tax accordingly.
471	You didn't multiply your self-employment earnings by.9235, as shown on Form 1040SS, line 4a. We changed your self-employment tax accordingly.
472	You don't owe self-employment tax when your net earnings from self-employment are less than $400, after multiplying by.9235, as shown on Form 1040SS, line 4a. We changed your self-employment tax accordingly.
473	You figured your social security self-employment tax incorrectly on Form 1040SS. We changed your self-employment tax accordingly.
474	You figured your refund or the amount you owe incorrectly on Form 1040SS. We changed your self-employment tax accordingly.

Form 1040PR

IMF Input Code	Computer Prints
495	You don't qualify to use the optional method on Form 1040PR. We changed your self-employment tax accordingly. (Usted no reune los requisitos para el uso del metodo opcional en la Planilla (Forma) 1040PR. Por lo tanto, nosotros le cambiamos su contribucion sobre el trabajo for cuenta propia.)

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Form 1040PR

496 You didn't multiply your self-employment earnings by .9235 as shown on Form 1040PR, line 4a. We changed your self-employment tax accordingly. Usted no calculo en su contribucion sobre el trabajo por cuenta propia, multiplicar su ingreso por .9235, como se demuestra en la Planilla (Forma) 1040PR, linea 4a. Por lo tanto, nosotros le ajustamos su contribucion sobre el trabajo por cuenta propia.)

497 You don't owe self-employment tax when your net earnings from self-employment are less than $400 after multiplying by .9235, as shown on Form 1040PR, line 4a. Usted no esta sujeto a la contribucion sobre el trabajo por cuenta propia, cuando su ingreso neto es menor d $400 despues de haberse multiplicado por .9235, como se demuestra en la Planilla (Forma) 1040PR, linea 4a.)

498 You figured your refund or the amount you owe incorrectly on Form 1040PR. (Usted calculo su reintegro o la cantidad que adeuda incorrectamente en la Planilla (Forma) 1040PR. Por lo tanto, nosotros le cambiamos su contibucion sobre el trabajo for cuenta propia.)

499 You figured your refund or the amount you owe incorrectly on Form 1040PR. We changed your self-employment tax accordingly. (Usted calculo su reintegro o la cantidat que adeuda incorrectamente en la planilla (forma) 1040PR. Por lo tanto, nosotros le cambiamos sue contibucion sobre el trabajo for cuenta propia.)

1040 Prior Year Notice Codes

IMF Input Code	Computer Prints

514 You figured your taxable income incorrectly. You can't exclude wages you earned in Operation Desert Storm from income in 1990. You may only exclude wages earned in a combat zone. Desert Storm wasn't declared a combat zone until January 17, 1991. We adjusted your return accordingly.

540 You can't claim moving expenses on page 1 of Form 1040. You should claim moving expenses as an itemized deduction on Schedule A.

581 You can't use the tax rate schedule to figure tax when your taxable income is less than $50,000. Therefore, we refigured your tax using the tax table.

582 You figured your "Basic Credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.

583 You figured your "Health Insurance Credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.

584 You figured your "Extra Credit for Child under age 1" on your Schedule EIC incorrectly. We adjusted your credit accordingly.

585 You figured your Schedule D tax incorrectly.

586 You transferred your total Earned Income Credit from your Schedule EIC to your Form 1040A incorrectly.

590 You figured your Schedule D tax incorrectly.

669 An error was made on your return when your refund or the amount you owe was figured. Valid for Form 1040EZ's input through SCRIPS

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BMF Math Error Notice Codes

Form 990C, 990T, 1120 & 1041

Input Code	Computer Prints
01	An error was made when your total income was figured.
02	An error was made when your total deductions were figured.
03	The contributions deducted were more than can be allowed.
04	An error was made when your taxable income was figured.
05	An error was made when your total income tax was figured.
06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
07	Your special deductions were more than can be allowed.
08	The credit claimed was more than can be allowed.
09	An error was made when your deductions were figured.
10	The amount of tax due, or the amount you overpaid, was not correct.
11	Your Foreign Tax Credit was more than can be allowed.
12	An error was made in the amount of your Investment Credit applied against your tax.
13	An error was made on the amount of your Work Incentive (WIN) Credit applied against your tax.
14	An error was made when your alternative tax was figured.
15	An error was made when your gains and losses were figured on Schedule D.
16	An error was made when your gains and losses were figured on Form4797.
17	An error was made when your minimum tax was figured.
18	An incorrect amount of surtax exemption was shown on your Schedule J or on Form 1120-FY.
19	Reserved
20	An error was made in the amount shown as your exemption.
21	An error was made in the amount of your Jobs Credit applied against your tax.
22	Your deduction for additional first year depreciation was more than can be allowed.
23	An error was made when the Alternative Minimum Tax was figured.
26	An error was made when the Research Credit was figured.
27	The estimated tax payments (Federal Tax Deposits and applied overpayment from last year's tax) shown on your account do not agree with the amount claimed on your return.
28	An error was made in determining the amount of your overpayment.
29	Reserved
30	An error was made in figuring Total Income Tax for a fiscal year with two tax rates.
31	An error was made when the General Business Credit was figured on Form 3800.
32	An error was made when the Low Income Housing Credit was figured on Form 8586.
33	An error was made when the Recapture of Low Income Housing Credit was figured on Form 8611.
34	An error was made when the Credit for prior year minimum Tax was figured on Form 8801.
44	We eliminated the estimated tax penalty for the above tax period. If you prepaid the penalty, we will refund it to you.
45	An error was made when the Orphan Drug Credit was figured on Form 8820.

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Form 990C, 990T, 1120 & 1041

Input Code	Computer Prints
90	Blank notice (10 blank lines in explanation area)

(Form 720)

Input Code	Computer Prints
01	The amount of undeposited taxes due, or the amount you overpaid, was not correct.
02	The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03	An error was made when your total tax was figured.
04	Part of the credit shown on line 2 as an adjustment cannot be allowed because credit adjustments on Form 720 cannot exceed the tax reported on the return. You may use Form 843, claim, or if applicable, Form 4136, Computation of Credit of Federal Tax on Fuels, to obtain any remaining credit.
05	The amount shown for adjustments was not correct.
06	An error was made when the tax as adjusted was figured.
07	Part of the credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
08-23	Reserved
24	The amount shown as the Total Tax Deposited for the quarter and/or overpayment from previous quarter was not correct.

Forms 941, 941SS, 945, 943 & 943SS

Input Code	Computer Prints
01	The amount of undeposited tax due, or the amount you overpaid, was not correct.
02	The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03	An error was made when your total taxes were figured.
04	The corrections you furnished on Form 941C were not shown as adjustments on your return.
05	An error was made when the corrections shown on your Form 941C were figured.
06	The excess withheld income tax shown as an adjustment cannot be allowed because it was not claimed for a tax period ending within the same calendar year for which it was originally reported unless it is the result of an "Adminstrative error". To claim a refund for the excess Withheld Income Tax, complete and return the enclosed Forms 843 Claim and 941c, Statement to Correct Information.
07	You made an error when computing your totall Social Security or Medicare tax..
10	An error was made when the amount of your Advance Earned Income Credit payments was subtracted from your total taxes.

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Forms 941, 941SS, 945, 943 & 943SS

Input Code	Computer Prints
11	Reserved
12	The total of your Federal Tax Deposits was incorrectly shown on the line for Advance Earned Income Credit payments.
13	The final payment with your return was incorrectly shown on the line for Advance Earned Income Credit payments.
14	The Advance Earned Income Credit payment cannot be more than the appropriate percentage of the total wages and other compensation you paid.
15	Reserved
17	The Advance Earned Income Credit payment cannot be the same as or more than the amount paid with the return.
19	The Advance Earned Income Credit payment cannot be the same as or more than Total Tax.
20	The Advance Earned Income Credit payment cannot be the same as or more than the Total Federal Tax Deposit amount.
21	An incorrect Social Security tax rate was used in computing your Social Security taxes.
22	You used an incorrect Medicare rate in computing your Medicare taxes.
23	Reserved
25	Reserved
26	The amount reported as the total Federal Tax Deposit for the year was not correct. (MCC Generated)
27	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.

Form 940/940EZ

Input Code	Computer Prints
01	The balance due, or the amount you overpaid, was not correct.
02	An error was made in Part II of your return when your FUTA tax was figured.
03	The amount shown as a State Credit was not correct because the payment to that state was late.
04	An error was made in Part III of your return when your net FUTA tax was figured.
05	Your taxable wages were incorrectly reported as exempt wages.
06	An error was made when your allowable State Credit was figured.
07	An error was made in computing your gross FUTA tax in Part II of Form 940.
08	The credit reduction amount was not figured or was incorrect.
09	An error was made in determining the amount of exempt payments in Part 1 or in subtracting the exempt payments from the total payments.
10	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
11	An error was made in Part 1 of your Form 940-EZ when your FUTA tax was figured.

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Form 940/940EZ

Input Code	Computer Prints
12	An error was made on your return because you checked 'No' in Box A and/or B or checked C, but computed the tax in Part II instead of using Parts III and V. (1991 and prior years only).
13-25	Reserved
26	The amount reported as total Federal Tax Deposits for the year was not correct. (MCC Generated)
27	An error was made in the computation of exempt payments. Corporate Officers wages are not exempt from Federal Unemployment Tax. The first $7,000.00 of each officer's wages are fully taxable at the current prevailing rate. We have adjusted your tax accordingly.
28	Since you failed to reply to our request for additional information, we have added all officers' wage amounts to your total taxable wages and assessed tax accordingly. Corporate Officers wages are taxable on the first $7,000.00 paid at the current prevailing rate.
90	BLANK

Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290

Input Code	Computer Prints
01	The amount of tax was not figured correctly.
02	The tax rate was not used correctly.
03	The vehicles reported on a return for a later tax period were also taxable for the above tax period.
04	The installment paid with this return was insufficient or the return was not filed by the date it was due.
05	The tax amounts shown by category did not equal the total tax due.
06	Only vehicles acquired after the beginning of the fiscal year, or vehicles which go over the 5,000/7,500 mile limitations after the tax had been suspended for non-highway or agricultural use are to be reported on supplemental returns.
07	The amounts of wagers and lay-off wagers were not added correctly.
08	The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.
09	An error was made when the amount of your credit was subtracted from your tax.
10	An error was made when the amount of your taxable gifts was figured for the current period.
11	An error was made when the amount of your total taxable gifts was figured.
12	An error was made when the tax was figured on the total amount of your taxable gifts.
13	An error was made when the tax was figured on the total amount of your taxable gifts for the prior periods.
14	An error was made when the tax was figured on your taxable gifts for the current period (709).
15	The credit for state tax cannot be more than 95 percent of the federal tax (11-B).
16	The credit for state tax cannot be more than 80 percent of the federal tax (11-B).

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Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290

Input Code	Computer Prints
17	The credit for state tax cannot be allowed because the state does not have a gaming device tax (11-B).
18	The taxable take-off weight for piston powered aircraft is the weight over 2,500 pounds for each aircraft (2290).
19	The registration tax applies to all aircraft, regardless of weight, and it may not be pro-rated (2290).
20	An error was made on schedule A - real estate (706). There is an error on Page 2, Part III, Schedule A - Gross estate in the U.S. (706NA).
21	An error was made on schedule B - Stocks and Bonds (706). There is an error on Page 2, Part III, Schedule B - Gross estate in the U.S. (706NA).
22	An error was made on schedule C - Mortgages, Notes, and Cash (706). There is an error on Part 2, Part III, Schedule B - Line 2, Gross estate outside the U.S. (706NA).
23	An error was made on schedule D - Insurance on Decedent's Life (706). There is an error on Page 2, Part III, Schedule B - Line 3, Entire Gross estate wherever located (706NA).
24	There is an error on Schedule E, Form 706—Jointly Owned Property and/or page 2, Part III, Schedule A—Gross estate in the U.S. (706, 706NA)
26	There is an error on Schedule G, Form 706—Transfer during Decedent's life, and/or page 2, Part III, Schedule A—Gross Estate in the U.S. (706, 706NA)
27	There is an error on Schedule H, Form 706—Powers of Appointment and/or page 2, Part III, Schedule A—Gross Estate in the U.S. (706, 706NA)
28	An error was made on Schedule I - Annuities (706).
29	An error was made on Schedule J - Funeral expenses and expenses incurred in administering property subject to claims (706). There is an error on Page 2, Part III, Schedule B - Line 4, Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration. (706NA)
30	An error was made on Schedule K - Debts of decedent and mortgages and liens (706). There is an error on Page 2, Part III, Schedule B - Line 5, deductions for expenses, claims, etc. (706NA)
31	An error was made on Schedule L - Net losses during administration and expenses incurred in administering property not subject to claims. (706 only)
32	There is an error on Schedule M, Form 706—Bequests, etc., to surviving spouse (marital deduction), and/or Page 2, Part III, Schedule B, line 6, Charitable deduction and marital deduction. (706, 706NA)
33	There is an error on Schedule O—Charitable, Public, and Similar Gifts and Bequests (Charitable deduction), and/or page 2, Part III, Schedule B, line 6, Charitable deduction and marital deduction. (706, 706NA)
34	An error was made on schedule P - credits for Foreign death taxes (706). There is an error on Page 2, Part III, Schedule B, Line 7, Total deductions (706NA).
35	There is an error on Schedule Q, Form 706—Credit for Tax on Prior Transfers and/or Page 1, part II, line 12, credit for tax on prior transfers. (706, 706NA)
36	An error was made under computation of tax when the amount of net estate tax was figured (706). There was an error on Page 1, Part II, Line 14, when net estate tax was figured (706NA).
37	An error was made when the credit for state death taxes was figured (706). There was an error on Page 1, Part II, Line 9, when credit for state death taxes was figured (706NA).

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Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290

Input Code	Computer Prints
38	There was an error on page 1, Part II, line 4, when tentative tax on the amount on line 3 was figured. (706)
39	An error was made under computation of tax when the amounts of the credits were added. Form 706.
	There was an error when the credit amounts on lines 11 and 12, Page 1, Part II, were added on line 13. - Form 706NA
41	There was an error on page 1, Part II, line 7 when unified credit was figured.
42	An error was made on Schedule A when the amount of marital deduction was figured.
43	An error was made under computation of tax when the tax due was figured.
44	There was an error on page 1, Part II, line 5, when tentative tax on the amount on line 2 was figured. (706NA)
45	An incorrect IRS class of tax was requested.
46	An error was made on Schedule N - ESOP deduction (under Section 2057). Form 706 only.
47	There was an error on Schedule R in computing total generation-skipping transfer tax, and/or page 1, Part II, line 15 total generation-skipping transfer tax. (706, 706NA)
48	An error was made in computing your generation-skipping transfer tax. Form 709
49	There was an error on Schedule S in computing your Section 4980A increased estate tax, and/or page 1, Part II, line 16. (706, 706NA)
50	There was an error on Schedule R-1—Generation-skipping, and/or page 1, Part II, Line 15. (706, 706NA)
51	An error was made when tax was computed on total tentative tax amount. - Form 706
52	An error was made in computing tax for total tentative tax current amount. Form 709 There is an error on Page 2, Part III, Schedule B, line 8, and/or Page 1, Part II, line 1, Taxable Estate. - Form 706NA
53	An error was made in computing tax for total tentative tax prior amount. Form 709
54	There was an error in computing page 1, Part II, line 21, Balance Due. (706NA)
55	An error was made in computing the taxable amount on line 5. - Form 706GS(D)
56	An error was made in computing the gross GST tax on line 6. - Form 706GS(D) There was an error in computing Page 1, Part II, line 2, Total Taxable Gifts. - Form 706NA
57	An error was made in computing the allowable credit on line 9. - Form 706GS(D)
58	An error was made in computing your total net tax tentative (current amount). Form 709 There was an error in computing the amount on Page 1, Part II, Line 10, Balance. - Form 706NA
59	An error was made in computing your total net tax tentative (prior amount). Form 709
60	An error was made in computing your net tax tentative (prior amount). - Form 709 There was an error in computing the amount on Page 1, Part II, line 11, credit for Federal Gift Tax. - Form 706NA
61	An error was made in computing your net tax tentative amount. - Form 706
62	An error was made in computing your total net tax tentative amount. Form 706 There was an error in computing the amount on Page 1, Part II, line 18, Earlier Payments. - Form 706NA
63	An error was made in computing the total net GST tax on line 11. - Form 706GS(T)

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Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290

Input Code	Computer Prints
64	An error was made in computing the taxable estate on line 3. - Form 706 There was an error in computing the amount on Page 1, Part II, line 19, U.S. Treasury Bonds redeemed to pay estate tax. - Form 706NA
65	An error was made in computing the net GST tax on Line 10. - Form 706GS(D)
66	An error was made in computing the balance due/overpayment amount. Forms 706GS(D)&(T)
67	There was an error in computing page 1, Part II, line 3, Total. (706NA)
68	There was an error in computing page 1, Part II, line 20, Total. (706NA)
73	There was an error in computing page 1, Part II, line 6, Gross estate tax. (706NA)
74	There was an error in computing the amount on Page 1, Part II, line 8, Balance. (706NA)
75	An error was made in computing the total credit amount on line 14. - Form 709
76	An error was made in computing the generation-skipping-transfer taxes prepaid amount on line 18. - Form 709
77	An error was made in computing the amount on line 3, of Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
78	An error was made in computing the total gift amount on line 5, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
79	An error was made in computing the total deductions amount on line 12, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
80	An error was made in computing the amount on Line 13, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
81	An error was made in computing the taxable gifts on line 15, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
82	An error was made in computing the amount on line 20. - Form 706
83	An error was made in computing your total tax amount. - Forms 706/706GS(D)/ 706GS(T)/709There was an error in computing Page 1, Part II, line 17, Total Transfer Taxes. - Form 706NA
90	Please see attached list of reasons.

(2) Non-Math Error Notice Codes

Notice Codes utilized on printed Forms 3446, 4084, 4085, 4086 (IMF); Forms 4428, 3442, 4428PR, 3442PR (BMF); and Form 5329 (IRAF)

IMF Input Notice Codes.

IMF Input Code	Computer Prints
01	An error was made when your Total Income from Prohibitive Transactions was figured.
05	An error was made when your tax on Net Income from Prohibitive Transactions was figured.
10	The Amount of Tax Due, or the Amount You Overpaid, was not correct.
15	An error was made when your Tax on Excess Inclusions was figured.
20	An error was made when your Tax on Net Income from Foreclosure Property was figured.

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IMF Input Code	Computer Prints
25	An error was made when your Tax on Contributions After the Start-up Day was figured.
30	An error was made when your Schedule A, Additional REMIC Taxes was figured.
90	Blank.

IMF Input Code	Explanation of Penalty and Interest Charges
01	Filing and Paying Late - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of a month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982 that are filed more than 60 days late, the penalty will not be less than $100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Underpayment of Estimated Tax - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2210 (Underpayment of Estimated Tax by Individuals). The penalty may also be removed if your underpayment was due to casualty, disaster, or other unusual circumstances. In addition, it may be removed if you had a reasonable cause for not making a payment and you either retired after age 62 or became disabled in the tax year a payment was due, or in the preceding year.
04	Dishonored Check - A penalty has been added because your check to us was not honored by your bank. For checks of less than $15.00, the penalty is the amount of the check. For checks of more than $15.00 to $750.00, the penalty charge is $15.00. For checks $750.01 and greater, the penalty charge is 2% of the amount of the remittance.
05	Fraud - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
06	Negligence - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
07	Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
08	Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is $50 for each time a required number was not included.
09	Interest - Interest is figured from the due date of the return to the date of full payment or to the date of this notice.

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BMF Input Codes

BMF Input Code	Explanation of Penalty and Interest Charges

01   Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured as 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than $100 or 100 percent of the balance of tax due on your return, whichever is smaller.

02   Estimated Tax Penalty - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2220 (Underpayment of Estimated Tax by Corporations). These are the only exceptions that can be accepted.

03   Failure to Deposit - We changed a penalty because it appears that you didn't deposit the correct amounts of tax on time. We used your record of Tax Liability to determine where to apply your deposits. We applied your deposits in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate varies as follows:

         2% - deposits made 1 to 5 days late

         5% - deposits made 6 to 15 days late

         10% - deposits made 16 days or more late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe.

04   Dishonored Check - We charged a penalty because your bank didn't honor your check. For checks of $15 or more, the penalty is $15 or 2% of your check amount, whichever is greater. For checks of less than $15, the penalty is the check amount.

05   Fraud - The penalty is 75% of the tax you didn't pay due to fraud (50% of the tax you didn't pay due to fraud on returns required to be filed before 1/1/87, not including extensions. For tax you didn't pay due to fraud on returns required to be filed before 1/1/89, the penalty includes an additional 50% of the interest charged on the part of your underpayment due to fraud. This additional interest charge is a penalty and cannot be deducted from your federal taxes.

06   Negligence Penalty - We charged a penalty of 5% on your unpaid tax. For underpayments on returns due before 1/1/89, not including extensions, we charged an additional 50% of the interest on the part of your underpayment due to negligence. This additional interest charge is a penalty and cannot be deducted from your federal taxes.

07   Failure to Pay - We charged a penalty because, according to our records, you didn't pay your tax on time. Initially the penalty is 1/2 of 1% of the unpaid tax for each month or part of a month you didn't pay your tax. If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. The penalty can't be more than 25% of the tax paid late.

08   Missing Taxpayer Identifying Number (TIN) - We charge a penalty when you don't provide a social security number (SSN) for yourself, your dependent, or another person. We also charge a penalty when you don't provide your own SSN to another person or if you don't include your employer identification number on an information return. The penalty of $5 for each missing TIN the law requires on returns and statements due by 12/31/89. The penalty is $50 for each missing TIN the law requires on returns and statements due after 12/31/89.

09   Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.

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BMF Input Code	Explanation of Penalty and Interest Charges
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is $10 a day for each day the return was late, but cannot be more than $5,000.
11	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and equally distributed it throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate is as follows: 2% - deposits made 1 to 5 days late, 5% - deposits made 6 to 16 days late, 10% - deposits made 16 or more days late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe. When you don't pay the amount your owe within ten days of the date of the first notice we sent you, we automatically increase the penalty rate to 15% and include the additional penalty in the next bill.
12	Incomplete Return Penalty - We charged you a penalty because, according to our records, you didn't file a complete return. The penalty is $10 a day for each day the return was incomplete, but may not be more than $5,000 or 5% of your gross receipts for the year, whichever is less.

IRA Input Codes

IRA Input Code	Explanation of Penalty and Interest Charges
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than $100 or 100 percent of the balance of tax due on your return, whichever is smaller.
04	Dishonored Check - A penalty has been added because your check to us was not honored by your bank. For checks of less than $15.00, the penalty is the amount of the check. For checks of more than $15.00 to $750.00, the penalty charge is $15.00. For checks $750.01 and greater, the penalty charge is 2% of the amount of the remittance.
05	Fraud Penalty - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
06	Negligence Penalty - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.

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IRA Input Code	Explanation of Penalty and Interest Charges
07	Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
08	Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is $5 for each time a required number was not included.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is $10 a day for each day the return was late, but cannot be more than $5,000.

Note: For a complete list of Penalty Explanations refer to Notice 746 (Catalog Number 63146F)

(3) Adjustment Notice Codes

The following numerical codes and explanations appear on the reverse side of Adjustment Notices (BMF—CP 210, 220, 230, 240, 260, 910 and 920; IMF—CP 21 and 22; and IRAF—CP 321 and 322)

Input Codes	Explanation
1	Delinquent Late Filing Penalty
2	Underpayment of Estimated Tax Penalty
3	Failure to Comply with the Tax Deposit Requirements Penalty
4	Dishonored Check Penalty
5	Fraud Penalty
6	Negligence Penalty
7	Failure to Pay Penalty.
8	Missing SSN Penalty.
9	Interest.
10	Late filing penalty ($10 per day).
12	Deducted penalty amount from account.
13	Adjustment to withholding tax credits.
14	Adjustment to ES credits.
15	Substantiated credit adjustment (including gas tax)
16	Please make your check or money order payable to "Department of the Treasury" and send it with this notice to the local IRS office handling your account. The duplicate copy is for your records.
17	Reserved.
18	The amount shown as balance due includes interest assessed on the prior balance.
19	The amount shown as balance due must be paid within 10 days from the date of this notice.

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Input Codes	Explanation
20	The amount shown as net adjustment charge should be paid within 10 days from the date of notice. Other amounts included in the balance due are past due.
21	Payment on this account is past due.
22	Balance due is less than $1.00. No payment is required.
23	Overpayment amount is less than $1.00, and will not be refunded unless you request it.
24	The overpayment amount will be refunded, with any allowable interest, if you owe no other amount.
25	This notice is not the result of an audit of your return. When any return is selected for audit, a separate notice is sent.
26	Penalty assessed for not furnishing requested taxpayer identifying number.
27	Penalty assessed for failure to report income from tips to your employer.
28	Miscellaneous tax adjustment (NOTE: See TC 240).
29	Misapplied credit.
30	Elimination of late payment penalty charge.
31	W-4 Penalty

(4) IRAF Filing History Codes

These codes are found on the Master File beginning in 1975. Some codes apply to the earlier years and others have been added for subsequent years. The various codes that may be found range from 0-7 as follows:

0 - No IRA

1 - Primary spouse has IRA

2 - Secondary spouse has IRA

3 - Both have IRA

4 - IRA Notice issued

5 - IRA Notice issued to primary

6 - IRA Notice issued to secondary

7 - IRA Notice issued to both

10   Extension Notice Codes

Extension Notice Codes (ENC) are numerical codes entered on applications for extensions to file tax returns by Document Perfection tax examiners and generate (CP 28) notices to taxpayers, informing them of the status of their application.

IMF Input Code	Form	Explanation
05	2688 4868	Manual notice sent to taxpayer because no other ENC's fully apply to situation. TC 46X provides indication of extension status.
10	2688	Extension Approved. TC 460 indicates new extended due date.
11	2688	T/P granted 10-day extension to submit required signature on CP 28 stub, or file tax return.

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IMF Input Code	Form	Explanation
12	2688	T/P granted 10-day extension to submit length of time requested for extension on CP 28 stub, or file tax return.
13	2688	T/P granted 10-day extension to file tax return. T/P gave no indication of previously filing Form 4868, required except in cases of undue hardship.
14	2688	T/P granted 10-day extension to submit reason for requesting on extension an extension on CP 28 stub, or file tax return.
18	2688	T/P granted 10-day extension to file tax return. Reason given by taxpayer for the extension request does not meet extension criteria.
19	2688	Extension Denied—not submitted timely.
20	4868	Extension Approved. New extended due date is 4 months after (original) return due date. (Calendar year filers - new extended due date is August 15, 19XX.)
21	4868	T/P granted 10-day extension to submit required signature on CP 28 stub, or file tax return.
22	4868	T/P granted 10-day extension to submit information on tax estimate (Form 4868, Lines 1-6) on CP 28 stub, or file tax return.
28	4868	Extension Denied—estimated tax due not fully paid with application.
29	4868	Extension Denied—not submitted timely.

11   Refund Deletion Codes

Use an appropriate Code for each deletion case.

Code	Explanation
00	No Signature
01	Filing Status to Single
02	Filing Status to Married Filing Joint
03	Filing Status to Married Filing Separate
04	Filing Status to Head of Household
05	Filing Status to Qualifying Widow w/Dep. Child
06	Exemptions
07	Income from Wages, Salaries, Tips, etc.
08	Interest Income
09	Dividend Income
10	Refund of State & Local Income taxes
11	Alimony Received
12	Schedule C
13	Schedule D
14	Capital Gains Distributions
15	Supplemental Gains
16	Fully Taxable Pensions & Annuities
17	Other Pensions & Annuities
18	Sch E Income (or loss)

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Code	Explanation
19	Farm Income (or loss) Sch F
21	Other Income
22	Total Income
23	Moving Expenses
24	Employee Business Expenses
28	Alimony Paid
30	Other Adjustments
31	Total Adjustments to Income
32	Adjusted Gross Income
34	Tax Computation
36	Credit for the Elderly
37	Child Dependent Care
38	Investment Credit
39	Foreign Tax Credit
43	Total Credits
44	Self-Employment Tax
45	Minimum Tax on Alternative Tax
47	Social Security Tax
48	Tax on IRA
50	Other Credits or Taxes
51	Withholding
52	Estimated Tax Payments
53	Earned Income Credit
54	Amt Paid with Form 4868
55	Excess SS Tax or RRTA Tax
56	Tax on Special Fuels and Oils
58	Total Payments
75	Taxable Income
76	Schedule A
77	Credit Elect
78	Payment with Return
79	Incorrect Tax
80	Manual Refund
81	Refund Stop Request
82	Bad Check
83	FTD Payments
84	Misapplied Credit
85	Correspondence with Taxpayer
86	Assessment to Post
87	Duplicate Filing
88	670 verification
89	Transfer Payment to another Period
90	No Document

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Code	Explanation
99	All Other Reasons

Section 10. Federal Tax Deposit System

1 General

IRM 35(17)0, Federal Tax Deposit System, 3(41)(268)0, FTD processing on SCRIPS and IRM (20)400 FTD Penalties.

Under the Federal Tax Deposit System, a taxpayer is not permitted to make direct payments to the Internal Revenue Service. Instead, a deposit is made to an authorized depositary bank that has a Treasury Tax and Loan (TT&L) Account with the Federal Reserve Bank or, in the case of a taxpayer required to deposit by EFT, to the government financial agent.

Federal Tax Deposit coupons, Form 8109, are available from the IRS in a coupon booklet format. Deposits may also be made via magnetic tape. However, once a taxpayer is required to deposit electronically, all taxes must be deposited electronically. The taxpayer cannot use either coupons or mag tape as a backup to their electronic deposit system. Taxpayers would be subject to a failure to deposit (FTD) penalty for having deposited in an incorrect method (EFT/FTD Penalty). This is the same penalty received by taxpayers for not making a coupon deposit through an authorized depositary (FTD avoidance penalty).

ADEPT was the Service's first EFT program. It was piloted from 1989 to 1991 in the Andover Service Center.

TAXLINK began accepting nationwide federal tax deposits electronically in 1992 through Atlanta Service Center. These deposits were not processed through the FTD system. Instead TAXLINK deposits went through GMF. Transaction and document codes were the same as though processed through the FTD system. These deposits are identified by their file location code (FLC 65). Taxpayers enrolled in TAXLINK will be rolled into EFTPS. Electronic deposits made after November 3, 1996 must be made through EFTPS.

EFTPS - Electronic Federal Tax Payment System (EFTPS), is the government's current system for accepting federal tax payments electronically. EFTPS is not limited to accepting only FTD deposits but can accept all tax payments. EFTPS was certified for operation October 18, 1996 at the Tennessee Computing Center.

A paper Federal Tax Deposit Form was introduced into the system effective January 1, 1984. This form replaced the 80 column FTD punched card forms previously used. When making a magnetic deposit or electronic funds transfer no paper is involved. The money still moves separately from the deposit information. (i.e., the information that was recorded on the paper coupon now comes to the IRS through FMS, via magnetic tape or electronically.)

Microfilm Serial Number

The first two digits of the Microfilm Serial Number (MSN) identify the service center which processed the FTD (for Forms 8109 or 8109-B (paper forms).

The third and fourth digits represent the OCR/SCRIPS cycle in which the FTD coupon was scanned (01-53 represent Paper forms, such as Form 8109 and Forms 8109-B, 54-69 represent magnetic tape, 60-65 with first two digits of 65 represent TAXLINK.) Digits in this field greater than 53 represent Agent Codes of reporting agents who submitted the FTDs on magnetic tape.

The remaining six digits (OCR) or eight digits (SCRIPS) are a sequential serial number assigned during the scanning operations or mainline operations. The Service expects to see a marked decrease in the number of paper of magnetically transmitted deposits. Deposits processed through the purpose (to tag individual deposits or payments for future research) remains the same.

2   *SCCF, BOBs, Error Register, Classification, and Reversals of FTDs*

Effective January 3, 1995, the following FTD processes are performed in the Accounting Function of Austin, Cincinnati, Kansas City, and Ogden Service Centers only, due to the Service Center Workload Redistribution of FTDs. IMPORTANT NOTE: FTD coupons with a deposit date of December 31, 1994 and prior will continue to be processed at all service centers until June 30, 1995. At that time, the activities in Section .02 will only be performed at the four service centers previously stated.

(1) **Service Center Control File (SCCF)** — The primary purpose of the SCCF is to balance and control all transmittals (FRB and IRS) processed by the FTD Mainline System. Each module established on the SCCF is divided into four sections:

    (a) Transmittal Section

    (b) Indicator Section

    (c) Balance Section

    (d) Transaction Section

Without approval of the SCCF, no FTD will be released to the TEP and to the master file. Transmittals that are rejected or deleted at TEP are corrected on the SCCF Invalid Posting Transcript. Transmittals that have cleared the SCCF are processed on the SCCF Historic and the Block Completion List during month end processing.

(2) **Blocks out of Balance (BOBs)** — FTDs are balanced to ensure that individual FTD amounts agree with the transmittal (AOC) amount. Blocks that are out of balance appear on the FTD BOB Register for corrections, adjustments and/or re-inputs. Corrections and adjustments are sent to DIS for input. Re-inputs are sent to OCR for re-scanning, re-serializing and re-filming. Blocks that are on the FTD BOB Register are neither reported on the classified reports or TEP, however, they are controlled on the FTD SCCF.

(3) **FTD Error Register** — Validations are performed on name controls, EINs, tax classes, tax periods, and payment dates. The name controls, EINs, and filing requirements are checked against the FTD Data Base and the NAP. Discrepancies or mis-matches are reported on the FTD Error Register for corrections. Records appearing on the FTD Error Register are classified and are sent to good tape after corrective actions are processed by DIS.

(4) **Classification** — FTDs are classified into tax classes as they are released from OCR. They are also balanced with the Federal Reserve Banks (FRB) verification records. Blocks that are not in balance with the FRB require adjustments to the Treasury Tax & Loan (TT&L) Account. The account is maintained at authorized TT&L depositaries. The classification of tax classes is reported on the FTD Daily Wire by FRB batch dates. The tax classes amount are reported to the Treasury and used for the different trust funds.

(5) **Reversals** — Authorized TT&L depositaries submit reversal requests to their FRBs to process reversals for incorrect amounts and dishonored checks. The request is forwarded to the service center to adjust the taxpayer's account and the TT&L account. Requests

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that result in overpayment of taxes and payment made in error by taxpayers are not accomplished through this process.

3   FTD Deposit Requirements and Penalties

(1) Because of the increasing complexity of this program and the many dates and amounts involved, IRM (20)400 Failure to Deposit (FTD), should be referenced for details.

Deposit Requirements

Form	Undeposited Tax	Period	Deposit Required
941*	$499.99 or less	End of first or second month	Not required but must be added to next month's liability.
		End of third month	Not required. Either pay with return or make deposit by RDD.
	$500.00 - $2,999.99	End of any month	By the 15th day of the following month, unless a 3-banking-day deposit was required during that month. Refer to IRM (20)400, Federal Tax Penalties.
	$3,000.00 - $99,999.99	End of any eighth-monthly period	Within 3 banking days after the close of the eighth-monthly period. NOTE: Safe Haven (95% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Penalties.

*For periods prior to 9303.
** For periods prior to 9312.

Form	Undeposited Tax	Period	Deposit Required
943**	$100,000.00 or more	On any day on or after Aug. 1, 1990	Within 1 banking day after the specific date. NOTE: Safe Haven (95% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Penalties.
	$499.99 or less	End of first or second month	Not required but must be added to next month's liability.
		End of third month	Not required. Either pay with return or make deposit by RDD.
	$500.00 - $2,999.99	End of any month	By the 15th day of the following month, unless a 3-banking-day deposit was required during that month. Refer to IRM (20)400, Federal Tax Penalties.
	$3,000.00 - $99,999.99	End of any eighth-monthly period	Within 3 banking days after the close of the eighth-monthly period. NOTE: Safe Haven (95% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Penalties.

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Deposit Requirements

Form	Undeposited Tax	Period	Deposit Required
940	$100,000.00 or more	On any day on or after Aug. 1, 1990	Within 1 banking day after the specific date. NOTE: Safe Haven (95% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Penalties.
	$100.00 or less	End of first, second or third quarter	Not required but must be added to next quarter's liability.
		End of last quarter	Not required. Either pay with return or make deposit by RDD.
	$100.01 or more	End of any quarter	By the last day of the following month.
CT-1*(RR Tax)	$499.99 or less	End of any month other than December	Not required, but must be added to next month's liability.
		End of December	By RDD.
	$500.00 - $2,999.99	End of any month	By the 15th day of the following month, unless a 3-banking-day deposit was required. Refer to IRM (20)400, Federal Tax Deposit Penalties.
	$3,000.00 - $99,999.99	End of any eighth-monthly period	Within 3 banking days after the close of the eighth-monthly period. NOTE: Safe Haven (95% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Deposit Penalties.
	$100,000.00 or more	On any day on or after Aug. 1, 1990	Within 1 banking day after the specific date. NOTE: Safe Haven (95% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Deposit Penalties.
CT-1* (Railroad Unempl. Repayment Tax)	$100.00 or less	End of first, second or third quarter	Not required but must be added to next quarter's liability.
		End of last quarter	Not required. Either pay with return or make deposit by RDD.
	$100.01 or more	End of any quarter	By the last day of the following month.
1042	$199.99 or less	End of any month other than December	Not required, but must be added to next month's liability.
		End of December	Not required. Either pay with return or make deposit by RDD.
	$200.00 - $1,999.99	End of any month	By the 15th day of the following month, unless a 3-banking-day deposit was required during that month. Refer to IRM (20)400, Federal Tax Deposit Penalties.

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Deposit Requirements

Form	Undeposited Tax	Period	Deposit Required
	$2,000.00 or more	End of any quarter-monthly period	Within 3 banking days after the close of the quarter-monthly period. NOTE: Safe Haven (90% Rule) provisions apply. Refer to IRM (20)400, Federal Tax Deposit Penalties.

*For periods prior to 199303. See for 199303 and subsequent quarters.
**For periods prior to 9312

Otherwise follow Form 941 requirements

Monthly Deposit Requirements

Form	Undeposited Tax	Period	Deposit Required
720	$100 or less	By end of 1st or 2nd month	On or before last day of the next month when cumulative tax exceeds $100.
720	$100 or less	By end of quarter	Not required. Taxpayer may either pay with return or make deposit.
720	More than $100	Any month in quarter	On or before last day of the next month of quarter.
720 (Air Trans & Communica-tions)	More than $100	Any month in quarter.	On or before last day of the next month of quarter.

If semimonthly deposits for quarters 199012 and prior, refer to IRM (20)400, Federal Tax Deposit Penalties.

If the TOTAL liability during the lookback period is . . .	And . . .	Then a deposit must be made:	However, if the total accumulated liability during either deposit period exceeds $100,000, the deposit must made:
$50,000 or less		On or before the 15th of the following month	the next day
More than $50,000	Payment date is: >Saturday >Sunday >Monday >Tuesday	On or before the following >Friday	the next day
	Payment date is: >Wednesday >Thursday >Friday	On or before the following >Wednesday	the next day

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Term	Definition or example

Lookback Period -
a period of historical return filing(s) used to determine which deposit schedule a taxpayer must follow when making current year payroll tax deposits

for quarterly returns:

the total original employment tax liabilities from tax periods between July 1 and June 30

for annual returns:

the total original employment tax liability from the second previous tax return period.

Deposit Schedule - The schedule an employer follows to determine
(a) the length of the deposit period over which liabilities are accumulated and
(b) when the deposit is due.
Since 1-1-1993, the deposit schedules have been called either <u>Monthly</u> or <u>Semi-weekly</u>.

Accumulated Liability - the sum of tax liabilities from each individual payroll(s) within a deposit period. The amount that must be deposited. (Deposit Liability)

Deposit Period

for taxpayers following a monthly deposit schedule, the deposit period covers:

a calendar month

for taxpayers following a semi-weekly deposit schedule, the deposit period is either:

Sat.,Sun.,Mon. & Tues.
***********OR***********
Wed.,Thur. and Friday

Banking Day - Deposits are due only on banking days. Banking days are days other than Saturday, Sunday, Federal holidays or state banking holidays. See IRM 3(25)(78) for the chart of bank holidays recognized by Master File and IDRS.

Safe Harbor - Use of the safe harbor rules has been expanded to all depositors. An employer is required to deposit 100% of the deposit liability on or before the deposit due date. Regulations provide a safe harbor, (safety net option) if the employer cannot deposit the full amount required. An employer will still be considered to have met their deposit obligation if the underpayment/shortfall (the difference between the required deposit liability amount and the actual amount of the deposit) is less than the greater of $100 or 2% of the required deposit. The shortfall is treated as a new, unique, separate liability, arising from its own separate deposit period and carrying its own deposit due date. The shortfall due date is determined by the deposit schedule followed.

Transition Rule - The modification of the FTD Penalty program in effect 1-1-1993 through 12-31-1993 to ease employers transition to the new 1993 deposit rules. See IRM (20)400 for details.

DeMinimus Rule - Employers handling payroll taxes are required to deposit those monies. Failure to use the Federal Tax Deposit System or to deposit in the correct manner will subject the employer to a FTD penalty equal to 10% of the amount incorrectly submitted. However, if the total return liability is less than $500, the employer is relieved of the burden of making small deposits and may submit a check (to the IRS) for the full amount of the tax liability with their return without incurring a FTD (failure to deposit in the correct manner) penalty.

Term	Definition or example

Application of Payments (FIFO) -
Credits are ordered by the date received. Multiple credits of the same transaction code received the same date are combined into one credit amount. Valid credits include TC 610, 650, 670, 700, 760, 710 and 716.
Liabilities are ordered by the due dates. Multiple liabilities arising from the same deposit period are combined into one liability. Multiple liabilities, from various deposit periods, with the same due date are further ordered by their incurred date.
--Credits are applied in date made order against deposit liabilities in due date order. Apply oldest deposits to the oldest unpaid or unsatisfied liability. A liability is considered satisfied when either 100% of the liability has been received or an acceptable safe harbor payment is received.

4   *Computer Codes*

(1) **Penalty Computation Codes (PCC)**

(a) Computation codes are used to show why Masterfile computed a penalty on the account. These codes also indicate what penalty explanation text is printed on balance due notices.

(b) The following codes are associated with the FTD Penalty. The PCC is displayed with the literal "FTD PEN" below the TC 186. The FTD penalty PCCs are written so that only one PCC is needed to describe the reason(s) why the FTD penalty was assessed. See section 8(4) BMF Reason Codes for additional detail.

Trans Code	Return with good ROFT Information	Return with invalid or no ROFT		Return with an In-correct ROFT	
			$100,000+ account	---------$1000,000 ------------account	
All "good" TC 650	PCC 03	PCC 11	PCC 58	PCC 54	PCC 57
All TC 670 and/or "bad" TC 650	PCC 41	PCC 43	PCC 58	PCC 55	PCC 57
Mix of TC 610, "good" 650, "bad" 650 & 670	PCC 42	PCC 44	PCC 58	PCC 56	PCC 57

- "good" TC 650 is a deposit made as required: by coupon through an authorized depositary or in the case of a mandated taxpayer, a deposit made via EFT.
- "bad" TC 650 is a non-EFT deposit made by mandate (taxpayer required to deposit electronically.)

(c) PCCs are required when manually computing or adjusting the penalty (TC 180 input with a significant dollar amount). Indicating the computation method used will continue the processing audit trail and reduce the need to request previous case files

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when responding to incoming correspondence or calculating subsequent adjustments.

(d) When resolving a SIC 2 return, if the penalty abatement (due to reasonable cause) request that came in with the return is denied, remember to enter Reason Code 62 in the first reason code position (and the appropriate PCC) and issue the taxpayer's Letter of Appeal Rights, 854C. See IRM (20)100 for more details.

(2) Penalty Reason Codes (PRC)

These codes are entered to indicate why a penalty was abated (penalty relief is granted). Notice that PRC 62 should be entered only if the penalty is being abated for one of the reasonable cause reasons. If the penalty is abated because of a reasonable cause criteria, enter RC 62 in the first position of the reason code field and the specific reasonable cause criteria code in the fourth position (ADJ 54). If penalty relief is being granted for any other reason (e.g., legislative, administrative provision) enter that specific reason code in the fourth position. The first position will be blank. IRM (20)100 and Section 8 of this document be referenced for details.

(3) Schedule Indicator Codes (SIC)

When existing conditions would prevent the computer from being able to complete systemic processing, SICs are edited onto the return during initial return processing. Masterfile's recognition of these codes generally results in the creation of an internal transcript which requires manual intervention to complete the processing of the return.

The SIC Codes applicable to FTD Penalty processing are as follows:

Sic Code	199212 & prior	199312	199412	199512 & subsequent
0 computer generated	return processed with good information	return processed with good information	return processed with good information	return processed with good information
1	missing information, penalty computed by averaging available information	missing information, penalty computed by averaging available	missing information, penalty computed by averaging available information	missing information, penalty computed by averaging available information
2	Safe Harbor checked or reasonable cause claimed	reasonable cause claimed	reasonable cause claimed	reasonable cause claimed
3	Backup withholding (BWH)/Church Social Security issue	Schedule A attached (BWH)/ Church Social Security issue	Church Social Security issue	Church Social Security issue
4	1st time occurrence of 3 banking day requirement	not applicable	not applicable	not applicable
5	Schedule B attached	not applicable	not applicable	not applicable
6	$1000,000 account	$1000,000 account	$1000,000 account	$1000,000 account

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Sic Code	199212 & prior	199312	199412	199512 & subsequent
7 computer generated	not applicable	not applicable	not applicable	incomplete information, causing averaging on a $1000,000 account

(4)   Manual

Codes are required with each TC 180 input with a dollar amount. This will indicate the computation method used and eliminate the need to request previous case files when responding to incoming correspondence or calculating subsequent adjustments. See IRM 3(25)(78)0, IDRS Terminal Input, for input instructions of the PCC codes listed in (1) above.

Reason Code 62, the reasonable cause indicator, is not affected by the input of the above codes and still must be input whenever reasonable cause applies. It may be used alone (for abatements) or with any of the above codes when reasonable cause is being denied and a penalty is being manually assessed/asserted. RC 62 is entered in the first position, the applicable PCC must be entered in the fourth position.

5   FTD Credit Module

In January 1987 to address excess FTD payments received by the IRS, the FTD credit module was established. Payments placed in the credit module are systemically analyzed for proper application as subsequent tax returns are processed. Additionally, the credit module can be researched on IDRS or with master file transcripts, for possible manual application of the payment(s).

The transfer to the FTD credit module occurs automatically as a default procedure during the Rollover analysis. If the excess credit amount equals (within $1.00) the amount of one TC650/660 (Doc. Code 97) transaction with a transaction date equal or prior to the tax period ending (minus 5 days), the TC650/660 will automatically transfer into the next subsequent account or into/establish (if the first one) the FTD Credit Module.

The module can only be established through the rollover analysis.

The FTD Credit Module can be recognized by the presence of MFT-01 and the tax period-0000, and will always be the first tax module present on the account. The presence of MFT-01 has no other meaning than to allow this module to be placed first in the record.

The module is researchable on IDRS and through MRS request.

During Rollback analysis the FTD Credit Module will be analyzed for a single unreversed TC650/660 (Doc. Code 97) equal (within $1.00) to the excess credit claimed in the tax module being addressed. If a satisfactory credit is found a TC652/662 (reversing transaction) will post to the FTD Credit Module with the following elements from the satisfying TC650/660 transaction:

(1)   Document Locator Number (DLN) with 99 in the 9th & 10th positions

(2)   Transaction Date

(3)   Amount

(4)   Microfilm Serial Number

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A TC650/660 will also post to the gaining module with the following elements from the reversed credit module:

(1) DLN (with 99 in the 9th & 10th positions and the correct tax class)

(2) Transaction Date

(3) Amount

(4) Microfilm Serial Number of the TC650/660 being reversed in the FTD Credit Module

An AM Research Transcript will be generated every 26 cycles for the earliest transaction remaining unreversed in the FTD credit module. Refer to IRM 36(64)0.

If there are any debit modules anywhere in the taxpayers account, criteria for unpostable 305 will apply.

Questions and Answers

Q. Is it possible to manually transfer out of the FTD Credit Module?

A. Yes

Q. Is there a tolerance on the amount of the deposit transferred manually out of the FTD Credit Module?

A. Yes, in that the exact amount of the deposit transaction must be transferred. Exception: A partial transfer can be made if the transaction is to a consolidated FTD.

Q. What will show as a history record if the credit is manually transferred to another account?

A. The reversal transaction will appear as a TC652/662 followed by the cross reference TC586 with TIN, MFT and Tax Period.

Q. Can a refund be generated or manually issued from the FTD Credit Module?

A. No. The amount must be transferred out and then refunded.

Q. Can a return ever post to this module?

A. No. A return cannot post to this tax module; it is a storage module.

Q. What will address this credit module?

A. The module will be created through the rollover analysis and can be transferred during rollback analysis or through a manual transfer.

Q. Will there ever be a time when the FTD credit module will be in zero balance?

A. Yes, this is possible if all the deposits in the FTD credit module are transferred out, either automatically or manually.

Q. Is the format of the FTD Credit Module different than the tax module?

A. No, the format is essentially the same.

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Section 11. Collection

1   Collection Offices

(1) Region, District, Area Office, and TDA/TDI Location Codes

The location codes identify the office which has Collection jurisdiction and are used primarily by service centers in routing output (TDAs, TDIs, DTRs, etc.) to the proper region, district and area offices. TDAs with a "00" area office location code indicate no location code is recorded on the master file or that it is an out-of-district return. Output with "00" area office location code is routed to the area office in the district headquarters. Region, district, and area office location codes for all regions and service centers servicing each district are listed below. Area office addresses and state abbreviations are also shown. Zip code/DOAO jurisdiction information can be found in IRM Exhibit 4100-18.

State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Alabama	01	MSC	500 22nd St. S. Room 200 Birmingham, AL 35233	Gulf Coast	62	504-558-3231
Alaska	09	OSC	949 East 36th Ave. Anchorage, AK 99508	Pacific Northwest	92	907-271-6482
Arizona	09	OSC	210 East Earll Dr. Phoenix, AZ 85012	Southwest	86	602-207-8501
Arkansas	03	AUSC	700 West Capitol Stop 5000 Little Rock, AR 72201	Arkansas-Oklahoma	71	501-324-5396
California	09	FSC	1301 Clay St. 1600-S Oakland, CA 94612	Northern California	94	510-637-2370
	09	FSC	4330 Watt Ave. North Highlands, CA 95660	Northern California	68	916-974-5011
	09	FSC	55 Market St. San Jose, CA 95113	Central California	77	408-494-8400
	09	FSC	P.O. Box 30220 Laguna Niguel, CA 92607	Southern California	33	714-360-2105
	09	FSC	P.O. Box 1431 Los Angeles, CA 90053	Los Angeles	95	213-894-4090
Colorado	09	OSC	Dominion Plaza 600 17th St. Denver, CO 80202	Rocky Mountain	84	303-446-1440
Connecticut	06	ANSC	135 High St. Stop 160 Hartford, CT 06103	Connecticut-Rhode Island	06	203-240-4066
Delaware	01	PSC	P.O. Box 28 Wilmington, DE 19899	Delaware-Maryland	51	302-573-6072

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State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Florida	01	ATSC	400 West Bay st. Suite 35045 Stop 5700 Jacksonville, FL 32202	North Florida	59	904-232-3994
	01	ATSC	1 University Dr. Bldg B Ft. Lauderdale, FL 33324	South Florida	65	954-423-7769
Georgia	01	ATSC	401 W Peachtree St. Rm 1669 Stop 300D Atlanta, GA 30365	Georgia	58	404-331-6127
Hawaii	09	FSC	P.O. Box 50089 Honolulu HI 96850	Pacific Northwest	99	808-541-1160
Idaho	09	OSC	550 W. Fort St. Box 041 Boise, ID 83724	Rocky Mountain	82	208-334-1331
Illinois	03	KCSC	230 S. Dearborn St. DP 28-5 Chicago, IL 60604	Illinois	36	312-886-4400
	03	KCSC	P.O. Box 19204 Springfield, IL 62794	Illinois	37	217-492-4265
Indiana	01	CSC	P.O. Box 44211 Indianapolis, IN 46244	Indiana	35	317-226-6283
Iowa	03	KCSC	Stop 5400 210 Walnut Des Moines, IA 50309	Midwest	42	515-284-4060
Kansas	03	AUSC	217 W 3rd St. N Suite 2000 Stop 5000-WIC Wichita, KS 67202	Kansas-Missouri	48	314-539-2575
Kentucky	01	MSC	600 Dr. Martin Luther King Place Rm 321 Louisville KY 40201	Kentucky-Tennessee	61	615-736-5721
Louisiana	01	MSC	600 S. Maestri Pl. Stop 4 New Orleans, LA 70130	Gulf Coast	72	504-558-3231
Maine	06	ANSC	68 Sewall St. Room 311 Augusta, 04330-6382	New England	01	207-622-8375
Maryland	01	PSC	P.O. Box 538 Baltimore, MD 21203	Delaware-Maryland	52	410-962-3070
Massachusetts	06	ANSC	P.O. Box 9112 J.F.K. Federal Bldg. Boston, MA 02203	New England	04	617-565-1641
Michigan	06	CSC	P.O. Box 330500 Stop 22 Detroit, MI 48232	Michigan	38	313-628-3681

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State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Minnesota	03	KCSC	316 Robert St. Stop 4 St. Paul, MN 55164	North Central	41	612-290-3339
Mississippi	01	MSC	100 W. Capital St. Suite 504 Stop 4 Jackson, MS 39269	Gulf Coast'	64	504-558-3231
Missouri	03	KCSC	P.O. Box 66778 St. Louis, MO63166	Kansas-Missouri	43	314-539-2575
Montana	09	OSC	Fed. Bldg. Second Floor Drawer 10016 Helena, MT 59626	Rocky Mountain	81	406-449-5467
Nebraska	03	OSC	106 S. 15th St. Stop 33 Omaha, NE 68102	Midwest	47	402-221-3580
Nevada	09	OSC	4750 W. Oakey Blvd Las Vegas, NV 89102	Southwest	88	702-455-1040
New Hampshire	06	ANSC	P.O. Box 720 Portsmouth, NH 03801	New England	02	603-433-0711
New Jersey	06	BSC	P.O. Box 1269 Newark, NJ 07101	New Jersey	22	201-645-2160
New Mexico	09	OSC	5338 Montgomery Blvd. NE Albuquerque, NM 87109	Southwest	85	505-837-5725
New York	06	BSC	P.O. Box 60 General Post Office Brooklyn, NY 11202	Brooklyn	11	718-780-6518
	06	BSC	P.O. Box 3000 Church St. Sta. New York, NY 10008	Manhattan	13	212-264-2200
	06	ANSC	L.W. O'Brien Fed. Bldg. Clinton Ave & N.Pearl St. Albany, NY 12207	Upstate New York	14	518-472-4950
	06	ANSC	P.O. Box 238 Buffalo, NY 14225	Upstate New York	16	716-846-5465
North Carolina	01	MSC	320 Federal Place Greensboro, NC 27401	North-South Carolina	56	910-378-2065
North Dakota	03	OSC	P.O. Box 8 Fargo, ND 58107	North Central	45	701-239-5400
Ohio	06	CSC	P.O. Box 1579 Cincinnati, OH 45201	Ohio	31	513-684-2832
Oklahoma	03	AUSC	55 N. Robinson Oklahoma City, OK 73102	Arkansas-Oklahoma	73	405-297-4017
Oregon	09	OSC	Seattle, WA	Pacific Northwest	93	

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State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Pennsylvania	06	PSC	P.O. Box 2488 Pittsburgh, PA 15230	Pennsylvania	23	412-644-5919
Puerto Rico	08	PSC	Mercantil Plaza #2 Ave Ponce de Leon Rm 1000 San Juan, PR 00918	Puerto Rico	66	787-759-4600
Rhode Island	06	ANSC	P.O. Box 6867 Providence, RI 02940	Connecticut-Rhode Island	05	401-528-4127
South Carolina	01	ATSC	1835 Assembly St. Room 466 Columbia, SC 29201	North-South Carolina	56	803-765-5325
South Dakota	03	OSC	115 4th Ave SE Aberdeen, SD 57401	North Central	46	605-226-7210
Tennessee	01	MSC	801 Broadway MDP-2 Nashville, TN 37203	Kentucky-Tennessee	62	605-226-7210
Texas	03	AUSC	300 E. 8th St. Stop 5000 Austin, TX 78701	South Texas	74	512-499-5247
	03	AUSC	1100 Commerce Street 5020 DAL Dallas, TX 75242	North Texas	75	214-767-1486
	03	AUSC	1919 Smith St. Stop 5000 Houston, TX 77002	Houston	76	713-653-3640
Utah	09	OSC	50 South 200 East Salt Lake City, UT 84111-1617	Rocky Mountain	87	801-799-6682
Vermont	06	ANSC	199 Main St. Burlington, VT 05401	New England	03	802-860-2020
Virginia	01	PSC	P.O. Box 10107 Richmond, VA 23240	Virginia-West Virginia	54	804-771-2811
Washington	09	OSC	915 2nd Ave Stop 200 Seattle, WA 98174	Pacific-Northwest	91	206-553-3377
West Virginia	01	CSC	P.O. Box 1138 Parkersburg, WV 26102	Virginia-West Virginia	55	304-420-6600
Wisconsin	03	KCSC	310 W. Wisconsin Ave Milwaukee, WI 53203	Midwest	39	414-297-3377
Wyoming	09	OSC	308 W 21st St Cheyenne, WY 82001	Rocky Mountain	83	307-772-2641
International	08	PSC	A/C International 950 L'Enfant Plaza, SW Washington, DC 20024	International	98	787-759-4600

Washington DC - (see Maryland)

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(2)   Region Codes and Locations

Region Codes	IR Region	Abbr.	Region Location
08	International	A/C INT	Washington
03	Midstates	MSR	Dallas
06	Northeast	NER	Manhattan, NY
01	Southeast	SER	Atlanta
09	Western	WR	San Francisco

(3)   Service Center Address For Collection

Service Center Collection Branch

Service Center	Address	Telephone
Andover Service Center ANSC-08	310 Lowell St Andover, MA 01810 Stop 830	508-691-6501
Atlanta Service Center ATSC-07	P.O. Box 47-421 Doraville, GA 30362 Stop 61	404-235-8000
Austin Compliance Center AUSC-18 Collection Div.	P.O. Box 1231 Stop 5405 AUCC Austin, TX 78767	512-460-0500
Brookhaven Service Center BSC-19	P.O. Box 480 Holtsville, NY 11742 Stop 660	516-654-6327
Cincinnati Service Center CSC-17	201 West Rivercenter Blvd Covington, KY 41019 Stop 81	606-292-5234
Fresno Service Center FSC-89	P.O. Box 12866 Fresno, CA 93779 Stop 81	209-456-5034
Kansas City Service Center KCSC-09	P.O. Box 7906 Shawnee Mission, KS 66207 Stop 5	913-344-7500
Memphis Service Center MSC-49	P.O. Box 30309- AMF Memphis, TN 38130 Stop 81	901-395-1300
Ogden Service Center OSC-29	P.O. Box 9941 Ogden, UT 84409 Stop 5300	801-620-4811
Philadelphia Service Center PSC-28	P.O. Box 245 Bensalem, PA 19020 Drop Point 819	215-516-7134

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NMF Unit Ledger Card Units

Service Center	Stop Number
Andover—ANSC	340
Atlanta—ATSC	51
Austin—AUSC	6262
Brookhaven—BSC	442
Cincinnati—CSC	42
Fresno—FSC	4213
Kansas City—KCSC	42
Memphis—MSC	21
Ogden—OSC	6283
Philadelphia—PSC	422C

ACS Call Sites

Includes the areas of coverage, and Service Center addresses.

Call Site	Districts	Service Center	Telephone
ATLANTA	Atlanta	Atlanta Stop: 74-D 4800 Buford Hwy. Chamblee, GA 30341	404-829-3009 800-829-3009
AUSTIN (AUCC)	South Texas Houston	Austin P.O. Box 2986 Stop 5505 AUCC Austin, TX 78769	512-460-1206 800-829-0582
BROOKHAVEN	13, Manhattan 11, Brooklyn	P.O. Box 750 Holtsville, NY 11742	800-829-8310
BUFFALO	06, Connecticut-R.I. 16, Upstate New York 04, New England	Andover 310 Lowell Street Andover, MA 01810 Stop: 840	716-686-4901 800-829-0993
CLAYTON	39, Midwest 41, North Central 43, Kansas-Missouri-	Kansas City P.O. Box 419236 Kansas City, MO 64141	314-539-7954 800-829-0922
CLEVELAND	31, Ohio	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	216-781-6464 800-829-0992
DALLAS	North Texas Arkansas-Oklahoma	Austin P.O. Box 2986 Stop 5505 AUCC Austin, TX 78769	214-767-1014 800-829-8343
DENVER	Rocky Mountain Southwest	Ogden P.O. Box 9949 Stop 5500 Ogden, UT 84409	303-446-1900 800-829-0977

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Call Site	Districts	Service Center	Telephone
DETROIT	38, Michigan	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	313-628-3685 800-829-4963
INDIANAPOLIS	35, Indiana	Cincinnati P.O. Box 145566 Stop: 813 Cincinnati, OH 45214	
JACKSONVILLE	N. Florida S. Florida 54, Virginia-West Vir- ginia	Atlanta Stop 74D 4800 Buford Hwy. Chamblee, GA 30341	904-398-4600 800-829-1954
FRESNO SER- VICE CENTER	Southern California Central California	Fresno P.O. Box 24017 Fresno, CA 93779	209-454-6445 800-829-0994
KANSAS CITY SERVICE CENTER	Illinois	Kansas City P.O. Box 419236 Kansas City, MO 64141	913-344-7500 800-829-0115
NASHVILLE	Kentucky-Tennessee North-South Carolina	Memphis P.O. Box 2502 Memphis, TN 38130	615-834-9005 800-829-4933
OAKLAND	Northern California Los Angeles	Fresno P.O. Box 24017 Fresno, CA 93779	510-637-2371 800-829-0561
PHILADELPHIA (PSC)	Pennsylvania 22, Newark 52, Delaware-Maryland	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	215-597-6205 800-829-0920
PUERTO RICO	66, Puerto Rico 98, International	Philadelphia PO Box 57 Drop Point 813 Bensalem, PA 19020	787-759-5440
SEATTLE	North Pacific	Ogden P.O. Box 9949 Stop 5500 Ogden, UT 84409	206-553-0917

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2   Normal Cycling of IDRS Notices and TDIs

IMF,and BMF

```
┌─────────────┐                ┌─────────────┐                ┌───────────────┐
│ 1st Notice  │ 8              │ 4th Notice  │     6          │      TDI       │
│ CP 515      │ wks            │  CP 518     │                │      MF        │
│ MF          │                │  MF         │   wks          │   Status 03    │
│ Status 02   │                │  Status 02  │                │               │
│             │                └─────────────┘                │               │
└─────────────┘                                               └───────────────┘
```

BMF (R and Uncoded)

```
┌─────────────┐                ┌─────────────┐                ┌───────────────┐
│ 1st Notice  │ 10             │  4th Notice │                │      TDI       │
│ CP 515      │ wks            │  CP 518     │     6          │      MF        │
│ MF          │                │  MF         │    Wks         │   Status 03    │
│ Status 02   │                │  Status 02  │                │               │
└─────────────┘                └─────────────┘                └───────────────┘
```

EPMF

```
┌─────────────┐                ┌─────────────┐                ┌───────────────┐
│ 1st Notice  │    12          │ Final Notice│    12          │      TDI       │
│ CP 403      │    wks          │  CP 406    │    wks          │      MF        │
│ MF          │                │  MF         │                │   Status 03    │
│ Status 02   │                │  Status 02  │                │               │
└─────────────┘                └─────────────┘                └───────────────┘
```

Any line marked with # is for official use only
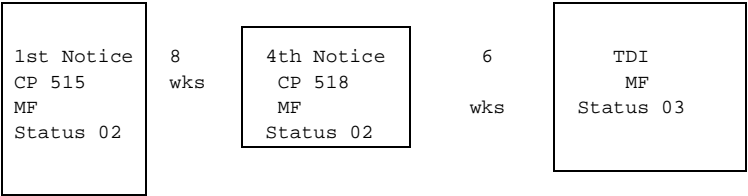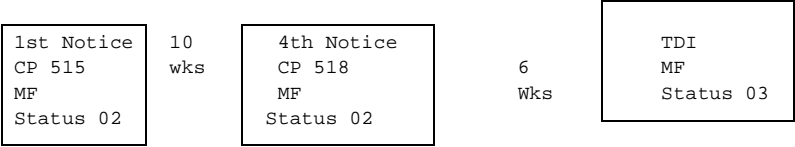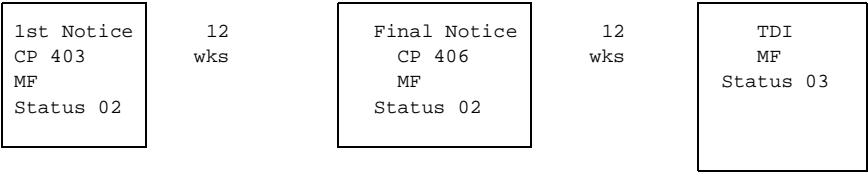
3   Timing of Balance Due Notices and TDA Cycles

```
IMF        Balance < Status 23 criteria

┌──────────┐      ┌──────────┐      ┌──────────┐      ┌──────────┐      ┌──────────┐
│Master    │  5   │IDRS 501  │  5   │IDRS 503  │  5   │IDRS 504  │  6   │   TDA    │
│File CP   │ wks  │Status 20 │ wks  │Status 56 │ wks  │Status 58 │ wks  │Status 22 │
│          │      └──────────┘      └──────────┘      └──────────┘      │or 24     │
│MF        │                                                            │ or 26    │
│Status 21 │  Balance > status 23 criteria                             └──────────┘
└──────────┘            5 wks

   ┌──────────┐                            ┌──────────┐                 ┌──────────┐
   │ BMF      │                            │          │                 │   TDA    │
   │Master    │         5                  │IDRS 504  │      6          │Status 22 │
   │File CP   │        Wks                 │          │     wks         │ or  24   │
   │          │                            │Status 58 │                 │ or 26    │
   │MF        │                            └──────────┘                 └──────────┘
   │Status 21 │
   └──────────┘

   IRAF
   ┌──────────┐         5          ┌──────────┐        6        ┌──────────┐
   │Master    │        wks         │IDRS 504  │       wks       │   TDA    │
   │File CP   │                    │          │                 │Status 22 │
   │          │                    │Status 58 │                 │ or  24   │
   │MF        │                    └──────────┘                 │    26    │
   │Status 21 │                                                 └──────────┘
   └──────────┘

   NMF
┌──────────┐              ┌──────────┐              ┌──────────┐
│Not on IDRS│      6      │Not on IDRS│      6      │Form 4907 │
│Form 6335 │     wks      │ orm 4840 │     Wks      │          │
│          │              │          │              │          │
│Prepared  │              │Prepared  │              │Prepared  │
│Manually  │              │ Manually │              │Manually  │
│from ULC  │              │ from ULC │              │from ULC  │
└──────────┘              └──────────┘              │Status 26 │
                                                    └──────────┘
```

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4 *TDA/TDI Assignment Codes (TSIGN Codes)*

TDA/TDI Assignment Codes. This eight-digit code identifies the district, area office, branch, group and employee or special action code to which TDAs and TDIs are assigned. The assignment code appears on the DIAL and DAIP, TDA and TDI, IDRS SUMRY and TXMOD and on other special listings on which the TDA/TDI assignment code controls the inventory item.

An eight-digit Assignment Code (TSIGN) is formed as follows:

```
            43      01      15      2 2

District Office ────┘       │       │       │
Area Office ────────────────┘       │       │
Branch Code ────────────────────────┘       │
Group Code ─────────────────────────┘       │
Employee/Action Code ────────────────────────┘
```
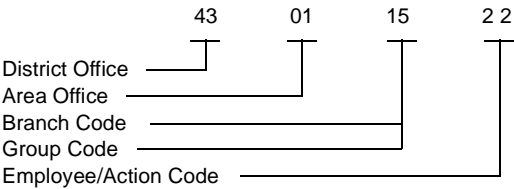
Branch and Group Codes (fifth and sixth digits)

0	= ACS
01	ACS TDA/TDI Suspense File
02	SCCB Notice Case. ACS TDA/TDI
03	ACS Early Intervention
04-05	Reserved
06	Case returned to ACS from the Queue
07-09	Reserved
1-4	= CFf
5	= Reserved
6	Reserved or District SPf
60	Valid for A/C International only
61	Hardcopy systemically generated
62	For reports purposes when an NMF Account is encountered with an ACS branch number.
63	Reserved
64	Hardcopy from notice status (SCCB)
65	Hardcopy from ACS
66-67	Special Procedures Function (Future ICS enhancement)
68	Collection Support Function
69	Special Procedures Function
7	= Queue or reserved
70	Case in Queue
72-79	Reserved
80	= SCCB
8	Substitute for return program
81-85	Reserved
86	Manually Monitored Installment Agreement (includes manually monitored 668-w)

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87	SCCB special program
88	Reserved
89	Special Procedures type case
9	= Various
90	Reserved
91	Inspection
92-93	Reserved
94-95	Employee Plans
96-97	Exempt Organizations
98-99	Reserved

Employee/Action Codes:

For CFf assignments (fifth digit 1-4), the seventh and eighth digits represent individual employees in a field group.

EXAMPLE: 51011253

51	=	District Office
01	=	Area Office
1	=	Field Branch
2	=	Field Group
53	=	Employee Number

For ACS, SPf and SCCB assignments, the seventh and eight digits represent action codes.

EXAMPLE: 14018981

14	= District Office
01	= Area Office
8	= SCCB
9	= Special Procedure Type Case
81	= Trust Fund Recovery 2-year hold file

Action Codes (seventh and eight digits)

00-99	= Active cases
01	= Transfer to field; no supporting documents
10	= Associate pertinent information with ACS
11-19	= Reserved
20	= Potential ACS installment agreement
21-22	= Reserved
23-48	= Reserved
50	= Potentially Dangerous Taxpayer
51-61	= Reserved
62	= No contact made with taxpayer
63-64	= Reserved

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65	= Taxpayer agreed to go into local IRS office
66	= Associate pertinent information with TDA/TDI
67	= Taxpayer cooperative but could not come into office
68	= Taxpayer uncooperative or case unresolved
69-75	= Reserved
76-80	= District SPf use
81	= Trust Fund Recovery penalty 2 year hold file
82	= Chapter 7 Bankruptcy (liquidating)
83	= Chapter 9 Bankruptcy
84	= Chapter 11 Bankruptcy
85	= Chapter 13 Bankruptcy
86	= Other Bankruptcy
87	= Reserved
88	= Substitute for Return (SCCB cases) Probate (Decedent) claim (SPf cases)
89	= Receivership claim
90	= Suit cases (SPf cases) Bankruptcy (SCCB cases)
91	= Judgment cases
92	= Estate tax TDAs
94	= Refund Litigation cases (divisible assessment)
95	= Refund litigation cases (all others)
96	= Tax Court cases (zero balance accounts)
97	= Tax Court cases (protective assessment-TDA issued)
98	= Collateral Agreement cases
99	= Reserved

5   Resource and Workload Management System (RWMS)

The Resource and Workload Management System (RWMS) is a Collection case scoring and order-ing system intended to have a meaningful impact on Collection case processing. The initial design of RWMS is to cover all IMF and BMF delinquent account and delinquent return modules that require processing beyond the Service Center notice chain. The overall effect of the RWMS system is to pri-oritize cases to maximize yield and minimize cost.

The heart of the RWMS system is the methodology to convert delinquencies into an estimate of yield per module. By utilizing both the Master File and IDRS systems, "conversion equations" have been developed to convert any given module into an estimate of net yield. The primary factors used in these conversion equations will be DIF scores and/or TDA amounts and the Last Return Amount (LRA). By using the DIF score, balance due modules can be identified as well as cases likely to be paid in full.

After the yield scores have been derived these taxpayer modules can be placed in rank order and sequenced from highest to lowest priority.

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6   Automated Collection System (ACS)

ACS is a computerized inventory system which maintains balance due accounts and return delinquency investigations. A call site has an Automated Collection Branch (ACB) under the Chief, Collection Division of the call site district.

Inventory is divided among teams using the last two digits of the Taxpayer Identification Number (TIN). Team inventory is divided into one of four functions, with each function having 10 units to act as holding bins for ACS accounts awaiting action. The four functions are:

   (1)   Contact (C) handles taxpayer telephone calls;

   (2)   Investigation (I) searches for taxpayers and/or assets, and initiates/follows-up on locator or enforcement actions;

   (3)   Research (R) responds to taxpayer correspondence, makes adjustments and works cases requiring special handling.

   (4)   Service Center (S) call site support function to all call site teams, inputting IDRS actions, performing research and follow-ups, processing telephone lists, ACS letters, levies, liens and responds to ACS letters and levies.

Most balance due accounts and return delinquency investigations are issued to ACS after normal service center notice routines. Inventory is worked in priority order based on ranges in the Resource Workload and Management System (RWMS) score. Cases not resolved in ACS are assigned to district Collection Field functions or, if below the district RWMS score for field issuance, are held in a queue.

ACS Information Transcript for TDA/TDI

```
                                                        ①
                                                      PAGE  1

  REQUESTOR:   6666666666 ⑭
                         INFORMATION  TRANSCRIPT  FOR  TDA  AND  TDI
   ②                                  ③                      ⑦
  TIN   700-00-0006*              TIN2   666-66-6666*      ASSIGNMENT  110100000
                                 ENTITY  INFORMATION

                                                        ⑮
  NAME  AND  ADDRESS                                 NARRATIVE  NOTES

  MORTON  W.  SMYTHY ④
  THE  FIRST  AND  LAST
  1234  SESAME  St.      M ⑤
  CHKNEVEVV,  WI  666666 ⑥


  HT  777-777-7777 ⑫
                                ⑪
  WT  883-888-3888 ⑬          FU-11-13-83                 RWMS           41

                              ACTION  HISTORY


         ⑧      ⑨       ⑩
   1 101383 C1 666 TF00            16 101383 C1 6666 TF00
   2 101383 C1 666 TF00            17 101383 C1 6666 TF00
   3 101383 C1 666 TF00            18 101383 C1 6666 TF00
   4 101383 C1 666 TF00            19 101383 C1 6666 TF00
   5 101383 C1 666 TF00            20 101383 C1 6666 TF00
   6 101383 C1 666 TF00            21 101383 C1 6666 TF00
   7 101383 C1 666 TF00            22 101383 C1 6666 TF00
   8 101383 C1 666 TF00            23 101383 C1 6666 TF00
   9 101383 C1 666 TF00            24 101383 C1 6666 TF00
  10 101383 C1 666 TF00            25 101383 C1 6666 TF00
  11 101383 C1 666 TF00            26 101383 C1 6666 TF00
  12 101383 C1 666 TF00            27 101383 C1 6666 TF00
  13 101383 C1 666 TF00            28 101383 C1 6666 TF00
  14 101383 C1 666 TF00            29 101383 C1 6666 TF00
  15 101383 C1 666 TF00            30 101383 C1 6666 TF00
```

Field	Field Name	Description
1	PAGE	Number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	TIN2	The taxpayer identification number of the taxpayer's spouse.
4		The first, second, third and fourth name lines of the delinquent taxpayer.
5		The taxpayer's street address.
6		The taxpayer's city, state and zip code.

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Field	Field Name	Description
7	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits
8		Action Date is the month, day and year an action was taken and recorded on the history record of the delinquent taxpayer account.
9		Function/unit indicates the function and unit of the workstation operator who initiated the action against the account.
10		Action code identifies the account action that was performed on the taxpayer account by the workstation operator.
11		Variable action data records the action history comments entered and stored with the action code on a taxpayer account.
12	HT	The taxpayer's home telephone number.
13	WT	The taxpayer's work telephone number.
14	REQUESTER	The Employee Number of the Information Transcript requester.
15	NARRATIVE NOTES	Narrative Notes entered by the employee relevant to the account.

```
                                                              ①
                                                           PAGE 2

             INFORMATION  TRANSCRIPT  FOR  TDA  AND  TDI


    ②                                                   ③
    TIN 700-00-0006*                            ASSIGNMENT  11010000




                      ④  COMMENTS
```

PAGE 2 Heading and Entity Information

Field	Field Name	Description
1	PAGE	The number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits
4	COMMENTS	Comments entered by the workstation operator relevant to the account. Up to 30 lines, 48 characters each, are for comments.

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PAGE 3 ①

INFORMATION TRANSCRIPT FOR TDA AND TDI

TIN XXX-XX-XXXX ②   ASSIGNMENT 11010000 ③

FINANCIAL INFORMATION SCREEN
④

DATA 10/15/89

ASSETS	COUNTY/DESCRIPTION ⑤	VALUE ⑥	BAL OWED ⑦	EQUITY ⑧	MO PYMT ⑨
HOME	ONE ROOF & FOUR WALLS	$66,666	$66,666	$0.00	$300
OTHER REAL	EST				
OTHER (CARS,	1				
BOATS, RV's,	2				
ETC.)	3				
	4				

CASH ASSETS ⑩	DESCRIPTION ⑪	CASH AVAILABLE ⑫
BANK/CU/S&L	SAVINGS ACCT	$5,000
1		
2		
3		

AMT TO BE PAID NOW $5,000 ⑬

MO LVY INC $ ⑭   OTHER INC$ ⑮   TOTAL INC$ ⑯

LVG EXP: RENT ⑰   FOOD ⑱   UTIL ⑲   TRAN ⑳   TOTAL EXP$ ㉑

          MED ㉒   INS ㉓   ESPT ㉔   OTHR ㉕

          CRDCD ㉖   LNPMT ㉗   MON ㉘
                                     PYMT$

ADD'L INFO: ㉙

:

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PAGE 3 Heading and Entity Information

Field	Field Name	Description
1	PAGE	Number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits
4	DATE	The date of the most recent update to the financial information.
5	COUNTY/ DESCRIPTION	The description of assets owned by the taxpayer.
6	VALUE	The value of the asset described in item 5 above.
7	BAL OWED	The balance owed is the amount the taxpayer still owes on the asset described in item 5 above.
8	EQUITY	The amount of equity the taxpayer has in the asset described in item 5 above. Equity is the difference between the value and the balance owed.
9	MO PAYT	The amount the taxpayer pays each month toward the balance owed on the asset described in item 5 above.
10	CASH ASSETS	
11	DESCRIPTION	Description of the cash assets owned by the taxpayer.
12	CASH AVAILABLE	The amount of cash the taxpayer currently has available.
13	AMT TO BE PAID NOW	The amount the taxpayer is to pay the IRS now.
14	MO LVY INC	The monthly levy income.
15	OTHER INCOME	Other income received by the taxpayer but not included in item 14 above.
16	TOTAL INCOME	The total monthly income received by the taxpayer. This is the sum of items 14 and 15 above.
17	RENT	The monthly amount the taxpayer pays for rent.
18	FOOD	The taxpayer's monthly food expense.
19	UTIL	The taxpayer's monthly utility expenses
20	TRANS	The taxpayer's monthly transportation expenses.
21	TOTAL EXP	The total of all monthly expenses (items 9 and 17 through 27)
22	MED	The taxpayer's monthly medical expenses.
23	INSR	The taxpayer's monthly expense for insurance.
24	ESPT	Monthly estimated tax payments to IRS
25	OTHER	The taxpayer's monthly expenses other than those mentioned in item 21.
26	CRDCD	The taxpayer's total monthly credit card payments.
27	LNPMT	The taxpayer's total monthly loan payments.
28	MO PAYT	The amount the taxpayer pays each month under an installment agreement with the IRS.
29	ADD'L INFO	Additional information pertaining to Taxpayer's financial situation.

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INFORMATION TRANSCRIPT FOR TDA AND TDI

PAGE 4 ①

ASSIGNMENT 11010000 ③

TIN 700-00-0006* ②

LEVY SOURCES

④ ⑤ ⑥ ⑦ BAL $666,666 ⑧ INC $666,666 ⑨
LVOL TIF DIV/DIS 1099 AMT $666,666

⑬ PTIN 666-66-666*
⑩ IRSS YR O ⑪ INFO EIN 66-6666666⑫ ⑳ TIN2 666-66-6666*
㉑ XTIN XX-XXXXXXX

⑭ BILLY GLAT
UAR RR ⑮

㉒ ㉓
LVY DT/AMT 101383 $666,666
㉖ PDS 8312 8312 8312 ㉗

666666666 ⑱

⑯ NORTH AND SEDGWICK
CHICAGO, IL ⑰
ATTN: ㉔ TEL 666-666-6666 ㉕

Page 4 Heading and Entity Information

Field	Field Name	Description
1	PAGE	Number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits

Levy source fields are the same as elements 4 through 27.

There is the possibility of six levy source groups on this page.

Field	Field Name	Description
4		TIF-TILT-ACS Indicator.
5		Source type.
6		Document type.
7	AMT	Source dollar amount.
8	BAL	Levy source balance on account.
9	INC	Taxpayer's monthly income from the levy source.

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Field	Field Name	Description
10	IRSS YR	IRSS year code.
11		Information only indicator.
12	EIN	The employer identification number of the levy source.
13	PTIN	Primary TIN on the levy source.
14		Levy source first name line.
15		Levy source second name line.
16		Levy source street address.
17		Levy source city/state.
18		Levy source zip.
19		Establishment code.
20	TIN2	The secondary TIN on the levy source.
21	XTIN	Cross-reference TIN.
22	LVY DT/AMT	The date the levy was requested.
23		Amount due shown on the levy.
24	ATTN:	Levy source contact person.
25	TEL	Levy source telephone number.
26	PDS	The Levy source periods.
27		Civil penalty indicator.

7   Taxpayer Delinquency Investigations

TDIs will be issued from the TDI Notice File on a weekly basis. Routine cases will receive two to four notices before a TDI is issued, unless the account history justifies the immediate issuance of a Form TYD-14.

(1) Individual Master File Delinquency Checks—IMF delinquency and the Underreporter programs are produced semi-annually from the Reconciliation of the Request for Notice or TDI Information Returns Program (IRP). IDRS also receives IMF compliance data via Form 4864.

(2) Business Master File Delinquency Checks—The Business Master File is checked periodically for non-filing of tax returns.

(3) Non-Master File—NMF delinquency data produced periodically is added to the TDI Notice File as a manual delinquency check is performed.

(4) Employee Plans Master File (EPMF)—Delinquencies will be identified by monthly analysis. Delinquent return modules for one or more plans under the same employer entity will be processed by IDRS. IDRS will record the fact of Notice and TDI issuance. No provision is made for issuance of status reports.

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BMF Taxpayer Delinquency Investigation

Data for circled items will be printed at the service center; data for boxed items are recorded by Collection personnel.

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BMF TDI Explanation

(1) Notice Dates—This will always be a Monday—three days after date printed on the notice.

(2) Notice Codes—(A,Ca,Dn,F,I,T,U,V,W,and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.

(3) IDRS Cycle—Indicates the year (1989) and week (20) the TDI is issued and printed in the service center.

(4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS or hard copy) and is often the same as the IDRS cycle in S73 above.

(5) RSC—Region with jurisdiction over the DO the TDA-TDI assignment code and Service Center where the TDI Notice data is maintained and the TDI printed.

(6) TDA/TDI Assignment Code—First four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.

(7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

(8) TDI Information—Furnishes information to assist in closing the TDI.

   (a) PC—Primary Code (B,E,F,L,N,P,Q,S,T,U,V,W,X or Y) identifies a TDI that requires special handling.

   (b) SC—Secondary Code (H,I,J,R or V) is printed to furnish additional information. A maximum of four additional codes may appear based upon information in the taxpayer's entity module.

   (c) PLC—Primary Location Code is the present District and Area Office location (DOAO) according to the taxpayer's address. It will be blank if it is the same as the location code of the TDI. This element of information is important in transferring a case to the district where the taxpayer resides.

   (d) ED—Establishment date

   (e) FYM—Fiscal Year Month is the month the fiscal year ends and it is used to determine the due date for filing the corporation income tax return.

   (f) EC—Employment Code (BMF)
        C—Church
        F—Federal
        G—State or Local Government
        M—Maritime Industry
        N—Non-Profit Organization
        S—Foreign Subsidiary
        W—Non Profit Organization (withholding only, not subject to FICA)

   (g) PT/D—Number of partners if Form 1065 filing requirement or date of death.

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(9) The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TDIAD with Notice Code "T" is input. ACCTMERGE will print when a successful account consolidation is made and a TDI is issued under the new TIN.

(10) Potentially Dangerous Taxpayer Indicator—If "PDT" is printed, the taxpayer has been identified on the Master File as potentially dangerous and a request for information from the PDT System database should be made through the immediate supervisor.

(11) Repeater Indicator—"RPT"—A tax module has been in TDI or notice status other than first notice within the past fifteen months (64 cycles).

(12) Tax Shelter Indicator—"TXS"—An Examination case related to tax shelter is open.

(13) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. The indicator is reset each year.

(14) Compliance Code—"N" for non-filers.

(15) Check Digit—Alphabetic (XX) characters used in validating the TIN if name control is not present.

(16) BW—Backup Withholding

(17) Name and Address of Taxpayer—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.

(18) Last Compliance Update Cycle (YYYYCC)—Indicates the year and week the last time a new delinquent module was added to the TIF as a result of a BMF delinquency check. BMF compliance data (LPS, Num-partners, etc.) reflects BMF at that time.

(19) Exempt organization return data will be printed if the taxpayer has a filing requirement for an EO return (MFT 33,34,37,44,67) with an identifier of "E".

1st-5th Digit	RD	—date (YYYYMM) the taxpayer was ruled to be an exempt organization
6th-8th Digit	SS	—Subsection Code
9th-13th Digit	CC	—Classification Code
14th 15th Digit	AC	—Asset Code
16th 17th Digit	TO	—Type of Organization Code (Entity)
18th-20th Digit	FC	—Foundation Code
21st 22nd Digit	AC	—Affiliation Code
23rd-26th Digit	GEN	— Group Exemption Number—a four digit number that identifies the organization as a member of a group exemption ruling

(20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.

(21) Case code—a four character position code to identify the type of notice being issued.

W-2	—W-2 Inquiry
W-4	—W-4 Referral

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CAWR   —Combined Annual Wage Reporting

NOTN   —No TIN
3278   —Interest on U.S. Savings Bonds
GAME   —State Lottery and Gambling Casino Winners
DISC   —1120-DISC
PDT   —Potentially Dangerous Taxpayer Indicator
PTNR   —1065/1120S Study
3921   —Stock Option Program
CRBL   —Credit Balance Unresolved
REJC   —Rejected TDI
UNPO   —Unpostable Unresolved
5346   —Examination Request (Replaces 4298)
RSCH   —Research Case

TEST   —Collection Test Case

(22) Taxpayer Identification Number (TIN)—Taxpayer's EIN followed by a file source code. EIN blank-BMF; N-Non Master File; P-EPMF EIN.

(23) Sole proprietor's SSN—preceded by a "P".

(24) SEEPAGEn—Will print when a TDI has more than 6 (BMF) LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n - 2-9)

(25) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n - 0-9)

(26) Grade Level Assignment—Code 9, 11, or 12 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs.

(27) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer's account. A high score indicates a greater potential yield from the investigation.

(28) Master File History Section—Designed to give historical data on each MFT for the taxpayer entity and will only show information where the MFT has an open filing requirement or LPS information. Form TYD-14 provides space for six MFTs. If more than six are present, a second form will be printed showing the name, address, EIN cycle number, location code and the additional MFTs.

    (a) FORM—is the tax form(s) the taxpayer is or was required to file. Will print the form number in MFT sequence.

    (b) FR—Filing Requirement code indicates the current filing requirement of the taxpayer. This code is important in conducting a full compliance check with the taxpayer.

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(c) LPS—Last Period Satisfied is the last tax period year (YYYY) and month (MM) satisfied whether posted prior or subsequent to the delinquent period printed on the TDI. NA (not available) will be printed if the taxpayer has a current filing requirement but the MF showed no prior period satisfied for the type of tax involved when the compliance data were extracted for IDRS. For purposes of a full compliance check, periods subsequent to the LPS or the latest delinquent period printed on the TDI, whichever is later, should be checked.

(d) TC—Transaction Code is the transaction that satisfied the period printed in the LPS. If NA is printed in the LPS, this element of information will be blank. This information will be useful in determining the action taken on the LPS for the respective MFT.

(e) LRA—Last Return Amount is the total tax liability amount (dollars only) for the respective MFT. The maximum range is 999999 (no punctuation) and if greater, it will print 1 MIL. If TC 150 contains no tax or is being posted in the same cycle as the delinquency check, an 0 will be printed. If the LPS prints NA or the TC prints a code other than 150 for the MFT, this element of information will be blank.

(f) CC—Condition Code may be printed on the LPS if satisfied by TC 150. Three return condition codes (F—Final Return Secured, 6020b-6020b assessment, T—Delinquent Return Secured by notice of TDI closure, Y—Accept Tax Return as Submitted) will be used; however, no more than two will be printed for one return. Condition codes are selected for printing in the sequence shown above. If the LPS prints NA or a CC is not present in the transaction section, this element of information will be blank if the TC is a 59X. The closing code will be printed.

(29) Credit Balance—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the "Credit" column must be checked. Indicate the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.

(30) CAF indicator will appear to left of credit balance N=0 through 8

(a) 0—TC 961 Deleted or Revoked module.

(b) 1—1 representative authorized to receive notices

(c) 2—2 representatives authorized to receive notices

(d) 3—1 representative authorized to receive notices and refunds.

(e) 4—2 representatives authorized to receive notices and refunds.

(f) 5— No authorization to receive notices or refunds. No blind trust present. Other authorization present.

(g) 6—Reserved.

(h) 7—1 representative authorized to receive refunds.

(i) 8—Blind trust in effect.

(31) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delin-

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quency check, a second form will be printed showing the taxpayer's name, address, EIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date. For MFT 48(NMF), and 58(4638), 60 or 93(2290), 61 or 94(11), 62 or 95(11B) and 63 or 96(11C), the beginning period will be shown. For EPMF the plan number will be displayed instead of MFT.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

(32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.

(33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.

(34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).

(35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.

(36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

(37) Credit—When TC 590, 591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.

(38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing require-ments where TC 591 can be used in the closure section above.

(39) Signature of Person Closing TDI—Complete this space when the TDI is closed.

(40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.

(41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.

(42) Date—Complete this space when the TDI is closed.

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(4) IMF Taxpayer Delinquency Investigation

1st Notice Date	2nd Notice Date	3rd Notice Date	4th Notice Date	IDRS Cycle	Del. Ck. Cyc.	RSC	TDA/TDI Assignment Code
08-15-86 ①	09-19-86 ②			③ 8639 ④ 8539	518 ⑤	75-01 ⑥	

TDI Information				Transferred To ⑦	WPSS Sco ㉙ 152
SEL 34 PC	⑦		⑯		

-AG 39 ALAN R. & HAZEL COLLINGS
IRP 25346 1099 N. EDWARD CT.
ND 10 CRANBERRY, NY 12345 ⑱
WH 1895

Master File History Section

⑩ ⑪ ⑲ ⑳ ㉑ ㉒ ㉓

AGI	22000	EX
NT	1500+	TDA CD⁴R
㉚ DF	031681	LRF 80
FS	2	SSA
POD	DY81	PYNC-n
ISC		

⑧ ⑫ ⑬ ⑭ ⑮ ㉔ ㉛

Return	Credit Balance	Tax Form	MFT	Period	590	591	593	594	595	596	597	598	599	Tax Due on Return	Am't Coll	Recall
No. 1	250.00	1040	30	8512												
No. 2																
No. 3 ㉖	㉗		㉘					㉜						㉞	㉟	㊱
No. 4													㉝			
No. 5																
No. 6																
No. 7																
No. 8																
No. 9																
No. 10																

TC 011	Change T.I. Number To		TC 014	Street Address
TC 013		㊳	TC 015	City and State / Change Location Code To / Change Zip Code To
Change Name To			TC 016	Change Filing Requirements To

FYI

Signature of Person Closing TDI ㊴	G.M.'S Initials ㊵	Location Code/Employee Number ㊶	Date ㊷

Form TYD-14 (Rev. 8-85)

Taxpayer Delinquency Investigation

Department of the Trea
Internal Revenue Serv

IMF TDI EXPLANATION

(1) Notice Dates—This will always be a Monday-three days after date printed on the notice

(2) Notice Codes—(A,Ca,Dn,F,I,T,U,W, and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.

(3) IDRS Cycle—Indicates the year (1986) and week (39) the TDI is issued and printed in the service center.

(4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS, ASFR hardcopy TDI). Often, same as IDRS cycle, +S73 above.

(5) RSC—Region with jurisdiction over the DO in the TDA-TDI assignment code and Service Center where the TDI Notice data is maintained and the TDI printed.

(6) TDA/TDI Assignment Code—First four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.

(7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

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(8)   The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TDIAD with Notice Code "T" is input. ACCTMERGE will print when a successful consolidation is made and a TDI is issued under a new TIN.

(9)   TDI Information—This section shows information known about the taxpayer regarding the tax year being checked. If data for a specific code is unknown, the position will show zeros or remain blank.

SEL—IRP Selection Code will be shown to reflect the type of cases selected by criteria methods. An asterisk after the selection code indicates an in-sample IRP case.

PC—Primary Code literal will be followed by a Code "B" or blank.

AG—Age of primary taxpayer is computed from year of birth shown on the SSA record to and including the tax year being checked.

IRP—Information Returns Program amount is the income that IRS has knowledge of the taxpayer receiving "this year". This may not include all income if the taxpayer's identifying number was missing from an information return or all information returns were not included in the program.

ND—Number of Documents in the case.

WH—Withholding is the amount withheld from the taxpayer on Form W-2, Wage and Tax Statement.

(10) Refund Balance Due Code

R—Current delinquent year IRP net tax due information indicates potential refund.

B—Current delinquent year IRP net tax due information indicates balance due.

(11) Compliance Code—"N"—Non-filers

(12) Potentially Dangerous Taxpayer Indicator—If "PDT" is printed, the taxpayer has been identified on the Master File as potentially dangerous and a request for information from the PDT System database should be made through the immediate supervisor.

(13) Repeat Indicator—"RPT"—A tax module has been in TDI or notice status, other than first notice, within the past fifteen months (64 cycles).

(14) Tax Shelter Indicator—"TXS"—An Examination case related to tax shelter is open.

(15) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. Indicator is reset each year.

(16) Last Compliance Update Cycle (YYYYCC)—Indicates the last time a new delinquent module, along with the corresponding IRP data, was added to the TIF.

(17) TDI Grade Level—Code 9,11, or 12 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs

(18) Name and Address of Taxpayers—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.

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(19) Check Digit—Alphabetic (XX) character used in validating the TIN if name control is not present.

(20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.

(21) TDI Case Code—a four character position code to identify the type of notice being issued.

W-2 —W-2 Inquiry

W-4 —W-4 Referral

CAWR —Combined Annual Wage Reporting

NOTN —No TIN

3278 —Interest on U.S. Savings Bonds

GAME —State Lottery and Gambling Casino Winners

PDT —Potentially Dangerous Taxpayer Indicator

3921 —Stock Option Program

CRBL —Credit Balance Unresolved

REJC —Rejected TDI

UNPO —Unpostable Unresolved

5346 —Examination Request (Replaces 4298)

RSCH —Research Case

TEST —Collection Test Case

(22) Primary SSN—Taxpayer's SSN followed by a file source code. SSN blank—IMF Valid; IMF Invalid.

(23) SEEPAGEn—Will print when a TDI has more than 6 LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n- 2-9)

(24) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n- 0-9)

(25) BWI—Backup Withholding Indicator

(26) CAF indicator will appear to left of credit balance N=0 through 8

0—TC 961 Deleted or Revoked module.

1—1 representative authorized to receive notices.

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2—2 representatives authorized to receive notices.

3—1 representative authorized to receive notices and refunds.

4—2 representatives authorized to receive notices and refunds.

5— No authorization to receive notices or refunds. No blind trust present. Other authorization present.

6—Reserved.

7—1 representative authorized to receive refund.

8—Blind trust in effect.

(27) Module Balance Amount—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the "Credit" column must be checked. Indicates the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.

(28) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delinquency check, a second form will be printed showing the taxpayer's name, address, TIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

(29) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer's account. A high score indicates greater potential yield from the investigation.

(30) Master File History Section—Shows information extracted from the Master File. If the Master File history information is unknown, these positions will show zeros or remain blank.

AGI—Adjusted Gross Income.

NT—Balance Due as of status 21 or refund per prior year return. Balance Due will show a plus (+) symbol. Overpayment will show a minus (–) symbol.

TDA CD—The TDA will indicate a Code A, U or R if a TDA was issued for "last year's" return. The space will be blank if a TDA was not issued.

A—TDA issued for "last year" which presently has an unpaid balance.

U—TDA issued for "last year" on which there has been a TC 530 (Currently Not Collectible Account) posted and which has an unpaid balance.

R—TDA issued for "last year" which has no unpaid balance.

DF—Data Filed is the month, day and year the "last year's" tax return was filed.

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LRF—Last Return Filed is the last tax year a return is shown on the IMF.

FS—Filing Status shown on "last year's" return.
> 0=Single, filing an estimated tax declaration
> 1=Single
> 2=Married, filing jointly
> 3=Married, filing separate
> 4=Unmarried, head of household
> 5=Surviving widow or widower with dependent child
> 6=Married filing separately claiming spouse as exemption
> 7=Head of Household with an unmarried child's name listed, but no exemption claimed

SSA—Social Security Administration Status Code shown as "D" or blank."D" indicates deceased.

POD—Post of Duty Code found on Selection Code 92 cases only.

DY—Tax year of the delinquent period.

PYNCn—Prior Year Notice Code. See below. Reflects the results of matching a current year Collection case to one for the prior tax year and then determining the way IDRS will process the Collection case.
> 4—Processed as TDI potential for delinquent modules for both current and prior year.
> 5—Repeater; no record of closure of prior year case.
> 6—Repeater; prior year case resolved, or still open in TDI status; current year case would be worked to TDI regardless of repeater situation.
> 7—Processed as two notices only unless current year case is added to a still open TDI status account or accelerated TDI conditions are met.
> 8—Not Repeater; case worked to TDI on own merit.
> 9—Not Repeater; case not normally worked to TDI-on own merit.

ISC—IRP Collection case service center code.

EX—Exemption claimed by taxpayer on "last year's" return.

(31) Secondary SSN—Preceded by S

(32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.

(33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.

(34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).

(35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.

(36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this

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space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.

(37) Credit—When TC 590,591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.

(38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.

(39) Signature of Person Closing TDI—Complete this space when the TDI is closed.

(40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.

(41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.

(42) Date—Complete this space when the TDI is closed.

(5) Primary and Secondary TDI Codes

Code	Explanation	Comment
B	Indicates the delinquency met the criteria for the TDI Suppression Program.	The "B" code shows that only two notices will be issued.
E	A TC 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.	The "E" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.
F	Reissued delinquency check on all suppressed delinquent return periods.	The "F" coded cases are for all types of tax within jurisdiction of a specific DO or for a specific type of tax for the entire MF.
H*	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (with DC 77).	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
I*	Indicates that there is a TC 912 on the module in a Status 02 or 03.	The "I" code indicated that the case was referred from Criminal Investigation and will cause a TDI to bypass ACS.
J*	There is a module in the account in status 22 with an unreversed TC 530 present.	The "J" code indicates there is at least one account reported as currently not collectible and Form 53 should be available for reference.
L	A TC 148 with Entity Indicator 9 has been input to identify a Letter 903 (DO) case.	The "L" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
N	A TC 148 with Entity Indicator 7 has been input to identify false refund claim cases.	The "N" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.

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Code	Explanation	Comment
Q	A TC 148 with Entity Indicator 1 has been input to immediately issue the TDI (primarily when a TP is involved in bankruptcy proceedings).	The "Q" coded TDI results when an employee inputs this request. Subsequently, a fourth notice will be issued three weeks after the first notice followed by a TDI six weeks later.
R*	Indicates at least one TDI or TDA was closed during the past twelve months.	The "R" code indicates a TP has had prior delinquencies. Every effort should be made to bring these repeater TP's current and to encourage future compliance.
S	A TC 148 with Entity Indicator 8 has been input to identify an erroneous refund case.	The "S" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
T	A TC 148 with Entity Indicator 5 has been input to identify a narcotics case.	The "T" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
U	A TC 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program case.	The "U" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
V	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than DC 77)**Can be Secondary Code**	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
W	A TC 148 with Entity Indicator 3 has been input to identify a Potentially Dangerous Taxpayer.	The "W" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
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.	The "X" coded cases indicates a high priority TDI and will be issued five weeks after the first notice. These TDIs should be completed in the shortest possible time period. Often these accounts pertain to trust fund liabilities.
Y	Indicates that a prior closing transaction has been reversed by a TC 592.	The "Y" coded cases indicates that a prior TC was erroneously input or that TDI issuance was accelerated through the input of a TC 590 followed by a TC 592.

* These Codes will appear as secondary codes only.

(6) IRP Selection Criteria Codes

Reference IRM 5422

The filing requirement for an individual liable for Self-Employment Compensation Act Tax is 400 or more of net income. Since the current income tax return filing requirement has increased, many individuals who are liable for the SE tax may be inclined to overlook the 400 filing requirement and believe that they are exempt from the requirement to file. Therefore, the TDI Supplement may be referenced for indications of past payments of SE tax as a basis for interrogating the taxpayer about liability for SE Tax. Certain Selection codes may reflect self employment tax information from the preceding years tax returns.

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The following is a list of the Collection Case Selection Criteria Codes. The return delinquency may include IRP documents in addition to those described in the "Criteria for Selection Code" column.

Tax Year 1990 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employed	Prior year return had 200 or more in self employment tax
03	Business Income	BMF IRP document is present
05	Schedule D Stopfiler	Prior year return had Schedule D present and TPI was 20,000 or more
12	Very High SFR	SFR Balance due 2,000 or more
13	High SFR	SFR balance due is 1,000-$2,000
14	Low SFR	SFR balance due is 500-$999
*21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module
24	Refund	Miscellaneous with a refund due
25	Conduit income	Schedule K-1 income is 30% or more of total IRP income
26	Balance Due	Miscellaneous with a balance due
28	NEC	Non-employment compensation is 30% or more of total IRP income
31	High TPI Stopfiler	TPI per prior year return was 40,000 or more
38	Large Dollar	Total IRP income of 100,000 or more
*41	Mortgage Interest Paid	Mortgage interest paid per IRP is 30,000 or more, taxpayer is under age 65, potential tax assessment is less than $200 and taxpayer does not have a TC 590 or 591 in the prior year module
*44	Real Estate Sales	Real estate sales per IRP is 100,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in the prior year module
45	Dependent	Interest and dividends per IRP is 1,000 or more and taxpayer is under 14 years of age
46	Greencard	Taxpayers with greencard data on the IRMF and a potential tax assessment of at least 50
47	Passport	Taxpayer applied for passport and has IRP income with potential tax assessment of at least 50, taxpayer is under age 65, and no TC 590 or 591 in the prior year module
*48	CTR	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 50,000, taxpayer is under 65 and no TC 590 or 591 in the prior year module
85	UTAAP	TC 148 indicator is equal to 02

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Tax Year 1990 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
90	Extension/Credit Balance	Taxpayer has expired extension and 100 credit balance, or 300 credit balance regardless of extension
92	IRS Employee	Self-explanatory

*Indicates a change in the selection code

Tax Year 1991 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employed	Prior year return had 200 or more in self employment tax
03	Business Income	BMF IRP document is present
05	Schedule D Stopfiler	Prior year return had Schedule D present and TPI was 20,000 or more
12	Very High SFR	SFR Balance due 2,000 or more
13	High SFR	SFR balance due is 1,000-$2,000
14	Low SFR	SFR balance due is 500-$999
21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module
*23	Low IRP/Reminder to File	Tax refund/balance due with potential tax 1-$199
24	Refund	Miscellaneous with refund due and potential tax 200 or more
25	Conduit income	Schedule K-1 income is 30% or more of total IRP income
26	Balance Due	Miscellaneous with balance due and potential assessment 200 or more
28	NEC	Non-employment compensation is 30% or more of total IRP income
31	High TPI Stopfiler	TPI per prior year return was 40,000 or more
38	Large Dollar	Total IRP income of 100,000 or more
*41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, potential tax assessment is less than $200 and taxpayer does not have a TC 590 or 591 in the prior year module
44	Real Estate Sales	Real estate sales per IRP is 100,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in the prior year module
45	Dependent	Interest and dividends per IRP is 1,000 or more and taxpayer is under 14 years of age
46	Greencard	Taxpayers with greencard data on the IRMF and a potential tax assessment of at least 50

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Tax Year 1991 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
47	Passport	Taxpayer applied for passport and has IRP income with potential tax assessment of at least 50 and taxpayer is under age 65 with no TC 590 or 591 in the prior year module
*48	CTR	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, taxpayer is under 65 with no TC 590 or 591 in the prior year module
85	UTAAP	TC 148 indicator is equal to 10-99
90	Extension/Credit Balance	Taxpayer has expired extension and 100 credit balance, or 300 credit balance regardless of extension
*91	High Credit Balance	Credit balance over 5,000
92	IRS Employee	Self-explanatory

*Indicates a change in the selection code

Tax Year 1992 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employment	Prior year return had 200 or more in self-employment tax
*03	Business Income	BMF IRP document is present Both income and non-income IRP document qualify.
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income (TPI) for return was 20,000 or more.
*13	High SFR	SFR balance due is 1,000 or more
*14	Low SFR	SFR balance due is 500 to 999
21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module.
*23	Balance Due	Any type of income with a balance due greater than zero
*24	No Balance Due	Any type of income with a net tax due less than or equal to zero.
*25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is 200 or greater.
*28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater non-employee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
*29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
31	High Total Positive Income (TPI)	TPI per prior year return was $40,000 or more.
38	Large Dollar	Total IRP Income of 100,000 or more

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Tax Year 1992 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
*39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
*46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
*60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
85	UTAAP	TC 148 indicator is equal to 10-99.
*90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance
92	IRS Employee	Current IRS employees including temporary and part-time seasonal workers not currently working.
*93	Other Federal Employee	Federal employee or Retiree with SFR balance of 100 or more. (Federal employee indicator F' is on case major). State or local government employees with SFR balance due of 100 or move. (State/Local employee indicator S' is on case major).

*Indicates a changed or new selection code

Tax Year 1993 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employment	Prior year return had 200 or more in self-employment tax
*03	Business Income	BMF IRP document is present Both income and non-income IRP document qualify.
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income (TPI) for return was 20,000 or more.
*13	High SFR	SFR balance due is 1,000 or more
*14	Low SFR	SFR balance due is 500 to 999

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Tax Year 1993 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module.
*23	Balance Due	Any type of income with a balance due greater than zero
*24	No Balance Due	Any type of income with a net tax due less than or equal to zero.
*25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is 200 or greater.
*28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater non-employee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
*29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
31	High Total Positive Income (TPI)	TPI per prior year return was $40,000 or more.
38	Large Dollar	Total IRP Income of 100,000 or more
*39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
*46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
*60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
85	UTAAP	TC 148 indicator is equal to 10-99.
*90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance
92	IRS Employee	Current IRS employees including temporary and part-time seasonal workers not currently working.
*93	Other Federal Employee	Federal employee or Retiree with SFR balance of 100 or more. (Federal employee indicator F' is on case major). State or local government employees with SFR balance due of 100 or move. (State/Local employee indicator S' is on case major).

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Tax Year 1993 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
23	Balance Due	Any type of income with a balance due greater than zero
94		

*Indicates a changed or new selection code

TAX YEAR 1995 SELECTION CODES -(in descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code
*92	IRS Employee	Current Internal Revenue Service employees including temporary and part-time seasonal workers not currently working. Information Returns Program (IRP) document may not be present.
85	UTAAP	TC 148 indicator is equal to 10-99.
39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
38	Large Dollar	Total IRP Income of 100,000 or more
60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
03	Business Income	BMF IRP document is present. Both income and non-income IRP documents qualify. Taxpayer could be a federal contractor.
29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater nonemployee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
13	High SFR	SFR balance due is 1,000 or more
14	Low SFR	SFR balance due is 500 to 999
07	Offer in Compromise	Offer in compromise (OIC) indicator is present on the individual master file. (OIC indicator "O" is on case major)
93	Federal Employee/Retiree	Federal employee or Retiree with ASFR balance of 100 or more. (Federal employee indicator F' is on case major).
94	State Government Employee	State government employees with ASFR balance due of $100 or more
02	Self-employment	Prior year return had $200 or more in self-employment tax.
25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is $200 or greater.
90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance

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Selection Code	Title of Selection Code	Criteria for Selection Code
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income for return was $20,000 or more.
31	High Total Positive Income (TPI)	TPI per prior year return was $40,000 or more.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.
23	Balance Due	Any type of income with a balance due greater than zero
24	No Balance Due	Any type of income with a net tax due less than or equal to zero.

*Indicates a changed or new selection code
Selection Code 21 (Stock Sales) has been eliminated.

Tax Year 1996 Selection Codes - (in descending order of priority

Selection Code	Title of Selection Code	Criteria for Selection Code
		]
*92	IRS Employee	Current Internal Revenue Service employees including temporary and part-time seasonal workers not currently working. Information Returns Program (IRP) document may not be present.
85	UTAAP	TC 148 indicator is equal to 10-99.
39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
38	Large Dollar	Total IRP Income of 100,000 or more
60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
03	Business Income	BMF IRP document is present. Both income and non-income IRP documents qualify. Taxpayer could be a federal contractor.

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Selection Code	Title of Selection Code	Criteria for Selection Code
29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater nonemployee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
50	High Tax Due Repeater	Taxpayer filed delinquent return(s) during fiscal year 1996. Aggregate net tax due on delinquent return(s) filed is $30,000 or more, and taxpayer has not filed tax year 1996 income tax return.
51	Low Tax Due Repeater	Taxpayer filed delinquent return(s) during fiscal year 1996. Aggregate net tax due on delinquent return(s) filed is less that $30,000 but at least $5,000, and taxpayer has not filed tax year 1996 income tax return.
13	High SFR	SFR balance due is 1,000 or more
14	Low SFR	SFR balance due is 500 to 999
07	Offer in Compromise	Offer in compromise (OIC) indicator is present on the individual master file. (OIC indicator "O" is on case major)
93	Federal Employee/Retiree	Federal employee or Retiree with ASFR balance of 100 or more. (Federal employee indicator F' is on case major).
94	State Government Employee	State government employees with ASFR balance due of $100 or more
02	Self-employment	Prior year return had $200 or more in self-employment tax.
25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is $200 or greater.
90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income for return was $20,000 or more.
31	High Total Positive Income (TPI)	TPI per prior year return was $40,000 or more.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.

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Selection Code	Title of Selection Code	Criteria for Selection Code
23	Balance Due	Any type of income with a net tax due greater than $0.
24	No Balance Due	Any type of income with a net tax due less than or equal to $0.

(7) Explanation of TDI Notice Codes

Notice Codes A, I, U, T and D can be input to the TIF with CC TDIAD to be analyzed during weekend TDI analysis. Notice Codes F, V, W and Z (and sometimes A) are generated by TDI analysis. Notice Code C is input with CC TDIAD to generate CASE CODES to the TIF.

TDI Notice Codes Input or Generated

Code	Title	Source	Explanation
A	ACCELERATED	Input or Generated	Input to accelerate account to TDI. Also generated by TDI analysis for certain cases accelerated to TDI by analysis.
I	INSUFFICIENT INFORMATION	Input	Input to delay routine notice or TDI issuance for 4 weeks, then accelerate account to TDI.
U	UNDELIVERED		Input to accelerate account to TDI when a notice was returned undeliverable.
T	DUPLICATE TDI	Input	Input to force a duplicate TDI to be issued-only effective for accounts already in TDI status.
Dnn	DELAY	Input	Input to delay issuance of any notices or TDI for nn (00-15) cycle input with notice code. DO input will cause immediate issuance of next notice or TDI due.
Ca	CASE CODE	Input	Input with an alpha code which will be converted to a 4 character Case Code on the TIF.
Gn	DETERMINED GRADE LEVEL	Input	Input with numeric code to assign a grade level.
F	EXPIRED 474 DELAY	Generated	TDI issued because the number of cycles input with a TC 474 has expired.
R	REGENERATE	Input	Input to regenerate a TDI notice.
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI issuance by reopening a module closed on the TIF.
Z	REVERSAL	Generated	TDI issued because TC 912 or 917 reversed a TC 914 or 916 which had closed a delinquent module on the TIF.
W	"W" CODED TDI	Generated	New TDI issued because TDI modules on previous TDI were closed but account contains at least one delinquent module that no longer meets closure criteria-deleted closing transaction.

(8) Status Indicators—TDI (Edited Values Only)

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The following TDI Status Indicators will, when appropriate, appear in the Status History Section of TXMOD. The indicators will appear in the MF Balance field of the Status History Section when the MF Status is 02 or 03.

Indicator	File	Associated Status	Explanation
1	I,B,E	02	IDRS has sent first delinquency notice (CP515).
2	I,B,E	02	Second notice sent (CP516).
3	I,B,E	02	Third notice sent (CP517).
4	I,B,E	02	Fourth notice sent (CP518)
5	I,B,E	03	IDRS in TDI status, TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL.
7	I,B,E	03	IDRS in TDI status—ACS TDI issued for this notice.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I,B,E	03	TDI Status to be issued for SCCB only
(blank)	I,B,E	02	This module included on compliance record from Master File to IDRS for issuance of 4 notices and TDI with no primary code.
B	B,I	02	Module on compliance coded for issuance of 1st and 2nd notice only. (Account met BMF suppression criteria or IMF notice only).
C	B,E,I	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595,596). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in "00" status, or when it will establish a module.
E	B	02	Module on compliance with Primary Code E (TC 148 in account with Entity Indicator 4).
F	B	02	Module on compliance with Primary Code F (Special extract to TDIs based on MFT or District Office).
L	B	02	Module on compliance with Primary Code L (TC 148 in account with Entity Indicator 9).
N	I,B	02	Module on compliance with Primary Code N (TC 148 in account with Entity indicator 7).
P	I,B	02	Module on compliance with primary Code P (TC 148 in account with Entity Indicator 2).
Q	I,B	02	Module on compliance with Primary Code Q (TC 148 in account with Entity Indicator 1).
S	I,B	02	Module on compliance with Primary Code S (TC 148 in account with Entity Indicator 8).
T	I,B	02	Module on compliance with Primary Code T (TC 148 in account with Entity Indicator 5).
U	I,B	02	Module on compliance with Primary Code U (TC 148 in account with Entity Indicator 6).

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Indicator	File	Associated Status	Explanation
V	B,E	02	Module on compliance with Primary Code V (TC 474 reversed or TC 474 with Doc Code 49 has expired).
X	B	02	Module on compliance with Primary Code X (liability of last period satisfied for MFT 01, 03, 09 or 11 over 5,000).
Y	B,E	02	Module on compliance with Primary Code Y (TC 592 Posting generated Status 02C).

(9) TDI Indicator Codes

0—Not TDI
1—Open TDI
2—Closed TDI
3—Reserved
4—TDI Notice 1
5—TDI Notice 2
6—TDI Notice 3
7—TDI Notice 4
8—Closed Notice
9—Account Consolidation in process
10—T=Transferred
11—X=TDI Issuance Pending
12—Y=Resequence Completed

(10) TDI Related Transaction Codes

Entity and tax module transactions are extracted for the Daily Transaction Register (DTR) only if the TDI Indicator is 1—open during the current cycle. There are three types of TDI related transactions which can appear on the DTR:

(1)   Entity transactions that change the name or address of taxpayer

TC 013—Name Change
TC 014—Address Change

(2)   Entity transactions that close the entire account:

TC 020—Deleted entity

(3)   Transaction codes that close the module (Refer to Section 8 for detailed description)

TC 003—Duplicate tax modules are not resequenced (posts to the entity)
TC 011—Change in EIN or SSN (posts to the entity)
TC 026—Delete changed EIN or SSN (posts to the entity)
TC 150—Return filed
TC 460—Extension of Time for Filing
TC 590—Not liable this tax period
TC 591—No longer liable for tax
TC 593—Unable to locate taxpayer
TC 594—Return previously filed
TC 595—Referred to Examination
TC 596—Referred to Criminal Investigation

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TC 597—Surveyed
TC 598—Shelved
TC 599—Return Secured
TC 610—Remittance with Return
TC 620—Initial Installment Payment 7004/2758

The following transactions will close not only the module to which they post, but also all subsequent modules for the same MFT. They are:

TC003
TC011
TC026
TC150—Coded F
TC591—(Closing codes 35, 36, 91 BMF only)
TC593—(except closing codes 35, 36, 91 BMF only)
TC595—(closing codes 32, 57, 82)
TC596—(closing codes 32, 57, 82)

TC 592—Reverses any previously posted 59X

TDI Transaction Codes 590, 591, 593, 594, 595, 596, 597, 598 and 599 require a two digit closing code for IDRS input.

(11) TDI Closing Codes

The TC 599 and appropriate closing code must be written on the middle left margin of each tax return secured by Collections. On TDIs, the closing code must be entered in the appropriate transaction box for TC 590, 591 and 593-598.

Definition	Closing Code Transaction Code	ACS/CS	CFf SPf	SCCB	Other
Return Secured					
Taxable (before prepaid credits)	599	44	69*	94	
Non-taxable (TC 150-0)	599	46	71	96	
Unassessable (Bankruptcy)	599	42	67	92	
Return Compliance Program	599	48	73	98	
IRC 6020(b) Program Unagreed	599	38	63	38	
SFR Program Unagreed	599	—	—	88	
IRC 6020(b) Program Agreed	599	39	64	39	
SFR Program Agreed	599	—	—	89	
Employee Plans	599	—	—	—	97
Exempt Organization	599	—	—	—	96
ETAP	599	—		90	96,97
ETE	599		65	—	—
Return Previously Filed					
Return previously filed	594	33	58	83	
Filed as spouse on joint return	594	34	59	84	

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| Definition | Closing Code | | | | |
	Transaction Code	ACS/CS	CFf SPf	SCCB	Other
IRC 6020(b) Program	594	38	63	38	
SFR Program	594	—	—	88	
EPMF	594	—	—	—	74,97
No Return Secured					
Subsidiary Corporation filed under parent EIN	590			14	
Not liable for return (BMF-NMF)	590-591	25/20	50	75	
Income below FR (IMF)	590	26	51	76	
Little or no tax due (P-5-133)	590	27	52	77	
TP due refund	590	28	53	78	
6020(b)	590	38	63	38	
SFR	590	—	—	88	
EPMF	590	—	—	—	97
6020(b)	591	38	63	38	
SFR	591	—	—	88	
All other cases—no longer liable	591	25	50	75	97
All Other Closing Transactions					
IRC 6020(b)	593-598	38	63	38	
SFR	593-598**	—	—	88	
All other cases	593-598	32	57	82	97

* Prior to 1-1-92, closing code 68 Balance due returns secured. Collection action continuing by originator.

** TC 593 prior to FY 1989 only.

Additional Codes for Input by Service Center

| Definition | Closing Codes | | | | |
	Transaction Code	ACS/CS	CFf SPf	SCCB	Other
Short year tax return	590, 591				01*
Suppressed prior to return due date	590				03*
Alternative FR-not liable this MFT and period	590				04*
Form 11 FR deleted after notice issuance	591				11*
Unprocessable return	599				17
Return in process on or after Program Completion Date	599				18
Suppressed in notice status	590				19
System Generated Codes					

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Closing Codes

Satisfying TC in an earlier module for the same MFT	591-593	00
Short year tax return	590, 591	01*
Suppressed FOD delinquency	590	02
Generated when an open TDI module contains a dummy 150 and a TC 300	597	02
Suppressed prior to return due date	590	03*
Alternative FR-not liable this MFT and period	590	04*
Return being processed	599	06
FR deleted	591	10
TC 598 posted for 65 cycles	597	12
UNPO return coded "305"	599	13
Systemic closure of non-filer Aged Inventory	597	44
Return in block out of balance prior to delinquency check	590	54
Generated by ICS when a TC 591 or TC 593 closes an earlier module for the same type of tax	591, 593	66
Return in block out of balance after delinquency check	599	99

*SC (manual of system generated)

8   *Taxpayer Delinquent Account*

(1)   TDA Exhibit

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ELEMENT	EXPLANATION

E1.   TIN (Taxpayer Identification Number), which is either an SSN for IMF, or an EIN for BMF. BMF hard copy TDA's and TDI's will print a J' following the proprietor's SSN if SSN is valid and is valid.

E2.   TAX FORM NUMBER "CIVPN" will print instead of the Tax Form Number if the assessment is one of the Civil Fraud Penalties.

E3.   PERIOD Tax period ending.

E4.   REGION CODE Code describing which region the TDA was generated in.

E5.   SERVICE CENTER CODE Code describing which Service Center the TDA was generated in.

E6.   TDA/TDI ASSIGNMENT CODE

E7.   SECONDARY TIN will print for all IMF accounts when available. Sole Proprietors SSN preceded by "P".

E8.   VALIDITY CHECK DIGITS for verification of TIN by Data Processing. The code has no significance in any Collection operations.

E9.   NAME CONTROL first four significant characters of entity's first name line.

E10.   STANDARD NAME ADDRESS Contains the taxpayer's name and address in printable form.

E11.   MFT and PERIOD This is Tax Form Number and period converted into computer input format. Period shown is tax period ending, except for MFT 58, 60, 61, 62 or 63, which will be period beginning.

E12.   MASTERFILE-CAF-CODE A one digit field indicating that the taxpayer has an authorized representative for this period.

E13.   DOCUMENT-LOCATOR-NUMBER (DLN) which controls and identifies modules

E14.   TDA-MOD-YIELD-SCORE(RWMS SCORE) A numeric score calculated by the computer using several critical data elements from the taxpayer's account. A high score indicates greater potential yield from the investigation. The first position of this code is in alpha character A through J, signifying the last digit of the tax return year from which the RWMS score was calculated. A 1, B 2, C 3, D 4, E 5, F 6, G 7, H 8, I 9 and J 0. For example, 1979 would be represented by "I", 1980 by "J", etc. The second, third, and fourth positions is the RWMS score.

E15.   "PDT" indicator will appear if the taxpayer has been identified on the Master file as potentially dangerous, and a request for information from PDT System database should be made through the immediate supervisor.

E16.   CTRL-LOC-CD TDA Location Code-District and Area Office Code.

E17.   GRADE LEVEL OF ASSIGNMENT. An asterisk will precede the grade level that is a determined grade level. Determined grade level will be input to IDRS.

E18.   MULTIPLE-MOD-IND "M" indicates multiple TDAs.

E19.   CURRENT-CYCLE IDRS cycle-of issuance.

E20.   REACT-XREF-TIN SSN will print when BMF CURRENTLY NOT COLLECTIBLE (CNC) is reactivated by 1040 posting.

E21.   CAWR-LIT CAWR indicator appears when the assessment came from the CAWR program.

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ELEMENT	EXPLANATION

E22.   IDRS FINAL NOTICE INDICATOR will print "504(cycle)" if the IDRS Final Notice was issued. "504 NO" will be printed if the Final Notice was selected for IDRS Notice Review. "523(cycle)" will be printed if the IDRS Default Notice was issued. "523 NO" will be printed if the Default Notice was selected for IDRS Notice Review. "540/523 NO" if neither IDRS Final Notice nor IDRS Default Notice was issued to the taxpayer.

E23.   Last IDRS status prior to TDA will be shown (e.g. "47" is TC 470 freeze and "48" is Command Code STAUP freeze)

E24.   If other TDAs are outstanding, the one with the earliest cycle will be shown.

E25.   TIN For any cross reference modules in IDRS Status "63"

E26.   TAXPAYER REPEATER INDICATOR "RPT" will appear when the taxpayer has an open TDA or TDI notice being issued, and open TDA or TDI for the same TIN but different MFT or Tax Period issued within the last 15 calendar months.

E27.   BAD CHECK INDICATOR "BC" will appear if the liability is a result of a bad check posting to the module.

E28.   LIEN FILED INDICATOR "LIEN" will print if lien previously filed and indicator was input. Absence of indicator does not necessarily mean no lien was filed.

E29.   OPEN TDI INDICATOR If TDI is open when TDA is issued, "TDI" and cycle of issuance will be shown.

E30.   PMF indicates the source of the liability is from the Payer Master File.

E31.   "Y" below "CNC" (Currently Not Collectible) block means there is another module in 53 status with closing code of less than 40. "N" below "CNC" block means no other module in 53 status with a closing code equal or greater than 40.

E32.   "Y" below "TDA" block means there is another open TDA issued in an earlier cycle in the same IDRS file. "N" below "TDA" block means there is no other open TDA issued in an earlier cycle in the same IDRS file.

E33.   "P" under "IA" block means TDA issued as a defaulted IDRS Installment Agreement due to failure to make payment. "F" under "IA" block means TDA issued as a defaulted IDRS Installment Agreement due to failure to come in for review of Collection Information Statement. "D" under "IA" block means TDA issued as a defaulted IDRS Installment Agreement for some other reason (e.g. payment reversal due to bad check) input of CC IADFL). "T" under "IA" block means transfer TDA is being issued and the most recent MF status is 60.

E34.   COLLECTION INFORMATION LOCATOR NUMBER On TDAs issued as a result of default of IDRS Installment Agreement. The related financial statement number will be shown to facilitate the retrieving of the related history.

E35.   Amount of FTD credits claimed by the taxpayer for this tax period.

E36.   TRANS-STATUS-CD See Section 13.05 of ADP Handbook (Document 6209)

E37.   TRANS-CD Identifies the transaction being processed and is used to maintain a history of actions on the taxpayers account (See Section 8.01 of ADP HANDBOOK, Document 6209).

E38.   TRANS-INFORMATION-CD Indicates Return Status for Account Register Processing, see Document 6209 for a list of valid values and their meanings.

E39.   TRANS-LIT A 15 character literal describing each transaction code. (For TC 340/341, abbreviated literal and interest-to-date will appear in this field.)

E40.   TRANS DT Date of assessment or abatement, received date, or return due date.

E41.   ASSESSMENT-AMT-(EDITED) or CLOSING-CD or PAYMENT-IND (or DPC-CD) or EXTENSION-DT If transaction code is 550 and there is no transaction amount present then the extension date is printed in that field.

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ELEMENT   EXPLANATION

E42.   CREDIT-AMT-(EDITED)

E43.   SC-MOD-BAL-AMT-(EDITED)

E44.   WAIVER-870-DT Taxpayer signed a waiver to an examination agreement, 870WVR and date waiver was signed will appear.

E45.   LATE-PAYMENT-PENALTY-DATE 23C-DT-(+26) The ACCURAL-DT will be printed when the FTP-PENALTY-RESTRICT-IND is 0.

E46.   FTP-PENALTY-AMT-(EDITED) This amount is computed by the INTEREST-FTP-PEN-ALTY subroutine, and includes any FTP penalty not already assessed on a particular tax module. This amount is associated with a to date' and is accrued amount due when computed.

E47.   PRIMARY-TDA-SELECTION-CD Primary TDA Issuance codes-see (2) TDA Issuance Codes table below.

E48.   EMPLMT-CD Identifies employers who are other than normal business employers.

E49.   SECONDARY-TDA-SELECTION-CD—Secondary TDA Issuance codes-see (2) TDA Issuance Codes table

E50.   INTEREST-ACCRUED TO DATE (23C-DT-(+26) The ACCURAL-DT will be printed when the INTEREST-RESTRICT-IND is equal to 0.

E51.   INTEREST-ACCRUAL-AMT-(EDITED) This amount is computed by the INTEREST-FTP-PENALTY subroutine, and includes any interest not already assessed on a particular tax module. The module is associated with a to date' and is accrued amount due when computed.

E52.   TRANSFER-IND The transfer-literal "TRFR" and the ASSIGNMENT-NUM-(PRIOR) of the losing district will be displayed when present.

E53.   MATH-ERROR-CD (IMF only). See Section 9.09 of ADP HANDBOOK (Document 6209).

E54.   6020B-IND "6020B" will appear if the liability is a result of a 6020(B) assessment.

E55.   BACKUP-WITHHOLDING-IND "BW" will appear for taxpayers subject to backup withholding for that period. See Section 11.07 (Document 6209).

E56.   WPT-LIT - "WPT" indicates part or all of TDA balance is for windfall profit tax, abstract 50, 52, or 56 on Form 720.

E57.   LEVY-LIT - "LEVY" means there is a levy source available on IDRS, CC LEVYS can be used to locate them.

E58.   TOTAL-TDA-AMT-DUE-(EDITED) Total amount due on TDA.

E59.   OVERFLOW-PAGE-IND Indicates another page is present for this account.

E60.   REACT-XREF-NAME-CTRL IMF name control from item 37.

E61.   SECONDARY-SSN-IND "S" for IMF or IRAF Secondary SSN's and "P" for BMF Proprietor's SSN's.

E63.   ETAP-IND Employment Tax Adjustment Program ("ETAP" or "ETAP/ETE" or "IRC-3509") will appear when a low dollar amount has been made on BMF taxpayer account.

E64.   LAST-PERIOD-SATISFIED-GROUP The MFT, FR-CD and TAX-PRD for BMF accounts will now be printed on the TDA notice when present. These fields may occur 1 to 9 times.

E65.   C-CORP-LIT The literal "C-CORP" will designate a C-Corporation.

E66.   2%-DIFF-LIT The literal "2%-DIFF" will be printed along with the C-Corp-literal when a business owes 100,000.00 or greater for more than 30 days. This indicates that an additional 2% interest is to be applied.

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ELEMENT EXPLANATION

E67.   IRS–EMPLOYEE–LIT the literal "IRS EMPLOYEE" will be printed when significant.

E68.   TDA–PROPRIETORS–SSN–IND The literal "J" will be printed following the BMF proprietors SSN when it is valid. A will be printed following the BMF proprietors SSN when it is invalid.

E69.   MILITARY–OPER–UN–IND The literal "M" will designate that a taxpayer is currently serving in either a Military Operation or a United Nations Peacekeeping Force.

E70.   NF–LIT The literal "NF" will now be printed when present to indicate a non-filer. (IMF only)

E71.   OIC–LIT The literal "OIC" will now be printed when present to indicate a taxpayer has a Offer-in-Compromise contract.

E72.   PRP–LIT The literal "PRP" will now be printed when present to indicate PRP/CONGRESSIONAL activity on a tax module.

    (2)   TDA Issuance Codes

The IDRS code is displayed in the notice section on the terminal and is printed on the TDA.

IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAY	914		Another module in the account contains a pending or posted TC 914 or 916	Routine Notice and TDA issuance
DAV	534	5	Multiple assessments present with earliest assessment date 9 1/2 or more years prior to the current processing cycle. The module must qualify for another type of code and there must not be an unreversed TC 534 or a posted or pending TC 550 with extended date greater than the current cycle.	Routine notice and TDA issuance.
DAX	Z	Z	There are no adjustments in the module and the balance due consists of penalty and/or interest.	Routine notice and TDA issuance.
DAR	TRSF		Account transferred from another area office.	Immediate TDA issuance
DAU	POTDUPL		IDRS analysis indicates there may be another TDA outstanding for this module.	Immediate TDA issuance.

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IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAQ	UNDEL		Balance due notice was returned undelivered.	504/604 notice followed by TDA issuance six weeks later unless a 504/604 or 523/623 was issued on the module in the prior 17 weeks. Then the module will go directly to TDA.
DAL	REACTIVE		Account previously in suspended status being reactivated. Status 42, 46-49, 53 (except CC 90 and 93), 64, 71-73, 91 or 99.	Routine notice and TDA issuance.
DAT	5		Account issued because the total balance due for all open modules is above the deferral amount.	Routine notice and TDA issuance. These cases are issued annually for IMF and IRAF taxpayers and quarterly for BMF taxpayers.
DAA	TR		Liability was manually assessed.	Immediate TDA issuance.
DAB	RE–ISSUE		Module previously in TDA status and was reissued because of a dishonored check, credit reversal or a TC 531, 532 609, or 781.	Immediate TDA issuance. 504/604 will be issued five weeks after the first notice or status 21 followed by a TDA six weeks later.
DAD	FRIVRET		Account identified as a frivolous return	Routine notice and TDA issuance.
DAC	Q	Q	A Transaction Code 148 with Entity Indicator 0 or 1 has been input. This occurs whenever the need arises to expedite the issuance of a TDA.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA4	E	E	A Transaction Code 148 with Entity Indicator 4 has been input to identify a W–4 Civil Penalty Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA5	T	T	A Transaction Code 148 with Entity Indicator 5 has been input to identify a Narcotics Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA6	U	U	A Transaction code 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA7	N	N	A Transaction Code 148 with Entity Indicator 7 has been input to identify a False Refund Claim Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later

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IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DA8	S	S	A Transaction Code 148 with Entity Indicator 8 has been input to identify and Erroneous Refund Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA9	L	L	A Transaction Code 148 with Entity Indicator 9 has been input to identify a Letter 903(DO) case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DAM	IN STALMT		A Master File installment type module (MFT 02, 05, 52, 58 OR 60) either did not qualify or defaulted.	Routine notice and TDA issuance.
DAE	X		Unpaid Trust Fund type taxes (MFT 01, 03, 09, 11) with a module balance of 5000 or more.	First and fourth notices will be issued before TDA is issued.
DAF	D	D	Dishonored check has posted to a module not previously in TDA status.	Fourth notice will be issued followed by TDA six weeks later unless fourth notice was previously issued on the module. Then TDA will be issued immediately.
DAI	COA		Module previously reported currently not collectible (unable to locate) and a change of address or tax return has posted to the account.	Routine notice and TDA issuance
DAG	IR	H	Module previously reported currently not collectible (unable to locate or unable to contact) and a new levy source appears on IRP.	Routine notice and TDA issuance.
DAJ	TPI		Module previously reported currently not collectible (hardship) and TPI of new return warrants renewed collection activity	Routine notice and TDA issuance.
DAW	UTCON		Module previously reported currently not collectible (unable to contact and TPI of new return warrants renewed collection activity.	Routine notice and TDA issuance.
DAK	OTHER		Module balance remains after adjustment, TC 470 CC 90 or payment tracer, TC 470 CC 93, action that was expected to fully satisfy the liability.	Routine notice and TDA issuance

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IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAP	R	R	Taxpayer had one or more TDAs closed within the prior 12 months.	Routine notice and issuance.
DAS	4		Module does not qualify for any other type of code.	Routine notice and TDA issuance.
		G	Identifies entities that are political organizations (MFT 02 with filing requirement 9).	Routine notice and TDA issuance.
		I	Indicates another module in the account is in TDI status and the module did not qualify for Primary or Secondary Code Z.	Routine notice and TDA issuance.
		A	Indicates another module in the account is in TDA status and that module does not have a Primary or Secondary Code Z.	First and fourth notices will be issued before TDA is issued.

(3)   TDA Closing Codes

Indicate the condition under which a TDA which still has an outstanding balance was removed from the collection inventory. These codes identify the various categories of TDA disposition by Collection Division. Closing Codes 01-39 relate to TC 530; 70-89 to TC 520; and 90-99 to TC 470.

Code   Condition

01   TDA reported currently not collectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.

02   Currently not collectible Narcotics Trafficker Assessment (restricted use).

03   Unable to locate. If address change posts, (except IRAF) reissues TDA. TC 150, 976, or 014 showing address change will reissue TDA.

04   Statutory Collection period expired on portion of assessment, prior to issuance.

05   Statutory collection period expired or suit initiated to reduce tax claim to judgment—no follow–up.

06   Reserved for A/C International. Taxpayer residing outside of U.S.

07   Bankrupt (insolvent) corporation—Any corporation which has been adjudged bankrupt or any corporation dissolved under State receivership proceedings.

08   Decedent case.

09   Tolerance.

10   Defunct corporation.

11   Reserved.

12   Unable to contact.

13   In–Business corporation.

14   Desert Storm

15   Used to report accounts not currently collectible which results from activity of the Resolution Trust Corporation

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Code   Condition

16   Restricted per Manual Supplement 5G–365, Expiration Date 09-30-93. Indicates currently not collectible due to full payment on an in–business trust fund account or the Trust Fund Penalty account.

17-23   Reserved.

24   Unable to pay, followup if TPI of subsequent return is 10,000 or more.

25   Unable to pay, followup if TPI of subsequent return is 15,000 or more.

26   Unable to pay, followup if TPI of subsequent return is 20,000 or more.

27   Unable to pay, followup if TPI of subsequent return is 25,000 or more.

28   Unable to pay, followup if TPI of subsequent return is 30,000 or more.

29   Unable to pay, followup if TPI of subsequent return is 35,000 or more.

30   Unable to pay, followup if TPI of subsequent return is 40,000 or more.

31   Unable to pay, followup if TPI of subsequent return is 45,000 or more.

32   Unable to pay, followup if TPI of subsequent return is 50,000 or more.

33-34   Not valid 7901 and subsequent.

35-38   Reserved

39   ACS cases with low RWMS score, use of this closing code must be authorized by NO

40-69   Reserved.

(4)   TC 500 Closing Codes

51   Military Deferment

52-53   Desert Storm

54-55   Bosnia

(5)   TC 470 Closing Code Chart

Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
No CC	Claim Pending	19, 20, 21, 54, 56, 58	47	W–	Yes	Yes	Yes	Systemic (9 cycles if no open control, other-wise 15 cycles)	D,G	1
								TC 472 No CC	D,G	2

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
		22, 24, 26	No Change	W–	Yes	Yes	N/A	No Systemic Reversal	N/A	3
								TC 472 No CC	A	2
								TC 29X or TC 30X**	F	—
								Credit or zero balance	Status 12	—
90	Pending Adjust- ment only: Will Full Pay Mod- ule Bal- ance	19, 20, 21, 54, 56, 58	53*	W–	Yes	Yes	Yes	Systemic (26 cycles)	A,E	—
								TC 472 No CC	D,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
		22, 24, 26	53	W–	Yes	Yes	Yes	No Systemic Reversal	N/A	3
								TC 472 No CC	A,G	2
								TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
92	Reserved									

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in IMF	BMF	TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
93	Pending Payment Tracer: Will Full Pay Module Balance Credit Transfer combined adjust-ment with credit off-set/trans-fer	19, 20, 21, 54, 56, 58	53	W–	No	No	Yes	Systemic (26 cycles)	C,E	3 2
								TC 472 No CC	B, C, G	2
								TC 29X or TC 30X**	F, G	—
								Credit or Zero balance	Status 12	—
		22, 24, 26	53	W–	No	No	Yes	No Sys-temic Reversal	No Change	3
								TC 472 No CC	D, G	2
								TC 29X or TC 30X**	F, G	—
								Credit or zero balance	Status 12	—
94	Math Error	Any Status	No Change	J	No	No	Yes	TC 472 CC 94	B	—
								TC 29X PC 7	B	—
								Credit or zero balance	Status 12	—
95	Civil Pen-alty With Appeal Rights	—		—SAME AS CC 93—				TC 472 CC 95 Credit or zero bal-ance	B, C, G Status 12	4

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
97	Large Corpora- tion Freeze	Any Status	47	D–	Yes	Yes	Yes ***	TC 472 CC 97 Credit or zero balance	A	—
98	Pending Form 1138 Filed	Any Status	No Change	W–	N/A	Yes	Yes	TC 295 Systemic (52 cycles) TC 472 CC 98 Credit or zero balance	A	—

* Freezes Master File offsets and refunds. No status change when released.

** Except with Priority Codes 6 or 7, or TC 29X with Blocking Series 130-149 (BMF only); 200-299 (IMF or BMF); 400-499 (BMF only); or 960-979 (BMF only).

*** 470 CC97 may be input on the entity module (oo-oooo) to freeze credit offset within the entire account. When input to the entity module, normal notice issuance from specific tax periods will not be frozen.

Notes

    (1)   Any TC 470 posted after July 6, 1990 will reverse at 15 cycles or 9 cycles with no control base.

    (2)   One TC 472 no closing code will reverse all prior unreversed TC 470s with no closing code, cc 90 or cc 93.

    (3)   Does not release IDRS balance due notice/TDA freeze.

    (4)   Suspends CSED. Applies only to IRC 6694(c)(3), IRC 6703(c)(3), or similar statutes.

Condition After Release

    (a)   Releases Master File offset and alpha (W– or D– or J) only.

    (b)   Releases IDRS balance due notice/TDA freeze, and updates to next notice/TDA sta- tus. IF CC 94,TC 29x also releases master file notice

    (c)   Removes alpha W–.

    (d)   Releases Master File offset freeze, alpha W-, and IDRS balance due notice/TDA Freeze.

    (e)   No IDRS balance due notice/TDA issued. Remains in status 53-4.

    (f)   Status 12 if result will be zero balance. If balance will remain, and no hold code, Master File notice.

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(g) Effective 1/1/90, resumes balance due routine at the point the module was frozen by updating to the next status and releasing the appropriate notice. Exception: If the last status was 58, 22, 24, or 25 and 18 cycles have passed since the 4th notice was issued, the 4th notice will be reissued. If less than 18 cycles, TDA will be issued.

(6) TC 520 Closing Code Chart

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Account or Module Freeze *	TIF Account or Module Freeze**	CSED Suspended	Need CC to Release
70	Litigation	72	–W	Account	Module	No	No
71	Refund Litigation	No Change	–W	Module	No	No	No
72	Tax Court Case	No Change	–W	Module	No	No	No
73	Refund Litigation	72	–W	Module	Module	No	No
74	Tax Court Case	72	–W	Module	Module	No	No
75	Litigation	No Change	–W	Account	No	No	No
76	Litigation	72	–W	Account	Module	Yes	No
77	Litigation	72	–W	Account	Module	Yes	No
78	Litigation	72	–W	Account	Module	Yes	No
79	Litigation	71	–W	Account	Module	Yes	No
80	Litigation	72	–W	Account	Module	Yes	No
81	Litigation	72	–W	Account	Module	Yes	Yes***
82	CVPN with Appeal Rights	72	–W	Account	Module	Yes	No
83	Bankruptcy	72	–W	Account	Module	Yes	No
84	Litigation	No Change	–W	Account	No	Yes	No
85	Bankruptcy	72	–V	Account	Account	Yes	Yes***
86	Bankruptcy	72	–V	Account	Account	Yes	Yes***
87	Bankruptcy	72	–V	Account	Account	Yes	Yes***
88	Bankruptcy	72	–V	Account	Account	Yes	Yes***
89	Bankruptcy	72	–V	Account	Account	Yes	Yes***

*Frozen from Master File offsets (in out), refund, or credit elect.

**Frozen from releasing IDRS balance due notice or TDA.

***Effective 1/19/91, a TC 521 input with a bankruptcy indicator 999 will reverse all open TC 520 CC 81 or 85 thru 89 within the module.

When TC 520 CC 81, 85, through 89 is input a three–digit indicator is also input signifying proceeding type, claim type and whether an installment plan is involved. Closing Code used to input the three digit indicator should be the same as the current open closing code. The indicator codes are:

First digit representing the type of proceeding—

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1 for Chapter 7
2 for Chapter 9
3 for Chapter 11
4 for Chapter 13
5 for Chapter 12

Second digit representing the type of claim—

1 for Secured
2 for Unsecured priority
3 for General unsecured
4 for Administrator
5 for Involuntary Gap

Third digit representing installment plan of arrangement—

0 if installment plan is not anticipated
1 if installment plan is probable.

9 Backup Withholding (BWH)

Reference IRM 547(14)1

Individual Master File (IMF) taxpayers who underreport or fail to report their interest, dividend, patronage dividend or original issue discount income are subject to Backup Withholding (BWH). The BWH indicators (BWI–N) will be available on TXMOD and all Masterfile IDRS output, and on the Automated Collection Systems (ACS) to reflect the taxpayer's status. The statuses are*:

0 = No BWH Consideration
1 = Potentially Liable (Receiving Notices for BWH)
2 = Subject to BWH
4 = BWH Satisfied
8 = Suspended
M = Multiple Periods

*Backup withholding under IRC 3406(a)(1)(B) for missing and or incorrect TINs will not show on IDRS.

10 Interest and Penalty Provisions

(1) Interest Rates

Reference IRM 31(59)0 Normal and Restricted Interest

(1) Use the 6% interest table when computing interest on tax balances outstanding prior to July 1, 1975, and from February 1, 1978 through January 31, 1980.

(2) Use the 7% interest table when computing interest on tax balances outstanding during the period February 1, 1976, through January 31, 1978.

(3) Use the 9% interest table when computing interest on tax balances outstanding during the period July 1, 1975, through January 31, 1976.

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(4) Use the 12% rate when computing interest on tax balances outstanding from February 1, 1980 to January 31, 1982. To compute, multiply the daily interest rate of 000328767 times the number of days in the interest period.

(5) Use the 20% rate when computing interest on tax balances outstanding from February 1, 1982 through December 21, 1982. To compute, multiply the daily interest rate of 000547945 times the number of days in the interest period.

(6) Beginning January 1, 1983, Public Law 97-248 requires that interest be compounded daily at a rate that is subject to be changed every six months. The rate for the first six months of 1983 is 16%. Utilize either IDRS or IRM 31(59)0, Normal and Restricted Interest, for computation.

(7) Use the 11% rate when computing interest on tax balances outstanding from July 1, 1983 through December 31, 1984.

(8) Use the 13% rate when computing interest on tax balances outstanding from January 1, 1985 through June 30, 1985.

(9) Use 11% rate when computing interest on tax balances outstanding from July 1, 1985 through December 31, 1985.

(10) Use 10% rate when computing interest on tax balances outstanding from January 1, 1986 through June 30, 1986.

(11) Use 9% rate when computing interest on tax balances outstanding from July 1, 1986 through Sept. 30, 1987. These rates will be subject to quarterly changes.

(12) Use 10% rate when computing interest on tax balances outstanding for October 1, 1987 through Dec. 31, 1987.

(13) Use 11% rate when computing interest on tax balances outstanding from January 1, 1988 through March 31, 1988.

(14) Use 10% rate when computing interest on tax balances outstanding from April 1, 1988 through September 30, 1988.

(15) Use 11% rate when computing interest on tax balances outstanding from October 1, 1988 through March 31, 1989.

(16) Use 12% rate when computing interest on tax balances outstanding from April 1, 1989 through September 30, 1989.

(17) Use 11% rate when computing interest on tax balances outstanding from October 1, 1989 through March 31, 1991.

(18) Use 10% rate when computing interest on tax balances outstanding from April 1, 1991 through December 31, 1991.

(19) Use 9% rate when computing interest on tax balances outstanding from January 1, 1992, through March 31, 1992.

(20) Use 8% rate when computing interest on tax balances outstanding from April 1, 1992 though September 30, 1992.

(21) Use 8% rate when computing interest on tax balances outstanding from October 1, 1992 through June 30, 1994

(22) Use 8% when computing interest on tax balances outstanding from July 1, 1994 through September 30, 1994.

(23) Use 9% when computing interest on tax balances outstanding from October 1, 1994 through March 31, 1995.

(24) Use 10% when computing interest on tax balances outstanding from April 1, 1995 through June 30, 1995.

(25) Use 9% when computing interest on tax balances outstanding from July 1, 1995 through March 31 , 1996.

(26) Use 8% when computing interest on tax balances outstanding April 1, 1996 through June 30, 1996.

(27) Use 9% when computing interest on tax balances outstanding July 1, 1996 through March 31, 1997.

(2) Penalty Provisions

In general, for every filing, paying, and reporting requirement imposed by the Internal Revenue Code, there is a penalty provision for failure to comply with the requirement. This section does not contain information on all penalty provisions. Emphasis has been given to those penalty provisions most frequently imposed. IRM 30(85)0, Penalty and Reasonable Cause, currently contains procedures for penalties. Beginning January 1993, all penalty procedures will be incorporated into IRM (20)0, Penalties.

Type of Penalty	Rate
Failure to File	5% per month or fraction of month but not exceeding 25%.
Failure to Pay	*One–half of 1% per month—limited to a maximum of 25%. Effective after 12/31/86, the failure to pay penalty will increase from 1/2 of 1 percent to 1 percent per month beginning with the month of accrual after more than 10 days have elapsed since issuance of a notice of intent to levy or if no status 58 beginning with the month of accrual following status 22, 23, or 26. In all cases subject to both failure to file and failure to pay penalties, no taxpayer will be subject to more than 5% combined penalty per month.
*Subject to minimum failure to file penalty	If the return is over 60 days late, the minimum penalty is the lesser of $100 or 100% or the amount due on the return

Type of Penalty	Rate
Failure to Deposit	The penalty for failure to make timely deposits is 5 percent for returns filed prior to cycle 8644 and 10 percent for returns for the 8909 and prior tax periods which were filed during or after cycle 8644. For returns beginning with the 8912 tax period and ending with the 9103 tax period, the penalty is 5 percent. Beginning with the 9106 tax period, there is a four–tiered penalty. The penalty is 2 percent for deposits 1-5 days late (with allowance for the grace period), 5 percent for deposits 6-15 days late, 10 percent for deposits from 16 days late through the tenth day following notice and demand, and 15 percent for deposits which are never made of made later than the tenth day following notice and demand. **(EXCEPTION: For taxpayers required to deposit under the 100,000 rule, beginning with tax period 9009 and including all subsequent tax periods, manual computation must be made. For tax periods 9009 and 9012, the rate will be 5 percent. For tax period 9103 the rate is 2% for payments 1-5 days late, NO GRACE PERIOD ALLOWED, and 5% for payments 6 days late and subsequent. For tax periods beginning with 9106, all four tiers will apply.)** Regardless of the rate, the penalty is based on the amount which was required to be deposited but which was not deposited. The penalty applies to all deposits, including those for corporate income tax. The penalty also applies to instance of FTD avoidance, where the payment posts as a TC 610 or a non–Bankruptcy TC 670.
Failure to Pay Estimated Tax	Since July 1, 1975, the rate of penalty is determined by the rate of interest in effect at the time.
Dishonored Check	Prior to 10/10/88, 1% of the amount of the dishonored check, or it the check is less than $500, the lesser of $5 or the amount of the check. Effective with checks dishonored on or after 11/10/88, 2% of the amount of the check, or if the check is less than $750, the lesser of $15 or the amount of the check.
Failure to File Partnership Return	The penalty is determined by multiplying the number of partners in the partnership by 50 times the number of months, not to exceed 5 months.
Failure to Provide Information on a Partnership Return	The penalty is determined by multiplying the number of partners in the partnership by $50 times the number of months, not to exceed 5 months.
Failure to File an Exempt Organization Return or Employee Plans Master File Return	Form 5500 Series. $25 per day for each day late. Maximum penalty—$15,000. Failure to File Penalty for Form 990 only is $10 per day for each day late–maximum penalty $5,000.
Failure to provide Identifying Number	$50 for each failure to furnish another person's number: $5 for failure to furnish one's own number. Maximum $50,000 per calendar year.
Return Preparer Penalties	$25 for each failure to: provide T/P with copy of prepared return. sign the prepared return or claim. show his/her TIN on the prepared return or claim.
Frivolous Return	$500 per frivolous return filed.
Overstating Tax Deposits Penalty	The penalty is 25% of the difference between the amount shown on the return and the amount actually deposited by the day the return was filed. The penalty has been repealed for deposits due after December 31, 1989.

(3) Penalty and Interest Chart

Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References
160	Manually computed delinquency penalty	Yes	All conditions except: TC 290 for a zero amt.	A TC160 for zero amount may be input if penalty should not be changed	IRM 30(85)0 IRM(20)0
161	Abatement of delinquency penalty				
170	Estimated Tax Penalty (Manually Computed)	Only under the following conditions	When there is a prev. posted TC 170/171 with Doc Code 17,18,24,47,51,52 or 54 present and a TC29X or 30X Adj. with TC 806/807 is about to be input	If this condition does not exist, do not input TC17X. Use Priority Code 8 to bypass UPC158 check. NOTE A prev. posted TC 170/171 w/these Doc. Codes restricts the module from automatic recomputation.	IRM 30(85)0 IRM(20)0
171	Abatement of Estimated Tax Penalty				
180	FTD Penalty (Manual)	Yes	All conditions except: TC 290 for a zero amt.	A TC180 for zero amount may be input if penalty should not be changed.	IRM 3(15)(107)0 IRM (20)0
181	FTD Penalty Abatement				
186	FTD Penalty Generated	Only under the following conditions	When inputting a partial tax decrease, the penalty must be manually recomputed	A secondary TC18X is not required when inputting a total tax decrease or any tax increase.	
190	Manually Assessed Interest Transferred–in	No		A TC190 or TC191 does not restrict a module from automatically recomputing interest	IRM 31(59)0
191	Interest Abatement				
270	Failure to Pay Tax Penalty (Manually Computed)	Yes	All conditions except: TC 290 for a zero amt.	A TC270 for zero amount may be input if penalty should not be changed	IRM (20)0 IRM 30(85)0
271	FTP Penalty Abatement				

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Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References
340	Restricted Interest (Manually Computed)	Yes	All conditions except: TC 290 for a zero amt.	TC340 for zero amount may be input if interest should not be changed	IRM 31(59)0
341	Restricted Interest Abatement				

(4) Tax Return Preparers Penalty

The Tax Reform Act of 1976 outlined certain requirements for tax return preparers such as: Manual signature on each return prepared; Identifying numbers of both the employer and employee preparers; and an address. Failure to comply with these regulations may result in penalties assessed for each violation.

Master File assessment of the penalty is made using TC 290, MFT 55(IMF) or 13(BMF) and the tax period of the return in violation. Reference numbers, as listed below, are assigned to the assessment.

Abstract	Description
173	Negligent or intentional disregard of rules and regulations.
174	Willful understatement of liability.
175	Failure to furnish copy of return to taxpayer.
176	Failure to sign return.
177	Failure to furnish identifying number.
178	Failure to retain copy of list of returns prepared,
179	Failure to file information return.
180	Failure to include all items
181	Endorsement or negotiation of taxpayer's check.

(5) Penalty Appeal Procedure

With the implementation of the one level of appeal concept on October 1,1978, the Appeals Division assumed the responsibility for processing appeals on previously denied penalty abatement requests. However, this procedure is not applicable to the following:

1. Trust Fund Recovery penalty
2. Fraud penalty
3. Negligence penalty
4. Jeopardy assessment

Field Collection personnel who deny a taxpayer's request for abatement should personally notify the taxpayer of the denial and the appeal procedure. If the taxpayer wishes to appeal, it may be done with a verbal statement, if the proposed penalty does not exceed 2,500; with a brief written statement of disputed issues, if the proposed penalty exceeds 2,500 but does not exceed $10,000, or with a formal written protest, if the proposed penalty exceeds 10,000. The statement or protest should be

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submitted within 15 days to the Collection Division employee who denied the abatement request. The employee will then prepare a Form 5580, Penalty Appeal Record, with supporting documentation, Form 2973 (items 1-5) and forward to the Special Procedures Function who will in turn forward to the Appeals Office. The employee should maintain the TDA in inventory and suspend collection action only on the penalty portion of the TDA. When the Appeals Officer has completed the review, adjustment action will be taken if appropriate and a copy of Form 6173, Part 3, will be submitted to the Collection Employee advising of the decision.

Service Center Personnel who deny the abatement of penalty should send the taxpayer a 854(c) letter which provides the reason for denial. They should also provide the name, address and phone number of the appeals officer in the office of jurisdiction.

(6) Penalty Reference Numbers used with TC 240, Miscellaneous/Civil Penalties

Note: Civil penalty reference numbers 500-514 will be used for tax years 1989 and subsequent by the IRP Program. They will apply to penalties assessed under IRC Section 6721 for failure to file correct information returns. Reference numbers 52X and 53X will not be used for tax year 1989, but are reserved for future use. The narratives for reference numbers 500-514 have been revised for tax years 1989 and subsequent and are included in IRM 30(85)0, Penalty and Reasonable Cause. IRM (20)0, Penalties, incorporates all penalty information from IRM 30(85)0 and all other functional IRMs.

Civil Penalty Codes

Obsolete Codes Still in Use

Ref Number	Penalty	Penalty Rate	IRC
500–506	IRP Civil Penalty	$50 per document no to exceed 100,000 (TY 86-88)	6721
510–516	IRP Civil Penalty	$50 per document no maximum (TY 86-88)	6721 6724(c)
520–526	IRP Civil Penalty	$50 per document no macimum (TY 86-88)	6693
530–536	IRP Civil Penalty	$50 per document 100,000 maximum (TY 86-88)	6721
547–548	Failure to File Correct Information	$5 or 50 per form	6721
680	Negligence	5% of the underpayment (Returns due before 01011990)	6653(a)
680	Valuation Overstatements	10%/20%/30% based on the overstatement (Returns due before 010190)	6659
680	Overpayment of Pension Liability	10%/20%/30% of overstatement (Returns due before 01011990)	6659(a)
680	Estate or Gift Tax Valuation Understatement	10%/20%/30% based on the understatement (Returns due before 01011990)	6660
680	Substantial Understatement of Liability	25% of the underpayment (Returns due before 01011990)	6661

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
500–514	IRP Civil penalties	$15, 30 or 50 per return not to exceed 250,000 for TY 89 and later years	6721
549	Intentional Disregard	The greater of 100 per required return or 10% of the aggregate amount of items required to be reported, no maximum.	6721
550	Late Filing Penalty 50 per failure		6721(a)
600	FTF Information Return	$50 per failure 10% of aggregate 5% of gross proceeds $100 per failure $1 per failure	6652(a)(3) 6652(b) 6652(a)(1)
601	FTF Information Return	$50 per failure	6652(a)(2)
602	Failure to Supply I.D. Number	$50 per document no maximum	6676(b)
603	Failure to Supply I.D. Number	$50 per document no maximum	6676(b)
605, 606	Failure to Supply I.D. Number	$50 per document not exceed $100,000	6676(a) (b) or (c)
607	FTF Information Return	$50 per failure not to exceed $250,000	6721(a) or (b)
608	FTF Information Returns (1099-INT, DIV-010 and PATR)	$50 per failure	6721 and 6724
609	Form 8300 Penalty Project Detroit Computing Center	$50 per failure	6721 and 6722
610	Failure to Furnish Certain Statements	$50 per failure, not to exceed 100,000	6722(a) and (c)
611	Failure to Furnish Certain Statements	$50 per failure, no maximum	6722(a)
612	Failure to Include Correct Information	$50 per failure, not to exceed 100,000	6722
613, 614	FTF Foreign Information Returns	$1000 per Return	6679 and 6046
615, 616	False Information with Respect to withholding (W–4 Penalty)	$500 per failure	6682
617	Failure to include correct information (1099-INT, DIV-OID and PATR)	$5 per failure	6723(a)

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
618	Failure to Collect; Truthfully account for and Pay over Tax or Attempt to Evade or Defeat Tax (Trust Fund Recovery Penalty-MFT55)	No specified Amount	6672
620	Failure to file information with Respect to Individual Retirement Account	$50 per assessment	6693
621	Penalty for failure to furnish TIN	$50 per form, maximum $100,000	6723
622	Understatement of TP's Liability by Return Preparer (negligent) (Return periods due 12/31/88 and prior)	$250 per failure 1000 willful neglect	6694(a) 6694(b)
623	FTF Information Return	$1,000 per schedule	6038
624	Return Preparer	$50 per failure not to exceed 25,000 per year	6695(a) thru (e)
625	FTF Foreign Information	$10,000 per year	6038A
626	Preparer-negotiating tax-payer checks	$500 each violation	6695(f)
627	Failure to Excercise due diligence	$100 each failure	6695(g)
628	Promoting Abusive Tax Shelter	The lesser of 1000 or 100% of gross income derived from the activity	6700
630	Aiding and Abetting Understatement of Tax Liability	$1000 per tax year 10,000 per Corporation	6701
631	Preparer-aiding and abetting understatement of tax liability	$1000 individual 10,000 corporation	6701
632	Failure by Broker to Notify Payor 500 per failure		6705
633	Disclosure or use of information by Return Preparer	$250 per disclosure or use. Not to exceed 10,000 in any calendar year.	6713
634	Failure to Furnish Information Regarding Tax Shelters	$500/1% of Investment 100 per failure 250 per failure	6707(a) 6707(b)(1) 6707(b)(2)
635	Disclosure or use of information by Return Preparer	No more than $1,000	7616
636	Failure to Maintain list of Investors	$50 per failure	6708
637	Failure to Supply Taxpayer I.D. (MFT 13 only)	$50 per document not to exceed 100,000	6676
638	Failure to File Information Returns	$50 per document not to exceed 100,000	6678(a)(3)

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
642-643	Damages as a result of court order		6673(a)& (b)
645	Understatement of taxpayers liability by Return Preparer	$250 per return or claim (Returns due after 12/31/88)	6694(a)
646	Understatement of taxpayers liability by Return Preparer due to willful or reckless conduct	$1000 per willful neglect (Returns due after 12/31/88)	6694(b)
647-648	Failure to Provide Correct information	$5 per form	6723
650	Understatement of taxpayers liability by Return Preparer due to intentional disregard of rules or regulations	$1000 per return (Returns due after 12/31/88)	6694(b)
651	Failure to report case receipts of 10,000 or more in Trade or business	$50 per failure	6050(i) 6721
652	Intentional Disregard Failure to File Form 8300	$100 per failure	6722
653	Failure to furnish correct payee statements	$50 per failure maximum $100,000	6722
654	Intentional Disregard to provide correct payee statement - Form 8300	$100 per failure	6722
655	Refusal of entry	$1,000 for each refusal	4083(c)3
656	Dyed fuel sold for use or used in taxable use	the greater of 1,000 or 10 per gallon of the dyed fuel used	6714(5)
657	Failure to properly label retained dyed diesel fuel	The greater of $1,000 or 10 per gallon	4082(c) 6714(5)
665-673	Filing Frivolous Return	$500 per document	6702
674	Failure to provide a notice of exchange of partnership interest (6050K(i)(i)	$50 per failure	6723
678	Failure to furnish information on any issue of debt instruments involving original issue discounts. (Form 8281(	1% of the aggregate issue price of each applicable debt instrument, not to exceed $50,000.	6706(b)
680	Accuracy Penalty	20% of the applicable uderpayment	6662(c), (d),(e), (f) and (g)
680	Accuracy Penalty	40% of the applicalble underpayment	6662(h)
683	Overstated Deposit Claims for Returns filed after 081381	25%	6656(b)
685	Failure to comply with IRC 6114	$1000 individual 10,000 corporation	6712

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
686	Fraud Penalty	75%	6651(f)
697	Adjustment to Trust Fund Recovery Penalty balance due to payment by related business entity	Not applicable	N/A
699	Adjustment to Trust Fund Recovery Penalty balance due to Related Trust Fund Recovery Penalty Taxpayer payment or reversal of payment. When posted within 17 days of the 23C date, suppress interest on the adjusted amount.	Not applicable	N/A

11 Designated Payment Codes (DPC)

Designated Payment Codes (DPC) are two digit codes which serve a three-fold purpose. Use of a DPC on all posting vouchers is now mandatory with Transaction Codes 640, 670, 680, 694, and 690, and 700. DPCs are used to:

(a) facilitate identification of payments which are designated to trust fund or non-trust fund employment taxes. In such cases, they are input with payments to Form 941 (MFT 01), Form 720 (MFT 03), Form CT-1 (MFT 09), Form 943 (MFT 11), and Form 1042 (MFT 12).

(b) indicate application of a payment to a specific liability when the civil penalty contains both a Trust Fund Recovery penalty and any other type of civil penalty. In these cases, they are input to MFT 55 only.

(c) identify the event which resulted in a payment. This is done at the time that a payment is processed and may be used with any MFT to which the payment transaction code will post. Data from this type of input is accumulated on a national basis to determine the revenue effectiveness of specific collection activities.

DPCs and their definitions are:

00	Designated Payment Code not present on posting voucher. Used only for terminal input when DPC is not present. Not to be used on posting voucher
01	Non-trust fund
02	Trust fund
03	Undesignated bankruptcy payment
04	Levy on state income tax refund
05	Notice of Levy
06	Seizure and sale
07	Federal tax lien
08	Suit

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09	Offer in compromise
10	Manually monitored installment agreement
11	Bankruptcy, designated to trust fund
12	Cash bond credit (allowed with TC 640 only)
13	Payment in response to reminder notice for Form 1040 TY 199312 and subsequent - expires 1/1/1998
14	Authorization given by taxpayer to apply payment to expired CSED account
15	Payments caused by Form 8519
50-59	Reserved for Collection
99	Miscellaneous payment other than 01 through 11 above

DPCs 03 through 14 and 99 are used to identify the event which was primarily responsible for the payment being made.

If a payment to a trust fund tax liability is not being designated or if the event which resulted in a payment does not fall into one of the categories represented by DPCs 03 through 11, DPC 99 must be indicated on the posting voucher to indicate that it is a miscellaneous payment.

12 Generated Reports

(1) Currently Not Collectible Accounts Register

General Description—Daily Transaction Register (DTRs) will not be received on accounts reported currently not collectible. Semi-annually, in March and August, a Currently Not Collectible Accounts Register of Master File Accounts will be issued for each area office.

(2) Collection Activity Report (CAR)

CAR is a group of IDRS reports providing management information to field and Regional Office Collection officials. The reports will reflect activity associated with TDA and TDI issuances and installment agreements including issuances, dispositions and inventories as well as Collection related payments.

CAR utilizes the TIF as its source of information. Command Code RWMSR is used to request the Queue Cutoff Report for a District Office, Command Code LARGE is used to request the Large Dollar Reports, and REPRQ is used to request the Weekly Terminal Reports.

13 Delinquent Investigation/Account Listing and Delinquent Account Inventory Profile

The two reports, the Delinquent Investigation/Account Listing (DIAL) and Delinquent Account Inventory Profile (DAIP), are provided to facilitate the monitoring and control of TDA and TDI inventories.

The DIAL is issued monthly for hardcopy assignments, i.e. TDAs and TDIs assigned to the Collection Field function (CFf), and for certain other non-ACS assignments. It provides information about cases in assigned inventory, such as the grade level of assignments, the date of initial assignment and the date of assignment to the current responsibility unit, which were previously provided on the DAIP and the Delinquent Investigation Inventory Profile (DIIP). It identifies assignments which meet established criteria for large dollar, overage, no activity, CSED and ASED analyses. A review of the DIAL will pro-

vide Collection Field function managers with a comprehensive profile of each case under their control.

The DAIP is a quarterly listing of TDA cases in statuses other than status 26 which meet either not activity or CSED criteria.

DIAL and DAIP Automatic Issuance Cycles

DIAL 9X04, 9X08, 9X13, 9X17, 9X21, 9X26, 9X30, 9X34, 9X39, 9X43, 9X47, 9X52.

DAIP 9X13, 9X26, 9X39, 9X52.

DIAL Exhibit

Delinquent Investigation/Account Listing

PAGE ①

CURRENT DATE ④   ISSUANCE CYCLE ⑤ AND PRIOR

ASSIGNMENT ②

GL	LD	TIN	PDT	SC ③	ZIP
		TAXPAYER			
⑥⑦		⑧	⑨		⑩
		⑪			

MFT	TXPD N A	MODULE BALANCE	STAT CYC	INIT ASSIGN	ASSIGN DATE	TFR	CSED	ASED	O A N	L A N	P N I	P C	ACC ICC	RWMS
⑬ ⑫	⑯ ⑮ ⑭	⑰	⑱	⑲	⑳	㉑	㉒㉓	㉔	㉕	㉖	㉗	㉘	㉙	㉚

PERCENT OF TOTAL
㉛ ㉜ ㉝ ㉞

TAXPAYERS BY DIFFICULTY LEVEL
- GRADE LEVEL 12   ㉟
- GRADE LEVEL 11   ㊱
- GRADE LEVEL 10   ㊲
- UNDETERMINED   ㊳
- ***TOTAL***   ㊴

ENTITY INDICATORS
- NO ACTIVITY   ㊵
- LARGE DOLLAR   ㊶
- PDT   ㊷
- OVERAGE   ㊸
- POTENTIAL OVERAGE   ㊹
- TFR-TOTALS   ㊺
- TFR-ACCOUNTS   ㊻
- TFR-DOLLARS   ㊼
- PYRAMIDED SINCE INITIAL   ㊽
- PYRAMIDED SINCE CURRENT   ㊾
- NEWLY PYRAMIDED   ㊿

MODULE INDICATORS
- CSED   ⑤①
- ASED   ⑤②
- ACCELERATED ISSUANCE   ⑤③
- TDA MODULES   ⑤④
- TDI MODULES   ⑤⑤
- TDA POTENTIAL OVERAGE   ⑤⑥
- TDI POTENTIAL OVERAGE   ⑤⑦
- TDA OVERAGE   ⑤⑧
- TDI OVERAGE   ⑤⑨

Field Names and Descriptions For The Delinquent Investigation/Account Listing (DIAL)

(1) Page number.

(2) Assignment—The first four digits indicate the District and the Area Office. The second four digits show the Field Branch, revenue officer group and revenue officer responsible for the case.

(3) Service Center—Service Center producing the DIAL.

(4) Current date.

(5) Issuance Cycle—Cycle in which the DIAL was issued.

(6) Grade Level (GL)—The computer determined grade (9, 11, or 12) of the taxpayer case. This grade is a predicted grade and may be updated, raised or lowered by the group manager. An asterisk next to the GL denotes that a determined grade level (DGL) has replaced the GL. A GL of "0" will show for NMF entities unless a DGL is input.

(7) Large Dollar Indicator (LD)—The large dollar indicator, "$", will show for entities in which the combined balance of modules in status 26 (except IRAF accounts) exceeds 100,000 at the time of the latest quarterly TDA analysis (cycles 13, 26, 39, and 52). The large dollar indicator will not appear until the first quarterly analysis after the module is established. Also, it will not drop off, even though the account drops below $100,000 until the next quarterly analysis.

(8) Potentially Dangerous Taxpayer Indicator (PDT)—The literal "PDT" will display for the entity if the service-wide PDT indicator is on the MF.

(9) Taxpayer Identification Number (TIN)—Either a SSN or an EIN will appear.

(10) Zip Code (ZIP)—The zip code for the current address on IDRS will be shown.

(11) Taxpayer Name—The name of the taxpayer as shown on the TDA and/or TDI. For IMF and NMF TDA modules, the name will be that shown on the TDA. For BMF TDAs and all TDI modules, the current name on IDRS will be shown. For TDAs with MFT 13 or MFT 55, the civil penalty name line is used. The name will always be printed by the first module shown; for subsequent modules, the name will print only when it differs from that shown for the prior module.

(12) TDI-LIT—The literal "TDI".

(13) New TDI Module Indicator—If a TDI is open and another module has reached TDI status since the last DIAL was issued, an asterisk will precede the MFT.

(14) Master File Tax Code (MFT)—Type of tax for which a balance due or return is delinquent.

(15) Tax Period (TXPD)—Period of tax.

(16) No Activity Indicator (NA)—The no activity indicator will show for TDA modules which met the no activity criteria at the time of the latest quarterly TDA analysis. The criteria for modules in status 26 is:

  (a) Zero or credit balance (cycles 13, 26, 39, and 52) or;

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(b) Debit balances with no payment posted during the past 26 cycles. (Cycles 13 and 39 only.) Up to 51 cycles could pass before a module met initial "No Activity" criteria (i.e., a debit balance module open 25 cycles with no payment at time of the activity analysis would not be identified until the next analysis 26 cycles later).

(17) Module Balance—For TDA modules, this column will show the IDRS assessed balance in whole dollars. For TDI modules, the literal "TDI" will display.

(18) Status Cycle (STAT CYC)—The cycle in which the module went to TDA or TDI status.

(19) Date Entity Initially Assigned to Field Branch (INIT ASSIGN)—This is the date of the first assignment (TDA or TDI) to the CFf within the latest DO since the entity most recently came on to IDRS. The date may, therefore, precede the dates of tax periods. Establishment of a control base will hold the entity on IDRS and the date of the first case assignment (TDA or TDI) will show even though the case has been closed.

(20) Date Entity Assigned to Present Assignment Number (ASSIGN DATE)—The date of the latest TSIGN for the entity.

(21) TFR. (Indicates the volume of intra-district transfers)

(22)

(23) Collection Statute Expiration Date (CSED)—The statute expiration date will show if the module is within sixty (60) weeks of statute expiration or has already expired. The CSED is based upon the earliest unexpired assessment date in the module. The date will show even though the original assessed tax has been paid and the balance due consists only of subsequent assessments resulting from TC 290, TC 300, etc. When the CSED is preceded by an asterisk, the CSED has been reviewed and a determination has been made that the statute is already protected or does not require protection.

(24) Trust Fund Recovery Penalty Assessment Statute Expiration Indicator (ASED)—An asterisk will appear when an ASED Notice (CP 527) has been issued on any module for the entity. The indicator will appear in the first module listed but does not necessarily mean that the ASED notice was issued for that module; only that one or more ASED notices have been issued on one or more of the open modules for that entity. Valid ASED indicators are listed below:

> 1 Trust Fund Recovery penalty assessed.
> 2 Unable to locate responsible person.
> 3 No collection potential.
> 4 All trust fund amounts have been paid.
> 5 Trust Fund Recovery penalty not applicable.
> 0 No determination has been made.

(25) Overage Indicator (OA)—This column is used to identify overage and potential overage modules. An "O" will appear if 15 months or more have elapsed from the issue cycle. A "P" will appear if 9 months or more but less than 15 months has elapsed from the issue cycle.

(26) Lien Filed Indicator (LN)—The indicator will appear when a lien filed indicator is present on the module on the TIF.

(27) PYRAMIDED MODULES SINCE INITIAL ASSIGNMENT.

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(28) PYRAMIDED MODULES SINCE CURRENT ASSIGNMENT.

(29) Accelerated Issuance Indicator (ACC ISS)—TDA criteria:

    (a)   If issuance code is TR, then "T" will appear.

    (b)   If issuance code is Q, P, W, E, T, U, N, S, L, then "Q" will appear.

    (c)   If issuance code is X, then "X" will appear.

TDI criteria:

The primary code of the TDI will appear.

(30) Resource Workload Management System (RWMS SCORE)—The sum of the RWMS scores for all TDA and TDI modules will be displayed.

(31) The number of grade 12 taxpayer cases assigned.

(32) Percentage of total cases which are grade 12.

(33) The number of grade 11 taxpayer cases assigned.

(34) Percentage of total cases which are grade 11.

(35) The number of grade 9 taxpayer cases assigned.

(36) Percentage of total cases which are grade 9.

(37) The number of taxpayer cases assigned for which no grade level has been determined.

(38) Percentage of total cases assigned for which no grade level has been determined.

(39) Total taxpayers assigned.

(40) The number of entities for which at least one no activity indicator appears.

(41) The number of entities for which a large dollar indicator appears.

(42) The number of entities identified as potentially dangerous.

(43) The number of entities for which at least one overage module is present.

(44) The number of entities for which at least one potentially overage module is present.

(45) The total number of transfers between districts.

(46) The total number of entities that have been transferred between districts.

(47) The total inventory dollars of each entity that has been transferred between districts.

(48) The number of entities for which at least one PYRAMIDED since INITIAL module is present.

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(49) The number of entities for which at least one PYRAMIDED since CURRENT module is present.

(50) The number of entities for which at least one NEWLY-PYRAMIDED module is present.

(51) The number of entities for which an ASED indicator is present.

(52) The number of TDA modules for which a CSED is displayed.

(53) The number of modules identified as accelerated issuance.

(54) The number of modules identified as TDA Modules.

(55) The number of modules identified as TDI Modules.

(56) The number of modules for which at least one TDA Potential Overage module is present.

(57) The number of modules for which at least one TDI Potential Overage module is present.

(58) The number of modules for which at least one TDA Overage module is present.

(59) The number of modules for which at least one TDI Overage module is present.

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DIAP Exhibit

Delinquent Account Inventory Profile

ASSIGNMENT ①   STATUS ②   CURRENT DATE ③   ISSUANCE CYCLE ④   AND PRIOR   PAGE ⑤

L		TAXPAYER NAME ⑧				MODULE	STAT	O	ASSIGN	N	RE-	ACC	G	L		C	CL	RWMS	
D	ASED	TIN	PDT	ZIP	MFT	TXPD	BALANCE	CYC	A	DATE	A	PEAT	ISS	CSED	L	N	CAF	R	CD	SCORE	BW
⑥	⑦	⑧	⑨		⑩	⑪	⑫	⑬	⑭	⑮	⑯	⑰	⑱	⑲	⑳	㉑	㉒	㉓	㉔	㉕	㉖

TOTALS:

TAXPAYERS .... ㉙ ㉗
CSED .... ㉝ ㉟
NO ACTIVITY .... ㉟
LARGE DOLLAR .... ㉚ ㉜
OVERAGE .... ㉞ ㉜
POTENTIAL OVERAGE .... ㉞ ㉞
REPEATERS .... ㉚ ㉝
ACCELERATED ISS. .... ㉛ ㉘
GRADE LEVEL 12 .... ㉛
GRADE LEVEL 11 .... ㉛
GRADE LEVEL 9 .... ㉘

UNDETERMINED .... ㊵

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Field Names and Descriptions for the Delinquent Account Inventory Profile (DAIP)

(1) Assignment—The first four digits indicate the District and the Area Office to which the TDA was issued. The second four digits show the field branch, revenue officer group and revenue officer responsible for the case, or other collection functions.

(2) Status—This is the current status of the modules shown on the profile. Profiles are provided monthly for active TDAs (Status 26) and quarterly for:

   (a) Modules meeting "No Activity" criteria in:
   Status 71—Offer Pending/TDA Suspended
   Status 72—Litigation/TDA Suspended
   Status 89—Collection Suspended

   (b) Modules meeting "CSED" criteria in:
   Status 53—Currently Not Collectible, pending adjustment/payment tracers
      (Closing Codes 90 or 93)
   Status 60, 61, 63, 64—Installment agreements
   Status 72—Litigation/TDA Suspended
   Status 89—Collection Suspended
   Status 91—Criminal Investigation (TC914)

(3) Current date.

(4) Issuance Cycle—Cycle in which the DAIP was issued.

(5) Page number.

(6) Large Dollar Indicator (LD)—No information will appear in this field since it relates to status 26 only. This column will be eliminated in the near future.

(7) Trust Fund Recovery Penalty Assessment Statute Expiration Indicator (ASED)—An asterisk will appear when ASED Notice (CP 527) has been issued on any module for the entity. The indicator will appear in the first module listed but does not necessarily mean that the ASED notice was issued for that module; only that one or more ASED notices have been issued on one or more of the open modules for that entity. Valid ASED indicators are listed below:

   1 Trust Fund Recovery penalty assessed.
   2 Unable to locate responsible persons.
   3 No collection potential.
   4 All trust fund amounts have been paid.
   5 Trust Fund Recovery penalty not applicable.
   0 No determination has been made.

(8) Taxpayer Name—The name of the taxpayer as shown on the TDA.

(9) Taxpayer Identification Number (TIN)—Either a SSN or an EIN will appear.

(10) Potentially Dangerous Taxpayer Indicator (PDT)—The literal "PDT" will display for the entity if the service-wide PDT indicator is on the Master File.

(11) Zip Code (ZIP)—The zip code for the current address on IDRS will be shown.

(12) Master File Tax Code (MFT)—Type of tax for which a balance due is delinquent.

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(13) Tax Period (TXPD)—Period of tax.

(14) Module Balance—This column will show the IDRS assessed balance in whole dollars.

(15) Status Cycle (STAT CYC)—The cycle in which the module went to current status.

(16) Overage Indicator (OA)—This column is used to identify overage and potential overage modules only. An "O" will appear if 15 months or more have elapsed from the issue cycle. A "P" will appear if 9 months or more but less than 15 months has elapsed from the issue cycle.

(17) Date Entity Assigned to Present Assignment Number (ASSIGN DATE)—The date of the latest TSIGN for the entity.

(18) No Activity Indicator (NA)—The no activity indicator will show for modules in status 71, 72, or 89 which met the no activity criteria at the time of the latest quarterly TDA analysis. This analysis is made in cycles 13, 26, 39 and 52. The criteria for modules in status 89 is:

    (a) Zero or credit balance (cycles 13, 26, 39, and 52) or;

    (b) Debit balances with no payment posted during the past 26 cycles. (Cycles 13 and 39 only.)

The criteria for modules in statuses 71, 72 (closing code other than 73) or 72 (closing code 73 with a debit balance) is that at least 52 cycles have passed since the module went to 71 or 72 status. Up to 51 cycles could pass before a module met initial "No Activity" criteria (i.e., a debit balance module open 25 cycles with no payment at time of the no activity analysis would not be identified until the next analysis 26 cycles later).

(19) Taxpayer Repeater Indicator (REPEAT)—If the entity is coded as a repeater on the MF, the literal "R" will appear. A repeater is a taxpayer on whom a TDA/Notice or TDI/Notice is being issued and who:

    (a) has an open TDA/Notice or TDI/Notice for the same TIN, but with a different MFT and/or Tax Period and/or;

    (b) had a TDA/Notice or TDI/Notice (for the same TIN, but with a different MFT and/or Tax Period) issued within the last 15 calendar months.

(20) Accelerated Issuance Indicator (ACC ISS)—No information will appear in this field, since it relates to status 22 only. This column will be eliminated in the near future.

(21) Collection Statute Expiration Date (CSED)—The statute expiration date will show if the module is within sixty (60) weeks of statute expiration or has already expired. The CSED is based upon the earliest unexpired assessment date in the module. The date will show even though the original assessed tax has been paid and the balance due consists only of subsequent assessments resulting from TC 290, TC 300, etc. When the CSED is preceded by an asterisk, the CSED has been reviewed and a determination has been made that the statute is already protected or does not require protection.

(22) Grade Level (GL)—The computer determined grade (9, 11, or 12) of the taxpayer case. This grade is a predicted grade and may be updated, raised or lowered by the group manager. An asterisk next to the GL notes a determined grade level (DGL) has replaced the GL. A GL of "O" will show for NMF modules unless a DGL is input.

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(23) Lien Filed Indicator (LN)—The indicator will appear when a lien filed indicator is present on the module on the TIF.

(24) Centralized Authorization File (CAF)—Where a third party representative indicator (zero through eight) is present the employee should also research the file on IDRS.

> 0 no representative (rep.)
> 1 one rep. to receive notice
> 2 two reps. to receive notices
> 3 one rep. to receive notice and refund
> 4 two reps to receive notices and one to receive refunds
> 5 other authorization present
> 6 reserved
> 7 one rep. to receive refund
> 8 blind trust in effect

(25) Cross-reference indicator—When present, identifies cases where both an open TDA and TDI exist.

(26) Closing Code (CL CD)—Shown for certain cases in status 72. Valid closing codes are 70, 73, 74, 76 thru 83, and 85 thru 89.

(27) Resource and Workload Management System Entity Score RWMS SCORE)—The sum of the WMS scores for all TDA modules.

(28) Back-up Withholding Indicator BW)—(see 11.09)

(29) Total taxpayers assigned.

(30) The number of modules for which a CSED displays.

(31) The number of modules for which a no activity indicator appears.

(32) The number of modules for which a large dollar indicator appears.

(33) The number of modules for which an overage indicator is present.

(34) The number of modules for which a potentially overage indicator is present.

(35) The number of repeater modules.

(36) The number of modules identified as accelerated issuance.

(37) The number of grade 12 taxpayer cases assigned.

(38) The number of grade 11 taxpayer cases assigned.

(39) The number of grade 9 taxpayer cases assigned.

(40) The number of taxpayer cases assigned for which no grade level has been determined.

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14   FTD Alerts

FTD Alerts generate on MFT 01 modules when the current quarter deposits are significantly below when is expected bases on a comparison with the prior quarter. Master file conducts the analysis for FTD alert issuance in the twelfth cycle of the quarter.

When a FTD alert generates it is assigned a value of 1 through 4. The values reflect the criteria under which the alert was generated.

Value 1 generates for mandatory alerts. These alerts are required to be assigned to revenue officers.

Values 2 through 4 generates for optional alerts. Districts may assign these alerts to revenue officers.

If no value is present, the module did not meet FTD alert issuance criteria.

The presence of a TC 971 with action code 46 on a module reflects FTD alert issuance.

15   Status & Closing codes used for CAWR

These status and closing codes are valid for MFT 88, CAWR Reconciliation

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?
08	SSA identified RSSA case	None	Both
09	WIRS Ordered	Reserved	IRS
16	CP 251 issued	16	IRS
25	Open Case Referral to Exam	25	IRS
26	Reserved	Reserved	Reserved
27	Open Case Referral to CI	27	IRS
28	Letter (correspondence) issued (Other than CP 251 or 253)	28	Both
29	Open Case Referral to Collection	29	IRS
38	IRS Undeliverable (No Gen Code S)	38	IRS
45	Module reanalysis request	45	Both
44	Reply to CAWR Correspondence (No Gen Code S)	44	IRS
55	Request Transcript (CDC)	55	Both
67	Reserved	Reserved	Reserved
68	CAWR Reply Received Interim Response issued to TP (Action 61)	68	Both
69	Reserved	Reserved	Reserved
87	Gen Code S cases with TC 290 TC 549 Input to IDRS. IRS indicates case in balance SSA indicates case is out of balance. No Civil Penalty assessed	Reserved	bOTH

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Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?
88	1. Out of Balance Case; or 2. CAWR or Gen Code S case, or 3. Case returned from CI, Exam, or Collection	88	Both
90	SSA Case Correspondence Issued (CP 253, 99C, 2057C)	90	Both
92	Reply Received - Case is now a Gen Code S	92	Both
93	Undeliverable - Case is now a Gen S	93	Both

Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both
11	BMF (MCC) Delete Case	None	Both
31	Closed to Exam	31	IRS
33	Closed to Criminal Investigation	33	IRS
34	Closed CAWR (no Gen Code S no penalty) TC 290 zero with TP Reply Received	35	IRS
35	Closed CAWR (no Gen Code S no penalty) TC 290 with money amount with TP Reply Received	35	IRS
36	Closed CAWR (no Gen Code S no penalty) Research only	36	IRS
37	Closed CAWR (no Gen Code S no penalty) No Reply Received	37	IRS
39	Closed CAWR (no Gen Code S no penalty) Undeliverable	39	IRS
40	Closed Gen Code S, TC 290, RC 549 (any amount or zero) input to IDRS	None	Both
41	Gen Code S, TC 290, RC 549 zero or with $, entity is either Bankrupt or Defunct	None	Both
46	Gen Code S - Undeliverable closed/no new address/end of program (PCD)	46	Both
91	SSA Automatic Penalty Assessment from Pyramid to BMF and BMF posts Penalty	91	Both
94	Gen Code S, Closed under Tolerance at/by BMF (pyramid sent as a CC 91, BMF to post 91 then 94) delete to SCRMF	None	Both

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Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?
95	Gen Code S, TC 290, RC 549 zero, input to IDRS and posted to BMF (pyramid updates to CC 40 - not to BMF	None	Both
96	TC 290 RC 549 with $ input to IDRS and posted to IDRS and posted to BMF (Pyramid updates to CC 40 - not to BMF)	None	Both
97	Reserved	Reserved	Reserved
98	Closed Reconciled	98	Both
99	Closed Gen Code S Case - Research Reveals Money Match - case in balance but masterfile not updated. Reserved	99	Both

Section 12.   Examination/EP-EO/ Appeals

1 *Discriminant Function (DIF)*

Discriminant Function (DIF) is a mathematical technique used to classify individual income tax returns as to Examination potential. Under this concept, formulas are developed based on available TCMP data and are programmed into the computer to classify returns by assigning weights to certain basic return characteristics. These weights are added together to obtain a composite score for each return processed. This score is used to rank the returns in numerical sequence (highest to lowest). The higher the score the higher the probability of significant tax change. The highest score returns are made available to Examination upon request.

The DIF-system involves computer classification to mathematically determine the Examination potential of returns, and manual screening to set the scope of examinations and to select needed workload.

2 *PCS—Partnership Control System*

Note: See also:

> IRM 48(11)0, Partnership Control System (PCS) Handbook, and

> LEM 3(25)(184)0, Partnership Control System.

PCS is a real-time system that establishes, links, and controls flow-through returns and their investors. It interfaces with AIMS, Master File and the Centralized Authorization File (CAF).

PCS identifies returns subject to TEFRA examination procedures; controls TEFRA and non-TEFRA statutes; generates required statutory correspondence for TEFRA investors including the Notice of Beginning of an Administrative Proceeding, 60-Day Letter, schedule of adjustment, FPAA/FSAA, and Appeals settlement correspondence.   PCS produces National directories, data base maintenance reports, statute reports, action reports, and management information reports.

PCS has ten command codes which are input realtime:

PCSMY	Provides MFT and TXPD for all occurrences of unedited TIN. Also provides whether record is Partner or Partnership. (Effective 7-1-1995)
TSLOD	establishes and links returns on PCS, generates NBAP'S, requests returns from Master File, and establishes TC424's on AIMS when the investor to be linked resides within the key case service center's jurisdiction. Each time a new link is established, TC421 and TC424 will be generated to post to Master File.
TSCHG	changes PICF data elements.
TSCLS	releases the AIMS freeze on investor closure. It is used only as a part of final investor AIMS closure activity.
TSDEL	deletes erroneous linkages. Linkages are marked for deletion via realtime, but are deleted during weekly batch processing.
TSINQ	researches accounts on PCS displaying PICF, AIMS and CAF information.

TSNOT   marks key case records for generation of TEFRA notices during realtime, but notices are generated after weekly batch processing.

TSUMY   displays summarized research for linked key case and their investors.

MSCHG   changes certain PICF/AIMS data elements of all investors linked to a particular key case. The command code is input realtime, but the update is performed via batch processing for all affected accounts, both within and outside the service center.

TSPCD   marks an account for systemic correction of the PICF Code on AIMS. It accesses the AIMF to set the PICF Code to 9. It will be reset to the proper value during batch processing.

PCS uses realtime processing to update the PICF when establishments and updates are made on the IDRS terminal. Only MSCHG and TSDEL are processed in the batch mode. Changes made outside the service center are reflected on all service center's PICF after centralized batch processing at the Martinsburg Computing Center.

Weekly batch processing includes: updating records nationwide, maintaining the PCS data base, producing error registers, and generating extracts for PCS reports, and TEFRA notices.

Partnership Investor Control File (PICF) Codes

0   no PICF data.

1   TEFRA key case record.

2   non-TEFRA key case record.

5   investor with at least one open TEFRA key case linkage.

6   investor with at least one open non-TEFRA key case linkage but no open TEFRA key case linkage.

7   investor with at least one closed TEFRA key case linkage but no open linkage.

8   investor with at least one closed non-TEFRA key case linkage but no closed TEFRA key case linkage nor open linkage.

9   to correct erroneously assigned PICF codes to key cases and investors

3   *AIMS File Content*

(1)   General

Audit Information Management File (AIMF) contains all data elements used by the AIMS System. These data elements are described separately in IRM 104.3 and 3.25.86 ,Audit Information Management Systems (AIMS).

AIMS will allow each Service Center to maintain its own master file of cases under Examination jurisdiction; to readily access and update the status of any return via computer terminals; and to produce timely control and management reports for its jurisdictional area. Collection, EP/EO and Appeals use the system to control their examination cases.

The AIMS command codes which authorize the terminal operator to input or receive information to or from the system are found in IRM 3.25.86.

(2)   Organization Code

A code which describes the exact location of an Examination case. This is a four digit entry. Organization code 1000 thru 1999 indicates Revenue Agents; 2000 thru 2999 indicates Tax Auditors; and

5000 thru 5999 are used by the Service Center. Organization Code 7000 thru 7999 are used by EP and EO Cases.

Position Explanation

1   Identifies the major Function immediately below division level.

2   Identifies the branch (or equivalent) within a Function.

3 & 4   Identifies the group (or equivalent) within a branch.

Codes 1999 and 2999 are reserved for cases being transferred.

Codes 1998 and 2998 are reserved for PSP.

(3)   Source Codes—Grouped by Category (effective 1/94)

This is a two digit entry to identify the type of program being examined. All source codes are valid for district Examination Functions. Service Center Examination Branches can only use the source codes marked by asterisk (*).

Computer Identified Returns

01   Tax Shelters—Automatic IMF, Automatic BMF Source returns

02   DIF (Discriminant Function)

Service Center Initiated Examination Program

03*   Unallowable items

04*   Multiple Filers

06*   Correspondence Examination

08*   Self-Employment Tax

11*   Studies, Tests, and Research Programs

14*   IRP—High Underreporter

23*   IRA Recovery

24*   Nonfiler/Refusal to File TDI

25*   Substitute for Return

26*   Minimum Tax Program

48*   Related to SC Unallowable

DIF Related

05   Pickup Related—DIF Related

10   Multi-Year Examination—DIF Related

12   Delinquent Return—DIF Related

Non-DIF Related

40   Multi-Year Related to Non-DIF

44   Delinquent Return Related to Non-DIF

50   Pickup Related to Non-DIF

64*   Pickup Related Other

Claims

30*   Claims for Refund

31*   Paid Claims for Refund

32*   Carryback Refund

35*   Administrative Adjustment Request

Tax Shelters

17*   Tax Shelter Program

39*   Tax Shelter Related Pickup

Classification

20*   Regular Classification

Fraud

88   Special Enforcement

90   Fraud Regular

Research and Reference

45*   Reference and Information

80*   TCMP—Current

91*   TCMP—Related Returns

Miscellaneous Sources (Other than DIF)

46*   Employee Returns

49   Preparer of Returns

62   Information Gathering Projects.

73*   Taxpayer Requests

Information Items

60   Information Reports

Referrals

65*   Collection

70*   Referrals

77   State Information

IRP

85*   Information Document Match

(4)   Status and Location

Provides capability for more rapid responses to inquiries concerning returns assigned to Examination. IDRS users through inquiry into the AIMS System can quickly ascertain whether the taxpayer's problem is related to an audited return and the current location of the return in the Examination Division. This is a two digit code.

District Office Status Codes

Appears on Form 5546 as Item 30.

Location	Status Code	Definition
Chief, PSP	00	Returns in Transit—
		(Computer Generated)—Assembly on hand and return not yet available to the district. Not included in inventory reports. Generated for all bulk ordered returns with no assigned status code. Automatically generated two cycles later if the Source Code is 01 or 02 and there is no prior status code.

Location	Status Code	Definition
	01	Claims and Other Returns in Transit-Claims selected by Service Center for examination in District Offices, and other returns selected by Service Center and which should be associated with related returns prior to forwarding to District Offices. Immediately upon receipt, the District must update the status code appropriately.
	05	SOI
	06	Awaiting Classification—
		(Computer Generated)—Returns or related documents awaiting association in the Service Center Control Reports Unit or returns in hands of Return Program Manager which have not been classified or screened. Never update returns to a higher status until it has been selected for examination.
	07	Local Definition
	41	PSP Suspense—
Central Storage	08	Selected—Not Assigned— Returns on hand that have been selected for examination but not yet assigned to a branch or group.
Examination Group	09	Local Definition
	10	Assigned—No Time Applied— Returns on hand at group (including integrated groups) and branch levels but not yet assigned to an examiner, and returns assigned to an examiner but with no direct examination time (Technical) applied. The use of this status code is optional for returns on which initial taxpayer contact has been made for tax auditors.
	12	Started— Returns under examination by a revenue agent with direct examination time (Technical) applied or where initial taxpayer contact has been made for the Tax Auditor or the return is assigned to a Tax Auditor group.
	13	30-Day— All returns awaiting the issuance of a 30-day letter in the group, or in the group 30-day suspense file.
	17	Fraud— Use only when prescribed by district or regional instructions.
Quality Measurement Staff	20	Mandatory Review— All returns subject to mandatory review, including management selected cases, either awaiting review or in the process of being reviewed. (IRM 4414.1).
	22	30-Day Letter— All returns awaiting issuance of a 30-day and 60-day Letter and 30-day and 60-day Letter awaiting response from taxpayers.
		TEFRA— The status code should be updated to 22 by Quality Measurement when they forward the 60-Day package to the ESU.
	23	Sample Review— All sample selected or management identified returns either awaiting review or in the process of being reviewed. (IRM 4418).
	24	90-Day Letter— (Notice of Deficiency)—All 90-day Letter and FPAA/FSAA awaiting response from taxpayers.
		TEFRA— The status code should be updated to 24 by Quality Measurement when they receive confirmation that the FPAA/FSAA has been issued.
	25	Pre 90-Day Letter— All returns awaiting issuance of 90-day letter and FPAA and FSAA.
		TEFRA— The status code should be updated to 25 by Quality Measurement when they transmit the FPAA/FSAA package to the ESU.

Location	Status Code	Definition
Suspense	30	Form 1254— Used only for returns where a Form 1254 (Examination Suspense Report) is in the case file.
	32	General Fraud— This includes returns except SEP cases where a joint investigation has been completed and awaiting settlement of criminal aspects.
	36	Grand Jury— All cases being actively investigated by the Grand Jury.
	38	All Others— Cases awaiting technical advice from the National Office. Cases placed in suspense by the district or regional office.
Service Center	34	TEFRA Suspense— TEFRA investor/shareholder returns in service center ESU awaiting the partnership/S corporation examination results.
Examination Support and Processing	51	In transit to ESP
	52	Local Definition
	53	Local Definition
	54	Local Definition
	55	Local Definition
	56	Local Definition
	57	Non-Examined Closures—All returns that have been or are expected to be in the closing function for two weeks or more which will be closed with Disposal Codes 20, 21, 22, 25, 31, 32, or 35.
Appeals	80	Nondocketed
	81	Unassigned
	82	Docketed
	83	Local Definition
	84	ESP for Closure
	85	Reserved
	86	Reference Return
	87	Closed to Appeals Processing Section
	88	Tried — District Counsel
Closed	90	CLOSED (Computer Generated— All examined and non-examined Examination and Appeals closings. Cannot be input via Examination Update or Correction Request procedures.

Note: Status Codes 07, 09, 52 and 54 through 56 are for use locally to control returns. New uses of these codes must be cleared by the region prior to implementation.

Definition of Service Center Status Codes

Appears on Form 5546 as Item 30.

Location	Status Code	Definition
Correspondence or Classification Function	00	Returns in Transit—Computer Generated Returns selected by service center for examination in district offices. This status is used for returns that do not require association with related returns prior to forwarding to districts.

Location	Status Code	Definition
	01	Claims and Other Returns in Transit—Claims selected by service center for examination in district offices, and other returns selected by service center and which should be associated with related returns prior to forwarding to district offices.
	05	SOI
	06	Awaiting Classification (Computer Generated)— Returns computer identified or combination of computer identified and manually identified. These returns or related documents are awaiting association in the Service Center Control Reports Unit or are on hand awaiting classification, screening for high DIF, multiple codes, or other. Status Code 00 is generated for all bulk ordered returns with no status assigned. Two cycles later Status 06 is automatically generated if the Source Code is 01 or 02 and there is no prior status code.
Centralized Storage Correspondence	07	Local Definition
	08	Selected—Not Assigned—Returns on hand where examination/contact has not been initiated.
	09	Correspondence Examination.
	10	Initial Contact Letter Status— Returns manually identified by Processing Division (Computer Generated) and/or all other returns on which initial contact has been made and a status change submitted.
	12	Special Contact Letter Sent— Returns requiring special correspondence and awaiting response from taxpayer.
	13	Examination Suspense— Those returns which have closing action delayed as prescribed by district or regional instructions.
	17	Local Definition
	18	Local Definition
	22	30-Day Letter— Returns held in 30-day letter suspense awaiting taxpayer response.
	23	15/30-Day Letter—15/30-Day letter cases awaiting response from taxpayers.
	24	90-Day Letter—Statutory Notice of Deficiency issued. Returns held in 90-day suspense awaiting taxpayer response.
	25	Local Definition
Processing Function	51	Returns awaiting closing and releasing action in the Processing Function which will be held two weeks or more. These returns may involve quick assessments, credit transfers, or any other action requiring cycling.
	52	Local Definition
	53	Local Definition
Correspondence	54	Replies—Returns on which taxpayer correspondence has been received and the correspondence requires technical consideration by a Correspondence Tax Examiner before a reply to the taxpayer can be prepared. This does not apply to cases where the reply is an agreement or to cases that are in Status Code 24 (90-Day Statutory Notice of Deficiency issued.) Acknowledgment Letter (Form 9175) is computer generated and mailed to the taxpayer.

Location	Status Code	Definition
	55	Overage Replies—Returns identified on the Status Workload Review List as being over 30 days old. Interim Letter (Form 9174) is computer generated and mailed to the taxpayer.
	56	Local Definition
	57	Overage Replies—Returns identified on the Status Workload Review list as being over 60 days old.
Suspense	34	TEFRA Suspense— TEFRA investor/shareholder returns in service center ESU awaiting partnership/S corporation examination results.
Appeals	80	Nondocketed
	81	Unassigned
	82	Docketed
	83	Local Definition
	84	ESP for Closure
	85	Reserved
	86	Reference Return
	87	Closed to Appeals Processing Section
	88	Tried — District Counsel
	89	Reserved
Closed	90	CLOSED (Computer Generated)— All examined and nonexamined Examination and Appeals closings. Cannot be input via Examination Update or Examination Correction Request procedures.
	99	PCS controlled related return. This status code is computer generated to identify ESS/ESU inputs on the AM424 Reject Register.

Other Information

Status Codes 07, 17, 18, 52, and 56 are for use locally to control returns. New uses of these codes must be cleared by the region prior to implementation.

All classification returns must be updated to a status code greater than 06.

(5) PDT Indicator

When TC 016 is input for Potentially Dangerous Taxpayer cases the first page of AMDISA print will show PDT.

4   Blocking Series

MF Sorting and Blocking Series for Document Code 47 Adjustments

(Reference: IRM 48(13)2 Text 522, 522.(27) and 532.7)

Adjustment Form Number	Disposal Codes	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5344	01-04,08-10,12,13,34	*Original/ELF/SFR	000-079	080-099
	01-04,08-10,12,13,34	&Copy	900-979	980-999
	01-04,08-10,12,13,34	$BRTVU/RTVUE/ MACS	200-249	200-249
	07, 11, 12 with AOC	Either	100-179	180-199
	Partial Assessment	No Return	100-179	180-199
5351, 5546	20-22,25,30-32,35,42,45,99	*Original	600-679	680-699
	28,29,33,36-41	No Return	100-179	180-199
	@All non-examined DC's	+BRTVU/RTVUE/ MACS	250-299	250-299
5403	01,03	*Original/ELF/SFR	700-749	750-759
	01,03	&Copy/BRTVU/ RTVUE	790-799	760-769
	Partial Assessment	No Return	780-789	
5570	30,45	Either	700-779	780-789

* Use an original return blocking series for electronically filed returns, and cases in which the TC 150 is an SFR/Dummy TC 150. The original return blocking series is necessary since there is not a paper original return for either of these type cases. If the copy blocking series is used, a CP notice will be generated instructing Files to pull the original return and associate it with the examined closing which is inapplicable.

@ See Exhibit Text -.05(2) for a list of non-examined disposal codes.

& The copy blocking series will generate a CP notice instructing Files to pull the original return and associate it with the examined copy.

+ This blocking series will not generate a CP notice or control DLN therefore the original return will remain filed under the DLN that contains the "X".

$ This blocking series will generate a control DLN but will NOT generate a CP notice to pull the original return and associate is with the examined copy. In most cases, the original return will remain filed under the TC 150 DLN.

For ADJ54 Blocking series refer to IRM 3(15)60. For Appeals manual assessments, use 135-138.

NMF Blocking Series

(Reference: IRM 48 (13)2 Text 833)

Type of Tax	Form No.	Deficiencies, Additional Assessments	Overassessments, Disallowed Claims, Refiles, etc.
Employment	941	120-124	125-139
	1042	140-144	145-149
	942	150-164	165-179
	943	180-187	188-195
	100% pen.	196-198	

Type of Tax	Form No.	Deficiencies, Additional Assessments	Overassessments, Disallowed Claims, Refiles, etc.
	3645	199	
Individual Income	1040	200-239	240-279
	1041	280-282	283-289
	1065	290-292	293-298
	3645	299	
Corporation	1120	300-334	335-369
	1120S & 1120 DISC	370-374	375-379
	1120L&M	380-384	385-389
	990C&T	390-392	393-398
	3645	399	
Excise	720	400-404	405-409
	730	410-414	415-419
	2290	420-424	425-429
	11C	456-457	458-459
	3780	460-462	463-464
	678	465-467	468-469
	Marijuana	485-488	489
	3645	490-495	
	Trust Fund Recovery Penalty	496-499	
Estate and Gift	706	500-524	525-549
	709	550-575	576-599
RR Retirement	CT-1	700-724	724-749
	CT-2	750-774	775-799
FUTA	940	800-849	850-899
Misc. Forms	900-949	950-999	

Note: Nonexamined closings with returns (disposal codes other than 01-04, 07-12, or 34) are numbered in the 650-699 series. Nonexamined closing without returns, i.e., disposal codes 28, 29, or 33 will be numbered in the 1NN series (it is not necessary to send closings without returns to Accounting for NMF indexing).

Note: For Forms 5570, Appeals Short Closings, assign a block number in the 700-779 series manually.

Note: Long closings to Appeals will be numbered in the 100 to 199 blocking series.

5   Disposal Codes

These two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division.

Disposal Codes 01 through 04 and 07 through 13, pertain to examined returns.

Disposal Codes 03, 04 and 07 through 13 are used when an adjustment is proposed/processed to change:

      (a)   Tax, penalties, or refundable credits for taxable returns.

      (b)   Income/loss or special allocation items for non-taxable returns.

Disposal Codes 01 and 02 are used when no adjustments are proposed/processed to any type of return. Item 41 is required on all IMF cases with Disposal Code 01 and 02.

Disposal Codes 20 through 99 pertain to non-examined returns.

Disposal Codes 03, 04, 08, 09, 10, 12 and 13 are valid for partial assessments.

(1) Examined Disposal Codes

01   **No-change with Adjustments**— Applies to non-change examined returns (even if a 30-day or 90-day letter was issued) if there is an adjustment to the tax base data such as income or deduction items but no change in tax liability or refundable credits. The following are examples of no-change with adjustment examinations:

       Delinquent returns secured by the examiner and forwarded to the service center for processing. This includes delinquent return pickups that result in a zero tax liability.

       Claims disallowed in full.

       Income tax examination when taxpayers are issued an examination report Form 4549 and Letter 1156 (DO/IO), or Form 1902 when "Other" is checked on the reverse of Form 4700 (See IRM 4254.4).

       Estate or gift tax cases when offsetting adjustments result in no change in tax liability. This includes gift tax cases when Letter 942 (C/DO) is issued to taxpayers (see IRM 4422.1).

       Excise, trusts and estates, or employment tax cases when offsetting adjustments to tax base data and/or credits result in no change in tax liability.

       Disqualified 1120 DISC/IC-DISC election.

02   **No change**— Applies to Examination which do not necessitate the issuance of a report because there were no adjustments or no changes in tax liability (or proposed tax changes fell below the tolerance level in LEM IV) to:

       Tax, penalties, or refundable credits for taxable returns

       Income/loss or special allocation items for non-taxable returns. Form 4700, Examination Planning and Workpaper, should have Letter 590 checked.

03   **Agreed**— Applies only to returns if an agreement is received prior to the issuance of a 30-day or 60-day letter. Also applies to claims allowed in full and agreed claims partially allowed.

04   **Agreed**— Applies only to returns if an agreement is received after the issuance of a 30-day or 60-day letter.

07   **Appealed**— Returns closed to Appeals before issuance of a 90-day letter, FPAA or FSAA.

08   **Other**— Unagreed claims partially allowed; secured delinquent returns if dummy TC 150 was posted; partial assessment of employee share of FICA; any other manner of closing after issuance of a 30-day or 60-day letter.
Non-income Tax Returns (MFT 01, 03, 10) - Use when the taxpayer did not sign a report or request an Appeals conference.

09+   **Agreed**— Applies only to returns if an agreement is received after the issuance of a 90-day letter, FPAA or FSAA.

10+ **Default**— Applies only to returns if the taxpayer fails to reply after the issuance of a 90-day letter, FPAA or FSAA.

11+ **Petitioned**— Applies only to returns if the taxpayer petitions tax court after the issuance of a 90-day letter, FPAA or FSAA.

12 **Other**— Applies to any other manner of closing not identified above, such as direct transfers to Justice Department for settlement. This code is not used for returns transferred to other districts or transferred between districts and service center or on manual assessment cases.

13 **Undeliverable 90-day letter, FPAA or FSAA**— Applies to returns closed after the issuance of the 90-day letter, FPAA or FSAA, if the above letter is returned as undeliverable.

15 You will only see this disposal code on the Form 5546, Examination Charge-out in the prior audit section. It is used when more than one Doc Code 47 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.

16 You will only see this disposal code on the Form 5546, Examination Charge-Out in the prior audit section. It is used when a Doc Code 47 and Doc Code 51 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.

(2)   Non-Examined Disposal Codes

20*@ Accepted as Filed by Classification All returns (other than DIF) accepted on manual classification (estate, gift, etc.).

21*@ Accepted as Filed by Classification DIF returns accepted during screening process on which questionable items are adequately substantiated or explained by schedules or attachments to the return or other specific reason.

22*@ Accepted as Filed by Classification DIF returns accepted during screening process because the prior year examinations resulted in no change in tax liability and the current year return appears to have no tax potential.

25*@ Accepted as Filed by Classification DIF returns accepted during screening process for referral to a state under the Federal-State exchange program.

28 File Closings— This code is used to close an account which was established on AIMS Non-Master File for temporary control purposes. This disposal code does not reverse TC420 or TC424 at Master File.

29* Missing Return— This code is restricted to service center use and is used by service center personnel to indicate a DIF or other bulk ordered return that was not able to be located by the Files Unit.

30 Transfers Out of District— This code is used to transfer a return to another District Office/ Service Center location.

31@ Survey Before Assignment— A return selected for examination is considered as surveyed before assignment, if it is disposed of without contact with taxpayers, or their representatives, and before assignment to an examiner. (See IRM 4213.).

32@ Survey After Assignment— A return shall be reported as a survey after assignment if the examiner, after consideration of the return and without contact with taxpayers, or their representatives, and believes that an examination of the return would result in no material change in tax liability. (See IRM 4213.).

33 Error Accounts with No Returns— Used to remove records from the AIMS Data Base that were established in error.

34 Surveyed Claims— Allow overassessment without examination. An amount claimed must be present on the data base. (Not valid if Source Code is 07 or 09.).

35*@ Surveyed-Excess Inventory— Valid with Status Codes 07, 08 and 57.

36 No Return Filed— Taxpayer not liable—Little/No Tax due TC 590 CC50 (BMF)/CC52 (IMF)

37 Taxpayer Previously Filed   TC 594 CC58

38	No Return — Taxpayer previously filed with spouse on joint return TC 594 CC59
39	No Return— Taxpayer no longer liable TC 591 CC50
40	No Return— Taxpayer unable to locate TC 593 CC57
41	No Return— Taxpayer due refund TC 590 CC53
42	Return Filed— Taxpayer unlocatable
45@	Reference and Information Returns— Valid only if Source Code is 45.
99	Other— Only to be used for:

a. Information report returns accepted by Chief, PSP or Examination Branch in the Service Center. (Valid with Source Code 60 only).

b. The establishment of a linkage on PCS—you can identify these records if there is a TC421 with Disposal Code 99 and a TC424 with the same DLN present on Master File.

* For Use by Classification Only (i.e., Valid with Status Codes less than 07 or Status Code 57.

@ Cannot be used if there is an amount claimed on the data base.

+ Not valid with MFT 01, 04, 09-12, 17-19, 71-72 or 80.

36-42 Since you will not have a return to be refiled, these codes will only be valid with Blocking Series 1XX. You will, not be able to use any of these new codes if there is a claim amount on the data base.

6   Unallowable Codes

Reference IRM 3(27)(68)0

Unallowable Codes identify items on the Form for initial processing of 1040 series or document that are of a questionable nature or exceed statutory limitations. The codes are grouped by affected return area as follows.

> Unallowable Codes 12 through 20 affect AGI
> Unallowable Codes 22 through 66 affect taxable income
> Unallowable Code 70 affects total tax
> Unallowable Codes 80, 82-86, 88, 98 and 99 require a decision regarding the
>   additional amount of AGI, taxable income and/or total tax.

Unallowable Explanations

Code   Explanation

13	You may not deduct moving expenses. You moved less than 50 miles.Do not use if the taxpayer is a member of the armed forces.
16	Lump Sum Distribution-Rollover
17	Lump Sum Distribution-Age less than 50 on 1/1/86; dist. from non-qualifying plan
18	Lump Sum Distribution-Paid to beneficiary and 5 year clause
19	Lump Sum Distribution-Age over 59 1/2 or not employed at distribution time, disable owner-employee or paid deceased beneficiary.
20	Lump Sum Distribution-Disqualified for special tax treatment on Lump Sum Distribution due to already filed Form 4972 after 1986
21	Section 179 Expense limited to $10,000
22	Depreciation deduction/Sect. 179 expense limit; business use limit
32	Schedule A State and Local Sales Tax Disallowed-Tax Year 1987 and Subsequent
33	Medical deduction reduced by amount of Personal Living or Family expenses
34	Deduction for U.S. Taxes Paid disallowed

Unallowable Explanations

Code	Explanation
35	Deduction for Utility Taxes disallowed
36	Deduction for various Local Taxes disallowed
37	Deduction for Registration/Tag Fees disallowed
38	Personal/Family expenses disallowed
40	Educational expenses disallowed
41	Personal Interest — Personal Interest deduction no longer allowed
42	Non-Qualifying Charitable deduction disallowed
43	Automobile Expenses adjusted by mileage rate
45	Home Sale/Purchase expenses disallowed
46	Personal Insurance expenses disallowed
56	Fractional Exemptions
57	NRA Personal Exemption limited to one except Residents of Mexico, Canada, Japan, South Korea, American Samoa or U.S. National
58	Non-resident medical deduction disallowed
60	Generated Unallowable for Dependents
61	Generated Unallowable for Dependents
62	Generated Unallowable for Dependents
67	Missing/205C/Applied for/NRA Dependents (C&E)
68	Missing and Invalid SSNs for Dependents (ERS)
69	Invalid SSNs for Dependent (ERS)
70	Use of Widow/Widower tax rate disallowed
75	Tax adjusted by use of applicable treaty rate
79	Release credit - reinput documents only
80	Generated Unallowable for EIC Children
81	Generated Unallowable for EIC Children
83	Unspecified payment/refundable credit unallowable
85	Credit for federal tax paid on fuels or credit for purchase of diesel-powered Highway Vehiclesfrom Form 4136
88	Missing and Invalid SSNs for EIC Children (ERS)
89	Invalid SSNs for EIC Children (ERS)
90	Generated Unallowable for EIC amount and no other Unallowable present
91	Tax adjusted by amount withheld as protest
92	Loss on sale of personal property disallowed
93	Tax adjusted by amount of duplicate deductions
98	Multiple unallowables
99	Unallowable condition not listed above

7 Project Codes and Push Codes

Project Codes

Project codes are three digit numbers used in monitoring special Examination programs.

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Project Code	Description
000	Valid Correction Entry
007	State Information—Referrals
009	Foreign Controlled Corporations
011	Foreign Controlled Corporations (Market Segment)
012	Indivdual Nonfiler Strategy FY1998
013	TEFRA
015	TEFRA/Amended
016	Indivdual Nonfiler Strategy FY1999
077	Joint Committee Case
085	Constitutional Type Protesters
100	Research Credit-Internal Use Software
101	Oil and Gas
102	Real Estate
103	Farming
104	Audio Visual
106	Natural Resources
107	Commodities
108	BID (Business Information Database)
109	Leasing
114	Shelters/Other
118	Research and Development
121	Pre-filing Notification
122	Energy
129	Tax Examiner (Corr Exam)
131	District Information Gathering Project - Unreported Income
135	CID Referral for Potential Civil Action
136	Gasoline—FHWA
137	Diesel—FHWA
138	Other HTF—FHWA
139	Other Excise—FHWA
140	Other Taxes—FHWA

Project Code	Description
146	Form 8300-Fraud
147	Title 31—Fraud
149	Non-filer/Referral for Fraud
150	Nonfiler
151	Alleged Church
152	Family Estate Trust
153	Informant's Claims for Reward Program
154	Nonfiler/Substitute for Return
156	TDI Nonfiler
157	Form 1120S Conversion
162	Foreign Corporations And Overseas Residents Returns
164	Revenue Officer Employment Tax Examination-Study
165	Failure to File
166	Non-Taxable Receipt Schemes
167	Protest Adjustments and Other
168	Form 1040NR
172	Automated Issues Identification System
175-200	Local Definition
204	Training Return
219	Examination
227	Family Limited Partnership
228	Automated Valuation
229	Agricultural Credit Association
230	Compliance BWH Project
231	Alimony Compliance Program (Payer)
232	Alimony Compliance Program (Payee)
233	Business Trusts
234	Passive Activity Trust
235	Schedule D Loss Trust
236	Schedule E Lost Trust
237	NOL Lost Trust
238	Large K-1Trust
239	High Fees Trust
240	Charitable Trust
241	Promoter Trust
262	Dependent SSN Matching
431	Child Care Credit
432	Form 8300 Program
437	High Dollar Nonfilers
438	High Dollar Secured Delinquent Returns
441	Title 31 Non Fraud

Project Code	Description
442	QRDT - Questionable Refund Detection Team
445	AIIS DIF Returns
446	AIIS DIF CORR Returns
447	AIIS Self Employment Returns
448	AIIS Non-DIF Returns
449	Related Year High Dollar Nonfiler
500-575	Local Definition
600	(Revenue Protection Strategy) RPS EIC Unsubstantiated
601	RPS Informant
602	RPS Decedent
603	RPS Prisoners
604	RPS Duplicate Address
605	RPS Return Preparer
606	RPS EIC Ineligible Other
607	RPS Ineligible Other
636	SIGMA
637	Form 637 Registration
638	U.S. Customs Excise Project
641	RPS - Missing SSN
642	RPS - Other
643	CBRS Created Returns
644	I.G.P. Lump Sum Termination Payments
646	Partnership/ Issue Identification
647	UIRF - Unmatchable Information Return Follow-Up
648	RPS - Mixed/ Missing/Invalid SSNs
649	RPS - Invalid/Mismatched SSN on NAP
652	RPS - Duplicate SSN
653	RPS - Self -employed
654	RPS - Repeaters
655	Refund Hold — SFR
656	RPS - Fuel Credit
657	REPARS
660	Ozone Depleting Chemical
661	Rental Agreement - Sec. 467
662	FIRPTA/INTRA
663	Bankruptcy / Chapter 7
664	Bankruptcy / Chapter 11
665	Bankruptcy / Chapter 12
666	Bankruptcy / Chapter 13
667	Fuel Credit less $500
668	Prompt Audit
669	Repeat Nonfiler

Project Code	Description
670	LICH / Rehab (Low Income Housing Credit and/or Historic Rehabilitation)
671	Offshore Compliance Project
672	TRD/EP/I (Tax Rate Determination/Education Program/Individual)
673	TRD/EP/I (Tax Rate Determination/Education Program/Employer Estalishmentl)
674	National Research Project
675	Compliance Strategies
676	Form 2290 (Highway Vehicle Use Tax)
677	Partnership and the CEP
678	Partnership - ISP & District Issue Study
679	VISA Returns
680	Scholars and Educators
681	MISC AC(I) Generated Compliance Projects with Domestic District Taxpayers
682	218 Exam
683	Non 218 Exam
684	Automotive Study
685	Self Rental Property
686	Real Estate Professionals
687	Real Estate Losses Reducing SE Tax
688	Investment Interest Expense
689	Oil & Gas Losses and Investment Interest Expense
690	Rehabilitation Credit
700-799	Local Definition
800-899	C-Team

Push Codes

Push Codes are a three digit code used when establishing AIMS controls (TC 424). Special Handling message codes used on request generate processing instructions on Form 5546. Push codes are 010, 019-041, and 121 (BMF Only). Special Handling messages are 042-049. Those not listed below are reserved for future use.

010	Related Control	Special Handling/Push
019	Automatic Return Classification Req.	Push
020	Delinquent Return	Push
021	Substitute for Return	Push
022	Reserved	
023	Reserved	
024	Closing Agreement	Push
025	Inadequate Records Notice	Push
026	Code Section 183 Issues	Push
027	Contribution Adj/Carryover	Push
028	Involuntary Conversion	Push

029	NOL Carryovers	Push
030	Investment Credit Carryovers	Push
031	Capital Loss Carryovers	Push
032	1120-S Revocations	Push
033	Reserved for ARDI (not valid until March (1994)	Push
034	Pers Res/Cap of Property (not valid until March 1994)	Push
035	Change in Accounting Method/Period	Push
036	Expenditures/Timber Asset Sale	Push
038	Audit Issue Message 038	Push
039	Audit Issue Message 039	Push
040	Memo, rulings, etc., on specific case	Push
041	Current Return Pick-Up	Push
042	Special Handling Message 042	Special Handling
043	Special Handling Message 043	Special Handling
044	Special Handling Message 044	Special Handling
045	Special Handling Message 045	Special Handling
046	Special Handling Message 046	Special Handling
047	Special Handling Message 047	Special Handling
048	Special Handling Message 048	Special Handling
049	Joint Investigation	Push/Special Handling
121	Pre-filing Notification (BMF only)	Push

8   *Activity Codes*

Reference IRM 48(13)1, Exhibit 400-8

A code that identifies the type and condition of return selected for audit. This is a three-digit numeric code.

(1)   Examination Activity Codes

Form 1040, 1040A, 1040C, 1040NR and 1040 with F2555 (Total Positive Income "TPI" Activity Codes)

530	1040A TPI Under $25,000
531	Non-1040A TPI Under $25,000
532	NB TPI $25,000 Under $50,000
533	NB TPI $50,000 Under $100,000
534	NB TPI $100,000 and Over
535	Sch C—TGR Under $25,000
536	Sch C—TGR $25,000 Under $100,000
537	Sch C—TGR $100,000 and Over
538	Sch F—TGR Under $100,000
539	Sch F—TGR $100,000 and Over

Form 1041 Fiduciary (MFT05 and Non-MF MFT21)

495   Fiduciary Non Automatic

496   Fiduciary Automatic

Form 1065 Partnership

480   Returns Processed Before 1988

481   10 or Less Partners-Gross Receipts Under $100,000

482   10 or Less Partners-Gross Receipts $100,000 and Over

483   11 or More Partners

Forms 1066, 8288 and 8804

488   Form 8804

489   REMIC

499   FIRPTA

Form 1120S (Taxable)

202   1120S processed prior to 1/1/1991. After 12/31/90 all 1120S which produced additional tax.

Form 1120 IC DISC/DISC

224   All

Form 1120 (Including 1120L, 1120M, 1120PC)

203   No Balance Sheet

209   Under $250,000

213      $250,000 Under $1,000,000

215      $1,000,000 Under $5,000,000

217      $5,000,000 Under $10,000,000

219      $10,000,000 Under $50,000,000

221      $50,000,000 Under $100,000,000

223      $100,000,000 Under $250,000,000

225      $250,000,000 and Over

Form 1120-F

241   1120 FSC

259      $10,000.000 Under $50,000,000

263      $50,000,000 Under $250,000,000

265      $250,000,000 and Over

Form 1120S (Non-Taxable)

287   1120S Nontaxable prior to 1/1/91

288   Assets under $200,000 processed after 1/1/91

289   Assets $200,000 under $10,000,000 processed after 1/1/91

290   Assets $10,000,000 and over. Nontaxable processed after 1/1/91

Estate (Gross Estate)

415   Under $1,000,000

417      $1,000,000 Under $5,000,000

419      $5,000,000 and Over

420   Form 706, 706A, 706NA

421   Form 706GS(T)/706 GS(D)

Gift (Total Gifts) Tax

435	Under $600,000
437	$600,000 Under $1,000,000
439	$1,000,000 and Over

Employment Tax

463	Form 945
464	Form 940
465	Form 941
466	Form 942
467	Form 943
468	Form CT-1
469	Form CT-2
470	Form 1042
471	Form 1040PR
472	Form 1040SS

Excise-Form 720

011	IRC 444 FY Election Txpds 8806 t0 9003 only
014	Aviation Fuel-Gasoline Non-Commercial
016	Petroleum-Imported
017	Imported Chemical Substance
018	Oil Spill-Domestic Petroleum (prior to 7/1/93)
019	Ozone Depleting Chemicals - imported substances
020	Floor Stock Ozone Depleting Chemicals
021	Oil Spill-Imported Petroleum (prior to 7/1/1993)
022	Telephone: Toll, Local, Teletype
026	Transportation of Persons by Air
027	Use of International Air Travel Facilities
028	Transportation of Property by Air
029	Transportation of Persons by Water - Cruise Ship passenger tax
030	Policies Issued by Foreign Insurers
031	Obligations Not in Registered Form
033	Truck/Bus Chassis, Bodies, Tractors
036	Coal-Underground Mined.$1.10 per ton
037	Coal-Underground 4.4% of Sale Price
038	Coal-Surface Mined.55 per ton
039	Coal-Surface Mined 4.4% of Sale Price
040	Gas Guzzler (Fuel Economy) Form 6197
041	Fishing Equipment
042	Trolling Motors, Sonar Devices
044	Bows and Arrows, Crossbows
046	Firearms
050	WPT - Producers Quarterly
051	Alcohol Sold - Not used as fuel
052	WPT - Annual Filer

053	Petroleum - Domestic
054	Chemicals
056	WPT-Withheld from Prod. Prior to 1-1-1984
057	Floor Stock - Tires
058	Gas Sold to make Gasohol 10%
059	Gasohol 10%
060	Diesel
061	Special Motor Fuel (SMF), Liquid Petroleum (LPG)
062	Gasoline
064	Inland Waterways Fuel Use Tax
065	Floor Stock - Gasoline
066	Tires (Highway-Type)
067	Floor Stock - Gasohol
069	Aviation Fuel - Non Gasoline Non Commercial
070	Floor Stock - Diesel Fuel - Trains
071	Dyed Diesel Fuel used in Trains
072	Floor Stock - Gas to make Gasohol
073	Gasoline sold to make Gasohol 7.7%
074	Gasoline sold to make Gasohol 5.7%
075	Gasohol 7.7%
076	Gasohol 5.7%
077	LUST - Aviation Fuel Non Commercial
078	Diesel Fuel - Buses only
079	Special Motor Fuel - Alcohol Blend
080	Unidentified Z/C code to be Reclassified
081	Vaccine - DPT
082	Vaccine - DT
083	Vaccine - MMR
084	Vaccine - Polio
085	Floor Stock - Diesel
086	Floor Stock - SMF Alcohol
087	Floor Stock - Aviation Fuel
088	Floor Stock — Diesel 24.4c
089	Floor Stock — vaccines
090	Luxury Tax - Airplanes Over $250,000 (9103-9309)
091	Luxury Tax - Boats Over $100,000 (9103-9309)
092	Luxury Tax - Cars Over $30,000 (Begin 9103)
093	Luxury Tax - Furs Over $10,000 (9103-9309)
094	Luxury Tax - Jewelry Over $10,000 (9103-9309)
095	Aviation Fuel others 199703
096	Aviation Gasoline others 199703
098	Ozone Depleting Chemicals Manufactured
099	Expired/Repeated Abstracts - AIMS use
101	Compressed Natural Gas (CNG)

Excise-Other Forms

196   Form 2290
197   Form 11C
198   Form 730

Miscellaneous

501*   Return Preparers Unrealistic PositionPenalty-Sec 6694(a)
502*   Return Preparers Willful or Reckless ConductPenalty-Sec 6694(b)
503*   Return Preparers Endorsing or Negotiating Tax Refund Check - Sec 6695(f)
504*   Return Preparer ID Penalty - Section 6695(a) to (e)
505*   Return Preparer - Injunctions - Sec. 7407
506*   Information Return Penalty Case
507*   Pricing Issues
508*   Economist Studies
509*   Form 8300 Compliance Review
510*   Form 558
511*   Compliance 2000
512*   Nonfilers
513*   CEP-EO
514*   Record Maintenance Agreement under Section 6038A
515*   Diesel Terminal Inspection
516*   Diesel Fleets and Trucks Stop Inspection
517*   Diesel on Road Inspection
518*   Diesel all other Dyed Fuel Inspection
519*   IRP Compliance Check
520*   Unmatchable Information Return Follow-up
521*   Excise Compliance
522*   Return Preparer Multi-Functional Monitoring Team
588*   Registry and Exemptions
591*   Title 31 Compliance Review
592*   Narcotics/Inf. Projects - No Return Examined
593*   Sec 6700 Promoter Penalty
594*   Sec 6701Aiding and Abetting Penalty
595*   TEFRA Tip Income
596*   Joint Committee Survey
597*   SEP - Non case Time
598*   CEP PRE/POST Conference Meeting
599*   Industry Specialist Program
991**   Miscellaneous - Taxable
992**   Miscellaneous - Non Taxable

*Valid for use only on SETTS Form 4502.

**Not valid for use on SETTS Form 4502.

9 Collectibility Indicator Codes

A collectibility indicator will be placed in the entity section of Master File whenever there has been collection field activity (Collection Status 26). This information will be communicated to AIMS (reflected on Form 5546 or AIMS Weekly Update), along with any subsequent updates to bankruptcy or currently not collectible status.

Indicator Code Order of Precedence	Weekly AIMS Update Reports Changes in Indicators
B=Bankrupt	28=Bankrupt
N=Currently Not Collectible	29=Currently Not Collectible
C=Collection Status 26	30=Collection Status 26

10 Installment Agreement Code /Collectibility Code

Item 412 on Form 5344, Examination Closing Record is being used to monitor the number of installment agreements that are received by Examination. The current values are:

I = installment agreement taken by Examination

C = installment agreement coordinated with Collection

N = no installment agreement secured

Item 411 on Form 5344 - Payment Codes

F =Full Paid

P =Part Paid

N =No Payment

0 =Total Offset

Examination Limited due to Collectibility

Aging Reason Code 53 has been validated to assist in monitoring the number of examinations that are limited or not conducted due to collectibility. This code must be input on the AIMS data base for both surveys and examined closings.

11 Settlement Codes

The following three digit settlement codes are printed on Forms 5546 for individual return requests and "bulk ordered" returns such as DIF orders, TCMP returns, service center unallowable program returns and for requests generated under certain programs such as the Information Returns Program (IRP):

501   Tax Per Computer (after math verification)-Assessed liability shown on Master File.

502   Settlement Amount Per Computer—Balance due or refund shown on Master File. (Balance due indicated by an asterisk (*)).

503   Math Error (Includes adjustments to credits)—The difference between balance due or refund per computer (502 above) and balance due or refund per return.

506   Delinquency Penalty - Amount of delinquency penalty determined by computer.

12   Freeze Codes

A freeze can be placed on AIMS to prevent closing and/or updating a specific account or TC 424 skeletal account.

Codes A thru O and V thru W prevent closing. Codes Q, R, and S prevent closing and updating. Code U prevents closing if TC 300 contains a positive dollar amount.

Codes H and P will prevent AMCLS unless item 16, Appeals Office Code, is present.

Definitions of freeze codes are found in IRM 48(13)1 A-G, I-L, R, S, V, and W local definitions.

H	TEFRA key case
M	TCMP
N	Informants claim processed
O	Informal claim forwarded to D.O.
P	Carryback, or informal claims where restricted interest must be considered.
Q	Return on docket list not located
T	Reserved
U	Bankruptcy (Petitions filed before 10/22/94)
X	Bankruptcy (Petitions filed after 10/21/94)
Z	Computer generated, cannot be closed with DC 29

13   Statute of Limitations (Alpha Codes)

Code	Messages
AA	Claim Update
BB	Carryback Update
CC	Joint Investigation Update
DD	Investment Credit Carryback
EE	No Return Filed
FF	Reference Return
GG	Non-TEFRA Flow-thru
HH	TEFRA Investor
JJ	Non-taxable Fiduciary
KK	Bankruptcy suspense
LL	Third Part Record Suspense
MM	Section 183(e)(4)
NN	Section 6501(e)
OO	Section 6501(c)
QQ	Docketed Cases
RR	Allowable Replacement Period(i.e, IRC 1034(j) and 1033(a))
SS	Reserved
TT	Mitigation (IRC 1311)
UU-ZZ	Reserved

Note: Alpha designations for EP/EO are locally defined.

14   Reporting Cycles for AIMS

Fiscal Year 1999

9810	**October 23, 1998**
9811	November 20, 1998
9812	December 25, 1998
9901	January 22, 1999
9902	February 19, 1999
9903	March 26, 1999
9904	April 23, 1999
9905	May 21, 1999
9906	June 25, 1999
9907	July 23, 1999
9908	August 20, 1999
9909	September 24, 1999

15 Examination Division District Office and Service Center Addresses and Phone Numbers

(Current As of 12/1/1998)

Southeast Region (Atlanta)

Regional Office Code 01

DO	District Office	ADDRESS	Phone	Service Center
52	Delaware-Maryland	31 Hopkins Plaza Baltimore,MD 21201	(410) 962-3066	Philadelphia
03	Vermont	199 Main St. Court House Plaza Burlington, VT 05401	(802)860-2109	Andover
58	Georgia	401 W. Peachtree St. NE Atlanta, GA 30365	(404) 331-6105	Atlanta
72	Gulf Coast	600 S. Maestri Pl New Orleans, LA 70130	(504) 558-3231	Memphis
35	Indiana	575 N. Pennsylvania St. Indianapolis, IN 46244	(317) 226-7707	Cincinnati
62	Kentucky-Tennessee	801 Broadway Nashville, TN 37203	(615) 736-5201	Memphis
59	North Florida	400 West Bay St. Jacksonville, FL 32202	(904) 232-2951	Atlanta
56	North-South Carolina	320 Federal Place Greensboro, NC 27401	(910)378-2058	Memphis
65	South Florida	#1 N. University Dr. Building B Ft. Lauderdale, FL 33324	(954)423-7330	Atlanta
54	Virginia-West Virginia	400 N. Eighth Street Richmond, VA 23240	(804) 771-2235	Philadelphia
	Atlanta Service Center Compliance Division Office	4800 Buford Highway Chamblee, GA 30341	(770)455-2215	
	Cincinnati Service Center Compliance Division Office	201 West Second St. Covington, KY 41019	(606)292-5301	
	Memphis Service Center Compliance Division Office	5333 Getwell Road Memphis, TN 38118	(901)546-2111	

Midstates Region (Dallas)
Regional Office Code 03

DO	District Office	ADDRESS	Phone	Service Center
73	Arkansas-Oklahoma	55 N. Robinson St. Oklahoma City, OK 73102	(405)297-4043	Austin

DO	District Office	ADDRESS	Phone	Service Center
76	Houston	1919 Smith Street Houston, TX 77002	(713)209-4345	Austin
36	Illinois	230 S. Dearborn Chicago, IL 60604	(312) 886-4800	Kansas City
43	Kansas-Missouri	1222 Spruce Street St. Louis, MO 63103	(314)539-3637	Kansas City
39	Midwest	310 W. Wisconsin Milwaukee, WI 53203	(414) 297-3139	Kansas City
41	North Central	316 N. Robert St. Paul, MN 55101	(612) 290-3451	Kansas City
75	North Texas	1100 Commerce St. Dallas, TX 75242	(214)767-1435	Austin
74	South Texas	300 East 8th Street Austin, TX 78701	(512)499-5971	Austin
	Austin Compliance Center	3651 S. Interregional Service Austin, TX 78741	(512)460-0200	
	Kansas City Service Center	2306 E. Bannister Road Kansas City, MO 64131	(913)344-7600	

Northeast Region (Manhattan)
Regional Office Code 06

DO	District Office	ADDRESS	Phone	Service Center
11	Brooklyn	10 Metrotech Center 625 Fulton Street Brooklyn, NY 11201	(718) 488-2021	Brookhaven
06	Connecticut-Rhode Island	135 High Street Harford, CT 06103	(860)240-4241	Andover
13	Manhattan	290 Broadway New York, NY 10008	(212)436-1044	Brookhaven
38	Michigan	477 Michigan Avenue Detroit, MI 48226	(313)628-3535	Cincinnati
04	New England	JFK Federal Building Boston, MA 02203	(617)565-1648	Andover
22	New Jersey	970 Broad Street Newark, NJ 07102	(201)645-2118	Brookhaven
31	Ohio	550 Main Street Cincinnati, OH 45202	(513)684-3736	Cincinnati
23	Pennsylvania	600 Arch Street Philadelphia, PA 19106	(215)597-4228	Philadelphia
16	Upstate New York	111 West Huron Street Buffalo, NY 14201	(716)551-5465	Andover
	Andover Service Center	310 Lowell Street Andover, MA 05501	(508)474-5408	
	Brookhaven Service Center	1040 Waver;y Avenue Holtsville, NY 11742	(516)654-6604	

DO	District Office	ADDRESS	Phone	Service Center
	Philadelphia Service Center	11601 Roosevelt Blvd Philadelphia, PA 19154	(215)516-2531	
Western Region (San Francisco) **Regional Office Code 09**				
77	Central California	55 S. Market St. San Jose, CA 95113	(408)494-8600	Fresno
95	Los Angeles	300 N. Los Angeles St. Los Angeles, CA 90012	(213)894-4146	Fresno
94	Northern California	1301 Clay Street Oakland, CA 94612	(510) 637-2570	Fresno
91	Pacific Northwest	915 Second Avenue Seattle, WA 98174	(206)220-6014	Ogden
84	Rocky Mountain	600 17th Street Denver, CO 80202	(303) 446-1130	Ogden
33	Southern California	24000 Avila Road Laguna Niguel, CA 92656	(714) 360-2077	Fresno
86	Southwest	210 E. Earll Drive Phoenix, AZ 85012	(602)207-8450	Ogden
	Fresno Service Center	5045 E. Butler Avenue Fresno, CA 93888	(209)454-6698	
	Ogden Service Center	1160 West 12th Street Ogden, UT 84201	(801)620-7175	
International (Washington) **Regional Office Code 08**				
66	Puerto Rico	PSP-CP:IN:D:C:SS:PSP:ESP	(202) 874-1575	Philadelphia
98	International	950 L'Enfant Plaza SW Washington, DC 20024		

16   Appeals Codes

These codes identify the Appeals office in possession of the case. The codes are input on Form 5344 with CC AMCLS when Exam closes cases to Appeals. Nondocketed and Docketed identify the type of case (whether taxpayer petitioned the U.S. Tax Court).

	DO	Nondocketed Appeals Code	Docketed Appeals Code
Midstates Region			
Arkansas-Oklahoma (Oklahoma City)	73	154	254
Houston	76	152	252
Illinois (Chicago)	36	131	231
Kansas-Missouri (St. Louis)	43	135	235
Midwest (Milwaukee)	39	133	233
North Central (St. Paul)	41	136	236
North Texas (Dallas)	75	150	250

	DO	Nondocketed Appeals Code	Docketed Appeals Code
South Texas (Austin)	74	155	255
Northeast Region			
Brooklyn (Long Island)	11	124	224
Connecticut-Rhode Island (Hartford)	06	122	222
Manhattan (New York City)	13	123	223
Michigan (Detroit)	38	143	243
New England (Boston)	04	121	221
New Jersey (Newark)	22	172	272
Ohio (Cincinnati)	31	141	241
Pennsylvania (Philadelphia)	23	173	273
Upstate New York (Buffalo)	16	120	220
Southeast Region			
Delaware-Maryland (Baltimore)	52	171	271
Georgia (Atlanta)	58	110	210
Gulf Coast (New Orleans)	72	153	253
Indiana (Indianapolis)	35	144	244
Kentucky-Tennessee (Nashville)	62	115	215
North Florida (Jacksonville)	59	113	213
North-South Carolina (Greensboro)	56	112	212
South Florida (Miami)	65	114	214
Virginia-West Virginia (Richmond)	54	175	275
Western Region			
Central California (San Jose)	77	168	268
Los Angeles	95	160	260
Northern California (San Francisco)	94	164	264
Pacific Northwest (Seattle)	91	165	265
Rocky Mountain (Denver)	84	151	251
Southern California (Laguna Niguel)	33	163	263
Southwest (Phoenix)	86	161	261

17   Closing Codes for Appeals

A two–digit "closing code" must be input to AIMS on each case closed by Appeals. The closing code is input from Form 5403 with CC AMCLSA. (Appeals' AIMS closing code is similar to Examination's AIMS closing code).

03   Agreed Pre-90 Day

04   Agreed Statutory Notice and nonfiler

05	Defaulted Statutory Notice
08	Agreed Appeals (Docketed)
10	District Counsel Settlement
11	Dismissed (Lack of Jurisdiction) (Appeals Notices only)
12	Dismissed (Lack of Prosecution) (Appeals Notices only)
13	Unagreed Pre-90 Day
14	District/SC Fully Sustained or OIC Rejected
15	District/SC Not Sustained or OIC Accepted
16	District/SC Partially Sustained or OIC Withdrawn
17	Tried
18	TEFRA – Petitioned Claims Court or closed to DOJ
19	TEFRA – Petitioned District Court or closed to DOJ
30	Transfer
33	Erroneous Aims Account
45	Reference Return

18 Status Codes For Appeals

80	Nondocketed
81	Unassigned
82	Docketed
83	Reserved
84	ESP
85	Reserved
86	Reference Return
87	Closed to Appeals Processing Sect.
88	Tried – District Counsel

19 *Appeals Office Addresses and Phone Numbers*

(Current as of 12/1998)

Regional Office	District Office	Appeals Office Address
Midstates Region		
	Arkansas-Oklahoma Oklahoma City DO 73	Chief, Appeals Office 8000 OKC 55 N. Robinson, Suite 939 Oklahoma City, OK 73102 (405) 297-4940
	Houston DO 76	Chief, Appeals Office 8000 HAL, Suit e 750 8701 S. Gessner Rd. Houston, TX 77074 (713) 773-7251
	Illinois (Chicago) DO 36	Chief, Appeals Office 8000 CHI Suite 600 200 W. Adams St. Chicago, IL 60606 (312) 886-5736
	Kansas-Missouri (St. Louis) DO 43	Chief, Appeals Office 8000 STL 1222 Spruce St. Room 6304 St. Louis, MO 63103 (314) 539-7089
	Midwest (Milwaukee) DO 39	Chief, Appeals Office 8000 MIL, Suite 780 310 W. Wisconsin Ave. Milwaukee, WI 53203 (414) 297-3406
	North Central St. Paul DO 41	Chief, Appeals Office 8000 STP 175 5th St. East Suite 600, Box 120 St. Paul, MN 55101-2901 (612) 290-3867
	North Texas (Dallas) DO 75	Chief, Appeals Office 8000 NWSAT 4050 Alpha Road Suite 517 Dallas, TX 75244-4203 (214)308-7300
	South Texas (Austin) DO 74	Chief, Appeals Office 8000 AUS 300 E. 8th Street Suite 602 Austin, TX 78701 (512) 499-5662

Regional Office	District Office	Appeals Office Address
Northeast Region		
	Brooklyn DO 11	Chief, Appeals Office 50 Clinton Street 3rd Floor Hempstead, NY 11550 (516) 539-6202
	Connecticut-Rhode Island (Hartford) DO 06	Chief, Appeals Office 333 East River Dr. Suite 200 East Hartford, CT 06108-4202 (860)290-4000
	Manhattan ((New York City) DO 13	Chief, Appeals Office P.O. Box 2954 Church Street Station New York, NY 10008 (212) 264-7842
	Michigan (Detroit) DO 38	Chief, Appeals Office 477 Michigan Ave. STOP 33 - Rom 470 Detroit, MI 48226-2518 (313) 226-2314
	New England (Boston) DO 04	Chief, Appeals Office Room 493, 10 Causeway St. Boston, MA 02222-1083 (617) 565-7900
	New Jersey (Newark) DO 22	Chief, Appeals Office One Newark Center, Suite 1400 Newark, NJ 07102 (973) 645-3670
	Ohio (Cincinnati) DO 31	Chief, Appeals Office 312 Elm Street - Suite 2300 Cincinnati, OH 45202 (513) 684-2037
	Pennsylvania Philadelphia DO 23	Chief, Appeals Office Suite 2200 Mellon Independence Center 701 Market St. Philadelphia, PA 19106 (215) 597-2177
	Upstate New York (Buffalo) DO 16	Chief, Appeals Office Suite 400, Guaranty Bldg. 28 Church Street Buffalo, NY 14202 (716)551-5330
Southeast Region		
	Delaware-Maryland Baltimore DO 52	Chief, Appeals Office 31 Hopkins Plaza Suite 1310 Baltimore, MD 21202 (410) 962-2504

Regional Office	District Office	Appeals Office Address
	Georgia (Atlanta) DO 58	Chief, Appeals Office 401 Peachtree Street, NW Suite 1455 - STOP 1100-D Atlanta, GA 30365 (404) 331-6265
	Gulf Coast (New Orleans) DO 72	Chief, Appeals Office 600 S. Maestri Place Stop 20 Room 215 New Orleans, LA 70130 (504) 558-3160
	Indiana (Indianapolis) DO 35	Chief, Appeals Office 575 N. Pennsylvania Street Suite 594 Indianapolis, IN 46204 (317) 226-7955
	Kentucky-Tennessee (Nashville) DO 62	Chief, Appeals Office Suite 300, 810 Broadway Nashville, TN 37203-3876 (615)736-7380
	North Florida (Jacksonville) DO 59	Chief, Appeals Office 400 W. Bay St. Room 364 - STOP A Jacksonville, FL 32202 (904) 232-2492
	North-South Carolina (Greensboro) DO 56	Chief, Appeals Office 320 Fed. Place, Rm 527 Greensboro, NC 27401 (910) 378-2124
	South Florida (Ft. Lauderdale) DO 65	Chief, Appeals Office Atrium West, Suite 240 7771 W. Oakland Park Blvd. Sunrise, FL 33351 (954) 572-2801
	Virginia-West Virginia (Richmond) DO 54	Chief, Appeals Office 2727 Enterprise Pkwy. Suite 100 Richmond, VA 23294 (804) 771-2881
Western Region		
	Central California (San Jose) DO 77	Chief, Appeals Office 55 South Market St. Suite 516 San Jose, CA 95113 (408) 494-7800
	Los Angeles DO 95	Chief, Appeals Office 300 N. Los Angeles St. Room 3054 Los Angeles, CA 90012 (213) 894-4700
	Northern California (San Francisco) DO 94	Chief, Appeals Office 160 Spear St Suite 800 San Francisco, CA 94105 (415) 744-9308

Regional Office	District Office	Appeals Office Address
	Pacific Northwest (Seattle) DO 91	Chief, Appeals Office 915 Second Ave. Room 2790, Seattle, WA 98174 (206) 220-5929
	Rocky Mountain (Denver) DO 84	Chief, Appeals Office 400 Federal Building 8000 DEN 1244 Speer Blvd Denver, CO 80204 (303) 844-3536
	Southern California (Laguna Niguel) DO 33	Chief, Appeals Office Suite 4404 24000 Avila Road Laguna Niguel, CA 92656 (949) 360-2929
	Southwest (Phoenix) DO 86	Chief, Appeals Office Suite 1501 3225 N. Central Ave. Phoenix, AZ 85012 (602) 207-8193

20   EP/EO Reporting Systems Codes

EP/EO Determination System (EDS) (Effective 07/26/93)

EDS is a district and service center system. The district system, which includes several subsystems is run on a mini computer. The service center system, the Master File Pipeline Subsystem (MPS) is run on a mainframe.

Exempt Organizations and Employee Plans submit applications to EP/EO to determine if they meet the law requirements of the Internal Revenue Code. Application data is entered through the Clerical Screening Subsystem (CSS) to determine if all the required information was submitted. If an application is found incomplete, CSS generates a letter to the applicant requesting the missing data. If an application is found complete, the data entered is added to the Inventory Control Subsystem (ICS). This information allows EP/EO to manage their workload, generate correspondence (usually a favorable determination letter) and enter the data listed in 3(a) below, to add the applicant to the EO/BMF and EPMF in the service center and the Management Information System (MIS) in the Detroit Computing Center (DCC).

Before the applicant is added to the EO/BMF or EPMF the data entered must be validated by MPS (service center subsystem). Once the data passes the validity checks it is added to the service center database files to wait for the weekly posting cycle to master file and the monthly extract to DCC.

Database Files of MPS

> PCCF — The Plan Case Control File contains the plan characteristics, entity information, filing requirements and the final disposition of each application. The data on the PCCF can be accessed via the unique case number and file source generated by CSS.

POIF — The plan/Organization Index File is an abbreviated record of the PCCF. The POIF is used to retrieve the case number when only limited data such as the File Folder Number, EIN, Name Control and on EP Cases, Plan Number is available.

The EP and EO data is stored in one database file. EP and EO cases are identified by a file source. File Sources are:

(a)   EP — Employee Plan Case

(b)   EO — Exempt Organization Case

Two types of records are added to the PCCF; an opening record and a closing record. The opening record will be in status 51 — District Office Receipt and will stay in that status until the closing record is added. The closing record is sent to DCC and the master files. Command codes are available for research through IDRS. These command codes are:

PLINF — Displays specific information from the PCCF. The case number must be used with the file source EP or EO to display the data. If the case number is unknown the command code PLINQ may be used to obtain it. PLINF with a definer of blank will display the history of status 51 and the final closing. PLINF with definer E will display the complete entity data.

PLINQ — Accesses one or more records from the POIF based on the search data entered. The case number is obtained to be used with PLINF. A definer of blank searches for EP records and a definer of "O" searches for EO records.

For complete details on the subsystems of EDS in the district refer to IRM 7690.

21   EP/EO Key and Associate District Office Codes

NORTHEAST (Brooklyn)

11	**KDO** Brooklyn
04	New England
06	Connecticut-Rhode Island
13	Manhattan
16	Upstate New York
22	New Jersey
23	Pennsylvania
31	**KDO** Ohio
38	Michigan

SOUTHEAST (Baltimore)

35	Indiana
52	**KDO** Baltimore
54	Virginia - West Virginia
56	North Carolina - South Carolina
58	Georgia
59	North Florida
62	Kentucky-Tennessee
65	South Florida

72	Gulf Coast
66	Puerto Rico
98	Foreign Address

MIDSTATES (Dallas)

75	**KDO** Dallas
36	Illinois
39	Midwest
41	North Central
43	Kansas-Missouri
73	Arkansas-Oklahoma
74	SouthTexas
76	Houston

WESTERN (Los Angeles)

95	**KDO** LosAngeles
33	Southern California
77	Central California
84	Rocky Mountain
86	Southwest
91	Pacific Northwest
94	Northern California

22   *Employee Plans Master File*

(1)   General

Effective July 1995, all electronically filed Form 5500 Series returns will be processed in Memphis.

The EP Key Districts and their related centralized service centers are as follows:

EP Processing Service Center	If the entity state is:
Atlanta (ATSC)	Alabama, Alaska, Arkansas, California, Florida, Georgia, Hawaii, Idaho, Louisiana, Mississippi, Nevada, North Carolina, Oregon, South Caroline, Tennessee, Washington
Holtsville (BSC)	Connecticut, Delaware, District of Columbia, Foreign Address, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Puerto Rico, Rhode Island, Vermont, Virginia
Memphis (MSC)	Arizona, Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Texas, Utah, West Virginia, Wisconsin, Wyoming.

(2)   EPMF Delinquency Investigations

EPMF delinquency investigations are also processed through IDRS, IDRS will issue notices and TDI's, generate transactions to record fact of notice/TDI issuance for each module, and monitor closures by TC 150, 59X or 977. EPMF delinquency investigations may be initiated with Form 4864 (Request for Delinquency Notice or TDI).

(3)   Taxes and Penalties

(Refer to IRM 3(15)(148)—0)

(4)   EP/AIMS Input Terms

Organization Code

Function (1st Digit)	7 EP/EO
Division (2nd Digit)	1 or 3 EP 2 EO
Group (3rd and 4th Digit)	00 thru 99

File Source

0 IMF Valid SSN

1 IMF Invalid SSN

2 BMF

4 BMF with SSN

5 NMF with EIN

6 NMF with SSN

7 NMF Temporary TIN

Examination Techniques

1 Office Interview Technique

2 Office Correspondence Technique

4 Field Examination

Type of Plan

1 Defined Benefit

2 Defined Contribution

3 Other (not identified on return filed)

(5) Description of EP Activity and MFT Codes

An EP/AIMS activity code is a 3 digit numeric code that identifies the type and condition of the return selected for examination.

Activity Code	Description	MFT Code
307	5500	74
308	5500—C/R	74
310	5330	76
311	990–T	34
312	5500EZ	74
319	5500–R	74
48X	1065	06/35*
464	940	10/80*
463	945	16
465	941	01/17*
53X	1040	30/20*
495,496	1041	15/21*
496	1041	05/21
2XX	1120	02/31/32*

* Non-Master File MF

(6) District Office Status Codes

Status	Definition
00	Document in Transit (computer generated)
06	Awaiting Classification (comp. generated)
07	Transferred in from other office
08	Selected, not assigned
10	Assigned, no time applied
12	Started — time applied

Status	Definition
13	Returned from Review
20	Review
22	30–Day letter
24	90–Day letter
30	Suspense issue
32	Suspense, other
34	Suspense, TEFRA-PCS
38	Suspense, All Other
51	Terminal input Function Awaiting Closure
52–54	Assigned by KDO Terminal Function
55	Cases previously held in suspense or returned from Appeals
56	(Local Definition)
60	Department of Labor Notification
80	Nondocketed
81	Unassigned–Case forwarded to Appeals
82	Docketed–Appeals
83	Locally Defined
84	EP/EO–SP for Closure
85	Suspense
86	Reference Return
87	Closed to Appeals Processing Function
88	Tried–District Counsel
89	Local Definition
90	Closed (computer generated)

(7) EP Issue Codes

Issue Code	Description
01	Minimum Funding
02	Prohibited Transactions
03	Participation/Coverage
04	Coverage
05	Exclusive Benefit
06	Vesting and Benefit Accruals
07	Discrimination of Contributions or Benefits
08	Required Distributions
09	Top Heavy Plans
10	Joint and Survivor Annuity
11	Merger/Consolidation–Transfer of Assets or Liabilities
12	Assignment and Alienation
13	Commencement of Benefits
14	Non–Discrimination Requirements

Issue Code	Description
15	Plan contributions/Benefit Limitations
16	Compensation Limitations
17	PBGC Notification
18	Employer Securities
19	Stock Bonus Plans
20	Employee Stock Ownership Plans
21	Section 414 Violation
22	Deductions (other than Actuarial)
23	Deductions Actuarial
24	Taxability
25	Reversion
26	Unrelated Business Income
27	Premature Distributions
28	Insufficient Distributions
29	Excess Distributions
30	Excess Non–Deductible Contributions
31	Delinquent Returns
32	Excess Contributions – IRA
33	Excess Contributions – 401(k)
34	Backup Withholding
35	Penalties
36	Other Issues
37	No Issues
38	Reserved Code
39	Reserved Code
40	Reserved Code

(8) EP AIMS Source Codes

Source Code	Explanation of Source Code
06	INTEREST ABATEMENT CLAIMS
20	REGULAR CLASSIFICATION
21	RICS-Nationwide Samples
30	CLAIM FOR REFUND
40	MULTI–YEAR–EXAMINATION
41	Closing Agreement
44	DELINQUENT–(Returns)
45	REFERENCE AND INFORMATION RETURN (Request for information only)
47	CEP (Large Case)
50	RELATED EXAM (related return pickup)
55	INCOMPLETE RETURNS
60	Information Reports (Intra KDO EP/EO Referral)

Source Code	Explanation of Source Code
61	Determinations
62	Headquarters Referral
63	Appeals Referral
64	Public Affairs Referral
65	Collection Division Referral
67	Other EP/EO KDO Referral (from another KDO)
68	Regional Office Referral
69	Taxpayer Service Referral
70	REFERRALS–(Examination Division)
71	Classification Settlement Program (CSP)
72	Informant's Report (from 3rd party)
73	Taxpayer Request
74	Media Lead (News Media i.e., Newspapers, TV, News, Magazines)
75	Justice Department Referral
76	Department of Labor (Referral)
77	DOL Investigation
78	REFERRALS (OTHER)
79	PBGC
80	TCMP
81	RICS-used for Nationwide Exam
87	Discrepancy Adjustments
90	RICS - General (used for Local/Multi-Regional Samples, General Cases, Training Cases, Local Classified Issues, Converted Cases)
91	RICS - Production Recommended

(9) EP Special Project Codes

A Special Project Code is a 3–digit numeric code which will be assigned at National Office (Employee Plans Branch) for use in monitoring the EP Examination Program. Conditions and instructions for entry will be included in the IRM relating to specific EP Examination programs.

Code	Description
000	General (Non-production cases)
017-024	Local Project (Local/Multi-Regional Samples)
040	IRC 403(b) (Return/Non Returned Unit)(NW Exam)
043-044	Local Sample (Local/Multi-Regional Samples)
045	CEP Support to EO
049-062	Local Sample (Local/Multi-Regional Samples)
064-067	Local Sample (Local/Multi-Regional Samples)
068	Referrals
069	Reported Funding Deficiency (Nationwide)
070	Claims

Code	Description
071-072	Local Sample (Local/Multi-Regional Samples)
073	Reversions
074-077	Local Sample (Local/Multi-Regional Samples)
078	CEP Support to Exam. Div.
082-085	Local Sample (Local/Multi-Regional Samples)
086	HQ Required Examinations
087	Issued Waivers (Nationwide Examination)
088-089	Local Sample (Local/Multi-Regional Samples)
090	Training Cases
097	Transferred Sample Cases (Local/Multi-Regional Sample)
099	TEFRA (Local/Multi-Regional Sample)
101	Multiemployer Plans (Nationwide Exam)
200	Non-Amenders (FY 98 NationwideSample)
201	Terminations (FY 97 NationwideSample)
202	PTs/Loans (FY98 Nationwide Sample)
203	Improper Value (FY 97 Nationwide Sample)
204	EP Market Segment 5.1 (PSP) (FY 98 CNWS)
205	EP Market Segment 5.4 (MPPP)(FY 98 CNWS)
206	EP Market Segment 4.3 (DBP)(FY 98 CNWS)
207	EP Market Segment 3.6/6 (Other)(FY 98 CNWS)
208	IRC 403(b) Plans (Return/Non-Return Unit)(FY 98 CNWS)
210	Partial Terminations (FY 99 NNWS)
211	Master Prototype (FY 99 NNWS)
212	EP Market Segment 5.3.3 (TBP) (FY 99 NNWS)
213	Nationwide Sample (FY 99 NNWS)
214	Nationwide Sample (FY 99 CNWS)
215	Nationwide Sample (FY 98 CNWS)
300	Production/Converted Cases
301	Local Classified Issues
400-450	Local Sample (Local/Multi-Regional Samples)
800	EP Retuerns Comparison Project
901	Profiling Project
902	EP Return Comparison
903	VCR Verification Project

Note: Definition changes and new Special Project Codes are effective 10/01/94 for FY95.

(10) EP Disposal Codes

Examined — Agreed Disposal Codes (Including Penalties)

Change in Tax Liability

03	Agreed Tax Change
34	Claims Allowed in Full (Survey)

Change in Organization Status

09	Revocation

Other Changes

01	Regulatory/Revenue Protection
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
12	Amendment Secured
13	Referrals to Examination Division
14	Administrative
15	Closing Agreement

Examined — Unagreed Disposal Codes

Change in Either Tax Liability or Organization Status

07	Unagreed — Protest to Appeals
10	Unagreed — Without Protest
11	Unagreed — Petition to Tax Court

Examined — No Change Disposal Codes

02	No Change
08	Written Advisory — Form 5666 Required

Non-Examined Disposal Codes — Classification

Accepted on Manual Classification (Non-SEPRE)

20	Regular Classification

Disposal Codes (Non-Examined Screening)

21	Questionable Items Explained
22	No Examination Potential on Current Year and No Change on the Prior Year Examination
25	Excess Workload for KDO or POD — RICS

Non-Examined — Survey Disposal Codes

Surveyed Before Assignment

31	Surveyed Before Assignment
35	Surveyed Excess Inventory (Non-RICS Returns)

Surveyed After Assignment

32	Surveyed After Assignment

Non-Examined — Miscellaneous Disposal Codes

29	Missing Returns
30	Transfer out of District
33	Error Accounts with No Return
45	Reference and Information Return
99	Information Report and Miscellaneous

(11) EP Disposal Code Priority

Note: If more than one disposal code is applicable, use the following priority

Priority	Code	Description
1	09	Revocation
2	07,10 or 11	Unagreed
3	03	Agreed Tax Change

Priority	Code	Description
4	15	Closing agreement
5	06	Delinquent Return Secured
6	05	Delinquent Related Ret. Secured
7	04	Change Related Return
8	14	Administrative
9	12	Amendment Secured
10	01	Regulatory/Revenue Protection
11	13	Referrals to Examination Div.
12	08	Written Advisory—Form 5666 Required
13	02	No Change

(12) EP AIMS Push Codes

080 — Delinquent/Substitute Return

081 — Future Year Examination

When a request is made through AIMS to the EPMF for a specific return, if the return has not yet posted (TC150), if a push code of either 080 or 081 is entered on the AIMS request (Form 5649), the TC424 request will post and stay at EPMF until the requested return posts (TC150). The push code will hold at EPMF for 26 months and will then reverse (TC421) if the requested return has not posted. If the return posts in the interim, an AIMS opening will be extracted and sent to the requester.

23   Exempt Organizations Computer Systems Codes

(1)   General

Because of the EP/EO Key District concept, Exempt Organization (EO) returns are processed in the Ogden Service Center.

EO ACTIVITY CODES

EO ACTIVITY CODES

Form 11C (MFT 63, 96)

197	Form 11C Gambling/Wagering

Form 730 (MFT 64, 97)

198	Form 730 Wagering

Form 990/990-EZ (MFT 67) - Note: All References to Form 990 will also include Form 990EZ)

323	501 (c)(27) State Sponsored Workers Compensation Reinsurance
324	501 (n) Charitable Risk Pool
327	501(c)(1) U.S. Instrumentality
328	501(c)(2) Title Holding Corporation
339	Private School
340	Educational Other Than Private School
341	501(c)(3) Other
342	Religious Organization

EO ACTIVITY CODES

343	Scientific Organization
344	Hospital/Other Health Services
345	Church Tax Inquiry
347	501(c)(4) Civic League, Social Welfare
348	NECT, Form 990, 990EZ
349	Approved Church Examination
350	501(c)(5) Labor Organization
351	501(c)(5) Agricultural or Horticultural Organization
354	501(c)(6) Business League, Gross income under $100,000
355	501(c)(6) Business League Gross income $100,000 and over
356	501(c)(26) State Sponsored High Risk Health Insurance Organization
358	501(c)(7) Pleasure Recreational Social Club
360	501(c)(8) Fraternal Beneficiary Assoc.
361	501(c)(9) Employee Beneficiary Association
363	501(c)(10) Fraternal Lodge
364	501(c)(11) Teachers Retirement Fund Association
365	501(c)(12) Mutual Assets under $500,000
366	501(c)(12) Mutual Assets $500,000 and over
367	501(c)(23) War Veterans Before 1880
369	501(c)(13) Cemetery Company
371	501(c)(14) Credit Union Assets under $500,000
372	501(c)(14) Credit Union Assets $500,000 and over
373	501(c)(15) Mutual Insurance Association
374	501(c)(16) Financing of Crop Operations
375	501(c)(17) Supplemental Unemployment Trust
376	501(c)(18) Employee Funded Pension Trust
377	501(c)(19) Veterans Organization
378	501(c)(20) Legal Service Organization
381	501(e) Cooperative Hospital Service Organization
382	501(c)(22) Withdrawal Liability Payment Fund
397	501(c)(23) War Veterans Before 1880
398	501(c)(24) Trust of Terminated Plans
399	501(c)(25) Real Property Title Holding Company

Form 990—BL (MFT 56)

379	501(c)(21) Black Lung Trust

Form 990—C (MFT 33)

383	521 Farmers Cooperative, Gross Income under $10 Million
384	521 Farmers Cooperative, Gross Income $10 Million and over
385	Taxable Farmers Cooperative

Form 990—PF (MFT 44)

329	501(c)(3) Private Foundation, Assets under $25,000
330	501(c)(3) Private Foundation, Assets $25,000 under $100,000
331	501(c)(3) Private Foundation, Assets $100,000 under $500,000

EO ACTIVITY CODES

332	501(c)(3) Private Foundation, Assets $500,000 under $1 Million
333	501(c)(3) Private Foundation, Assets $1 Million and over
346	NECT

Form 990—T (MFT 34)

353	IRC 529 Qualitifed State Sponsored Tuition Program
359	501(c)(27) State Sponsored Workers Compensation Reinsurance
362	501(c)(26) State Sponsored High Risk Health Ins. Org.
368	IRC 501(n) Charitable Risk Pool
386	501(c)(2) Title Holding Corporation
387	501(c)(3) Private Foundation
388	501(c)(3) Other Than Private Foundation
389	501(c)(4) Civil League, Social Welfare
390	501(c)(5) Labor, Agricultural, or Horticultural Organization
391	501(c)(6) Business League
392	501(c)(7) Pleasure, Recreational or Social Club
393	501(c)(8) Fraternal Beneficiary Lodge
394	501 All Others

Form 1040 (MFT 20,22,30)

530	Related 1040 (other) Returns
531	Non-1040A TPI Under $25,000
532	NB TPI $25,000 Under $50,000
533	NB TPI $50,000 Under $100,000
534	NBTPI $100,000 and over
535	C-TGR Under $25,000
536	C-TGR $25,000 Under $100,000
537	C-TGR $100,000 and over
538	F-TGR under $100,000
539	F-TGR $100,000 and over

Form 1041, Form 1041A (MFT 05,21,36)

337	Form 1041/1041A
495	Fiduciary Non-Automatic
496	Fiduciary Automatic

Form 1065

380	501(d) Apostolic or Religious Association
480	Related 1065 (other) Returns
481	Ten or less partners gross receipts under $1000,000
482	Ten or less partners gross receipts $1000,000 or more
483	Eleven or more partners

Form 1120

203	Related 1120 (other) Returns
338	Standard Form (Private Foundation with Revoked Exemption)
396	1120—POL

EO ACTIVITY CODES

Form 4720

334   4911, 4941 thru 4945 Private Foundation

Form 5227

335   Split Interest Trust Assets, under $1000,000

336   Split Interest Trust Assets, $1,000,000 and over

Employment Tax Returns

463   Form 945 (MFT 16) 1-1-96

464   Form 940 (MFT 10, 80)

465   Form 941 (MFT 01, 17)

466   Form 942 (MFT 04, 18)

467   Form 943 (MFT 11, 19)

468   CT-1 (MFT 09, 71)

469   CT-2 (MFT 72)

470   1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Form 5330 (MFT 76)

310   Related 5330 (other) Returns

TEFRA

311   TEFRA-PCS

EO ACTIVITY CODES FOR FLOW—THROUGH ADJUSTMENTS

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS
(Must use Source Code 87, any valid Project Code can be used with SC 87)

Related 1040 (Other) Returns

*503   1040A TPI Under $25,000

531   Non 1040A TPI Under $25,000

532   NB TPI $25,000 Under $50,000

533   NB TPI $50,000 Under $100,000

534   NB TPI $100,000 and Over

535   C — TGR Under $25,000

536   C — TGR $25,000 Under $100,000

537   C — TGR $100,000 and Over

538   F — TGR Under $100,000

539   F — TGR $100,000 and Over

Related 1041 (Other) Returns

*495   Fiduciary Non-Automatic

496   Fiduciary Automatic

Related 1065 (Other) Returns

*480   Returns Processed Before 1988

481   10 or Less Partners Gross Receipts Under $100,000

482   10 or Less Partners Gross Receipts $100,000 and Over

483   11 or More Partners

Related 1120 (Other) Returns

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS
(Must use Source Code 87, any valid Project Code can be used with SC 87)

Form 1120S Taxable

202	1120S Taxable

Form 1120 (including 1120L, 1120M, and 1120PH)

202	1120S Taxable
*203	No Balance Sheet
209	Under $250,000
213	$250,000 Under $1,000,000
215	$1,000,000 Under $5,000,000
217	$5,000,000 Under $10,000,000
219	$10,000,000 Under $50,000,000
221	$50,000,000 Under $100,000,000
223	$100,000,000 Under $250,000,000
225	$250,000,000 and Over
395	Form 1120POL/Exempt

Form 1120F

241	1120 FSC
259	Under $50,000,000
263	$50,000,000 Under $250,000,000
265	$250,000,000 and Over

Form 1120S (Nontaxable)

287	Nontaxable Processed Prior to 1/1/91
288	Assets Under $200,000 (Nontaxable processed after 1/1/91)
289	Assets $200,000 Under $10,000,000 (Nontaxable processed after 1/1/91)
290	Assets $10,000,000 and Over (Nontaxable processed after 1/1/91
338	Form 1120PF with Revoked Exemption
395	Form 1120POL Exempt
396	Form 1120POL

Related 5330 (Other) Returns

310	Return of Initial Excise Taxes

Related to Employee Benefit Plans

* Returns for discrepancy adjustments will be requested (using CC AM424 with the Activity Codes denoted by an asterisk - Master File will assign the correct activity code)

(2) EO Disposal Codes

EO Disposal Codes

No Change Disposal Code

02	No Change
08	Written Advisory-Form 5666 Required.

Regulatory/Revenue Protection Change Disposal Code

01	Regulatory/Revenue Protection
18	Chapter 42 - Under Tolerance

EO Disposal Codes

19   Amendment Secured

Tax or Status Change Disposal Codes

03   Agreed Tax or Penalty Change

04   Change to Related Return

05   Delinquent Related Return Secured

06   Delinquent Return Secured

07   Unagreed-Protest to Appeals

09   Revocation - Agreed

10   Unagreed-Without Protest

11   Unagreed-Petition to Tax Court

12   Closing Agreement

13   Referrals to Examination Division

14   Termination - Agreed

15   Church Examination-Unagreed

16   Change in Subsection - Agreed

17   Change in Foundation Status - Agreed

34   Claims Allowed in Full (Surveyed)

50   Agreed Intermediate Sanction Payments

Non-Examined-Classification Disposal Codes

Accepted on Manual Classification (Non-SERFE)

20   Regular Classification

Disposal Codes (Non-Examined Screening) (Applicable to Source Code 02 ONLY)

Accepted During Screening (SERFE)

21   Questionable Items Explained

22   No Examination Potential on Current Year and No Change on the Prior Year Examination

25   Excess Workload for KDO or POD

Non-Examined—Survey Disposal Codes

Surveyed Before Assignment

31   Surveyed Before Assignment

35   Surveyed Excess Inventory (Non-SERFE Returns)

Surveyed After Assignment

32   Surveyed After Assignment

Non-Examined—Miscellaneous Disposal Codes

29   Missing Returns (Service Center ONLY)

30   Transfer Out of District

33   Error Accounts with No Return

45   Reference and Information Return

99   Information Report and Miscellaneous

EO Disposal Code Priority

If more than one disposal code is applicable, use the following priority

EO Disposal Code Priority

Priority	Code	Description
1	09	Revocation
2	07, 10, 11, or 15	Unagreed
3	03, 18 or 50	Agreed Tax or Penalty Change
4	12	Closing Agreement
5	16	Change in Subsection
6	17	Change in Foundation Status
7	14	Termination
8	06	Delinquent Return Secured
9	05	Delinquent Related Return Secured
10	04	Change to Related Return
11	19	Amendment Secured
12	01	Regulatory/Revenue Protection
13	13	Referrals to Examination Division
14	08	Written Advisory-Form 5666 required
15	02	No Change

(3) Status Codes - Master File and AIMS

These codes are used to reflect the current (and possibly the past) rating of an account. Both Master File and AIMS status codes are listed and defined below.

It should be noted, that any similarity between the value or definition of these two sets of codes is purely coincidental. Master File Status Codes for Exempt Organizations are used to define the rating of the organization as to its qualifications under specified Internal Revenue Code Sections, whereas, AIMS Status Codes are used to identify a specific type of EO return (MFT and Tax Period) of an organization that has been controlled for reporting purposes into the Examination Stream.

Status Code	Definition
Master File	
Blank	EO section established—No Status
00	EO section established—No Status
01	Unconditional Exemption—Active
02	Conditional Exemption—Active
06	State University or College Filing Form 990
07	Church filed Form 990-T—Active
10	Pre-Examination of a Church—Active
11	School Certification—Active
12	A formal exemption not granted—filing an EO return—Active
	(a) Form 990 under IRC 4947 (a)(1)
	(b) Form 990-PF under IRC 4947 (a)(1)
	(c) Form 5227 Non-Exempt Charitable Trust

Status Code	Definition
	(d) Form 990-C Taxable Farmer's Coop.
18	Temporary Revocation of a Private Foundation—Active
19	Revocation of a Private Foundation—Active
20	Termination—Inactive
21	Unable to locate—Inactive
22	Revocation—Inactive
23	507(a) Termination
24	507 (b)(1)(A)
25	507(b)(1)(B)
26	Termination Merger—Inactive
28	No longer subordinate to a group ruling
29	Group Ruling has been Dissolved
40	Application pending—Inactive-No Exemption
41	No Reply to Solicitation—Inactive—No Exemption
42	Extension of Time to File No Record of Tax Exemption
70	Denied—Inactive—No Exemption
71	Failure to File Completed Form 1023/1024-No Exemption
72	Refusal to Rule—Inactive—No Exemption
AIMS	
00	Document in Transit
06	Awaiting Classification
07	Transferred in (Not started)
08	Selected, Not assigned
10	Assigned No Time Applied
12	Started
20	Review
22	30 Day Letter
24	90 Day Letter
30	Suspense, Form 1254
32	Suspense, General Fraud
34	Suspense - TEFRA-PCS
38	Suspense, All Other
51	EP/EO—SPB
52	Local Definition
53	Local Definition
54	Local Definition
55	Cases previously held in suspense (status codes 30,
56	Local Definition
60	RPM Control
80	Nondocketed
81	Unassigned
82	Docketed

Status Code	Definition
83	Locally Defined
84	EP/EO SP for Closure
85	Suspense
86	Reference Returns
87	Closed to Appeals Processing Function
88	Tried-District Counsel
89	Local Definition
90	Closed-Computer Generated

(4) MFT Codes

MFT Code	Form Numbers	Master File
01	941	BMF
02	1120, All	BMF
04	942	BMF
05	1041	BMF
06	1065	BMF
09	CT-1	BMF
10	940	BMF
11	943	BMF
12	1042	BMF/NMF
16	945	BMF
17	941	NMF
18	942	NMF
19	943	NMF
20	1040	NMF
21	1041	NMF
22	1040PR	NMF
30	1040	IMF
31	1120S	NMF
32	1120	NMF
33	990C	BMF/NMF
34	990T	BMF/NMF
35	1065	NMF
36	1041-A	BMF/NMF
37	5227	BMF/NMF
44	990PF	BMF/NMF
46	EO Bonds/8038(All)	
50	4720	BMF/NMF
56	990BL	NMF
63	11-C	BMF
64	730	BMF

MFT Code	Form Numbers	Master File
66	4720A	NMF
67	990	BMF/NMF
71	CT-1	NMF
72	CT-2	NMF
76	5330	NMF
80	940	NMF
96	11C	NMF
97	730	NMF

(5) Source Codes

Source Codes

02	SERFE Selected Return
03	All Other Federal Agencies Referral
05	Related Pick-up - SERFE
06	Interest Abatement Claims
12	Delinquent Return - SERFE
20	Regular Classification
30	Claim for Refund
40	Multi-Year Examination
41	Closing Agreement
44	Delinquent Returns - Non SERFE
45	Reference and Information Returns
50	Related Pick-up - Non SERFE
60	Information Report (Intra - KDO EP/EO Referral)
**61	Determinations (Intra - KDO EP/EO Referral)
62	Headquarters Referral
63	Appeals Division Referral
**64	Public Affairs Referral
65	Collection Division Referral
67	Other EP/EO KDO Referral
**68	Regional Office Referral
**69	Taxpayer Service Referral
70	Examination Division Referral
71	Fraud Regular (Previously SC 90)
**72	Informant's Report
73	Taxpayers Request
**74	Media Lead
75	Justice Department Referral
76	Department of Labor (DOL) Referral
77	States Attorney General or other State/Local Government Agency Referral

Source Codes

80	Members of Congress/White House
87	EP/EO Discrepancy Adjustment
90	RICS New Project
**91	RICS - Regional Directed Samples
**92	RICS - General
**93	RICS - Production Field Response Required
**94	RICS - Related Pick-up
**95	RICS - Multi-Year Examination
96	RICS - other (effective 01/01/1999)
98	Justice Department Case

** New EO Source Code

(6) Principal Issue Codes

Principal Issue Codes

01	Advertising Income
02	Business with Non-Members
03	Deductibility of Contributions/Dues
04	Delinquent Filing of EO Returns
05	Delinquent Filing of Return (other)
06	Discontinued Operations
07	Discrimination
08	Employee Benefit
09	Excess Business Holdings
10	Failure to Distribute
11	Grassroots Lobbying
12	Inadequate Records
13	Incomplete Returns
14	Inurement
15	Jeopardy Investments
16	IRC 4962 Abatements
17	Legislative Activities
18	Non-Exempt Activities
19	Non-Patronage Income
20	Operating in a Commercial Manner
21	Operational Test
22	Organizational Test
23	Particular Services for Members
24	Patronage Dividends
25	Political Activities
26	Private Foundation Status
27	Private vs. Public Interests

Principal Issue Codes

28	Public Information Not Reported 501(c) (3)
29	Rental Income from Debit Financed Property
30	Self-Dealing
31	Taxable Expenditures
32	Tax on Investment Income
33	Unrelated Trade or Business (other)
34	Other
49	Approved Church Examination
53	Chapter 42 Under Tolerance
54	Revocations (this must be the first/primary code for unagreed revocations)
55	Arbitrage Rebate (effective 1/1/1999)
56	Advance Refunding (effective 1/1/1999)
57	Yield Restriction (effective 1/1/1999)
58	Yield Burning (effective 1/1/1999)
59	Private Use (effective 1/1/1999)
60	Change in Use (effective 1/1/1999)
61	$10 Million Limitation (effective 1/1/1999)
62	$49 Million Limitation (effective 1/1/1999)
63	Issuance Costs (effective 1/1/1999)
64	120 Percent of Economic Life Maturity(effective 1/1/1999)
65	Claim for Refund (effective 1/1/1999)
66	Discrepance (effective 1/1/1999)
67	Excess Benefit Transactions under IRC 4958 (effective 1/1/1999)

(7) EO Project Codes and Priority Emphasis Programs (PEP's)

EO Project Codes and Priority Emphasis Programs (PEP's)

000	General Casework
001-009	Local Sample
010	General Casework
011	Referrals/Information Reports
012	EO Support for EXAM CEP
013-016	Local Samples
017	Non-EO Forms 8038 Examinations
018	Non-EO Bond Compliance Activity
019	Local Sample
026-040	Local Samples
042	Training Cases
043-049	Local Samples
050	EO Bond Compliance Activity
051	Elementary and/or Secondary Private School
052	Private School - College or University
053	Bond Compliance Initiative

EO Project Codes and Priority Emphasis Programs (PEP's)

054	Other Private Schools
055	Non-resident Alien Issue cases
056	Tax Exempt Bonds - Related Return
057	FDN Code 09 Clean-up
058	Expired Advance Ruling Expiration Date
059	Travel Tours
060	Accel. Char. Rem. Trust (Sample)
061	Accel. Char. Rem. Trust (Target)
062	Small Private Foundations
063	Nationwide Sample
064	501 (c) (8) Orgs.
065	501 (c) (10) Orgs.
066	IRC 501(c)(7) - Investment Income
067	Low Income Housing
068	CEP Claims
069	CEP Limited Scope Exam
070	TCMP (with source code 80)
071	Status 41 Projects
072	Large Case - Code 9
073	Large Case - Code 8
074	Political Action Committees (PAC's)
075	Hospitals
076	EO Tax-Exempt Bond Exams
077	990-T Filed by a Church
078	CEP Primary Entity Return
079	Delinquent Forms 990-T
080	Public College or University (Non-Private School)
081-085	Local Samples
086	Gaming Activities
087	IRC 527 Project
088	Corporate Sponsorship
089	Claims
090	Charitable Fund-raising
091	CEP Related Entity Return
092	Media Evangelist
093	Lobbying and Political Activities
094	Marketing Activities
095	OCEP
096	Nationwide Sample
097	Exam Support - VEBA's
098	Nationwide Sample
099	TEFRA-PCS Cases
100	Electric Cooperatives

EO Project Codes and Priority Emphasis Programs (PEP's)

101	USDA Child/Adult Care Food Program
102	Ex-Partnerships
103	Tax Exempt Bonds Support of Focus Groups
104	Gaming Support Focus Group
105	Bond Arbitrage Project
106	Fed Fed/Fed State Coordination - State Attorney General
107	Gaming
108	State Charity Officials
109	Other
110	Small Issue Capital Expenditure
111	Health Care - Joint Venture Referrals - CEP
112	Health Care - Joint Venture Referrals - Non-CEP
113	Exam Partnership Initiative
658	VCAP
900	Profiling Summaries
901	Profiling Project
902	EO Return Comparison Project
907	Compliance Research

(8) **EO Push Codes**

EO Push Codes

For Current or Prior Year Examination

020	Delinquent Return
021	Substitute for Return
041	Current Year Pick-up

For a Subsequent (future) year Examination

022	Follow-up: Exemption Granted
023	Follow-up: Unrelated Business Income
024	Follow-up: Payout Provisions
025	Follow-up: Other

(9) **MF Sorting and Blocking for Document Code 47**

Adjustment Form Number	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5599	Orignal &	000-079	080-099
	Copy	900-979	980-999
	BRTVU/RTVUE	200-249	200-249
Going to Appeals	Either	100-179	180-199
Partial Assessment	No Return	100-179	180-199

Subsection Codes

MFT Code	Form Numbers
01	501(c)(1)
02	501(c)(2)
03	501(c)(3)
04	501(c)(4)
05	501(c)(5)
06	501(c)(6)
07	501(c)(7)
08	501(c)(8)
09	501(c)(9)
10	501(c)(10)
11	501(c)(11)
12	501(c)(12)
13	501(c)(13)
14	501(c)(14)
15	501(c)(15)
16	501(c)(16)
17	501(c)(17)
18	501(c)(18)
19	501(c)(19)
20	501(c)(20)
21	501(c)(21)
22	501(c)(22)
23	501(c)(23)
24	501(c)(24)
25	501(c)(25)
26	501(c)(26)(effective 1/1/1999)
27	501(c)(27)(effective 1/1/1999)
40	501(d)
50	501(e)
60	501(f)
70	501(k)
71	501(n)(effective 1/1/1999)
80	521
81	529 (effective 1/1/1999)
90	4947(a)(2) - Split Interest Trust
91	4947(a)(1) - Public Charity Form 990/990EZ Filer
92	4947(a)(1) - Private Foundation Form 990-PF Filer)
93	1381(a)(2) - Taxable Farmer's Coorperative

Section 13.   Integrated Data Retrieval System (IDRS)

1   *Summary of IDRS*

Reference IRMs 3(25)(77)0 and 3(25)(78)0

The Integrated Data Retrieval System (IDRS) is a system which enables employees in the Service Centers and the District Offices to have instantaneous visual access to certain taxpayer accounts.

Some capabilities of the system include:

(1)   Researching account information and requesting returns.

(2)   Entering transactions such as adjustments, entity changes,etc.

(3)   Entering collection information for storage and processing in the system.

(4)   Automatically generating notices, collection documents and other outputs.

Several different files compose the IDRS data base. Some of them are:

(1)   AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)—This file is a computer system designed to give Examination Division information about the returns open to Examination.

(2)   ADOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN) - This file contains W-7A application information regarding pending adoptions. A temporary number is assigned to the child so that adoptive parents can claim dependency exemption and child care credit. All update processing will take place at the Philadelphia Service Center. Command Code ATINQ is available for universal access inquiries at all service centers. (IRM 3(25)(77)(79))

(3)   CENTRALIZED AUTHORIZATION FILE (CAF) RESEARCH—The Centralized Authorization File contains information regarding the type of authorization that taxpayers have given representatives for various modules within their accounts. This information is used to direct refunds and/or copies of notices and correspondence to representatives when this has been authorized. It can also be used to determine whether an individual claiming to be a representative (Rep) of a taxpayer is, in fact, authorized to represent or act in the taxpayer's behalf, or to receive the information requested. The command codes available for research are: (a) CC CFINQ IRM 3(25)(77)(33), and (b) CC RPINQ IRM 3(25)(77)(33).

Note: Each Service Center has a separate CAF, built from records input at that Service Center.

(4)   DISHONORED CHECK FILE (DCF)—This file contains a record of the dishonored checks returned to the service center by banks. The record will remain on the file until research positively identifies the tax module which was credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice will also be generated to notify the taxpayer.

(5) EXCESS COLLECTION FILE (XSF)—This file contains two accounts, non-revenue receipt credits in Account 6800 (Excess Collections) and Account 9999 (Revenue Clearance Accountability). Each record within the file contains the control number, amount, source of the credit, IRS received date, status code, other available payment and follow up information. This file may be accessed with CC XSINQ. (IRM 3(25)(77)(49).

(6) KEY INDEX FILE (KIF)—The KIF provides a way to access a Taxpayer Identification Number (TIN) with selected taxpayer's name and address. The KIF is actually two files, the SKIF (SSN Key Index File) and the EKIF (EIN Key Index File). The SKIF is accessed by CC SSNAD. The EKIF is accessed by CC EINAD.

(7) NATIONAL ACCOUNT PROFILE (NAP)—The National Account Profile is maintained at the Martinsburg Computing Center. The Service Centers and Districts have direct access to the NAP using CC INOLE.

(8) REPORTING AGENTS FILE (RAF) RESEARCH—The Reporting Agents File contains information regarding the type of authorization that taxpayers have given to their reporting agent for the employment tax/payment modules and/or the FTD payment modules in their account. This authorization allows the reporting agent to file the taxpayer's Form 940 or Form 941 on magnetic tape or make magnetic tape or electronically or make magnetic tape or electronic submision of federal tax deposits . The information from the authorization is used to direct copies of notices and correspondence to reporting agents if authorized. It can also be used to determine whether an individual claiming to be a reporting agent for a taxpayer is, in fact, authorized to receive the information requested. CC RFINQ is the only command code needed to research the RAF IRM 3(25)(77)(16).2).

(9) TAXPAYER INFORMATION FILE (TIF)—The TIF provides tax account information for taxpayers selected for IDRS. The TIF is divided into three sub-groups as follows:

    (a) ITIF—Individual Master File

    (b) BTIF—Business Master File

    (c) ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.

(10) UNIDENTIFIED REMITTANCE FILE (URF)—This file contains an information record of each remittance which is received but cannot be positively identified. This file aids in resolving payment tracers.

(11) This file allows the Service to issue a unique tax identification number to certain individuals for whom a social security number is not available. the system replaces the current system of assigning a temporary Internal Revenue Service Number (IRSN) by the IRS. The nonresident alien withholding issues will be eliminated by the ITIN system.

2   *IDRS Security System*

(1) Security Procedures

General

The IDRS Security System is designed to provide protection for both the taxpayer and the IDRS user employee. The taxpayer must be protected from unauthorized disclosure of information concerning his/her account and unauthorized changes to it. The IDRS user employee must be protected from other personnel using his/her identification to access or make changes to an account.

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IRM 1272, Disclosure of Official Information Handbook contains guidelines governing the release of data included on tax returns and other information contained in Service files.

Protection of Taxpayer Accounts

Employees should exercise special precautions to identify the taxpayer or his/her authorized representative when answering inquiries about a refund, notice, adjustment or delinquent account.

When responding to telephone inquiries and walk-in taxpayers about a tax account, the employee handling the inquiry should obtain:

      (a)   Taxpayer's name, address.

      (b)   Taxpayer Identification Number (SSN or EIN).

      (c)   Document Locator Number (DLN), date or amount on notice or other document received.

      (d)   Date and/or amount of refund, adjustment, payment or return.

      (e)   Type of notice or other communication received.

If a caller is unable to furnish enough information to establish that he/she actually is the taxpayer, the employee should request that the caller find out the information and call back. If the caller states he/she does not have the information and cannot obtain it, the employee should advise the caller to write.

Employees should not provide Taxpayer Identification Numbers over the telephone. Tele-Tin employees will follow their IRM guidelines.

Information concerning taxpayers will not be provided to third parties without written authorization from the taxpayer, even though the third party requesting the information has possession of a copy of the bill or notice in question.

Written authorization from the taxpayer is not restricted to a power of attorney or to any specific form. The authorization must bear the taxpayer's signature. If there is serious doubt whether the signature on the authorization is the taxpayer's, offer to mail the information to the taxpayer's address of record.

Authorized Access

IDRS users are authorized to access only those accounts required to accomplish their official duties. IRM 0735.1, Handbook of Employee Responsibilities and Conduct, Exhibit 200-2, (i) (y) states that instances of employee's accessing their own (or spouse's) account or the account of another employee (or spouse) via IDRS will be treated as administrative offenses. In addition, IDRS users must not access the account of a friend or relative, or any account in which they have a personal or financial interest.

Passwords

Each IDRS user employee will be furnished a password on a periodic basis.

The employee is responsible for protecting his/her password. The password   must not   be revealed to anyone, regardless of his/her position in or outside the Internal Revenue Service.

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Employees must never use another employee's password.

Any time a password is compromised, or even if an employee suspects that it has been, he/she will notify the System Security Supervisor to obtain another password.

Protection of the IDRS User Employee

Proper use of Command Codes SINON and SINOF will provide necessary protection to the employee.

SINON

An employee must sign on the IDRS system before accessing or changing any account on IDRS. The employee will accomplish this by inputting Command Code (CC) SINON. That will verify whether or not the employee is authorized to use IDRS. If the employee is authorized to use IDRS, the system will assign the user a two character entry code which will be unique for that particular operator at that terminal for the SINON period.

Entry Code

The entry code has a floating position in each command code. In order to maintain maximum security, the entry code is the last item input for all command codes. The Entry code must follow all the input for a command code and XMIT must be depressed in the first position following the entry code.

The entry code received from CC SINON is the identification that the system uses to generate the employee number for every action processed through the IDRS terminal. The protection of the entry code is as important as the protection of the password.

> (a) An employee **must not** allow any other employee to use his/her entry code. All action on IDRS will be recorded as being input by the employee officially assigned the entry code.

> (b) Employees should not record their entry codes for ready reference. If the entry code is written down it is too easy for another employee to find and use it.

An employee can be signed on to only one terminal at a time, and can have only one active entry code at a time.

SINOF

Employees must use CC SINOF whenever they are going to be away from the terminal (for example, going to lunch, break, or back to their desk). Employees should stay signed on only when they are actively using the terminal or when they can see the terminal and anticipate using it again soon.

Proper use of command code SINOF provides employees complete protection of their entry codes. If an employee does not SINOF, there is always a danger that someone else will use his/her entry code during his/her absence.

If a user is signed on a terminal and intends to sign on another terminal, he/she should first sign off the original terminal.

Security Violations

The following are examples of security violations:

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the input of incorrect CC SINON information.

the input of a command code without an entry code or an invalid entry code.

the input of a command that is not in the Employee Profile.

All security violations will be recorded in the security files by terminal and, if possible, by employee number.

A terminal will lock out after three (3) consecutive violations. In the event of a security lockout, the screen of the affected terminal will display the message "SECURITY LOCK ON THIS TERMINAL" The operator must immediately notify his/her supervisor who will initiate action to unlock the terminal.

Security Reminders

(1) Employees should always clear the screen when the terminal operation is completed.

(2) Employees should be sure to retrieve all prints. If someone leaves a print in the printer, it should be placed in classified waste if the originator cannot be determined.

(3) IDRS terminals are programmed for real-time usage and are systematically deactivated at the end of each work day.

Note: The preceding rules must be followed carefully to protect the security and integrity of the IDRS.

The SFDIS Command Code with definer (values: P=Production, T=Training) is used to pull up the list of Command Codes in an employee's profile.

3 IDRS Message File

IDRS Message file is available to all IDRS users via command code MESSG followed by the users entry code. This multi page file contains up to date information on a variety of topics for example; command code availability, command code changes, MFTRA print status, ACTRA display status and system Files availability. An index of MESSG topics will be displayed. All IDRS users should make a point of checking the MESSG FIle every morning.

4 Selection Criteria for IDRS

Data is extracted for IDRS when the entity or tax module meets extraction criteria prescribed in IRM 30(33)0. Updated records are extracted for each module whenever Master File activity occurs in the account, such as merges, unpostables, notices, Tax Code postings (including adjustments and examinations), certain freezes, and status changes. The files are constantly updated from various sources until the record is removed from IDRS.

5 Retention Criteria for IDRS

Retention on the TIF is governed by the principle that a module should be retained as long as any one of a specified criteria is met, such as dummy modules less than 3 cycles old, accounts in TDA status, accounts in TDI status, modules containing any open pending transactions, and modules with

open control bases. If a module no longer meets any retention criteria it is dropped from the file and a generated transaction is sent to MCC to inform the Master File that the module is no longer on that Service Centers IDRS file. Specific retention criteria is included in IRM 30(33)0.

6   Special Employee Number

Telefile letters 2922C through 2930 will be generated from the Correspondex System. Because an individual employee will not be inputting these "C" letters, they will have a system generated employee number of "179999999".

7   Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes

(1)   Pending Transaction Identification Codes

Reference IRM 3(27)(68)(24)1

AP   —A pending tax module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.

CU   —A corrected unpostable transaction

*DC   —A transaction deleted by ERS or Service Center Reject Processing.

*DI   —A delinquent or entity transaction which appears on IDRS, but does not post to the Master File.

*DJ   —A transaction deleted through normal weekly update.

*DN   —A transaction deleted by IDRS daily TIF batch processing. This pending transaction status normally occurs under the following conditions:

    1. A transaction on the TIF other than a Unn or Nu did not match an incoming IDRS daily update on money amount. The transaction on the TIF changes to DN and the input transaction is separately appended.

    2. An entity transaction on the TIF other than a Unnn or Nu failed to match an incoming IDRS daily update transaction on size (transaction length). The transaction on the TIF changes to DN and the incoming transaction is appended separately.

*DP   —A transaction deleted by CC DELET, or has been a TP on TIF for 4 cycles or an age-pending routine change or a TP transaction failed to match daily update on money amount.

*DQ   —A transaction deleted by Quality Review.

DR   —Retained for research.

*DU   —A deleted unpostable transaction.

*DW   —A transaction deleted via optional age routine in the weekend IDRS computer batch processing (weekly updates).

EP   —A pending entity module transaction prior to PN status. This transaction will not have a complete DLN and may be reviewed by Quality Review.

ERS   —A RS transaction appended to the entity is identified as ERS when it is displayed with a tax module. Limited to TCs 903 and 904.

NU   —A nullified unpostable transaction.

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PN   —A pending transaction that has passed all IDRS validity checks and has a complete DLN. All NMF transactions posted after establishment of module remain as PN.

RJ   —A reject transaction. RJ transactions are appended to the entity. They are displayed on the tax module if the MFT, Plan Number and Tax Period are for the displayed tax module.

Rnnn —A transaction has been delayed beyond the scheduled cycle. It is extracted from the resequencing file at MCC. Includes all TC 904s and TC 903s (Refer to 8.08 for numeric code definitions).

TP   —A payment received in the service center input to IDRS from the Remittance Processing System (RPS) with the cycle of input. It will not be included on a master file transaction tape until passing all validity and consistency checks and updated to "PN" status with the expected MCC posting cycle.

Unnn —An open unpostable transaction (nnn - the numeric unpostable code).

*The pending transaction codes identified above with the asterisk will not be included in the IDRS balance.

(2) Merge Related Transaction Codes

Reference IRM 3(27)(68)0

These differ slightly from those for the corresponding Master File transactions. The TC 003 and 026 are generated during IDRS processing, therefore they are not the actual MF transactions, but do reflect MF status.

   (a) 003- BMF Partial Merge - Appears on the old EIN and contains a cross reference number. It indicates that a merge was attempted but was not able to become a complete merge because of modules in both involved accounts which are for the same MFT and tax period. The TC 003 will appear in "DI" pending status in the entity module.

   (b) 004 - BMF Partial Merge - Appears on the new EIN and contains a cross reference TIN. The TC 004 will appear in "DI" pending status in the entity.

   (c) 006 - A Merge/Merge - Fail. A TC 006 without a cross reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.

   (d) 008 - IMF/BMF Complete Merge - Appears on the new TIN to reflect a successful merge and contains a cross reference TIN. The TC 008 will appear in "DI" pending status in the entity.

   (e) 026 - IMF/BMF Complete Merge - Appears on the old TIN to reflect a successful merge and contains a cross reference to the new TIN. It will appear in the entity module only in "DI" pending status.

(3) Transaction Information Codes

   (a) IMF

Code	Condition
G	Amended (G Code) Return
X	Indicates DLN (location) or Administrative file or refile DLN
D	Selected for Discriminant Function - Regular

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M   Selected for Discriminant Function - Special

F   Final Return

       (b)   BMF

Code	Condition
A	FTD (Federal Tax Deposit) Credit computer transferred from a prior module
C	Consolidated FTD (TC 650) will consist of the number of payments consolidated.
F	Final Return
G	Amended Return
G	Amended Return
L	Rejected Forms 7004/2758
P	FTD (TC 650) credit computer transferred to a subsequent module
X	Return refiled under DLN indicated
T	Treasury - U.S. DLN (Doc Code 97)
W	Form 7004, changed Entity Fiscal Month
2	Form 7004, 990C filed
4	Form 7004, 990T Resident Corp.
5	Form 7004, 990T Non-resident Corp.
6	Form 7004, 1120F, Non-resident Corp.
7	1120F Resident Corp.
8	Form 1066 Filer

8   *Case History Status Codes*

Reference IRM 3(27)(68)(18).1(1)(b)

The following status codes are used when controlling a case. These status codes should not be confused with Master File Status codes or with freeze codes.

A—Assigned—Actively being worked.

B—Background—Non-workable case being monitored.

C—Closed.

S—Suspense—Short term delay.

M—Other—Long term delay.

Z—Used to Close IRP Cases.

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9　Category Codes

Reference IRM 3(27)(68)(18).1(1)(a)

The category codes are a 4 digit code to denote the type or source of an adjustment or correspondence case. The following is a current list of the category codes and the definition:

Category Codes	Definition
ACKN	Claim or Photocopy Request Processed by RCF to CP&R
AMCZ	Accounts Maintenance Combat Zone
AMRH	Accounts Maintenance Research
AM01	Debit Balance - No return
AM02	Erroneous Credit Freeze
AM03	Amended Return - No Original
AM04	Duplicate return
AM05	Audit Hold Codes
AM06	Claim Pending
AM07	AADP Credit to NMF Liability
AM08	Manual Refund
AM09	Additionally Liability Pending
AM10	Refund - Repayments, Cancelled or Delayed
AM11	Advanced Payment
AM12	Credit Balance - No return
AM13	Expired Installment
AM14	Barred Refund (STEX)
AM15	Erroneous Refund
AM16	Excess ES Credits (IMF) or FTD Credit module (BMF)
AM16-J	(IMF) Excess ES Credits (IMF)
AM16-Y	(BMF) FTD Credit module
AM17	TDI Refund Freeze
AM18	TC59X w/Credit Balance - No Return
AM19	Offer in Compromise
AM20	Subsequent Payment
AM21	Account Reactivation
AM22	Original -No amended return
AM23	CSED TC 470 (Claim Pending)
AM24	Math error protest
AM25	Additional Liability Pending (URP)
AM26	TC 59X w/Credit Balance - No return
AM27	URP - Zero Debit Balance
AM28	Unreversed TC 480
AM-X	Expired or Potentially Expired Assessment Statute
ARDI	Accounts Receivable Dollar Inventory
ASTA	Alternative Strategy for Tax Administration

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Category Codes	Definition
ATAO	911 Hardship (effective July 1990)
ATLA	Additional Tax Liability Assessment
AUDT	Special Audit
BARD	Barred Assessment
BWH	Backup Withholding
CAWR	Combined Annual Wage Reporting
CCO1	Collection Contracted Out
CERT	Certified Transcript
CFTE	Credit for the Elderly
COCZ	Collection Combat Zone
COLL	Collection Related Questions
COPY	Taxpayer Request for Copy of Return
CP29	Amended Return Posted, No Original
CP40	Potential ES Penalty Transcript Notice—IMF
CP44	Notice of Available Credit
C174	Unexplained exempt remuneration listed on Form 940
C175	Unexplained adjustment on Forms 941,945,942,943
C190	Amended Return Posted No Original on Record Within Four Cycles
C194	CP 194 (Potential FTD Penalty)
C234	CP 234 Potential ES Penalty Transcript Notice—BMF
C294	Possible 15% FTD Penalty
C874	Unexplained exempt remuneration listed on Form 940PR
C875	Unexplained adjustment on Forms 941PR and 943PR
DATC	Deferred Adverse Tax Consequence
DAUD	Duplicate Filing Audit
DFRX	Deferral Cleanup
DMFC	Debtor Master File Claim
DSTR	Disaster Case
DUPF	Duplicate Filing (CP 36,193,436)
DUPR	Duplicate Refunds
EICN	Earned Income Credit Notice (CP32)
ENCC	Energy Credit Carryover Transcript
ENTC	Entity Change Case
ER51	Error—Doc Code 51
ERAB	Erroneous Abatement
ERRF	Erroneous Refund
ESTA	Potential Expired Statute Case—Service Center
ESTB	Potential Expired Statute Case—District Office
ETAD	Employment Tax Adjustment-DCC Program.
ETAP	Employment Tax Adjustment Program
EXOR	Exempt Organization

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Category Codes	Definition
FUTA	Federal Unemployment Tax Act
GAIN	Gain on Sale of Residence
I174	Unexplained Exempt Remuneration Listed on Form 940—International
I175	Unexplained Adjustment on Forms 941/E/SS/942/943—International
I190	Amended Return Posted—BMF—No original—International
I234	Potential ES Penalty Transcript Notice—BMF—International
I840	IDRS Generated Refund—International
I874	Form 940—International
I875	Unexplained Adjustment on Forms 941PR/942PR/943PR—International
IATL	Additional Tax Liability Assessment—International
IDPA	Duplicate Filing Audit CP93, 293—International
IDPF	Duplicate Filing Audit CP36, 193—International
IDST	Disaster Case—International
IDS	Inventory Dollar System
IENC	Entity Control Case—International
IERF	Erroneous Refund Case—International
IETP	Employment Tax Adjustment—International
IFUT	Federal Unemployment Tax—International
IIAC	Interest Abatement Claim—International
IIEQ	Internal Examination Question—International
IIRQ	Internal Request for Adjustment—International
IJCC	Joint Committee Case—International
IN29	Amended Return Posted—IMF—No original—International
IN32	Earned Income Credit Notice (CP32)—International
IN40	Potential ES Penalty Transcripts Notice—IMF—International
INEQ	Internal Examination Question (3870)
INMF	NMF Return Adjustments—International
INTC	Claim for abatement of Interest
INTT	Complex Interest Cases
INUP	Nullified Unpostable—International
IOTH	"Other Adjustment" (no Category)—International
IOUR	Output Review—International
IPRP	Problem Resolution Case—International
IPYT	IMF and BMF Payment Tracer—International
IRA-	Individual Retirement Annuity Cases
IRNT	Restricted Interest Carryback Claim—International
IRP-	Information Reports Processing
IRRQ	Internal Request, e.g. 3465
IRTL	IRS Telephone Inquiry, or other (Taxpayer Assistance)
ISPJ	Other Special Project Cases—International
ISSA	SSA Adjustments,SSA-7000,OAO-10,SS-13 and other SSA Cases—International
ITCB	Tentative Carryback Application—International

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Category Codes	Definition
ITCC	International and Possession Technical Request or Correspondence
ITLR	Telephone Inquiry or other Taxpayer Assistance—International
ITRQ	(TPRQ) Taxpayer Request—International 1040X or 1120X-International
IXRT	1040X or 1120X-international
JCCC	Joint Committee Case
LEVY	Levy payment
LTXn	(n=1-9)—Lifetime Exclusion
MFCO	MF Clean-up Collection Cases
MFRP	MF Clean-up Non-collection Cases
MISC	Miscellaneous Correspondence
NLUN	Nullified Unpostable
NMnn	(nn 01-29) No Merge
NMRG	No Merge Transcripts
OOPS	Claim Processing Interrupted, Remedial Action Required
OTHE	Other Adjustments (no category)
OURV	Output Review
P810	Form 1042/1042S, Correspondence Listing of Underwithheld Withholding Agents—International
PAID	Check Negotiated, Claims Package or Check-Photocopy to follow
PAYT	Payment Tracer
PPCP	Practitioner Priority Case Program Accounts
PREA	Pre-assessed Installment Agreements
PRNQ	Privacy Act Inquiry
PRPD	Problem Resolution Program—DO Initiated
PRPS	Problem Resolution Program—SC Initiated
PSUB	Parent/Subsidiary
Q-FR	Notice Review of Q Freeze Cases
RCTF	CHKCL Claim input
RECL	Claim Denied or Reclamation
RFCK	CHKCL photocopy or status request input
RFDL	Refund Delete Case
REF-	Refund Hold For return deliquency cases
RFIQ	Refund Inquiry
RINT	Restricted Interest
RSED	Refund Statue Exp Date
RTCK	Returned Check
SCRM	Scrambled SSN Case
SCTR	Substantiated Credit Transcripts
SFR-	Substitute for Returns
SIXD	6020(b)-DCC
SPC1	Reserved for special assignment
SPC2	Reserved for special assignment

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Category Codes	Definition
SPC3	Reserved for special assignment
SPC4	Reserved for special assignment
SSA-	OAO10, SS-13, OALETR, OAR7000, other SSA
STnn	(nn=01-29) Statute
ST30	Refund Statute Expiration-Follow-up for Exam Areas
ST32	Status 32-Check outstanding
STAT	Statute Cases
STEX	Statute Case
TDI-	Service Center TDI Cases
TDIa	Service Center TDI Cases (a=A-Z)
TECC	Technical Case, Congressional
TECL	Technical Case, Letter
TECT	Technical Case, Telephone or other
TENT	Tentative Carryback
TFRP	Trust Fund Recovery Penalty
TINP	No TIN Penalty
TOAD	Completed TFS 1133 Sent to FMS Adjudication Dir.
TPAR	Taxpayer Service, Impact on Accounts Receivable
TPCI	Taxpayer Correspondence Inquiry
TPPI	Taxpayer Personal or Phone Inquiry
TPRQ	Taxpayer Request, e.g. 3870
UDRF	Undelivered Refund Check—IMF and BMF
URP-	CP-2000 Notice of Proposed Change
URP1	CP-2501 Inquiry Notice
URPS	Statutory Notice of Deficiency
WPT-	Windfall Profit Tax
XRET	1040X, 1120X
1081	Reclamation credit received from FMS
1184	Paper TFS 1184 sent to RFC
1664	Undelivered Refund Check-NMF & IRAF
2287	Dishonored Check Case
3858	TFS 1133 and check photocopy sent to taxpayer
3859	TFS 3859 Received from FMS Adjudication Division
3864	TFS 3864 Follow up sent to FMS
3911	Lost/Stolen Refunds
3913	Refund Check Returned-TC841 to Post
840-	IDRS Generated Refund (CC RFUND)
841P	TC 841 Posted and P Freeze Set
–Xnn	(NN=01-28) Statute Expired

10   *Activity Codes*

Reference IRM 3(27)(68)(18).1(1)

These codes are used in the case control and history section. They are used when controlling a case or to describe an action taken. It should be noted that each service center has its own Activity Codes and these will vary from center to center. The respective service center bulletins and Regional Commissioner memorandums should be consulted in regards to explanations of Activity Codes.

Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes specified in ADP Handbooks are listed below.

1   ADJUSTMENT—Accounts Maintenance case sent to Adjustments

2   AMFOLLUPn—Accounts Maintenance follow-up number n.

3   CASETOCn—Related case closed for association with Cn case.

4   CREDTRANS—Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established.

5   CRTOSPnnnn—Credit transferred to spouse's tax period.

6   CnERRCLSD—Control base number n was closed prematurely. Current control base is a continuation of Cn.

7   DOnn2990—Miscellaneous Investigation (Form 2990) initiated to district office nn, Field Branch.

8   ENMODCNTRL—Case controlled on ENMOD-overflow on TXMOD

9   ENTC—Input with an entity history item in order to hold entity posted transactions on IDRS for research purposes for seven weeks.

10   ERRORCASE—Case established in error, closed.

11   FOLLOWUP—Follow-up or second inquiry correspondence associated with established case.

12   FRERELINP—Freeze release input.

13   FRFRELVER—Freeze release verified.

14   IDRSREFUND—IDRS Generated Refund requested by CC RFUND

15   INCRADDLW2—To increase tax due to additional W-2 filed.

16   LETERvvvvv—Specified RSC, C, or other letter sent.

17   LEVYa—LEVYE, LEVYR, or LEVYD input establishes a history item on the entity module.

18   MULTIPLE—Case was identified as "multiple" or a "duplicate" before the service center adjustment control file was converted to IDRS' generated during conversion.

19   FODAUDIT—Return being audited at FOD (formerly OIO)

20   OVERSIZE—Account is too large to be brought into IDRS.

21   POAONFILE—Power of attorney on file

22   POTDUPLIC—Potential duplicate case

23   STAUPnnvvv—Module status changed by STAUP to status requested.

24   TELREPLY—Telephone reply to taxpayer

25   TNSFRCASE—Transferring a open control base from one employee to another.

26   TPnnn-nnnn—Taxpayer's phone number.

27   nnnnnnnnnn—Adjustment control number; generated when case control is established by tape input.

28   ZEROSPACCT—Spouse's account backed out in full.

29	34-CR TRAN—Credit transferred by FRM34 input, generated when case control was not previously established.
30	54-TAX-ADJ—DP tax adjustment input by ADJ54; generated when no other action code was specified.
31	CANTPAY—Taxpayer referred to nearest IRS Office in response to claim of inability to pay tax or request for time to pay.
32	3911 TORDCC—Generated when check claim data input-etc.
33	IAaaa—An IAORG, IAREV, IADFL, input established or updated the Installment Agreement data in the accounts entity module.
34	UnnnCnnnn—Generated for nullified unpostable condition (where nnn equals the cycle)

11   (NAICS) North American Industry Classification System Codes

The North American Industry Classification System Code, formerly called Principal Industry Activity Code (PIA) will be self coded by the taxpayer on line B of Schedule C. The PBA identifies the nature of the taxpayers business and will appear on IDRS tax modules, IDRS module transcripts, and CC RTVUE. Additional references for these codes are included on the back page of Schedule C or IRM 3.17.41 Exhibit 6.

12   Microfilm

All microfilm was not converted to Microfilm Replacement System. The unconverted microfilm will continue to be researched in the microfilm units.

Three types of microfilm information are available:

(1)   CURRENT MICROFILM+m-These microfilms contain data which cannot be found by using MRS. They are updated periodically and include the following:

  (a)   Partnership Name Directory-can be used to determine the EIN and Name Control of partnership entities. Once these have been determined, the DLN and return can be obtained through existing procedures.

  (b)   EPMF National Alpha Register-is produced annually and contains a nationwide listing (in alphabetical order) of all the active entities on the EPMF.

  (c)   Federal Tax Deposit Registers-The Federal Tax Deposit (FTD) transactions (Doc. Code 97) received at MCC are listed on microfilm FTD Registers. For each Service Center, the FTD Registers list only the FTD transactions received from that Service Center. Three registers are produced for each scheduled production period. Each register contains the same information but in a different sort sequence. The three registers are:

    4) EIN Register listed by EIN

    5) Amount Register listed by the payment amount

    6) Each FTD payment is accompanied by an FTD coupon which is microfilmed upon receipt in the Service Center. This microfilm register is the third FTD register maintained in the Research function. Images of FTD coupon are retained on

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this microfilm register in sequence by microfilm serial number within a weekly cycle.

(d) CAWR Module Register and CAWR Microfilm Index are created from an extract of the CAWR modules on the BMF. The extract is performed at the end of the CAWR Reconciliation Program. (Albany District Office only)1042 Microfilm Name and Index Register (available for tax years prior to TY1988).

(e) 1042S Index Register

(f) CAWR W-2/W-2P Microfilms and Register (Albany District Office only)

(2) RETENTION REGISTER—These microfilms contain modules which are no longer carried on the Individual and Business Master Files. The Retention Registers require index information to be accessed; this information is found on the Reference Registers for prior to cycle 198401 located in the Microfilm Unit or in the retention register data section of certain types of MRS transcripts.

(a) Retention Register (IMF/BMF)-The first IMF Retention Register was produced in January 1969 during the 1968 year-end conversion computer processing. The first BMF Retention Register was produced one year later. The format is identical to the Accounts Register except for the title and certain entity information. It contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are an assessed module balance of zero and the last transaction (including the return) has been posted 51 or more months, or the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months. When the last tax module is removed from the account, the entity module is also removed from the Master File to the Retention File. The Reference Register shows a "2222' as the period, and "R' in the Status Indicator position and the cycle of removal. Each tax module is also shown with the reference to the cycle of removal.

(b) IMF/BMF will be researched using the DO and year. Some of the BMF MFT's placed on retention in cycle 197901 or earlier will be found by researching the Residual Master File (RMF) Retention Register Microfilm.

No transactions can post to the tax period once the module has been removed.

Note: No new Retention Registers were produced for calendar years 1982 and 1983 due to the time period of inactivity extending to at least 52 months before dropping to the Retention Register. Production began again in 1984.

(3) ARCHIVAL MICROFILM—These microfilms contain information which predate MRS.

13   Universal Access

Universal Access is part of the TSM effort to provide users the most current taxpayer data by providing on-line updates of taxpayer data from CFOL, the ability to view other SC TIP accounts, and the creation of a National Account Index (NAI) to keep track of the location of IDRS accounts.

Simply defined, Universal Access is part of the TSM effort to provide the user of an IDRS research command code with the ability to access and review TIF data on a remote Service Center's TIF data base.

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It is also the ability to Download or Refresh an account on the local IDRS TIF with data from CFOL.

It includes the creation of a National Account Index (NAI) to keep track of the SC location of IDRS accounts.

Universal Access Command Codes

The following command codes have Universal Access capability:

AISDL, AMDIS, ATINQ, CAFAD, CAFUP, CAFRM, CFINQ, CHKCL, DMSDL, DMSUL, EINAD, EN-MOD, ERINV, ERSDL, ESTABS, FFINQ, FTDPN, FTPIN, IADIS, IADFL, IAPND, IAGRE, IAORG, IAREV, ICOMP, ITDLN, INTST, LETER, LPAGE, MESSG, PICRD, PIEST, PIFTD, PIFTF, PIVAR, PLINF, PLINQ, REINF, REMFE, RFINQ, RPADD, RPINQ, RPFRM, SCFTR, SSNAD, STAUP, SUM-DL, SUMRY, TDINQ, TXMOD, UNLCE, UPCAS, UPDIS, UPTIN, URINQ, USIGN, VPARS, VPMSG, VRIAG, VRIAO, VRIAR, VRSTA, VRINT, AND XSINQ.

National Account Index (NAI)

The NAI is an index of tax module and entity information that can be found on the IDRS nationwide.

When the inquiry command code (mentioned above) fails to find the requested information on the local TIF it will then "default" to access the NAI. If the requested information cannot be found on the NAI, the CFOL files will be accessed to find the requested information.

If a tax module or entity module exists on the NAI, the requesting input screen will be displayed as the new input display screen with the addition of the remote service center abbreviations and location codes on lines 22 and 23.

If a tax module or entity is not on the NAI but can be found on CFOL and is online, then a MFREQ input screen will be displayed. MFREQ will immediately bring the entity/tax module on line to the originating service center.

If a tax module or entity information is on the masterfile, but is not on line for BMF, then a BMFOLM screen with the message NO DATA FOUND AT LOCAL SITE - NAI - INPUT REQUEST FOR CFOL DATA on line 23 will be displayed to request that the data be placed on line the next day.

The following collection update command codes can also be used at remote sites: LEVYD, LEVYE, LEVYR, LEVYS, TDIAD, TSIGN, TELEA, TELEC, TELED and TELER.

NAI/IDRS Timing

Lag time will exist between the time that MF, CFOL and NAI are updated to the time that the TIF is updated.

There is also a lag between the time TIF retention drops an account locally and the time NAI is updated with this information.

This lag time could give the appearance that something exists on a SC TIF when in reality it doesn't.

In these cases the remote access command code would give back a "NO DATA FOUND" message.

When data does not exist on the local TIF but exists on CFOL CC MFREQ may be used to download the account information from CFOL to TIF.

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When data exits on TIF but is not as current as CFOL a refresh update or reconciliation of the account may be performed using a new command code called RECON.

Account currency will be determined by comparing the Last MF Extract Cycle of the TIF account to that of the CFOL.

If they are equal no update will take place but an appropriate message will be returned.

If CFOL is more current, then the TIF account will be refreshed with the more current CFOL data.

Entity only or single module Download requests be input.

TC902's

Every time that an account is downloaded or reconciled using CC MFREQ or RECON a TC902 will be generated to MF. This TC902 will let MF know that the account is now resident on IDRS and where. It will also cause MF to reanalyze the module and send a current update back to IDRS.

A mini-weekend analysis will also be performed for each account downloaded or updated through CC MFREQ or RECON.

10 days to 10 seconds

This whole process should accomplish in ten seconds what current MFREQ TC902 processing does in ten days.

Profile Restrictions

The remote access command codes would be used prior to making taxpayer contact or after the tax-payer has initiated contact to determine the current overall status of the account.

Once account research is completed the MFREQ/RECON command codes would be used to estab-lish or update a local account prior to making or inputting an account adjustment.

MFREQ/RECON should not be used to download data for the sole purpose of researching. Remote access or CFOL command codes should be used for this purpose.

Note: Download capability from CFOL will not be available during Dead Cycles (cycles 1 through 4).Ini-tially only IMF and BMF will be available for CFOL download. EPMF and IRAF will be available at a later date. NMF accounts will not have update capability because they have no associated Mas-ter File or CFOL.

Direct Remote Access

IDRS users will have the option of directly routing a command code request to a remote service cen-ter by manually inputting the CC information followed by the routing symbol (@) and the two digit Ser-vice Center location code and transmitting.

This will provide file research functionality with files that are physically located in remote centers.

No adjustment, credit transfer or transaction type input command code will be allowed as this func-tionality is currently available locally. This service will effectively consolidate Security Processing at the local level and provide a National Password for IDRS users.

Users will have to determine beforehand which SC location they want to route to. How this determi-nation is made will be dependent on each individual case and what data is needed.

14   Exhibits

(1)   ACTRA

Reference IRM 3(25)(77)(35)

The Command code ACTRA is the IDRS screen display of MFTRAD. The elements are the same as those on MFTRA hardcopy display but not necessarily in the same positions. Variable information is shown and may not appear unless applicable.

MFTRD request input on the previous work day (prior to cut off) use ACTRA for one day file. If account had been requested 2 or more days previous use ACTRAM for multi-day file. ACTRA-NUMIDENT Transcript with Social Security Administration (SSA) data.

```
ACTRA   1
DATE OF DEATH     2
TYPE 3     DATE OF RECORD    4
DISABILITY STATUS    5
NAME ON CARD    6
SECOND   7
THIRD NAME    8
CITIZENSHIP    9        SEX    10
DATE OF BIRTH    11      PLACE OF BIRTH    12        13        14
PRIOR DATE OF BIRTH     15
MOTHER     16       FATHER    17
```

(1)   A valid Social Security number for the record being provided.

(2)   Date of Death - Month, Day and full year of death separated by hyphens

(3)   Entry indicated the type of SSN record or file. The following are valid for CLAIM ENTRY:

> D = Death Claim
> L = Life Claim

The following are valid for SS5 Entry:

G = Generated record from ERF, MBR or MULT

J = New account - PRE CO issuance

K = Duplicate Name Change

P = Change in ID info

V = Voided SSN or VAL-EXCHANGE-REQ (OBSOL)

Note: *VAL- EXCHANGE-REQS are controlled within the system by temporarily replacing the ENTRY-CODE. *V with $so as to not be confused with voided SSN

W = Welfare Request

O = New Account

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      1 = Change in DOB

      2 = Name Change

      4 = Reestablish SSN

      5 = Sex Correction

      9 = Correction due to "Internal Error"

4 The month, day and full year the application or correction was recorded on the SSA file.

5 This field represents pre-1973 disability activity on the SSN. Since 1973, the Disability Status Indicator has not been recorded on any Numident the indicator can be found in IRM 3(25)(77)(35).

6 The name on the SSN card to be used in work or business

7 The applicant's name on most recently assigned SSN card

8 Continuation of Item 6 (priority order)

9 One of six possibilities:

      A = US citizen

      B = Legal Alien - Authorized to work

      C = Legal Alien - Not authorized to work

      D = Other

      E = Alien Student - Restricted work authorized

      F = Conditionally Legalized Alien - if the application was submitted

        prior to November 1980, this item will be blank.

10 Valid entry is as follows:

      M = Male

      F = Female

      U = Unknown

11 Month, day and full year of birth separated by dashes

12 City and County (if known)

13 State of birth

14 An "*" in this field indicates a Foreign POB or a blank for a Domestic POB

15 Month, day and full year of birth previously reported to SSA

16 Applicant's Mother's maiden name

17 Applicant's Father's name

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(2) AMDIS

AMDIS Summary Display (TIN only)

Sample:

AMDIS 123-45-6789										*PDT*
			AIMS						JULIAN DT>0146	
MFT	TX-PRD	ST-CD	DO	SER-NUM	ORG-CD	NC/CD	SOURCE	PICF	ASED	CRTN-DT
30	198612	90	32	32123456	2721	APPL	02	0	04/15/1990	19870721
30	198712	51	32	32123456	2721	APPL	10	0	04/15/1991	19880608
30	198812	12	32	32123456	2721	APPL	10	0	12/31/1992X	19890729

```
NM-LN-                          PRIMARY-NAME>JOHN APPLETREE
YR>1989

                        CONTINUATION-OF-PRIMARY-NAME>
                                       STREET>143 MAPLE AVENUE
                  CITY>OAKVILLE                 STATE>NJ ZIP>123405678
```

Description:

See IRM 48.13.1, Glossary, for definitions.

A "424" will be displayed in the NC/CD column for skeletal records.

The subsequent lines will list all records that are on AIMS under the selected TIN.

If only one record is on AIMS the display will default to the specific record.

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AMDISA Display (TIN and Tax Period)

The following is a sample AMDISA. Therefore all possible information is not shown.

```
AMDISA123-45-6789 MFT>30  TX-PRD>198212    *PLN-NUM> NM-CTRL>APPL    *PDT*
PRIMARYNAME>XXXXXXXXXXXXX                              JULIAN-DT>XXXX
ASED>XX/XX/XXXX *DATE-OF-DEATH>XX/XX/XXXX  OPNG-CRTN/>TRANSFR-DT.XX/XX/
                                                              XXXX
SOURCE-CD>XX  XXXXXXXXXXXXXXXXXXXXX            *EXAM-START-CYC<XXXXXX
*CLAIM-AMT>XXX,XXX,XXXX   *JT-INVSTGTN         CLAIM-DATE>XX/XX/XXXX
*DIF-REASON-CODE>X       *DIF-CAT-SCORE>XXXXX-       *DIF-FORMULA-CODE>XX
ACTY-CD>XXX     *MF-TC>XXX XXX XXX XXX           *SUSP-CD>X
*SPOUSE-IRA-CD>X *RETNT-REG-IND *TC 424 RECORD *SPOUSES-SSNXXXXXXXXX
STATUTE-XTRCTN-IND>X       PARTIAL-AGRMT-IND>X     TC300-IND> X
DO/SC>XX          *POD>XX    *TRANSFERRED FROM>XX   *AIMS-FRZ-CD>X  X
CURRENT STATUS CD/DT   *APPL-CD>XXX PR-STATUS-CD-DT *PRIOR-APPL-CD>XX X
90 CLOSED XXXXXXXX     12/31/1989 53 CLOSED BUT UNASSESSED XXXXXX 12/31/89
1004+m5ORG-CD 1000>PR-ORG-CD *RPT-EX-CYC/CD>XXXX/X *UPDT-CD>X *PR-UPDT-
                                                              CD>X
PROJ-CD>XXX   *PUSH-CD>XXX     *RETURN REQUISITION INDR PICF-CD>X
*DISP-CP/DT>XX/XX/XXXX            *CLS-CO-CD>XX   *XREF-DLN>XXXXXXXXXX
RET RECVD DT>XX/XX/XXXX         *DELQ-RET-IND>X    RET-PSTNG-YR>XXXX
 *CAF-IND>X                  *AGING-RSN-CD>XX       *AIMS-SER-NUM>XXXXXXXX
*XREF TIN>XXXXXXXXXXXX    *XREF NC/CD>XXXX     *COMBAT ZONE PARTICIPANT
NM-LN-YR>XXXX              PRIMARY-NM-LN>XXXXXXXXXXXXXXXX
*FRGN-RET-IND>X      CONTINUATION-OF-PRIMARY-NAME>XXXXXXXXXX
*INSP-RETURN:ACCEPTED        *ACT-IND>X       STREET>XXXXXXXX
*BANKRUPTCY              CITY>XXXXXXX         STATE>XX  ZIP>XXXXXXXXX
```

* These fields will only be displayed if present on the data base.

(3) CFINQ

Reference IRM 3(25)(77)(33)

This command code is used to research the CAF in any of several ways.

(a) When CC CFINQ is input with a Taxpayer TIN and File Source only, a list of tax periods present for the taxpayer will be displayed.

(b) When command code CFINQ is input with the Taxpayer TIN and File Source and module information (MFT, Tax Period and Plan Number for EPMF accounts). All information for that module will be displayed if it is present on the CAFT.

(c) When CC CFINQ is input with a Representative Number and File Source only, all information present on the CAFR for that representative (name and address) will be displayed.

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(d) When CC CFINQ is input with both Taxpayer and Representative TINs and File Source and a specific module (MFT, Tax Period and Plan Number for EPMF accounts) the specific authorization will be displayed if the representative has some authorization for that particular module. The values of authorization level are:

A = Attorney
B = Certified Public Accountant
C = Enrolled Agent
D = Officer
E = Full Time employee
F = Family Member
G = Enrolled Actuary
H = Unenrolled Return Preparer

(e) All CAF command codes are available for use at oth the local and remote service centers. Before any remote update of the CAF file, thorough research must be done using CFINQ or RPINQ at both the local and remote service centers and IMFOL or BMFOL.

(4) COMPA

Reference IRM 3(25)(77)(30)

This command code is used to compute interest or estimated tax penalty on a specific amount for a specific period of time. Up to 21 lines of computation requests may be entered at one time. A page total is computed for each screen of data input. It is important that the interest periods not overlap.

Interest will be compounded daily computed on the unpaid portion of: tax, accrued and assessed interest, and assessed penalty.COMPA computes interest before 1-1-1999. After 1-1-1999 will compute Credit and debit interest (since the interest rate will be the same).

COMPA with definer "C" —used to compute credit interest - Credit interest will be computed on MFT 02 only.

COMPA with definer "D" —used to compute debit interest (before 1-1-1999).From 1-1-1999 on will compute credit and debit interest.

COMPA with definer "E" —Used to secure a formatted screen display of Corporation (MFT 02) or Individual (MFT 30) Estimated Tax from dates and to dates for a specified period ending. MFT and Period Ending must be entered on line 1 with COMPAE.

COMPA with definer "F" —Used this command code to compute Failure to Pay Penalty. Up to 21 lines of data may be entered. A 1% start date may be entered on line one (MMDDYYYY) If using start date only, 10 lines of data may be entered.

COMPA with definer "G" —Used to compute credit interest for GATT Corporations.

COMPA with definer "P" —To be used with dates after 12/31/1984, has the same capabilities as COMPA except that the interest rate is 120 percent of the regular rates. To reflect the proper computation of IRC 6621(d)—Tax Motivated Transactions.

COMPA with definer "R" —Used whenever several independent debit interest calculations are desired on the same page of input. Overlay dates may be used.

COMPA WITH DEFINER "S" —To be used for manual computation of estimated tax penalty. Same capability as COMPA except that interest will not be compounded.

COMPA with definer "4" —To be used with certain estate tax modules, has the same capabilities

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as COMPA except that the interest rate is always 4%.

COMPA with definer "M" —To be used for multiple independent credit interest calculations on the same input page. It is possible to input eleven computations on one screen, provided that each input line is associated with a separate tax module.

(5) DAILY

Reference IRM 3(25)(77)(31)

This CC is used to request a display of information from the current DAILY Transaction Register (DTR) for the area office of the terminal on which CC DAILY is input.

(6) DOALL

Reference IRM 3(25)(78)(41)

This Command Code incorporates the most frequently used features from Command Codes ACTON. LETER, STAUP, TDIAD, ESTAB and MFTRA, TELEA.

(7) ECREQ

Reference IRM 3(25)(77)(27)

Used to research employment records of states involved in the national tape to tape exchange program. This CC will generate a request for current employment information from states within each service centers jurisdiction. Prior to use of CC ECREQ requester must check CC LEVYS to avoid duplication of efforts.

```
ECREQv      1

        2   RECEIVER-EMP-NUM>nnnnnnnnn      3   FUNCTIONAL-AREA-CD>N

4 TIN>NNNVNNVNNNNV       5 NM-CTRL>VVVV  8 SECONDARY-SSN>nnnvnnvnnnn

7 ALL-STATES>V

8 XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v XX>v
```

(1) Command Code Definer

(a) P—Will produce a hard copy listing. 5, M or blank will be updated to the TIF

(b) 5 or P—Will generate up to 5 separate taxpayer requests for the status selected

(c) M—Used to request information on 20 separate TP's; this CC will send search requests to all states in that service center jurisdiction.

(d) Blank—ECREQ5 is assumed

(e) Information received will be placed on the TIF for access through CC LEVYS

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(2) Receiver Employee Number—to assure proper routing of information returned from the state

(3) Functional Area—used for routing

    (a) "0" =Collection (default value)

    (b)

    (c)

    (d) "3" =Taxpayer Service

    (e) "4-9" =Reserved

(4) Primary TIN

(5) name control

(6) secondary TIN

(7) All States indicator—input X if a search request should be sent to all states.

(8) Individual State indicator— input X for specific states a search request should be sent to. Used when "ALL STATES" indicator was not checked.

(8) EICMP

Reference IRM 3(25)(77)(54)

Command Code EICMP is used by IRS employees to compute the Earned Income Credit on quali-fying individual tax returns. This program will compute the credit for the current tax year and 3 prior tax years. CC EICMP with definer R will provide a format for inputting the tax year earned income and adjusted gross income. CC EICMP with a blank definer will provide the Earned Income Credit for the specified year and input amount. The young Child indicator and year is also given.

(9) EINAD

Reference IRM 3(25)(77)(14)

This CC is used when a taxpayer's employer identification number is unknown.

1	2	3	4	5
EINAD	GREEN,	J.,	361,	735 S

Item	Description
1	Command Code
	Command Code Definer
	B=BMF
	E=EPMF
	X=HARDCOPY

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Item	Description
	Note: If definer "X" is used and the receiver is other than the terminal operator, input the Receiver Employee Number beginning in position one of line two. Remarks may also be input but must be preceded by a comma after the Receiver Employee Number.
	N=NMF
2	First ten characters of taxpayer's name
3	Taxpayer's first initial/first name/+M2(plus) or – (minus) If a "+"is entered in the first initial field, the search and display will be for companies or corporations.
4	Zip Code: Enter at least 3 digits but enter all 5 digits if known
5	First six characters of taxpayer's address

(10) ELFRQ

Reference IRM 3(25)(77)(60)

Used to request Form 8453 or an electronically filed return. Also used to request research for an electronically filed return DLN, and a Form 8453 DLN and/or DCN (Declaration Control Number).

Action Code—

1 — Request Electronic Return only.

2 — Request Form 8453 only

3 — Request Electronic Return and Form 8453

4 — Request Form 8453 research (ELF 6344)—a printout showing the Form 8453 DLN, return DLN, SSN and DCN. If no electronic return was filed for a particular SSN, the report will show zeroes under the return DCN, return DLN and 8453 DLN columns.

(11) ENMOD

Reference IMF 3(25)(77)15-2 — Output Screen Display

IMF Screen.

This CC will provide name, address, and other entity information from an input of the Taxpayer Identification Number.

Any line marked with # is for official use only

```
      1                    2                  3          4
   ENMOD 123-45-6789   NM-CTRL=BLUE                    *PDT*
   5 & 6               7      8                 9
   SPOUSE-SSN  CAF=    PL-PT-PN-CH-AH-NH    SCSSN-CD
   10                           11                  12
REVERSED VALIDITY ON TIF    INVLD-SSN-REL-CD=  LST-MF-EXTRCT-CYC-ENT=
   13                14                   15                16
COMBAT-ZONE=   COMBAT-ZONE-ENTRY-DT=   COMBAT-ZONE-EXIT-DT  MOD/UN
   17            18                      19
FYM=           HOME-TELE-NUM=
   20             21                      22
MAIL-FR=       OTHER-TELE-NUM=           PMF-IND=
      23                 24                 25
     EUGENE BLUE      NM-LINE-YEAR=       FS=
      26
      27                   28
   25 RED WAY          ADDR-CHG-CYC=
      29       30        31
   COLOR NY          10000
      32                33                   34
   PRIOR-YEAR-NM=   NM-LINE-YEAR=          FS=
      35
   XREF-SSN
      36
   CIVIL-PENLTY-NM=
      37                38       39       40                41
   IRA-FLG-HIST-CD=    CNC    AICS-CD   PRIMARY-LOC=       AICS-ACCT=
      42                43                44      45            46
YR-OF-LATEST-RET=    FILING-COND-CD=    OIC    TDA-TDI-LOC=   IRS-EMP-CD
   47                 48                49                50
FILE-LOCATION-CD=    CYCLE-POSTED=     COLL-ASSGMT=    FED-EMP
   51&52             53                54             55
   MTH-ERR=     EST-TX-DISCREPANCY   RWMS       TDA-YIELD-SCOR=
      56                57       58   59           60
MIN-SE-TX-EXEMPT-CD    JUST-CD   FIDO   TDI-=   TDI-YIELD-SCOR
   61                62                63          64          65
AIMS-CD=    TAX-SHELTER-IND=    T/P-REPTR-IND=   TC130-SC=  BKRPT/LIT-LOC=
   66        67                      68                69
AIMS-DO=  RETENTION-AGRMT-DT= LEVYS SRCE PRESENT  INSTAL DATA
                                                     PRESENT=
   70              71                72
EIC-RECERT-IND=    DISASTER-CD=   MILIT-COMBAT-TYPE-CD=
```

Any line marked with # is for official use only

1   TIN and FILE source—TIN is nnn-nn-nnnn. File source is as follows:

         Blank = valid

         *= invalid

         N = NMF

         P = EPMF or valid IRAF

         X = invalid IRAF

2   NAME CONTROL OR CHECK DIGITS.

3   REVERSE VALIDITY INDICATOR—blank or *. If asterisk is present, it indicates account also present the opposite validity.

4   POTENTIALLY DANGEROUS TAXPAYER INDICATOR. Will have value "*PDT*" if indicator on entity is significant or Killed in Terrorist Action will have value "KITA" if indicator or entity is significant. "HSTG" will be displayed if a tax account is identified as belonging to individuals taken hostage in some form of terrorist action.

5   CROSS REFERENCE SPOUSE'S SSN AND VALIDITY

&   * =Invalid

6   blank =valid

7   CAF INDICATOR—if present value is "C", indicating an authorized representative for at least one tax period. For further information input Command Code CFINQ.

8   Will be displayed if present. PL=Prior Name Lines: PT=Posted transactions; PN=Pending transactions; CH=Control History Lines; AH= Action History Lines; NH=Notice History Lines.

9   SCRAMBLED SSN INDICATOR—

         blank—No scrambled SSN

         1—Scrambled SSN Indicator (two taxpayers using the SSN)

         2—SSN has been verified—not a Scrambled SSN. Released Invalid SSN Freeze.

         4—Mixed entity cases and suppress CP 54 notice

         8—SSN has been verified and released this cycle. Releases Invalid SS Refund Code freeze.

10   REVERSE-VALIDITY-ON-TIF-Displayed if opposite SSN validity account present on TIF

11   INVALID SSN REFUND CODE—   Blank—Invalid SSN Freeze in effect

         1—Invalid SSN Freeze has been released by TC 290 or 300 or Scrambled SSN Indicator of "2". This release is effective during the current calendar year only.

         2—Invalid SSN freeze has been released by TC 150 Document Code 72 or 73 posting to this Temporary SSN. This release is effective during the current calendar year only.

         4—Account on the invalid segment and the invalid SSN Freeze has been released by a transaction (other than TC 100,90X,92X or 99X) which has posted to the account and the transaction name control matches the name control for this account on a file of update records received from SSA, which have not yet updated the DM-1 file. The DM-1 file is updated on a quarterly basis.

         5-Combination of 1 and 4 above

         6—Combination of 2 and 4 above.

         8—Account on invalid segment and TC 510 posted to account

         9—Combination of 1 and 8 above

         A—Combination of 2 and 8 above

         C—Combination of 4 and 8 above

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D—Combination of 1, 4 and 8 above

E—Combination of 2, 4 and 8

F—Combination of 1, 2, 4 and 8 above

12 LAST MASTER FILE EXTRACT CYCLE ENTITY

13 MILITARY-OPERATION-INDICATOR

14 COMBAT-ZONE-ENTRY-DATE

15 COMBAT-ZONE-EXIT-DATE

16 MOP/UN - Participant in Military Operation or United Nations Peacekeeping Force Indicator

17 FISCAL YEAR MONTH—Taken from the most current First Name Line on the Master File entity.

18 PRIMARY TELEPHONE NUMBER AND EXTENSION

20 MAIL FILE REQUIREMENT

21 SECONDARY TELEPHONE NUMBER AND EXTENSION

22 PAYER MASTER FILE INDICATOR—Blank and "1".

23 FIRST NAME LINE

24 NAME LINE YEAR

25 FILING STATUS CODE—Indicates the taxpayer's filing status. Values are 0-9.

26 SECOND NAME LINE may be continued name line or foreign address line or in care of name line.

27 STREET ADDRESS (rarely, may not be present)

28 ADDRESS CHANGE CYCLE

29,30, CITY/STATE/ZIP
31

32 PRIOR YEAR NAME LINE

33 YEAR OF NAME LINE

34 FILING STATUS CODE

35 CROSS REFERENCE SSN AND VALIDITY DIGIT

36 CIVIL PENALTY NAME LINE

37 IRA FILING HISTORY CODES—Indicator appears if IRA is present

38 TC 530 indicator currently not collectible

39 AICS Code

blank=no AICS activity

1=AICS activity on entity section

2=AICS activity on one or more tax modules

40 PRIMARY LOCATION CODE. Format is District and Area Offices

41 AUTO COLLECT CODE ACS CODE

blank—No tax module in account present on ACS

1—A tax module in account is in TDA status and on ACS

2—A tax module in account is in TDI status and on ACS

Any line marked with # is for official use only

3—A tax module in account is in TDA status and is in TDI status and on ACS.

42   LAST RETURN FILED—Year of the most recent return.

43   FILING CONDITION CODE

      E—EVEN

      B—BALANCE DUE

      C—CREDIT ELECT

      R—REFUND

44   OFFER IN COMPROMISE LITERAL

45   TDA/TDI LOCATION CODE

46   IRS-EMPLEE-CD-n or blank

47   FILE LOCATION CODE—The District Office in which the latest return was filed.

48   CYCLE LATEST RETURN POSTED—YYYYCC

49   TDA/TDI CASE ASSIGNMENT EMPLOYEE

50   FED-EMPL - F or Blank

51&52   MATH ERROR CODES. Right most value when "*" indicates Multiple Errors

53   ES TAX DISCREPANCY CODE

      No discrepancy and 0 or 1 match error code.

      Discrepancy and 0 or 1 match error code.

54   RESOURCES & WORKLOAD MANAGEMENT SYSTEM (RWMS)

55   TDA YIELD SCORE—Displayed if significant values

56   MINISTER SE TAX EXEMPT CODE

      values: 1 - Approved Form 4361

              2 - Disapproved Form 4361

              4 - Approved Form 4029

              8 - Disapproved Form 4029

57   JUSTIFICATION—CD—if present

58   FILING DISTRICT OFFICE CODE

59   TDI CODE

60   TDI YIELD SCORE

61   AIMS CODE

      blank=no examination of a taxpayer's module is on this account;

      1=Examination data is present on one or more modules;

      3=Examination data is present on this large case-related temporary TIN for 1 or more tax modules;

      5=Examination data is present on one or more tax modules for this temporary TIN which is not large case-related.

62   TAX SHELTER INDICATOR

      Non-blank indicates that taxpayer participates in a tax shelter.

63   TAXPAYER REPEATER INDICATOR

      blank—Taxpayer is not a repeater

      1=Taxpayer is a repeater

64   TC 130 INDICATOR—Transaction Code 130 Freeze indicator—Service Center which currently controls the TC 130 Freeze.

      Blank—No TC 130 present (See Section 5-DMF)

      NN—TC 130 present

Any line marked with # is for official use only

AA—State Code

65   BANKRUPTCY/LITIGATION LOCATION CODE

66   AIMS DISTRICT OFFICE

67   AIMS RETENTION AGREEMENT DATE (YYYYMMDD) (Items 61 and 62 and their literals will not be displayed if not present.

68   LEVY SOURCE PRESENT.

          1=Levy source available. Input command code LEVYS to see levy source.

69   INSTALLMENT DATA PRESENT—Input command code IADIS to see Installment Agreement.

70   EIC RECERTIFICATION INDICATOR

71   DISASTER CODE

72   MILITARY COMBAT TYPE CODE - 01(DESERT STORM), 02(BOSNIA)

Note: CC ENMOD when used with Definer "A" will be processed as CC AMDISA if no data is present under ENMOD.

ENMOD (BMF)

Reference IRM 3(25)(77)15-4

```
   1                        2                              3
ENMOD 11-1112222        NM-CTRL=JONE                    *PDT*
   4                5          6
LARGE-CORP-CD        CAF=    PL-PT-PN-CH-AH-NH
                 7                        8
             MF-CD=                  LAST-MF-EXTRCT-CYC-ENT=
  9      10         11                        12
 FYM=   PFYM=    HOME-TELE-NUM=   EXT=
 13               14                            15
TC70X/TC09X          OTHER-TELE-NUM=   EXT=        PMF-IND=
                 16                        17
           PRIMARY-NAME=JONE COMPANY  EXT=     NMLINE-YR
                 18
           CONT-OF-PRIM-NUM
                 19                        20
             STREET-OF-FOREIGN-CTY-ZIP        ADDR-CHG-CYC
                 21
             CTY/STA/ZIP-OR-FORGN-CTRY
   22               23   24   25    26        27            28
MAG TAPE/FTD-CD=  F637  CEP  CNC  AICS-CD   PRIMARY-LOC=  ACS-ACCT=
                                   29      30          31
                                  OIC   TDA/TDI-LOC=  FIDO-CD=
   32                     33                    34
FTD-ALERT-SUPPRESSED    FTD-FIDUC-LRA-CD>          COLL-ASGMT
                                   35          36
                                  RWMS     TDA-YIELD-SCOR>
   37                38          39              40
   EMPLMNT-CD>=      NAICS-CD      TDI>           TDI-YIELD-SCOR>
   41          42              43          44
AIMS-CD=   T/P-REPTR-IND=      TC130-SC= BKRPT/LIT-LOC=
   45          46          47        48      49
FTD-SUPP=    ERAS-CD=  INP-CYC    NTC-CD   RET-GRP
   50          51          52          53
   EIC-RECERT-IND  DISASTER-CD  XREF-TIN/ITIN     MILIT-COMBAT-TYPE-CD
                                   54          55
                                  WP          BOD
   56                     57                    58
TEFRA PTRSHP           LEVY SRCE PRESENT   INSTAL DATA PRESENT
   59
FILING REQUIREMENTS
```

Any line marked with # is for official use only

Item	Description
1	TIN AND FILE SOURCE—TIN is either nn-nnnnnnn or nnn-nn-nnnn. File source is blank, W or V.
2	NAME CONTROL or CHECK DIGITS
3	POTENTIALLY DANGEROUS TAXPAYER INDICATOR
4	LARGE COMPLEX CORPORATION CODE
5	CAF INDICATOR
6	LITERALS PL—PT—PN—CH—AH—NH
7	MF CODE (B,P,N,O (ERAS only))
8	LAST MASTER FILE EXTRACT CYCLE ENTITY
9	FISCAL YEAR MONTH
10	PRIOR FISCAL YEAR MONTH
11	PRIMARY TELEPHONE NUMBER
12	
13	TC07X/09X INDICATOR When significant, indicates that taxpayer has made an election. The taxpayer has been granted Church Exemption from Social Security Status or Small Business Election Status. The TC07X and TC 09X transactions have the effective date of the election.
14	SECONDARY TELEPHONE NUMBER
15	PMF INDICATOR
16	FIRST NAME LINE
17	NAME LINE YEAR/TAX PERIOD
18	CONTINUATION OF PRIMARY NAME LINE—may not be present
19	MAILING STREET ADDRESS OR FOREIGN CITY ZIP LINE
20	LAST ADDRESS CHANGE CYCLE
21	MAILING CITY STATE ZIP OR FOREIGN COUNTRY LINE
22	MAG TAPE/FTD (see IRM 3(27)(68)0)
23	FORM 637 INDICATOR
24	COORDINATED EXAMINATION PROGRAM CODE
25	CURRENTLY NOT COLLECTIBLE
26	AICS-CODE
27	PRIMARY LOCATION CODE. Format is District and Area Offices
28	AUTO COLLECT CODE
29	OFFER IN COMPROMISE LITERAL
30	TDA/TDI LOCATION CODE. Format is District and Area Offices
31	FILING DISTRICT OFFICE CODE
32	FTD ALERT—FTD Alert is suppressed by input TC 136
33	FTD FIDUC LAST RETURN AMOUNT DUE If significant, indicates that taxpayer is subject to ongoing FTD FIDUC monitoring. Also indicates amount of latest form 941 total tax liability, values are: 1 = exceeds 25,000 2 = 5,000 to 24,999 3 = under 5,000
34	TDA/TDI CASE ASSIGNMENT EMPLOYEE

Any line marked with # is for official use only

Item	Description
35	RESOURCES & WORKLOAD MANAGEMENT SYSTEM (RWMS) Blank = No TDA or TDI account is in the queue
	1 = TDA account is in the queue
	2 = TDI account is in the queue
	3 = Both TDA and TDI account is in the queue
	"Queue" means not yet assigned to be worked, as account has not met or exceeded a yield cutoff score for that district.
36	TDA YIELD SCORE
37	EMPLOYMENT CODE—Identifies employers who are other than normal business employers:
	blank=Normal
	F=Federal Employer
	S=Foreign Subsidiary
	W=Non-profit organization not subject to FUTA
	N=Non-profit
	G=State or Local Government required to file 941E
	M=Maritime
	T=State or Local Government which elects SSA Section 218
	C=Church
38	NAICS CODE
39	TDI CODE.
	0 = No TDI activity
	1 = Open TDI
	2 = Closed TDI
	4 = First TDI
	5 = Second TDI
	6 = Third TDI
	7 = Fourth TDI
	8 = Closed TDI
	9 = TIN Change - Suspense
	T = Transferred out Service
	X = TDI Issuance Action Pending
	Y = Merge (Resequence) Account
40	TDI YIELD SCORE
41	AIMS CODE
42	REPEATER INDICATOR
43	TC 130 INDICATOR (See Section 5—DMF)
44	BANKRUPTCY/LITIGATION LOCATION CODE
45	FTD SUPPRESS INDICATOR
46	ERAS—DELETE—CD CATEGORY
47	INPUT CYCLE
48	NTC CODE
49	RETURN GROUP

Any line marked with # is for official use only

Item	Description
50	EIC IND
51	DISASTER CODE
52	XREF TIN/ITIN
53	MILITARY COMBAT TYPE CODE
54	WP
55	BOD
56	TEFRA PARTNERSHIP
57	LEVY SOURCE INDICATOR—Value of 1 means that at least one levy source is available. Input CC LEVYS
58	INSTALLMENT AGREEMENT INDICATOR—Value of 1 means that there is an installment agreement. Input CC IADIS
59	FILING REQUIREMENTS—If filing requirements are set, they will appear in this format: Form Number of the Filing requirement (e.g.bb 941–) followed by the Filing Requirement value. It is possible to have more than one line of Filing Requirements displayed. If there are no significant filing requirements, the Literal "FR" will appear. (See Section 8 for filing requirements)

(12) ERINV

Reference IRM 3(12)(30)

Used to research a DLN or TIN on the ERS system.

Output Screen Display

```
ERINV
    ERS CONTROL FILE                    DATE 1997-08-20   10
                            TIME 16:19        11


 1      2       3           4     5     6        7      8      9
BCH    BLK     DLN         TIN   TAX  STAT   REMAIN  TOT   CTRL
NUM    CONT                      PRD          DAYS   DAYS   DAY
                                              SUSP   ERS
```

The ERS Control File display contains the following:

1	Batch number
2	Alpha Block Control Number
3	Document DLN of each record
4	Primary TIN
5	Tax Period
6	ERS Status Code (end-of-year purge items will show a "P" in front on the code)
7	Number of work days remaining in the suspense period
8	Total number of calendar days that the record has been on the real-time ERS file.
9	Control Day that the document was processed through GMF-07 (usually corresponds to the date that the document was entered through DIS)
10	Date of the display

Any line marked with # is for official use only

11	Time of the display

(13) FFINQ

Reference IRM 3(25)(77)(13)

CC FFINQ accesses the Refund Information File and provides information on the receipt and status of other than full paid IMF returns. The status code will help identify where in GMF processing the return resides. Status codes and their values are:

> 1=Raw
> 2=BOB'd
> 3=Corrected BOB
> 4=ERS
> 5=Corrected ERS

(14) FTDPN

Reference IRM 3(25)(77)(29)

Command Code FTDPN is used to compute FTD penalty when the account is on IDRS. The penalty can be computed on the total tax for the quarter, averaged over the three months of the quarter, or on the actual liability per eighth-monthly period. The command code FTDPN can be used only on 941, 943's and 945's accounts. For tax periods 199303 and subsequent, FTDPN will have an option that allows user to request an FTD letter.

(15) FTPIN

Reference IRM 3(25)(77)(43)

Displays explanations of the computation of Failure to Pay Penalty and/or debit interest.

(16) IADFL

1	2	3
IADFL	123-45-6789	BLUE
4 & 5		
TDI MOD		
6	7	
1	SUPPRESS DEFAULT NOTICE IND	

1	CC IADFL
2	TIN and FILE SOURCE
3	NAME CONTROL

Any line marked with # is for official use only

4 & 5   DEFAULT CATEGORY - MUST be one of the following:

        a. CR DFL - Defaulted Cross Reference

        b. PMT INS - Payment Insufficient

        c. AGR OLD - Financial Statement Old

        d. RET DEL - First return delinquency CP15 issued

        e. TDI MOD - TDI module in account

        f. FEE INS - the appropriate User Fee has not been paid

        g. NEW MOD - module in account is in status 21/19

        h. ESP INS - Estimated tax payments for the current year are insufficient.

6   SUPPRESS DEFAULT INDICATOR - Must be blank, 0 or 1 on input and will output as 1 or 0 (blank will generate a zero)

7   SUPPRESS DEFAULT LITERAL

(17) IADIS

Reference IRM 3(25)(78)(36)

Input Screen)

IADIS   123-45-6789   BLUE

(18) ICOMP

Reference IRM 3(25)(77)(30)

Use this command code to compute payment information for installment agreement for an entire account or for up to 15 requested modules of an account. ICOMPF returns a format to be used for inputting an ICOMP Request.

Any line marked with # is for official use only

(19) INTST

Reference IRM 3(25)(77)(30)

```
  1         2
INTST  XXX-XX-XXXX

  3    4    5       6
 30  199112 10301990  EAGL

              140.32  ASSESSED FTP

              141.28  ASSESSED INT

              362.98  TAX & PENALTY

              379.25  ASSESSED TOTAL

               6.25  ACCRUED FTP

              12.25  ACCRUED INT

              18.50  TOTAL ACCRUELS

             146.57  TOTAL FTP

             153.53  TOTAL INT

             387.78  BALANCE DUE

       7
 INTEREST COMPUTATION IMCOMPLETE
```

1	CC INTST
2	TIN and File Source
3	MFT
4	Tax Period
5	To Date
6	Name Control
7	Interest Computation Incomplete Messages

Any line marked with # is for official use only

Terminal Output Display—This CC computes the correct outstanding balance including interest and failure to pay accruals to the date specified in the input of the command code when a module is present on IDRS. CC INTST with Definer "N" computes the total accruals to the "To Date" plus 30 days, 45 days, and 60 days. CC INTST with Definer "A" will compute accruals to the "TO DATE" plus any number of days between 01 and 29. The default number of days are 10, 15 and 21.

(20) LEVYS

Reference IRM 3(25)(78)(37)

Used to research levy source information on the TIF. LEVYS also establishes the screen format for other LEVY command codes.

LEVYS Output Display (IMF)

```
  1          2              3
LEVYS   999-99-9999     BIRC
  4    5    6
 #1     P    I
     7                  10
HOWARD BIRC                    <N1RT
                   11
                   <N2<199616
     8             12
123 SECOND STREET             <ST
     9             13
ANYTOWN, CO      802010000      <CS
```

1	CC LEVYS
2	TIN and FILE SOURCE
3	NAME CONTROL
4	LEVY SOURCE NUMBER
5	WAGE EARNER CODE IMF
	P=PRIMARY
	S=SECONDARY
	T=JOINT
6	LEVY FORM CODE
	W=WAGES
	O=OTHER
	I=INTEREST
7	FIRST NAME LINE
8	STREET ADDRESS LINE
9	CITY, STATE ZIP LINE
10	N1+M2LEVY Literal
	a. RT—Real-time levy source

Any line marked with # is for official use only

      b. R—Information Returns Master File

      c. EC—Employment Commission

      d. FT—Federal Tax Deposit

      e. RP—Remittance Processing System

      f. DM—Defense Manpower Data Center

      g. FE—Defense Manpower Data Center Federal Employees

      h. FR—Defense Manpower Data Center Federal Employees Retired

      i. FC—Federal Contractor

      j. PS—US Postal Service Employees

11	N2 & POSTING CYCLE LITERAL
12	ST LITERAL
13	CITY, STATE LITERAL

(21) LVREQ

Reference IRM 3(25)(77)(55)

```
    1      2                    9          10
 LVREQP                   NNN-NN-NNNN    N
    3    4       5      6       7      8
 33-3333333   NAME  X  FTD   X   RPS
```

Used to input requests for levy information from the FTD and/or RPS II Master Files. LVREQ will display the following input format screen.

1   CC LVREQ

2   Definer

            P=Hardcopy

            blank=Update to TIF

3   Edited TIN and FILE SOURCE

4   NAME CONTROL

5   FTD INDICATOR (X or blank)

6   literal FTD

7   RPS INDICATOR (X or blank)

8   RPS literal

9   Receiver Employee Number

10   Functional Area Code

            0=Collection

            2=Examination

            3=Taxpayer Service

(22) MFREQ RECON

Reference IRM 3(25)(77)(10)   Input Display

```
   1            2    3
 MFREQ  123-45-6789
   4     5        6              7
 30    199612   BABA
```

This command code is used to request an entity module or a tax module and its related entity data from IMF, BMF, IRA, or EPMF when case control is not required.

1   MFREQ or RECON

            - Definer D or C must be present for MFREQ, blank for RECON

2&3   TIN and FILE SOURCE

Any line marked with # is for official use only

4	MFT CODE
5	TAX PERIOD (YYYYMM)
6	NAME CONTROL
7	PLAN NUMBER (EPMF ONLY)

(23) MFTRA

Reference IRM 3(25)(77)(34)

```
    1
 MFTRAD
   2    3 4  5
 XX-XX-XXXXS,30,199412
```

The Transcript Research System (TRS) portion of the Microfilm Replacement System (MRS) allows for hard copy transcripts or real-time displays of transcript data through command code MFTRA or MFTRD (Reviewed through CC ACTRA)

Input Format

Item	Description
1	CC MFTRA or MFTRD
	A=Hard Copy Request
	D=Display (ACTRA)
2	TIN and FILE SOURCE
	(When TIN and File Source are entered on line 1, item 3 begins in position 1 of line 2.)
	* Invalid IMF SSN
	P Valid SSN IRAF
	R To repeat previous TIN and File Source if multiple entries
	X Invalid SSN IRAF
	V Valid SSN BMF (706, 709)
	W Invalid SSN BMF (706,709)
3	Spouse SSN/Indicator Segment Request Code (optional)
	S Spouse SSN Indicator if Secondary SSN
	B Spouse SSN Indicator (not known if Primary or Secondary SSN)
	I Spouse SSN/Invalid Segment Code
4	Request Type Indicator or MFT
	C=Complete entity and all active modules
	M=MFT (BMF and IMF)
	E=Entity
	T=Transaction Code (Transaction Code field must be input)
	A=Transaction amount (Field must be input) (if a credit amount, a minus "–" must be input after the amount)
	D=Transaction date (Field must be input)
	B=Open Balance

Any line marked with # is for official use only

Item	Description
	K=To request one calendar year of literal transcripts for BMF accounts.
	X=BMF and IMF hard copy literal transcript for taxpayer and/or representative
	P=Plan name list and all plan module data
	Y=All BMF Tax Modules for specific year
	Z=One specific tax module from the current year annual temporary retention file (BMF and IMF)
	L=All tax modules for a specific MFT on lower level file only (BMF and IMF only)
	"+"=Debit account (including accrued interest and penalty)
	"–"=Credit account
	G=Debtor Master File Transcript (IMF)
	W=Request for copies of microfilmed wage data from WIRS (can't be used with MFTRD)
	#=Document Locator Number—The entity module (except posted entity transactions), and all non-low-level tax modules which have a transaction with the DLN matching the input DLN.
	U=NUMIDENT transcript returned in approximately three days. This information will be obtained from the Social Security Administration (SSA).
5	Tax Period

Any line marked with # is for official use only

(24) NOREF

Reference IRM 3(25)(78)(45)

```
  1       2   3    4      5
NOREF        30  199612 CART

  6   7          8    9
 C#  199620T     A    COLL

  10             11
 123456789

  12
 22111

  13
 150.00

  14
 87

  15      16
 00       L
```

This command code is used to intercept erroneous refunds. It also will establish a control base on the TX-MOD. When the Definer "D" is input, a previous request is deleted. When NOREF is input with a CC Definer of (M) (NOREFM), a record will be produced to update the Refund Information File, showing that on a previously input NOREF, the check was "missed" by the Regional Disbursing Center and the taxpayers refund was sent out Definer "E" must be used for electronic requests.

1	NOREF
2	Definer - D, F or E
3	MFT
4	Tax Period
5	Name Control
6	Control sequence number
7	Activity Code—(current refund cycle followed by an alpha)
8	Case status code
9	Category code
10	Employee number
11	IRS Received Date (MMDDYYYY)
12	Zip Code (can be 12 positions)
13	Refund Amount
14	District Office
15	Error Reason Code
16	Letter Request Indicator

Any line marked with # is for official use only

(25) PATRA

Reference IRM 3(25)(77)(36)

This command code is used to request literal transcripts of tax and/or entity data for a particular TIN. Requests can be made for privacy act transcripts, payer master file transcripts and disclosure lists.

(26) PAYMT

Reference IRM 3(25)(78)(18)

This command code is used to input payments to the PAYMT HOLD area and validity check those that are "dummy" entities or not present on the TIF files via NAP processing.

(27) PICRD

Reference IRM 3(25)(77)(44)

Displays explanations of the computation of credit interest (interest due the taxpayer) on allowable refunds and offsets.

(28) PIEST

Reference IRM 3(25)(77)(45)

Displays explanations of the computations of estimated tax penalty.

(29) PIFTD

Reference IRM 3(25)(77)(46)

Displays explanations of the computation of FTD penalty for MFT 01, 10, 12 and 16.

(30) PIFTF

Reference IRM 3(25)(77)(47)

Displays explanations of the computation of failure to file penalty (TC 166's)

(31) PINEX

Reference IRM 3(25)(78)(52)

This command code is used to request a notice containing explanation of selected penalties and/or interest on a tax module residing on the MF. The option to request that the notices be sent directly to the taxpayer has been eliminated. All notices will be returned to the IDRS Requester for review. Also explanation of FTD penalties will be suppressed.

Input Format:

```
  1    2   3
PINEXF333-33-3333
  4    5         6
 30  199512  BIRD
   7
 01311996
   8
 9999999999
   9
 111-11-1111
```

1	Command Code
2	Definer—F will return the menu format
3	TIN and File Source
4	MFT
5	Tax Period
6	Name Control
7	Inquiry Date—MMDDYYYY
8	Requestor's employer number
9	Cross-reference TIN and file source or blank.

(32) PIVAR

Reference IRM 3(25)(77)(48)

Displays an explanation of the computation of the following penalties: Bad Check, Failure to Report Tip Income, Fraud, Late Filing and Negligence.

Any line marked with # is for official use only

(33) REINF

Reference IRM 3(25)(77)(13)

```
 1              2            3          4
REINF   XXX-XX-XXXX     FRAZ    FILING STATUS  1

 5   6                    7
30  199712              RETURN CYCLE  199510

 8                            9
REFUNDED                    URC

   10                11 12 13        14
95123-058-71437-9  M/E-    101

        15                16
REFUND CYCLE 199429    AMOUNT  232.78

   17                18     19
MODULE BALANCE            EVEN

   20            21
            UNDELIVERED REFUND

   22                        23
GENERATED REFUND    EXTRACTED 199512

   24                    25
REF CHK SCHEDULED     MAR. 23, 1996

   26                    27
EARNED INCOME CREDIT    NONE

    28
```

Terminal Output Display—This CC provides research of the IDRS Refund Information File (RFIF).REMRQ

1	CC REINF	
2	SSN	
3	Name Control or Check Digit	
4	Filing Status Code	
5	MFT—always 30	
6	Tax Period—always the preceding full calendar year tax period	
7	Return Cycle—The cycle the return posted or unposted, or "NONE".	
8	Return Indicator—describes the type of return for which the record was extracted:	
	AMENDED RETURN—No prior TC 150 in module	
	BALANCE DUE—Return was balance due when settled	
	CREDIT BALANCE—Credit balance and TC 846 not present	

Any line marked with # is for official use only

CREDIT ELECT—Overpayment Credit Elect transferred which was offset by TC 836 to next year's tax

CREDIT ELECT AND REFUND—Credit partially offset and remainder refunded.

EVEN—Return was even balance at time processed

NOT SETTLED—Return has posted but not settled. Offsets or refund may be pending.

REFUNDED—No offsets and refund issued to taxpayer.

REFUND NO TC 150—No TC 150, nevertheless, a refund was issued to taxpayer.

UNPOSTABLE CODE nnn—A return fails to be acceptable to our system and becomes unpostable.

UNPOSTABLE nnn RESOLVED

9   UNPOSTABLE Resolution Code or blank

10   Tax Module Control DLN—the control DLN of the tax module or unpostable. The DLN of the TC 150.

11   Math Error Literal

12   E.S. Discrepancy and Math Error Code Indicators.

13   Math Error Codes—see Section 9.

14   Freeze Codes—Up to one left hand freeze code and one right hand freeze code with a hyphen in between. If there are no freezes the whole field will be blank.

15   Refund Cycle

16   Refund Amount

17   Module Balance literal—either the words "MODULE BALANCE" or (for unpostable returns) "OVERPYMT PER TP".

18   Module Balance—present only if no refund has been issued.

19   Module Balance literal "EVEN", "DEBIT", "CREDIT", or (for unpostable returns) blank.

20   Offset Literal—either "TC 826 or 896" or blank. If present either a TC 826 or a TC 896 posted in the cycle shown as the extract cycle.

21   Undelivered/Cancelled Refund literal—may be "UNDELIVERED REFUND" indicating a TC 740 posted in the extract cycle and there is no subsequent TC 018 or 742. May also be TC 018 or TC 742 indicating that the TC shown posted in the extract cycle. If TC 841 posted in the extract cycle the literal will be "REFUND CANCELLED". If TC 843 posted in the extract cycle it will be "TC 843—CHECK TIF/MICRO". May be blank.

22   846/840 literal

"NO REFUND"—No TC 840/846

"GENERATED REFUND"—TC 846

"MANUAL REFUND"—TC 840

"MORE THAN ONE REFUND"—The amount of the last refund will be in the refund amount field.

REF SENT TO AUTH REP—TC 846 and the value of the CAF indicator is 3, 4 or 7.

GENERATED REFUND EFT—TC 846 generated via Electronic Fund Transfer.

REFUND PULLED—Refund Check has been pulled for review CP54 ISSUED

23   Extract Cycle—the last cycle the module was extracted from the IMF at MCC

24   Check Date Literal. Either "REF CHK SCHEDULED" or blank. The literal will appear only if a check date is present in Item 23.

25   Check Date—Present if there has only been one refund check issued and it is a generated refund (TC 846) as indicated by "GENERATED REFUND" in Item 20. The date is the same as printed on the check. It is a Friday date and is the date on which the Regional Disbursing Office is scheduled to mail the check.

26   Literal "Earned Income Credit".

27   Earned Income Credit Amount-"NONE" will be displayed when no credit was given. Otherwise the net amount will be displayed.

28   Message Area-Information and error messages.

Reference IRM 3(25)(77)(16)

This Command code is provided to furnish direct access to the National Account Index. It will display the remote service center location for the input TIN, Display File Source Code, MFT, Tax Period and Plan Number.

(34) RFINQ

Reference IRM 3(25)(77)(16)

This command code is used to research the Reporting Agent File in any of several ways.

(1)   When CC RFINQ is input with a taxpayer TIN only, a list of MFTs and beginning tax periods present for the taxpayer will be displayed along with a reporting agent's name, EIN and authorization information. Authorization remains valid until terminated by the Taxpayer or Reporting Agent.

(2)   When CC RFINQ is input with the taxpayer TIN and module information (MFT code and Tax Period), all information for that module will be displayed if it is present on the RAF.

(3)   When CC RFINQ is input with taxpayer TIN, module information, and reporting agent EIN, all specific information for that module will be displayed if the reporting agent has an authorization for that module.

(4)   When CC RFINQ is input with the definer "R" and reporting agents EIN, specific information about that reporting agent (name, address, and telephone number) will be displayed.

(5)   When CC RFINQ is input with the definer "P", it will display pending transactions.

(35) RPINQ

Reference IRM 3(25)(77)(33)

This command code is used to research the CAF Representative File (CAFR) in any of several ways, depending on the number of search keys given.

The minimum search keys required for CC RPINQ are:

(1)   Rep name key (up to ten characters)

The following are optional search keys for CC RPINQ:

(1)   the Rep's First Initial

(2)   the first three numbers of the ZIP code (or "#" if foreign addr.)

(3)   the fourth & fifth characters of the ZIP code

(4)   the first four characters of the street address

Any line marked with # is for official use only

(36) SCFTR

Reference IRM 3(25)(77)(39)

This CC is used to research the SC Control File and overnight research of records that have been removed to the historical SCCF. Input with a definer and DLN. Useful in tracing payments or returns.

(37) SSNAD

Reference IRM 3(25)(77)(14)

This command is used when the SSN is unknown. All input fields following the CC are variable in length and when present must be separate by a comma.

Input format:

1	2	3	4	5
SSNAD	GREEN,	B,	221,	2034E

1   Command Code
        Command Code Definer
        "Blank"
        I=IMF
        B=BMF
        A=IRAF
        N=NMF
        Q=Invalid (* or X Records)
        X=hardcopy

        Note: if definer "X" is used and the receiver is other than the terminal operator, input the Receiver Employee Number beginning in position one of line two. Remarks may also be input but must be preceded by a comma after the Receiver Employee Number.

2   First six characters of taxpayer's last name

3   Taxpayer's first initial/first name/or minus if unknown

4   Zip Code: Enter the full five digit Zip, if known. If searching for a taxpayer with a foreign address, input 3 zeroes in this field. The first three digits of Zip must be present if street address is input.

5   First six characters of taxpayer's address.

(38) STAUP

Reference IRM 3(25)(78)(34)

This command code is used to update the status of modules that are or have been balance due modules. Command Code STAUP is valid for IMF, BMF, IRAF, and NMF. STAUP may be used to update accounts at a remote service center using Universal Access. The jurisdiction o the "To" service center will be used to determine location code validity. NOTE: This may cause the notice issued routine to be interrupted. The module updates to either status 48, status 50, or the status requested as appropriate.

Any line marked with # is for official use only

By requesting a notice status, STAUP will interrupt, delay, accelerate reissuance, or skip routine notice issuance. If a notice is requested, the number of cycles delay before issuance of the notice is required. If the module qualifies for issuance of the notice requested, the weekly update will cause the notice to issue when the number of cycles delay has expired.

STAUP cannot be input when:

-- The Collection Statute Expiration Date (CSED) is within six months of expiring or an account is in Status 22, 24, 26, 60, 64, 71, or 72.

If the service center status is blank or 99, the account is out of region. Use Universal Access to input CC STAUP.

Release the CC STAUP by inputting a second STAUP for three cycles, or other suitable delay, if a balance due remains on the account after all action has been completed.

The statuses (notices) progress as follows:

Status	Notice
19/21	First notice (issued by Master File).
20 (IMF only)	501-First Notice issued by IDRS
58	504-Fourth Notice
22	ACS TDA (505)
24	QUEUE TDA (505)
26	PAPER TDA (505)

STAUP with a definer "F" will provide a format screen for input. (prerequisite if batch input). STAUP with a definer "S" can be used for single line input. The command code TXMOD will be a required prerequisite.

```
   1     2
STAUP
   3              4    5       6      7    8   9
333-33-3333   30   198912 VIOL   58   5
   10
   R
```

1	STAUP
2	DEFINER—F=Provides format screen
3	TIN
4	MFT CODE
5	TAX PERIOD
6	NAME CONTROL
7	STATUS REQUEST (nn or * for next sequential status, D for marking last CP504 destroyed, R for marking last CP504 destroyed and requesting another)
8	NUMBER OF CYCLES DELAY (00—15 or blank)
9	ASSIGNMENT CODE or blank
10	REPEAT INDICATOR (starts in position 2)

Any line marked with # is for official use only

(39) SUMRY

Reference IRM 3(25) (77) (11)

Use this CC to request a summary of an account on IDRS for a particular TIN and File Source.

IMF Display

```
 1      2       3                        4       5
SUMRY   123-45-6789          NM-CTRL=WOOD    *PDT*
     6                   7      8              9
INVLD-SSN-REL-CDE  CAF=  TC130-SC=  ENT-INTL-CD=
   10                      11            12             13
REVERSE VALIDITY ON TIF    DUMMY ENTITY   ENTITY CONTROL  ENT-PN-TRANS
   14          15          16             17     18
IRA-CD=       SCSSN=   COMBAT ZONE=  FIDO-CD  PRIMARY-LOC=
   19                   20              21        22
YR-OF-LATEST-RET=  FILING-COND-CD=    TDA/TDI-LOC=  OIC
  23                   24                  25
FILE-LOCATION=    CYCLE-POSTED=      COLL-ASGMT=
 26                   27              28          29
MTH-ERR=      EXT TX DISCREPANCY    TDI=      TDI-CYC=
      30                               31       32
ACCOUNT MERGED/RESEQUENCED TO:      TIN=   NM-CTRL=
     33                             34       35
ACCOUNT MERGED/RESEQUENCED FROM:    TIN=   NM-CTRL=

       ***********************TAX MODULE SUMMARY*********************
 36      37      38 39   40   41    42              43             44
MFT  TAX-PRD  FS DLN  STS  CYC  SC-MOD-BAL  FRZ-CDS   CTRL-ASGNT
   45              46                47        48   49        MF-CAF-CD=
 PND-TRANS TDI=   LIEN=
```

1	SUMRY
2	Definer—Can be R, A or blank
3	TIN and File Source
4	Name Control
5	PDT/KITA/HSTG Code
6	Invalid SSN Release Indicator-"1", "2", "4" if present or "-" if freeze is on.
	1=Account on valid segment and no freeze or invalid SSN freeze released this calendar year only by posting TC29X or 30X.
	2=Account on invalid segment and invalid SSN freeze released by TC51X. Freeze remains released until the end of the next succeeding calendar year after TC51X posts.
	4=Account on invalid segment and invalid SSN freeze released by a transaction which has posted.
7	CAF INDICATOR—The Centralized Authorization File Indicator ("C') will be displayed, if present.
8	TC130 INDICATOR—If present will be Service Center Code. Otherwise, two zeros.
9	
10	REVERSE VALIDITY ON TIF—Displayed if opposite SSN validity

Any line marked with # is for official use only

11	DUMMY MESSAGE
12	ENTITY CONTROL—Displayed if the Entity Module contains any open case control.
13	ENTITY PN—TRANS—Displayed if there are any Entity pending transactions.
14	IRA INDICATOR—"1" thru "7" or blank. (See IRM 3(27) (68)8.(28) for values)
15	SCRAMBLED SSN INDICATOR
16	MILITARY OPERATION INDICATOR
17	FILING DISTRICT OFFICE CODE
18	PRIMARY LOCATION CODE
19	LATEST RETURN FILED
20	FILING CONDITION CODE
21	TDA/TDI LOCATION CODE
23	FILE LOCATION CODE OF RETURN
24	CYCLE POSTED (Latest Return)
25	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER
26	MATH ERROR(S)
27	ESTIMATED TAX DISCREPANCY INDICATOR
28	TDI CODE, if present 1,2,4,5,6,7,8,9,T, or X.
29	IDRS TDI CYCLE
30	ACCOUNT MERGED/RESEQUENCED TO: Displayed on old (FROM) account. See CC ENMOD for pending TC003 or 026.
31	NEW (TO) ACCOUNT TIN
32	NEW (TO) ACCOUNT NAME CONTROL
33	ACCOUNT MERGED/RESEQUENCED FROM: Displayed on new (TO) account. See CC ENMOD for pending TC004 or 008.
34	OLD (FROM) ACCOUNT TIN.
35	OLD (FROM) ACCOUNT NAME CONTROL.
36	MFT
37	TAX PERIOD
38	FILING STATUS CODE
39	MODULE CONTROL DLN
40	SC STATUS
41	STATUS CYCLE
42	IDRS MODULE BALANCE (Amount) Hyphen(-) indicates a credit balance.
43	FREEZE CODES
44	EMPLOYEE ASSIGNMENT NUMBER
45	
46	TAX MODULE CAF CODE
47	UNPOSTABLE INDICATOR "U". Otherwise blank.
	PENDING TRANSACTION INDICATOR "P". Otherwise blank.
48	TDI INDICATOR
49	LIEN INDICATOR

Any line marked with # is for official use only

BMF Display

```
    1        2        3          4
SUMRY        22-2222222    NM-CTRL
    5                6          7              8
EMPLMNT-CD=   CAF=   TC130-SC=
    9                      10              11                    12
LARGE CORPORATION=      DUMMY ENTITY   ENTITY CONTROL   ENT PN TRANS
    13                      14                  15
FILING REQUIREMENTS   FIDO-CD=              PRIMARY-LOC=
                                                    16
                                        TDA-TDI-LOC=   OIC
                                                    17
                                        COLL-AGSMT=
                                            18       19
                                        TDI=    TDI-CYC=

----------------------------TAX MODULE SUMMARY----------------------------------
```

1	SUMRY
2	Definer—Can be R, A or blank.
3	TIN and File Source
4	NAME CONTROL
5	EMPLOYMENT CODE
6	CAF INDICATOR
7	TC 130 INDICATOR
8	
9	LARGE COMPLEX CORPORATION CODE—Shows SC code for responsible Service Center.
10	DUMMY MESSAGE
11	ENTITY CONTROL
12	ENTITY PN—TRANS
13	FILING REQUIREMENTS (literal)
14	FILING DISTRICT OFFICE CODE
15	PRIMARY LOCATION CODE
16	TDA/TDI LOCATION CODE
17	COLLECTION (TDA/TDI) ASSIGNMENT NUMBER
18	TDI CODE
19	IDRS TDI Cycle
**	TAX MODULE SUMMARY Data will be the same as stated in IMF display.

(40) SUPRQ

Reference IRM 3(25)(77)25)

Used to display data from the REQUESTED—COLL—CASE—DATA—BASE. Input of a TIN and TIN TYPE will display all data for the account for all years. CC TSIGN with SUPP—REQ—IND of D must be input and the supplement will be loaded during weekend processing. Therefore users must wait until the following week to input CC SUPRQ.

Any line marked with # is for official use only

(41) TDINQ

Reference IRM 3(25)(77)(26) — Terminal Output Display

This CC requests display of entity and module data, if present, on the TIF which is pertinent to delinquent return investigations. CC TDINQ will pass off the NAIMSG when no data is on the TIF. NAIMSG will display one of these screens: MFREQ; BMFOLM; IMFOLM; BMFOLI; IMFOLI, EMFOLI or IRAOLI.

```
1              2           3         4              5              6
TDINQ    123-45-6789    ABCD   ASSIGN-NUM      PDT         CURR-DATE
    7      8       9    10      11       12
CAF=            ACS          KITA    *COMBAT-ZONE*
   13                14                  15
TDA-GRADE-CD    TDI-GRADE-CD   LST-MF-EXT-CYC
   16       17     18   19     20       21              22     23     24
LOC-3901-0000  TDA  TDI  FYM-12   EMP-     ESTAB-8405   XREF   CASE
  25               26      27            28    29     30
 PRI-SEC          PMF   COPYS-1293    SUPP   6020   COMPL-CD
 31               32   33   34          35    36        37          38
IN-8440          2N   3N   4N          TDI   ORIG   CLOS-8443
    39                40                      41          42
 TRANSF-CYC        LAST-CU-CYC              RWMS-Q-IND  AYSC-
   43          44         45
  REJ          DT         MFT
                          46
                     MR. AL LYNPETE
                          47
                     2506 W. 12TH STREET
                          48      49      50 51
                     ARLINGTON,VA 22206-0000
                          52          53      54
                     RICHMOND         VA    222340000
55    56      57        58                   59
ET   XXX   XXXXXX   XXXXX-XXX-XXXXX-X    XXXXXX
 60        61           62    63
AS      XXXXXXXXX      XX    TO    X
64          65                      66       67       68          69
NCDATE      XXX                  EO-STATXXXXXXXXX  RUL-        CLASS
   70     71           72        73       74       75       76
   AFF    INC         FOUN-   GEN NO    ORG-    ASSET-    SUB-
 77                            78                  79
FR-12                      DATE OF DEATH          FR
80       81      82      83      84          85
LPS-   XXXXXX   FR-    XXX   XX,XXX        XX
 86       87       88       89      90       91      92       93
SC-CD-   DY-     SEL-    AGE-    REFUND-  PYMF-   DY-INC    AGI
 94           95           96          97   98   99   100
NET           E         RET-RIC    POD   DY   CC   WH
 101               102   103  104   105          106   107     108    109
MODULES           XXX  XXXX S-n DEL-MOD-FR-   D-   MOD   CAFQ-   ACS
```

Any line marked with # is for official use only

1	CC TDINQ
2	TIN and File Source Code
3	Name Control
4	ASSIGNMENT NUM
5	PDT—INDICATOR
6	CURRENT—DATE
7	CAF—IND
8	
9	ACS—ACCT—CD
10	
11	KITA—IND
12	Combat—IND
13	TDA—GRADE—LEVEL—CD
14	TDI—GRADE—LEVEL—CD
15	LST—MF—EXT—CYC—ENT
16	PRIMARY—LOC—CD
17	TDA—LOC—CD
18	TDA—CD
19	TDI—CD
20	FISCAL—YEAR—MONTH
21	EMPLMNT—CD
22	ESTABLISHMENT
23	Cross Reference TIN
24	TDI—CASE—CODE
25	PRIMARY—TDI—CD
26	PAYER—MASTER—FILE—CODE
27	COLL—POTENTIAL—YIELD—SCORE
28	SUPP—REQ—IND
29	TDI—6020—B–IND
30	COMPL—CD—IMF
31	FIRST—NOTICE—CYCLE
32	SECOND—NOTICE—CYCLE
33	THIRD—NOTICE—CYCLE
34	FOURTH—NOTICE—CYCLE
35	TDI—CYC
36	ORIGINAL—TDI—CYC
37	CLOSURE—CYC
38	NOTICE—CD
39	TRANSFER—CYCLE
40	LAST—COMPL—UPD—CYC
41	RWMS—QUEUE—IND
42	ACCOUNT—YIELD—SCORE
43	REJECT—TRANS—CD

Any line marked with # is for official use only

44	REJECT—TRANS—DT
45	REJECT—MFT—TAX—PERIOD
46-54	NAME—ADDRESS LINES
55	TRANS—STATUS—CD
56	TRANS—CD
57	TRANS—DT
58	DLN
59	TRANS—CYC
60	ASSIGNMENT—ACTION—DATE
61	ACTION—EMPLEE—NUM
62	ASSIGNMENT—NUM
63	ASSIGNMENT—SOURCE—CD
64	ACTION—DT
65	COLL—CD
66	EO—STATUS—CD
67	EO—STATUS—YR—MON
68	RULING—YR—MON
69	CLASSIFICATION—CD
70	AFFILIATION—CD
71	INCOME—CD
72	FOUNDATION—CD
73	GROUP—EXEMPTION—NUM
74	ORG—TYPE—CD
75	ASSET—CD
76	SUBSECT—CD
77	FR—BMF
78	DATE—OF—DEATH
80	LPS—MFT—CD
81	LPS—TAX—PERIOD
82	LPS—FR—CD
83	LPS—TRANS—CD
84	LPS—LAST—RET—AMT
85	LPS—COND—CLOSING—CD
86	CASE—SC—CD
87	CASE—DLQ—CD
88	SELECTION—CD
89	TAXPYER—AGE
90	REFUND—BAL—CD
91	PRIOR—TR—MATCH—CD
92	TOT—INCOME—DELQ—YR
93	PRIOR—YR—RET—AGI—AMT
94	PRIOR—YR—RET—NET—TAX—AMT
95	PRIOR—YR—EXEMPTIONS
96	PRIOR—YR—RET—RECVD—DT

Any line marked with # is for official use only

97	POD
98	DEATH—IND
99	NUM—IRP—DOCS
100	DELQ—YR—TAX—WITHHELD
101	LITERAL
102	MFT—CD/PLAN—NUM
103	TAX—PERIOD
104	MODULE STATUS
105	DELQ—MODULE
106	474 DELAY—IND
107	MOD—STATUS—CYC
108	MF—CAF—CD
109	ACS—CD

(42) TFTRA

Reference IRM 3(25)(77)(19)

Used to request printed hard copy transcript of tax and/or entity data on IDRS for a particular TIN. The three request types are module transcript, entity transcript and complete transcript.

(43) TXCMP

Reference IRM 3(25)(77)(42)

This CC is used to calculate individual tax liability using the tax rate schedule.

TXCMP with definer R will generate an input format screen for the current processing tax year and prior three years, filing status, taxable income, and exemptions.

Any line marked with # is for official use only

(44) TXMOD

Reference IRM 3(25)(77)(11)

This CC is used to request a display of all tax module information for a specific tax period on the TIF.

CC TXMOD has more detailed information than any other single command code. Therefore, the examples and identification of the elements will be broken into five sections:

- Heading Section
- Transaction Section (IMF and BMF)
- Notice Section
- Case Control and History Section
- Status History Section

If there is no data for a specific section, the succeeding sections will move up.

Every element within the CC TXMOD capability is identified in the following exhibits of the five sections of TXMOD. A definer must always be used when addressing CC TXMOD.

Heading Section 3(25) (77) (1)

```
       1        2        3      4         5         6
TXMOD 888-88-8888      30    9212      BLUE      "PDT"
       7        8                       9                    10
   DLN     FOREIGN TRANS    LARGE CORPORATION  OOB CAWR
   11                12                      13                14              15
IRS-EMP-CD   REVERSE VALIDITY ON TIF   DUMMY MODULE   ENTITY CONTROL SADA
   16              17        18       19             20              21
INVLD SSN REL     SCSSN   MOP/UN   COMBAT ZONE   MF-XTRCT-CYC  SC-REASON-CD
 22              23        24      25      26                 27
SC-STS        MOD-BAL     CYC    NXT    MAX-NUM-CYC-DLY    +
 28              29        30       31                32
MF-STS        MOD-BAL     CYC     TODAY'S DT     ICS
   33                      34              35            36              37
PENDING TRANS      LAST NOTICE     ARDI-CD    PRIMARY-LOC     ACS
               38         39           40         41
           AICS -CD   FIDO-CD=  TDA/TDI LOC    SRC
 42        43     44     45              46
ASED     FRZ        AIMS-CD        COLLECTION-ASSGMT=
 47        48     49     50          51       52
CSED               CAF          LIEN     MOD-YLD-SCOR
 53              54            55        56      57
 RSED         NAICS-CD        TDI     TDI-CYC  OIC
         58                   59          60
     ELCTRNC-DEPOSIT          EFT     DEFER-ACT-IND   GATT
61        62         63        64              65
FR       C-COPR    2%-INT    EMPLMNT-CD       DLQ-MOD-FR
                  66       67       68
              IRA-CD  BWI     BWNC
   69              70                 71                72
CASE-CTRL-INFO   OPEN-CTRL-BASE     CLSD-CTRL-CYC   LST-CD-CTRL-ACTY
73 74     75    76       77           78      79        80         81 82  83
C# STATUS ACT-DT ACTION-EMP  ACTIVITY  RCVD-DT ASSGN-TO  CAT ORG F  S
```

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1	TIN AND DISPLAY FILE SOURCE
2	MFT
3	TAX PERIOD
4	PLAN NUMBER—present for EPMF accounts only
5	NAME CONTROL
6	PDT/KITA/HSTG CODE—"*PDT*" will be displayed for tax accounts identified as Potentially Dangerous Taxpayer "KITA" will be displayed for tax accounts identified as belonging to individuals killed in a Terrorist Action (IMF only) "HSTG" will be displayed for tax accounts identified as belonging to individuals taken hostage.
7	MODULE CONTROL DLN
8	FOREIGN TRANSACTION—IMF indicator means the individual has a Foreign Bank Account. BMF indicator means the company is doing the business in a foreign country.
9	LARGE COMPLEX CORPORATION CODE—Shows SC code for responsible Service Center.
10	OUT OF BALANCE CAWR - Literal displayed when action code (971-CD) is 88.
11	IRS EMPLOYEE CODE
12	REVERSE-VALIDITY-ON -TIF-Displayed if opposite SSN validity account is present on TIF. For IMF, BMF or IRAF SSN accounts only.
13	DUMMY/MEMO MESSAGE-If the account is a dummy, the message "DUMMY ACCOUNT" will appear. If the account is real but the tax module is a dummy, the message "DUMMY MODULE" will appear.*EL If the module has been resequenced, the message "MEMO MODULE" will appear.
14	ENTITY CONTROL-Displayed if the Entity module contains any open Case Control.
15	SADA-Displayed if spouse at different address indicator (971-CD=55) is present.
16	INV-SSN-REL-Indicator is displayed if the invalid SSN Refund freeze is "Off".
17	SCSSN-displayed if Scrambled SSN indicator is "ON" for this account.
18	MOP/UN-Participant in a Military Operation or United Nations Peace keeping Force Indicator
19	Combat Zone
20	LAST MF EXTRACT CYCLE-Cycle of last update for this module from the Master File.
21	SC REASON CODE-Reason Code for retaining tax module on data base. Used by Computer Branch Staff.
22	CURRENT SC STATUS CODE.
23	SC MODULE BALANCE-A total of the amounts contained in the pending transaction (type AP,TP,PN,RS,UNNN,CU NU) plus the MF module balance. TC 667 is excluded.*EL (-) in position 36 indicates a credit balance.
24	SC STATUS CYCLE
25	NEXT IDRS NOTICE-displayed for SC Status Code "48" and "50".
26	MAXIMUM NUMBER OF CYCLES DELAY
27	BALANCE OF CYCLES DELAY-displayed for SC Status Code 48.
28	CURRENT MASTER FILE STATUS CODE
29	MASTER FILE MODULE BALANCE-A total of the amounts contained in the transactions posted to MF. A hyphen (-) in position 36 indicates a credit balance.
30	MF STATUS CYCLE
31	CURRENT DATE

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32   ICS ACCOUNT CODE (Integrated Collection System)

33   PENDING TRANS-displayed if there are any tax module pending transactions.

34   LAST NOTICE-If a Notice History Section is present the Notice Number of the last notice entry is displayed.

35   ARDI Code (Accounts Receivable Dollar Inventory) See ACTRA Chapter 13)

36   PRIMARY LOCATION CODE

37   ACS ACCOUNT CODE

38   AICS Code (Automated Inventory Control System)

39   FILING DISTRICT OFFICE CODE

40   TDA/TDI LOCATION CODE

41   SECURED RETURN CODE-from Tax Return

42   ASED-Assessment Statute Expiration Date

43   LEFT POSITION FREEZE CODES

44   RIGHT POSITION FREEZE CODES

45   AIMS CODE-will show the presence of an examination of a taxpayer's return as follows:

        blank=No examination of a taxpayer's module is on this account.

        1=Examination data is present on one or more modules.

        3=Examination data is present on this large case related temporary TIN for 1 or more tax modules.

        5=Examination data is present on one or more tax modules for this temporary TIN which is not large case related.

46   COLLECTION (TDA/TDI) ASSIGNMENT NUMBER

47   COLLECTION STATUTE EXPIRATION DATE

50   MF CAF CODE-The Centralized Authorization File Code on the tax module (1—8) will be display, if present.

51   LIEN INDICATOR-if present.

        blank=No Lien Data

        1=Lien Data on IDRS only

        4=Lien Data on MF only

        5=Lien Data on IDRS and MF

52   MOD YIELD SCORE-TDA Module yield score if significant, otherwise TDI module yield score if significant. Value over 99,999 displayed as 99999.

53   REFUND STATUTE EXPIRATION DATE

54   PRINCIPAL INDUSTRIAL ACTIVITY CODE See IRM 3(17)(41)

55   TDI MOD STATUS CD—displayed if significant.

        1=Open TDI

        2=Closed TDI

        4=First TDI Notice

        5=Second TDI Notice

        6=Third TDI Notice

        7=Fourth TDI Notice

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	8=Closed TDI Notice
	9=TIN Change—Suspense
56	TDI CYCLE
57	OFFER IN COMPROMISE
58	ELECTRONIC DEPOSIT CODE—The year in which a taxpayer is required to start making deposits by electronic funds transfer.
59	ELECTRONIC FUNDS TRANSFER INDICATOR.

0 - EFT Refund

1 - Financial Institution's Routing and transmit number (RTN) failed input processing validity check. Refund issued by paper check.

2 - EFT refund denied for this module

3 - EFT refund denied because actual refund differs from taxpayer's amount by $50 or more. If the reason for the difference is an offset, the remaining amount, if any, will be issued by EFT, and a notice will be generated explaining the offset.

4 - EFT refund refused by a financial institution (undeliverable). Refund issued by paper check.

5 - EFT refund denied because the credit is frozen by account or module freeze

6 - EFT refund after settlement cycle

9 - Direct deposit not requested

60	DEFERRED ACTION INDICATOR
61	BMF FILING REQUIREMENTS—See IRM 3(25)(77)(11). For EPMF and NMF accounts the literal "INACTIVE ACCOUNT' is displayed if the FR Code is "8', otherwise field is blank.
62	CORPORATION INDICATOR
63	TWO PERCENT INTEREST DATE
64	EMPLOYMENT CODE—See IRM 3(27)(68)
65	FILING REQUIREMENT OF MODULE IF DELINQUENT
66	IRA CODE—1 thru 7 or blank. This is an entity indicator and pertains to the last return filed as indicated on the ENMOD display. It does not necessarily apply to the tax module on the screen display. See IRM 3(27)(68)8.(28)
67	BACKUP WITHHOLDING INDICATOR
68	BACKUP WITHHOLDING NOTICE COUNT
69	MODULE CASE CONTROL INDICATOR. Always display. "NO CASE CONTROLS", "ALL CASE CONTROLS CLOSED" or "MULTIPLE OPEN CASE CONTROLS" or "ONE OPEN CASE" will be shown as appropriate.
70	OPEN CONTROL BASE COUNT
71	CLOSED CONTROL BASE CYCLE
72	LATEST CASE CONTROL ACTIVITY
73-83	CASE CONTROL INFORMATION—Literals and data will only appear if module has an open control base.

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Transaction Section

```
        POSTED RETURN INFORMATION IMF
     RCC= 1    MATH-STS-CD = 2
RET-RCVD-DT = 3    MO-DELQ= 4   CRD= 5    TX/TPR= 6
MTH-ERR=7 MULT MATH ERRORS=8 NON-CMPT-CD=9 EST TX DISCREPANCE=10 HIGH-
INCOME=11
FS=12 NUM-EXEMPT=13 XREF-TIN=14 MF-P=15 F8615=16  EST-PNLTY-IND=17
AGI= 18    AEIC = 19     EST-TX-BASE = 20
TXI= 21   PRIM-SE-INCM = 22    EST-CR-CLMD = 23
SET = 24   SECND-SE-INCM = 25   UNAPPLD-CR-ELECT  26
 PRIM-UNREPPRTD-TIP-INC = 27   DIR-DEP-RES-RSN-CD = 28
 SECND-UNREPRTD-TIP-INC  = 29   EST-TX-FRGVNS-% = 30
 PRIM-MEDICARE-INC  = 31     PRIM-MEDICARE-TIP-INC = 32
 SECND-MEDICARE-INC = 33     SCND-MEDICARE-TIP-INC = 34
    ****************RETURN TRANSACTION*****************
   T/C  POSTED TRANS-AMT  CYC   T   DLN       6020B
SUB 35  36   37    38    39   40   41       42
  610    43   44   45      PYMNT PSTD WTH RTRN
  806    46   47   48   WITHLDING TAX CRED POSTED WITH RETURN
```

Item	Description
1	RETURN CONDITION CODE
2	MATH STATUS CODE
	2 = math error within tolerance
	3 = math error exceeds tolerance
3	RETURN RECEIVED DATE
4	MONTH DELINQUENT CODE-number of months delinquent (0-5)
5	CORRESPONDENCE RECEIVED DATE
6	TAX PER TAXPAYER-displayed if significant for any MFT.
7	MATH ERROR CODE-the first of any Math Error Codes posted on return is displayed.
8	MULT-MATH-ERRORS-indicates multiple math errors posted on return.
9	NON COMPUTE CODE-values are
	1 = Non-Compute Code 2 return filed non-timely.
	2 = OIO return.
	4 = IRS prepared or reviewed return with type A math error code that was timely filed and resulted in an increase in tax and interest less than $5.
	6 = Combination of 2 and 4 above.
10	EST-TX-DISCREPANCY-indicates posted ES payments/credits disagreed with amount claimed on return.
11	HIGH INCOME INDICATOR
12	FILING STATUS
13	NUMBER OF EXEMPTIONS
14	CROSS-REFERENCE TIN-from a Schedule C or D
15	MASTER FILE "P" CODE
16	MINOR INDICATOR-"F8615" displays if this schedule filed on return.

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Item	Description
17	ESTIMATED PENALTY INDICATOR
18	ADJUSTED GROSS INCOME AMOUNT
19	ADVANCED EARNED INCOME CREDIT AMOUNT
20	ESTIMATED TAX BASE AMOUNT
21	TAXABLE INCOME
22	PRIMARY TAXPAYER'S SELF-EMPLOYMENT INCOME
23	ESTIMATED TAX CREDIT AMOUNT CLAIMED
24	SELF-EMPLOYMENT TAX-total on return
25	SECONDARY TAXPAYER SELF-EMPLOYMENT INCOME
26	ESTIMATED TAX CREDIT-ELECT AMOUNT
27	PRIMARY UNREPORTED TIP INCOME AMOUNT
28	DIRECT DEPOSIT REJECT REASON CODE
29	SECONDARY UNREPORTED T/P INCOME AMOUNT
30	ESTIMATED TAX FORGIVENESS PERCENT
31	PRIMARY MEDICARE INCOME
32	PRIMARY MEDICARE TIP INCOME
33	SECONDARY MEDICARE INCOME
34	SECONDARY MEDICARE TIP INCOME
35	RETURN TRANSACTION CODE-TC150- the literal sub will print to left of TC150 if this is a SFR.
36	REVERSED TRANSACTION INDICATOR—"R" if TC reversed.
37	ASSESSMENT DATE-for returns this is the assessment (23c) date
38	TOTAL TAX LIABILITY-total tax assessed amount for this return
39	CYCLE POSTED TO MASTERFILE
40	TRANS INFORMATION CODE
41	RETURN DLN
42	SUSTITUTE FOR RETURN—"6020B' for BMF and "SFR' for IMF accounts.
43	EFFECTIVE DATE FOR REMITTANCE
44	REMITTANCE AMOUNT
45	CYCLE PAYMENT POSTED
46	EFFECTIVE DATE FOR WITHHOLDING
47	WITHHOLDING AMOUNT
48	CYCLE RETURN POSTED

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AIMS INFORMATION

The AIMS CONTROL NUMBER associated with posted TC 420 on MCC Transcripts and TXMOD displays consists of ten numerics which identifies the source code, organization code, and District Office location.

For Example:

4 0201234016

    Source Code = 02 (followed by zero)

        Organization Code = 1234 (followed by zero)

            District Office = 16

An AIMS CONTROL NUMBER reflecting organization code 5xxx indicates the account was established for Service Center Examination inventory control.

IMF Notice Section

Notice History Data-Contains data regarding those notices issued for the account.

```
┌─────────────────────────────────────────────────────────────┐
│                   NOTICE HISTORY SECTION                    │
│                                                             │
│ NOTICE     AMOUNT      CYC    S    DO                        │
│   1          2          3     4    5           6   UNALLW-CD= 7 │
│                                                             │
└─────────────────────────────────────────────────────────────┘
```

1	LITERAL CP & NOTICE NUMBER OR NOTICE TYPE
2	NOTICE AMOUNT (blanks for NOTICE-TYPE 587)
3	NOTICE CYCLE
4	NOTICE SOURCE CODE
5	NOTICE DO CODE
6	DISHONORED CHECK REASON CODE (if NOTICE-TYPE 587) or SECONDARY-TDA-SELECTION-CODE (if non-numeric NOTICE-TYPE) else NOTICE-SUPPRESS-CODE. 0 = Notice not selected or suppressed for review 1 = Notice systemically suppressed 2 = Notice selected for Review Register and, if CP504 notice may have been either mailed or destroyed. 4 = CP 504 Notice destroyed
7	UNALLOWABLE CODE

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Case Control Information

```
┌─────────────────────────────────────────────────────────────────────┐
│              CONTROL BASE AND HISTORY INFORMATION                     │
│                                                                       │
│ C#  STATUS  ACT-DT  ACTION-EMP  ACTIVITY  RCVD-DT  ASSIGN-TO CAT ORG  F  S │
│  1     2       3       4           5         6         7        8  9  10 11│
│                                                                       │
└─────────────────────────────────────────────────────────────────────┘
```

Control History Data-contains assignment and control information relating to the case being worked on by a SC or DO employee regarding the account.

Action History Data-contains data regarding actions taken on this account and general information that is not subject to reporting or analysis.

These lines are repeated for each CONTROL ENTRY PRESENT.

1	CONTROL SEQUENCE NUMBER-(Displayed only for the first case control entry for each case)
2	CASE STATUS CODE
	A—Assigned
	S—Suspense
	M—Other or audit
	C—Closed
	B—Background
3	ACTION DATE—date CONTROL-HISTORY-GROUP added to TIF
4	ACTION EMPLOYEE NUMBER
5	ACTIVITY CODE
6	IRS RECEIVED DATE
7	ASSIGNED EMPLOYEE NUMBER
8	CONTROL CATEGORY
9	ORIGINATOR CODE
10	FOLLOW-UP COUNT
11	CONTROL BASE SOURCE CODE
	G—CC ACTON
	I—CC ADJ54
	J—CC CHKCL
	K—CC RFUND
	L—CC CHK64
	M—CC DRT24, DRT48
	N—CC FRM34
	U—Special Utility Run
	1—Daily TIF Update
	3—Weekend TDI Analysis
	4—Weekend TIF Update
	W—CC NOREF
	X—CC STN90

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Y—CC DOALL

5—Post Weekend TIF Update and Analysis

Status History Section

MF Status History Data-contains data regarding Master File statuses, cycles and related data.

SC Status History Data-contains those status codes, cycles and amounts which reflect the collection history in the Service Center.

```
                    SERVICE CENTER HISTORY SECTION

SC-STS   DATE   STATUS-AMOUNT      CYC
  1        2        3                4

  5        6    NXT= 7              8   MIN-NUM-DELAY= 9   BALANCE-CYC-DELAY=10
```

Status History Section/STAUP Present

1   STATUS CODE
2   STATUS DATE
3   STATUS AMOUNT
4   STATUS CYCLE

If status-code is 48 or 50, the line will appear as follows:

5   STATUS CODE
6   STATUS DATE
7   NEXT NOTICE NUMBER
8   STATUS CYCLE
9   MINIMUM NUMBER OF CYCLES DELAY
10   BALANCE OF CYCLES DELAY

(45) UPTIN

Reference IRM 3(25)(77)(40)

Command code UPTIN will display all open and closed unpostables for a specific TIN. Closed unpostable records will remain on file for display for 90 days. This command code should be used by all Service Center and District Office personnel for account research.

Input Display:

```
     1            2
UPTIN        123-45-6789
```

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(46) URINQ

Reference IRM 3(25)(77)(20)

Input Screen:

```
     1
URINQ
     2
BIRD
     3
123,456,789,10
      4
 39182-308-17905-2
```

(1)   Command Code

(2)   Name Control, if known

UNKN - If added to UR file as unknown

blanks - If name control is not known

(3)   Original amount - must include decimal and comma(s) when present.

Blanks - if amount not known

(4)   UR Control Number - Format NN (valid district) or NNNNN-NNN-NNNNN-N with the first two numerics a valid district office for this region.

Blanks - when not known

Note: At least one of the elements (2 to 4) must be present.

Terminal Output Display

This CC is used to request a display of the Unidentified Remittance File, based on elements input, name control, amount and the UR control number. The URF contains all IMF, BMF, EPMF and NMF remittances received without positive identification.

```
     1              2                        3
URINQ          AMOUNT                   $171.34
     4              5
 BIRD          57009-099-00007-1
     4              5
 EAGL           57627-099-42007-2
     4              5
 WOOD           59224-559-22117-3
```

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Note: Will show the name control and control number of each recorded on file for the money

1	CC URINQ
2	Amount Literal
3	Original dollar Amount Edited
4	Name Control
5	UR CONTROL NUMBER EDITED

amount requested.

The History Portion

The History portion will vary depending on type of History item. For example, Code M, which is an application made through IDRS with CC URAPLM to one of the Master Files, IMF and BMF will have additional data items. The items shown in the History Section of CC URINQ will be as follows:

```
   1        2          3
URINQ   AMOUNT    $  171.34


   4        5
BIRD   57009-099-00007-1


   4        5
EAGL   5762f7-078-40323-2
```

1	Type Application Code
	A—Record Status Code Change
	C—Name Change
	D—Dishonored Check
	E—Employee Number Change
	F—Follow-up Information
	H—Freeze History
	I—General Status Indicator Change
	J—Received Date Change
	K—Secondary Name Change
	L—Letter History
	M—IMF/BMF Account
	N—NMF/General Ledger Subsidiary Account
	O—Source Code Change
	P—Second Narrative Change
	Q—SSN Change
	R—Manual Refund
	S—Street Address Change
	T—Transfer out of Region/Deposit Fund/General Fund
	U—City/State/Zip Change

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        V—Voided Record

        W—Closed to Excess Collection

        X—DLN Change

        Y—Record Closed

        Z—Correction to DC, UR, XS money amount

2	Date of Application
3	App N/C
4	TIN and F S
5	Employee Number
6	MFT
7	Tax Period
8	Edited DLN
9	Primary T/C
10	Primary T/C Amount Edited

(47) VPARS

Voice Processing Account Referral Screen (VPARS) is a Telephone Routing Interactive System (TRIS) command code. This command code is used by an assistor when the taxpayer has defaulted from a TRIS Interactive Application(IA).

The screen displays summary taxpayer account information from the Taxpayer Information from the Taxpayer Information File (TIF), as well as call referral data from the IP. The call referral process will capture and summarize the caller's actions into user friendly messages which will indicate at what point the caller defaulted from the application. The assistor will be able to continue the call from that point.

There are new calculated data fields on the account summary screen that will show the total of TDA and TDI yield scores, a total of balance due modules and a total of assessed balances.

(48) XSINQ

Reference IRM 3(25)(77)(49)

This command code is used to address the Excess Collection File. It displays one or more records on the XSF, based on the data elements input. The XSF can be researched in three different ways: by amount of remittance, name control or DLN.

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Section 14.   Corporate Files On-Line

1   Summary

–CFOL provides NATIONWIDE access to information processed through any district/service center and posted to any of the master files.

–CFOL command codes provide on-line access to master file information, residing at MCC/DCC, via IDRS.

–CFOL command codes are available even when IDRS is **not**.

–CFOL command codes are for research only capabilities (cannot adjust accounts).

–CFOL command codes will not show pending transactions, case controls, history items or unpostables. Therefore, IDRS research should be done prior to accessing certain CFOL command codes.

–Additional reference information for the CFOL command codes can be found in IRM 3(25)(77) .

Help For CFOL

Any CFOL command code with the definer "H" will display the help screen for that command code (i.e. BMFOLH).

Note: This will change as paging capabilities become available.

CFOL COMMAND CODES

BMFOL
BRTVU
CAFOL
DDPOL
DUPOL
EMFOL
EOGEN
ERTVU
IMFOL
IMFOR
INOLE
IRPOL
IRPTR
NAMES/NAMEE
PMFOL
RPPRT
RTVUE/RTFTP
RPVOL
RPVUE/RPVCU
SUPOL
TRDBV

Important Note: All RTVUE and BRTVU screens reflect information as shown on the original posted return only. For post-processing adjustments, see Command Codes IMFOL and BMFOL. CC BRTVU will show those amended returns which are not "G" coded.

2   *BMFOL*

BMFOL INPUT FORMAT:

```
BMFOL  NN-NNNNNNN   NN YYYYMM P NN
          OR
       BMF SSN   MFT      PG

 DEFINER  TIN  FILE   TAX      NUMBER
   CODE        SOURCE PERIOD   (OPT.)
```

(1)   VALID DEFINERS FOR BMFOL

Definer	Description
A	ADJUSTMENT SCREEN
B	ESTABLISH TAX MODULE TO MASTER FILE
E	ENTITY SCREEN
F	ENTITY FTD SCREEN
H	HELP SCREEN
I	INDEX (SUMMARY) SCREEN
L	LAST PERIOD SATISFIED SCREEN
M	REQUEST TO PUT INFORMATION ON-LINE
O	EXEMPT ORGANIZATION SCREEN
R	POSTED RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN
U	CAWR SCREEN
V	VESTIGIAL SCREEN (RETENTION REGISTER)
W	QUARTERLY F941
Z	AUDIT HISTORY SCREEN

Helpful Hints

–use the index (definer "I") first for a complete snapshot of taxpayer's filing history
–if the tax module does not exist, it will not show on the index screen
–to determine if a tax return has been filed, the tax module must be on-line
–use BMFOL to access retention register account information dropped to retention register in 1995 and beyond
–if there is an "R" to the left of the tax period on the index screen, the account information for that tax period is located on the on-line retention register
–use BMFOL with the appropriate definer (e.g., "T" for tax modules) to research tax account information on the on-line retention register
–retention register tax account information will be returned within ten minutes after a request is

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made.

The Business Master File On-Line (BMFOL) provides research of nationwide entity and tax data information posted to the BMF. BMFOL allows expanded research capability when routine IDRS research (i.e., SUMRY, TXMOD) results in "no data." It should be used in lieu of MFTRA where possible.

BMFOL displays an index (summary) of tax modules, showing the tax years available. The screen contains nationwide information including entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific TIN.

The BMF contains information provided via weekly computer tapes submitted from each service center. Several validity checks are performed prior to posting the information to the BMF. The BMF is updated weekly on Thursday morning.

BMFOL WILL

–provide information currently on the master file (same as MFTRA)
–allow research when IDRS is down
–allow overnight screen display of tax modules not on-line
–retain tax modules requested using definer "M" on-line for 21 days
–display a listing of modules removed to the retention register
–display TC 29x and TC 30x transactions
–allow viewing of posted transactions on Thursday prior to weekend update at the service
    centers
–allow research of tax modules dropped to retention
–allow reestablishment of tax modules to the master file

BMFOL WILL NOT

–allow any changes to tax modules dropped to retention
–allow access to accounts that merged to a new TIN after the tax module had been dropped to
    retention
–allow access to accounts dropped to retention prior to 1995
–STATUS CD:—Code designating action being taken on a CAWR module. Values are:

00	Not significant
16	First Notice—Potential Balance Due
26	First Notice—Potential Overpayment
28	Manual notice issued
34	Closed
45	Module reanalysis
55	Request transcript
90	Notice issued on non-revenue case
91	Automatic assessment of civil penalty
93	Undeliverable CP 253, Suppress civil penalty
94-97	Reserved
98	Closed unreconciled

99   Reserved

3   BRTVU

(1)   BRTVU Input Format

```
BRTVU INPUT FORMAT

  BRTVU   NN-NNNNNNN NNYYYYMM RI
               OR
          BMF SSN  MFT           DEFINER CODE
               TIN        TAX PERIOD
                     FILE SOURCE
                     blank, V or W
```

(2)   Valid Definers for BRTVU

DEFINER	DESCRIPTION	DEFINER	DESCRIPTION
SM	SUMMARY SCREEN		
R1	SCREEN 1	R2	SCREEN 2
R3	SCREEN 3	R4	SCREEN 4
R5	SCREEN 5	R6	SCREEN 6
SA	SCH A	SB	SCH B
B2	SCH B, PG 2	B3	SCH B, PG 3
SF	SCH F	SG	SCH G
SH	SCH H	SJ	SCH J
SI	SCH I		
J2	SCH J, PG 2	SK	SCH K
SL	SCH L	M1	FORM 3800
N1	FORM 4136	T3	FORM 4626
V1	FORM 8609	V2	FORM 8586
W1	FORM 8611	X1	FORM 8656
Y1	FORM 8693	ZZ	FORM 1139
Z1	FORM 8817	AA	945A 1 OF 12
A1	FORM 8743, COL. A/B	AB	945A 2 OF 12
A2	FORM 8743, COL. A/B, PG 2	AC	945A 3 OF 12
C1	FORM 8743, COL. C/D, PG 1	AD	945A 4 OF 12
C2	FORM 8743, COL. C/D, PG 2	AE	945A 5 OF 12
E1	FORM 8743, COL. E, PG 1	AF	945A 6 OF 12
E2	FORM 8743, COL. E, PG 2	AG	945A 7 OF 12
01	Form 8609 1 of 30	AH	945A 8 OF 12
02	Form 8609 2 of 30	AI	945A 9 OF 12
03-30	Form 8609 3 of 30 through 30 of 30	AJ	945A 10 OF 12
		AK	945A 11 OF 12
		AL	945A 12 OF 12

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BRTVU provides a display of the transcribed line items on all business tax returns and their accompanying schedules or forms as the returns are processed at the service centers. BRTVU should be used in lieu of ordering returns, where possible.

Duplicate and amended returns display the format of the year processed: therefore, the line numbers may not be consistent with the form. Duplicate and amended returns that are edited in the service center with computer condition code "G" are not transcribed. Any adjustments resulting from these returns can be viewed on BMFOL "T" and BMFOL "A".

BRTVU, with definer code "SM," displays the summary screen for a specific EIN, MFT, and tax period. The screen shows schedules/forms attached to the return and their respective definer codes. It also provides information about income, deductions, tax and remittance. Not all forms have summary screens.

BRTVU provides on-line access to the Business Return Transaction File and displays information posted to the master file at MCC.

The current processing year plus three prior years are available. The current processing year file accumulates weekly as additional returns are processed. Returns are accessed by the processing year, not by the tax year. For example, a delinquent return will show on the year it was received, rather than on the year for which it was filed.

BRTVU WILL:

- show all transcribed lines as reflected on the original return
- reflect all returns processed during the processing year regardless of the tax period
- display delinquent and amended returns in the format of the year processed
- show computer-generated fields

BRTVU WILL NOT

- reflect any subsequent adjustments
- provide IDRS notice status, case control or AP/PN transactions
- reflect refund offsets—see BMFOL, DMFOL

HELPFUL HINTS

- BRTVU will default to the summary screen or page 1 if no definer is specified
- BRTVU shows FTD credits claimed on the return: check TXMOD or BMFOL to verify payments
- when applicable, look at the summary screen first to see which schedules/forms are attached and the definer needed to view the schedule/form.

4   CAFOL

```
CAFOL INPUT FORMAT
       CAFOL NNN-NN-NNNNn
               OR
             NN-NNNNNNN

                 TIN        VALIDITY DIGIT
```

Any line marked with # is for official use only

```
CAFOL INPUT FORMAT
 CAFOL NNN-NN-NNNNN N A SC NCTL MM YYYYCC
           OR
         NN-NNNNNNN     SERVICE        TAX
                        CENTER        PERIOD
              VALIDITY          NAME
               DIGIT          CONTROL
                       RECEIPT        MFT
                        CODE          CODE
```

(1)   VALID REQUEST FORMATS FOR CAFOL

REQUEST	DESCRIPTION
CAFOL NNN-NN-NNNNn	Complete Summary Screen (maximum of 19 MFTs and/or 152 Tax Periods)
	or
	Summary Screen One (more than 19 MFTs and/or 152 Tax Periods)
CAFOL NNN-NN-NNNNnASCNCTLMM	Summary Screen Two
CAFOL NNN-NN-NNNNnASCNCTLMMYYCC	Representative Information Screen
CAFOLH	CAFOL Help Screen

PAGE INDICATOR CODES are used when multiple Summary Screens for a TIN are available.

SUMMARY SCREEN 1	SUMMARY SCREEN 2
VALID PAGE INDICATORS:	VALID PAGE INDICATORS:
P1	P1
P2	P2
	P3

CAFOL provides access to selected information about authorizations posted to Master File and maintained at MCC. The information is provided via weekly computer tapes submitted from each service center where the Centralized Authorization Files are located.

CAFOL WILL

- default to P1 if no page indicator is entered
- show authorities input by all service centers
- show phone numbers for representatives
- show the DLN of the Power of Attorney document (SDLN)

CAFOL WILL NOT

- show authorizations who are not receiving notices and/or refunds
- show signature date

HELPFUL HINTS

- up to three representatives will be listed per tax period
- Complete Summary Screen will not display MFT(s) and Tax Period(s) on same page
- if respond is Summary Screen One, enter information given to get Summary Screen Two

Any line marked with # is for official use only

- up to three representatives will be listed per tax period
- Representative Information Screen display data for each tax period found on the Complete Summary Screen or Summary Screen Two Complete Summary Screen

5   *DDPOL*

Duplicate Direct Deposit On-Line Research - IRM 3(25)(77)(82)

The Duplicate Direct Deposit On-Line system allows IDRS users to access the Duplicate Direct Deposit Database using Command Code DDPOL. The command code displays taxpayer information to the user to help aid in fraud detection by monitoring duplicate direct deposits made to taxpayer's bank accounts. When first implemented, the command code will be able to access taxpayer information for tax processing year 1998. Tax processing year 1999 will be accessible as it becomes available.

Input Screen:

```
DDPOLxnnnnnnnnnnnnnnnnnnnnnnnnnnnnnn(1)
```

        (1) COMMAND CODE
        CC DEFINER
        >8 - Search 1998 Tax processing year (1997 Tax Return)
        >9 - Search1997 Tax processing year (1998 Tax Return)
        ROUTING TRANSACTION NUMBER
        BANK ACCOUNT NUMBER

```
DDPOL               *DUPLICATE DIRECT DEPOSIT FILE*

YEAR CCYY   RTN nnnnnnnnn BANK ACCOUNT NUMBER nnnnnnnnnnnnnnnnn TOT RETURNS nnnn
   (1)            (2)              (3)                              (4)

SSN          DLN        TAX       FILING     CYCLE     REFUND     ZIP
                       PERIOD     STATUS     ADDED     AMOUNT     CODE
  (5)         (6)        (7)       (8)        (9)       (10)      (11)



              (12) PAGE 001 OR 002                      DDPPG 002
```

    1.   YEAR - The year the return was filed
    2.   RTN - The Routing Transaction Number which is displayed back from the input screen
    3.   BANK ACCOUNT NUMBER - Displayed back from the input screen
    4.   TOT RETURNS- The total number of returns for the input RTN/BAN
    5.   SSN
    6.   DLN
    7.   TAX PERIOD - The tax period of the return
    8.   FILING STATUS - Indicates the taxpayer's file status
    9.   CYCLE ADDED - The cycle added to the Master File
    10. REFUND AMOUNT - The amount that was deposited into the BAN
    11. ZIP CODE

Any line marked with # is for official use only

12. PAGING DISPLAY - The paging message shows the number of the page being displayed, the total number of pages in the display, and the number of the next page. The cursor will automatically follow the page number shown and when the ENTER key is depressed, the terminal will display the next page of data.This may be either the next page or any page designated by overlaying a page number onto the format by key input. No entry code is needed to move from one page to another.

6   DUPOL

Duplicate TIN On-Line Research - IRM 3(25)(77)(76)

The DUPOL Command Code will believable for use on January 4, 1999. It will be able to extract taxpayer information from the Duplicate TIN Database for the tax processing years 1999, 1998 and 1997. The DUPOL command code will be used as a research tool to help aid in the fraudulent use of SSN's in both paper and electronically filed returns. DUPOL will also provide an IDRS-like paging facility.

Input Screen:

```
DUPOLxnnnnnnnnn (1)
```

(1) COMMAND CODE TIN - will be edited or unedited SSN format
COMMAND CODE DEFINER - Will be a 9, 8 or 7
>9 - Search 1999 Tax processing year (1998 Tax Return)
>8 - Search1998 Tax processing year (1997 Tax Return)
>7 -Search 1997 Tax processing year (1996 Tax Return)

```
DUPOL nnnnnnnn                    **DUPLICATE TIN FILE**            mm/dd/ccyy

TOTAL NATIONWIDE USE ON SSN: nnnnn(1) FOR TAXYEAR:nnnn (2)

(3)   ANSC: nnnn      AUSC: nnnn      CSC: nnnn     KCSC: nnnn     OSC: nnnn
      ATSC: nnnn      BSC: nnnn      FSC:nnnn       MSC: nnnn      PSC: nnnn

                                        DEPD    SSN
                              PRIMARY  FILING  STAT  SOURCE  REV PRIORITY
SSN     FILE LOC CD  DATE ADDED  SSN    STATUS IND CODE CODE    DATE CODE
(4)        (5)          (6)     (7)     (8)      (9)  (10)   (11)  (12)

      LINES ARE REPEATED WHEN SIGNIFICANT

              (13) PAGE 001 OR 002                        DUPPG 002
```

1. TOTAL NATIONWIDE USE OF SSN -a national count of how many times the requested SSN was used
2. FOR TAX YEAR - the tax period of the return
3. SERVICE CENTER COUNT(S) OF SSN USE - number of times the SSN was used at each service center
4. REQUESTED SSN- displays queried SSN
5. FILE LOCATION CODE - indicates where return was filed, will be in the format (service center code-service center lit-type of return) for example: (71-MSC ELF)

Any line marked with # is for official use only

6. DATE ADDED - Julian date of when taxpayer's return was added to file
7. PRIMARY SSN - primary taxpayer on the return of requested SSN
8. FILING STATUS - indicates taxpayer's file status:
> 0 = None
> 1 = Single
> 2 = Married filing jointly
> 3 = Married filing separetly
> 4 = Head of Household
> 5 = Qualifying widow(er) with dependent child

9. DEPENDENT STATUS INDICATOR - indicates if SSN was claimed as a dependent on separate return
> 0 = Cannot be claimed on another return
> 1 = Claimed as dependent on another return

10. SSN SOURCE CODE - indicates how SSN was claimed on return
> PRIM = filed as primary
> SECD = filed as a secondary
> DEPD = filed as dependent
> EIC = filed as Earned Income Credit
> E/D = filed as both dependent and Earned Income Credit
> 2441 = Dependent care expense form
> 8839 = Adopted dependent form

11. REVERSAL DATE - if significant, indicates Julian date of when return was reversed
12. PRIORITY CODE - indicates prohibited use
> 0 = no prohibited use
> 1 = used as EIC more than once
> 2 = used as dependent more than once
> 3 = used as primary on one return and as secondary on another. Filing status of 2 or 6
> 4 = used as secondary and dependent or EIC
> 5 = used as primary or secondary and dependent
> 6 = used as primary with a filing status other than 3 or 4, and also used as secondary on another return with filing status of 3
> 7 = used as secondary more than once

13. PAGING DISPLAY - The paging message shows the number of the page being displayed, the total number of pages in the display, and the number of the next page. The cursor will automatically follow the page number shown and when the ENTER key is depressed, the terminal will display the next page of data.This may be either the next page or any page designated by overlaying a page number onto the format by key input. No entry code is needed to move from one page to another.

Any line marked with # is for official use only

7 EMFOL

EMFOL INPUT FORMATS:

EMFOL NN-NNNNNNN

EMFOL NN-NNNNNNN PPP

EMFOL NN-NNNNNNN PPPYYYYMM

(1) VALID DEFINERS FOR EMFOL

DEFINER	DESCRIPTION
D	PLAN ADMINISTRATOR DATA SCREEN
E	FILER ENTITY SCREEN
F	DIF DATA SCREEN
H	HELP SCREEN
I	INDEX SCREEN
L	PLAN DATA SCREEN
R	RETURN DATA SCREEN
S	STATUS HISTORY SCREEN
T	TAX MODULE DATA SCREEN

POTENTIAL USES

Definer/s	Information Desired	Definer/s	Information Desired
R	Actuary Enrollment #	R	Plan Termination Ind.
D	Administrator Name & Address	E	Entity Name Control
D	Administrator Phone	E	Prior Primary Name
L	AO Code	L	PYM (Plan Year Ending Month)
L	Application Data (from TC121—Form 5307)	T	RCC (Return Condition Code)
R	Assets Distributed Ind.	T, R	Return DLN
L, R	Business Code	R	Schedule E Filed Ind.
T	CAF Code	R	Schedule P Filed Ind.
E	CAF Indicator	E	Sponsor Entity Transaction Codes
T	CCC (See RCC)	L	Sponsor Phone
T	Current Master File Status	T	TC14X
L	Filing Requirements	I, T	TC150 Posted
T	Form 5330 Tax Due	T	TC151
L	Funding Arrangement	T	TC154 (Form 5330 data)

Any line marked with # is for official use only

POTENTIAL USES

Definer/s	Information Desired	Definer/s	Information Desired
R	Funding Deficiency $ (5500 & 5500C only)	T	TC59X
T, S	IDRS Status	L	Termination Data (from TC125—Form 5310)
R	Initial Return Ind.	R	Total Assets EOY
L	Participants EOY	T, R	Transaction Date
R	(5500C/R & 5500EZ only)		(TC150 Received Date)
L	Pension Code	L	Welfare Code
L, R	Plan Effective Date	E	XREF EIN
L	Plan Name	E	XREF Plan Number
I	(plan first name lieu only)		

HELPFUL HINTS

> —use the index (definer "I") first for a complete snapshot of the plan sponsor's filing history
> —always check the latest update cycle found in the (UP CYC:) field

The Employee Plans Master File On-Line (EMFOL) provides research of nationwide entity and tax data posted to the Employee Plans Master File (EPMF). EMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "no data available." It should be used in lieu of MFTRA or ACTRA, where possible.

EMFOL definer "I" displays an index (summary) of tax modules, showing the tax years available. The screen contains nationwide information including plan number, tax period, posting status, service center code, form type (on ERTVU), schedule indicator on ERTVU, and plan first name for a specific EIN.

The EPMF contains information provided via weekly computer tapes submitted from Andover, Atlanta, Brookhaven, and Memphis Service Centers. Several validity checks are performed prior to posting the information to the EPMF. The EPMF is updated weekly by Tuesday morning.

EMFOL WILL

> —allow immediate research of sponsor entity data, administrator data, plan module data, and tax module (return module) data.

EMFOL WILL NOT

> —show pending (AP,EP,PN,DU, etc.) transactions, control bases, history items, unpostable CARE OF NAME Input through CC BNCHG/ESIGN.

Any line marked with # is for official use only

8 EOGEN

Input format

```
EOGENPNNNNST
```

(1) Valid definers for EOGEN

P= Parent Information (BMFOL Definer "O" display)
S=Subordinates Listing: In alphabetical order by Sort Name

Helpful Hints

—An EIN is not necessary to use this command code
—Group Exemption Number (GEN) must be 0001 to 9999.
—If the GEN is unknown, but EIN is, use the BMFOL Definer "O" to obtain the GEN, then
    EOGENS for the subordinates listing.
—The "S" display provides the ability to move the cursor to an EIN if desired, input Entry Code
    and transmit for a BMFOLO display for that subordinate.
—Paging for EOGEN is done by pressing "transmit". A definer code or entry code is not
    necessary.

EOGEN Will

—Find a Group Exemption Ruling "parent" organization using the GEN for that organization.
—Find the subordinate organizations for a parent organization's Group Exemption Ruling.
—Narrow the search by state if desired ("." can be input for search by foreign address). This will
    be necessary if entry without it causes the 30 page limit to be exceeded.
—Replace use of the microfiche GEN Register.

EOGEN will not

—Search by EIN
—Provide full entity information for subordinate organizations. It serves as a starting point for
    other research command codes.

9 ERTVU

```
ERTVU INPUT FORMATS:

ERTVU NN-NNNNNNN

ERTVU NN-NNNNNNN PPP YYYYMM
```

(1) Valid Definers For ERTVU

DEFINER	DESCRIPTION
BLANK	FORM 5500
BLANK	FORM 5500-C
BLANK	FORM 5500-R
BLANK	FORM 5500-EZ
A	SCHEDULE A (processed through GMF only)

Any line marked with # is for official use only

DEFINER	DESCRIPTION
B	SCHEDULE B
C	SCHEDULE C
E	SCHEDULE E
F	SCHEDULE F
H	HELP SCREEN
I	INDEX SCREEN
X	Form 5330

POTENTIAL USES

— Verify specific line items on return/schedule
— Obtain a print as replacement for a return
— Process amended returns/late replies
— Determine type of pension or welfare plan
— Conduct examinations where original return is not needed
— Answer question about returns already filed
— Aid in determining compliance
— Prepare delinquent returns from prior history
— Determine if return was signed

HELPFUL HINTS

— the index displays the EIN, plan number, tax period type of last return posted to each tax
   period, and indicates what returns and associated schedules are displayed on ERTVU.
— use the index (definer "I") first for a complete snapshot of the plan sponsor's filing history
— always check the latest update cycle found in the (UP CYC:) field
— if a return contains more than two pages, the first page of each screen contains a line item
   index
— a Schedule A index is displayed on the first Schedule A

The EPMF Return Transaction File On-Line (EPRTFOL) provides on-line access to the Employee
Plans Return Transaction File (RTF) including transcribed and edited information from Form 5500 se-
ries return, edit sheet information, calculated amounts, correspondence indicators and accompany-
ing Schedule A (for returns processed in July 1994 or later), B, C, E, and F (for returns processed
July 1993 or later). The RTF contains all posted returns filed for the current year and two previous
years. ERTVU data is updated weekly by Tuesday morning.

The RTF is created during return processing. Information from subsequent or amended returns is
manually compared with original data. Corrected information replaces original data in the RTF ensur-
ing availability of the most recently filed information.

The EPMF processing year begins on July 1 of each calendar year. All EPMF returns are due 7
months after the close of the Plan Year. For example: if a plan year ended January 31, the return
would be due August 31.

ERTVU WILL

— reduce the need to order an original return.
— display those returns that have posted to the RTF.
— only show those Schedules A processed through the Generalized Mainline Framework

Any line marked with # is for official use only

ERTVU WILL NOT

— display unpostable or rejected returns
— show Schedule A processed through the General Purpose Program (GPP), the return must be requested using CC ESTAB.

10   IMFOL

 IMFOL INPUT FORMATS:

IMFOL NNN-NN-NNNN

IMFOL NNN-NN-NNNN NNYYYYMM

(1)   VALID DEFINERS FOR IMFOL

DEFINER	DESCRIPTION
A	ADJUSTMENT SCREEN
B	Reestablish tax module onto Masterfile
E	ENTITY SCREEN
H	HELP SCREEN
I	INDEX (SUMMARY) SCREEN
R	RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN
V	VESTIGIAL DATA (RETENTION REGISTER)
Z	AUDIT HISTORY SCREEN

HELPFUL HINTS

— use the index (definer "I"), first for a complete snapshot of taxpayers filing history
— if the tax module does not exist; it will not show on the index screen
— if the "I" screen shows a balance and the tax module "T" screen does not, check the interest & penalty amounts on the "T" screen for accruals to date
— substitute for a return will not be updated to reflect receipt of a return filed by the taxpayer
— definer "V" cannot be accessed unless the entity is on-line
—use IMFOL to access retention register accounts dropped to retention in 1994 and beyond
—if there is an "R" to the left of the tax period on the index screen, the account information for that tax period is located on the on-line retention register
—use IMFOL with the appropriate definer (e.g., "T" for tax modules) to access tax account information on the on-line retention register
— once an account is requested from the on-line retention register, account information is returned in up to 10 minutes

The Individual Master File On-Line (IMFOL) provides read-only access to the IMF. IMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "no data." IMFOL also provides on-line research of the IMF retention register. It should be used in lieu of MFTRA, where possible.

Any line marked with # is for official use only

An index (summary) of tax modules shows the tax years available. The index contains nationwide information which includes entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific Social Security Number (SSN).

The IMF contains information provided via weekly computer tapes submitted from each service center. Several validity checks are performed prior to posting the information to the IMF. The IMF is updated weekly.

IMFOL WILL

> — provide information currently on the master file (same as MFTRA)
> — allow research even when IDRS is down
> — display listing of the modules removed to the retention register
> — display TCs 29X and 30X transactions
> — allow viewing of posted transactions at master file on Thursday prior to weekend updates at the service center
> — allow research of tax modules dropped to retention
> — allow reestablishment of tax modules to the master file

IMFOL WILL NOT

> — show pending (AP/PN) transactions, control bases, history items, unpostables, or resequencing transactions
> — allow you to compute interest via INTST if the module is not on IDRS. Use COMPA to update the interest from data on IMFOLT. Review command codes on Universal Access for on-line updates
> — allow any changes to tax modules dropped to retention
> — allow access to accounts that merged to a new TIN after the tax module has dropped to retention (use IMFOR)
> — allow access to accounts dropped to retention prior to 1994
> — show pending unpostable or resequencing transactions

11   IMFOR

IMFOR INPUT FORMAT:

```
      1   2              3 4   5      6  7
IMFOR  NNN-NN-NNNN NNYYYYMM YYYY
```

1	Definers (T,R,S or A)
2	SSN
3	File Source (blank or *)
4	MFT
5	Tax Period
6	blank
7	Year Removed

Any line marked with # is for official use only

(1) VALID DEFINERS FOR IMFOR

DEFINER	DESCRIPTION
A	ADJUSTMENT SCREEN
R	RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN

HELPFUL HINTS

— first try accessing the desired tax module using CC IMFOL
— only those modules dropped to retention in 1994 and later are available using this command code
— the TIN input with IMFOR is the original TIN of the tax module when it dropped to retention
— IMFOR is the same as IMFOL except it requires the input of the year the tax module dropped to retention

The Individual Master File On-line Recovery (IMFOR) provides read-only access to IMF retention register 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 register modules removed prior to the merge continue to be stored on optical disk under the old TIN.

IMFOR WILL

— allow research even when IDRS is down
— allow research of account information for tax modules that dropped to retention prior to an account merge
— executive the same programs as IMFOL
— provide the same screen responses as IMFOL
— display the tax module screens only

IMFOR WILL NOT

— display entity information, such as PDT Indicator and Name Control
— allow the use of definer code "B" to reestablish account information to the Master File
— show pending (AP/PN) transactions, control bases, history items, unpostables or resequencing transactions
— allow access to account information dropped to retention prior to 1994
—allow changes to account information

Any line marked with # is for official use only

12   INOLE

```
┌─────────────────────────────────────────────────┐
│  INOLE INPUT FORMAT                               │
│         INOLEGNNNNNNNNN                            │
│              ┬         ┬                           │
│              │         │                           │
│         DEFINER                                    │
│         CODE       TIN                             │
└─────────────────────────────────────────────────┘
┌─────────────────────────────────────────────────┐
│  INOLE INPUT FORMAT                               │
│       INOLE  NNN-NN-NNNN                           │
│              ┬         ┬                           │
│              │         │                           │
│         DEFINER        FILE SOURCE                 │
│         CODE    SSN / EIN                          │
│         (P, S, T, X)                               │
└─────────────────────────────────────────────────┘
```
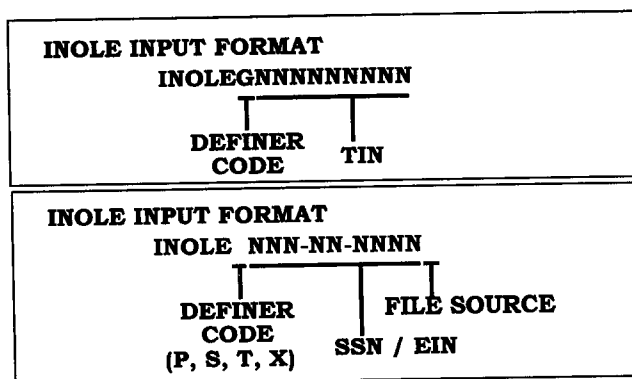
(1) VALID DEFINERS FOR INOLE

DEFINER	DESCRIPTION
G	GENERAL SCREEN
H	HELP
P	EPMF PLAN INFO
S	SPECIFIC ACCOUNT
T	TIN TYPE KNOWN
X	CROSS-REFERENCE INFORMATION

(2) VALID DISPLAY FILE SOURCES

BLANK	VALID SSN OR EIN
*	INVALID SSN ON IMF
V	VALID SSN ON BMF
W	INVALID SSN ON BMF
P	VALID IRA SSN OR EPMF EIN
X	INVALID SSN OR EPMF EIN

HELPFUL HINTS

— INOLE must be input with a definer code
— use definer G when the TIN type is unknown
— use definer X to assist in locating TINs that have no MF Account
— use definer T when TIN type is known but research is needed on all accounts with the same SSN or EIN

INOLE provides access to the National Account Profile (NAP) which contains selected entity information for all Master File (MF) accounts. The NAP contains vital information that can identify the taxpayer, but does not contain all the entity data for the taxpayer. Therefore, other entity research may be necessary, using command codes ENMOD, IMFOL and BMFOL.

Any line marked with # is for official use only

INOLE displays entity data from all master files, the Social Security Administration, and cross-reference data for any specified TIN which resides on the NAP. The master file data is obtained from the Individual Master File (IMF), Business Master File (BMF), Individual Return Transaction File (IRTF), Business Return Transaction File (BRTF), Information Return Master File (IRMF), Payor Master File (PMF), Employee Plans Master File (EPMF), and Debtor Master File (DMF). The Social Security information is received on the DM-1 Tape. Cross-reference data includes spousal information, prior name lines, sole proprietor TINs, etc. INOLE is updated each Wednesday at the computing centers. The DM-1 is updated quarterly during cycles 05, 18, 37 and 44.

INOLE WILL

— provide filing status codes
— provide mail filing requirements (filing requirement codes)
— provide SSA information
— provide IMF prior namelines
— provide date of birth and date of death
— provide civil penalty nameline
— provide cross-reference TINs when primary TIN is known

INOLE WILL NOT

— provide transaction codes
— provide master file indicators
— provide Collection data
— provide telephone numbers

HELPFUL HINTS

13   IRPTR


```
IRPTR INPUT FORMAT

        IRPTR
          ┬
          │
       Definer
        Code
```
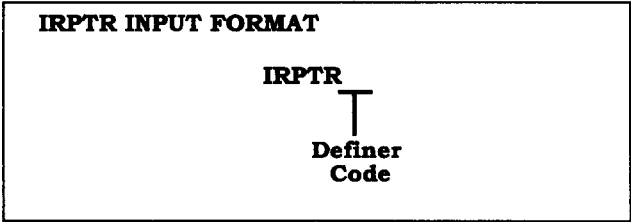
(1)   VALID DEFINERS FOR IRPTR

DEFINER	DESCRIPTION
E	RECIPIENT (PAYEE) REQUEST
R	PAYER REQUEST
O	On-Line
L	IRPOL
C	Hardcopy
S	Summary
B	Batch

Any line marked with # is for official use only

IRPTR is used to request Information Returns Processing (IRP) transcripts from the IRMF for a particular TIN and for one or more tax years. The request may be made for Payee or Payer information. For the current IRP Tax Year only, IRPTR has been given the capability of returning IRP transcripts on the screen in real time. To request the Access Screen for IRPTR enter IRPTR without a definer or with Definer "H". The Access Screen will describe what Definers are available to obtain Screens for input of Payee Transcript Requests, Payer Transcript Requests on-line Payee Transcript Requests. On-line Request Screen is displayed as the result of transmitting Definer O. When Definer B is an overlay of the O Definer request, it will generate a hardcopy Payee Transcript.

An invalid definer will be treated as Definer O. (Quit and return to on-line Request screen)

With a Definer O, On-line Request when 7 or more documents are available for the requested TIN, TIN TYPE and validity. A screen displaying a preview of how many pages are available and for what document code. The document code is input on line 7 to limit the number of pages.

HELPFUL HINTS

— be sure to check PMFOL before using IRPTR for a Payer Request to see if you should make your request for a specific document type with count limits. A single Payer Request input using 99, WW or 00 could result in thousands of transcript pages consisting of tens of thousands of IRP documents.
— do not use hyphens or blanks when entering SSN or EIN
— an * will appear to the right of the invalid field(s), if data entered is incorrect or invalid
— enter routing information (e.g., group, stop number, name) at all times to ensure correct distribution

(2) Available IRMF Transcript Document Types by Tax Year

Document Type	Doc. Code	TY1991	TY1992	TY1993	TY1994	TY1995	TY1996
ALL TYPES	00	X	X	X	X	X	X
PASSPORT	15	X	X	X	X	X	X
GREEN CARD	16	X	X	X	X	X	
W-2	21	X	X	X	X	X	X
5498	28	X	X	X	X	X	X
W-2G	32	X	X	X	X	X	X
W-4	42	X	X	X	X	X	X
8596 FED CONTRAC-TOR	59		X	X	X	X	X
CASINO CTR	61	X	X	X	X	X	X
CMIR FORM 4790	63		X	X	X	X	X
8300	64	X	X	X	X	X	X
K-1 1065	65		X	X	X	X	X
K-1 1041	66		X	X	X	X	X
K-1 1120S	67		X	X	X	X	X
1099-S	75	X	X	X	X	X	X
1099-B	79	X	X	X	X	X	X
1099-A	80	X	X	X	X	X	X
1098	81	X	X	X	X	X	X
SSA-1099	82	X	X	X	X	X	X
1099-C	85						X

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Document Type	Doc. Code	TY1991	TY1992	TY1993	TY1994	TY1995	TY1996
1099-G	86	X	X	X	X	X	X
CTR	89	X	X	X	X	X	X
1099-DIV	91	X	X	X	X	X	X
1099-INT	92	X	X	X	X	X	X
1099-MISC	95	X	X	X	X	X	X
1099-OID	96	X	X	X	X	X	X
1099-PATR	97	X	X	X	X	X	X
1099-R	98	X	X	X	X	X	X
ALL NON WAGE	99*	X	X	X	X	X	X
ALL WAGE	WW*	X	X	X	X	X	X

Note: *99 & WW are not valid for current year on-line Payee Transcript Requests

Function Codes/Abbreviation—Examples

AP	Appeals	PR	Problem Resolution
CO	Collection	TS	Taxpayer Service
IA	Internal Audit	SC	Service Center
EP	Employee Plans/ Exempt Organizations		Enter any other function unique 2 letter abbreviation

14   NAMES/NAMEE

Command Code NAMES searches for SSNs for both the Primary and the Secondary filer.

Command Code NAMEE searches for EINs for both Primary and Doing-Business-As (DBA) names.

The most efficient search is done when the name and zip code fields are entered.

These command codes do not perform a character-by-character comparison like SSAN/EINAD, but accesses the national file at MCC and will search for phonetic and spelling similarities.

Common abbreviations like: Mr. Mrs., Jr., IRRV TR, MD, Corp, Inc will not be used as search criteria.

If "No Data Available", verify input, try again after removing input fields in the following order: Street Address; City Name; last 2 digits of zip code. NAMES/NAMEE do not automatically reduce the search.

NAMES/NAMEE does not perform searches on partial last names or partial first names.

NAMES/NAMEE will eventually replace the command codes SSNAD/EINAD.

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Screen Input

> NAME   NAMES - Last name ',' Full first name or First initial or blank
>
> NAMEE - 4 significant words -**or**-Last name ',' initial
>
> ADDRESS
>
> CITY
>
> STATE
>
> ZIP   Full 5-digit zip code or 3-digit zip-sectional code
>
> DOB   Use only if necessary - will result in long response time
>
> COUNTRY

SCREEN DISPLAY

NAMES Search request data

1. TAXPAYER NAME: Primary SSN: Source code: Year: Date-of-Birth: Filer Code: Secondary SSN
2. Street Address: City: State Code: Zip

NAMEE Search request data

1. TAXPAYER NAME Street Address: City: State Code: Zip
2. Doing-Business-As name: EIN: Source code: Year
3. Street Address: City: State code: Zip

Source code:

1. blank = valid IMF or BMF
2. * = invalid IMF
3. V = valid BMF
4. W = invalid BMF
5. N = NMF
6. P = EPMF
7. # = Account not Posted to Master File
8. K = KIF extraction

Filer code: blank = primary filer, S = secondary filer

Hardcopy request

NAMES/NAMEE with a definer "X" will generate a request for a NSF Hardcopy Report. A "HARD-COPY REQUESTED" message will appear on the terminal, then once a day a NSF Hardcopy Report will be created at MCC and electronically routed to the UNISYS print queue at the Service Center associated with the requester. The printing and distribution of the NSF Hardcopy Report will be handled by each Service Center.

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15   PLINF

For EO cases, Command Code PLINF shows identifying information and certain critical master file entity information (if it is present on the PCCF). Complete history information is shown.

16   PMFOL

```
PMFOL INPUT FORMAT

   PMFOLS1NNNNNNNNNNYYYY

Definer                 Tax Year
          TIN ID
            TIN
```

VALID DEFINERS FOR PMFOL

DEFINER	DESCRIPTION	TIN ID	DESCRIPTION
S	SUMMARY	1	SSN
D	DETAIL PAGE(S)	2	EIN/BMF
H	HELP	3	EIN/EPMF
B	Backup Withholding		

HELPFUL HINTS

— TY 1994 and subsequent are the only years available on detail screen
—TY1998 will be available in April 1999
— up to 99 pages of information are available
— enter page number desired—if no page is entered the screen defaults to page 01
— the PMF response will insert the next page number if available
— to skip pages or to backup, change the page number
— up to 3 forms per page will display on the Detail Screen
— Penalties are edited in thousands; if no penalty, the amount field will be two zeros or if too large, it will be all asterisks.

PMFOL is a research tool which provides information from the Payer Master File (PMF) at MCC. The summary screen shows all sources of income and amounts, withholdings, and the number of documents filed by the payer as shown on Form 1096. The civil penalties associated with each of these document types are also reflected.

The detail screen makes available information for each document transmitted via Form 1096.

PMFOL WILL

— reflect civil penalty assessments
— reflect counts for W-2s on the summary page and W-3s on the detail Page(s) for those documents subject to civil penalty assessments

PMFOL WILL NOT

— reflect all W-3s filed

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— display individual payee documents but only the number filed by the payer

17   REMRQ

Reference IRM 3(25)(77)(75)

Command Code REMRQ is provided to furnish direct access to the National Account Index. This command code will display the remote service center location for the input TIN, DISPLAY SOUCE CODE, MFT, TAX PERIOD and PLAN NUMBER. REMRQ has two optional definers that will require the TIN and DISPLAY SOURCE CD as input. Definer "A" will display an index of all tax module and entity information that can be found on the TIF nationwide. Definer "N" will display an index of all ANMF tax modules and entity information that can be found on the TIF nationwide.

```
REMRQ INPUT FORMAT:

        1                    2  3
     REMRQ NNVVNNVNNNVV NNN
     NN NNNNNN
     4    5
```

   (1) COMMAND CODE TIN - will be edited SSN/EIN format
   (2) DISPLAY SOURCE CD - required
   (3) PLAN NUM (required for EPMF)
   (4) MFT - required
   (5) TAX PERIOD - required

```
REMRQ INPUT FORMAT WITH DEFINER:

   REMRQV NNVVNNVNNNVV


    DEFINER   TIN   DISPLAY SOURCE CD
```

   (1) COMMAND CODE TIN - will be edited SSS/EIN format
       COMMAND CODE DEFINER - will be an "A" or "N" or blank
           A - Display an index of all accounts on the TIF nationwide
           N - Display an index of ANMF accounts on the TIF nationwide
          blank - Display the remote service center location for the input

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18   RTVUE / RTFTP

RTVUE INPUT FORMAT

RTVUE NNN-NN-NNNN NNYYYYMM SM

(1)   VALID DEFINERS FOR RTVUE/RTFTP

DEFINER	DESCRIPTION
A1	Page 2 Itemized Deductions
CA	Form 4684
C1	Schedule C
C2	Second Schedule C (If more than one filed)
C3	Third Schedule C (If more than two filed)
DC	Page 2 of summary screen
F1	Schedule F
F2	Second Schedule F (If more than one filed)
FA	FIRST SCH F, pg 2
FB	SECOND SCH F, pg 2
FT	FORM 1116
FR	FORM 4835
H1	Screen 1 of Schedule H
HA	Screen 2 of Schedule H
H2	Second Schedule H Screen 1
HB	Second Schedule H Screen 2
J1	Form 2119
K1	Form 2441
L1	Form 2555
L2	Second Form 2555
M1	FORM 3800
N1	FORM 4136
P1	FORM 4797
Q1	FORM 4972
R1	Screen 1 of return
R2	Screen 2 of return
R3	Screen 3 of return
R4	Screen 4 of return
R5	Screen 5 of return
R6	Screen 6 of return
RY	FORM 5329
S1	Schedule SE
S2	Second Schedule SE (If more than one filed)
SA	Schedule A
SB	Schedule B
SD	Schedule D

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DEFINER	DESCRIPTION
	Schedule E
SE	

DEFINER	DESCRIPTION
SM	Summary Screen
SR	Schedule R
SZ	Form 6198
T1	Screen 1 of Form 6251
T2	Screen 2 of Form 6251
U1	Form 4137
U2	Second Form 4137 (if more than one filed)
V1	Form 8609
V2	Form 8586
W1	Form 8611
X1	Form 8615
Y1	Form 8693
Z1	Form 8814

RTVUE provides a display of line items transcribed from Forms 1040 series and their accompanying schedules and/or forms as the returns are processed at the service centers. Returns filed using traditional or alternative methods are included. RTVUE should be used in lieu of ordering returns, where possible. The summary screen shows schedules/forms for a specific SSN, MFT, and tax period and their respective definer codes. It also shows information about income, filing status, tax and payments. If no definer code is used, RTVUE will default to the summary screen.

RTVUE provides on-line access to the Individual Return Transaction File, as well as displaying a minimal amount of information posted to the IMF. Returns are located via processing year, rather than tax year (e.g., a delinquent return will be requested by the year processed). The current processing year plus three prior years are available. The current year file is added to weekly as additional returns are processed.

RTVUE WILL

- — show all transcribed lines as reflected on the original return
- — display returns processed during the processing year regardless of the tax period
- — show computer generated fields
- — show estimated tax payments and refunds claimed on the return
- — reflect corrections made at the service center during processing

RTVUE WILL NOT

- — reflect any subsequent adjustments
- — show amended/duplicate returns
- — provide IDRS notice status, case controls or AP/PN transactions
- — reflect estimated tax payments posted to the master file
- — reflect refund offsets—see DMFOL/IMFOL/BMFOL

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HELPFUL HINTS

— check summary screen first for list of all schedules/forms associated with the return
— delinquent returns are displayed in the format of the current processing year; therefore, line numbers on the screen may be inconsistent with line numbers on the return
— if EIC is present either in the return transaction column or the computer-generated column, but no EIC schedule (Definer E1) is present (missing or not transcribed), credit is computed from information on front of return-
— verify estimated tax payments and refund claimed
— if no definer code is used, screen will default to summary screen
— returns processed in prior years will not be merged; access account using the old TIN

(2) RTFTP Screen

The Return For Taxpayer (RTFTP) screen provides a sanitized version of RTVUE and can be provided to the taxpayer. Use RTFTP as a copy of the return where possible. Examples of information deleted are: CMPTR TRANS, DOB, Total Positive Income, etc.

HELPFUL HINTS

— delinquent returns are displayed in the format of the current processing year; therefore, line numbers on the screen may be inconsistent with line numbers on the return
— math errors and/or corrections made to the original return are not shown on RTFTP
— returns processed in prior years will not be merged; access account using the old TIN

RTFTP WILL

— show all transcribed lines as reflected on the original return

RTFTP WILL NOT

— change the original return posted data
— reflect any subsequent adjustments
— show amended/duplicate returns
— show computer generated fields or IRS codes/edits
— show date of birth

.

19   RPVUE

RPVUE INPUT FORMAT:

```
RPVUE YYYYNNN-NN-NNNNXNNCCYYMMNNN-NN-NNNN CDCDC

 PROCESSING SSN  *MFT *TAX  *SSN *DEFINER
   YEAR  OR      PERIOD OR    CODE
      EIN          EIN
         RETURN        *TIN
          TYPE     VALIDITY
         INDICATOR    INDICATOR

 *  Denotes Optional Fields
```

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RPVUE is an on-line research tool provided to afford easy access to the Preparer Listing Information which is extracted from the BMF and IMF returns and is currently available in the Preparer Inventory Listing (PIL) report. RPVUE should be used in lieu of the PIL report to identify suspect Return Preparers in conjunction with the Questionable Refund Program, where possible. The summary screen shows preparer entity information; number and percentage for refund and EIC returns prepared.

RPVUE provides on-line access to the Preparer Listing Database, as well as displaying entity information. The current processing year plus three prior years are available. To search for only the most recent posting cycle's data, use the command code RPVCU in place of CC RPVUE with the above parameters.

HELPFUL HINTS

—the valid Return Type Indicators are:
        I -   indicates that this search is for IMF returns
        B -   indicates that this search is for BMF returns
—the valid MFT for IMF Returns is "30"
—if no definer is used, screen will default to summary screen
—if a EIN is used, place a space after the EIN
—required fields to initiate a search are the:
        Processing Year
        Preparer TIN
        Return Type Indicator
—when a search parameter results in a response of over 9999 returns, a message will be given along with the Summary Screen averages for those first 9999 records—it is then encouraged to narrow the scope of the search.
—the Taxpayer Information Screen is sorted by Tax Period then by Taxpayer TIN

RPVUE WILL

—eliminate the need to order a PIL (Preparer Inventory Listing)
—determine Preparer Schemes of dollar amounts similarities throughout the Return Listings of prepared tax returns
—determine Preparer Schemes of fraudulent returns by noticing large Schedule C income amounts present and cross checking with the previous year

RPVUE WILL NOT

—show Schedule A income, filing status, or number of exemptions.

(1) VALID DEFINERS FOR RPVUE

DEFINER	DESCRIPTION
SM	SUMMARY SCREEN
PNNNN	TAXPAYER INFORMATION SCREEN
	""NNNN" REPRESENTS A NUMBER FROM 0001-2499

20   RPPRT

RPPRT is an off-line research tool provided to afford easy print request access to the

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Preparer Inventory information which is extracted from the BMF and IMF returns and is currently available in the RPVUE on-line command code. This command code will generate a print request and should be used in lieu of the Preparer Inventory Listing (PIL) and in place of RPVUE where more information exists than is reasonable to research on-line.

The Command Code is accessed with the same inputs that are available in RPVUE with the exception of the Command Code Definer, which is not necessary. Please remember that requests may be very generic (all business or Individual returns for a preparer) or may be made more specific by inputting each successive parameter. When a match is found for the user's request a confirmation screen will be sent and a request for a printout will be generated. Reports are generated weekly (usually on Thursday evening) and forwarded to your local office for printing and distribution. If no information matches the request, the user will be notified on-line.

21   SUPOL

SUPOL INPUT FORMAT:

> SUPOL   NNN-NN-NNNN YYYYPPPP

Note: For all years, use hyphens in the SSN

SUPOL provides access to a national database of potential TDI cases. The database contains the Information Return (IRP) document(s) associated with the potential TDI. Identification of these non-filers is done annually at the Martinsburg Computing Center (MCC). The first year on the database is TY1990 information. Additional years of non-filer information are added in May of each year. A total of 6 tax years will be available beginning in TY1995.

HELPFUL HINTS

- — do not give Case Major information to taxpayers
- — up to 5,000 pages of case minor information is available
- — information is available early in the delinquency routine (prior to TDI status)
- — check RTVUE. If the return is processed after the annual non-filer processing, it is not indicated on SUPOL

SUPOL WILL

- — provide information for taxpayers in delinquency status, allowing preparation of a tax return even if the taxpayer does not have income information
- — provide immediate IRP information without having to wait for IRPTR
- — eliminate transfer of TDI Supplements
- — provide an alternative to command codes TSIGN/SUPRQ

SUPOL WILL NOT

- — provide IRP information prior to TY90
- — be updated once the IRP data is on-line
- — aid in resolving CP 2000 issues

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22   TAX RETURN DATA BASE (TRDB)

BACKGROUND

The Tax return Data Base (TRDB) is a relational data base that stores the following tax return information submitted by the taxpayer:

- Original tax return information submitted by the individual filer through the Electronic Filing System (ELF), which includes ELF, ETD, Telefile, Digest and Online, i.e., 1040s, 1040EZs and 1040As and their associated forms and schedules, for tax year 1998.
- Original tax return information submitted by the business filer through EMS, ELF, Telefile and Magnetic Tape Processing (MGT), i.e., 941 and the associated schedule, SCH-B for tax year 1998.
- Original tax return information submitted by the business filer through the Electronic Filing System (EFS), i.e., 1041 and the associated forms and schedules for tax year 1998.
- Corrections made to the tax return data in the Error Resolution System (ERS), Generalized Unpostable Framework (GUF) as it is processed through the submission pipeline
- Status (e.g., suspended, corrected, posted), Processing Codes (e.g., code and edit, condition, notice, audit, resequence, unpostable) and history information as it is processed through the submission pipeline

CC Tax Return Data Base View (TRDBV) is a command code used by the IDRS users to gain read-only access to the tax return data detailed above.

Command Code TRDBV Input

TRDBV(space)NNN-NN-NNNN<u>EC</u>(entry code)

- NNN-NN-NNNN - Primary or secondary SSN for Individual Tax return
- NN-NNNNNNN - EIN for Business Tax Return

The following optional parameters, preceded by a comma, can be used with the TRDBV command to limit the tax return information returned:

- Y - specific tax year
- F - specific form family
- S - specific secondary form

```
01   TRDBV NNN-NN-NNNN,YYYY,FFFFFFFFFF,SSSSSSSSSSEC
02   TRDBV NNN-NN-NNNN,1997EC
03   TRDBV NNN-NN-NNNN,,1040EC
04   TRDBV NNN-NN-NNNN,.W-2EC
```

After using the command code TRDBV, there are three possible selection summary screens that may be returned based on the request entered.

Screen 1 (Submissions)

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Displays and provides access codes and details for all tax returns, documents (extension to file and installment agreement requests) or statuses for returns stored on the TRDB for a specific taxpayer. Screen 1 is provided only if there is more than one return within TRDB that meets the user's request, i.e., more than one tax year, duplicate returns for a tax year, ELF rejected returns resubmitted and accepted, or primary and spouse married filing separate returns.

```
TRDPG nnn-nn-nnnn                        Access Code: PAGE 001 of  001
1998-03-17    11:31:42
ACCESS FORM    TAX    DATE        NAME   TAXYR  FILING    INPUT       CURRENT
CODE   FAMILY  YEAR  RECEIVED    CTRL           STATUS   SOURCE      STATUS
AA     1040    1995  1996/01/17  JONE   P       2        ELF         POSTED
AB     1040    1996  1997/01/17  JONE   P       2        ELF         POSTED
AC     1040    1997  1997/01/17  JONE   S       3        ON-LINE     ELF ORIG
AD     1040    1997  1998/01/25  JONE   P       3        TELEFILE    ELF REJ
```

The command code display will automatically change to TRDPG when the screen is returned. This command code is for paging through TRDBV command line request. TRDPG must be changed to TRDBV when entering a new SSN

Note: No entry code is needed for TRDPG Commands.

Screen 2 (Form or Schedules or processing data options)

Displays and provides access codes and details of all forms, schedules, taxpayer explanations (TX-PYR-EXPL), and paper documents references (PAPER-DOCS) related to the tax return chosen and additional processing data options, such as Status History (STAT-HIST), Change History (CHANG-HIST), Processing Codes (CODES), Unallowables (UNALLOWBS), NAP and duplicate TINs data (EIN-VALDN, SSN-VALDN) and work history (WORK-HIST).

```
TRDPG nnn-nn-nnnn                    ACCESS CODE:AA   PAGE: 001 OF 003
1998-03-17 11:31:42  FORM-FAMILY:1040   TAXYR:1997 DATE-RCVD:1998/01/17
NAME-CTRL:THOM  TXPYR:P FILING STATUS:3 REFUND: BAL DUE:Y  INPUT-
SOURCE:ONLINE
             CURRENT-STATUS:ELF ORIG RTN
ACC-CODE FORM TYPE   ACC-CODE   FORM TYPE    ACC-CODE   FORM TYPE
   IA       1040
   IB       1099-R
   IC       W-2
   ID       W-2G
   IE       CODES
   IF       SSN-VALDTN
   IG       EIN-VALDTN
   IH       STAT-HIST
```

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Screen 3 (Form Occurrence)

Displays and provides access codes and details of forms and schedules when more than one occurrence of a requested form or schedule is available.

```
TRDPG nnn-nn-nnnn                    ACCESS CODE:AA   PAGE: 001 OF 003
1998-03-17 11:31:42  FORM-FAMILY 1040   TAXYR:1997 DATE-RCVD:1998/01/17
NAME-CTRL:JONE  TXPYR:P  FILING STATUS:3  REFUND: BAL DUE:Y
 INPUT-SOURCE:ONLINE
            CURRENT-STATUS:ELF ORIG RTN
ACC-CODE OCCURENCE TXPYR  TIN        ACC-CODE OCCURENCE TXPYR  TIN
  QA        1 OF 36      P   123-45-1234 QS     19 OR 36     P 999-99-9999
  QB        2 OF 36      S   123-45-1234 QU     20 OR 36     P 999-99-9999
     Detail Screen (Form or schedule or processing data display)
```

Once specific data is chosen using the access codes provided by the selection summary screen or by a specific request within the command code, the form, schedule or processing data is displayed within the DETAIL screens.

```
TRDPG nnn-nn-nnnn                    ACCESS CODE:AA   PAGE: 001 OF 003
1997-03-17 11:31:42  FORM-FAMILY 1040   TAXYR:1997 DATE-RCVD:1998/01/1
NAME-CTRL:JONE  TXPYR:P  FILING STATUS:3  REFUND: BAL DUE:Y  INPUT-
SOURCE:ONLINE
FORM:CODES   OCCURRENCE:01 CURRENT-STATUS: ELF ORIGINAL RETURN
STATUS-CODE STATUS-DATE   STATUS
   25        1997-03-18    GMF PERFECTED
   01        1997-03-19    ELF ORIGINAL RETURN
.
STAT  STATUS-DATE  FORM   OCCURRENCE CODE  TYPE         CODE
25    1997-03-18   1040    01              AT RISK         01
```

The following access codes can be used at any time during the TRDBV user access:

> ZZ (return to First Screen)   00(zeros) (Glossary -- Table of contents)

The following codes can be used from Screen 2 and 3 and from any Detail Screen:

> YQ (Batch Print Request - Forms), YP (Batch Print Request - Submission)

> 01-99 (Glossary - Specific Forms)

Note: Once an access code has been provided with the selection screens, the access code can be used any time during the TRDBV users access.

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23   *Glossary*

2% TRIGGER DATE — Indicates start date for computation of debit interest at normal rate plus 2% (MMDDYYYY format).

6020B INDICATOR — IRS prepared a substitute return for a non-filer or delinquent filer under IRC SEC 6020(b).

23C DATE — The date an assessment is posted to the Master File. It is also the date the first master file notice is sent on a balance due document. Commonly referred to as the notice date or assessment date. Also shown as Settlement Date.

ADJ REASON CDS — **ADJUSTMENT REASON CODES** — Reason codes describe where the adjustment action affects the original return and determines the explanation that will print on the Adjustment Notice.

ADP IND — Taxpayer indicated that some or part of the company's accounting/tax records were kept on a computerized system. Values are:

Blank	Records not computerized
1	Records computerized

APPLIED REFUND INDICATOR — Indicates the disposition of any overpayment of taxes. Values are:

Blank	All other conditions
1	Credit elect
2	Refund

ARDI IND — Accounts Receivable Dollar Inventory Indicator. If set when a module is established, the indicator is set based solely on assessments. When set on an existing module, both assessments and accruals are used in determining the value of the indicator. Once set to a value other than zero, the indicator will remain at that value without regard to the ending module balance. Values are:

0	Credit balance, zero balance, debit balance <$25,000.00
1	Debit balance of $25,000.00 to $99,999.99
2	Debit balance of $100,000.00 to $999,999.99
3	Debit balance of $1,000,000.00 to $49,999,999.99
4	Debit balance of $50,000,000.00 or greater

ASED — **Assessment Statute Expiration Date** — The last date an assessment may be made, usually 3 years from the due date of the return or the received date whichever is later. Other conditions may exist; see IRM 3(15)(58).

ASSESSED MODULE BALANCE — Sum of tax, penalty amount; interest assessed and interest paid amounts (does not include accruals).

ASSET CODE — A one position field which indicates the range of total assets reported. Values are:

0	Total assets is blank, zero or negative
1	Total assets is $.0 to $9,999.99
2	Total assets is $10,000.00 to $24,999.99
3	Total assets is $25,000.00 to $99,999.99
4	Total Assets is $100,000.00 to $499,999.99
5	Total Assets is $500,000.00 to $999,999.99

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6	Total assets is $1,000,000.00 to $4,999,999.99
7	Total assets is $5,000,000.00 to $9,999,999.99
8	Total assets is $10,000,000.00 to $49,999,999.99
9	Total assets is $50,000,000.00 or more

AUDIT CODES — Used to identify a particular condition on the return for audit. See specific return sections for values.

AUDIT YEAR — Year under examination in YYYYMM format.

BWH — **BACKUP WITHHOLDING** — An additional amount of income tax (31%) required to be withheld by the payor on dividends and interest income when the taxpayer fails to provide SSN to payor.

BWI — **BACKUP WITHHOLDING INDICATOR** — Indicates of status of backup withholding on module. Values are:

0	Not subject to backup withholding
	Potentially subject (liable)
2	Subject (liable)
4	Satisfied
8	Suspended

BUSINESS MASTER FILE (BMF) — A magnetic tape file containing information about taxpayers filing business returns and related documents.

CAF — **Centralized Authorization File** — A computerized system of records which houses authorization information from both powers of attorney and tax information authorizations. The CAF system contains two types or records; taxpayer records and representative records.

CAF IND — **Centralized Authorization File Indicator** — gives information about the Power of Attorney. Values are:

0	TC 961 deleted or revoked module
1	1 representative authorized to receive notices
2	2 representatives authorized to receive notices
3	1 representative authorized to receive notices and refunds
4	2 representatives authorized to receive notices and refunds
5	No authorization to receive notices or refunds. No blind trust.
6	Other authorization present
7	1 representative authorized to receive refunds
8	Blind trust in effect

CALENDAR YEAR — A Tax Year that ends on December 31st.

CASE MAJOR — Provides IRP summary information, and entity information from the Individual Master File (name/address, prior year info)

CASE MINOR — Provides specific data from each information return filed for the taxpayer.

CFOL — **CORPORATE FILES ON-LINE** — Provides access to taxpayer information (return, transcript, IRP, etc.) at the computing center. This data is accessible through IDRS via various command codes.

CHECK DIGIT — Two computer-generated alpha characters used mainly to reduce key strokes during transcribing.

COMBAT DEPART — Combat Departure Date in MMDDYYYY format

COMBAT ENTRY — Combat Entry Date in MMDDYYYY format

COMBAT INDICATOR — Indicates taxpayer was stationed in a combat zone. Values are:

        0   Not applicable
        1   Combat Zone freeze on

COMMAND CODE — A five character code used to initiate information from IDRS.

COMP COND CD — **COMPUTER CONDITION CODE** — An alpha or numeric character edited onto a tax return to identify a special condition or computation for the computer. CCCs post to the master file. See Section 3.

COMPTR TRANS — **COMPUTER TRANSACTION** — Computer-generated fields. (for RTVUE, RFFTP and BRTVU this is now PER CMPTR)

COMPUTING CENTERS — Centers where business and individual transactions are posted to taxpayer accounts residing on the master files. The three computing centers are: Detroit, Martinsburg and Tennessee.

CORR IND — **CAWR Correction Indicator** — Indicates whether a TC 980/984 either with correction indicator of "G" or "B" has posted to a CAWR module. Values are:

        0   Not significant
        1   Original and corrected documents.

CORR RCVD DT — **CORRESPONDENCE RECEIVED DATE** — Date taxpayer's reply to our correspondence was received in the service center. This date will appear in MMDDYYYY format. If no reply to correspondence, the field will contain 999999. The field will be blank if correspondence and reply occurred prior to the return due date, or correspondence was not issued.

CORRESPONDENCE CODE — A two position field which indicates the reply state of correspondence initiated by IRS. Values are:

        Blank   No correspondence was initiated by IRS
        11   Reply received with all requested information
        12   Reply received with some of requested information
        13   Reply received with none of requested information
        14   No reply received
        21   Reply to second correspondence with all information
        22   Reply to second correspondence with some information
        23   Reply to second correspondence with none of requested information
        24   No reply to second correspondence

CREDIT INT DT — **CREDIT INTEREST DATE** — Date which credit interest is computed. Shown in MMDDYYYY format.

CSED — **COLLECTION STATUTE EXPIRATION DATE** — The last date to collect delinquent tax without filing a suit for judgment. Usually ten years form the assessment date.

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CUSIP NUMBER — Committee on uniform securities ID procedures number. Assigned to corporations and other entities which issue public securities listed on stock exchanges or traded over the counter (updated from latest return posted).

CURRENTLY NOT COLLECTIBLE — Displays if any module in the account has an unreversed TC 530.

CYCLE — All transactions posting to good tape for transmittal to MCC are processed through the service center during a prescribed period: usually one week.

CYCLE POSTED — The processing week the return or transaction posted to the master file. A six digit number – the first four digits are the year, the second two are the week number.

DELINQUENT RETURN — A return filed after the relevant due date without an approved extension.

DIF CATEGORY — Identifies Examination potential as determined by a predefined mathematical rule.

DIF FORMULA — Code to determine the potential increase in tax resulting from a DIF audit.

DIF SCORE — A four digit score assigned to a return based on the calculation of a mathematical formula which in combination with a formula code determines which returns should be inventoried. Historical as of 7/1994.

DISPOSAL CODE — Two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division. See Section 12.05.

DLN — **DOCUMENT LOCATOR NUMBER** — A controlled number assigned to every return or document input through the ADP system. The fourteenth digit is the year of processing. The DLN is used to control, identify and locate documents.

DM-1 — **DATA MASTER-1** — Social Security Administration Tape. The DM-1 contains all names and social security numbers assigned by SSA.

DSI — **DEPENDENCY STATUS INDICATOR** — A box on page 2 of the 1040 return that indicates when the taxpayer can be claimed as a dependent on another person's return. Values are:

> Blank Not applicable
> 1 Yes

DTC — **DEPENDENCY TIN CODE** — A single-digit numeric code edited in the exemption area used to track taxpayers based on whether they provided the IRS with dependent SSN/age information. A maximum of six DTC's are edited per return.

EARNED INCOME CREDIT (EIC) — A credit which may be taken by a taxpayer with a dependent child, an adjusted gross income of less than $22,370 and a filing status of 1, 2, 4, 5, or 7.

EDIT — To place certain marks on documents and properly enter misplaced items in preparation for key punch operation.

EDIT FTD PENALTY — The amount the taxpayer computes if FTD penalty is present.

EIN — **EMPLOYER IDENTIFICATION NUMBER** — An assigned nine digit number to identify a business tax account.

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EMPLOYMENT CODE(S) — A one letter code used to identify certain employers regarding Social Security Taxes and Federal Unemployment Tax. Applicable to certain Form 941/943 filers. Values are:

C	Church or Church-controlled Organization filing Form 8274 (not subject to FICA or FUTA)
F	Federal Employer
G	Only State or local government Agencies subject to withholding tax
M	Maritime Industry
N	Non-profit organization subject to FICA
S	Foreign Subsidiary
T	State or local Government Agency covered under a Section 218 Agreement
W	Section 501(c)(3) of the IRC Non-profit Organization (not subject to FUTA)
N	Non Profit Organization subject to FICA
(-)	Deletes employment codes

ENT UPDT CY — **ENTITY UPDATE CYCLE** — Cycle of the latest update.

ENTITY CODE — Indicates how much of the entity (name, address, SSN) was entered by the service center in DIS. Values are:

1	Long entity – change in Primary SSN on pre-print label or handwritten name & address
2	Short entity – pre-print label or name control only
3	Intermediate entity – address change on pre-print label or F1040X
5	Partial Entity – Taxpayer corrected name on pre-print label – no change to address

ENTRY CODE — A two character code assigned upon request to authorized terminal operators.

ERS — **ERROR RESOLUTION SYSTEM** — A system for the examination and correction of returns rejected due to taxpayer and processing errors.

ES DISC — **ESTIMATED TAX DISCRP CODE** — Estimated Tax Discrepancy Code. Values are:

Blank	No discrepancy
$	Discrepancy

ESP IND — **ESTIMATED TAX PENALTY INDICATOR** — A single digit numeric code used to indicate the box checked on Form 2210/2210F. Values are:

1	Waiver
2	Annualized Income
3	Withholding
4	High Income Taxpayer – Based on annualized income
5	High Income Taxpayer – Based on Modified AGI
6	Filing Status Change
9	More than one of the above conditions

ESTAB DT — **ESTABLISHMENT DATE** — Year and month the entity was established on the master file.

FILE FOLDER NUMBER — Nine digit number assigned by KDO (Key District Office) to the case files of plan applications for internal control and public service purposes. This number appears on determination letters and opinions issued.

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FILE SOURCE — A one digit code which follows the Taxpayer Identification Number (TIN). Values are:

Blank	valid SSN or EIN	P	valid IRA SSN
*	invalid SSN on IMF	X	invalid IRA SSN
V	valid SSN on BMF	P	valid EPMF EIN
W	invalid SSN on BMF	X	invalid EPMF EIN
D	Temporary TIN		

FILING LOC CODE — **FILING LOCATION CODE** — Service Center where latest return was filed.

FISCAL YEAR — Tax year ending the last day of any month other than December.

FOREIGN COUNTRY CODE — Country of citizenship of any foreign individual, who at the end of the tax year, owned, directly or indirectly, 50% or more of the corporation's voting stock. Values are:

AR	Argentina	MX	Mexico
AS	Australia	NL	Netherlands
BF	Bahamas	NA	Netherlands Antilles
CA	Canada	PM	Panama
CJ	Cayman Islands	RP	Philippines
CO	Columbia	KS	South Korea
DA	Denmark	SW	Sweden
FR	France	SZ	Switzerland
HK	Hong Kong	TW	Taiwan
EI	Ireland	UK	United Kingdom
IS	Israel	GM	Germany
JA	Japan	VE	Venezuela
LU	Luxembourg	OC	"Other Country"

FRC — **FILING REQUIREMENT CODE** — These codes are posted to the entity section of the master file. Identifies the type of return a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. See Section 8.

FREEZE CDS — **FREEZE CODES** — Alpha code applied to a master file account identifying specific conditions generated either systemically, during the processing operation, or manually. Restricts normal computer operations. See Section 8.03.

FSC — **FILING STATUS CODE** — A single-digit numeric code equivalent to the number of the filing status box checked by the taxpayer or edited by the service center. Values are:

FORMS 1040, 1040A, & 1040EZ

0	Single, filing declaration of estimated income tax
1	Single taxpayer
2	Married taxpayer filing joint return
3	Married taxpayer filing a separate return, spouse required to file
4	Head of Household
5	Widow(er) with dependent child

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6	Married filing a separate return and spouse is not required to file
7	Head of Household with an unmarried child's name listed on the return, but no exemption claimed.

FORM 1040ES

0	One name in nameline
7	Two names in nameline

FTD — **FEDERAL TAX DEPOSIT** — Withheld taxes submitted to an authorized depository via form 8109 or form 8109B.

FTP ASS'D — **FTP ASSESSED** — **FAILURE TO PAY PENALTY ASSESSED** — Amount of computed FTP due IRS against which collection action can be taken.

FTP START DT — Failure to pay penalty computation start date. This represents the first penalty month and its beginning date.

FUTA — **Federal Unemployment Tax Act** — Provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance.

FYM — **Fiscal Year Month** — Fiscal year ending date.

GROUP EXEMPTION NUMBER — A four digit number assigned to parent/central organization.

HIGH INC — **HIGH INCOME INDICATOR** — Used in the ES Tax processing at the master file. Set when:

(a) Unreversed estimated tax payments and/or penalty are present on any of the past 3 year taxable periods; and

(b) FSC is 3 and current year AGI is $37,500 or greater and CY AGI is $20,000 or more over prior year AGI; or

(c) FSC is other than 3 and current year AGI is $75,000 or greater and CY AGI is $40,000 or more over prior year AGI.

Values are:

1.	Taxpayer met all high income conditions
2	Taxpayer met at least one, but not all high income conditions

HISTORIC DO — Indicates entity primary location DO code at the time of posting a transaction. Once TC 150 posts and Historic DO has been updated, no further updates will occur.

HOLD CODE — Numeric code used with TC29X or TC 30X when it is desired to prevent or delay the issuance of a refund and/or notice. See Section 8 for a complete listing.

IDRS TECHNICIAN — Assistor in the IDRS control group or customer support section at each SC.

IMF — **INDIVIDUAL MASTER FILE** — a magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.

INSTALLMENT SALES INDICATOR — Codes are based on Question D, Sales Form 6252, Installment Sales. Values are:

Blank	Form 6252 not present
1	"YES" box checked

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2	"NO" box checked
3	Neither or both boxes checked when Form 6252 is present

INT ASSESSED — **INTEREST ASSESSED** — Amount of computed interest due IRS against which collection action can be made.

INT COMPTN DT — **INTEREST COMPUTATION DATE** (Debit) in MMDDYYYY format. The date from which debit interest is computed.

IRA CONDITION CODE — a two digit numeric code used to identify reasonable cause, requests for waiver, amended Forms 5329 or deceased IRA distribution recipients. See Section 3,.04.

IRS EMPLOYEE LITERAL — indicates whether taxpayer is an IRS Employee. Values are:

IRS EMPLOYEE:P	Primary taxpayer is IRS Employee
IRS EMPLOYEE:S	Secondary taxpayer is IRS Employee
IRS EMPLOYEE:B	Both are IRS Employee
BLANK	Not an IRS Employee

KEY DO — **KEY DISTRICT OFFICE** — The office charged with the primary administrative and audit functions of Exempt Organizations.

LIST YEAR — The year the return was processed.

MFR — **MAIL FILING REQUIREMENTS** — are posted to the entity section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. See Section 8 or IMFOL "E" for a list of values.

MASTER FILE — A magnetic tape record which contains taxpayer accounts.

MFT — **MASTER FILE TAX** — Two digit number which identifies the type of tax.

MATH ERR CODE — **MATH ERROR CODE** — Indicates a math error is present on the return involving the tax liability or refund/amount owed.

MATH INCREASE — Original return posted with increase in tax. Values are:

Blank	No increase
1	Original return posted with increase in tax and either a math error or both CCCs X & Y are present. Also, TC 29X blocked 770-789 posted.

#MATH STATUS CODE — These codes are computer generated at the service centers and are entered on IMF and BMF return records transmitted to MCC. Values are:

BMF:
0	Record has not been math verified
1	No math error
2	Math error within tolerance
3	Math error in excess of tolerance

IMF:
0	No math error
1	Math error in excess of tolerance

MF ASSESSED MOD BAL — See Assessed Module Balance

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MIN DEL — **MINIMUM DELINQUENCY** — Delinquency penalty based on minimum delinquency criteria.

MINISTER SE CODE — Minister Self Employment Code. Values are:

Blank	Not Present
1	Form 4361
2	Form 4361 denied
4	Form 4029 approved
8	Form 4029 denied

MISSING SCHEDULE CODE — A two digit code entered by the service center when the taxpayer fails to provide a complete or sufficient answer to correspondence or the return is a "no reply." See specific return sections for values.

MRG-PRCS — Merge in process.

NO CHANGE ISSUE CODES — Applies to no-change examined returns with adjustments to tax base data such as income or deduction items but no change in tax liability or refundable credits. See LEM 48(14)0

NON-COMPUTE RETURN — A tax return filed by a taxpayer who expects the IRS to compute the tax or refund due.

NON-REMIT RETURN — A tax return filed without a payment attached.

NRA — **NON-RESIDENT ALIEN** — An individual who is not a United States citizen and does not meet the requirements to be treated as a lawful permanent resident of the United States for tax purposes. Special IRS regulations apply to NRA spouses and dependents who are residents of Canada and Mexico.

ORIGINAL RETURN — 00 DUPLICATE/AMENDED RETURN ARE AVAILABLE Displays sequence number of any amended/duplicate returns filed. Valid range=00-99. (BRTVU ONLY – DOES NOT INCLUDE RETURNS WITH CCC "G.")

PARENT CORPORATE EIN — The number assigned by the IRS for identification of a Parent Corporation filing a consolidated Form 1120.

PARENT NAME CONTROL — Name control of the Parent Corporation.

PENALTY AND INTEREST CODE — Entered when the return indicates an amount for precomputed penalty and interest and the return is received during the grace period (7 days after the due date) of the original due date. If interest only is indicated, a computer condition code "R" must also be present. Values are:

0	Normal interest and delinquent penalty are computer generated
1	Normal interest is computer generated; delinquency penalty is computer generated at 5% (.05) when accompanying TC 160 identifies pre-delinquency penalty during grace period
2	Normal interest is computer generated. Delinquency penalty is computer generated at 25% (.25).

PENS FEAT CD — **PENSION FEATURES CODE** — up to eight codes indicating certain additional features of the plan. Comprised of the first four values of the old "other plan features code" plus several other individual indicators (updated from the latest return posted).

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PETITION DATE — The date the taxpayer filed the bankruptcy petition with the Court to start the bankruptcy proceedings. Set by TC 520 with closing codes (cc) 83, 85, or 88 in the account.

PIA CODE — **PRINCIPAL BUSINESS OR PRINCIPAL INDUSTRY ACTIVITY CODE** — Identifies the nature of the taxpayer's business. This code is self identified by the taxpayer. (See Pkg X or the separate instructions for the applicable return).

POA — **POWER OF ATTORNEY** — A document signed by the taxpayer, as principal, by which an individual is appointed as attorney-in-fact to perform certain specified act(s) or kinds of act(s) on behalf of the principal.

PREPARER ID/TIN — Identification number of paid preparer.

PRIMARY LOCATION CODE — TP's current district office location code designation.

PRIORITY CODE — These codes must be used to post adjustments to the Master File when certain module conditions exist. See Section 8 for a complete list.

PROCESSING YEAR — Calendar year the return or document was processed by the service center or Martinsburg Computing Center (MCC).

PTAC — PROVIDER TIN CODE — A single digit numeric code which identifies taxpayer information about the care provider.

QDC — QUALIFYING DEPENDENT CODE — A single digit numeric code edited for each qualifying dependent based on the dependent age and SSN information provided.

REASON CODE — Used when an adjustment is made to a taxpayer's account (IMF ONLY). Reason codes describe where the adjustment action affects the original return and determines the explanation that will print on the adjustment notice. See Section 8,.08

RECEIVED DATE — The date a return was received by the IRS. A received date is required on all annual returns. A received date will appear on quarterly filed returns if the return is received late.

REMIT RETURN — A tax return filed with a payment attached.

RPS — REMITTANCE PROCESSING SYSTEM — A computer controlled system through which payments and documents may be processed at a single multi-functional work station.

"RPT" — REPEATER INDICATOR — A tax module has been in TDI or notice status other than first notice within the past fifteen months (64 cycles).

RESERVE CODE — Special codes entered by the service center to force the return to the error register for special handling. Values are:

Blank	Not applicable
1	Refund is $1 million or more
3	Orphan Drug Credit is present
4	Form 2220 is attached and taxpayer has checked the box for "Large Corporation"
9	Explanation is attached by the service center

RETURN CONDITION/PROCESSING CODE — Codes used to identify a special condition or computation for the computer which do not post to the master file.

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RDD — RETURN DUE DATE — The established date that a return is due to be filed unless an extension is granted.

RETURN TRANS — RETURN TRANSACTION — Taxpayer's figures per return.

RECORD REQUEST — The elements on line one and sometimes line two of all screens.

RETENTION REGISTER LITERAL — Indicates whether module resides on the Retention Register.

ROFT/ROQFTL — Record of Federal Tax/Record of Quarterly Federal Tax Liability – The portion of a BMF tax return where the taxpayer is required to list his/her periodic tax liabilities. Also known as the liability breakdown.

RSED — REFUND STATUTE EXPIRATION DATE — The last date that a refund can be claimed; usually 3 years from the due date or received date or 2 years from the payment whichever is later.

SCRAMBLED SSN — Two taxpayers with the same SSN and name control on the Master File. Temporary SSNs are assigned to both taxpayers until problem is resolved. Values are:

0/blank	No scrambled SSN
1	Two taxpayers using same SSN
2	SSN has been verified not scrambled SSN
8	SSN has been verified and released this cycle

SELECTION CODE — One-character field input on TC141 causing or updating of the last period satisfied section with a significant Compliance Indicator. See Section 11.07(5).

SERVICE CENTER ID — Service Center identification code. Values are:

07	Atlanta Service Center
08	Andover Service Center
09	Kansas City Service Center
17	Cincinnati Service Center
18	Austin Service Center
19	Brookhaven Service Center
28	Philadelphia Service Center
29	Ogden Service Center
49	Memphis Service Center
89	Fresno Service Center

SETTLEMENT DATE — See 23c Date.

SIC — SCHEDULING INDICATOR CODE — One of the five numeric codes used to notify the computer that the Record of Federal Tax Deposits is incomplete, need not be completed or that a penalty should not be assessed. See specific 94X return for values.

SOURCE CODE — Used when adjustments are made to the taxpayer's account. The source code chooses the statement which will appear on the taxpayer's adjustment notice with the literal reason code completing the statement. See Section 8,.08.

SSA 205(c) — The section of SSA regulations which denies the issuance of a Social Security Number to a Non Resident Alien (NRA) who has no source of income in the United States.

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STATUTORY EMPLOYEE — A self-employed independent contractor who can report income and expenses on Sch C, but, Social Security and Medicare taxes withheld are reported on Form W-. Values are:

        1   Taxpayer checked box on SCH C
        2   Box on SCH C not checked

SUBSIDIARY FILER CODE — Indicates whether the company filing the return is a subsidiary of another corporation. Values are:

        Blank   Not applicable or neither box is checked
        1   "Yes" box is checked
        2   "No" box is checked
        3   Both boxes are checked

TAXPAYER NOTICE CODE — Codes which will force a standard notice to send to taxpayers when math errors are made. See Section 9.

TAX PREF CD — TAX PREFERENCE CODE — Indicates that the taxpayer used Alternative Minimum Tax to compute the Corporate taxes. Values are:

        Blank   Alternative Minimum tax not used
        1   Form 4626 or substitute is attached

TC 148 HOLD ON MF — Indicates the account is subject to "Immediate TDA" issuances due to the presence of an unreversed TC 148. Values are:

        Blank   No unreversed TC 148 present;
        01-99   Unreversed TC 148 present

TDA COPYS — **TAXPAYER DELINQUENT ACCOUNT COLLECTION POTENTIAL YIELD SCORE** — Represents potential benefit that may be achieved from pursuit of collection. The higher the score, the greater the potential benefit.

TDA/TDI LOC CD — 4 digit field indicating district and area office to which TDA/TDI was originally issued. See Section 11.

TDI STATUS INDICATORS — Indicator which tells specific activity on TDI module during each status. See Section 11.(7).

TOTAL INTEREST — Interest assessed and unassessed computed to the interest date on the TXMOD.

TRANS DT — TRANSACTION DATE — Date return was received.

UP-CYC — Martinsburg Computing Center (MCC) Update Cycle. Values are:

        04-52   MCC cycle
        MRS   Module is on line via MRS processing
        AUX   Auxillary. Created for disaster victims in Florida & Louisiana

VESTIGIAL SCREEN — Shows modules moved to the retention register and when, for a specific TIN.

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24   Acronyms /Abbreviations

Acronym	Definition
23C	Assessment Date; Notice Date
AAC	Agricultural Activity Code
ACCT INFO	Account Information
AD CD	Audit Code
ADM	Administrator
ADM-EIN	Administrator's Employer Identification Number
AEIC	Advance Earned Income Credit
AFDC	Aid for Families with Dependent Children
AGSA	Agency/Sub Agency
AGR ACT CODE	Agricultural Activity Code
AI	Annualized Income
AIMS	Audit Information Management System
AKA	Also Known As
ALAT	Total amended payee documents that are subject to late Penalty
AMAG	Total amended payee documents subject to penalty
APO	Army Post Office
ARDI	Accounts Receivable Dollar Inventory
ASBJ	Total amended payee documents transmitted subject to penalty
ASED	Assessment Statute Expiration Date
ATAO	Application for a Taxpayer Assistance Order
ATIN	total amended payee documents subject to TIN penalty
ATSDT	Abusive Tax Shelter Detection Team
ATTL	Total amended payee documents transmitted
AWS	Alternative Work Schedule
BAD REF	Erroneous Refund or U Freeze
BANK ACCT NUM EFT	Bank Account Number
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BMFOL	Business Master File On-line
BOB/BOOB	Block out of Balance
BRTVU	Business Return View
BRTF	Business Return Transaction File
BWI	Backup Withholding Indicator
BWNC	Backup Withholding Notice Count
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CAWR	Combined Annual Wage Reporting
CC	Command Code
CC	Closing Code
CCC	Computer Condition Code
CFE	Credit for Elderly

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Acronym	Definition
CGD	Capital Gains Distribution
CMIR	Currency or Monetary Instrument Report
CNC	Currently Not Collectible
CONS	Conservator
CONS/	CAWR module needs consolidation because of size
COPYS	Collection Potential Yield Score
CORR IND	Correction Indicator (CAWR)
CP	Computer Paragraph
CSED	Collection Statute Expiration Date
CTR	Currency Transaction Report
DAR	Delinquent Accounts and Returns
DCC	Detroit Computing Center
DIF	Discriminate Function (Score)
DIS	Distributed Input System
DIV	Dividends
DLN	Document Locator Number
DM-1	Data Master 1 (SSA tape)
DMF	Debtor Master File
DMFOL	Debtor Master File On-Line
DOB	Date of Birth
DOC	Document
DOD	Date of Death
DSI	Dependency Status Indicator
DTC	Dependency TIN Code
EFT	Electronic Funds Transfer
EIC	Earned Income Credit
EIN	Employer Identification Number
ELF	Electronic Filed Return
EMA	Equipment Maintenance Allowance
EMFOL	Employee Plans Master File On-Line
EMIS	Enforcement Management Information System
EMP CD	Employment Code
ENMOD	Entity module
ENT FREEZE CDS	Left or right hand freeze codes
EPC	Exemptions Processing Code
EPMF	Employee Plans Master File
ERS	Error Register System
ERTVU	Employee Plans Return View
ESOP	Employee Stock Option Plan
ESP	Estimated Tax Penalty
EXEC	Executor
FB	Fringe Benefit

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Acronym	Definition
FICA	Federal Insurance Contribution Act/Social Security
FICWG	Social Security Wages/Federal Insurance Contributions Wages
FMV	Fair Market Value
FNS	Fuel From Nonconventional Source
FOD	Foreign Operations District
FPO	Fleet Post Office
FSC	Filing Status Code
FTD	Federal Tax Deposit or Penalty
FTF	Failure to File Penalty
FTP	Failure to Pay Penalty
FUTA	Federal Unemployment Tax Act
GDN	Guardian
HSTG	Hostage
IE	Itemized Election
IMF	Individual Master File
IMFOL	Individual Master File On-Line
INOLE	Inquiry On-Line Entity
INT	Interest
INV-SSN-RFND CD	Invalid SSN Refund Code
IRA	Individual Retirement Account
IRAOL	Individual Retirement Account On-Line
IRC	Internal Revenue Code
IRMF	Information Returns Master File
IRP	Information Returns Program
IRPOL	Information Returns Program On-Line
IRPTR	Information Returns Processing (IRP) Transcripts
IRS EMP	IRS Employee
IRTF	Individual Return Transaction File
KITA	Killed in Terrorist Action
LAP	Local Account Profile
LGE CORP	Large Corporation
LRA	Last Return Amount Code
LSE	Lump Sum Exemption
MAG CD	Magnetic Tape Code
MAG PEN	Magnetic tape filing penalty
MCC	Martinsburg Computing Center
ME CD	Math Error Code
MED	Medicare
MF	Master File
MF ACT CYC	Master File Activity Code
MF STAT	Master File Status Code
MFA	Married Filing Alien
MFR	Mail Filing Requirement

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Acronym	Definition
MFS	Married Filing Separate
MFT	Master File Tax
MFTRA	Master File Transcript
MG CODE	Magnetic Tape Code
MIC	Mortgage Interest Credit
MMDDYYYY	Month, Day, Year format
MRG.PRCS	Merge in Process
MRS	Microfilm Replacement System
MSN	Microfilm Sequence Number
NAP	National Account Profile
NC	Name Control
NCC	Non-Cash Code
NEC	Non-Employee Compensation
NEI	Non-Taxable Earned Income
NOL	Net Operating Loss
NR	No Record
NRA	Non-Resident Alien
OCR	Optical Character Recognition
ODC	Orphan Drug Credit
OID	Original Issue Discount
OLAT	Total original payee documents that are subject to late penalty
OMAG	Total original payee documents subject to mag tape penalty
OSBJ	Total original payee documents transmitted that are subject to penalty
OTIN	Total original payee documents subject to TIN penalty
OTTL	Total original payee documents transmitted
OWPT	Overpaid Windfall Profit Tax
P-SSN	Primary Social Security Number
PBA	Principal Business Activity
PCD	Program Completion Date
PDT	Potentially Dangerous Taxpayer
PECF	Presidential Election Campaign Fund
PER	Personal Representative
PFYM	Prior Fiscal Year Month
PCS	Partnership Control System
PIA CODE	Principal Industry Activity Code
PMF	Payer Master File
PMFOL	Payer Master File On-Line
POA	Power of Attorney
PRE DEL	Pre-Delinquency Penalty Amount
PTC	Provider TIN Code
PY	Processing/Certification Year
QRDT	Questionable Refund Detection Team
RDD AS EXTND	Return Due Date, as extended

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Acronym	Definition
RE	Reimbursed Expense
REC	Residential Energy Credit
REI	Recognition Equipment, Incorporated
REMIC	Real Estate Mortgage Investment Conduits
RET PROCESS	Return Processible date
RET PST	Return Posted
ROFTL	Record of Federal Tax Liability
ROQFTL	Record of Quarterly Federal Tax Liability
RP CD	Return Processing Code
RPS	Remittance Processing System
RR RETIRE BRD	Railroad Retirement Board Number
RSED	Refund Statute Expiration Date
RTN	Routing Transit Number
RTVUE	Return View (IMF only)
RTFTP	Return for Taxpayer
RWMS	Resource and Workload Management System
SFR	Substitute for Return
SIC	Schedule Indicator Code
SPSSN	Spouse's SSN
SS/SOC SEC	Social Security
SSN	Social Security Number
SUPOL	Supplements On-Line
SUPRQ	Supplement Request
TY	Tax Year
TCC	Magnetic Media Transmittal Control Code
TDI	Taxpayer Delinquency Investigation
TEFRA	Tax Equity Fiscal Responsibility Act
TC	Transaction Code
TSIGN	TDA/TDI Assignment
TXPD	Tax Period
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance
W	Waiver
WIRS	Wage Information Retrieval System
XMITS	Transmit

25   Taxpayer Information Available from CFOL Command Codes

The value of CFOL as a research tool is its capacity to provide taxpayer information on any valid TIN nationwide. CFOL is especially helpful to revenue officers conducting courtesy investigations or otherwise investigating taxpayers who reside out of state. The categorical index that follows is intended

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only as a partial guide to the types of information available. Further information about CFOL can be found in IRM 3(25)(77)0, IDRS Terminal Inquiries. Revenue officers who utilize the CFOL command codes regularly will discover new and effective ways to obtain the information they need to resolve their cases.

Corporate Files On-Line - Types of Information

Address and Entity Information	INOLE, IRPOL, CAFOL, SUPOL, RPVUE, RPPRT
Age, Date of Birth (DOB), Date of Death (DOD)	INOLE, RTVUE, SUPOL
Business Deductions, Income, Losses	BRTVU (F1120), RTVUE (F1040)
CAF - Power of Attorney	CAFOL
Capital Gains and Losses	RTVUE
Dependents in Household/Exemptions	RTVUE
Earned Income Credit (EIC)	RTVUE
Employee Plans Return Transaction File	ERTVU
Estimated Tax Payments - Compliance	IMFOL, RTVUE
Federal Tax Deposits - Compliance	BMFOL, BRTVU
Filing History, Filing Requirements	BMFOL, BRTVU, IMFOL, RTVUE
Income Information	BRTVU, RTVUE, BMFOL, IMFOL
- Dividends	RTVUE, IRPOL, SUPOL
- Interest	RTVUE, IRPOL, SUPOL
- Schedule C (Self-employed persons)	RTVUE, IRPOL, SUPOL
- Schedule D (Capital Gains and Losses)	RTVUE, IRPOL
- Schedule E (Income-Partnerships, Rents)	RTVUE
- Schedule F (Farming Income)	RTVUE, IRPOL, SUPOL
Last Return Filed - Compliance	BMFOL, BRTVU, IMFOL, RTVUE
Motor and Recreation Vehicles	RTVUE, BRTVU
Real Estate Information (Schedules A,D,E)	IRPOL, SUPOL, RTVUE
- Home Mortgage Interest Paid (F1098)	RTVUE, IRPOL, SUPOL
- Property Taxes Paid (Schedule A)	RTVUE
- Rental Income (Schedule E)	RTVUE
- Sale of Home (Form 2119)	RTVUE, IRPOL, SUPOL
Related Entities (BMF/IMF)	BMFOL, BRTVU, IMFOL, SUPOL
Trust Fund Recovery Penalty - IRC 6672	BMFOL, BRTVU
Withholding Taxes - FIT, Social Security	BMFOL, BRTVU, IMFOL, RTVUE, SUPOL

Any line marked with # is for official use only

26   IDRS/CFOL Command Code Formats

* BMFOLI12-3456789EC   Summary of BMF modules, shows filed/paid
                                        and delinquent periods-good for compliance
                                        check.

* BMFOLT12-3456789 019203EC   Specific tax module, provides same info.
                                        as TXMOD-tax/FTDs/payments/penalties.

* BRTVU 12-3456789 019203EC   On-line display of F941 return, includes
                                        wages paid, taxes withheld FTDs, payments.

* BRTVU 12-3456789 0192035SMEC   Summary screen for BMF returns.

* CAFOL 123-45-6789EC   Step 1-record of POA on file(note
                                        R=Receipt code; SC=Service Center code).

* CAFOL 123-45-6789 RSCNAME30EC   Step 2-tax periods on file (input R,SC
                                        codes, name control and MFT)
                                        Step 3-(input tax period after MFT for
                                        name/address of POA).

* CFINQ 123-45-678EC   Power-of-attorney (Service Centers).

* DMFOLS123-45-678990EC   Summary of debts owed to other govt.
                                        agencies (incl. child support).

* ICFOLEC   CFOL Bulletin-updated monthly.

* IMFOLI123-45-6789EC   Summary of IMF modules,shows filed/paid;
                                        delinquent periods-good for compliancecheck

* IMFOLT123-45-6789 309212EC   Given tax module,provides same info as
                                        TXMOD-tax/pymt/penalties.

* INOLES123-45-6789EC   Entity information-all MF accts; may also
                                        be used with definers T,G.

* IRPOLS123-45-678991EC   Shows income from latest IRP documents,
                                        good for levy sources.

* MFTRA 12-3456789   Tax acct. info.for modules not shown on
  01,9203   IMFOL or BMFOL(e.g; pending adjustments).
  R,01,9206EC   MFTRA may show recent transactions not
                                        appearing on IMFOL or BMFOL.

* PMFOLS12345678991EC   Shows no./amt.of payer documents (W2,
                                        1099,etc)filed by paper; definers:
                                        1=IMF2=BMF3=EPMF. enter TIN without hyphens

* PMFOLS294000000191EC   Summary of payer information document filed
                                        by BMF entity for TY 1991. (Enter TIN
                                        without hyphens).

* PMFOLD1123456789j92EC   Display of payer info documents for TY 1992

Section 15. Service Center Recognition/ Image Processing System (SCRIPS)

SCRIPS is an input system to replace the current OCR (REI/Scan Optics) systems in the service centers. SCRIPS will be processing the 941, 945, 1040PC, 1040EZ, FTD and IRP applications in the five submission sites. The submission sites are Cincinnati, Austin, Memphis, Kansas City and Ogden service centers. SCRIPS is an image capture and processing system. Capturing images allows the system to use labor saving technologies, such as character recognition (FTD not in Memphis, both image and optical). For instance, SCRIPS will be able to store and retrieve digitized images of FTD documents and will interface with the IDRS system so images of the FTD documents can be requested via the command code ESTAB S. The following forms are scanned by SCRIPS:

> 1040EZ
>
> FTD
>
> IRP
>
> 945
>
> 1040PC

Additional and more specific information on SCRIPS processing for the 1040EZ, FTD, and IRP applications can be found in the following published and released IRM's:

1040EZ Processing on SCRIPS	3(41)(266)0
FTD Processing on SCRIPS	3(41)(268)0
IRP Processing on SCRIPS	3(41)(269)0
General Processing via SCRIPS	3(41)(271)0

The IRM's on 1040PC Processing on SCRIPS, 3(41)(265)0, and 941 Processing on SCRIPS, 3(41)(267)0 and SCRIPS scanner instructions 3(41)(272)0 will be released at a later date.

Section 16. Julian Date, Cycle and Notice Calendars

1 Explanation of Output Cycle Calendars

Reference IRM 3(30)(123)0

Output tapes will be available for the weekend IDRS updates, and will be available on IDRS realtime Monday morning.

MCC cycles are the posted cycles for the transaction that has been input to the system.

1999 GMF Service Center
Processing Cycles

☐ Holiday

January

CYCLE	S	M	T	W	T	F	S
199901						1	2
						1	2
199902	3	4	5	6	7	8	9
	3	4	5	6	7	8	9
199903	10	11	12	13	14	15	16
	10	11	12	13	14	15	16
199904	17	[18]	19	20	21	22	23
	17	18	19	20	21	22	23
199905	24	25	26	27	28	29	30
	24	25	26	27	28	29	30
199906	31	New Year's Day Martin Luther King Day					
	31						

February

CYCLE	S	M	T	W	T	F	S
199906		1	2	3	4	5	6
		32	33	34	35	36	37
199907	7	8	9	10	11	12	13
	38	39	40	41	42	43	44
199908	14	[15]	16	17	18	19	20
	45	46	47	48	49	50	51
199909	21	22	23	24	25	26	27
	52	53	54	55	56	57	58
199910	28						
	59	President's Day					

March

CYCLE	S	M	T	W	T	F	S
199910		1	2	3	4	5	6
		60	61	62	63	64	65
199911	7	8	9	10	11	12	13
	66	67	68	69	70	71	72
199912	14	15	16	17	18	19	20
	73	74	75	76	77	78	79
199913	21	22	23	24	25	26	27
	80	81	82	83	84	85	86
199914	28	29	30	31			
	87	88	89	90			

April

CYCLE	S	M	T	W	T	F	S
199914					1	2	3
					91	92	93
199915	4	5	6	7	8	9	10
	94	95	96	97	98	99	100
199916	11	12	13	14	15	16	17
	101	102	103	104	105	106	107
199917	18	19	20	21	22	23	24
	108	109	110	111	112	113	114
199918	25	26	27	28	29	30	
	115	116	117	118	119	120	

May

CYCLE	S	M	T	W	T	F	S
199918							1
							121
199919	2	3	4	5	6	7	8
	122	123	124	125	126	127	128
199920	9	10	11	12	13	14	15
	129	130	131	132	133	134	135
199921	16	17	18	19	20	21	22
	136	137	138	139	140	141	142
199922	23	24	25	26	27	28	29
	143	144	145	146	147	148	149
199923	30	31 Memorial Day					
	150	151					

June

CYCLE	S	M	T	W	T	F	S
199923			1	2	3	4	5
			152	153	154	155	156
199924	6	7	8	9	10	11	12
	157	158	159	160	161	162	163
199925	13	14	15	16	17	18	19
	164	165	166	167	168	169	170
199926	20	21	22	23	24	25	26
	171	172	173	174	175	176	177
199927	27	28	29	30			
	178	179	180	181			

July

CYCLE	S	M	T	W	T	F	S
199927					1	2	3
					182	183	184
199928	4	5	6	7	8	9	10
	185	186	187	188	189	190	191
199929	11	12	13	14	15	16	17
	192	193	194	195	196	197	198
199930	18	19	20	21	22	23	24
	199	200	201	202	203	204	205
199931	25	26	27	28	29	30	31
	206	207	208	209	210	211	212
	Independence Day						

August

CYCLE	S	M	T	W	T	F	S
199932	1	2	3	4	5	6	7
	213	214	215	216	217	218	219
199933	8	9	10	11	12	13	14
	220	221	222	223	224	225	226
199934	15	16	17	18	19	20	21
	227	228	229	230	231	232	233
199935	22	23	24	25	26	27	28
	234	235	236	237	238	239	240
199936	29	30	31				
	241	242	243				

September

CYCLE	S	M	T	W	T	F	S
199936				1	2	3	4
				244	245	246	247
199937	5	[6]	7	8	9	10	11
	248	249	250	251	252	253	254
199938	12	13	14	15	16	17	18
	255	256	257	258	259	260	261
199939	19	20	21	22	23	24	25
	262	263	264	265	266	267	268
199940	26	27	28	29	30		
	269	270	271	272	273		
	Labor Day						

October

CYCLE	S	M	T	W	T	F	S
199940						1	2
						274	275
199941	3	4	5	6	7	8	9
	276	277	278	279	280	281	282
199942	10	[11]	12	13	14	15	16
	283	284	285	286	287	288	289
199943	17	18	19	20	21	22	23
	290	291	292	293	294	295	296
199944	24	25	26	27	28	29	30
	297	298	299	300	301	302	303
199945	31 Columbus Day						
	304						

November

CYCLE	S	M	T	W	T	F	S
199945		1	2	3	4	5	6
		305	306	307	308	309	310
199946	7	8	9	10	[11]	12	13
	311	312	313	314	315	316	317
199947	14	15	16	17	18	19	20
	318	319	320	321	322	323	324
199948	21	22	23	24	[25]	26	27
	325	326	327	328	329	330	331
199949	28	29	30				
	332	333	334	Veteran's Day Thanksgiving Day			

December

CYCLE	S	M	T	W	T	F	S
199949					1	2	3	4
					335	336	337	338
199950	5	6	7	8	9	10	11
	339	340	341	342	343	344	345
199951	12	13	14	15	16	17	18
	346	347	348	349	350	351	352
199952	19	20	21	22	23	24	[25]
	353	354	355	356	357	358	359
200001	26	27	28	29	30	31	
	360	361	362	363	364	365	Christmas

1995 MCC Cycles

1995
**Martinsburg Computing Center
Posting Cycles**

☐ Holiday

January

Cycle	S	M	T	W	T	F	S
9501	1	2	3	4	5	6	7
	1	2	3	4	5	6	7
9502	8	9	10	11	12	13	14
	8	9	10	11	12	13	14
9503	15	16	17	18	19	20	21
	15	16	17	18	19	20	21
9504	22	23	24	25	26	27	28
	22	23	24	25	26	27	28
9505	29	30	31				
	29	30	31				

☐ New Years Day
☐ Martin Luther King Day

February

Cycle	S	M	T	W	T	F	S
9505				1	2	3	4
				32	33	34	35
9506	5	6	7	8	9	10	11
	36	37	38	39	40	41	42
9507	12	13	14	15	16	17	18
	43	44	45	46	47	48	49
9508	19	20	21	22	23	24	25
	50	51	52	53	54	55	56
9509	26	27	28				
	57	58	59				

☐ Presidents Day

March

Cycle	S	M	T	W	T	F	S
9509				1	2	3	4
				60	61	62	63
9510	5	6	7	8	9	10	11
	64	65	66	67	68	69	70
9511	12	13	14	15	16	17	18
	71	72	73	74	75	76	77
9512	19	20	21	22	23	24	25
	78	79	80	81	82	83	84
9513	26	27	28	29	30	31	
	85	86	87	88	89	90	

April

Cycle	S	M	T	W	T	F	S
9513							1
							91
9514	2	3	4	5	6	7	8
	92	93	94	95	96	97	98
9515	9	10	11	12	13	14	15
	99	100	101	102	103	104	105
9516	16	17	18	19	20	21	22
	106	107	108	109	110	111	112
9517	23	24	25	26	27	28	29
	113	114	115	116	117	118	119
9518	30						
	120						

May

Cycle	S	M	T	W	T	F	S
9518		1	2	3	4	5	6
		121	122	123	124	125	126
9519	7	8	9	10	11	12	13
	127	128	129	130	131	132	133
9520	14	15	16	17	18	19	20
	134	135	136	137	138	139	140
9521	21	22	23	24	25	26	27
	141	142	143	144	145	146	147
9522	28	29	30	31			
	148	149	150	151			

☐ Memorial Day

June

Cycle	S	M	T	W	T	F	S
9522					1	2	3
					152	153	154
9523	4	5	6	7	8	9	10
	155	156	157	158	159	160	161
9524	11	12	13	14	15	16	17
	162	163	164	165	166	167	168
9525	18	19	20	21	22	23	24
	169	170	171	172	173	174	175
9526	25	26	27	28	29	30	
	176	177	178	179	180	181	

July

Cycle	S	M	T	W	T	F	S
9526							1
							182
9527	2	3	4	5	6	7	8
	183	184	185	186	187	188	189
9528	9	10	11	12	13	14	15
	190	191	192	193	194	195	196
9529	16	17	18	19	20	21	22
	197	198	199	200	201	202	203
9530	23	24	25	26	27	28	29
	204	205	206	207	208	209	210
9531	30	31					
	211	212					

☐ Independence Day

August

Cycle	S	M	T	W	T	F	S
9531			1	2	3	4	5
			213	214	215	216	217
9532	6	7	8	9	10	11	12
	218	219	220	221	222	223	224
9533	13	14	15	16	17	18	19
	225	226	227	228	229	230	231
9534	20	21	22	23	24	25	26
	232	233	234	235	236	237	238
9535	27	28	29	30	31		
	239	240	241	242	243		

September

Cycle	S	M	T	W	T	F	S
9535						1	2
						244	245
9536	3	4	5	6	7	8	9
	246	247	248	249	250	251	252
9537	10	11	12	13	14	15	16
	253	254	255	256	257	258	259
9538	17	18	19	20	21	22	23
	260	261	262	263	264	265	266
9539	24	25	26	27	28	29	30
	267	268	269	270	271	272	273

☐ Labor Day

October

Cycle	S	M	T	W	T	F	S
9540	1	2	3	4	5	6	7
	274	275	276	277	278	279	280
9541	8	9	10	11	12	13	14
	281	282	283	284	285	286	287
9542	15	16	17	18	19	20	21
	288	289	290	291	292	293	294
9543	22	23	24	25	26	27	28
	295	296	297	298	299	300	301
9544	29	30	31				
	302	303	304				

☐ Columbus Day

November

Cycle	S	M	T	W	T	F	S
9544				1	2	3	4
				305	306	307	308
9545	5	6	7	8	9	10	11
	309	310	311	312	313	314	315
9546	12	13	14	15	16	17	18
	316	317	318	319	320	321	322
9547	19	20	21	22	23	24	25
	323	324	325	326	327	328	329
9548	26	27	28	29	30		
	330	331	332	333	334		

☐ Veterans Day
☐ Thanksgiving Day

December

Cycle	S	M	T	W	T	F	S
9548						1	2
						335	336
9549	3	4	5	6	7	8	9
	337	338	339	340	341	342	343
9550	10	11	12	13	14	15	16
	344	345	346	347	348	349	350
9551	17	18	19	20	21	22	23
	351	352	353	354	355	356	357
9552	24	25	26	27	28	29	30
	358	359	360	361	362	363	364
9601	31						
	365						

☐ Christmas Day

Department of the Treasury - **Internal Revenue Service**

1996 MCC Cycles

1996

Martinsburg Computing Center
Posting Cycles

☐ Holiday

January

Cycle	S	M	T	W	T	F	S
9601		☐1	2	3	4	5	6
		1	2	3	4	5	6
9602	7	8	9	10	11	12	13
	7	8	9	10	11	12	13
9603	14	15	16	17	18	19	20
	14	15	16	17	18	19	20
9604	21	22	23	24	25	26	27
	21	22	23	24	25	26	27
9605	28	29	30	31			
	28	29	30	31			

☐ New Years Day
☐ Martin Luther King Day

February

Cycle	S	M	T	W	T	F	S
9605					1	2	3
				32	33	34	
9606	4	5	6	7	8	9	10
	35	36	37	38	39	40	41
9607	11	12	13	14	15	16	17
	42	43	44	45	46	47	48
9608	18	☐19	20	21	22	23	24
	49	50	51	52	53	54	55
9609	25	26	27	28	29		
	56	57	58	59	60		

☐ Presidents Day

March

Cycle	S	M	T	W	T	F	S
9609						1	2
						61	62
9610	3	4	5	6	7	8	9
	63	64	65	66	67	68	69
9611	10	11	12	13	14	15	16
	70	71	72	73	74	75	76
9612	17	18	19	20	21	22	23
	77	78	79	80	81	82	83
9613	24	25	26	27	28	29	30
	84	85	86	87	88	89	90
9614	31						
	91						

April

Cycle	S	M	T	W	T	F	S
9614		1	2	3	4	5	6
		92	93	94	95	96	97
9615	7	8	9	10	11	12	13
	98	99	100	101	102	103	104
9616	14	15	16	17	18	19	20
	105	106	107	108	109	110	111
9617	21	22	23	24	25	26	27
	112	113	114	115	116	117	118
9618	28	29	30				
	119	120	121				

May

Cycle	S	M	T	W	T	F	S
9618				1	2	3	4
				122	123	124	125
9619	5	6	7	8	9	10	11
	126	127	128	129	130	131	132
9620	12	13	14	15	16	17	18
	133	134	135	136	137	138	139
9621	19	20	21	22	23	24	25
	140	141	142	143	144	145	146
9622	26	☐27	28	29	30	31	
	147	148	149	150	151	152	

☐ Memorial Day

June

Cycle	S	M	T	W	T	F	S
9622							1
							153
9623	2	3	4	5	6	7	8
	154	155	156	157	158	159	160
9624	9	10	11	12	13	14	15
	161	162	163	164	165	166	167
9625	16	17	18	19	20	21	22
	168	169	170	171	172	173	174
9626	23	24	25	26	27	28	29
	175	176	177	178	179	180	181
9627	30						
	182						

July

Cycle	S	M	T	W	T	F	S
9627		1	2	3	☐4	5	6
		183	184	185	186	187	188
9628	7	8	9	10	11	12	13
	189	190	191	192	193	194	195
9629	14	15	16	17	18	19	20
	196	197	198	199	200	201	202
9630	21	22	23	24	25	26	27
	203	204	205	206	207	208	209
9631	28	29	30	31			
	210	211	212	213			

☐ Independence Day

August

Cycle	S	M	T	W	T	F	S
9631					1	2	3
					214	215	216
9632	4	5	6	7	8	9	10
	217	218	219	220	221	222	223
9633	11	12	13	14	15	16	17
	224	225	226	227	228	229	230
9634	18	19	20	21	22	23	24
	231	232	233	234	235	236	237
9635	25	26	27	28	29	30	31
	238	239	240	241	242	243	244

September

Cycle	S	M	T	W	T	F	S
9636	1	☐2	3	4	5	6	7
	245	246	247	248	249	250	251
9637	8	9	10	11	12	13	14
	252	253	254	255	256	257	258
9638	15	16	17	18	19	20	21
	259	260	261	262	263	264	265
9639	22	23	24	25	26	27	28
	266	267	268	269	270	271	272
9640	29	30					
	273	274					

☐ Labor Day

October

Cycle	S	M	T	W	T	F	S
9640			1	2	3	4	5
			275	276	277	278	279
9641	6	7	8	9	10	11	12
	280	281	282	283	284	285	286
9642	13	☐14	15	16	17	18	19
	287	288	289	290	291	292	293
9643	20	21	22	23	24	25	26
	294	295	296	297	298	299	300
9644	27	28	29	30	31		
	301	302	303	304	305		

☐ Columbus Day

November

Cycle	S	M	T	W	T	F	S
9644						1	2
						306	307
9645	3	4	5	6	7	8	9
	308	309	310	311	312	313	314
9646	10	☐11	12	13	14	15	16
	315	316	317	318	319	320	321
9647	17	18	19	20	21	22	23
	322	323	324	325	326	327	328
9648	24	25	26	27	☐28	29	30
	329	330	331	332	333	334	335

☐ Veterans Day
☐ Thanksgiving Day

December

Cycle	S	M	T	W	T	F	S
9649	1	2	3	4	5	6	7
	336	337	338	339	340	341	342
9650	8	9	10	11	12	13	14
	343	344	345	346	347	348	349
9651	15	16	17	18	19	20	21
	350	351	352	353	354	355	356
9652	22	23	24	☐25	26	27	28
	357	358	359	360	361	362	363
9701	29	30	31				
	364	365	366				

☐ Christmas Day

1997 Martinsburg Computing Center — Posting Cycles

☐ Holiday

January

CYCLE	S	M	T	W	T	F	S
199701				1	2	3	4
				1	2	3	4
199702	5	6	7	8	9	10	11
	5	6	7	8	9	10	11
199703	12	13	14	15	16	17	18
	12	13	14	15	16	17	18
199704	19	20	21	22	23	24	25
	19	20	21	22	23	24	25
199705	26	27	28	29	30	31	
	26	27	28	29	30	31	

New Year's Day / Martin Luther King Day

February

CYCLE	S	M	T	W	T	F	S
199705							1
							32
199706	2	3	4	5	6	7	8
	33	34	35	36	37	38	39
199707	9	10	11	12	13	14	15
	40	41	42	43	44	45	46
199708	16	17	18	19	20	21	22
	47	48	49	50	51	52	53
199709	23	24	25	26	27	28	
	54	55	56	57	58	59	

President's Day

March

CYCLE	S	M	T	W	T	F	S
199709							1
							60
199710	2	3	4	5	6	7	8
	61	62	63	64	65	66	67
199711	9	10	11	12	13	14	15
	68	69	70	71	72	73	74
199712	16	17	18	19	20	21	22
	75	76	77	78	79	80	81
199713	23	24	25	26	27	28	29
	82	83	84	85	86	87	88
199714	30	31					
	89	90					

April

CYCLE	S	M	T	W	T	F	S
199714			1	2	3	4	5
			91	92	93	94	95
199715	6	7	8	9	10	11	12
	96	97	98	99	100	101	102
199716	13	14	15	16	17	18	19
	103	104	105	106	107	108	109
199717	20	21	22	23	24	25	26
	110	111	112	113	114	115	116
199718	27	28	29	30			
	117	118	119	120			

May

CYCLE	S	M	T	W	T	F	S
199718					1	2	3
					121	122	123
199719	4	5	6	7	8	9	10
	124	125	126	127	128	129	130
199720	11	12	13	14	15	16	17
	131	132	133	134	135	136	137
199721	18	19	20	21	22	23	24
	138	139	140	141	142	143	144
199722	25	26	27	28	29	30	31
	145	146	147	148	149	150	151

Memorial Day

June

CYCLE	S	M	T	W	T	F	S
199723	1	2	3	4	5	6	7
	152	153	154	155	156	157	158
199724	8	9	10	11	12	13	14
	159	160	161	162	163	164	165
199725	15	16	17	18	19	20	21
	166	167	168	169	170	171	172
199726	22	23	24	25	26	27	28
	173	174	175	176	177	178	179
199727	29	30					
	180	181					

July

CYCLE	S	M	T	W	T	F	S
199727			1	2	3	4	5
			182	183	184	185	186
199728	6	7	8	9	10	11	12
	187	188	189	190	191	192	193
199729	13	14	15	16	17	18	19
	194	195	196	197	198	199	200
199730	20	21	22	23	24	25	26
	201	202	203	204	205	206	207
199731	27	28	29	30	31		
	208	209	210	211	212		

Independence Day

August

CYCLE	S	M	T	W	T	F	S
199731						1	2
						213	214
199732	3	4	5	6	7	8	9
	215	216	217	218	219	220	221
199733	10	11	12	13	14	15	16
	222	223	224	225	226	227	228
199734	17	18	19	20	21	22	23
	229	230	231	232	233	234	235
199735	24	25	26	27	28	29	30
	236	237	238	239	240	241	242
199736	31						
	243						

September

CYCLE	S	M	T	W	T	F	S
199736		1	2	3	4	5	6
		244	245	246	247	248	249
199737	7	8	9	10	11	12	13
	250	251	252	253	254	255	256
199738	14	15	16	17	18	19	20
	257	258	259	260	261	262	263
199739	21	22	23	24	25	26	27
	264	265	266	267	268	269	270
199740	28	29	30				
	271	272	273				

Labor Day

October

CYCLE	S	M	T	W	T	F	S
199740				1	2	3	4
				274	275	276	277
199741	5	6	7	8	9	10	11
	278	279	280	281	282	283	284
199742	12	13	14	15	16	17	18
	285	286	287	288	289	290	291
199743	19	20	21	22	23	24	25
	292	293	294	295	296	297	298
199744	26	27	28	29	30	31	
	299	300	301	302	303	304	

Columbus Day

November

CYCLE	S	M	T	W	T	F	S
199744							1
							305
199745	2	3	4	5	6	7	8
	306	307	308	309	310	311	312
199746	9	10	11	12	13	14	15
	313	314	315	316	317	318	319
199747	16	17	18	19	20	21	22
	320	321	322	323	324	325	326
199748	23	24	25	26	27	28	29
	327	328	329	330	331	332	333
199749	30						
	334						

Veteran's Day / Thanksgiving Day

December

CYCLE	S	M	T	W	T	F	S
199749		1	2	3	4	5	6
		335	236	337	338	339	340
199750	7	8	9	10	11	12	13
	341	342	343	344	345	346	347
199751	14	15	16	17	18	19	20
	348	349	350	351	352	353	354
199752	21	22	23	24	25	26	27
	355	356	357	358	359	360	361
199753	28	29	30	31			
	362	363	364	365			

Christmas

1998 Martinsburg Computing Center
Posting Cycles

☐ Holiday

January

CYCLE	S	M	T	W	T	F	S
199753					1	2	3
					1	2	3
199801	4	5	6	7	8	9	10
	4	5	6	7	8	9	10
199802	11	12	13	14	15	16	17
	11	12	13	14	15	16	17
199803	18	19	20	21	22	23	24
	18	19	20	21	22	23	24
199804	25	26	27	28	29	30	31
	25	26	27	28	29	30	31

New Year's Day
Martin Luther King Day

February

CYCLE	S	M	T	W	T	F	S
199905	1	2	3	4	5	6	7
	32	33	34	35	36	37	38
199906	8	9	10	11	12	13	14
	39	40	41	42	43	44	45
199907	15	16	17	18	19	20	21
	46	47	48	49	50	51	52
199908	22	23	24	25	26	27	28
	53	54	55	56	57	58	59

President's Day

March

CYCLE	S	M	T	W	T	F	S
199909	1	2	3	4	5	6	7
	60	61	62	63	64	65	66
199910	8	9	10	11	12	13	14
	67	68	69	70	71	72	73
199911	15	16	17	18	19	20	21
	74	75	76	77	78	79	80
199912	22	23	24	25	26	27	28
	81	82	83	84	85	86	87
199913	29	30	31				
	88	89	90				

April

CYCLE	S	M	T	W	T	F	S
199913				1	2	3	4
				91	92	93	94
199914	5	6	7	8	9	10	11
	95	96	97	98	99	100	101
199915	12	13	14	15	16	17	18
	102	103	104	105	106	107	108
199916	19	20	21	22	23	24	25
	109	110	111	112	113	114	115
199917	26	27	28	29	30		
	116	117	118	119	120		

May

CYCLE	S	M	T	W	T	F	S
199917						1	2
						121	122
199918	3	4	5	6	7	8	9
	123	124	125	126	127	128	129
199919	10	11	12	13	14	15	16
	130	131	132	133	134	135	136
199920	17	18	19	20	21	22	23
	137	138	139	140	141	142	143
199921	24	25	26	27	28	29	30
	144	145	146	147	148	149	150
199922	31						
	151						

Memorial Day

June

CYCLE	S	M	T	W	T	F	S
199922		1	2	3	4	5	6
		152	153	154	155	156	157
199923	7	8	9	10	11	12	13
	158	159	160	161	162	163	164
199924	14	15	16	17	18	19	20
	165	166	167	168	169	170	171
199925	21	22	23	24	25	26	27
	172	173	174	175	176	177	178
199926	28	29	30				
	179	180	181				

July

CYCLE	S	M	T	W	T	F	S
199926				1	2	3	4
				182	183	184	185
199927	5	6	7	8	9	10	11
	186	187	188	189	190	191	192
199928	12	13	14	15	16	17	18
	193	194	195	196	197	198	199
199929	19	20	21	22	23	24	25
	200	201	202	203	204	205	206
199930	26	27	28	29	30	31	
	207	208	209	210	211	212	

Independence Day

August

CYCLE	S	M	T	W	T	F	S
199930							1
							213
199931	2	3	4	5	6	7	8
	214	215	216	217	218	219	220
199932	9	10	11	12	13	14	15
	221	222	223	224	225	226	227
199933	16	17	18	19	20	21	22
	228	229	230	231	232	233	234
199934	23	24	25	26	27	28	29
	235	236	237	238	239	240	241
199935	30	31					

September

CYCLE	S	M	T	W	T	F	S
199935			1	2	3	4	5
			244	245	246	247	248
199936	6	7	8	9	10	11	12
	249	250	251	252	253	254	255
199937	13	14	15	16	17	18	19
	256	257	258	259	260	261	262
199938	20	21	22	23	24	25	26
	263	264	265	266	267	268	269
199939	27	28	29	30			
	270	271	272	273			

Labor Day

October

CYCLE	S	M	T	W	T	F	S
199939					1	2	3
					274	275	276
199940	4	5	6	7	8	9	10
	277	278	279	280	281	282	283
199941	11	12	13	14	15	16	17
	284	285	286	287	288	289	290
199942	18	19	20	21	22	23	24
	291	292	293	294	295	296	297
199943	25	26	27	28	29	30	31
	298	299	300	301	302	303	304

Columbus Day

November

CYCLE	S	M	T	W	T	F	S
199944	1	2	3	4	5	6	7
	305	306	307	308	309	310	311
199945	8	9	10	11	12	13	14
	312	313	314	315	316	317	318
199946	15	16	17	18	19	20	21
	319	320	321	322	323	324	325
199947	22	23	24	25	26	27	28
	326	327	328	329	330	331	332
199948	29	30					
	333	334					

Veteran's Day
Thanksgiving Day

December

CYCLE	S	M	T	W	T	F	S
199948			1	2	3	4	5
			235	336	337	338	339
199949	6	7	8	9	10	11	12
	340	341	342	343	344	345	346
199950	13	14	15	16	17	18	19
	347	348	349	350	351	352	353
199951	20	21	22	23	24	25	26
	354	355	356	357	358	359	360
199952	27	28	29	30	31		
	361	362	363	364	365		

Christmas

1999 Martinsburg Computing Center
Posting Cycles

☐ Holiday

January

CYCLE	S	M	T	W	T	F	S
199852						1	2
						1	2
199901	3	4	5	6	7	8	9
	3	4	5	6	7	8	9
199902	10	11	12	13	14	15	16
	10	11	12	13	14	15	16
199903	17	18	19	20	21	22	23
	17	18	19	20	21	22	23
199904	24	25	26	27	28	29	30
	24	25	26	27	28	29	30
199905	31					New Year's Day / Martin Luther King Day	
	31						

February

CYCLE	S	M	T	W	T	F	S
199905		1	2	3	4	5	6
		32	33	34	35	36	37
199906	7	8	9	10	11	12	13
	38	39	40	41	42	43	44
199907	14	15	16	17	18	19	20
	45	46	47	48	49	50	51
199908	21	22	23	24	25	26	27
	52	53	54	55	56	57	58
199909	28						
	59				President's Day		

March

CYCLE	S	M	T	W	T	F	S
199909		1	2	3	4	5	6
		60	61	62	63	64	65
199910	7	8	9	10	11	12	13
	66	67	68	69	70	71	72
199911	14	15	16	17	18	19	20
	73	74	75	76	77	78	79
199912	21	22	23	24	25	26	27
	80	81	82	83	84	85	86
199913	28	29	30	31			
	87	88	89	90			

April

CYCLE	S	M	T	W	T	F	S
199913					1	2	3
					91	92	93
199914	4	5	6	7	8	9	10
	94	95	96	97	98	99	100
199915	11	12	13	14	15	16	17
	101	102	103	104	105	106	107
199916	18	19	20	21	22	23	24
	108	109	110	111	112	113	114
199917	25	26	27	28	29	30	
	115	116	117	118	119	120	

May

CYCLE	S	M	T	W	T	F	S
199917							1
							121
199918	2	3	4	5	6	7	8
	122	123	124	125	126	127	128
199919	9	10	11	12	13	14	15
	129	130	131	132	133	134	135
199920	16	17	18	19	20	21	22
	136	137	138	139	140	141	142
199921	23	24	25	26	27	28	29
	143	144	145	146	147	148	149
199922	30	31				Memorial Day	
	150	151					

June

CYCLE	S	M	T	W	T	F	S
199922			1	2	3	4	5
			152	153	154	155	156
199923	6	7	8	9	10	11	12
	157	158	159	160	161	162	163
199924	13	14	15	16	17	18	19
	164	165	166	167	168	169	170
199925	20	21	22	23	24	25	26
	171	172	173	174	175	176	177
199926	27	28	29	30			
	178	179	180	181			

July

CYCLE	S	M	T	W	T	F	S
199926					1	2	3
					182	183	184
199927	4	5	6	7	8	9	10
	185	186	187	188	189	190	191
199928	11	12	13	14	15	16	17
	192	193	194	195	196	197	198
199929	18	19	20	21	22	23	24
	199	200	201	202	203	204	205
199930	25	26	27	28	29	30	31
	206	207	208	209	210	211	212
				Independence Day			

August

CYCLE	S	M	T	W	T	F	S
199931	1	2	3	4	5	6	7
	213	214	215	216	217	218	219
199932	8	9	10	11	12	13	14
	220	221	222	223	224	225	226
199933	15	16	17	18	19	20	21
	227	228	229	230	231	232	233
199934	22	23	24	25	26	27	28
	234	235	236	237	238	239	240
199935	29	30	31				
	241	242	243				

September

CYCLE	S	M	T	W	T	F	S
199935				1	2	3	4
				244	245	246	247
199936	5	6	7	8	9	10	11
	248	249	250	251	252	253	254
199937	12	13	14	15	16	17	18
	255	256	257	258	259	260	261
199938	19	20	21	22	23	24	25
	262	263	264	265	266	267	268
199939	26	27	28	29	30		
	269	270	271	272	273	Labor Day	

October

CYCLE	S	M	T	W	T	F	S
199939						1	2
						274	275
199940	3	4	5	6	7	8	9
	276	277	278	279	280	281	282
199941	10	11	12	13	14	15	16
	283	284	285	286	287	288	289
199942	17	18	19	20	21	22	23
	290	291	292	293	294	295	296
199943	24	25	26	27	28	29	30
	297	298	299	300	301	302	303
199944	31			Columbus Day			
	304						

November

CYCLE	S	M	T	W	T	F	S
199944		1	2	3	4	5	6
		305	306	307	308	309	310
199945	7	8	9	10	11	12	13
	311	312	313	314	315	316	317
199946	14	15	16	17	18	19	20
	318	319	320	321	322	323	324
199947	21	22	23	24	25	26	27
	325	326	327	328	329	330	331
199948	28	29	30				
	332	333	334	Veteran's Day / Thanksgiving Day			

December

CYCLE	S	M	T	W	T	F	S
199948				1	2	3	4
				335	336	337	338
199949	5	6	7	8	9	10	11
	339	340	341	342	343	344	345
199950	12	13	14	15	16	17	18
	346	347	348	349	350	351	352
199951	19	20	21	22	23	24	25
	353	354	355	356	357	358	359
199952	26	27	28	29	30	31	
	360	361	362	363	364	365	Christmas

2000 Martinsburg Computing Center
Posting Cycles

☐ Holiday

January

CYCLE	S	M	T	W	T	F	S
199952							1
							1
200001	2	3	4	5	6	7	8
	2	3	4	5	6	7	8
200002	9	10	11	12	13	14	15
	9	10	11	12	13	14	15
200003	16	17	18	19	20	21	22
	16	17	18	19	20	21	22
200004	23	24	25	26	27	28	29
	23	24	25	26	27	28	29
200005	30	31					
	30	31					

New Year's Day
Martin Luther King Day

February

CYCLE	S	M	T	W	T	F	S
200005			1	2	3	4	5
			32	33	34	35	36	37
200006	6	7	8	9	10	11	12
	38	39	40	41	42	43	44
200007	13	14	15	16	17	18	19
	45	46	47	48	49	50	51
200008	20	21	22	23	24	25	26
	52	53	54	55	56	57	58
200009	27	28	29				
	59	60	61				

President's Day

March

CYCLE	S	M	T	W	T	F	S
200009				1	2	3	4
				62	63	64	65
200010	5	6	7	8	9	10	11
	66	67	68	69	70	71	72
200011	12	13	14	15	16	17	18
	73	74	75	76	77	78	79
200012	19	20	21	22	23	24	25
	80	81	82	83	84	85	86
200013	26	27	28	29	30	31	
	87	88	89	90	91	92	

April

CYCLE	S	M	T	W	T	F	S
200013							1
							93
200014	2	3	4	5	6	7	8
	94	95	96	97	98	99	100
200015	9	10	11	12	13	14	15
	101	102	103	104	105	106	107
200016	16	17	18	19	20	21	22
	108	109	110	111	112	113	114
200017	23	24	25	26	27	28	29
	115	116	117	118	119	120	121
200018	30						
	122						

May

CYCLE	S	M	T	W	T	F	S
200018		1	2	3	4	5	6
		123	124	125	126	127	128
200019	7	8	9	10	11	12	13
	129	130	131	132	133	134	135
200020	14	15	16	17	18	19	20
	136	137	138	139	140	141	142
200021	21	22	23	24	25	26	27
	143	144	145	146	147	148	149
200022	28	29	30	31			
	150	151	152	153			

Memorial Day

June

CYCLE	S	M	T	W	T	F	S
200022					1	2	3
					154	155	156
200023	4	5	6	7	8	9	10
	157	158	159	160	161	162	163
200024	11	12	13	14	15	16	17
	164	165	166	167	168	169	170
200025	18	19	20	21	22	23	24
	171	172	173	174	175	176	177
200026	25	26	27	28	29	30	
	178	179	180	181	182	183	

July

CYCLE	S	M	T	W	T	F	S
200026							1
							184
200027	2	3	4	5	6	7	8
	185	186	187	188	189	190	191
200028	9	10	11	12	13	14	15
	192	193	194	195	196	197	198
200029	16	17	18	19	20	21	22
	199	200	201	202	203	204	205
200030	23	24	25	26	27	28	29
	206	207	208	209	210	211	212
200031	30	31					
	213	214					

Independence Day

August

CYCLE	S	M	T	W	T	F	S
200031			1	2	3	4	5
			215	216	217	218	219
200032	6	7	8	9	10	11	12
	220	221	222	223	224	225	226
200033	13	14	15	16	17	18	19
	227	228	229	230	231	232	233
200034	20	21	22	23	24	25	26
	234	235	236	237	238	239	240
200035	27	28	29	30	31		
	241	242	243	244	245		

September

CYCLE	S	M	T	W	T	F	S
200035						1	2
						246	247
200036	3	4	5	6	7	8	9
	248	249	250	251	252	253	254
200037	10	11	12	13	14	15	16
	255	256	257	258	259	260	261
200038	17	18	19	20	21	22	23
	262	263	264	265	266	267	268
200039	24	25	26	27	28	29	30
	269	270	271	272	273		

Labor Day

October

CYCLE	S	M	T	W	T	F	S
200040	1	2	3	4	5	6	7
	274	275	276	277	278	279	280
200041	8	9	10	11	12	13	14
	281	282	283	284	285	286	287
200042	15	16	17	18	19	20	21
	288	289	290	291	292	293	294
200043	22	23	24	25	26	27	28
	295	296	297	298	299	300	301
200044	29	30	31				
	302	303	304				

Columbus Day

November

CYCLE	S	M	T	W	T	F	S
200044				1	2	3	4
				305	306	307	308
200045	5	6	7	8	9	10	11
	309	310	311	312	313	314	315
200046	12	13	14	15	16	17	18
	316	317	318	319	320	321	322
200047	19	20	21	22	23	24	25
	323	324	325	326	327	328	329
200048	26	27	28	29	30		
	330	331	332	333	334		

Veteran's Day
Thanksgiving Day

December

CYCLE	S	M	T	W	T	F	S
200048						1	2
						335	336
200049	3	4	5	6	7	8	9
	337	338	339	340	341	342	343
200050	10	11	12	13	14	15	16
	344	345	346	347	348	349	350
200051	17	18	19	20	21	22	23
	351	352	353	354	355	356	357
200052	24	25	26	27	28	29	30
	358	359	360	361	362	363	364
	31						
	365						

Christmas

1999 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
01-07-1999	01-18-1999	01-25-1999	199901
01-14-1999	01-25-1999	02-01-1999	199902
01-21-1999	02-01-1999	02-08-1999	199903
01-28-1999	02-08-1999	02-15-1999	199904
02-04-1999	02-15-1999	02-22-1999	199905
02-11-1999	02-22-1999	03-01-1999	199906
02-18-1999	03-01-1999	03-08-1999	199907
02-25-1999	03-08-1999	03-15-1999	199908
03-04-1999	03-15-1999	03-22-1999	199909
03-11-1999	03-22-1999	03-29-1999	199710
03-18-1999	03-29-1999	04-05-1999	199911
03-25-1999	04-05-1999	04-12-1999	199912
04-01-1999	04-12-1999	04-19-1999	199913
04-08-1999	04-19-1999	04-26-1999	199914
04-15-1999	04-26-1999	05-03-1999	199915
04-22-1999	05-03-1999	05-10-1999	199916
04-29-1999	05-10-1999	05-17-1999	199917
05-06-1999	05-17-1999	05-24-1999	199918
05-13-1999	05-24-1999	05-31-1999	199919
05-20-1999	05-31-1999	06-07-1999	199920
05-27-1999	06-07-1999	06-14-1999	199921
06-03-1999	06-14-1999	06-21-1999	199922
06-10-1999	06-21-1999	06-28-1999	199923
06-17-1999	06-28-1999	07-05-1999	199924
06-24-1999	07-05-1999	07-12-1999	199925
07-01-1999	07-12-1999	07-19-1999	199926
07-08-1999	07-19-1999	07-26-1999	199927
07-15-1999	07-26-1999	08-02-1999	199928
07-22-1999	08-02-1999	08-09-1999	199929
07-29-1999	08-09-1999	08-16-1999	199930
08-05-1999	08-16-1999	08-23-1999	199931
08-12-1999	08-23-1999	08-30-1999	199932
08-19-1999	08-30-1999	09-06-1999	199933
08-26-1999	09-06-1999	09-13-1999	199934
09-02-1999	09-13-1999	09-20-1999	199935
09-09-1999	09-20-1999	09-27-1999	199936
09-16-1999	09-27-1999	10-04-1999	199937
09-23-1999	10-04-1999	10-11-1999	199938

CUTOFF FOR RELEASE OF TRANSACTIONS THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
09-30-1999	10-11-1999	10-18-1999	199939
10-07-1999	10-18-1999	10-25-1999	199940
10-14-1999	10-25-1999	11-01-1999	199941
10-21-1999	11-01-1999	11-08-1999	199942
10-28-1999	11-08-1999	11-15-1999	199943
11-04-1999	11-15-1999	11-22-1999	199944
11-11-1999	11-22-1999	11-29-1999	199945
11-18-1999	11-29-1999	12-06-1999	199946
11-25-1999	12-06-1999	12-13-1999	199947
12-02-1999	12-13-1999	12-20-1999	199948
12-09-1999	12-20-1999	12-27-1999	199949
12-16-1999	12-27-1999	01-03-2000	199950
12-23-1999	01-03-2000	01-10-2000	199951
12-30-1999	01-10-2000	01-17-2000	199952

Note: If the transaction is held in Quality Review past the Thursday cut-off, it will not post until after the next week's cut-off date.

2000 - IDRS ON-LINE INPUT

CUTOFF FOR RELEASE OF TRANSACTIONS THURSDAY	POSTED TRANSACTIONS APPEARS ON IDRS MONDAY	ASSESSMENT OR SCHEDULED 23-C DATE MONDAY	OUTPUT CYCLE NUMBER
01-06-2000	01-17-2000	01-24-2000	200001
01-13-2000	01-24-2000	01-31-2000	200002
01-20-2000	01-31-2000	02-07-2000	200003
01-27-2000	02-07-2000	02-14-2000	200004
02-03-2000	02-14-2000	02-21-2000	200005
02-10-2000	02-21-2000	02-28-2000	200006
02-17-2000	02-28-2000	03-06-2000	200007
02-24-2000	03-06-2000	03-13-2000	200008
03-02-2000	03-13-2000	03-20-2000	200009
03-09-2000	03-20-2000	03-27-2000	200010
03-16-2000	03-27-2000	04-03-2000	200011
03-23-2000	04-03-2000	04-10-2000	200012

Section 17.   Appendix

1 Table of Contents for IR Manuals and LEMs

Note: For the most current revision date, please refer to Document 7130, IRS Published Product
Catolog which is updated quartery.

Note: This chatper has been removed temporarily. The IRM is being renumbered and that informa-
tion is not available at this time.