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Section 1 - Glossary

1 Nature of Changes

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2 Acronyms

The abbreviations/acronyms below only refer to the data and text in this document. For command codes, refer to: http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm a current listing of other abbreviations/acronyms can now be found on the IT web site.

Acronyms	Definition
23C	Assessment Date; Master File Notice Date
A/R	Accounts Receivable
AAC	Automated Accounting System also AIMS Assignee Code
AAV	Accountability Acceptance Voucher
ABC	Alpha Block Control
ABIS	Audit Base Inventory System
ABS	Abstract (Number)
ACA	Affordable Care Act
ACD	Automated Call Distribution/Distributor (CADE)
ACI	Assistant Commissioner International
ACIS	AIMS Computer Information System
ACL	Access Control List (CADE)
ACS	Automated Collection System
ACTC	Advance Child Tax Credit
ACTRFR	GMF Account Transfers-In (BMF/IMF)
ADCS	Automated Document Control System
ADDAPT	Alternative DIF Delivery and Planning Tool
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
AIR	ACA Information Return System
AIS	Automated Insolvency System
AM	Accounts Maintenance
AMA	Accounts Maintenance Automation
AMS	Audit Management System
AMIR	Audit Management Information Reports

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Acronyms	Definition
AMIS	Adjustment Management Information System
AMRH	Accounts Maintenance Research
ANMF	Automated Non-Master File
AO	Area Office
AOIC	Automated Offers in Compromise
AP	Adjustment Pending
APL	Authorized Preparer List
ARDI	Accounts Receivable Dollar Inventory
ARL	Adjustment Record List
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAF	ACS Taxpayer Account File
ATAO	Application for Tax Assistance Order
ATIN	Adoption Taxpayer Identification Number
ATS	Abusive Tax Shelter
ATSDT	Abusive Tax Shelter Detection Team
AUR	Automated Underreporter Project
AUS	Automated Underreporter System
AWMS	Automated Workload Management System
B&F	Business & Farm
BBTS	Batch Block Tracking System
BCC	Business Operating Division Client Code
BCS	Block Count Sheet
BEITC	Business Energy Investment Tax Credit
BFS	Bureau of the Fiscal Service (formerly FMS)
BHR	Block Header Record
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BOB	Block Out of Balance
BOD	Business Operating Division
BPI	TOP Offset Bypass Indicator
BPL	Block Proof List
BPR	Block Proof Record
BPRL	Block Proof Record Listing
BRTF	Business Return Transaction File (CADE)
BRTFOL	Business Return Transaction File On-Line
BRTVU	Business Return Transaction Files On-Line
BS	Blocking Series
BTIF	Business Taxpayer Information File
BWH	Backup Withholding
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAP	CAWR Automated Program Tier II System
CAPR	Computer Assisted Pipeline Review
CAPS	Corporate Accounts Processing System
CAR	Collection Activity Reports
CATS	Computer Assisted Training System
CAWR	Combined Annual Wage Reporting
CBAF	Commercial Bank Address File
CBRS	Currency and Banking Retrieval System
CC	Closing Code
CC	Command Code
CCA	Case Control Activity
CCA	Case Control Assignment
CCC	Computer Condition Code
CCU	Cycle Control Unit
CD	Certificate of Deposit
CDR	Control Data Recap
CEMIS	Coordinated Examination Management Information System for Large Cases

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Acronyms	Definition
CERS	Collection/Exam Referral System
CES	Correspondence Expert System
CFOL	Corporate Files on Line
CIS	Correspondence Imaging System
CLC	Collection Location Code
CNC	Currently Not Collectable
COA	Change of Address
COAD	Coin Operated Amusement Device
COBRA	Consolidated Omnibus Reconciliation Act
COMPS	Composite Mail Processing System
CP	Computer Paragraph
CP2000	Computer Paragraph 2000 or "Notice of Proposed Adjustment for Underpayment/Overpayment CP 2000"
CPL	Cycle Proof Listing
CPU	Central Processing Unit
CRIS	Compliance Research Information System
CRL	Control Record Listing
CRS	Communication Replacement System
CSC	Cincinnati Campus
CSED	Collection Statute Expiration Date
CSP	Centralized Scheduling Program
CSR	Customer Service Representative
CSS	Clerical Screening Subsystem
CUM	Cumulative
CUP	Corrected Unpostable
CVPN	Civil Penalty
CWA	Central Withholding Agreement
CY	Calendar Year
CYC	Cycle
CZ	Combat Zone
DAIP	Delinquent Account Inventory Profile
DAR	Delinquent Accounts and Returns
DATC	Deferred Adverse Tax Consequence
DBA	Data Base Administrator
DBPS	Daily Block Proof Summary
DC	Dishonored Check
DC	Document Code
DC	Disposal Code
DCC	Detroit Computing Center
DCF	Dishonored Check File
DCN	Document Control Number
DCPS	Data Communication Processing System
DDB	Dependent Database
DI	Desktop Integration
DIAL	Delinquent Investigation/Account Listing
DIF	Discriminant Index Function
DIN	Document Identification Number
DIRF	Delinquency Investigation Research File
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
DOB	Date of Birth
DOC	Document
DOD	Date of Death
DP	Data Processing

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Acronyms	Definition
DPC	Designated Payment Code
DPR	Daily Production Report
DRU	Document Retention Unit
DTR	Daily Transaction Register
DV	Data Validation – (SCRIPS) area
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
EAX	System ID or Run Number for EACS
EC	Employment Code
ED	Establishment Date
EDP	Electronic Data Processing
EDS	EP/EO Determination System
EEIF	Enhanced Entity Index File
EFAST	ERISA Filing Acceptance System
EFDS	Electronic Fraud Detection System
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EFTU	Enterprise File Transfer Utility
EIC	Earned Income Credit
EIF	Entity Index File
EIN	Employer Identification Number
EKIF	EIN Key Index File
ELF	Electronic Filing System
EMFOL	Employee Plans Master File On Line
ENC	Extension Notice Code
EO	Exempt Organization
EOD	End-of-Day
EOM	End of Month
EOMF	Exempt Organizations Master File
EOps	Enterprise Operations
EOS	End-of-Shift
EP	Employee Plans
EPC	Exemption Processing Code
EPMF	Employee Plans Master File
ERA	EIN Research and Assignment
ERAS	EIN Research and Assignment System (IDRS)
ERCS	Examination Returns Control System
ERDF	Edited Research Data File
ERDS	Edited Research Display File (ACTRA only)
ERF	Employer Return File
ERIS	Employment Retirement Income Security
ERIS	Enforcement Revenue Information System
ERS	Error Resolution System
ES	Estimated Tax
ESOP	Employee Stock Ownership Plan
ETAP	Employment Tax Adjustment Program
ETE	Employment Tax Examination
FAISR	Files Archival Image Storage and Retrieval System
FARC	Federal Archives Record Center
FC	Field Collection
FE	Field Examination
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act
FIN	Fiduciary Identification Number
FINDE/FINDS	Command Codes
FIRPTA	Foreign Investment Real Property Tax Act

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Acronyms	Definition
FLC	File Location Code
FM	Fiscal Month
FOD	Foreign Operations District
FOF	Fact of Filing
FOI	Freedom of Information
FP	Full Paid
FPAA	Final Partnership Administrative Adjustment
FPLP	Federal Payment Levy Program
FRB	Federal Reserve Bank
FR(C)	Filing Requirement (Code)
FRC	Federal Records Center
FS	Filing Season
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
FTL	Federal Tax Lien
FTP	Failure to Pay
FTP	File Transfer Protocol
FTS 2000	Federal Telecommunications System 2000
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
FRB	Federal Reserve Bank
FRC	Federal Records Center
FSAA	Final S-Corporation Administrative Adjustment
FSC	Filing Status (Code) (Form 1040 Series)
FSP	Functional Specification Package
GAME	State Lottery and Gambling Casino Winners
GEN	Group Exemption Number
GERL	Good/Error/Reject Block Proof Record List
GLF	General Ledger File
GMF	Generalized Mainline Framework
GOALS	Government On-Line Accounting Link System
GPP	General Purpose Program
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
IDT	Identity Theft
IE	Itemized Deductions
IGP	Information Gathering Project
IMF	Individual Master File
IMPIS	Integrated Management Planning Information System
IMS	Integrated Management System
IP	Interactive Applications
IPM	Integrated Product Model
IPSU	Identity Protection Specialized Unit
IPR	Individual Performance Report
IRA	Individual Retirement Account

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Acronyms	Definition
IRAF	Individual Retirement Account File – No longer used
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Return Program
IRSS	Information Return Master File Transcript
ISRP	Integrated Submission and Remittance Processing
ITAR	Identity Theft Assistance Request
ITIF	Individual Taxpayer Information File
ITIN	IRS Individual Taxpayer Identification Number
IVL	Individual Validation Listing
IVO	Integrity & Verification Operation
JOC	Joint Operation Command - Atlanta
KDO	Key District Office
KIF	Key Index File - No longer Used
KITA	Killed in Terrorist Action
KV	Key Verify
LADAR	Large Dollar Accounts Receivable
LEM	Law Enforcement Manual
LMSB	Large & Mid-Size Business
LOAF	Level One Archive File ACS
LPS	Last Period Satisfied
LRA	Last Return Amount
MACS	Midwest Automated Compliance System
MAR	Mid-Atlantic Region
MCC	Major City Code
MCC	Martinsburg Computing Center
MCR	Master Control Record
MDF	Master Directory File
ME	Math Error
MeF	Modernized e File
MED	Medicare
MER	Management Error Report
MF	Master File
MFA	Married Filing Alien
MFR	Mail File Requirement (Code)
MFT	Master File Transaction
MIR	Management Information Report
MIS	Management Information System
MOP	Military Operations
MPS	Master File Pipeline System
MRS	Microfilm Replacement System
NAI	National Accounts Index
NAICS	North American Industry Classification System
NAP	National Account Profile
NAMEB/NAMI	Command Code
NB	Non-Business
NBAP	Notice of Beginning of Administrative Procedures
NCC	National Computing Center
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
NSF	Name Search Facility
NTRR	Net Tax Refund Report

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Acronyms	Definition
NU	Nullified Unpostables
NUL	Nullified Unpostable Listing
OASI	Old Age Survivors Insurance
OBL	Outstanding Balance List
OCR	Optical Character Recognition
OE	Office Examination
OE	Original Entry (SCRIPS)
OFP	Organizations Functions and Programs
OG/OB	Office Group/Office Branch
OIC	Offer in Compromise
OLE	On Line Entity
OPAC	On-Line Payment and Collection System
OTA	On Line Tax Advisor
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
PCA	Project literal for the Performance Evaluation Reporting Project
PCB	Project literal for the Service Center Workload Scheduling Project
PCD	Project literal for the Control Data Analysis Project
PCCF	Plan Case Control File
PCS	Partnership Control System
PCF	Plan Characteristics File
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
PRC	Penalty Reason Code
PRN	Penalty Reference Number
PRO	Problem Resolution Officer
PRP	Program Requirement Package (Information Technology Services)
PRP	Problem Resolution Program
PSP	Program and Special Project
PSSN	Primary Social Security Number
PTP	Publicly Traded Partnerships
PTIN	Preparer Tax Identification Number
PTP	Publicly Traded Partnership
PTPF	Payee TIN Perfection File
PY	Prior Year
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

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Acronyms	Definition
RC	Reason Code
RCC	Return Condition Code
RCF	Recertification System (IDRS)
RDC	Regional Disbursing Center
RDD	Return Due Date
RDO	Regional Disbursing Office
REF	Refund Information File
RF	Retention File
RFC	Regional Finance Center
RICS	Return Integrity & Correspondence Service
RIS	Real-time Input System
RMF	Residual Master File
RO	Revenue Officer
ROFT	Record of Federal Tax
RPD	Remittance Processing Device
RPS	Remittance Processing System
RRCS	Revenue Receipt Control Sheet
RRPS	Residual Remittance Processing System
RRT	Railroad Retirement
RSED	Refund Statute Expiration Date
RTL	Renumbered Transaction List
RUC	Responsibility Unit Code
RWMS	Resource and Workload Management System
SB/SE	Small Business & Self-Employed
SC	Service Center
SCCA	Service Center Cost Accounting
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
SITLP	State Income Tax Levy Project
SKIF	SSN Key Index File
SNOD	Statutory Notice of Deficiency
SOI	Statistics of Income
SPC	Special Project Code
SPF	Special Procedures Function
SR	Settlement Register
SSA	Social Security Administration
SSA-CAWR	SSA referred CAWR cases with "missing" Forms W-2. Potential Civil penalty case.
SSN	Social Security Number
SSSN	Secondary Social Security Number/Spouse's SSN
SST	Social Security Tax
STEX	Statute Expired
SUPER	Study of the Utility of Processing Electronic Returns
SVC	Special Valuation Code
SWETRS	Service-Wide Employment Tax Research System
SWR	Southwest Region
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCC	Tennessee Computing Center
TCC	Transmittal Control Code (Magnetic Media)

Any line marked with # is for official use only

Acronyms	Definition
TCMP	Taxpayer Compliance Measurement Program
TDA	Taxpayer Delinquent Account (aka Bal Due)
TDI	Taxpayer Delinquency Investigation (aka Del Ret)
TEB	Tax Exempt Bonds
TEFRA	Tax Equity Fiscal Responsibility Act (1982)
TE/GE	Tax-Exempt & Government Entities
TEP	Tape Edit Processor
TREES	TE/GE Reporting & Electronic Examination System
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TILT	Taxpayer Inquiry Lookup File
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TP	Taxpayer
TPC	Third Party Contact
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
TSN	Tape Sequence Number
TXI	Taxable Income
TY	Tax Year
UA	Unavailable (charged out)
ULC	Unit Ledger Card also Universal Location Code
UP	Unpostable
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File (IDRS)
URP	Underreporter Program
US	Unserviceable
UWR	Unified Work Request
VEBA	Voluntary Employees Benefit Association
VRU	Voice Response Unit
W	Waiver
WI	Wage & Investments
WIR	Wage Information Retrieval System
WP&C	Work Planning & Control
WPT	Windfall Profit Tax
WT	Withholding Tax
WTU	Weekly TIF Update
XSF	Excess Collection File
ZTIF	Miscellaneous Taxpayer Information File (IRA, EPMF, NMF)

3 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. Taxpayer's tax data is identified by Social Security Number or by Employer Identification Number.

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

ATIN — Is assigned by the Austin Campus because of an accepted Form W-7A application. This is a 9-digit temporary number beginning with "9" and the fourth and fifth digits "93"

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Automated Non-Master File (ANMF) - Accounts processed manually in the Accounting Branch.

Banc-Tech - A third party vendor supplying OCR equipment.

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.

Business Masterfile Case Creation Notice Identification Process (BMF CCNIP) - application and database which has the ability to interactively identify, prioritize and select business Nonfiler tax delinquency cases using third party data secured.

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

Case File — The examined return, related work papers, 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.

Collection Location Code (CLC) - The campus that will be responsible for the collection activities if needed.

Composite Mail Processing System (COMPS) - This system will allow both incoming and outgoing mail to be processed at an increased rate of speed. This system has features such as remittance detection and a tape drive so that we can interface with our mainframe systems to update taxpayers' accounts.

Control Date Recap (CDR) - A summary of DLN control date of pre-journalized money amount listed on the corresponding tape of Master Control Records, Good/Error/Reject Block Proof Records, or Nullified Unpostables.

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.

Controlling DLN - This document locator number (DLN) controls the location of a return in the files. It can be an original return DLN or a new DLN assigned to certain examination or collection adjustment documents (also known as Refile DLN).

Control Record Listing (CRL) - A consolidated listing of all records processed on the SCCF on a given day. This contains five major sub-sections:

- | | |
|--|-----------------------------------|
| 1. Master Control Record Listing | 4. Renumbered Transaction Listing |
| 2. Adjustment Control Listing | 5. Nullified Unpostable Listing. |
| 3. Good/Error/Reject Block Proof Listing | |

Customer Account Data Engine (CADE) — Modernized database that is incrementally replacing the Individual Master File (IMF).

Cycle — If the transaction **was posted by the new system called CADE**; the Cycle will be displayed as follows: 20050601 - This means it posted in the year 2005, the 6th cycle and posted on Monday
 2005 = year
 01-52 = cycle
 01-07 = day of the week 01 = Monday, 02 = Tuesday, 03=Wednesday, etc.

Cycle — If the transaction **was not posted by CADE**, the Cycle will be displayed as follows: 20050608 - This means it posted in the year 2005, the 6th cycle and the day will always be 08
 2005=year
 01-52 = cycle

08 = day of the week is always 08 if not posted by CADE.

Cycle Proof Listing (CPL) - A listing of all blocks in which all documents have been sent to master file or rejected. This listing is used to shelve and associate all returns and documents in the files area.

Daily Block Proof Summary (DBPS) - A computer printout created daily as a management tool to monitor receipts, inventories, and processed volumes.

Daily Transaction Register (DTR) - Consists of information regarding the posting of payments, time of filing, and address information.

Data - Facts. For example, in processing individual income tax returns, that group of facts peculiar to a particular taxpayer.

Data Base - A data base is an organized grouping of data to fit the information needs of multiple functions of an organization. The data base can be manipulated through an on-line realtime system. A data base is accessed by using a command code.

Data Communication Processing System (DCPS) - The DCPS is also referred to as the "front-end" processor, the "Traffic Cop", or the Sperry 90/40 front-end processor. "Traffic Cop" is a good nickname, since the equipment directs your command code terminal entry to a file (data base) where you may research or make changes.

Deposit Ticket Tape - Deposit ticket tapes produce listings that are used by the reconciliation function in RPS for balancing purposes.

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

Discriminant Index Function (DIF) - At the ECCs, tax returns are given a computer-generated score called DIF score, which identifies those returns with tax change potential. This is most often associated with the examination function.

Disk or Diskette - Storage media for computer data. Disk refers to an individual platter constructed of a metal alloy which contains tracks cut into the platter so that a magnetic head can read or write on it. Diskettes are mainly constructed of a vinyl or plastic covered with a cardboard jacket. It also contains tracks. In both cases, the surfaces are magnetically coated. Information is recorded on circular tracks. Disks rotate like a phonograph record.

Disk Drive - Refers to the physical hardware that holds a diskette or cartridge. The disk itself may be physically or dynamically removable or non-removable depending on the design. The disk drive may take a floppy disk, disk cartridge, or it may contain fixed hard disks.

District Office (DO) – Now known as Area Offices - One of the major divisions of a region, usually a state.

Document - A tax form, voucher, or written evidence of a transaction.

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.

Downline Load - The transfer of a program or data file from a control computer (master node) to a remote computer.

Down Time - The period of time when the computer system is not operational.

Drain - Process used in ISRP and RPS to clear all nodes of data.

Dummy Module — A TIF account tax module that has not been fully updated from master file or is not at master file. 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.

Employer Identification Number (EIN) - A nine-digit number, also referred to as the EI number, used to identify business taxpayers on the Business Master File. The first two digits represent the district office code.

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. 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.

Encoder - The hardware equipment that writes the magnetic information character recognition (MICR) on the bottom of incoming checks. It also prints identifying information on the back.

End-of-Day Processing (EOD) - Processing that occurs at the end of each day. This process uses the gendata records produced by Realtime and transactions from GMF to send transactions to Master File for posting.

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.

Enterprise Computing Center (ECC) — Located in Martinsburg, West Virginia, this center houses the master file records for the entire nation. Previously known as Martinsburg Computing Center (MCC).

Entity - The portion of the master file record which identifies the taxpayer. It contains the name, address and SSN or EIN.

Entity Index - An index of all entity modules at a given service center, used by ISRP when inputting returns. This is updated periodically by the centers.

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 applicable, 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.

ERISA Filing Acceptance System (EFAST) - EFAST is a system, built and operated by NCS Pearson in Lawrence, Kansas, under contract to the Department of Labor, to process Form 5500 series returns. EFAST replaced IRS pipeline processing of the 1999 plan year returns in July 2000 and all plan year returns in July 2001. EFAST-processed returns **posted** to the EPMF and can be identified by DLN File Location Codes 56, 62, 72, 84, 86, 91, 92 and 93. Effective January 2010, the Employee Retirement Security Act of 1973 (ERISA) Filing Acceptance System II (EFAST2), an all-electronic system, **began receiving and displaying** Forms 5500 and 5500-SF Annual Returns/Reports. The Form 5500-SF (Short Form) can be used by small plans (generally fewer than 100 participants) that meet certain other conditions, **or may be filed in lieu of a Form 5500-EZ**. All Plan Year 2009 and later Form 5500 and Form 5500-SF Annual Return/Reports, as well as late and amended Annual Return/Reports for Plan years before 2008, must be submitted electronically through EFAST 2. All filings that are received by the EFAST2 electronic filing system will be posted on the Department of Labor's web site within 90 days of receipt to satisfy the Pension Protection Act requirement that the Department of Labor display certain information, including actuarial information (Schedule(s) MB or SB), contained in the plan's annual report.

Error Resolution System (ERS) – Is a virtual environment real-time error correction system where information is immediately corrected and updated on the Service Center Control File (SCCF). The information within a block must be corrected sequentially. This is a quality control feature that forces all errors within a block to be corrected.

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.

Federal Tax Deposit (FTD) - until December 31, 2010 under the Federal Tax Deposit System, a taxpayer did not make payments to the Internal Revenue Service. Instead, taxpayers would deposit payments with a Federal Reserve Bank (FRB) or an authorized commercial bank. The taxpayer used an FTD form supplied by IRS in a coupon booklet format. The coupons were forwarded to IRS through the FRB.

File - A file is a collection of related records. However, unlike a data base, the file does not have to be organized. Normally files are not accessible unless you use a realtime program to organize the data for you.

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

Blank: valid SSN or EIN V: valid SSN on BMF D: Temporary TIN P: valid EPMF EIN N: NMF

*: invalid SSN on IMF W: invalid SSN on BMF

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.

Front-End Processor - The Front-End Processor is also referred to as the Data Communication Processing System (DCPS) or the "Traffic Cop". The equipment directs your command code terminal entry to a file (data base) where you may research or make changes.

FTD Serial Number — This is a 12-digit number during SCRIPS processing. (ended Jan 2011)

Gendata - Records that are generated for every type of transaction input through realtime processing that affect information on one or more of the data bases. These records are used for control and balancing.

General Ledger File - A file within RACS which posts journal entries to specific accounts and keeps balances of those accounts by month or fiscal year.

Generalized Mainline Framework (GMF) - The software program that provides for the processing of tax forms and tax related data on the Unisys system.

GMF String - Another name for GMF runs or the sequence of individual tasks that comprise the job stream, such as GMF01, 03, 04, 05, etc.

Historic Transcript - A computer generated listing of DLNs being removed from the SCCF (Service Center Control File) with closed balances. This transcript should be produced at least once a month and is used for research purposes.

Housekeeping - Basic system operations that ensure consistent data processing. This can involve printing reports and generating and verifying system information.

Individual Master File (IMF) - A file containing information about taxpayers who file individual income tax returns (1040 series) and related documents.

Individual Validation Listing (IVL) - A listing of cases in AIMS inventory grouped by source codes.

Input Document - Those documents which contain information to be fed into the computer, such as tax returns and posting vouchers.

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

Integrated Data Retrieval System (IDRS) - A computer system with the capability to instantaneously retrieve or update stored information. IDRS works in harmony with the master file of taxpayer accounts. This system is aimed at quick resolution of problems and queries concerning current taxpayer accounts.

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)

ITIN — Is assigned by Austin Campus because of an accepted Form W-7/W-7SP application. This is a 9-digit valid permanent number beginning with "9" and fourth and fifth digits being "70"-80". Appears on MCC or IDRS transcripts with an asterisk (*) **and** pound sign (#) differentiating it from Temporary SSN which are invalid.

Job - A collection of specific tasks constituting a unit of work for a computer.

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.

Key Verification (KV) - The process of verifying original entry (OE) data on a terminal.

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).

Machine language - The language at its lowest level in binary form (001111100), into which data and programs must ultimately be translated before the machine can use it and execute any instructions.

Magnetic Tape (Mag Tape) - Magnetic tapes are made of flexible plastic with only one side coated with a magnetic recording material. Tapes come in reels, cartridges, or cassettes of all sizes -- just like audio tapes. Information is usually recorded on tape in parallel tracks that run the entire length of the tape. Tapes are often used when large amounts of information must be physically transported between computers at different locations.

Mainframe - Mainframe means large computer. Mainframes have faster processing speeds than smaller systems. The mainframe also houses the CPU.

Master Control Record (MCR) - This is basically the DLN and ABC identifier along with other block header information of a given block. This data is gathered through input from ISRP, SCRIPS, RPS and IDRS to create the block on the SCCF. This allows for identification of a block of work from its inception. If the block is lost, the SCCF will possess the original DLN as an audit trail.

Master File (MF) - A magnetic tape record containing all information regarding the taxpayer's filing of returns and related documents.

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

Microfilm Replacement System (MRS) - The Microfilm Replacement System (MRS) is a realtime mode that supports a myriad of functions. It is accessed through, and provides direct retrieval of master file data, via IDRS real-time and ISRP or Zilog input. This automated system replaced most microfilm research of tax data in the service center district office. This system is also referred to as Transcript Research System (TRS).

Modem - A device for converting signals to be transferred over telephone lines.

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.

Net Tax Refund Report (NTRR) - A report generated at each service center stating the net tax refund amounts.

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.

Non-Prejournalized (NPJ) Batch Recap - A list of all non-remittance blocks established on the SCCF from Form 2345.

Notices - Computer-generated messages resulting from an analysis of the taxpayer's account on the master file. The types of notices and their purposes are:

1. Settlement Notice - Notices of assessments of tax due, payments, adjustments, balance due, or overpayment which are sent to taxpayers.
2. Taxpayer Inquiry Letter - Requests to the taxpayer for additional information or documents needed to process the taxpayer's return correctly.
3. Service Center Notices - Issued to request information and alert service centers to certain conditions necessary to correct or update taxpayer's account.

Nullified Unpostable (NU) - An unpostable item that cannot be corrected by normal GUF correction procedures. It is removed from the unpostable file and established on the SCCF.

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.

Off-Site - Equipment located other than locally.

On-Line - Terminal and data bases that are interconnected through the computer system.

On-Site - Equipment located locally.

Optical Character Recognition (OCR) - A type of equipment that can scan (read) hardcopy information and translate it into machine readable language.

Original Entry (OE) - Term used in ISRP for the first entry of data through a terminal or term used in SCRIPS when 100% data entry is required from scanned image.

Orphan Blocks - Data blocks that have not been completely processed for one or more reasons. These blocks may also be called overage.

Overage - Returns that files cannot shelve because they are not on the cycle proof listing.

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

Perfection - The process of correcting or perfecting a record of segment of data.

Piecemeal Realtime - Each IDRS file may have its own realtime availability hours to allow for batch processing of the file. Also, if problems exist with one or more files, certain command codes may not be available while others are.

Pipeline - The standard flow of processing for all tax returns and related documents through the automated processing systems at the service centers for posting to a master file at NCC.

Posting Table - A sophisticated RACS computer application program which receives the screen input data and directs it to the correct General Ledger File account and subsidiary files.

Pre-Batch - Manual processing function that blocks and assigns DLN's to incoming paper documents for processing.

Pre-Journalized (PJ) - A computer generated printout of the prejournalized balances on the SCCF. It consists of a control date recap, a summary of the in-process amounts, and a future DLN Listing.

Processable - A processable return is one that meets all the requirements for acceptance to a specified program.

Profile - A file containing the authorized command codes for each terminal operator.

PTIN — Is assigned by the Philadelphia Campus as a result of an accepted Form W-7P application. This is a 9-digit valid permanent number beginning with the alpha "P" followed by 8 numerics.

Queue - A sequential waiting pattern for information to be processed by the computer. normally used to refer to batch jobs waiting to be processed (French for "line").

Raw Data - Data before it has been processed, which may not be in a form comprehensible to the machine.

Realtime - Realtime computer systems are designed to respond to user transactions instantly. Most of IRS employs batch systems that consolidate transactions to process at a later time. Realtime would mean transactions would post immediately upon entry. Realtime generally refers to the time a system is available for use.

Refile DLN — DLN assigned to a return or other document after an audit of Campus 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 the Campus has processed the case.

Reinput - A document that has not posted to the master file, which is usually sent back through ISRP for input a second time.

Reject - A numbered return or document that is removed from pipeline processing because of an unprocessable condition.

Remittance Processing Device (RPD) - A multifunctional work station used in RPS for processing documents.

Remittance Processing System (RPS) - A computer controlled system that allows payments and documents to be processed at a multifunctional work station.

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.

Reprocessable - A document that has posted to the master file with erroneous data. It is reestablished on the SCCF and processed with the correct data and the same DLN. These records will contain an "R" source code on the SCCF.

Resequencing — 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 transaction (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.

Revenue Accounting Control System (RACS) - A mini-computer system designed to replace the manual accounting and control processing.

Revenue Receipts Control Sheet (RRCS) - A breakout by tax class for the prejournalized, other prejournalized and future amounts being transferred to NCC on the transaction tape.

Run - Term used to identify a job or a portion of a job. Also used to explain that the job string needs to be processed. (Example: GMF needs to be run.)

Scanning Device - Part of the OCR equipment that can read/scan hardcopy information.

SCCF Aged Transcript - A computerized listing of all DLN's with open balances on the SCCF and no activity for six cycles (three cycles for BOB).

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.

Security File - The IDRS file that contains, for security purposes, significant data concerning each user and each terminal in the system.

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.

Service Center Control File (SCCF) - The Service Center Control File is a block control of all numbered documents that are processed in the service center.

Service Center Delete - An accounting block to be removed from the service center transaction tape before release to MCC. The blocks are deleted by the tape processor.

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

STAUP - Command code used to delay issuance of service center notices.

Status Codes - The two-digit alpha-numeric indicators that show the current status of a case.

String of Runs - A series of tasks that comprise a project. For example, GMF01, 03, 04, 05, 07, etc., is a string of GMF runs.

Subsidiary Files - Collected reporting data used to provide various reports and perform various balancing functions with NCC.

Substitute For Return (SFR) — A procedure by which the service is able to establish an account 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.

Suspense - The process of placing one document on hold status for a variety of reasons. This will allow the other documents within the block to be processed.

System - A set of related components and events that interact with each other to accomplish a task.

Tape Drives - The hardware device that holds, reads, and writes to the magnetic tapes.

Tape Edit Program (TEP) - This is the computer application program GMF-15, which is the last step in transaction processing before the tapes are released to NCC. The TEP deletes any record that fails certain validity checks or that is identified for deletion by the Block Delete Card generated out of the SCCF.

Tape Module - The segments of the master file that contain information on tax processing. This will contain the DLN and status of each tax document processed. There can be more than one of these modules for each taxpayer.

Tape Sequence Number (TSN) - The sequential number assigned to each block on the transaction tape when it is prepared for release to MCC. Each Good Block Proof Record on the CRL will identify the TSN. All service center and MCC deletes will use the number to locate records to be deleted from the transaction tape.

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).

Taxpayer Delinquent Account (TDA) - A computer generated printout indicating that the taxpayer's account has reached a delinquent status. TDAs are sent to the respective districts for collection action (aka Bal Due).

Taxpayer Delinquent Investigation (TDI) - A computer generated printout indicating that a taxpayer is delinquent filing a return. TDIs are sent to the District Offices for collection (aka Del Ret).

Taxpayer Identification Number (TIN) - Every taxpayer on the master file has a permanent number for identification of the tax account. The employer identification number (EIN) is used to identify a taxpayer's business account. The social security number (SSN) is used as the account number of an individual taxpayer.

Taxpayer Information File (TIF) - A file containing entity and tax data processed at a given service center for all TIN's.

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

Transcript Research System (TRS) - The Transcript Research System (TRS) is a realtime mode that supports a myriad of functions. It is accessed through, and provides direct retrieval of, mater file data via IDRS realtime. This automated system replaced most microfilm research of tax data in the service center and district office. This system was previously referred to as the Microfilm Replacement System (MRS).

Unpostables (UP) - Data that cannot be posted (updated) to a master file due to an unprocessable condition such as an incorrect TIN, date or transaction code.

Users - Employees, who use terminals to update, change, correct or add data to various computer systems.

Universal Location Code (ULC) - The processing campus associated with where the taxpayer resides.

4. State/U.S. Possession Abbreviations

State Abbreviations					
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
Arizona	AZ	Maine	ME	Oregon	OR
Arkansas	AR	Maryland	MD	Pennsylvania	PA
California	CA	Massachusetts	MA	Rhode Island	RI
Canal Zone	CZ	Michigan	MI	South Carolina	SC
Colorado	CO	Minnesota	MN	South Dakota	SD
Connecticut	CT	Mississippi	MS	Tennessee	TN
Delaware	DE	Missouri	MO	Texas	TX
District of Columbia	DC	Montana	MT	Utah	UT
Florida	FL	Nebraska	NE	Vermont	VT
Georgia	GA	Nevada	NV	Virginia	VA
Hawaii	HI	New Hampshire	NH	Washington	WA
Idaho	ID	New Jersey	NJ	West Virginia	WV
Illinois	IL	New Mexico	NM	Wisconsin	WI
Indiana	IN	New York	NY	Wyoming	WY
Iowa	IA	North Carolina	NC		
Kansas	KS	North Dakota	ND		
US Possessions			APO/FPO		
Guam	GU		AA	APO/FPO Americas	
Puerto Rico	PR		AE	APO/FPO Europe	
Virgin Islands	VI		AP	APO/FPO Pacific	
Palau	PW				
American Samoa	AS				
Northern Mariana Islands	MP				
Federated States Micronesia	FM				
Marshall Islands	MH				

5. Country Codes

Countries, Independent States and Territories	
Country	Country Code
Abu Dubai	AE
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Aland Island	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	XA
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire, Sint Eustatius and Saba	BQ
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM

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Countries, Independent States and Territories	
Country	Country Code
Canada	CA
Canary Islands	XY
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Channel Islands	XC
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos (Keeling) Island	CK
Colombia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Curacao	NT
Cyprus	CY
Czech Republic	EZ
Democratic People's Republic of Korea (North)	KN
Democratic Republic of Congo (Kinshasa)	CG
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Dubai	AE
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Eleuthera Island	BF
England	XE
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern & Antarctic Lands	FS
French Southern Territories	TF
Futuna	WF

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Countries, Independent States and Territories	
Country	Country Code
Gabon	GB
Gambia	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See (Vatican City State)	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN
Korea (South)	KS
Kosovo	KV
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG

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Countries, Independent States and Territories	
Country	Country Code
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macao	MO
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MB
Mauritania	MR
Mauritus	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	XM
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Northern Ireland	XN
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK
Palestinian Territory, Occupied	PS
Palmyra Atoll	LQ
Panama	PM

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Countries, Independent States and Territories	
Country	Country Code
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Qatar	QA
Redonda	VI
Republic of Korea (South)	KS
Republic of Singapore	SN
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
S Georgia Island	SX
S Georgia Island & S Sandwich Island	SX
S Sandwich Island	SX
Samoa	SM
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY
Saudi Arabia	SA
Scotland	XS
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovak Republic	XR
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Georgia Island & South Sandwich Island	SX
South Korea	KS
South Sandwich Island	SX
South Sudan	SS
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Barthelemy	TB
St. Helena, Ascension and Tristan Da Cunha	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Maarten (Dutch Part)	SX
St. Martin (French Part)	RN
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB

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Countries, Independent States and Territories	
Country	Country Code
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard and Jan Mayen	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tristan Da Cunha	XT
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wales	XW
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Windward Island	VC
Yemen	YM
Yugoslavia	YI
Zaire	CG
Zambia	ZA
Zimbabwe	ZI

User Notes

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Section 2 - Tax Returns and Forms

1 Nature of Changes

Description	Page No.
List of Returns and Forms	2-1
Due Dates of Returns	2-18
Extension Forms	2-24

2 List of Returns, Forms and Schedules

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 IRM 3.12.21-4 for a list of forms sorted by MFT code.

B-BMF E-EPMF I-IMF N-NMF

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 Tax 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				
SSA-1099	Social Security Benefit Statement		5		82
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	B	5	88	11, 12, 21, 37, 38, 39, 40
W-2C	Statement of Corrected Income and Tax Amounts	B	5	88	44
W-2CM	Commonwealth of the Northern Mariana Islands Wage and Tax Statement	B	5	88	
W-2GU	Guam Wage and Tax Statement	B	5	88	
W2-G	Certain Gambling Winnings	B	5	88	32
W-2VI	US Virgin Islands Wage and Tax Statement	B	5	88	
W-3	Transmittal of Income and Tax Statements	B	5	88	37, 38
W-3	Transmittal of Income and Tax Statements	B	1	88	Any
W-3(PR)	Transmittal of Income and Tax Statements (Puerto Rico)	B		88	
W-3C	Transmittal of Corrected Income & Tax Statements	B		88	44

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
W-3C(PR)	Transmittal of Corrected Income & Tax Statements (Puerto Rico)	B		88	33
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.				
W-7	Application for IRS Individual Taxpayer Identification Number	I	2		96
W-7	Application for IRS Individual Taxpayer Identification Number- Magnetic Tape	I	2		94
W-7SP	Application for IRS Individual Taxpayer Identification Number - Spanish	I	2		98
W-7SP	Application for IRS Individual Taxpayer Identification Number - Magnetic Tape - Spanish	I	2		92
W-7A	Application for Adoption Taxpayer Identification Number (ATIN)	I	6		96
W-7P	Application for Tax Return Preparer ID Number		6		91
W-8	Certificate of Foreign Status				
W-9	Request for Taxpayer Identification Number and certificate				
W-10	Dependent Care Provider's Identification & Cert.				
11C	Occupational Tax and Registration Return for 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 (and Generation Skipping Transfer) Tax Return	B/N	5, *6	52, *53	06
706A	United States Additional Estate Tax Return	N	6	52, *53	*84
706B	OBSOLETE Generation-Skipping Transfer Tax Return	B	6	52	85
706CE	Certificate of Payment of Foreign Death Tax				
706D	United States Additional Estate Tax Return Under Code Section 2057	N	6	53	84
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
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 (and Generation Skipping Transfer) Tax Return	B/N	5, *6	51, *54	09
712	Life Insurance Statement				
720	Quarterly Federal Excise Tax Return	B/N	4, *6	03, *45	20, *30
730	Monthly Tax return for Wagers	B	4	64	
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

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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 Miscellaneous Excise Taxes				
872-C	Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code				
872-D	Consent to Extend the Time on Assessment of Tax Preparer Penalty				
872-F	Consent to Extend the Time to Assess Tax Attributable to Items of a Partnership				
872-N	Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable 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 Attributable to Partnership Items of a Registered Partnership				
872-Q	Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Items. . .				
872-R	Special Consent to Extend the Time to Assess Tax Attributable to Items of an S. Corporation				
872-S	Consent to Extend the Time to Assess Tax Attributable to Items of an S. Corporation				
872-T	Notice of termination of Special Consent to Extend to Assess Tax				
8963	Report of Health Insurance Provider Information	B	2	79	
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
940/940 E-FILE	Magnetic Tape Employer's Annual Federal Unemployment Tax Return	B	8	10	39
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
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	B	1	01	
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	B	1	01	39

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
941 E-File	Electronically Filed Employer's Quarterly Federal Tax Return	B	1	01	35
941PR	Employer's Quarterly Federal Tax Return, Puerto Rico	B	1	01	41
941R	Allocation Schedule for Aggregate Form 941 Filers				
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
941X	Adjusted Employer's QUARTERLY Federal Tax Return for Claim or Refund	B	1	01	54
941TEL	Employer's Quarterly Federal Tax Return - Telephone	B	1	01	41
943	Employer's Annual Federal Tax Return for Agricultural Employees	B/N	1, *6	11, *19	43
943PR	Employer's Annual Tax Return for Agricultural Employees, Puerto Rico (OCS Only)	B	1	11	43
943V	Employer's Annual Return For Agricultural Employees. Process through RPS	B	1	11	70
944	Employer's Annual Federal Employment Tax Return	B	1	14	49
944PR	Employer's Annual Federal Employment Tax Return – Puerto Rico	B	1	14	49
944-SS	Employer's Annual Federal Employment Tax Return – American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Marianna Islands	B	1	14	49
945	Annual Return Of Withheld Federal Income Tax	B	1	16	44, 37
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
965	Transfer Agreement Under Section 965(h)(3)	I/B	2, 3	82, 83	54
965-A	Individual Report of Net 965 Tax Liability	I/B			
965-B	Corporate & Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability & Electing REIT Report of 965 Amounts	B			
965-D	Transfer Agreement Under Section 965(i)(2)	I/B			
982	Reduction of Tax Attributes Due to Discharge of Indebtedness				
990	Return of Organization Exempt from Income Tax	B/N	4*6	67	90, 93
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	N	6	56	88
990EZ	Short Form Return of Organization Exempt From Income Tax	B	4	67	09, 92
990-H	US Income Tax Return for Homeowners Associations				
990-N	Annual Electronic Notice	B	4	67	89
990-PF	Private Foundation or Section 4947(a)(1) Non-exempt Charitable Trust	B/N	4, *6	44	91
990-T	Exempt Organization Business Income Tax Return	B/N	3, *6	34	93

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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
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, 31, *20	05, 06, 11, 12, 21, 22
1040 Sch A	Itemized Deductions				
1040 / A Sch B	Interest and Ordinary Dividends				
1040 Sch C	Profit or Loss from Business				
1040 Sch C-EZ	Net Profit from Business (Sole Proprietorship)				
1040 Sch D	Capital Gains and Losses				
1040 Sch E	Supplemental Income and Loss				
1040 /A Sch EIC	Earned Income Credit				
1040 Sch F	Profit or Loss from Farming				
1040 Sch H	Household Employment Taxes				
1040 Sch J	Income Averaging for Farmers and Fishermen				
1040 Sch R	Credit for the Elderly or the Disabled				
1040 Sch SE	Self-Employment Tax				
1040/A Sch 8812	Child Tax Credit				
1040A	U.S. Individual Income Tax Return	I	2	30, 31	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, 31	20
1040EZ	U.S. Individual Income Tax Return	I	2	30, 31	07, 08
1040EZ-TEL	US Individual Income Tax Return - Telefile	I	2	30	28
1040 MeF	U.S. Individual Income Tax Return	I	2	30	11,21
1040 MeF International	U.S. Individual Income Tax Return	I	2	30	05
1040NR	U.S. Non-resident Alien Income Tax Return (AUSC only)	I/N	2, *6 (NMF processing)	30, 31, *20, *21	72,73

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
			occurs at CSC)		
1040NR-EZ	US Non-resident Alien Income Tax Return (AUSC only)	I	2	30	73
1040PC	U.S. Individual Income Tax Return (Personal Computer)	I	2	30	05,06
1040PR	U.S. Self-Employment Tax Return-Puerto Rico (AUSC only)	I/N	2, *6	30, 31, *22	27
1040SS	U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)	I	2	30, 31	26
1040V	Payment Voucher	I	2	30	70
1040 VITA/TCE OVRPRINT	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. Income Tax Return (for Estates and Trusts)	B/N	2, *6	05, *21	44
1041	Magnetic Media U.S. 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
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
1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement Trusts	B	2	05	39
1041PF	(See Form 5227)				
1041QFT	Qualified Funeral Trust	B	2	05	39
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1, *6	12	25
1042-S	Foreign Persons US Source Income subject to Withholding	N	5	12	02
1042-T	Annual Summary and Transmittal of Forms 1042-S	N	5	88	01
1045	Application for Tentative Refund				
1065	U.S. Return of Partnership Income (Publicly Traded Partnerships)	B/N	2, *6	06, *35	65, 67
1065 MeF	U.S. Return of Partnership Income (Publicly Traded Partnerships)	B/N	2	06	67,69
1065-B	US. Return of Income for Electing Large Partnerships	B/N	2	06	68
1065-B MeF	U.S. Return of Income for Electing Large Partnerships	B/N	2	06	68
1065-B K1	Partners Share of Income (Loss) From an Electing Partnership		5		22
1065-K1	Partners Share of Income, Credits, Deductions, Etc.		5		65
1065-K1 MeF	Partners Share of Income, Credits, Deductions, Etc.		5		20
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3, *6	07	60
1066 SCH 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				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1094-B	Transmittal of Health Coverage Information Return		5	65	11
1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns		5	65	12
1095-A	Health Insurance Marketplace Statement (ACA)	I			07
1095-B	Health Coverage		5	65	56
1095-C	Employer-Provided Health Insurance Offer and Coverage		5	65	60
1096	Annual Summary and Transmittal of US Information Returns	I/B	5	88	39, 40, 69
1098	Mortgage Interest Statement		5		81
1098-C	C (Contributions of Motor Vehicles, Boats and Airplanes)				
1098-E	Student Loan Interest Statement		5		84
1098-T	Tuition Statement		5		83
1099-A	Acquisition or Abandonment of Secured Property		5		80
1099-B	Proceeds From Real Estate Broker and Barter Exchange Transactions.		5		79
1099-C	Cancellation of Debt		5		85
1099-CAP	Changes in Corporate Control and Capital Structure		5		73
1099-DIV	Dividends and Distributions		5		91
1099-G	Certain Government Payments		5		86
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments		5		71
1099-INT	Interest Income		5		92
1099-K	Payment Card and Third Party Network Transactions		5		10
1099-LTC	Long term care and accelerated death benefits		5		93
1099-MISC	Miscellaneous Income		5		95
1099-SA	Distributions from an HSA, Archer Medical Savings Account (MSA), or Medicare + Choice MSA		5		94
1099-OID	Original Issue Discount		5		96
1099-PATR	Taxable Distributions Received from Cooperatives		5		97
1099-Q	Payments from Qualified Education Programs (Under Sections 529 and 530)		5		31
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	B	5	88	98
1099-S	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
1120-C	U.S. Income Tax Return for Cooperative Associations	B	3	02	03
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
1120FS	U.S. Income Tax Return of a Foreign Sales	B/N	3, *6	02, *32	*69,07

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
C	Corporation (AUSC Only)				
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
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
1120RI C	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
1120S-K1	Shareholder's Share of Income, Credits, Deductions, etc.		5		67
1120W	Estimated Tax for Corporation		3	02	10
1120W (FY)	Fiscal Year Corporation Estimated Tax		3	02	10
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				
14039	Identity Theft Affidavit				
14103	Identity Theft Assistance Request				
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				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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
2290	Heavy Highway Vehicle Use Tax Form	B/N	4, *6	60, *93	95
2290-EZ	Heavy Highway Vehicle Use Tax Return for Filers With a Single Vehicle	B	4	60	95
2290 (FR)	Heavy Highway Vehicle Use Tax Form (French Version)	B/N	4, *6	60, *93	95
2290 (SP)	Heavy Highway Vehicle Use Tax Form (Spanish Version)	B/N	4, *6	60, *93	95
2350	Application for Extension of Time To File U.S. Income Tax Return For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment (AUSC only)	I	2	30	77.04
2363	Master File Entity Change		2,6,9,	00	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	TDI/DEL RET, TDA/BAL DUE 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 (Obsolete for TY 2005 and subsequent)	I/B	2,9	30, 51	77,04
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
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, 77, 78
3206	Information Statement by United Kingdom Withholding Agents Paying Dividend from United States Corporations 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		1,2,3,4,		45

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	Repayment		5,6,7,8,0		
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	B	3	68	83
3520-A	Annual Information Return of Foreign Trust with a U.S., Owner (under Section 6048(b))	B	3	42	82
3552	Prompt Assessment Billing Assembly		1,2,3,4,5, 6,7,8		17,51
3645	Computation of Penalty for Failure to File Information 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				
3870	Request for Adjustment		1,2,3,4,5,6,7,8 ,9		54,77
3903	Moving Expenses				
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
4029	Application for Exemption From Social Security Taxes and Waiver of Benefits				
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

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
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				
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 a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes	B/N	9, *6	52	77,04
4782	Employee Moving Expense Information				
4789	Currency Transaction Report		5		89
4790	Report of International Transport of Currency or Monetary Instruments		5		63
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				
4852	Substitute for Form W-2 and Tax Statement, or Form 1099-R, Distribution From Pensions, Annuities, Retirement or Profit-Sharing				
4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (IMF-1040 series)	I	2	30	17, 19, 77
4868 MeF	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (IMF-1040 series)	I	2	30	17
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				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	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
5303	Application for Determination for Collectively Bargained Plan	E	0	74	03
5405	Repayment of the First-Time Homebuyer Credit				
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	B/N	4, *6	*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				
5498	IRA Contribution Information		5		28
5498-ESA	Coverdell ESA Contribution Information		5		72
5498-SA	HSA, Archer MSA or Medicare + Choice MSA Information		5		27
5500	Annual Return/Report of Employee Benefit Plan (100 or more participants)	B/E/N	0, 4	74	37
5500EZ	Annual Return of One-Participant Pension Benefit Plan	E	0, 4	74	31
5500SF	Annual Return Short Form	E	0, 4	74	32
5546	Examination Return Charge Out				
5558	Application for Extension To Time to File Certain Employee Plan Returns	E/B	0, 4	74, 76	77, 04
5578	Annual Certification of Racial Nondiscrimination for Private Schools Exempt from Federal Tax	B	9	67	84
5588	TEGE NMF Request	N			55, 04
5595	TEGE Update	I/B/E/N	0, 2, 3, 4, 6		
5596	TEGE Non-Examined Closing Record	I/B/E/N	0, 2, 3, 4, 6		
5597	TEGE IMF/BMF/EPMF Request	I/B/E	0, 2, 3, 4		
5598	TEGE Correction Request	I/B/E	0, 2, 3, 4		

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
5599	TEGE Examined Closing Record	I/B	2,3,4,6		47
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		*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
5884	Work Opportunity Credit				
5884-B	New Hire Retention Credit				
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
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 Certain Business Income Tax, Information and Other Returns	B/N	1,2, 3, 5,	02, 05-08, 12, 33, 42, 77, 78,	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-B	Information Return for Build America Bonds and	B	3	85	85

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	Recovery Zone Economic Development Bonds				
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds	B	3	46	88
8038-G	Information Return for Tax-Exempt Governmental Obligations	B	3	46	62
8038-GC	Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales	B	3	46	72
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions				
8038-T	Arbitrage Rebate Yield Reduction and Penalty in Lieu of Arbitrage Rebate	B	3	46	74
8038-TC	Information Return for Tax Credit Bonds	B	3	86	86
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	30, 31, 55, 13	54
8279	Election to be Treated as a FSC or as a Small FSC				
8283	Noncash Charitable Contributions				
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests	B	1	17	*41
8288A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests	B	1	17	40
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
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
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-EO	Exempt Organization Declaration for Electronic Filing				
8453-	U.S. Individual Income Tax Declaration for On-line				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
OL	Filing				
8453-P	U.S. Partnership Declaration and Signature		9		59
8453-F	U.S. Partnership Declaration and Signature		9		59
8453-X	Political Organization Declaration for Electronic Filing of Notice 527				
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				
8596	Information Return for Federal Contracts		5		59
8606	Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions				
8609	Low-Income Housing Credit Allocation Certification		3	48	02
8609-A	Annual statement for Low-Income Housing Credit				
8610	Annual Low-Income Housing Credit Agencies Report		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
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	N	6	30,69	23
8703	Annual Certification of Residential Rental Project		3	84	01
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	21
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts (obsolete for TY 2005 and subsequent)		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 (obsolete for TY 2005 and subsequent)	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				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	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	IRMF	5	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				
8813	Partnership Withholding Tax Payment	B/N	1,6	08	17,19,7 0,76
8814	Parents Election to Report Child's Interest and Dividends				
8815	Exclusion of Interest from Series EE and I U S Savings Bonds Issued After 1989				
8820	Orphan Drug Credit				
8821	Tax Information Authorization				
8822	Address Change Request				
8822B	Address Change - Business				
8823	Low Income Housing Credit Agencies Report of Noncompliance		3	48	28
8824	Like-Kind Exchanges				
8826	Disabled Access Credit				
8828	Recapture of Federal Mortgage Subsidy				
8829	Expenses for Business Use of Your Home				
8831	Excise Taxes or Excess Inclusions of REMIC Residual Interest	N	6	89	21
8832	Entity Classification Election	B			
8834	Qualified Electric Vehicle Credit				
8835	Renewable Electricity, Refind Coal, and Indian Coal Production Credit				
8839	Qualified Adoption Expenses				
8842	Election to use Different Annualization Periods for Corporate Estimated Tax, BMF	B			
8844	Empowerment Zone Employment Credit				
8845	Indian Employment Credit				
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. Dummy TC 150 for .00 - adjustments then processed claim.	B	4	40	01
8851	Summary of Medical Savings Account		5		90
8853	Archer MSAs and Long-Term Care Insurance Contracts				
8855	Election To Treat a Qualified Revocable Trust as Part of an Estate	B			
8955-SSA	Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits	E		75	33
8857	Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)				
8859	Carryforward of the District of Columbia First-Time				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
	Homebuyer Credit				
8862	Information to Claim Earned Income Credit After Disallowance				
8868	Application for Extension of Time To File an Exempt Organization Return	B/N	4,	34, 36, 37, 44 50, 67, 56, 57	04
8869	Qualified Subchapter S Subsidiary Election	B			
8871	Political Organization Notice of Section 527	B	4	47	61
8872	Political Organization Report of Contributions and Expenditures	B	4	49	62
8874	New Market Credits				
8876	Excise Tax on Structured Settlement Factoring Transactions	N	6	27	21
8880	Credit for Qualified Retirement Savings Contribution				
8881	Credit for Small Employer Pension Plan Startup Case				
8882	Credit for Employer-Provided Childcare Facilities and Services				
8885	Health Coverage Tax Credit				
8888	Allocation of Refund				
8889	Health Savings Accounts				
8892	Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax		9	51	77
8896	Low Sulfur Diesel fuel Production Credit				
8900	Qualified Railroad Track Maintenance Credit				
8903	Domestic Production Activities Deduction				
8906	Distilled Spirits Credit				
8907	Nonconventional Source Fuel Credit				
8908	Energy Efficient Home Credit				
8909	Energy Efficient Appliance Credit				
8910	Alternative Motor Vehicle Credit				
8911	Alternative Fuel Vehicle Refueling Property Credit				
8912	Credit to Holders of Tax Credit Bonds				
8917	Tuition and Fees Deduction				
8924	Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interest	N	6	41	40
8928	Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code	N	6	41	39
8931	Agricultural Chemicals Security Credit				
8932	Credit for Employer Differential Wage Payments				
8933	Carbon Dioxide Sequestration Credit				
8936	Qualified Plug-in Electric Drive Motor Vehicle Credit		4	79	
8938	Statement of Specified Foreign Financial Assets				
8941	Credit for Small Health Insurance Premiums				
8942	Application for Certification of Qualified Investments Eligible for Credits and Grants Under the Qualifying Therapeutic Discovery Project Program				
8944	Preparer e-file Hardship Waiver Request				
8945	PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection				
8947	Report of Branded Prescription Drug Information				
8948	Preparer Explanation for Not Filing Electronically				

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Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
8949	Sales and Other Disposition of Capital Assets				
8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States				
8959	Additional Medicare Tax (ACA)				
8960	Net Investment Income Tax – Individuals, Estates, and Trusts (ACA)				
8962	Premium Tax Credit (ACA)				
8965	Health Coverage Exemptions (ACA)				
9280	In-house Campus 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 Individual Enrollment Form				
12857	Refund Transfer Posting Voucher		1, 2, 3, 4, 5, 7, 8		45

3 Due Date of Returns

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
30	1040 1040A 1040ES 1040PR 1040EZ 1040PC 1040SR	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.
30	1040PR 1040SS	U.S. Self-Employment Income Tax	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.
30	1040C	U.S. Departing Alien Individual Income	Prior to Departure	Same as 1040	Same as 1040
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	1040V	Payment Voucher		Same as 1040	
30	1040X	Amended Individual Return			
05	1041 1041S 1041A 1041PF 1041K1	Fiduciary	Calendar	Same as 1040	Same as 1040
	1041ES	Estimated Tax		Same as 1040 ES	

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MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
		Payment Voucher			
36	1041-A	Trust Accumulation	Calendar or Fiscal Year	3 1/2 mos. after the due date of the taxable year	
12	1042 1042S	Income Tax to be paid at source	Annual	2 1/2 mos. after end of taxable year	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.
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, whichever is later.
53	706A 706D	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 1065-B	Partnership	Calendar or Fiscal Year	15th day of the 4th month following the date its tax year ended for taxable years beginning before January 1, 2016	3 years after due date of return or 3 years after the IRS received date, whichever is later.
06	1065 1065-B	Partnership	Calendar or Fiscal Year	15th day of the 3rd month following the date its tax year ended (per Public Law 114-41 Section 2006 changed the return due date for Partnerships (Forms 1065, 1065-B, and 8804) and for Corporations (with the exception of Form 1120-C, Form 1120-IC-DISC, and Form 1120S) effective for tax periods beginning after 12/31/2015) Note: The new law does not change the due date for Form 1065 with a fiscal tax period ending June 30.	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120	Corporation Income	Calendar or Fiscal Year	A corporation filing a short period return must file by the 15th day of the 3rd month following the date its tax year ended for taxable years beginning before January 1, 2016	3 years after due date of return or 3 years after the IRS received date, whichever is later. 5 1/2 months for 1120-F
02	1120 1120-FSC 1120-H 1120-L 1120-ND 1120-PC 1120-POL 1120-REIT 1120-RIC 1120-SF	Corporation Income	Calendar or Fiscal Year	15th day of the 4th month following the date its tax year ended (per Public Law 114-41 Section 2006 changed the return due date for Partnerships (Forms 1065, 1065-B, and 8804) and for Corporations (with the exception of Form 1120-C, Form 1120-IC-DISC, and Form 1120S) effective for tax periods beginning after 12/31/2015)	3 years after due date of return or 3 years after the IRS received date, whichever is later.

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MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
				<p>Note: The new law does not change the due date for Form 1120 Series with a fiscal tax period ending June 30. The return remains due on or before the 15th day of the third month following the close of the fiscal year for tax years beginning after December 31, 2015 and before January 1, 2026.</p>	
02	1120-C	Cooperative	Calendar or Fiscal Year	15th day of the 9th month following the date its tax year ended	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120-F Box D(3) Checked	Foreign Corporation Income	Calendar or Fiscal Year	<p>15th day of the 4th month following the date its tax year ended (per Public Law 114-41 Section 2006 changed the return due date for Partnerships (Forms 1065, 1065-B, and 8804) and for Corporations (other than S Corporations and Cooperative associations) effective for tax periods beginning after 12/31/2015)</p> <p>Note: The new law does not change the due date for Form 1120 Series with a fiscal tax period ending June 30. The return remains due on or before the 15th day of the third month following the close of the fiscal year for tax years beginning after December 31, 2015 and before January 1, 2026.</p>	3 years after due date of return or 3 years after the IRS received date, whichever is later.
02	1120-F Box D(3) Not Checked	Foreign Corporation Income	Calendar or Fiscal Year	<p>15th day of the 6th month following the date its tax year ended (per Public Law 114-41 Section 2006 changed the return due date for Partnerships (Forms 1065, 1065-B, and 8804) and for Corporations (other than S Corporations and Cooperative associations) effective for tax periods beginning after 12/31/2015)</p> <p>Note: The new law does not change the due date for Form 1120 Series with a fiscal tax period ending</p>	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
				June 30. The return remains due on or before the 15th day of the third month following the close of the fiscal year for tax years beginning after December 31, 2015 and before January 1, 2026.	
02	1120-IC-DISC	Interest Charge Domestic International Sales	Calendar or Fiscal Year	15th day of the 9th month following the date its tax year ended	3 years after due date of return or 3 years after the IRS received date, whichever is later.
01	941 Series	Employers Quarterly 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.
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 whichever is later.
14	944 944PR 944-SS	Employer's Annual Tax Return	Calendar Year	Last day of the next month following the end of the calendar year (January 31 st).	3 years from April 15 th of the year following the year for which the return was due or 3 years after the date the return was filed, whichever is later.
03	720	For calendar quarters ending prior to October 01, 2001: 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	For calendar quarters beginning after September 30, 2001 Excise (Abstracts 19, 20, 22, 26, 27, 28, 50, 52, 56)	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.
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 Series	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 IRS received date, whichever is later.

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MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
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	The 15th day of the fifth calendar month following the close of the period for which the return is required to be filed.	
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	The 15th day of the fifth calendar month following the close of the period for which the return is required to be filed	
67	990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts	Calendar or Fiscal Year	The 15th day of the fifth calendar month following the close of the period for which the return is required to be filed	
34	990-T	(Trust)—U.S. address IRC 401 and 408	Calendar or Fiscal Year	Must be filed by the 15 th day of the 4 th month after the end of it's tax year.	
	990-T	(Trust and Corp.) U.S. and Foreign IRC 501(c)	Calendar or Fiscal Year	The 15th day of the fifth calendar month following the close of the period for which the return is required to be filed	
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	The due date for filing the organization's Form 990, 990-EZ, 990-PF or 5227, or 5 1/2 months after the organization's accounting period ends.	
37	5227	Split-Interest Trust	Calendar Year	3 1/2 mos. after end of the calendar year (April 15).	
74	5500 Series	Pension Plans	Calendar or Fiscal Plan Year	Last day of the 7th month after the end of the plan year.	3 years from due date of return or 3 years from IRS received date, whichever is later.
76	5330	Initial Excise Tax Return for Employee Benefit Plans	Calendar or Fiscal Plan Year	Varies depending on type of excise tax.	3 years from due date of return or 3 years from IRS received date, whichever is later.
15	8752	Computation of Required Payment or Refund	Calendar	4 1/2 mo. after end of taxable period.	

MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
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	Information Return for Tax-Exempt Private Activity Bond Issues		1 1/2 mos. after end of calendar quarter the bond was issued.	N/A
85	8038-B	Information Return for Qualified Build America Bonds & Qualified Recovery Zone Economic Development Bonds.		1 ½ months after the end of the calendar quarter the bond was issued	N/A
46	8038-CP	Return for Credit Payments to Issuers of Qualified Bonds		Variable Rate Issues due 45 days AFTER the interest payment date. Fixed Rate Issues Return Due Date is 45 days BEFORE the Interest Payment Date	2 years & 10 months or more, after the due date or the received date, whichever is later
46	8038-G	Information Return for Tax-Exempt Governmental Obligations		1 1/2 mos. after end of the calendar quarter the bond was issued	N/A
46	8038-GC	Information Return for Small Tax Exempt Governmental Bond Issues, Leases And Installment Sales		<i>Separate Return:</i> 1 1/2 mos. after end of quarter the bond was issued. <i>Consolidated Return:</i> Feb. 15	N/A
46	8038-T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate		Varies	N/A
86	8038-TC	Information Return for Tax Credit Bonds		1 ½ months after the end of the calendar quarter the bond was issued	N/A
46	8328	Carry forward Election of Unused Private Activity Bond Volume Cap		Feb. 15	N/A
68	3520	Annual Return to Report Transactions With Foreign Trusts & Receipt of Certain Foreign Gifts	Calendar	3 ½ months after the end of the Trusts tax year	N/A
42	3520-A	Annual Information Return of Foreign Trust with a U.S. Owner (under Section 6048 (b))	Calendar	2 ½ months after the end of the Trusts tax year	N/A
17	8288	U.S. Withholding Tax Return for	Monthly	20 th day after the Date of Transfer	3 years from the RDD

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MFT Code	Form No.	Type of Return	Period Covered	Due Date	Statutory Period of Limitations
		Dispositions by Foreign Persons of U.S. Real Property Interests			
08	8804	Annual Return for Partnership Withholding Tax (Section 1446)	Calendar or Fiscal	3 ½ month after the end of the Partnership tax year	3 years from RDD
75	8955-SSA	Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits	Annual	last day of the seventh month after the end of the plan year	N/A
84	8703	Annual Certification of a Residential Rental Project	Calendar	March 31 after the close of the calendar year for which the certification is made.	

4 Extension Forms

MFT	Form	Type of Return
02, 05-08, 12, 33, 42, 77,78	7004	Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns
30	4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
30	2350	Extension of Time To File U.S. Income Tax Return for U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
	1127	Extension of Time To Pay Tax
74,75,76	5558	Extension of Time To File Certain Employee Plan Returns
52	4768	Extension of Time To File U.S. Estate Tax Return and/or Pay Estate Tax
34, 36, 37, 44, 50, 56, 57, 67	8868	Application for Extension of Time To File an Exempt Organization Return
51	8892	Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation- Skipping Transfer Tax

Section 3 - Tax Return Information

1 Nature of Changes

Description	Page No.
New Computer Condition Codes beginning on	3-3
Special Process Codes	3-13
SS Tax Table	3-20
New FUTA Rate Table changes	3-21
Return Processing Codes (RPCs) – BMF Forms	3-26
Return Processing Codes (RPCs) – TEGE Forms	3-28

2 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 11.3, 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.

3 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		Form	First Valid Period Ending
CT-1	03-31-1962		945	12-31-1994
11C	01-01-1961*		990	12-31-1970
706	All ADP		990C	12-31-1961– 11-30-2006
706GS(D)	All ADP		990-EZ	12-31-1989
706GS(T)	All ADP		990PF	01-31-1970
706NA	All ADP		990T	12-31-1961
709	12-31-1961		1040	12-31-1962
709A	12-31-1980– 09-30-2003		1040A	12-31-1972
720	03-31-1962		1040,Sch H	03-31-1995
730	01-01-1961*		1040EZ	12-31-1982
940	12-31-1961		1040NR	12-31-1962
940–EZ	12-31-1989		1040PR	12-31-1962
940PR	12-31-1961		1040PC	12-31-1992
941	03-31-1962		1040NR	12-31-1962
941E	03-31-1962 – 03-31-1993		1040SS	12-31-1962
941PR	03-31-1962		1041	12-31-1961
941SS	03-31-1962		1041A	12-31-1970
942	03-31-1962- 12-31-1994		1041PF/5227	01-31-1970
943	12-31-1961		1041QFT	12-31-1998

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Form	First Valid Period Ending		Form	First Valid Period Ending
943PR	12-31-1961		1042	12-31-1985
944	12-31-2006		1065	12-31-1961
944PR	12-31-2006		1066	12-31-1987
944-SS	12-31-2006		1120	12-31-1961
1120A	12-31-1984 – 12-31-2006		5329	12-31-1975
1120C	12-31-2006		5330	12-31-1969
1120F	12-31-1961		5500	12-31-1975
1120FSC	01-31-1985		8038	01-31-1985
1120H	01-31-1974		8083-B	12-31-2008
1120IC-DISC	12-31-1961		8038-CP	01-01-2009
1120L	12-31-1961		8038-T	01-31-1985
1120M	12-31-1961– 11-30-1987		8038-TC	12-31-2008
1120ND	12-31-1984		8038-G	01-31-1985
1120PC	01-31-1987		8038-GC	01-31-1985
1120POL	12-31-1975		8288	12-31-2005**
1120REIT	01-31-1987		8328	01-31-1985
1120RIC	01-31-1987		8609	12-31-1996
1120S-K1	12-31-1961		8610	12-31-1996
1120S	12-31-1961		8693	12-31-1996
1120SF	08-31-1984		8703	12-31-2007
2290	01-01-1961*		8752	03-31-1991
3520	12-31-1996		8804	12-31-2004
3520-A	12-31-2000		8823	12-31-1996
4720	01-31-1970		8871	06-30-2000
4720-A	01-31-1970		8872	06-30-2000
5227	08-31-1969			

- Period Beginning

- ** With a Date of Transfer of 12-31-2005 or later

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 Area Office or Campus, depending on the date prescribed for transfer of manual processing operations to the Campus.

4 Processing Codes

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

A. Filing Status Codes (IMF)

Code	Filing Status (1040,1040A,1040EZ,1040SR)
0	Single, filing declaration of estimated income tax
1	Single taxpayer.
2	Married taxpayer filing joint return.
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	Head of household (dependent exemption is not claimed).

Code	Filing Status (1040ES)
0	One name in name line.
7	Married filing a joint declaration of estimated income tax.

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B. 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

C. 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.

5 Computer Condition Codes

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" and EPMF "E".

The IMF condition codes require numeric input, but are posted with the alphabetic codes listed below.

CCC 1-Where Coded>Returns Analysis Branch/Employee Benefits Security Administration (EBSA)-File Using-E-Definition for returns processing- Fact of Filing Record. Only certain fields from Section 01 will be present (punched) for these records.

CCC C-Where Coded>Returns Analysis Branch-File Using-E-Definition for returns processing- Substitute return prepared by IRS or secured return secured by EP/EO or Collection.

CCC X-Where Coded>Returns Analysis Branch-File Using-E-Definition for returns processing- Form 5500-EZ has missing information.

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

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/8804.	(1) If pre-computed penalty amount differs from computer calculated penalty by more than tolerance amount CP 234 will be generated.
			(2) Reserved	(2) Reserved
			(3) Indicates Date Business Started was not provided on Forms 1065/1065B	(3) Bypass check for DOB (Date of Business)
A	Employee Benefits Security Administration (EBSA)	E	Used when a 1988 short year return is filed and processed on a 1987 form	
			SSA Edit test(s) unresolved after correspondence.	
B	Employee Benefits Security Administration (EBSA)	E	Indicates Schedule B (Form 5500) missing.	Bypasses check for Schedule B.
B	Returns Analysis Branch	B	(1) Form 1041/1066/990C/990T. Taxpayer is electing out of the installment sales method (Form 6252) for sales made after October 19, 1980.	
	Returns Analysis Branch	B	(2) Form 941/944. Total Compensation field is significant but Social Security Wage/Medicare fields are insignificant.	
	Returns Analysis Branch	B	(3) Form 1120 Series: Indicates a taxpayer elected not to report property sales on the installment basis by checking box on Form 4797 or notating ("Elect out of the installment method") on either Form 4797 or Schedule D. The election applies to property sales after October 19, 1980. Effective January 1, 2002, and prior	
	Returns Analysis Branch	B	(4) Form 1120: Indicates a Schedule M-3 is attached to the return or the Schedule M-3 box is checked on the return. Effective January 1, 2004, and later.	
	Returns Analysis Branch	B	(5) Forms 1120-C, 1120-L, 1120-PC: Indicates a Schedule M-3 is attached to the return or the Schedule M-3 box is checked on the return. Effective January 1, 2007, and later.	
	Returns Analysis Branch	B	(6) Form 1120S: Indicates a Schedule M-3 is attached to the return or the Schedule M-3 box is checked on the return. Effective January 1, 2007, and later.	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
	Returns Analysis Branch	B	(7) Form 1065 and Form 1065-B: Indicates a Schedule M-3 is attached to the return or the Schedule M-3 box is checked on the return. Effective January 1, 2007, and later. Note: Electing large partnership rules are repealed by P.L. 114-74, Title XI, Section 1101(b); therefore, Form 1065-B and its instructions will be obsolete after 2017. , per Unified Work Request (UWR) 211944, effective January 2, 2019	
	Returns Analysis Branch	B	(8) Form 1120-F: Indicates a Schedule M-3 is attached to the return or the Schedule M-3 box is checked on the return. Effective January 1, 2009, and later.	
	Returns Analysis Branch	B	(9) Forms 1041, 1041-N, 1041-QFT: Indicates Section 965(i) Election per Tax Cuts & Jobs Act, Provision Section 14103, Public Law 115-97 (H.R. 1). Valid for tax periods 201712 through 201911. Effective August 13, 2018.	
C	Returns Analysis Branch	B	Form 1120-FSC (Doc Code 07), Form 1120-ND (Doc Code 08), Form 1120-SF (Doc Code 06): Indicates a Form 8978, Partner's Additional Reporting Year Tax, is attached. (Effective January 1, 2021, per Unified Work Request (UWR) 231544 – RRE – Tax Reform – 2021 – P – 13823 Bipartisan Budget Act of 2015 (BBA) – 1120, 1120-F, 1120-FSC, 1120-ND, 1120-REIT, 1120-RIC, and 1120-SF (PY2021/TY2020).	
C	Returns Analysis Branch	B	Form 1120-F: Indicates Qualified Derivatives Dealers (QDD). Effective January 2, 2019, per Unified Work Request (UWR) 205185.	
C	Returns Analysis Branch	B	Form 8834, Form 8910, Form 8936: Used by Code and Edit to force the return to Error Resolution System (ERS) when a Form 8834, Form 8910, and Form 8936 indicated an invalid vehicle year or an invalid service date. Effective January 1, 2011 – December 31, 2017.	
C	Returns Analysis Branch	B	Form 990-T or Form 8038-CP: Indicates a sequestered form.	
C	Returns Analysis Branch	E	Substitute return prepared by IRS or secured return secured by Employee Plans/Exempt Organizations (EP/EO) or Collection.	
D	Returns Analysis Branch	B	Reasonable cause for waiver of Failure to Pay Penalty. IMF input: 30.	Freezes computer generation of Failure to Pay Penalty on the unpaid liability.
D	Employee Benefits Security Administration (EBSA)	E	Damaged Document Received	
E	Returns Analysis Branch	B	(1) Identifies a taxpayer who has indicated on his/her return that excess deposits are to be applied to next return (Forms 940, 941, 943, 944, 945, 720 or 1042/CT-1), or has failed to indicate whether excess deposits 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.

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
		B	(2) Forms 1041, 1041-N, 1041-QFT: Indicates Potential Identity Theft Filing. (Valid for all tax periods, effective January 1, 2017, per Unified Work Request 182420).	
		B	(3) Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF: Indicates Potential Identity Theft Filing. (Valid for all tax periods, effective January 1, 2017, per Unified Work Request 182420).	
		B	(4) Form 1120S: Indicates Potential Identity Theft Filing. (Valid for all tax periods, effective January 1, 2017, per Unified Work Request 182420).	
E	Employee Benefits Security Administration (EBSA)	E	Entity test failure on return.	
F	Returns Analysis Branch/Employee Benefits Security Administration (EBSA)	B/E	Indicates final return filed (applies to all BMF returns except 706). IMF input: 31	Generated for 5500, 5500EZ when return meets the conditions that indicate a final return. Deletes Filing Requirements for the particular return.
G	Returns Analysis Branch	B/E	Indicates an amended, corrected, supplemental, tentative, or revised return. (Applies to all BMF returns except setting of freeze on Form 1065). IMF 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 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	For Form 1120-F: Form 1042-S, <i>Foreign Person's U.S. Source Income Subject to Withholding</i> , is attached (effective January 1, 2015).	No Action. Information only for Form 1120-F.
H	Returns Analysis Branch	B	Non-Campus document with remittance deposited for the Campus	No action—info only.
H	Returns Analysis Branch	B	The description on Form 8038-G, line 18 other reads "Tribal Economic Development Bond"	The description on Form 8038, line 11Q-other reads "Recovery Zone Facilities Bonds".

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
H	Employee Benefits Security Administration (EBSA)	E	PBGC edit test(s) unresolved after correspondence.	
I	Returns Analysis Branch	B	Form 6781.Regulated futures contracts and tax straddles (Forms 1120, 1120-C, 1120-F, 1120-L, 1120-PC, 1120S, 990C, 990T, 1065, 1041).	No action—info only.
I	Employee Benefits Security Administration (EBSA)	E	Indicates an incomplete return. Penalty may be assessed.	No action—info only.
J	Returns Analysis Branch	B	(1) 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
		B	(2) Forms 1120, 1120C, 1120-L, 1120-PC, 1120-REIT, and 1120-RIC: Indicates Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption system of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts & Jobs Act, Provision Section 14103, Public Law 115-97 (H.R. 1). Valid for tax periods 201701 and later per LB&I Technical Specialist – Outbound Repatriation. (Unified Work Requests (UWRs) 209491 and 212412). Effective April 2 nd 2018.	
		B	(3) Form 1120S: Indicates Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption system of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts & Jobs Act, Provision Section 14103, Public Law 115-97 (H.R. 1). Valid for tax periods 201701 and later per LB&I Technical Specialist – Outbound Repatriation. (Unified Work Request (UWR) 209491) Effective April 2 nd 2018.	
		B	(4) Form 1041: Indicates Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption system of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts & Jobs Act, Provision Section 14103, Public Law 115-97 (H.R. 1). Valid for tax periods 201701 and later per LB&I Technical Specialist – Outbound Repatriation. (Unified Work Request (UWR) 209491). Effective April 2 nd 2018.	
		B	(5) Form 1065: Indicates Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption system of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts & Jobs Act, Provision Section 14103, Public Law 115-97 (H.R. 1). Valid for tax periods 201701 and later per LB&I Technical Specialist – Outbound Repatriation. (Unified Work Request (UWR) 209491). Effective April 2 nd 2018.	
		B	(6) Forms 990-PF and 990-T: Indicates Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption system of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts & Jobs Act, Provision Section 14103, Public Law 115-97 (H.R. 1). Valid for tax periods 201701 and later per LB&I Technical Specialist – Outbound Repatriation. (Unified Work Requests (UWRs) 209491 and 212412). Effective April 2 nd 2018.	

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Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
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.
			For Form 1041 – Indicates a qualifying Small Business taxpayer for ES Penalty purposes for tax periods 200912 thru 201011.	No action—info only.
L	Code and Edit/Error Correction	B	<p>(1) Rejected application for extension of time for filing 706-NA, 709/990/990C/990EZ/990T 1041, 1041-N, 1041QFT, 1042, 1065, 1065-B, 1120 series, 3520-A, 8804 return.</p> <p>Note: Electing large partnership rules are repealed by P.L. 114-74, Title XI, Section 1101(b); therefore, Form 1065-B and its instructions are obsolete after 2017, per Unified Work Request (UWR) 211944, effective January 2, 2019</p> <p>(2) Treaty overrules or modifies tax law (IRC 6114) or Form 8833.</p>	(1) Posts 7004 application and any remittance with no extension of RDD.
L	Employee Benefits Security Administration (EBSA)	E	Late Correspondence	
M	Returns Analysis Branch	B	Form 1041: Indicates Form 8949, Sales and Other Dispositions of Capital Assets, (reporting Code Z and/or Y (added in 2020)) is attached per Tax Cuts & Jobs Act, Public Law 115-97 (H.R. 1), Provision Section 13823 (Opportunity Zones). Valid for tax periods ending 201801 and later. Effective January 2, 2019, per Unified Work Request (UWR) 212350. Valid for tax periods ending 201712 and later. Effective January 2, 2020, per Unified Work Request (UWR) 220581.	
M	Returns Analysis Branch	B	Form 1065: Indicates Form 8949, Sales and Other Dispositions of Capital Assets, (reporting Code Z and/or Y (added in 2020)) is attached per Tax Cuts & Jobs Act, Public Law 115-97 (H.R. 1), Provision Section 13823 (Opportunity Zones). Valid for tax periods ending 201801 and later. Effective January 2, 2019, per Unified Work Request (UWR) 212350. Valid for tax periods ending 201712 and later. Effective January 2, 2020, per Unified Work Request (UWR) 222301.	
M	Returns Analysis Branch	B	Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF: Indicates Form 8949, Sales and Other Dispositions of Capital Assets, (reporting Code Z and/or Y (added in 2020)) is attached per Tax Cuts & Jobs Act, Public Law 115-97 (H.R. 1), Provision Section 13823 (Opportunity Zones). Valid for tax periods ending 201801 and later. Effective January 2, 2019, per Unified Work Request (UWR) 212350. Valid for tax periods ending 201712 and later. Effective January 2, 2020, per Unified Work Request (UWR) 219217.	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
M	Returns Analysis Branch	B	Form 1120S: Indicates Form 8949, Sales and Other Dispositions of Capital Assets, (reporting Code Z and/or Y (added in 2020)) is attached per Tax Cuts & Jobs Act, Public Law 115-97 (H.R. 1), Provision Section 13823 (Opportunity Zones). Valid for tax periods ending 201801 and later. Effective January 2, 2019, per Unified Work Request (UWR) 212350. Valid for tax periods ending 201712 and later. Effective January 2, 2020, per Unified Work Request (UWR) 219196.	
M	Returns Analysis Branch	B	Form 990-T and Form 1120-POL: Indicates Form 8949, Sales and Other Dispositions of Capital Assets, (reporting Code Z) is attached per Tax Cuts & Jobs Act, Public Law 115-97 (H.R. 1), Provision Section 13823 (Opportunity Zones). Valid for tax periods ending 201801 and later. Effective January 2, 2019, per Unified Work Request (UWR) 212350.	
M	Returns Analysis Branch	B	Forms 941/942/943/CT-1: Indicates interest free adjustments. Labeled as "Misclassified Employees" across the top of the returns.	
N	Returns Analysis Branch	B	Joint Committee Case sent to Examination Division (Form 1120, Form 1120-L, Form 1120-PC, Form 1120-FSC, and Form 1120-SF)	Freezes module from off-setting or refunding. Freeze is released upon posting of an Audit or DP Tax Adjustment.
N	Returns Analysis Branch	B	Used to identify a certain type of bond was filed on the following forms for tracking purposes.	The description on Form 8038, line 11Q-other reads "Recovery Zone Facilities Bonds".
N	Returns Analysis Branch	B	Used to identify a Form 8939 that was filed with a Form 1041.	No Action – Information Only
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.
O	Employee Benefits Security Administration (EBSA)	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).	Generates the next consecutive month as the tax period on the tax module transcript.
P	Returns Analysis	B	The description on Form 8038, line 20C - other reads "Qualified School Construction Bonds" For Form 5227 indicates Business Mail File Indicator.	The description on Form 8038, line 11Q-other reads "Recovery Zone Facilities Bonds".
P	Employee Benefits Security Administration (EBSA)	E	EBSA Failed Edit Checks	Generated when a return is not perfected for a DOL item.

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Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
P	Returns Analysis	B	Forms 1120, 1120-C, 1120-REIT, 1120-RIC: Indicates Form 1118, <i>Foreign Tax Credit-Corporations</i> , is attached per TIGTA Audit 201630027 Recommendation. Effective January 2, 2019, per Unified Work Request (UWR) 205204 and Amendment UWR 212594.	
P	Returns Analysis	B	Form 1041: Indicates return submitted under Streamlined Filing. Labeled as "Streamlined" across the top of the return.	
Q	Error Correction	B	Forces Math Error Condition. Indicates manual computation return with a math error (Forms 1041 (except 1120S), 706, and 709).	
Q	Returns Analysis	B	Indicates Form 1065/1065B filed to claim Federal Telephone Excise Tax Paid refund only.	
Q	Returns Analysis	B	<i>For 200612 through 200711</i> : Form 8913, <i>Credit for Federal Telephone Excise Tax Paid</i> , filed to claim Telephone Excise Tax Refund (TETR) and attached to Forms 1120, 1120-A, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-ND, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, and 1120S.	
Q	Returns Analysis	B	The description on Form 8038, line 20C-other reads "Qualified School Construction Bonds (Indian Schools)"	The description on Form 8038, line 11Q-other reads "Recovery Zone Facilities Bonds".
Q	Employee Benefits Security Administration (EBSA)	E	Indicates 5500 returns referred from DOL/EBSA.	No action—info only
R	Returns Analysis Branch/Employee Benefits Security Administration (EBSA)	B/E	Delinquent return with reasonable cause established or applicability of FTF penalty not determined. IMF 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 (Columns 1-9) b) 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).	Bypasses Credit Elect processing.
			(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.)	
			(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.)	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
			(6) Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC: Indicates Form 8883, Asset Allocation statement under Section 338, is attached. (Effective January 1, 2013, per Unified Work Request (UWR) 49360 - Computer Condition Code (CCC) "S" for Form 8883 and CCC "T" for Form 8886 attached to various BMF Forms.)	
			(7) Form 1120-S: For tax periods 201201 and after: Indicates Form 8883, Asset Allocation statement under Section 338, is attached. (Effective January 1, 2013, per Unified Work Request (UWR) 49360 - Computer Condition Code (CCC) "S" for Form 8883 and CCC "T" for Form 8886 attached to various BMF Forms.)	
S	Employee Benefits Security Administration (EBSA)	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	(1) For 2011 and prior: Form 8271, Investor reporting of Tax Shelter Registration (valid on Forms 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, 990T) For 201201 and after: Indicates Form 8886, <i>Reportable Transaction Disclosure Statement</i> , is attached to Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF and 1120S.	No action—information only on Forms 1120, 1120S, 1120A, 1065, 1041, 990, 990C, 990PF, and 990T).
		B	(2) Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, and 1120-SF: For tax periods 201201 and after: Indicates Form 8886, <i>Reportable Transaction Disclosure Statement</i> , is attached. (Effective January 1, 2013, per Unified Work Request (UWR) 49360 - Computer Condition Code (CCC) "S" for Form 8883 and CCC "T" for Form 8886 attached to various BMF Forms.)	
		B	(3) Form 1120-S: For tax periods 201201 and after: Indicates Form 8886, <i>Reportable Transaction Disclosure Statement</i> , is attached. (Effective January 1, 2013, per Unified Work Request (UWR) 49360 - Computer Condition Code (CCC) "S" for Form 8883 and CCC "T" for Form 8886 attached to various BMF Forms.)	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
U	Returns Analysis Branch	B	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.
V	Returns Analysis Branch	B	A return was filed claiming the Qualified Therapeutic Credit. It applies to the following BMF Forms: 1041,1120, 1120-F, 990-T.	Does not generate \$20 daily delinquency penalty.
V	Returns Analysis Branch	B	Used to identify 1041 filer claimed Qualifying Therapeutic Credit on Form 3468, line 8 and on Form 3800 on line 1a.	No Action
V		E		Reserved
W	Code and Edit/Error Correction	B	Acceptable reason for change of Accounting Period on Form 7004/2758/8736 (TC620).	Overrides ERS accounting period mismatch check on Form 7004/8868.
W	Returns Analysis Branch	B	Return cleared by Statute	Bypasses statute checks on original input.
X	Returns Analysis Branch	B	(1) Form 1065 and Form 1065-B: Used to freeze module from refunding or offsetting credit on Form 1065 or Form 1065-B with the following criteria: <ul style="list-style-type: none"> • Form 8697, <i>Interest Computation Under the Look-Back Method for Completing Long-Term Contracts</i> • Form 8866, <i>Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method</i> • Publicly Traded Partnerships • Qualifying Therapeutic Discovery Project (QTDP) claimed on Form 4255, <i>Recapture of Investment Credit</i> Note: Electing large partnership rules are repealed by P.L. 114-74, Title XI, Section 1101(b); therefore, Form 1065-B and its instructions are obsolete after 2017, per Unified Work Request (UWR) 211944, effective January 2, 2019.	
		B	(2) Used to freeze module from refunding or offsetting credit for the following Forms: 706, 706-GS(D), 709, 720, 940, 940-PR, 941, 990, 990-BL, 990-EZ, 990T, 990-PF, 1041, 1041-A, 1041-N, 1041-QFT, 1042, 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, 1120S, 2290, 4720, 4720-A, 5227, 5329, 5578, 5768, 6069, 8288, and 8872. Note: Electing large partnership rules are repealed by P.L. 114-74, Title XI, Section 1101(b); therefore, Form 1065-B and its instructions will be obsolete after 2017, per Unified Work Request (UWR) 211944, effective January 2, 2019.	Request for Money Transfer

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
X	Returns Analysis Branch	E	Form 5500-EZ has missing information.	
Y	Returns Analysis Branch & Error Correction	B	Accept tax return as submitted (Forms 1041, 1065, 1120, 1120-A, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, 1120S, 990, 990C, 990PF, 5329, 1041A, 4720, 990EZ, 2290, and 5227). IMF input: 36	Computer accepts, posts, and settles on return as submitted on the MF; changes accounting period if appropriate.
Y	Employee Benefits Security Administration (EBSA)	E	Indicates that the filer is a 52-53-week filer on 5500 and 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.
		B	Indicates Schedule UTP is attached to a Form 1120, Form 1120-F, Form 1120-L or Form 1120-PC.	Information only
1	Returns Analysis Branch	B	(1) Indicates that Form 8824 is attached and Box A is checked	
		B	(2)-Forms 1041, 1041-N, and 1041-QFT: Indicates Form 8824, <i>Like-Kind Exchanges</i> , attached.	
		B	(3) Forms 1065 and 1065-B: Indicates Form 8824, <i>Like-Kind Exchanges</i> , attached. Note: Electing large partnership rules are repealed by P.L. 114-74, Title XI, Section 1101(b); therefore, Form 1065-B and its instructions are obsolete after 2017, per Unified Work Request (UWR) 211944, effective January 2, 2019.	
		B	(4) Forms 1120, 1120-FSC, 1120-ND, 1120-REIT, and 1120-SF Indicates Form 8824, <i>Like-Kind Exchanges</i> , attached.	
		B	(5) Form 1120S: Indicates Form 8824, <i>Like-Kind Exchanges</i> , attached.	
2	Returns Analysis Branch	B	(1) Indicates that Form 8824 is attached and Box B is checked.	
		B	(2) For 200312 and prior: Indicates that Form 8824 is attached and Box B is checked for Forms 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, and 1120S.	
		B	(3)-Forms 1120, 1120-C, 1120-F, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, and 1120-SF: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached (effective January 1, 2013, through May 4, 2013).	
		B	(4) Form 1120-S: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached (effective January 1, 2013, through May 4, 2013).	
		B	(5) Form 1041: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached to current year return. (Effective January 1, 2017, through March 5, 2017).	

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Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
		B	(6) Form 1065: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached to current year return. (Effective January 1, 2017, through March 5, 2017).	
		B	(7) Form 1120: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached to current year return. (Effective January 1, 2017, through March 5, 2017).	
		B	(8) Form 1120S: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached to current year return. (Effective January 1, 2017, through March 5, 2017).	
		B	(9) Form 1041: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached. (Valid for all tax periods, per LB&I request, effective March 6, 2017).	
		B	(10) Form 1065: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached. (Valid for all tax periods, per LB&I request, effective March 6, 2017).	
		B	(11) Form 1120: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached. (Valid for all tax periods, per LB&I request, effective March 6, 2017).	
		B	(12) Form 1120S: Indicates Form 8938, <i>Statement of Foreign Financial Assets</i> , is attached. (Valid for all tax periods, per LB&I request, effective March 6, 2017).	
3	Returns Analysis Branch	B	Identifies taxpayers who should not receive credit interest. For the Form 940 Indicates No reply to Correspondence.	
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	(1) 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).	
		B	(2) Common Trust filing Form 1065.	
		B	(3) For the Form 940 Indicates – Successor Employer	
6	Returns Analysis Branch	B	(1) For 200512 and prior: Campus 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)	
		B	(2) Form 1065 and Form 1065-B (Short Record returns): Suppresses failure to file on correct media penalty. Short Record returns (Form 1065/Form 1065-B) include: IRC 761(a) Returns Common Trust Returns Nominee Returns Inactive Returns Note: Electing large partnership rules are repealed by P.L. 114-74, Title XI, Section 1101(b); therefore, Form 1065-B and its instructions are obsolete after 2017, per Unified Work Request (UWR) 211944, effective January 2, 2019. •	
		B	(3) Forms 1120, 1120-L, and 1120-PC: Indicates Section 847 Deduction - Special Estimated Tax Payments (SETP) identified on return and/or Form 8816, <i>Special Loss Account and Special Estimated Tax Payments for Insurance Companies</i> , attached. (Effective January 1, 2016, per Unified Work Request 152989).	

Code on Return	Where Coded	File Using	Definition for Returns Processing	Action Initiated
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").	
8	Suppress computation of ES penalty and generation of CP234	B	(1) Indicates taxpayer filed Form 2220, Underpayment of Estimated Tax by Corporations, requesting waiver of Estimated Tax Penalty for Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, and 1120S	
		B	(2) Form 1065 Identified as a Section 761(a) return and/or election	
		B	(3) Indicates taxpayer filed Form 2210/ 2210-F requesting waiver of ES Penalty for Form(s) 1041, 1041-N, and 1041-QFT	
		B	(4) Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, and 1120-SF: Indicates Form 2220, <i>Underpayment of Estimated Tax by Corporations</i> , Part II, Box 6 or Box 7 (2004 and prior years: Part I, Box 1 or Box 2) is checked and/or Form 2220, Schedule A, Line 38 (2002 and prior years: Line 40) has entries other than zero. (Effective January 1, 2016, per Unified Work Request (UWR) 152989).	
		B	(5) Form 1120S: Indicates Form 2220, <i>Underpayment of Estimated Tax by Corporations</i> , Part II, Box 6 or Box 7 (2004 and prior years: Part I, Box 1 or Box 2) is checked and/or Form 2220, Schedule A, Line 38 (2002 and prior years: Line 40) has entries other than zero. (Effective January 1, 2016, per Unified Work Request (UWR) 152989).	
9	Returns Analysis Branch	B	(1) Indicates the presence of Low Income Housing Credit, Forms 8586, 8609, 8611 and/or 8693.	
			(2) Indicates a foreign partnership return.	
			(3) For the Form 940 - No payments to Employees in 2006, 2007, 2008, 2009.	

6 IMF Computer Condition Codes

Reference: IRM 3.12.2-2

Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer which posts to the Master File. Edit CCC's for Tax year 2018 and later to the blank area below "Spouse was born before January 2, 1954". The received date for Tax year 2018 and later will be edit in the empty space to the right of "Dependents" but, only when the return is received after the due date.

Code	Explanation	
1		#
2	Tax Shelter Detection Team non-selected return.	
3	For C/GEN 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 Substitute for Return (SFR) has been filed in place of the return.	
5	Form 1040X showing one "yes" box checked for Presidential Election Campaign Fund.	

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Code	Explanation
6	Form 1040X showing two "yes" boxes checked for Presidential Election Campaign Fund.
7	Denial of Reasonable Cause for IDRS processing.
8	Refund and only a single W2 is attached that is altered, typed, a substitute or hand written.
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. Causes TC 460
E	Delete Filing requirements for taxpayers who are not deceased.
F	To delete primary taxpayers filing requirements. On a joint return, generates module for secondary taxpayer. Indicates final return.
G	Form 1040X which amends Presidential Election Campaign Fund (PECF) selection
H	PY23 and subsequent: Lump sum election (LSE) is indicated. PY22 and prior: Form 8938, Statement of Foreign Financial Assets, attached to the return.
I	PY22 and prior: Form 8886, Reportable Transaction Disclosure Statement, is attached to the return.
J	Filing Status Code 2, 3, or 6 with secondary SSN missing and "Amish/Mennonite" or "Form 4029" notated.
K	Taxpayers indicating that they are members of the armed forces or personnel serving in direct support of a combat zone operation.
L	Refund on an overpaid decedent return is to be issued with the NAME-FIRST and NAME-SECOND lines interchanged on the refund check.
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 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.
Q	PY23 and subsequent: Qualifying Non-Dependent is listed in filing status section of return PY22 and prior: Form 8939 is attached to the return.
R	Delinquency cause is reasonable and acceptable; this code suppresses the C/GEN of delinquency penalty.
U	Indicates no reply to correspondence and prevents generation of credit interest.
V	Indicates SE income has been reduced by a specified dollar amount or net earnings reduced below a minimum specified amount.
W	(For an overpaid decedent return) Refund is to be issued to the NAME-SECOND LINE beneficiary or person or the state-side spouse (on joint return) of Armed Forces personnel or others serving overseas. NAME-FIRST line is suppressed on the Refund check only.
X	Indicates no account is present at the Master File or mismatch Name Control at Master File or No Match on DM-1 file and either the NAP was inoperational or the EIF was inoperational and the NAP was operational and accessed.
Y	Accept taxpayers' figures if the computer figure for total tax is different
Z	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.

7 Returns Processing Codes (EPMF)

Code	Explanation	Code	Explanation
A	Generated when Policy dates on Schedule(s) A match primary return.	M	Master Trust Direct Filing Entity (DFE)
B	Potential Pure Fringe Plan.	N	Certain pension plans
C	IRS secured/substitute return; Not liable to file.	O	CCT/PSA DFE
D	Generate to indicate true fringe plan.	P	Certain pension plans
E	Generate when Type Plan Entity	S	Short plan year.

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	Indicator contains E.			
F	Non-US plan.		T	Terminated plan.
G	Group Insurance Arrangement		U	Reserved.
I	Fully insured welfare plan.		W	Generated when there is a Welfare plan.
J	Small plan		X	Generated when return is Form 5500-EZ plan
K	One-participant plan		Z	Generated when return is DFE.
			1	Fact of Filing Form 5500-EZ
*These codes do not print on MFTRA or IDRS Transcripts				

8 Returns Processing Codes – Form 1040 (IMF)

Reference: IRM 3.12.2-3

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	“Community Property” taxpayer who does not enter any of the income items but claims the benefit of Community Property and reports prorated share of community income as AGI. The community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. Forces computer to accept taxpayers Adjusted Gross Income.
D	Form 8962 is attached with QSEHRA noted at the top of the form.
E	A taxpayer with a potentially invalid SSN/Name Control combination has provided documentation that indicates he/she is the individual listed on the return.
F	Taxpayer has included IRC Section 965 claims and/or payments on the return.
G	Forces Campus computer to bypass generation of the error code 118 check.
H	Other Contributions amount equal to or greater than \$500 is present on Schedule A and Form 8283
I	Taxpayer enters “Died” in the SSN area for a dependent or EIC child and a supporting birth certificate (or death certificate with a date of birth) is present.
J	Total Tax exceeds 50% of AGI.
K	Potential statute return cleared by Statutory Clearance Group.
L	Tax return is blank (other than entity information) or contains all zeros or insignificant entries.
M	PY22 and subsequent: Unemployment Compensation box is checked on Form 8962. Unemployment Compensation box is checked on Form 8962. PY21 and prior: Indicates Form 2555EZ is attached.
N	Identifies non-employee compensation on Form 1040 or 1040A for Examination to assess self-employment tax liability.
O	Primary taxpayer TIN invalid (not the same taxpayer as the person on the valid TIN) - do not allow primary taxpayer’s personal exemption or EIC on the return.
P	PY22 and prior: Indicates Form 2106 is attached.
Q	Primary taxpayer TIN invalid, but is the same taxpayer that exists on the valid TIN (name changed without notifying SSA). CC IRCHG done to make taxpayer “IRS valid” and merge valid and invalid accounts.
R	Electronic Filing PIN is present (MeF only).
S	Taxpayer not subject to self-employment tax.
T	Capital Gain Distribution is claimed on the Schedule D line of Form 1040. The taxpayer used the Schedule D worksheet to compute tax.
U	Taxpayer indicates deferral on the gain from the sale of an asset in a Qualified Opportunity Zone Fund (indicated by a code “Y” or “Z” in column (f) of Form 8949).
V	Edited by Code & Edit on Form 1040 and 1040A TY1999 return determined to be a computer-generated

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Code	Explanation
	paper return.
W	PY22 and prior: 1040NR with Schedule SE attached.
X	LB&I screening of international returns (Revenue Protection).
Y	"LOOSE" Schedule H filed. Dummy 1040 is prepared
Z	Taxpayer not liable for Alternative Minimum Tax.
1	Dual-Status Taxpayer.
3	Form 5329 not required.
4	Other Contributions amount equal to or greater than \$500,000 is present on Schedule A, and appraisal for donated property is present on Form 8283.
5	PY22 and prior: Alternative Minimum Tax reported on Form 1040
6	1/2 SE Deduction bypass (1/2 SE Deduction is not valid for TY97 and prior).
7	IRC 965(i) election is reported on the tax return
8	Additional Child Tax Credit claimed with Puerto Rico address (ELF only).
9	PY22 and prior: Form 8997 attached to the return.
*These codes do not print on MFTRA or IDRS Transcripts.	

9 Special Processing Codes

Reference: IRM 3.12.3-62-4

A Special Processing Code (SPC) is an alphabetic or numeric character entered by a Code & Edit examiner, except for SPC T, to alert the computer to a special condition or computation. The number of SPCs in a return may not exceed ten. These codes are used for campus processing and do not post to the Master File. These codes were created as an overflow for Return Processing Codes and are meant for short-lived conditions.

Special Processing Code	Valid TYs	Definition
A	all	PY23 and subsequent: Non Passive Activity Loss (NPA) is claimed. PY22 and prior: Taxpayers attach Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, Form 2120, Multiple Support Declaration, or a copy of a Divorce Decree stating their entitlement to claim an exemption for the child who did not live with them because of divorce or separation
B	All	Bypass TC 971 AC 506 identity theft criteria.
C	All	The taxpayer claims the Residential Energy Credit, and the claim for the Nonbusiness Energy Property Credit, from line 11 of Form 5695, doesn't exceed \$1,500.
D	16 and later through TY21	PY22 and prior: A Federally-declared disaster loss is claimed on Schedule A and Form 4684.
E	All	Taxpayer noted "HSH" indicating wages reported includes household employee wages received.
F	All	ERS bypass computation of Child Tax Credit.
G	All	Taxpayers using the filing status married filing separately calculate the IRA deduction by using the same method as taxpayers using the filing status single or head of household.
H	18 and subsequent	PY22 and prior: Form 8995-A Schedule A, Schedule B, Schedule C, or Schedule D attached to the tax return.
J	All	Taxpayer(s) indicate the return contains wages earned in a penal institution.
K	All	Taxpayer checks the box on line 15 Form 8863, to declare ineligibility for the refundable American Opportunity Credit.
L	All	PY22 and prior: Form 8824, Like-Kind Exchanges, is filed with the return.
M	All	ID Theft Issue; RIVO use only.
N	All	Claim of Right cleared by exam.

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Special Processing Code	Valid TYs	Definition
P	All	Return Submitted under Streamlined Filing Compliance Procedures for taxpayers with offshore noncompliance.
Q	All	PY22 and prior: One or more of the Forms 8990, 8992, 8993, or 8994 is attached to the tax return.
R	All	PY22 and prior: Form 461 was attached to the tax return.
S	All	PY22 and prior: Taxpayer attached a Spanish language version of the Identity Theft Affidavit (Form 14039SP) to any type of form within the 1040 family, and therefore a Spanish version of the CP01s notice with be issued.
T	All	Identify certain identity theft returns which will post to MFT 32.
U	All	Taxpayer attached documentation to Form 1040NR which requires ERS review (MeF only).
V	All	Validation required for Excess Social Security Tax Withholding (Revenue Protection).
W	All	PY22 and prior: Form 5471 or a schedule supporting Form 5471 was attached to the tax return.
X	All	PY23 and subsequent: Accept taxpayer's total wages amount. PY22 and prior: Form 8865 or a schedule supporting Form 8865 was attached to the tax return.
Y	All	Free File Initiative code "FFF" is present.
Z	All	Taxpayer checked the box on line 12 of Form 5405, <i>First-Time Homebuyer Credit</i> . Primary taxpayers—or, if they are married, their spouse— 1) are a member of the uniformed services or Foreign Service or an employee of the intelligence community and 2) Sold the house for which they claimed the First-Time Homebuyer Credit in consequence of government orders for qualified official extended duty. They do not have to repay the credit.
2	All	AVS failure at recompute processing (GMF 15/25).
3	All	MEF AVS access failure at call 1 or call 2.
4	18 and subsequent	Alimony Received and/or Alimony Paid date is after 12-31-2018.
6	18 and subsequent	PY22 and prior: Form 8995 attached and Taxable Income before Qualified Business Income deduction is over the threshold amount.
7	09 and 10	Taxpayer checked the box on line 12 of Form 5405, <i>First-Time Homebuyer Credit</i> . Secondary taxpayers—or, if they are married, their spouse— 1) are a member of the uniformed services or Foreign Service or an employee of the intelligence community and 2) Sold the house for which they claimed the First-Time Homebuyer Credit in consequence of government orders for qualified official extended duty. They do not have to repay the credit. Indicates an IMF return with the IRC Section 965(i) election present
8	All	Form 14039 is attached (do not detach).
9	All	Return has a potential OMM condition.

10 Unallowable Codes

Reference IRMs:

- [3.11.3.3.7.6, Unallowable Code \(UAC\)](#)
- [3.11.3-7, Unallowable Codes](#)

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- 3.11.3.21.1 TY18 and Later Schedule A, General Editing Procedures
-
- 3.12.2.5.9, Unallowables
- 4.19.15.15, Unallowable Code (UA) Program

Unallowable Codes (UA Codes) identify items on Form 1040 series that are of a questionable nature or exceed statutory limitations. The codes are grouped by affected return area as follows.

Unallowable Codes 16 through 20 affect AGI

Unallowable Codes 32 through 46 affect taxable income

Unallowable Code 77- through 79 affect total tax

Unallowable Codes 84, 89, and 99 require a decision regarding the additional amount of AGI, taxable income and/or total tax.

UA Code	Explanation
16	Lump Sum Distribution - Since a portion of your lump sum distribution was rolled over, you do not qualify for special tax treatment on the lump sum distribution received
17	Lump Sum Distribution - You do not qualify for special tax treatment on the lump sum distribution you received. The retired plan participant wasn't age 50 or older on January 1, 1986, and the distribution wasn't from a qualifying pension, profit sharing or stock bonus plan
18	Lump Sum Distribution - You do not qualify for special tax treatment on the lump sum distribution received because: <ul style="list-style-type: none"> • the lump sum was not paid to a beneficiary of an employee who had just died and you were not a participant in the plan for at least 5 years before the year of distribution
19	Lump Sum Distribution - In order to qualify for special tax treatment on lump sum distributions, one of the following must apply: <ul style="list-style-type: none"> • the distribution was paid to a beneficiary of an employee who had died; • you quit, retired, got laid off or were fired from your job before receiving the distribution, • you were self-employed or an owner-employee and became disabled or You were older than 59 1/2 at the time of the distribution
20	Lump Sum Distribution - You do not qualify for special tax treatment on lump sum distribution because: You have already used Form 4972 for a lump sum distribution received after 1986 by the same plan participant
33	Personal Expenses for Medical Care - Medical expenses on Schedule A have been adjusted because items such as health club dues, diet foods, funeral expenses, maternity clothes and meals or lodgings (unless provided by a hospital or similar institution for medical care) cannot be deducted. (See Publication 502)
34	Federal Taxes - The Federal taxes on Schedule A cannot be allowed. Taxes that cannot be deducted include Federal income tax, Social Security and Railroad Retirement taxes, the Social Security tax you paid for a personal or domestic employee, Federal estate and gift taxes, customs duties and Federal excise taxes on automobiles, tires, telephone service and air transportation
35	Utility Taxes - The taxes on Schedule A have been adjusted. Utility taxes for sewers, water, phones and garbage collection cannot be deducted
36	State and Local Taxes - The taxes on Schedule A have been adjusted. State and local taxes, such as those for hotel rooms, air fares, inheritances, stamps and mortgage cannot be deducted

UA Code	Explanation
37	Automobile Licenses and Tags - The deduction for automobile license, registration, tag fees or taxes on Schedule A has been disallowed. These amounts may be shown as personal property taxes only if your state charged them annually and in an amount based on the value of your automobile. Since your state does not charge the fees and taxes this way, they are not personal property taxes and cannot be allowed
38	Child Support - The expenses for support of children or dependents on Schedule A cannot be allowed because these expenses are not deductible
40	Educational Expenses - you cannot deduct educational expenses for someone other than yourself or your spouse on Schedule A
41	Personal Interest - You can no longer deduct personal interest (TY 91 and later)
42	Contributions - The charitable contributions on Schedule A have been adjusted because payments to individuals, lobbying organizations, foreign charities (except Canadian Charities) and other non-qualifying recipients are not deductible. (See Publication 526)
43	Auto Expense for Trade or Business - We Changed the Amount of Your Automobile Expenses. For more information see Publication 463, Travel, Entertainment and Gift Expenses
45	Sale of Personal Residence - The expenses incurred in the sale or purchase of your residence cannot be deducted on Schedule A. Closing costs (for example, settlement and legal fees) or realtor commissions are not deductible. (See Publication 523)
46	Personal Insurance - Premiums you pay for insurance (other than medical insurance) are not deductible on Schedule A
56	Impairment Related Work Expenses – The deduction for Impairment related work expenses has been disallowed
61	DC Homebuyer Credit Carryforward - The amount being claimed on your tax return for the Carryforward of the District of Columbia First-Time Homebuyer credit is being examined. This amount has been frozen and will not be included in any anticipated refund.
70	IRC 1341 – The amount being claimed on your tax return for the IRC 1341 (Claim of Right Credit) is being examined. This amount has been frozen and will not be included in any anticipated refund.
77	Disabled Access Credit - The amount being claimed on your tax return for disabled access credit is being examined. This amount has been frozen and will not be included in any anticipated refund amount. You will receive correspondence when the examination is completed and/or the remainder of the refund amount relating to this issue is released
79	Alternative Motor Vehicle Credit/Electric Motor Vehicle Credit -Taxpayer has claimed the same vehicle on more than one of Forms 8936 and/or 8910
83	Personal Casualty or Theft Loss (2018-2025) – This loss must be attributable to a federally declared disaster
84	First-Time Homebuyer Credit Recapture - Our records show the taxpayer could not have transferred the home as part of a divorce settlement
89	Health Coverage Tax Credit (HCTC) - The taxpayer is eligible for the Health Coverage Tax Credit (HCTC) and claimed the HCTC and Premium Tax Credit (PTC) for the same month.
92	Loss of personal residence or property - The loss on the sale of a residence or other property used for personal purposes is not deductible.
98	More Than Three (3) Unallowables – If more than three Unallowable Codes are identified, UA 98 is coded without an amount in place of the third unallowable.
99	Unspecified Unallowable - This Unallowable is to be used only when specifically instructed to in <u>IRM 3.12.3, Individual Income Tax Returns</u>
V	We have computed your self-employment tax for you. The amount you reported s other income (\$400 or more) on line 21 of your tax return or as net taxable income on Schedule C, E or F, appears to be self-employment income. This income makes you liable for the self-employment tax under the law. Please see Publication 533, Self-Employment Tax, for definitions and rules relating to self-employment tax.

11 Audit Codes – Form 1040 (IMF)

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Code	Definition	
A	The long-time resident box is checked on line 3, Form 5405, and the taxpayers did not attach documents to demonstrate residence in the former main home for any five consecutive years in the eight-year period ending on the purchase date of the new main home.	
B	Indicates a missing or incomplete Schedule C, D, E, F or Form 4797.	
C	1. Form 8283, <i>Noncash Charitable Contributions</i> , is not present and non-cash contributions are greater than \$5,000. 2. Form 8283 is present and shows a charitable contribution of a. art appraised at \$20,000 or more, or b. non-art property or gifts (not cash or check) with an appraised fair market value of \$50,000 or more.	
D	High Income Non-filer identified by Collection	
E	Unallowable Code 01–29, 63–79, or 83–89 is present.	
F	Unallowable Code 33–38, 40–47, or 56–58 is present.	
G	Unallowable Code 91–94, 98, or 99 is present.	
H	Form 926, 3520/A, 5471, or 5472 attached to return or Schedule B, Line 8 box marked “yes”.	
I	The Yes box on line C of Form 5405 is checked, for a house bought after 4/30/2010 and before 10/1/2010 and a binding contract entered into before 5/1/2010. The settlement statement is not attached. The binding contract is not attached.	
J	“Special Use Only”.	
K	[REDACTED]	#
L	[REDACTED]	#
	[REDACTED]	#
N	Form 1040NR filer occupation is entertainer or professional athlete	
P	Taxpayer did not reply to request to complete Form 6251 when Schedule E is attached to return.	
Q	Form 8082 attached to the return	
R	[REDACTED]	#
S	RESERVED	
T	RESERVED for International Automatics	
U	Form 8862 is attached to return	
V	Schedule SE has not been provided in response to IRS correspondence.	
W	Reserved	
X	Return filed contains an ITIN for the primary and/or secondary taxpayer.	
Z	Form 8919 Uncollected Social Security and Medicare Tax on Wages is filed with the return and is incomplete.	
2	Taxpayer has attached Form 8862 with the Child Tax Credit/Additional Child Tax Credit portion of the form completed.	
3	Taxpayer has attached Form 8862 with the American Opportunity Credit portion of the form completed.	

12 Audit Codes (BMF)

Reference IRM 3.11.16 (Form 1120 and Form 1120 Series)

Code	Explanation	Code	Explanation	Code	Explanation
1	Disclosure Statement or Inconsistent Treatment	4	Invalid S Election (Form 1120 only)	7	International (Form 1120 only)
2	International	5	Reserved	8	Schedule M-3 (Form 1120 only)
3	Non-Cash Charitable Contributions and Asset Transfers	6	Form 3115 (Form 1120 only)	9	Reserved

Reference IRM 3.11.14 (Form 1041, Form 1041-QFT, Form 1041-N)

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Code	Explanation	Code	Explanation	Code	Explanation
1	International	4	Prompt Audit Request	7	Reserved
2	Foreign Interest	5	Ineligible Fiscal Year Filers	8	Form 1041-N
3	Inconsistent Treatment	6	Nonexempt Charitable and Split Interest Trusts		

Reference IRM 3.11.15 (Form 1065)

Code	Explanation	Code	Explanation	Code	Explanation
1	Disclosure Statement or Inconsistent Treatment	4	Unrecaptured IRC 1250 Gain	7	International Issues
2	International	5	Non-Cash Charitable Contributions	8	Schedule M-3
3	Distributions	6	Form 3115	9	Schedule M-2

Reference IRM 3.11.217 (Form 1120-S)

Code	Explanation	Code	Explanation	Code	Explanation
1	Disclosure Statement or Inconsistent Treatment	4	Invalid S Election	7	International Issues
2	International	5	Large Loss – Other Income	8	Schedule M-3 (Form 1120 only)
3	Non-Cash Charitable Contributions and Asset Transfers	6	Form 3115	9	First Year "S" Election

13 Employment Codes (BMF)

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

EC	Num. Equiv.*	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.
G		State or Local Government Agency
W	3	Non-profit organization exempt from FUTA (Form 940). IRC Section 501(c)(3)
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.
I		Indian Tribal Governments. The entity is either the tribe itself or one of its subdivisions, instrumentalities, or wholly-owned subsidiaries.
A		Government entity for government fiscal agents.
* Internal Use Only		

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14 Social Security Tax Rate Table (Formerly FICA)

Year	Wage Limitation	Employee Rate%	Employer Rate%	Total Rate%	Year	Self-Employment On Income From	Rate%
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
2000	76,200	6.2	6.2	12.4	2000	400 to 76,200**	12.4
*2000	unlimited	1.45	1.45	2.9	2000	unlimited	2.9
2001	\$80,400	6.2	6.2	12.4	2001	400 to 80,400**	12.4
*2001	unlimited	1.45	1.45	2.9	2001	unlimited	2.9
2002	\$84,900	6.2	6.2	12.4	2002	400 to 84,900**	12.4
*2002	unlimited	1.45	1.45	2.9	2002	unlimited	2.9
2003	\$87,000	6.2	6.2	12.4	2003	400 to 87,000**	12.4
*2003	unlimited	1.45	1.45	2.9	2003	unlimited	2.9
2004	\$87,900	6.2	6.2	12.4	2004	400 to 87,900**	12.4
*2004	unlimited	1.45	1.45	2.9	2004	unlimited	2.9
2005	\$90,000	6.2	6.2	12.4	2005	400 to 90,000**	12.4
*2005	unlimited	1.45	1.45	2.9	2005	unlimited	2.9
2006	\$94,200	6.2	6.2	12.4	2006	400 to 92,000**	12.4
*2006	unlimited	1.45	1.45	2.9	2006	unlimited	2.9
2007	\$97,500	6.2	6.2	12.4	2007	400 to 97,500**	12.4
*2007	unlimited	1.45	1.45	2.9	2007	unlimited	2.9
2008	\$102,000	6.2	6.2	12.4	2008	400 to 102,000**	12.4
*2008	unlimited	1.45	1.45	2.9	2008	unlimited	2.9
2009	\$106,800	6.2	6.2	12.4	2009	400 to 106,800**	12.4
*2009	unlimited	1.45	1.45	2.9	2009	unlimited	2.9
2010	\$106,800	6.2	6.2	12.4	2010	400 to 106,800**	12.4
*2010	unlimited	1.45	1.45	2.9	2010	unlimited	2.9
2011	\$106,800	4.2	6.2	10.4	2011	400 to 106,800**	10.4
*2011	unlimited	1.45	1.45	2.9	2011	unlimited	2.9
2012	\$110,100	6.2	6.2	12.4	2012	400 to 110,100**	12.4
*2012	unlimited	1.45	1.45	2.9	2012	unlimited	2.9
2013	\$113,700	6.2	6.2	12.4	2013	400 to 113,700**	12.4
*2013	unlimited	1.45	1.45	2.9	2013	unlimited	2.9
2014	117,000	6.2	6.2	12.4	2014	400 to 117,000**	12.4
*2014	unlimited	1.45	1.45	2.9	2014	unlimited	2.9
2015	\$118,500	6.2	6.2	12.4	2015	400 to 118,500**	12.4
*2015	unlimited	1.45	1.45	2.9	2015	unlimited	2.9
2016	118,500	6.2	6.2	12.4	2016	400 to 118,500**	12.4
*2016	unlimited	1.45	1.45	2.9	2016	unlimited	2.9
2017	127,200	6.2	6.2	12.4	2017	400 to 127,200**	12.4
*2017	unlimited	1.45	1.45	2.9	2017	unlimited	2.9
2018	128,400	6.2	6.2	12.4	2018	400 to 128,400**	12.4
*2018	unlimited	1.45	1.45	2.9	2018	unlimited	2.9
2019	132,900	6.2	6.2	12.4	2019	400 to 132,900**	12.4
*2019	unlimited	1.45	1.45	2.9	2019	unlimited	2.9
2020	137,700	6.2	6.2	12.4	2020	400 to 137,700**	12.4
*2020	unlimited	1.45	1.45	2.9	2020	unlimited	2.9

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Year	Wage Limitation	Employee Rate%	Employer Rate%	Total Rate%	Year	Self-Employment On Income From	Rate%
2021	142,800	6.2	6.2	12.4	2021	400 to 142,800**	12.4
*2021	unlimited	1.45	1.45	2.9	2021	unlimited	2.9
*Medicare hospital insurance (HI) has been separated for 1991 and after.							
**When paying taxes on SE earnings, if the taxpayer is also employed and receiving wages, the SE tax is paid only if the wages do not meet or exceed the wage limitation. To help you understand, the three following scenarios are provided below.							

Examples:

1) Tom works for ABC Company earning \$110,000 a year in wages (which exceeds the maximum for Social Security taxes.) ABC Company withholds Social Security and Medicare taxes from the wages they paid him. Tom also has self-employed earnings of \$20,000. Tom does not pay Social Security taxes on his SE earnings because his wages from ABC Company are over the maximum. However, Tom must pay the Medicare tax for all of his SE earnings.

2) Sam works for XYZ Company earning \$40,000 and the company withholds Social Security and Medicare taxes on his wages. Sam also has \$25,000 in SE earnings. Because Sam's wages and SE amounts don't exceed the maximum, he must pay both Social Security and Medicare taxes on his SE earnings of \$25,000.

3) Joe works for MNO Company and earns \$75,000. MNO Company withholds Social Security and Medicare taxes on his wages. Joe also has \$50,000 in SE earnings. Because Joe's wages and SE amounts exceed the maximum, he will pay Social Security tax on the amount of his SE earnings up to the maximum for the year in question. Joe will pay Medicare tax on the entire SE earnings because there is no maximum for Medicare.

15 FUTA Tax Rate Table

Federal Unemployment Tax—FUTA Year	No. 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
1985-2010	1 or more	7,000	6.2
2011	1 or more	7,000	6.2 (1/1-6/30/2012) 6.0 (7/1-12/31/2012)
2012	1 or more	7,000	6.0
2013	1 or more	7,000	6.0
2014	1 or more	7,000	6.0
2015	1 or more	7,000	6.0

16 Premium Tax Credit Error Codes

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Reference IRMs:

- 4.19.14.7

The PTC error code identifies the specific Exam or AQC issue that needs to be evaluated.

PTC Error Code	Explanation
344	Taxpayer claims PTC on Form 1040 or 1040A, but does not attach Form 8962 -(exchange data indicates coverage with no record of APTC received)
190	Taxpayer reports APTC repayment on Form 1040 or 1040A, but does not attach Form 8962 - (exchange data indicates coverage with record of APTC received)
191	Taxpayer HHI as percent of FPL is less than 100% and all tax household members are US citizens, but taxpayer is claiming PTC - (exchange data indicates coverage with no record of APTC received)
193	Taxpayer indicates an ACM family size (electing the alternative calculation for marriage), but ACM family size is greater than or equal to family size on jointly filed Form 1040 or 1040A
194	Taxpayer indicates an allocation by providing one or more allocation entries on Form 8962, but does not complete all of them or start month is before stop month. The entries required for an allocation are Allocated Policy Number, Allocation SSN, at least one Allocation Percentage, and start/stop months
195	Taxpayer claims PTC (Form 8962 attached), but no one claimed as an exemption on the Form 1040 or 1040A was enrolled in a QHP through Exchange
196	Taxpayer provides annual calculation, but Form 8962 includes entries for ACM or shared policy allocation
197	When Exchange data is available for all months, the taxpayer annual premium amount does not equal the computed exchange annual premium amount
198	When Exchange data is available for all months, the taxpayer annual premium of SLSCP does not equal the computed exchange annual premium of SLSCP
199	When Exchange data is available for all months, the taxpayer annual APTC received does not equal the computed exchange annual APTC received

17 Return Processing Codes (RPCs) – BMF Forms

A Return Processing Code (RPC) is an alpha character (e.g., A, B, C, etc.) or numeric character (1, 2, 3, etc.) used to alert the computer to a special condition.

The RPC is edited (or entered) on Page 1, in the right margin near Line 1 (depending on the return). Thirty-five characters may be edited. RPCs do not have to be edited in any specific order.

Return Processing Codes (RPCs) – Forms 1041 Series: 1041, 1041-N, 1041-QFT

Code	Explanation	Form(s)
A	Indicates Form 5471, Schedule E is attached	1041
B	Indicates Form 5471, Schedule H is attached	1041
C	Indicates Form 5471, Schedule I-1 is attached	1041
D	Indicates Form 5471, Schedule P is attached	1041
E	Indicates Form 8865, Schedule G is attached	1041
F	Indicates Form 8865, Schedule H is attached	1041
1	F8991 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only
2	Indicates Form 8992 is attached	1041, 1041-N, 1041-QFT
3	F8993 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only
4	Indicates Form 8994 is attached	1041, 1041-N, 1041-QFT
6	Indicates Form 8996 is attached	1041, 1041-N, 1041-QFT
	Note: CFO is capturing the RPC 6 data on these returns and addressing, as needed. (Email received from SBSE)	

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	11/30/2020.)	
7	Indicates Form 8990 is attached	1041
8	Indicates Form 461 is attached	1041, 1041-N, 1041-QFT
9	Indicates Form 8997 is attached.	1041

Note: 2019: Unified Work Request (UWR) 213150 - Tax Reform - TY2018/PY2019, Public Law (P.L.) 115-97, Return Processing Codes, ERS/GMF effective January 2, 2019, added new Return Processing Codes.

Note: 2020: Unified Work Request (UWR) 220581 - Forms 1041, 1041-QFT, 1041-N Tax Year 2019 (PY2020) (RRE Tax Reform P.L. 115-97 TCJA & P.L. 114-74, BBA-15) effective January 2, 2020, added RPC 9 (Form 8997).

Return Processing Codes (RPCs) – Form 1065

Code	Explanation	Form(s)
A	Indicates Form 5471, Schedule E is attached	1065
B	Indicates Form 5471, Schedule H is attached	1065
C	Indicates Form 5471, Schedule I-1 is attached	1065
D	Indicates Form 5471, Schedule P is attached	1065
E	Indicates Form 8865, Schedule G is attached	1065
F	Indicates Form 8865, Schedule H is attached	1065
1	F8991 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only
2	Indicates Form 8992 is attached	1065
3	F8993 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only
4	Indicates Form 8994 is attached	1065
6	Indicates Form 8996 is attached	1065
7	Indicates Form 8990 is attached	1065
8	F461 Not Applicable - See RPC Forms 1041 Series and Form 990-T List	Forms 1041 Series and Form 990-T Use Only
9	Indicates Form 8997 is attached.	1065

Note: 2019: Unified Work Request (UWR) 213150 - Tax Reform - TY2018/PY2019, Public Law (P.L.) 115-97, Return Processing Codes, ERS/GMF effective January 2, 2019, added new Return Processing Codes.

Note: 2020: Unified Work Request (UWR) 222301-RRE-Tax Reform 2020-p-13823 – Form 1065 (TY2019PY2020) effective January 2, 2020, added RPC 9 (Form 8997).

Return Processing Codes (RPCs) – Forms 1120 Series (not 1120-POL or 1120-S): 1120, 1120-C, 1120-F, 1120-H, 1120-L, 1120-PC, 1120-REIT, 1120-RIC

Code	Explanation	Form(s)
A	Indicates Form 5471, Schedule E is attached	1120, 1120-F
B	Indicates Form 5471, Schedule H is attached	1120, 1120-F
C	Indicates Form 5471, Schedule I-1 is attached	1120, 1120-F
D	Indicates Form 5471, Schedule P is attached	1120, 1120-F
E	Indicates Form 8865, Schedule G is attached	1120, 1120-C, 1120-F, 1120-H, 1120-L, 1120-PC, 1120-REIT, 1120-RIC
F	Indicates Form 8865, Schedule H is attached	1120, 1120-C, 1120-F, 1120-H, 1120-L, 1120-PC, 1120-REIT, 1120-RIC
1	Indicates Form 8991 is attached	1120, 1120-C, 1120-F, 1120-L, 1120-PC
2	Indicates Form 8992 is attached	1120, 1120-C, 1120-L, 1120-PC, 1120-REIT, 1120-RIC
3	Indicates Form 8993 is attached	1120, 1120-C, 1120-L, 1120-PC
4	Indicates Form 8994 is attached	1120, 1120-C, 1120-F, 1120-H, 1120-L, 1120-PC, 1120-REIT, 1120-RIC
6	Indicates Form 8996 is attached	1120, 1120-C, 1120-F, 1120-L, 1120-PC, 1120-REIT
7	Indicates Form 8990 is attached	1120, 1120-C, 1120-F, 1120-L, 1120-PC, 1120-REIT, 1120-RIC
8	F461 Not Applicable - See RPC Forms 1041 Series and	Forms 1041 Series and Form 990-T Use Only

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	Form 990-T List	
9	Indicates Form 8997 is attached.	1120, 1120-F, 1120-REIT, 1120-RIC

Note: 2019: Unified Work Request (UWR) 213150 - Tax Reform - TY2018/PY2019, Public Law (P.L.) 115-97, Return Processing Codes, ERS/GMF effective January 2, 2019, added new Return Processing Codes.

Note: 2020: Unified Work Request (UWR) 219217 - RRE -Tax Reform-2020-p-12001,13001, 13305, 13518, 13823, and 14103 - Forms 1120, 1120-C, 1120-F, 1120-L, 1120-PC, 1120-REIT and 1120-RIC (TY2019/PY2020), effective January 2, 2020, added RPC 9 (Form 8997).

Note: 2021: SBSE requested in November 2020 that Form 1120-C, Form 1120-L, and Form 1120-PC be added to RPC 6.

Return Processing Codes (RPCs) – Form 1120-S

Code	Explanation	Form(s)
A	Indicates Form 5471, Schedule E is attached	1120-S
B	Indicates Form 5471, Schedule H is attached	1120-S
C	Indicates Form 5471, Schedule I-1 is attached	1120-S
D	Indicates Form 5471, Schedule P is attached	1120-S
E	Indicates Form 8865, Schedule G is attached	1120-S
F	Indicates Form 8865, Schedule H is attached	1120-S
1	F8991 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only
2	Indicates Form 8992 is attached	1120-S
3	F8993 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only
4	Indicates Form 8994 is attached	1120-S
6	Indicates Form 8996 is attached	1120-S
7	Indicates Form 8990 is attached	1120-S
8	F461 Not Applicable - See RPC Forms 1041 Series and Form 990-T List	Forms 1041 Series and Form 990-T Use Only
9	Indicates Form 8997 is attached.	1120-S

Note: 2019: Unified Work Request (UWR) 213150 - Tax Reform - TY2018/PY2019, Public Law (P.L.) 115-97, Return Processing Codes, ERS/GMF effective January 2, 2019, added new Return Processing Codes.

Note: 2020: Unified Work Request UWR 219196-RRE-Tax Reform-2020-p-13823 - Form 1120S (TY2019/PY2020), effective January 2, 2020, added RPC 9 (Form 8997).

18 Return Processing Codes (RPCs) – Tax Exempt Government Entities (TEGE) Forms

A Return Processing Code (RPC) is an alpha character (e.g., A, B, C, etc.) or numeric character (1, 2, 3, etc.) used to alert the computer to a special condition.

The RPC is edited (or entered) on Page 1, in the right margin near Line 1 (depending on the return). Thirty-five characters may be edited. RPCs do not have to be edited in any specific order.

Return Processing Codes (RPCs) – Forms: 990-T, 1120-POL

Code	Explanation	Form(s)
A	F5471, Schedule E Not Applicable - See RPC Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S List	Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S Use Only
B	F5471, Schedule H Not Applicable - See RPC Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S List	Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S Use Only
C	F5471, Schedule I-1 Not Applicable - See RPC Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S List	Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S Use Only
D	F5471, Schedule P Not Applicable - See RPC Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S List	Forms 1041 Series, Form 1065, Forms 1120 Series, Form 1120S Use Only
E	Indicates Form 8865, Schedule G is attached	1120-POL
F	Indicates Form 8865, Schedule H is attached	1120-POL
1	F8991 Not Applicable - See RPC Forms 1120 Series List	Forms 1120 Series Use Only

2	Indicates Form 8992 is attached	990-T
3	Indicates Form 8993 is attached	990-T
4	Indicates Form 8994 is attached	990-T, 1120-POL
6	F8996 Not Applicable - See RPC Form 1065, Forms 1120 Series, Form 1120S List	Form 1065, Forms 1120 Series, Form 1120S Use Only
7	Indicates Form 8990 is attached	990-T, 1120-POL
8	Indicates Form 461 is attached	990-T

Note: 2019: Unified Work Request (UWR) 213150 - Tax Reform - TY2018/PY2019, Public Law (P.L.) 115-97, Return Processing Codes, ERS/GMF effective January 2, 2019, added new Return Processing Codes.

19 IMF Forms Processing Code

Reference: IRM 3.12.2-5

A Forms Processing Code (FPC) is an alphabetic or numeric character entered by a Code & Edit examiner or systemic programming to alert the computer that a specific non-transcribed form or schedule is attached. The number of FPCs in a return may not exceed ten. These codes are used for campus processing and do not post to the Master File. These codes were created as an overflow for Return Processing Codes and are meant for short-lived conditions.

Form Processing Code	Definition
A	Form 8332 or 2120 attached
D	Systemically Coded Form 4684 Attached and Sch A Line 15 Significant
G	Form 8938 Attached
H	Form 8995-A Schedule A, Schedule B, Schedule C or Schedule D attached to the tax return.
J	Form 8886 Attached
L	Form 8824 Attached
P	Form 2106 Attached
Q	Form 8939 Attached
R	Any of the following: 8990, 8992, 8994 attached
S	Schedule SE attached
W	Form 5471 OR 5471 Schedule G-1, OR another schedule supporting Form 5471 is attached to the return.
X	Form 8865 attached
5	Form 6251 Attached
8	Form 14039 attached
9	Taxpayer attached a Spanish language version of the Identify Theft Affidavit (Form 14039SP) to any type of form within the 1040 family, and therefore a Spanish version of the CP01S notice will be issued.

User Notes

Section 4 - Document Locator Number

1 Nature of Changes

Description	Page No.
Campus Location Codes	4-2
IDRS Campus and File Location Codes	4-10
Adjustment Blocking Series	4-22

2 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 Campus 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 Taxpayer Identification Number (TIN), which consists of nine digits, for example: (Xs identify a numeric field in the following example)
- Social Security Number XXX-XX-XXXX (IMF)
 - IRS Individual Taxpayer Identification Number 9XX-(70-88)-XXXX (IMF)
 - Employer Identification Number XX-XXXXXXX (BMF, EPMF)
 - IRS Adoption Taxpayer Identification Number 9XX-93-XXXX (IMF)

Note: A temporary SSN is sometimes assigned by the Campus. The first three digits (900-999) indicate the number is temporary. The 4th and 5th digits are the code of the Campus assigning the number. The last four digits are numbers assigned consecutively beginning with 0001. The printed format is TXXXXXXXX* (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:

28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

- (a) The first two digits of the DLN represent the File Location Code (or Campus Code). Generally, the primary FLC codes are used in the DLN; however, during heavy filing periods, overflow File Location Codes will be used to handle overflow conditions and will not correspond to the actual filing location. For Payer Master File (PMF) W3 Payer DLNs, the first two digits will be the first two positions of the Payer TIN (if non-numeric, a value of 69 is assigned).
- (b) The third digit is the tax class. This identifies the type of tax each transaction involves.

Code	Definition	Code	Definition
0	Employee Plans Master file (EPMF), EO and EP Determination	5	Information Return Processing (IRP), Estate and Gift Tax
1	Withholding and Social Security – Form 941	6	NMF
2	Individual Income Tax, Fiduciary Income Tax, Partnership return	7	CT-1
3	Corporate Income Tax, 990T,8038	8	FUTA

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	Series, 8609, 8610		
Code	Definition	Code	Definition
4	Excise Tax	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 class. The most frequently encountered are:

Code	Definition	Code	Definition
07	EP Determination Application	52	Account Transfer In
17	Subsequent payment input by the Campus	53	EO Determination Application
18	Subsequent payment input by the Area Office	54	DP Adjustment
47	Examination Adjustment	63	Entity changes
51	Prompt/Manual/Quick Assessment	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 documents. A Sunday date when numbering NR returns that week, a transfer date-transfer of credits, or the current date when not otherwise specified. The control date for IDRS, Remittance Processing System (RPS), and Lockbox input transactions is incremented by 400 to avoid duplicate DLNs. Subtract 400 to determine control date.

NOTE: The Julian Date does not always correspond with the Received Date or Processing Date.

- (e) The ninth, tenth and eleventh digits represents the Blocking Series. Complete information can be found in IRM 3.10.73 for Non-remittance Documents. Revenue Receipt documents are 000-999 Blocking Series, except for Extensions. See section 4.14 for Adjustment Blocking Series. For Payer Master File (PMF) W3 Payer DLNs, the ninth through thirteenth digits are used as a single five position sequence number ranging from 00000 through 99999 within unique FLC, Doc. Code (37, 38) and Julian day.
- (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.
- (h) The original DLN of the return is associated with Transaction Code 150. If there has been an Examination/Adjustment which created a refile DLN, a letter X following the DLN will denote that the return is now filed under the refile DLN.

3 Campus and File Location Codes

A. 2020 Electronic File Location Code

Note: File Location Codes are the first and second digits of the DLN.

2020 Electronic FLC			
CAMPUS	FLC	Description	DLN Composition Specifics
Andover	14	Primary IMF Legacy and MeF Tax Returns	Legacy = Normal Julians
			MeF = Inflated Julians
	16	Overflow IMF Legacy and MeF Tax Returns	Legacy = Normal Julians
			MeF = Inflated Julians
Austin	76	Primary IMF Legacy and MeF Tax Returns	Legacy = Normal Julians
			MeF = Inflated Julians
	75	Overflow IMF Legacy and MeF Tax Returns	Legacy = Normal Julians
			MeF = Inflated Julians
	20	20 (IMF) 1040, 1040A, 1040EZ International IMF Legacy and MeF Tax Returns or F2555, F2555EZ, F8833, F8854, F8891	Legacy = Normal Julians; blocking range 950-999
MeF = Inflated Julians; blocking range			

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2020 Electronic FLC			
CAMPUS	FLC	Description	DLN Composition Specifics
		attached	950-999
		Shared with Paper	Refer to Other Than Electronic FLC Chart
	21	21 (IMF) US Possession IMF Legacy and MeF Tax Returns	Legacy = Normal Julians; blocking range 950-999
		F1040PR, F1040SS or F4563, F5074, F8689, FW2GU attached	MeF = Inflated Julians; blocking range 950-999
	Shared with Paper	Refer to Other Than Electronic FLC Chart	
Cincinnati	26	Primary BMF	MeF BMF Forms 720,940,941,943,944,945, 2290 and 8849
	27	Overflow BMF	MeF BMF Forms 720, 940, 941, 943, 944, 945, 2290 and 8849
	35	Primary BMF F940 and F941 (Domestic)	F940 = T/C 8, D/C 39, Blocking Series 000 - 999
			F941 = T/C 1, D/C 35, Blocking Series 000 - 999
38	Overflow BMF F940 and F941 (Domestic)	F940 = T/C 8, D/C 39, Blocking Series 000 - 999	
		F941 = T/C 1, D/C 35, Blocking Series 000 - 999	
Fresno	80	Primary IMF Legacy and MeF Tax Returns	Legacy = Normal Julians MeF = Inflated Julians
	90	Overflow IMF Legacy and MeF Tax Returns	Legacy = Normal Julians MeF = Inflated Julians
Kansas City	70	Primary IMF Legacy and MeF Tax Returns	Legacy = Normal Julians MeF = Inflated Julians
	79	Overflow IMF, BMF Legacy and MeF Tax Returns	Legacy = Normal Julians MeF = Inflated Julians
Ogden	60	BMF International	Legacy = F941SS - Normal Julians; blocking range 000-999 MeF = 940,941,943,944,945,1041,1065, 1065B, 1120 Family, 7004 Julian dates and, blocking ranges shown below: MeF 940 = T/C 8, D/C 39, Inflated Julians, Blocking Series 000-499. MeF 941 = T/C 1, D/C 35, Inflated Julians, Blocking Series 000-399. MeF 943 = T/C 1, D/C 43, Inflated Julians, Blocking Series 000-499. MeF 944 = T/C 1, D/C 49, Normal Julians, Blocking Series 500-999. MeF 945 = T/C 1, D/C 44, Inflated Julians, Blocking Series 000-999. MeF 1041= T/C 2, D/C 36, Inflated Julians, Blocking Series 000-999. MeF 1065 = T/C 2, D/C 69, Blocking Series 500 - 599 MeF 1065B = T/C 2, D/C 68, Blocking Series 500 - 599 MeF 1120 = T/C 3, D/C 11, Blocking Series 500 - 599 MeF 1120 = T/C 3, D/C 10, Blocking Series 500 - 978 MeF 1120F = T/C 3, D/C 66, Blocking Series 600 - 999 MeF 1120F = T/C 3, D/C 67, Blocking

2020 Electronic FLC			
CAMPUS	FLC	Description	DLN Composition Specifics
			Series 600 - 999
			MeF 1120S = T/C 3, D/C 16, Blocking Series 500 - 599
			MeF 7004 = T/C 3, D/C 04, Blocking Series 500 - 999
			MeF 7004 = T/C 3, D/C 04, Blocking Series 100 - 399
			MeF 7004 = T/C 2, D/C 04, Blocking Series 500 - 999
			MeF 7004 = T/C 1, D/C 04, Blocking Series 500 - 999
			MeF 7004 = T/C 5, D/C 04, Blocking Series 500 - 999
			Refer to Other Than Electronic FLC Chart
			Legacy = F940PR - Normal Julians; blocking range 000-999
			Legacy = F941PR - Normal Julians; blocking range 000-999
			MeF =940, 940pr, 941, 941pr, 941ss, 943, 943pr, 944, 945, 1041, 1065, 1065B, 1120 Family, 700. Julian dates and blocking ranges shown below:
			MeF 940 = T/C 8, D/C 39, Inflated Julians, Blocking Series 000-499.
			MeF 940PR = T/C 8, D/C 39, Inflated Julians, Blocking Series 500-999.
			MeF 941 = T/C 1, D/C 35, Inflated Julians, Blocking Series 000-399.
			MeF 941PR = T/C 1, D/C 35, Inflated Julians, Blocking Series 400-699.
			MeF 941SS = T/C 1, D/C 35, Inflated Julians, Blocking Series 700-999.
			MeF 943 = T/C 1, D/C 43, Inflated Julians, Blocking Series 000-499.
			MeF 943PR = T/C 1, D/C 43, Inflated Julians, Blocking Series 500-949.
			MeF 944 = T/C 1, D/C 49, Normal Julians, Blocking Series 500-999.
			MeF 945 = T/C 1, D/C 44, Inflated Julians, Blocking Series 000-999.
			MeF 1041= T/C 2, D/C 36, Inflated Julians, Blocking Series 000-999.
			MeF 1065 = T/C 2, D/C 69, Blocking Series 500 - 599
			MeF 1065B = T/C 2, D/C 68, Blocking Series 500 - 599
			MeF 1120 = T/C 3, D/C 11, Blocking Series 500 - 599
			MeF 1120 = T/C 3, D/C 10, Blocking Series 500 - 978
			MeF 1120F = T/C 3, D/C 66, Blocking Series 600 - 999
			MeF 1120F = T/C 3, D/C 67, Blocking Series 600 - 999
			MeF 1120S = T/C 3, D/C 16, Blocking Series 500 - 599
			MeF 7004 = T/C 3, D/C 04, Blocking Series 500 - 999
			MeF 7004 = T/C 3, D/C 04, Blocking
	78	BMF US Possession	

2020 Electronic FLC				
CAMPUS	FLC	Description	DLN Composition Specifics	
			Series 100 - 399	
			MeF 7004 = T/C 2, D/C 04, Blocking Series 500 - 999	
			MeF 7004 = T/C 1, D/C 04, Blocking Series 500 - 999	
		81	Primary EFTPS	Payment doc code 19 only
		82	Overflow 1 EFTPS	Payment doc code 19 only
		83	Overflow 2 EFTPS	Payment doc code 19 only
		88	Primary MeF 1041	MeF 1041= T/C 2, D/C 36, Normal and Inflated Julians, Blocking Series 000-999.
			Primary MeF Sch K-1 (F1041)	MeF 1041= T/C 5, D/C 66, Normal and Inflated Julians, Blocking Series 000-999.
			Overflow 2 MeF BMF Domestic Forms other than 1065B	MeF BMF Forms - (Forms 1065, 1120 family, 7004, 990 family, 8868, and Sch K-1s for F1065, F1065B, F1120S)
			Overflow 1 MeF BMF 1065B	
			Overflow 2 MeF EO	F990, F990EZ, F990N, F990PF, F1120-POL and F8868
		92	Overflow 1 MeF BMF Domestic Forms (except for MeF Form 1065B)	MeF BMF Forms - (Forms 1065, 1120 family, 7004, 990 family, 8868, and Sch K-1s for F1065, F1065B, F1120S)
			Overflow Legacy BMF F1041	
			Overflow Sch K-1 (Form 1041) Legacy	
			Overflow 1 MeF EO	F990, F990EZ, F990N, F990PF, F1120-POL and F8868
		93	Primary MeF BMF Domestic Forms	MeF BMF Forms - (Forms 1065, 1120 family, 7004, 990 family, 8868, and Sch K-1s for F1065, F1065B, F1120S)
			Primary Legacy BMF F1041	
			Primary Sch K-1 (Form 1041) Legacy	
			Primary MeF BMF F1065B	
			Primary MeF EO	F990, F990EZ, F990N, F990PF, F1120-POL and F8868
Philadelphia	30	Primary IMF Legacy and MeF Tax Returns	Legacy = Normal Julians	
			MeF = Inflated Julians	
	32	Overflow IMF Legacy and MeF Tax Returns	Legacy = Normal Julians	
			MeF = Inflated Julians	

Note: BMF MeF - When all DLNs have been assigned using the current Julian date and File Location Codes, BMF forms may begin using Inflated Julian dates or forward date up to 10 days for overflow.

Other than electronic FLC

2013 "Other than Electronic" FLC			
Campus	FLC	Description	DLN Composition Specifics
Andover	01	Overflow 1	BBTS FLC Report for ANSC, Overflow Sequence # 1
SP Rampdown	02	Overflow 2	BBTS FLC Report for ANSC, Overflow Sequence # 2
	03	Overflow 3	BBTS FLC Report for ANSC, Overflow Sequence # 3
	04	Overflow 4	BBTS FLC Report for ANSC, Overflow Sequence # 4
	05	Overflow 5	BBTS FLC Report for ANSC, Overflow Sequence # 5
	06	Overflow 6	BBTS FLC Report for ANSC, Overflow Sequence # 6
	08	Primary	BBTS FLC Report for ANSC, Primary

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2013 "Other than Electronic" FLC			
Campus	FLC	Description	DLN Composition Specifics
Atlanta	07	Primary	BBTS FLC Report for ATSC, Primary
SP Rampdown	58	Overflow 1	BBTS FLC Report for ATSC, Overflow Sequence # 1
	59	Overflow 2	BBTS FLC Report for ATSC, Overflow Sequence # 2
	18	Primary	BBTS FLC Report for AUSC, Primary
Austin	20	20 (IMF) 1040, 1040A, 1040EZ International - Foreign Address	BBTS FLC Report for AUSC, Overflow Sequence # 6
		or F2555, F2555EZ, F8833, F8854, F8891 attached	Paper = Normal Julians; blocking range 000-949
		Shared with Electronic	Refer to Electronic FLC Chart
	21	US Possession	BBTS FLC Report for AUSC, Overflow Sequence # 7
		F1040PR, F1040SS or F4563, F5074, F8689, FW2GU attached	Paper = Normal Julians; blocking range 000-949
		Shared with Electronic	Refer to Electronic FLC Chart
	50	Overflow 3	BBTS FLC Report for AUSC, Overflow Sequence # 3
	50	Lockbox SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	53	Overflow 4	BBTS FLC Report for AUSC, Overflow Sequence # 4
	53	Lockbox NON-SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	71	Overflow 5	BBTS FLC Report for AUSC, Overflow Sequence # 5
	73	Overflow 1	BBTS FLC Report for AUSC, Overflow Sequence # 1
	73	Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	74	Overflow 2	BBTS FLC Report for AUSC, Overflow Sequence # 2
	75	Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
Brookhaven	11	Overflow 1	BBTS FLC Report for CSC, Overflow Sequence # 1
SP Rampdown	13	Overflow 2	BBTS FLC Report for CSC, Overflow Sequence # 2
	19	Primary	BBTS FLC Report for CSC, Primary
Cincinnati	17	Primary	BBTS FLC Report for CSC, Primary
	26	Lockbox SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	27	Lockbox NON-SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	31	Overflow 1	BBTS FLC Report for CSC, Overflow Sequence # 1
	31	Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	34	Overflow 2	BBTS FLC Report for CSC, Overflow Sequence # 2
	35	Overflow 5 - Shared with electronic Legacy XML ELF 94X	BBTS FLC Report for CSC, Overflow Sequence # 99
	35	Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	38	Overflow 4 - Shared with electronic Legacy XML ELF 94X	BBTS FLC Report for CSC, Overflow Sequence # 98
	96	Overflow 3	BBTS FLC Report for CSC, Overflow Sequence # 3
Fresno	15	Lockbox SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73

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2013 "Other than Electronic" FLC			
Campus	FLC	Description	DLN Composition Specifics
	24	Lockbox NON-SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	33	Overflow 1	BBTS FLC Report for FSC, Overflow Sequence # 1
	33	Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	68	Overflow 2	BBTS FLC Report for FSC, Overflow Sequence # 2
	68	Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	77	Overflow 3	BBTS FLC Report for FSC, Overflow Sequence # 3
	77	Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	80	Lockbox SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	89	Primary	BBTS FLC Report for FSC, Primary
	90	Lockbox NON-SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
	94	Overflow 4	BBTS FLC Report for FSC, Overflow Sequence # 4
	94	Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	95	Overflow 5	BBTS FLC Report for FSC, Overflow Sequence # 5
	Kansas City	09	Primary
36		Overflow 1	BBTS FLC Report for MSC, Overflow Sequence # 1
36		Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
37		Lockbox SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
39		Overflow 2	BBTS FLC Report for MSC, Overflow Sequence # 2
39		Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
40		Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
41		Overflow 3	BBTS FLC Report for MSC, Overflow Sequence # 3
42		Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
43		Overflow 4	BBTS FLC Report for MSC, Overflow Sequence # 4
44		Lockbox NON-SCAN Overflow*	Bank assignment per FLC; refer to IRM 3.10.73
47		Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
48		Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
Memphis		49	Primary
SP Rampdown	56	Overflow 1	BBTS FLC Report for MSC, Overflow Sequence # 1
	57	Overflow 2	BBTS FLC Report for MSC, Overflow Sequence # 2
	61	Overflow 3	BBTS FLC Report for MSC, Overflow Sequence # 3
	62	Overflow 4	BBTS FLC Report for MSC, Overflow Sequence # 4
	63	Overflow 5	BBTS FLC Report for MSC, Overflow

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2013 "Other than Electronic" FLC			
Campus	FLC	Description	DLN Composition Specifics
Ogden			Sequence # 5
	29	Primary	BBTS FLC Report for OSC, Primary
	60	Overflow 12 - Shared with electronic - Foreign Address BMF	BBTS FLC Report for OSC, Overflow Sequence # 12
	78	Overflow 13 - Shared with electronic - US Possession BMF	BBTS FLC Report for OSC, Overflow Sequence # 13
	81	Overflow 1	BBTS FLC Report for OSC, Overflow Sequence # 1
	82	Overflow 2	BBTS FLC Report for OSC, Overflow Sequence # 2
	83	Overflow 4	BBTS FLC Report for OSC, Overflow Sequence # 4
	84	Overflow 5	BBTS FLC Report for OSC, Overflow Sequence # 5
	85	Overflow 6	BBTS FLC Report for OSC, Overflow Sequence # 6
	86	Overflow 7	BBTS FLC Report for OSC, Overflow Sequence # 7
	87	Overflow 8	BBTS FLC Report for OSC, Overflow Sequence # 3
	88	Overflow 8 - Shared with electronic	BBTS FLC Report for OSC, Overflow Sequence # 8
	91	Overflow 9	BBTS FLC Report for OSC, Overflow Sequence # 9
	91	Lockbox SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	92	Overflow 10 - Shared with electronic	BBTS FLC Report for OSC, Overflow Sequence # 10
	92	Lockbox NON-SCAN Primary*	Bank assignment per FLC; refer to IRM 3.10.73
	93	Overflow 11 - Shared with electronic	BBTS FLC Report for OSC, Overflow Sequence # 11`
99		BBTS FLC Report for OSC, Overflow Sequence # 99	
Philadelphia	23	Overflow 1	BBTS FLC Report for PSC, Overflow Sequence # 1
SP Rampdown	25	Overflow 2	BBTS FLC Report for PSC, Overflow Sequence # 2
	28	Primary	BBTS FLC Report for PSC, Primary
	51	Overflow 3	BBTS FLC Report for PSC, Overflow Sequence # 3
	52	Overflow 8	BBTS FLC Report for PSC, Overflow Sequence # 8
	54	Overflow 4	BBTS FLC Report for PSC, Overflow Sequence # 4
	55	Overflow 5	BBTS FLC Report for PSC, Overflow Sequence # 5

* Lockbox File Location Codes are used for Payment Processing only

Note: Campuses will not use Electronic Filing Location Codes for numbering paper returns.

Note: Effective January 1, 2010, the U.S. Department of Labor's Pension and Welfare Benefits Administration (PWBA) began processing 5500 series filings electronically using the ERISA Filing Acceptance System (EFAST2) using FLC 92 & 93. From July 2000 to January 2010, the following File Location Codes identify filings processed by EFAST: 56, 62, 72, 84, 86, and 91.

Historical Information

FLC Historical Information	
Atlanta	Atlanta Submission Processing ceased paper processing operations in July 2011
Andover	Andover Submission Processing ceased paper processing operations in September 2009; continue to process electronic IMF
	14 (BMF) (beginning in 1991, Form 1065 Paper Parent Option only)
	14 (IMF) (beginning in 1999)
	16 (beginning in 1989, IMF and BMF Doc codes 19 and 35)
	Andover Submission Processing ceased operation on 09/26/2009
	Electronic returns (FLC 14 and 16) continue to process through the Andover ALN; accountability is managed by Fresno.
	FLC 02 was used by Lockbox, obsolete effective September 2009 per FSP
	FLC 05 was used by Lockbox, obsolete effective September 2009 per FSP
Austin	FLC 75 removed from Austin paper processing; removed from Austin BBTS DLN Reference File
Brookhaven	Brookhaven Submission Processing ceased paper processing operations in October 2003
Cincinnati	35 & 38 (IMF) Note: CSC stopped processing IMF electronic returns in 2002; FLC 35 and 38 reassigned to BMF 940 and 941 processing in filing season 2013 (UWR 64758)
	The 2003 filing season was the last year Cincinnati processed IMF electronic returns.
Fresno	FLC 10 removed from Fresno processing; removed from BBTS DLN Reference File (paper)
Kansas City	
Memphis	Memphis Submission Processing ceased paper processing operations in 2005; electronic IMF processing was rerouted to Kansas City under KC FLCs.
Ogden	Effective January 1, 2010, the U.S. Department of Labor's Pension and Welfare Benefits Administration (PWBA) began processing 5500 series filings electronically using the ERISA Filing Acceptance System (EFAST2) using FLC 92 & 93. From July 2000 to January
	The 2002 filing season was the last year Ogden processed IMF paper returns until the 2018 filing season. Ogden began processing IMF paper returns again in the 2018 filing season.
	The 2003 filing season was the last year Ogden processed IMF electronic returns
Philadelphia	Philadelphia Submission Processing ceased paper processing operations in July 2007; continue to process electronic IMF
	Electronic returns (FLC 30 and 32) continue to process through the Philadelphia ALN; accountability is managed by Ogden.
	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) *
	66 Overflow 6 - Obsolete - US Possession until Philadelphia Service Center was ramped down; BBTS FLC Report for PSC, Overflow Sequence # 6
	98 Overflow 7 - Obsolete - Foreign Country until Philadelphia Service Center was ramped down; BBTS FLC Report for PSC, Overflow Sequence # 7
	*Doc code 36 Magnetic Media Only

Paper SCRIPS

Campus	Forms	FILE LOCATION CODES	Paper (SCRIPS)
CSC	940/941	17,31,96	Normal/Inflated Julian, Blocking Series- 000-799,
OSC	940/941	29,81,82,83,84	F940=T/C8, D/C 40, F941=T/C 1, D/C 41
CSC	Sch. K1s	06, 11, 13, 22 AND 31	Normal/Inflated Julian, Blocking Series - 000-799
OSC	1041 K-1, 1065 K-1, 1120S K1	84, 86, 91, AND 94	T/C 5, D/C 1041 K-1=66, 1065 K-1=65, 1120S K1= 67
B - File Location Codes Tax Class 5 - Document Normally for IRP (Information Return Processing)			
AUSC	1094-B, 1095-B, 1094-C, 1095-C	18, 73,74,75,76	Normal/Inflated Julian, Blocking Series - 000-799 T/C 5, D/C 1094-B=11, 1095-B=56, 1094-C=12, 1095-C=60

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B. File Location Codes Tax Class 5 –document normally for IRP (Information Return Processing)

Campus	Paper File Location Codes	Electronic Filing Location Codes	Campus	Paper File Location Codes	Electronic Filing Location Codes
Atlanta Campus Note: ATSC is no longer a processing site		07, 58, 59, 65	Brookhaven Campus Note: BSC is no longer a processing site		19, 11, 13, 22
Andover Campus Note: ANSC is no longer a processing site		04, 06, 08, 16	Philadelphia Campus Note: PSC is no longer a processing site		23, 28, 52, 54
Kansas City Campus	09, 36, 39, 41, 43	09, 36, 39, 41	Ogden Campus	29, 81, 82, 87, 83, 84, 85, 86, 88, 91, 92, 93, 60, 78, 99	29, 84, 86, 91
Cincinnati Campus	06, 17, 11, 13, 22, 31	17, 31, 35, 38	Memphis Campus Note: MSC is no longer a processing site		49, 56, 57, 62
Austin Campus	18, 73,74,75,76	18, 73, 74, 75	Fresno Campus Note: FSC does not process paper IRP		89, 33, 77, 94
B - File Location Codes Tax Class 5 - Document Normally for IRP (Information Return Processing)					
AUSC KCSC	1094-B, 1095-B, 1094-C, 1095-C	18, 73,74,75,76 09, 36, 39, 41, 43	Normal/Inflated Julian, Blocking Series – 000-799 T/C 5, D/C 1094-B=11, 1095-B=56, 1094-C=12, 1095-C=60		
Electronically filed documents received in FIRE (Filing Information Returns Electronically) will always have a Julian date and blocking series of "000".					
MeF Schedule K-1 for Form 1065 20, 60, 88, 92, 93, 98					
Lockbox payments for Tax Class 5 73, 75, 50, 53, 35, 31, 26, 27, 68, 94, 15, 24, 33, 77, 80, 90, 40, 42, 47, 48, 37, 42, 36, 39, 40, 44, 91, 92					

4 IDRS Campus and File Location Codes:

Campus	FLC
ANSC	01, 02, 03, 04, 05, 06, 08 , 14, 16
ATSC	07 , 58, 59, 65
AUSC	18 , 71, 73, 74, 75, 76, 20, 21 (20 and 21 international)
BSC	11, 13, 19 , 22
CSC	17 , 31, 34, 35, 38, 96, 97 (96 and 97 are international)
FSC	33, 68, 77, 89 , 94, 95
KCSC	09 , 36, 37, 39, 41, 42, 43, 45, 46, 47, 48
MSC	49 , 56, 57, 61, 62, 63, 64, 72
OSC	29 , 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 99, 60, 78 (60 and 78 international)
PSC	23, 25, 28 , 51, 52, 54, 55, 66, 98 (66 and 98 international)

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Note: IDRS Campus and Doc Cd 77 File Location Codes:

High volume sources of Doc Cd 77 transactions are assigned alternate File Location codes.
Otherwise, most FRM77 inputs default to the campus or office code corresponding to the IDRS employee number.

Campus / Input Source	FLC
ANSC	01, 02, 03, 04, 05, 06, 08 , 14, 16
SIA/IDS03 (Doc Code 77, Block Series 00)	02
TDA/BAL DUE15	14
ATSC	07 , 58, 59, 65
SIA/IDS03 (Doc Code 77, Block Series 00)	58
TDA/BAL DUE15	59
AUSC	18 , 71, 73, 74, 75, 76, 20, 21
TDA/BAL DUE15	76
SIA/IDS03 (Doc Code 77, Block Series 00)	76
IAT (internal batch runs)	75
IAT (customer tools)	74
GII	71
CIS	73
BSC	11, 13, 19 , 22
SIA/IDS03 (Doc Code 77, Block Series 00)	11
TDA/BAL DUE15	22
CSC	17 , 31, 34, 35, 38, 96, 97
TDA/BAL DUE15	34
IAT	35
GII	31
CIS	38
SIA/IDS03 (Doc Code 77, Block Series 00)	38
FSC	33, 68, 77, 89 , 94, 95
TDA/BAL DUE15	68
IAT (internal batch runs)	95
IAT (customer tools)	94
GII	77
SIA/IDS03 (Doc Code 77, Block Series 00)	77
CIS	33
KCSC	09 , 36, 37, 39, 41, 42, 43, 45, 46, 47, 48
SIA/IDS03 (Doc Code 77, Block Series 00)	36
TDA/BAL DUE15	48
IAT (internal batch runs)	45
IAT (customer tools)	
GII	41
CIS	43
MSC	49 , 56, 57, 61, 62, 63, 64, 72
SIA/IDS03 (Doc Code 77, Block Series 00)	56
TDA/BAL DUE15	63
CAF	57, 61, 62, 64
OCS	29 , 81, 82, 83,84, 85,86, 87, 88, 91, 92, 93, 99, 60, 78
SIA/IDS03 (Doc Code 77, Block Series 00)	82
TDA/BAL DUE15	92
IAT (internal batch runs)	85
IAT (customer tools)	86
GII	81
CIS	83
CAF	81, 83, 84, 85, 86, 88, 91, 93, 99
RAF	87
FRM77, TC971/AC3xx	91
PSC	23, 25, 28 , 51, 52, 54, 55, 66, 98
SIA/IDS03 (Doc Code 77, Block Series 00)	23
TDA/BAL DUE15	51
PDTC	52

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Campus / Input Source	FLC
CAF	55

5 Individual Master File (IMF) Electronically Filed Returns General

A. Electronic Returns

- (1) Electronic returns can be identified by the unique Document Locator Number (DLN) assigned to each Campus as follows (the number in parentheses will be used when the maximum is reached for that processing day):

Campus	DLN
Andover Campus Note: ANSC is no longer a processing site, but the FLCs are still used for IMF electronic returns.	16(14)
Austin Campus	76(75)
Austin (U.S. Possessions)	21
Austin (International)	20
Fresno Campus	80 (90)
Kansas City Campus	70(79)
Philadelphia Campus - Note: PSC is no longer a processing site, but the FLCs are still used for IMF electronic returns	30(32)
Tennessee Computing Center	72(64)

Example: DLN 16211-110-036XX-4 would indicate an electronic return was filed at the Andover Campus. 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.

- (2) When an electronic return is printed, it is the original return unless it is stamped photocopy.
- (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 are 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 refilled. **DO NOT DESTROY ORIGINAL ELECTRONIC RETURNS. NOTE:** A photocopy 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.

B. Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return

- (1) Form 8453 is the signature document for an electronically filed Form 1040/A/EZ return. It also serves as a transmittal for required attachments, (i.e. Form 3115, Form 8332, etc.). Form W-2, Form W-2G and Form 1099-R are not required to be submitted with Form 8453. If the IRS does not receive a signed Form 8453, or taxpayer's electronic signature(s), the return is not considered filed and the taxpayer could face a failure to file penalty. Taxpayers should not file Form 8453 if they signed their electronic return using a Personal Identification Number (PIN) signature method. The Electronic Return Originator (ERO) sends the completed Form 8453 and required attachments to the appropriate Campus.
- (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 Campus 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	ANSPC, AUSPC, CSPC, KCSPC, MSPC, OSPC, PSPC	1040

C. 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 Form 1040/A/EZ return filed through the Online Filing Program, and also serves as a transmittal for required attachments, (i.e. Form 3115, Form 8332, etc.). Form W-2, Form W-2G and Form 1099-R are not required to be submitted with Form 8453-OL. The Form 8453-OL authorizes direct deposits of refunds, direct debits of payments and identifies what information the Service is permitted to disclose to the on-line filing company (internet service provider or transmitter). If the IRS does not receive a signed Form 8453-OL, or taxpayer's electronic signature(s), the return is not considered filed and the taxpayer can face a failure to file penalty. Taxpayers should not file Form 8453-OL if they signed their electronic return using a Personal Identification Number (PIN) signature method.
- (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. Online returns will be transmitted to IRS through the online filing company. The online filing company will transmit all on-line returns from taxpayers to the appropriate Campus within 24 hours; retrieve the taxpayer acknowledgment and provide the acceptance and rejection notification to the taxpayer. Online 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. The taxpayer is instructed to send the completed Form 8453-OL and required attachments to the appropriate Campus.

D. 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 Campus that processed the electronic return and the Form 8453 or 8453-OL, or by Campuses that are linked with an IDRS line to the Campus 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 3.5.61 and Electronic Filing IRM 3.42.5 as follows:
 - (a) Special expedite requests (Appeals, court cases, TAS, 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) Forms 8453 for TY2003 and subsequent years can be requested by using IDRS CC ESTAB; using the 8453 DLN available on CC TRDBV.
 - (b) Entering IDRS CC ELFRQ with Action Code 2, or
 - (c) Notating "Please pull 8453" in the remarks section of IDRS CC ESTAB.

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

(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.

6 1040 Online Filing Program

A. General

Filing from home using a personal computer is a method for taxpayers to prepare and send their Form 1040 tax return to the IRS. Anyone who has a computer, modem and approved IRS tax preparation software available at local computer retailers or through various online filing companies' Internet websites may transmit their tax return to the IRS via an online filing company (internet service provider or transmitter). There is no charge made by the IRS. However, online filing companies (internet service providers or transmitters) offering this service to taxpayers may charge a fee for transmission. In order to prevent potential fraud from the home filer in the 1040 Online Filing Program, Department of Treasury requires that an online company must not allow any more than five returns be filed from one software package or e-mail address. As stated in the Publication 1345, software developers are required to ensure that no more than five accepted returns are sent to the IRS. See Revenue Procedure 98-51 and Publication 1345.

The online filing program uses commercial, state of the art user-friendly software and accepts all individual returns and schedules that are available using IRS e-file. It provides taxpayers with an IRS acknowledgement, improved return accuracy, direct deposit of refunds, early filing with tax payment deferred until April 15th, and ability to file state returns.

For Filing Season 2009, the Self-Select PIN will be the only IRS e-file signature method available to taxpayers filing online. The Form 8453-OL U.S. Individual Income Tax Declaration for an IRS Online e-file Return and Form 8453-OL(SP) U.S. Individual Income Tax Declaration for an IRS Online e-file Return (Spanish Version) will be eliminated as signature documents for individual taxpayers that use tax preparation software. This policy change is designed to promote a paperless and secure method of signing individual returns electronically.

B. Form 8633 procedures for Online Filing (OLF) Applicants:

(Applicants must register for e-Services before initiating an IRS e-file Application. It is recommended that all new or revised e-file Applications be completed using the IRS e-file Application. Until mandated Form 8633, Application to Participate in IRS e-file Program can be accepted. Form 8633 should be mailed to the IRS Andover Submission Procession Center.

1. Applicants interested in participating in Online Filing must select Online Provider from the Provider Options drop-down menu on the "Programs Applying For" page of the application or select the "Yes" check box located on line 2d of Form 8633, paper version.

2. If the applicant has not participated in the 1040 OLF Program previously, the Form 8633 should be marked as a new e-file Application. If the applicant has previously participated in the OLF Program and made changes since its last e-file Application, the form will be marked as a revised e-file Application.
3. Applicants should submit the electronic application or complete and mail the Form 8633 to Andover Submission Processing Campus (ANSPC). Required supporting documentation should be included with each application.
4. ANSPC will follow normal Form 8633 review procedures (e.g., checking for signatures, completeness). Each application will be entered on the Third-Party Data Store (TPDS) and will be assigned a unique OLF electronic filer identification number (EFIN).
5. OLF companies (new and current) will receive a "unique" EFIN for OLF. A unique EFIN will be generated that begins with the following location codes: "10" ANSPC, "21" AUSPC, "32" CSPC, "44" OSPC and "53" MSPC.

7 Modernized e-File

A. Filing Individual Income Tax Returns through an Authorized e-file Provider

Businesses authorized by the IRS to participate in the IRS e-file Program are known as Authorized IRS e-file Providers. Some taxpayers prefer the convenience of filing their individual income tax return through an Authorized e-file Provider and gain e-file benefits such as improved return accuracy, quicker processing time and quicker refunds. These taxpayers also have the options of electronically signing their tax return using one of the methods described below.

B. Electronic Signature Methods

There are two methods of signing individual income tax returns electronically through the use of a Personal Identification Number (PIN). Taxpayers may self-select a PIN and use it to sign the return. Taxpayers may also authorize EROs to enter their PIN in the electronic record. The two electronic signature methods available for taxpayers to sign their tax return is the Self-Select PIN method and the Practitioner PIN method.

In general, most taxpayers who file Form 1040, 1040A, 1040EZ in the prior tax year may use a self-selected PIN to sign their return.

Note: If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN for individual income tax returns and documents. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer's PIN can be systemically generated or manually assigned into the electronic format and/or signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guidance refers to the return filed using the Self-Select PIN or Practitioner PIN method.

C. Self-Select PIN Method

The Self-Select PIN method allows taxpayers to electronically sign their e-file returns by entering a five digit PIN. The five-digit PIN can be any five numbers except all zeros. The Self-Select PIN Method requires taxpayers to provide their Prior Year Adjusted Gross Income (AGI) amount or Prior Year PIN for use by the IRS to authenticate the taxpayers. For Filing Season 2011, the Internal Revenue Service will implement a web-based application called, "Electronic Filing PIN Help". This application will provide taxpayers with a PIN to be used when they cannot locate their Prior Year AGI or Prior Year PIN. The original Adjusted Gross Income is the amount from the originally accepted return, NOT the amount from an amended return, a corrected amount from a math error notice, or a changed amount from IRS.

Taxpayers who authorize the ERO to enter their self-select PIN into the electronic record on their behalf must complete a Form 8879, IRS e-file Signature Authorization or Form 8878, IRS e-file Signature authorization for Application for Extension of Time to File.

D. Practitioner PIN Method

The Practitioner PIN method is an additional electronic signature option for taxpayers who use an Authorized IRS e-file Provider (ERO) to e-file. This method also requires the taxpayer to sign their return using a five-digit PIN. The taxpayers eligible to use the Self-Select PIN method are also eligible to use the Practitioner PIN method. However, this method does not require the entry of the taxpayer's Date of Birth and Prior Year Original Adjusted Gross Income, and there is no age requirement. The ERO must complete Form 8879, including Part III, for each return that is prepared using the Practitioner PIN method. The ERO must complete Form 8878, including Part III, for each Form 4868 extension request that is prepared using the Practitioner PIN method.

An Authentication Record must be present when the Practitioner PIN, Self-Select by Practitioner or, Online Self-Select PIN is used.

E. Refund Anticipation Loan (RAL) Code

The IRS removed the Debt Indicator for the 2011 Tax Filing Season. Beginning with the 2011 tax filing season we will no longer provide tax preparers and associated financial institutions with the “debt indicator,” which is used to facilitate refund anticipation loans (RALs). Taxpayers will continue to have access to information about their tax refunds and any offsets through the “Where’s My Refund?” service on IRS.gov.

8 EFTPS

Reference IRM 2.3 Chapter 70 - Command Code EFTPS

The Electronic Federal Tax Payment System (EFTPS) is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes.

Use Command Code EFTPS to research payments on the EFTPS database. Reference IRM 2.3 Chapter 70. Depending on the information available, Command Code EFTPS may be used with any of three definers:

- E** - Research a specific EFT number
- R** - Research a specific Reference Number (not valid for bulk filers)
- T** - Research a specific TIN, payment date and amount

EFTPS DLN

Master File Processing of an EFTPS transaction is the same as other payment processes. The DLN is a number assigned by the EFTPS and configured as follows:

81	2	19	161	600	25	2
FLC	Tax Class	Doc Code	Julian Date	Block Number	Serial Number	List Year

1. The first two digits are the File Location Code (FLC). FLC 71 was used in 1996. From January 1, 1997 to June 30, 2005, FLC 72 was used for electronic payments processed and worked in ECC-Memphis. On and after July 1, 2005 the FLC was and still is 81 for electronic payments processed in ECC-Memphis but worked in Ogden. As of September 2012, 81 is the primary FLC with 82 and 83 as overflow FLC’s. Please refer to the chart after #4, below.

2. The third digit is the Tax Class. This identifies the type of tax each transaction involves.

1	Withholding and Social Security	4	Excise Tax	7	CT-1
2	Individual Income Tax	5	Estate and Gift Tax	8	FUTA
3	Corporate Income Tax	6	NMF		

- 3. The 4th and 5th digits represents the Document Code - All EFTPS payments will be processed as a Revenue Receipt (Doc Code 19).
- 4. The 6th, 7th, and 8th digits are the Julian Date – Settlement Date. In EFTPS, this is the day money moves to Treasury’s account.
- 5. The 9th through 11th digits are the Block Numbers, non-unique.
- 6. The 12th and 13th digits represent the Serial Number — assigned sequentially, then repeated.
- 7. The 14th digit is the last digit of the year the DLN is assigned.

8. Electronic Funds Transfer (EFT) Number

Each payment transaction is assigned a 15-digit Electronic Funds Transfer (EFT) number by the Treasury Financial Agent (TFA). The EFT number is used as the unique identifier and to research payments on Master File and IDRS. DO NOT use the EFTPS DLN to perform research on EFTPS transactions as these are not unique numbers and can be duplicated.

The EFT number is configured as follows:

2 Leading Digits	15 Digit EFT Number						
	29	2	2	3	3	137	01
FLC only appears on IDRS & MF	Financial Agent Number	Payment Method	Input Method or CPI	Year Digit	Julian Date	Source Code	Serial Number

The TEP assigns two additional leading digits to denote the Filing Location Code (FLC) for the processing Campus (**29**, 81, 82 and 83 for Ogden; 49 for Memphis) to make an EFT number appear as 17 positions on Master File (MF) and IDRS. However, these digits are not used for payment research with command code EFTPS.

The first digit is the Financial Agent Number (1 = Bank One*, **2 = Bank of America**, 3 = Treasury Offset Program, 4 = SSA Levy, 5 = RS-PCC, 6 = Reserved).

The second digit identifies the Payment Method as follows: (0 = IRS E-file (Direct Debit), 1 = ACH Credit, **2 = ACH Debit**, 3 = Federal Tax Collection Service (Same-Day Wire), 4 = (Reserved), 5 = Levy, 6 = Credit Card, 7 = Online, 8 = Railroad Retirement Board (RRB) Link*, 9 = Government Payment (EFTPS for Federal Agencies (formerly FEDTAXII) Federal Payment Levy Program, or SSA Levy).

The third digit is the Input Method or Combined Payment Indicator (CPI) (**0 - 9**). The various values and meanings are dependent on the value of the Payment Method. See table in IRM 3.17.277.5.3.

The fourth represent the last digit of the year (**3 = 2013**).

The fifth, sixth and seventh digits represent the Julian Date 001-366. The Julian Date of **137** represents May 16, 2013. If an overflow condition exists, 401-766 may be used. This is the date the EFT number was assigned.

The eighth and ninth digits represent the Source Code. This is the Bulk Provider Number, RS-PCC Originating Location, or a semi-random number depending on the Payment Method. See IRM 3.17.277.5.3.

The eighth or tenth through fifteenth digits represent the Serial Number which is a sequentially assigned unique number.

* Historical purposes only, Bank One is no longer a Financial Agent as of 2004; Railroad Retirement Board (RRB) Link was decommissioned in 2008.

9 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	Form	Tax Class	Doc. Codes	MFT	Form	Tax Class	Doc. Codes
00	Entity Section	2, 9	Various				
BMF				BMF			
01	941PR, 941SS FICA	1	41	46	8038, 8038-CP, 8038-G, 8038-GC, 8038-T and 8328	3	61, 62, 72, 74, 75, 88
01	941	1	41	47	8871	4	
02	1120	3	Various	48	3809	All	
03	720	4	20	49	8872	4	
04	942	1	42	50	4720	4	
05	1041	2	44,36	51	709	5	
05	1041QFT/1041-N	2	39	51	709A	5	

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MFT	Form	Tax Class	Doc. Codes		MFT	Form	Tax Class	Doc. Codes
05	1041ES	2	17,19		52	706	5	
05	1041-K1	5	66		57	5227	4	
06	1065	2	65		58	3809	All	
06	1065-K1	5	65		60	2290/2290-EZ	4	
07	1066	3	60		60	2290A	4	
08	8804	1	29		63	11C	4	
08 Note: MFT 08 will be valid as a Master File record for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) with Activity Code 488.								64
09	CT-1	7	11		67	990	4	
10	940,940PR	8	40		67	990EZ	4	
10	940-EZ	8	38,39(mag tape)		74	5500	4	
11	943,943PR	1	43		74	5500EZ	4	
12	1042	1	25,66		76	5330	4	
13	8278	3	54		77	706GS(T)	5	
14	1099	9			78	706GS(D)	5	
					79	8963	4	
14	944/944PR/944-SS	1	49		84	8703	3	
15	8752	2	23		85	80c8-b	3	
16	945	1	97,37,44		86	88	W-3/W-3G	
17	8288	1	40		83	965C	3	54
33	990C	3	92					
34	990T	3	93					
36	1041A	4	81					
37	5227	4	83					
42	3520-A	3	82					
44	990PF	4	91					
EPMF					EPMF			
74	5300,5301,5303, 5307,5309, 5310, 5310A	0	53, 03, 07, 09, 10, 11		74	5500, 5500C, 5500-EZ, 5558 and 5500-SF	0	37, 38 31, 55, 32
75	4461, 4461A, 8955-SSA	06	61, 62	75				
79	8963	4						
IMF					IMF			
29	5329	0	Various		82	965C	2	54
30,31	1040, 1040A, 1040NR, 1040SS, 1040PR, 1040ES, 1040EZ,1040T	2	Various		55	8278	2	54
	8453	2	59		56	1099	2	
NMF					NMF			
03	6009	6	68		12	1042	3	48
07	1066	6	60		14	8613	6	22
					16	Note: MFT 08 will be valid as a Master File record for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) with Activity Code 488. (This MFT is currently valid for NMF).		

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MFT	Form	Tax Class	Doc. Codes		MFT	Form	Tax Class	Doc. Codes
08	8813,8804,8805	6	29		17	941, 8288	6	41
NMF					NMF			
17	2749	6	41		52	706NA	6	05
18	942	6	42		53	706A	6	53
19	943	6	43		53	706NA	6	53
20	1040, 5734	6	10, 55, 56		53	706	6	06
21	1041	6	44, 46		54	709	6	09
22	1041PR	6	33		56	990BL	6	88
23	1120-DISC	6	20		57	6069	6	89
24	957	6			59	5734	6	55
25	958	6			66	4720	6	77
26	959	6			67	990	6	90
28	CVPN	6			69	8697	6	23
29	5329	6			70	5811	6	47
31	1120S	6	16, 17		71	CT-1	6	01
32	1120	6	20		72	CT-2	6	02
33	990C	6	92		74	5500C	6	37,38
34	990T	6	93			5500 & 5500EZ		
35	1065	6	65, 66, 67		76	5330	6	35
36	1041	6			77	706GS(T)	6	29
36	1041A	6	81		78	706GS(D)	6	59
					79	8963	4	
37	5227	6	83		80	940	6	40
38	2438	6	86		81	926	6	32
44	990PF	6	91		89	8612	6	21
45	720	6	30		93	2290	6	95
46	5734	6	55		94	11	6	11
50	4720	6	71		96	11C	6	03
52	706QDT,706A	6	85		97	730	6	13
52	706B	6	85					

10 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):

- Pension withholding RUF only filers assigned DLN is 28263999000YYZ and MFR 17 - where "999" equal to Pension RUF, "YY" is the tax return year and "Z" is the year digit of the processing year
- Regular RUF filers assigned DLN is 28263998000967 and MFR 16 where "998" equal to Regular RUF, "YY" is the tax return year and "Z" is the year digit of the processing year.

11 Master File Endorsement Data

Forms 1040 received in the Campuses 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.

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

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

12 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:

- Julian date—3 digits—from input date
- District Office—2 digits—generated from IDRS terminal
- Area Office—2 digits—generated from terminal
- Terminal Number—2 digits—generated from terminal
- Operator Number—1 digit—last digit of employee's number generated from entry code
- Sequence number—3 digits—existing sequence number

Note: The transaction DLN can be determined from this sequence number.

13 Residual Remittance Processing System (RRPS)

A Residual Remittance Processing System (RRPS) is in place at all Campuses. The RRPS system is Y2K compliant, using Micron OE/KV terminals equipped with NT Windows software. The system processes paper vouchers and electronic vouchers and the remittances accompanying the vouchers. The vouchers and remittances are processed on a NDP 500 transport system from Unisys. The system processes IMF, BMF, 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 RPSID 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 consists 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 Campus Account Identification Number; DIR, IRS Center; City and State Location of Campus; 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

RRPSELECTRONIC PAYMENT VOUCHER RPSID: 109190 SEQ: 0001

Deposit Date: 2002105 DLN: 18220-105-000-00-2 TIN: NNNNNNNNN

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

PRIMARY CODE: 430 AMT: 14001
 SECONDARY CODE: AMT2: 0.00
 TERTIARY CODE: AMT3: 0.00

DPC: RESP: FLC: 18 LC: 18 TTYPE: 0 SIVCODE

FUNDACT: 000000000 UFAMT: 0.00

MICR AUX: 0000000000000000

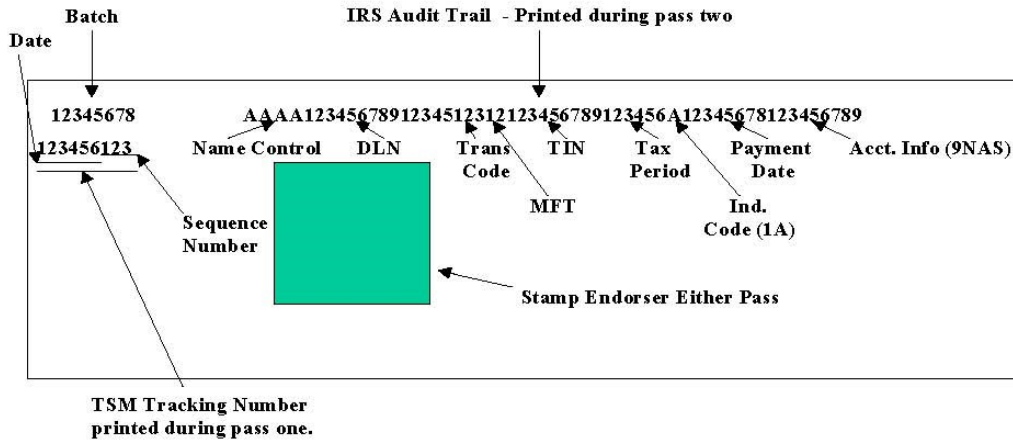
Official Use Only

MICR RTN: 054000101

MICRACT: 000000006360339

MICRTRAN: 001359

Endorsement and Audit Trail BACK of REMITTANCE



Codes: (A) = Alpha Characters (N) = Numeric (S) = Special Character = .(period)

14 Adjustment Blocking Series

Campus 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 3.10.73, Batching and Numbering.

IMF	Description
000-049	Adjustments with original return unless specified otherwise below.
050-070	Tax, Penalty, interest, or freeze release without original IMF returns. Non-refile DLN.
100-129	Reserved.
150-179	Tax, Penalty, interest, or freeze release without original BMF returns. Non-refile DLN.
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.
300-309	Barred assessment. CP 55 generated. Valid for MFT 30 and 29.
310	Reserved
320-349	SFR assessments (statutory notice) 90-day letter issued.
400-439	Excise Tax Fuel Claims with Form 843. Pre-assessment 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. Pre-assessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Pre-assessment 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 - 49	BMF-URP Refile DLN (Tax Class 2 accounts)
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. Refile DLN - CP 55 is NOT generated.

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IMF	Description
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	Injured Spouse Claims.
930-939	Reserved
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 DL N.
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 original return attached, except those with math/clerical error adjustments, SC Technical adjustments, Offers in Compromise. Not valid for Forms 11C, 706, 709 and 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 11C only.
090-099	Same as above, except for Form 730 only.
100-129	Adjustments to non-tax returns without the original return - Non-tax EO returns.
130-139	FTD penalty adjustment with CP 194 or CP 207. Refile DLN.
140-149	FTD penalty CP 207 or CP 194 per processing. Non-refile DLN.
150-179	Tax, Penalty, interest, or freeze release without original return. 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. Not valid for MFTs 06, 13, 36 and 67.
199	Expired balance write-offs (TC 534/535) Non-refile DLN.
200-289	Adjustments resulting from 941-X, 943-X, 944-X, 945-X, CT-1X being filed.
290-299	Adjustments resulting from 941-X, 943-X, 944-X, 945-X, CT-1X being filed.
300-309	Barred assessment. CP 155 generated.
390-398	U.S./U.K. Tax Treaty claims
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. Pre-assessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Pre-assessment 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. Non-refile DLN.
550-569	BMF-URP Refile DLN (Tax Class 3 accounts).
570-579	BMF-URP Non-refile DLN (Tax Class 3 accounts).

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BMF	Description
580-589	BMF-URP Adj Stat Notice Refile DLN (Tax Class 3 accounts).
590-599	BMF-URP Adj Stat Notice Non-refile DLN (Tax Class 3 accounts).
600-619	Overstated Deposit Claimed. Non-refile DLN after cycle 198335.
620-629	Category B, Examination Criteria. Refile DLN.
630-639	Category B, Examination Criteria. Non-refile DLN.
640-649	BMF-URP Refile DLN (Tax Class 2 accounts).
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*, 11C, 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 11C only.
890-899	BMF URP Non-refile DLN (Tax Class 3 accounts).
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.
920-929	Tentative Carryback Adjustment with original return. (No CP 155 generated.) Also use whenever a TCB adjustment requires a manual adjustment 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. (CP 155 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.

15 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.	Blockin	Original Returns Associated	Doc.	Blocking	Original Returns Associated
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Code	g Series		Code	Series	
47	000-079	Original/SFR – Non TEFRA	54	300-309	With Original
47	080-099	Original TEFRA	54	310-389	Reserved
47	100-199	No Return	54	390-399	Without Original—BMF
47	200-299	No Return/BRTVU/RTVUE/ERTVU print	54	400-499	Without Original
47	300-379	Electronic Prints	54	500-519	With Original—IMF
47	400-479	Paperless Examined — EGC 5XXX only & TREES Closures			Without Original—BMF
47	600-699	Original/ELF/SFR	54	520-539	With Original—IMF
47	760-769	Copy/BRTVU/RTVUE Print			With Original—BMF
47	780-789	No Return	54	540-589	With Original—IMF
47	790-799	Copy/BRTVU/RTVUE Print			Without Original—BMF
47	900-999	EP/EO/GE Copy of Return	54	590-599	With Original
51	000-099	Without Original	54	600-619	Without Original—BMF
51	100-159	With Original			With Original—IMF
51	160-199	With Original (941M or 720M)	54	620-629	With Original—BMF
51	850-899	With Original	54	630-639	Without Original—BMF
52	ALL	Without Original	54	640-649	With Original—IMF
54	00/NSD	Without Original*	54	650-699	With Original
54	000-049	With Original	54	700-779	With Original
54	050-079	Without Original	54	780-799	Without Original
54	100-129	Without Original—BMF	54	800-909	With Original
54	130-139	With Original—BMF	54	910-919	Without Original
54	140-149	Without Original—BMF	54	920-929	With Original
54	150-179	Without Original	54	930-939	Without Original—BMF
54	180-198	With Original	54	940-949	Reserved
54	199	Without Original	54	950-979	With Original
54	200-289	Without Original	54	980-989	Without Original
54	290-299	Without Original—BMF	73	900-999	With Original
		With Original—BMF			
* IMF Adjustments (Document 54) made to tax returns that have been scanned into the Correspondence Imaging System (CIS) using Blocking Series 00/NSD (Non-Source Document) will NOT have the original return attached. A CIS returns can be identified by the CIS return indicator ("CIS 1") which is shown below the TC 290 on the taxpayer's account.					

16 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.

17 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.

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- (1) Special EXPEDITE Requests (examples: court cases, TAS, Criminal Investigation).
- (2) Daily requests for returns and documents not yet processed to good tape (examples: Error Correction Rejects)
- (3) Daily requests for the Questionable Refund Detection Team
- (4) Weekly (cyclic) requests
 - Statistics of Income
 - Refund and Notice Review
 - Unpostables
 - AIMS
 - Internal Notices
- (5) Other requests.

18 Requesting Returns through the IDRS

A. DLN KNOWN

Refer to IRM Handbook 2.3.17 for proper input format and request codes.

Input Screen ESTAB D

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	ESTABD3	4							NULLIFY REQ. IND.>5	
2	DCN>	6	EMP. NUM>	7	MFT>	8	FORM NUM>	9		
3	TAX PERIOD>	10	EMP. PLAN NUM>	11	NAME CONTROL>	12				
4	Enter one of the following below: (SC-STOP) or (STATE-CODE) or (ADDRESS-NUMBER)									
5	SC STOP>	13	ST-CD>	14	ADDR-NUM>	15				
6	ADDRESS LINE 1>	16	ADDR-STOP>	17						
7	ADDRESS LINE 2>	18								
8	REMARKS LINE 1>	19								
9	REMARKS LINE 2>	20								
10	BOD/AREA NUM>	21	MULTIPLE DOCUMENT REQUESTS>						(Y/N)	
11	NOTE 1:									
12	BOD/AREA-NUMBER KEY:									
13	Service Center Employee									
14	1 = Campus Employee									
15	Non-Service Center Employee									
16	2 = CI									
17	3 = TAS									
18	4 = Disclosure									
19	5 = Customer Assistance									
20	6 = EXAM-LMSB									
21	7 = EXAM-SB/SE									
22	8 = EXAM-TEGE									
23	9 = EXAM-W&I									
24	10 = COLL-LMSB									
	11 = COLL-SB/SE									
	12 = COLL-TEGE									
	13 = COLL-W&I									
	14 = APPEALS									
	15 = OTHER									
	NOTE 2:									
	Never input Taxpayer address info in Address or Remarks Field.									
	(Line 24 is reserved for Informational screen messages)									
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

B. Record Element Description

Item	Line	Description
1	1	CC- ESTAB
2	1	CC MODIFIER- Must be entered and must be D for document request.
3	1	DOCUMENT REQUEST CODE- Must be entered and must be B, C, E, F, G, I, K, M, O, P, R, S, T, U, V, W or X.
4	1	TIN INFORMATION FIELD- Must be "J" or a TIN. If TIN is entered, it must meet standard validity criteria.
		When a right-hand bracket "J" is entered in the first position of this field, it indicates that the TIN was entered in the immediately preceding CC ACTON, ENMOD, REINF, SUMRY or TXMOD, and that TIN will be displayed back to the screen. If the request requires research, that TIN will

Item	Line	Description
		be used. It will also be printed on the Form 4251.
		Note: See IRM 2.3.17.7, Command Code ESTAB—Error Messages, for validity checks of the TIN INFORMATION FIELD. Also see IRM 2.3.17.8, Command Code ESTAB—Consistency Messages.
5	1	NULLIFY REQUEST INDICATOR- Indicates that a previous CC ESTAB request input the same day is to be cancelled. Indicator must be blank or N. Also see IRM 2.3.17, 8, Command Code ESTAB—Consistency Messages.
6	2	DOCUMENT REQUEST NUMBER FIELD- Must be entered. Must be in the format “nnnnn-nnn-nnnnn-n” for standard 14-digit edited DLN. If the DLN is unknown enter first three digits of DLN. (The first two positions are the D.O. or S.C. Code, the third position is the Tax Class). If the request code is B, positions 14 and 15 of this field must be zeroes. Also see IRM 2.3.17.7, Command Code ESTAB—Error Messages, and see IRM 2.3.17, 8, Command Code ESTAB—Consistency Messages.
7	2	EMPLOYEE NUMBER- Optional. If omitted, the completed request will be routed to the terminal operator. Enter if the requestor is other than the terminal operator. See IRM 2.3.17.7, Command Code ESTAB—Error Messages.
8	2	MFT- must be entered and must be in “nn” format. Whenever the MFT is “52”, then the Form Number must be entered as either “706” or “706NA”, and the Tax Period must be “000000”. See IRM 2.3.17.7, Command Code ESTAB—Error Messages, and see IRM 2.3.17, 8, Command Code ESTAB—Consistency Messages.
9	2	FORM NUMBER- If entered, use the Form Number of the document being requested. For requests that require Master File research, it must be a tax return that is processed to the Master File. When the Form Number is either “706” or “706NA”, then the MFT must be “52”, and the Tax Period must be “000000”.
10	3	TAX PERIOD- Must be in the format “nnnnnn”, and the fifth and sixth digits must be “01” – “12”. The only exception to this guideline is when the Tax Period equals “000000”. See IRM 2.3.17.7, Command Code ESTAB—Error Messages, and see IRM 2.3.17,8, Command Code ESTAB—Consistency Messages.
11	3	EMPLOYEE PLAN NUMBER- must be 001-999 when entered for EPMF. TIN must be present in EIN format if DLN research is required.
12	3	NAME CONTROL- If entered, must meet standard validity criteria. See IRM 2.3.17.7, Command Code ESTAB—Error Messages.
13	5	SERVICE CENTER STOP- If entered, must be used by Service Center employees only. It must contain the Service Center Stop of the requestor. Following the stop number, the two-character State-Code of the requestor should be entered. The state abbreviation should be the last entry on that line. For example: FSC STOP 1234 CA. If an entry is made here items 14, 15, 16, 17 and 18 must be blank.
14	5	STATE CODE- if entered, item 13 (SC Stop) must be blank. ST-CD is the two-character State Code of the requestor address after entering the requestor’s State Code and entering BOD/AREA-NUM (Line 10, Item 20) depress Enter/XMIT on your keyboard. ESTAB will provide a list of addresses for the requestor - follow instructions on line 24 of monitor.
15	5	ADDRESS-NUMBER- if entered, allows users to retain address information when processing multiple successive ESTAB requests. If an entry is made here, items 13, 14, 16 and 18 must be blank.
16	6	REQUESTOR ADDRESS LINE 1- if item 14 (SC CODE) was used to obtain the requestor’s address, the Street address will appear on line 6.
17	6	REQUESTOR STREET ADDRESS STOP- Put Street Address Stop here. If Street Address Stop is saved from previous ESTABD request, it will be pre-filled when the ESTABD input screen appears.
18	7	REQUESTOR ADDRESS LINE 2- if item 14 (SC CODE) was used to obtain the requestor’s address, the City, State and Zip Code will appear on line 7.
19-20	8-9	REMARK LINES- These lines should be used to provide additional information to the individual searching for your requested information. Whatever is input in these fields will print on the Form 4251 in the same format as it was input. Exceptions: Special Characters such as, “?”, “!”, “,”, and “=” will print as a blank space.
		For documents, not in DLN order and kept on the Alpha File, use the full Taxpayer’s name and TIN in the Remarks line.
21	10	BOD/AREA NUMBER- must be entered. Must be numeric. Valid codes are 1 through 15.
22	10	MULTIPLE DOCUMENT REQUESTS- Enter Y to make multiple document requests against a single taxpayer account. When you transmit the request, the fields for the additional requests will appear on the lower half of the screen.

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Item	Line	Description
		Note: ESTABD does not support Universal Access.

C. Request Codes

Code	Purpose
B	Causes the words "ENTIRE BLOCK" to print below the DLN and causes the serial number of the DLN to be suppressed. It requests the files charge-out and forwards a complete block of documents. Request Code B is authorized by current IRM Handbook procedures to request blocks of original documents. For further information, refer to IRM 3.5.61, Files Management and Services.
C	This request code causes the words "COPY ALL" to print below the DLN on Form 4252. It requests a copy of all of a return or other document.
E	This request code causes the words "CRIM INVESTIGATION" to print below DLN on Form 4251. It is used to request the original return for the Criminal Investigation Division.
F	This request code causes the word "FOLLOWUP" to print below the DLN on the Form 4251. Use it when requesting an original document that you have already requested once, if you have not received any reply to your first request.
G	This request code causes the words "GAO FINANCIAL AUDIT" to print below the DLN on the Form 4251.
I	This request code causes the word "INFORMATION" to print below the DLN on the Form 4251. It requests the files to provide information from a return or other document. The information needed should be specified in the Narrative portion of CC ESTAB.
K	This request code causes the words "COPY-SEE NOTE" to print below the DLN on Form 4251. It requests that only a specified part or parts of a return be copied. The parts needed should be specified in the Narrative portion of CC ESTAB.
MUV	These request codes are reserved for specified use by management. Do not use them unless so directed.
O	This request code requests an original document. The word "ORIGINAL" is printed before the DLN on the Form 4251. Request Code O may be input for a request for tax returns only, unless the requestor is authorized to receive the originals of documents other than tax returns. Refer to IRM 3.5.61, Files Management and Services. With this exception, use request codes C, K, P or I for documents other than tax returns.
P	This request code causes the words "COPY-PAGE 1" to print below the DLN on Form 4251. It requests a copy of the first page only of a return or other document.
R	This request code is used for reimbursable photocopy requests received from taxpayers. The words "REIMBURSABLE COPY" are printed below the DLN on the Form 4251.
S	This request code is used for requesting the scanning of paper documents into CIS. The words "COR. IMAGING SYSTEM" are printed below the DLN on the Form 4251.
T	This request code is used to recharge documents. The word "RECHARGE" is printed below the DLN on Form 4251.
W	This request code indicates a request only for a W-2. The words "W-2 ONLY REQUEST" are printed below the DLN on Form 4251.
X	This request code is used to request a print of a CIS scanned document. The words "CIS PRINT REQUEST" are printed below the DLN on the Form 4251.

D. DLN UNKNOWN

Oftentimes, the TIN is not known for a "block of documents" request. Only in those instances would the requestor dummy the TIN information field using the following guidelines:

- (a) EINs — 07-0000000
SSNs — 000-00-4320
The underlined portions contain the required values. The non-underlined portions are the suggested numeric values.
- (b) Use an appropriate File Source for the type of document being requested.

Note: Use Request Code C, E, F, G, I, K, O, P or R for Master File documents when the DLN is unknown.

E. 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).

Form	List of Alpha Filed Documents:
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	Campus Report of Large IMF TDA/BAL DUEs
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 IMF 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 2.3.17 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

Notes:

See previous example for explanation of lines 1 through 6.

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

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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

F. 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. Campus 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 Campus 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:

Notation	Definition
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.

G. 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 Campus or File Location 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 assigned in the Area offices are:

Code	Definition	Code	Definition
000	Not Used	910-919	Reserved
001-	Archive Files	920-929	Inspection

Code	Definition		Code	Definition
099				
100-299	Collection Division		930-939	Not Used
299	Collection cases monitored by the Special Procedures function (SPf) and the Collection Support function (CSf)		940-949	Reserved
300-399	Reserved		950-954	Computer Services/Information Systems Division
400-599	Taxpayer Service Division		955-959	Training
600-799	Examination Division		960-964	District Counsel
800-824	Reserved		965-979	Appeals
825-849	Employee Plans/Exempt Organizations		980-989	Problem Resolution Program
850-899	Criminal Investigation Division		990-994	Disclosure Officer
900-999	Miscellaneous		995-998	National Office and EST (Enterprise Systems Testing) Personnel
900-904	Resources Management		999	NOT USED (TeleTax)
905-909	Adjustment Branch			

19 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 102.4.
- (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 Campus 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.

This page is for User Notes

Section 5 - Debtor Master File (DMF)

1 Nature of Changes

Description	Page No.
TOP Offset Bypass Indicators	5-2
Debtor Master File Research	5-2

2 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 affected these offsets through the DMF Program since 1984.

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

3 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 BFS for payment but before BFS 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 BFS 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 BFS 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 BFS for payment (TC840/846 amount) may not be the amount that is issued by BFS to the taxpayer. The taxpayer may receive less of a refund or none at all if the whole amount is offset. BFS 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 3 years from the due date of the original return (including extensions) or within 2 years from the date that the tax was paid, whichever is later. The date of the offset by the IRS or BFS is not relevant for the purposes of determining timeliness of the request to reallocate the overpayment. 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 it can be processed. **NOTE:** The original return which includes a Form 8379 is given a DLN blocked 92, which posts a TC 570 and sets a -R freeze, preventing a tax or TOP offset until the injured spouse claim can be worked. A TC898 TOP offset is reversed by IRS with a TC 766 with the same OTN. It is reversed by BFS with a TC 899 with the same OTN.

Once the injured spouse's portion of the refund overpayment is determined on an Injured Spouse Claim, filed with the original return, either a TC 808 or 809 will be input. This will systemically allocate the refund(s) and the appropriate BPI will be set. The TC 808 will be used for the primary spouse's share of the refund overpayment, whereas the TC 809 will be used for the secondary spouse's share of the refund overpayment.

4 TOP Offset Bypass Indicators

Effective 1/29/1999, a Top Offset Bypass Indicator (BPI) was assigned to all manual and systemic refunds issued by IRS. The BPI is a one digit indicator that identifies for BFS whether the refund is eligible for offset by TOP. Certain BPIs also identify one spouse or the other on joint refund as eligible for offset. This is required for injured spouse claim processing.

A BPI can be systemically generated or input on CC refund 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 SECONDARY and combat zone (-C) freeze is set).
6	IMF	Bypass Top offset for all secondary SSN debts. Bypass TOP offset for all PRIMARY SSN debts except child support. (Used when injured spouse is PRIMARY and combat zone (-C) freeze is set)? This is based on IRM 21.4.6.4.2.1(4) and 3.12.10.4.27(1c)
7	IMF & BMF	TC 520 Refund not eligible for Top offset except child support.
8	IMF & BMF	TC 520 & Injured Spouse claim secondary.
9	IMF & BMF	TC 520 & Injured Spouse claim primary.

5 Debtor Master File Research

Effective 1/11/1999, 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) IMFOL, BMFOL, INOLEX and TXMOD to identify the DMF transactions.

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

Agency \ Sub agency 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	

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
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	
	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	

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
	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	
	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	
	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		

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
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 PY1993.		
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	
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	

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
	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 Commercial Debts		OC
23	Department of State		
	All Accounts	11	
24	Department of Transportation		
	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) sub agencies 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.			
		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
	FEMA Region IX (San Francisco)	R9	C9
	FEMA Region X (Seattle)	R0	C0

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
	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 Campus (OASI)	A1	
	Northeastern Program Campus (DI)	A2	
	Mid-Atlantic Program Campus (OASI)	B1	
	Mid-Atlantic Program Campus (DI)	B2	
	Southeastern Program Campus (OASI)	C1	
	Southeastern Program Campus (DI)	C2	
	Great Lakes Program Campus (OASI)	D1	
	Great Lakes Program Campus (DI)	D2	
	Western Program Campus (OASI)	E1	
	Western Program Campus (DI)	E2	
	Mid-American Program Campus (OASI)	F1	
	Mid-American Program Campus (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		
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

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
	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	–
	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

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Agency \ Sub agency Codes			
Agency Code	Agency	Subagency Code	
		IMF	BMF
59	Securities and Exchange Commission		
	Individual Debts	SE	–
	Corporate Debts	–	XC
60	Pension Benefits Guaranty Corporation		
	Individual Debts	PB	–
	Corporate Debts	–	CG
61	U.S. Information Agency		
	Individual Debts	IS	–
	Corporate Debts	–	AG
62	Marine Corps MWRSPACT		
	Collections on Return Check Debts	RC	
	Collection on Home Layaway Debts	HL	

6 TOP, Source and Reason Codes

Source Code 7 has been reserved exclusively for TOP 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 91 complete 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 that 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.

This Page for User Notes

Section 6 - Initiating and Monitoring Refund Check Tracing Action

1 Nature of Changes

Description	Page No.
Disposition Codes	6-1
Status Codes	6-2
Regional Finance Centers	6-3

2 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 Campus refund inquiry function. IRM 21.4, Refund Transactions, provide specific instructions.

3 Command Code "CHKCL"

Reference IRM 21.4.2

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 "Bureau of the Fiscal Service (BFS)". (A review of Treasury programs resulted in BFS, 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 area office personnel when monitoring refund inquiry cases and in responding to taxpayer inquiries.

Note: Do not input CC CHKCL if 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.

4 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.
10	Invalid "CHKCL" - Stop Reason Code.
2*	Invalid "CHKCL" - Amount Difference.
3*	Invalid "CHKCL" - Claim Submitted Too Early.

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Disposition Code	Definition
4*	Duplicate claim submitted.
5*	Invalid direct deposit information submitted.
6*	Duplicate check issued.
7*	Photocopy request processed by RFC on date shown.
9*	Direct deposit trace input with Non-receipt code "P" no FMS 150.1 will generate.
12	Date of event subsequent to date of payment (STOP CODES "E", "T", and "U" only).
13	PAID – DCC reclamation no photocopy
22	Insufficient agency information.
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. BFS will determine the status of the partial payment.

5 Status Codes

Status codes are generated by computer based on information from the Financial Management Service. Rarely are they 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 21.4.2-3.

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.	—
27	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the Regional Finance Center.	
31	Check outstanding. Regional Finance Center will issue recertified check.	
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
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 BFS.	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 21.4.	21
90	Payment referred to FMS department (DCC)/contact BFS.	—

6 Regional Finance Centers

Financial Center	Check Symbols & Office No.	Campus Served
Austin P.O. Box 149058 Austin, TX 78714-9058	2200-2219 220	Austin
Birmingham P.O. Box 2451 Birmingham, AL 35021-2451	4500 449	Atlanta Memphis
Chicago P.O. Box 8670 Chicago, IL 60680-8670	2088 307	Cincinnati Kansas City
Kansas City NPCOE P.O. Box 3329 Kansas City, KS 66103-0329	Check symbols vary 310	Kansas City
Philadelphia RFC NPRIC PO Box 51315 Philadelphia, PA 19115	Check symbols vary 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

7 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 3.17.79, Refund Transactions.

8 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 appear in IRM 21.4.4, Manual Refunds.

9 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.).

10 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 Campus where the account is being monitored. Universal IDRS can be researched to verify that a refund is not also being issued by another Campus.

11 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.**

12 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 21.4, Customer Service).

13 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.

User Notes

Section 7 - Automated Non Master File

1 Nature of Changes

Description	Page No.
Updated NMF Transaction Codes	7-2

2 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 data base contains all open, closed and archived Non Master File (NMF) accounts processed at the Cincinnati Submission Processing Campus. 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).

Accessing data on the ANMF database for research purposes is accomplished by submitting an OL5081.

There are six basic conditions which require NMF processing:

- (1) **Large Dollar Accounts** - Accounts which have balances too large for the Master File to process.
Note: Effective January 1, 2010, IMF will allow accounts that are less than \$1 Billion to post.
- (2) **Overflow Accounts** - Accounts which have an excessive amount of transactions for the Master File to systemically process.
- (3) **New Legislation** - Accounts which require immediate tax law implementation, but time does not permit for extensive modifications to the Master File.
- (4) **Immediate Legal Assessments** - Accounts which require immediate (24 hours) legal assessments when the Master File would be too slow to post the assessments.
- (5) **Reversal of Erroneous Abatements** - Accounts which require reversal of erroneous abatements when the statute for assessment (ASED) has expired.
- (6) **Child Support Cases** - Child Support cases where collections of payments have been ordered by state courts but have fallen into arrears.

As of January 2016, there are approximately 10,000 open NMF accounts nationwide.

3 All NMF Notices now have Toll-Free Numbers

In keeping with our commitment to IRS' Mission statement, all NMF Notices include 1-888-829-7434 as a Toll-Free Number for taxpayers to inquire about their notice. Upon dialing the Toll-Free Number, the caller has an opportunity to select one of three options that will direct their call to the appropriate NMF team for resolution of their issue depending on whether the question is IMF International, BMF International or pre-tax year 2006 FIRPTA issues.

4 Account Specialist

The NMF Account Specialist provides technical assistance on complex Non-Master File issues and individual accounts and performs similar work as that found in the majority of non-supervisory positions assigned to the unit. Complete details

NMF TC	MF TC	D/C	Remarks
	150		Entity Created by TC 150
	160	D	A Failure to File (FTF) Penalty manually computed by Audit or Collection. Penalty is not recomputed by computer.
	161	C	Abates previously posted Failure to File (FTF) Penalty (TC 160/TC 166) assessment in whole or in part. Penalty is not recomputed by computer.
	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
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)
270	276*	D	FTP Tax Penalty
271	277*	C	Abate FTP Tax Penalty
	280	D	Bad Check Penalty (manually assessed)
	281	C	Bad Check Penalty (Manually abated)
280	286*	D	Bad Check Penalty (Systemically assessed)
281	287*	C	Bad Check Penalty (Systemically abated)
	290	D	Additional Tax Assessment
	291	C	Abate Prior Tax Assessment
290	294*	D	Adjusts TC 295 or 305
291	295*	C	Tax Decrease with int. Date
290	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
	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
607	386*	D	Clearance of Overpayment less than \$1.00
608	388*	D	Statue Expiration Clearance to Zero Balance and Removal
609	389	C	Reversal of Statue Expiration
	400	C	Account Transfer-out
	402	D	Account Re-Transferred-in

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NMF TC	MF TC	D/C	Remarks
	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
482	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
	531		Reverse TC 530
	532		Correction of TC530 Processed in Error
604	534*	C	Expired Balance Write-off
605	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
	604	C	Assessed Debit Cleared
	605	D	Reversall of TC 604
	606	C	Small Debit Cleared
	607	D	Reversal of Small Debit Cleared
	608	C	Collection Statute Expiration cleared
	609	D	Reverse CSED cleared
	610	C	Payment received with return
	611	D	Check Returned Unpaid by Bank
	612	D	Reverse Payment with return
	640	C	Advanced Payment
	641	D	Designated Advanced Payment Returned Unpaid by Bank
	642	D	Advanced Payment Error
	650	C	FTD Credit
	651	D	Federal Tax Deposit (FTD) Returned Unpaid by Bank
	652	D	Error FTD Credit
	661	D	Estimated Tax Payment Returned Unpaid by Bank
	662	D	Error on Estimated Payment
	670	C	Subsequent Payment
	671	D	Subsequent Payment Returned Unpaid by Bank
670	678*	C	Credit for Treasury Bond
672	679*	D	Reversed TC 678
	680	C	Designated Interest Payment
	681	D	Designated Interest Payment Returned Unpaid by Bank
	682	D	Correction of 680 Processed in Error
	690	C	Designated Penalty Payment
	691	D	Designated Penalty Payment Returned Unpaid by Bank
	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
772	777	D	Reversal Interest Due Taxpayer
	710	C	Credit Elect Overpayment Applied
	712	D	TC 710 or 716 Error Correction

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NMF TC	MF TC	D/C	Remarks
	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
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
772	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
	840	D	Refund Prior to Settlement
	841	C	Cancelled Refund Deposited
	842	C	Refund Deletion
840	843	D	Check Cancellation Reversal (TC 841) Returned Unpaid by Bank
	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	Obsolete as of 1/2015 (WR 104151). Adjustment to a DMF offset.
	912		Reverses TC 914
	914		Active Intell. Investigation (a module)

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

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User Notes

Section 8A - Master File Codes - Transaction, MF and IDRS Collection Status, Freeze and IDRS Status 48, Restrictive and Filing Requirement

1 Nature of Changes

Description	Page No.
Transaction Codes	8A -1
MF and IDRS Collection Status Codes	8A-39
Master File Freeze Codes and IDRS status 48	8A-43
Restrictive Conditions	8A-50
Filing Requirement Codes (FR Codes)	8A-55

2 Transaction Codes

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being processed 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 ECC 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.

The definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or computer-generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IMF using TC 840.

Refer to Section 14.7 for pending transaction and merged related codes.

Reversal Codes

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

The Reversal Code indicates the transaction has been reversed. Its valid values are "0", indicating no reversal and "1" indicating a reversal. An 'R' following the transaction code display indicates the transaction has been reversed.

IMF Payment or penalty transaction codes ending with a transaction code of "3" which is NOT LISTED in this section are actually reversed transactions which originally ended with a transaction code of "0". For programming purposes, the "0" in the third position of the transaction code has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been reversed. However, for account analysis purposes, those IMF payment/penalty transaction codes ending with a "3" which are NOT LISTED in this section should be treated as transactions which have been reversed (reversal code = "1")."

I = IMF, B = BMF, A = IRAF, P = PMF, E = EPMF

Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
000		I/B/ E	Establish an Account	BMF: 04, 63, 80, 81 IMF: 63 EPMF: 04, 63	Adds a new taxpayer entity to the applicable 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.
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.

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
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/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 transactions when there is a merge-fail between two plans of an EPMF entity.
003		B	Duplicate Tax Modules are not Re-sequenced	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 14.7. Appears at the old EIN.
004		B	BMF Partial Merge		IDRS transaction. See Section 14.7. Appears at the new EIN.
005		I/B	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 E	Account Resequenced to Master File Location	Generated Transaction	Indicates consolidation of accounts has been made (See TC 002 for BMF/IMF 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.
007		I/B	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/B	IMF/BMF Complete Merge		IDRS transaction. See Section 14.7. Appears at the new TIN. BMF: Generated transaction
011		I/B E	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. Restricted to Entity
011		E	Change Plan Number	64	Changes the number of an EPMF entity. Restricted to Entity
012		I/B E	Reopen Entity Account	IMF: 63 BMF: 63, 80 EPMF: 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; 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	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.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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.
014		I/B E	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 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/BAL DUE 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 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 and 961), Date of Death, Sole Proprietor/Spouse SSN, PDT indicator (blocking series 700-749 turns indicator on; B.S. 750-799 turns indicator off). TC 016 with special DLN xx9638888888X is generated to validate 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. IMF: TC 016 also generated by CC IRCHG when validating an IRS name control.
017		I	Spouse SSN	63	Adds or changes the Spouse's SSN in the First Name Line of the taxpayer's Account.
017		E	Change File Folder Number	64	Replaces the File Folder Number.
018		I/B	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	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." When Location Codes or zip code change; otherwise, will be dropped. Generated to IRAF from IMF.
020		I/B E	Closes Account Deactivates Account	63	Removes an account from Master File or inactivates 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

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
					Module; otherwise, the plan MFR is changed to an "8"
022		B	Delete EO Sub module	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			No RSQ-SSN	Generated Transaction	Failure to merge two Master File accounts. Does not post to the Master File.
026		I/B 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 14.7. 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	Update Location Codes Out-of-Campus	50, 63	Updates Location Codes when a change in Campus Code is involved. If TDA/BAL DUE 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.
040		I/B	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: Generated from the IMF transaction.
041		I/B	Directs Change to Invalid SSN	63	Changes SSN or name of an Account which is on the Invalid Segment of the IMF or the invalid portion of the BMF. May include changes to FSC or spouse SSN.
052		B	Reversal of 053, 054, 055	63	Reverse all previously posted TC053, 054 or 055 transactions. "Restricted to Entity"
053		B/E	Plan Year Ending Month Change	63, 77, 64	Form 1128 processed to accept change of accounting period. "Restricted to Entity"
054		B	Retained FYM	63	Rev. Proc. 87-32. "Restricted to Entity"
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. "Restricted to Entity"
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. "Restricted to Entity"
058		B	Form 8716	63	Election of Tax Year other than a required Tax Year. Form 8716 was denied. "Restricted to Entity"
059		B	Form 1128	63	Application for change in Accounting Period. Form 1128 was denied. "Restricted to Entity"
060		B	Elect Foreign Sales Corporation (FSC)	63	FSC or Small FSC election, Form 8279. Obsolete
061		B	Revoke Reverses TC 060, 063, 064 or 065	63	Revocation of FSC or small FSC election - Obsolete
062		B	Erroneous	63	Reversal of TC 060, 063, 064, 065 - Obsolete
063		B	FSC Election received	63	Election as a FSC or small FSC has been received. Obsolete
064		B	FSC election	63	Denial of election to be treated as a FSC or small FSC

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			denied		Obsoleted
065		B	FSC Revocation Received	63	Notification of revocation received for FSC or small FSC Obsoleted
066		B	Terminate FSC Received	63	Election to be treated as a FSC or small FSC has been terminated - Obsoleted
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 a revocation/termination effective date and updates the 941 File Requirements 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.
076		B	Approved Form 8832	53	OSPC and CSPC inputs to indicate acceptance of Form 8832, Entity Classification Election.
077		B	Reversal of TC 076	53	Reverses the acceptance of an Entity Classification Election input in error.
078		B	Rejection of Form 8832, Entity Classification Election	53	Rejection/Denial of an Entity Classification Election.
079		B	Revocation of Form 8832, Entity Classification Election	53	Indicates the revocation of an Entity Classification Election beginning with the date specified in the transaction.
080		I	Validates Spouse's SSN	63	Transaction validates spouse's SSN. Does not post to the Master File.
082		B	Acceptance of Form 8869	53	Indicates the deemed liquidation of the subsidiary into the parent beginning with the date specified in the transaction. Following the deemed liquidation the QSub is not treated as a separate corporation; all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.
083		B	Reversal of TC 082	53	Reverses the acceptance of a Qualified Subchapter S subsidiary (QSub) Election input in error.
084		B	Rejection of Form 8869	53	Indicates the rejection of a Qualified Subchapter S Subsidiary (QSub) Election.
085		B	Reversal of TC 084	53	Reverses the Rejection of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
086		B	Effective date of QSub revocation	53	Revocation of a Qualified Subchapter S Subsidiary Election (QSub).
087		B	Reversal of TC 086	53	Reverses the Revocation of a Qualified Subchapter S Subsidiary (QSub) Election input in error.
090		B	Form 2553,	53	Indicates that beginning with the date specified in the

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			Election By a Small Business Corporation		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	Revocation of Small Business Election Revoked	53	Indicates the 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.
093		B	Form 2553 Received	53	Application for Sub-Chapter S election Form 2553 Received but not processed
094		B	Form 2553 Denied	53	Sub-Chapter S election denied
095		B	Small Business Election Revocation/Termination Pending	53	Revocation/Termination of Subchapter S Election Received but not processed
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.
098		B	Establish or Change in a Fiduciary Relationship	63	Indicates that Form 56, Notice Concerning Fiduciary Relationship, or correspondence was received establishing or indicating a change in fiduciary relationship when a 1 is entered in the FORM-56-CHG-IND.
099		B	Termination of Fiduciary Relationship	63	Indicates that Form 56, Notice Concerning Fiduciary Relationship, or correspondence was received, terminating a fiduciary relationship.
100		B	Acceptance of Qualified Subchapter S Trust (QSST)	53	Indicates acceptance of an election to be treated as a Qualified Subchapter S Trust (QSST) beginning with the date specified in the transaction.
101		B	Revocation of Qualified Subchapter S Trust (QSST)	53	Indicates revocation of an election to be treated as a Qualified Subchapter S Trust (QSST) beginning with the date specified in the transaction.
102		B	Acceptance of Electing Small Business Trust (ESBT)	53	Indicates acceptance of an election to be treated as an Electing Small Business Trust (ESBT) beginning with the date specified in the transaction.
103		B	Revocation of Electing Small Business Trust (ESBT)	53	Indicates revocation of an election to be treated as an Electing Small Business Trust (ESBT) beginning with the date specified in the transaction.
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.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					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
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. Credits of \$25.00 or more. Overpayments in excess of \$24.99 will cause a CP44 to be generated. IMF: Freeze only if more than \$24.99. TC 131 or TC 824 will reverse all previously posted TC 130s See note below (TC 824 may or may not have a money amount). Credits under \$25.00 before interest will be 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.
141		I/E	Delinquency Inquiry	Generated Transaction	Generated by CCNIP & IDRS not BMF Masterfile
142		I/B/E	Delinquency Investigation	Generated Transaction	Records the issuing of a Taxpayer Delinquency Investigation (TDI/DEL RET). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.
148		I/B	Issuance of TDA/BAL DUE or TDI/DEL	77	Causes the accelerated issuance of a TDI/DEL RET (BMF Only) or TDA/BAL DUE assembly when certain non-compliance conditions are present in ANY of the

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			RET Assembly		TDA/BAL DUE 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/DEL RET and TDA/BAL DUE.
150	Debit* (NPJ)	I/B E/A P	Return Filed & Tax Liability Assessed	IMF: 05 thru 12, 21, 22, 26, 27, 51, 72, 73, BMF: 03, 05-11, 13, 16, 20, 21 (AUSC Only), 23, 29, 35, 36, 38, 40-44, 46, 51, 59, 60, 65, 66 (PSC only) 67, 68, 71, 78 (OSC Only), 81, 83, 90-93, 95 EPMF: 30, 31, 32, 37 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	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	Reversal of TC 150 or 154	77	EPMF: Reverses return data (TC 150, 154, 155, 156, 976, 977) or moves a return to a different module.
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	Form 5330. Effective January 2001, the 5330 will post to the BMF as a TC 150. The EPMF TC 154 is an information transaction indicating that the 5330 posted to the BMF.
155		E	1st Correspondence Letter sent	30, 37, 38	EPMF First Correspondence letter. Posts to EPMF to Bypass delinquency
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
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	Manually Computed Failure to File Penalty	47, 54	A Failure to File (FTF) Penalty manually computed by Audit or Collection. Penalty is not recomputed by computer.
161	Credit (NPJ)	I/B	Abatement of Failure to File	47, 54	Abates previously posted Failure to File (FTF) Penalty (TC 160/TC 166) assessment in whole or in part.

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			PenaltyPenalty		Penalty is not recomputed by computer.
162		I/B	Failure to File Penalty Restriction Deletion	47, 54	Removes restriction on computation of Failure to File (FTF) Penalty on previously posted TC 160 or TC 161. Causes recomputation and allows normal computation of FTF Penalty.
166	Debit (NPJ)	I/B	Failure to File Penalty	Generated Transaction	Computer generated assessment of Failure to File (FTF) 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 pre-payments. IMF only: Penalty may also be generated from amounts recorded on returns.
167	Credit (NPJ)	I/B	Abatement of Failure to File Penalty	Generated Transaction	Abates a previously assessed computer generated Failure to File Penalty (TC 1660 when a 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.
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	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	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	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/BAL DUE time; and upon issuance of Credit Reversal Notice (CP 60).
197	Credit (NPJ)	I/B	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

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					197 is generated (as necessary) when a TC 682 is posted.
200	Debit (NPJ)	I	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	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 \$20 Daily Delinquency Penalty to maximum of \$10,000.
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 \$20 Daily Delinquency Penalty to a maximum of \$10,000 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	Assessment of Miscellaneous Civil Penalty	47, 54, 51	Computer generated TC 240 post to a tax module when a miscellaneous type penalty is assessed (i.e., other than those penalties which are identified with their own TC or reference no.). See Section 10.10(6) for appropriate Penalty Reference Numbers.
241	Credit (NPJ)	I/B	Abatement of Miscellaneous Civil Penalty	47, 54	Computer generated TC 241 post to a tax module when a previously assessed miscellaneous type penalty is being partially or completely abated. Also abates TC 246 for MFT 06 (Form 1065, BMF only).
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. Also, failure by large partnerships to file electronically - identified by Reference No. 688.
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	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: Restricts penalty computation for this module. Condition code "Z" input with TC 150 generates a TC 270 for zero amount (IMF only).
271	Credit (NPJ)	I/B	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	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.

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277	Credit (NPJ)	I/B	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	Bad Check Penalty	18, 24, 45, 54, 58, 87	Manually computed bad check penalty assessment (may be with a zero amount). The penalty is two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment is less than \$1,250, then the penalty is the lesser of \$25 or amount of the payment. Effective July 2, 2010, the penalty now includes all "instruments" (forms) of payment For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was only applicable to paper checks and money orders. The penalty was two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment was less than \$1,250, then the penalty was the lesser of \$25 or the amount of the payment. No penalty was assessed on checks less than \$5.00. See IRM 20.1.10 <i>Miscellaneous Penalties</i> .
281	Credit (NPJ)	I/B	Abatement of Bad Check Penalty	47, 54	Abates previously posted 280 or 286 transaction in whole or in part. Will post prior to return (Account with no TC 150) if it is the only transaction with the TC 290 and there is an unreversed TC 280 or TC 286 of equal or greater amount in the module.
286	Debit (NPJ)	I/B	Bad Check Penalty	Systemically Generated Transaction	Systemically generated bad check penalty assessment initiated by the posting of any of the following TC reversals: 611, 621, 641, 651, 661, 671, 681, 691, or 721. The penalty is two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment is less than \$1,250, then the penalty is the lesser of \$25 or the amount of the payment. Effective July 2, 2010, the penalty now includes all "instruments" (forms) of payment. For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was only applicable to paper checks and money orders. The penalty was two percent (2%) of the amount of the dishonored payment, or if the amount of the dishonored payment was less than \$1,250, then the penalty was the lesser of \$25 or the amount of the payment. No penalty was assessed on checks less than \$5.00. See IRM 20.1.10 <i>Miscellaneous Penalties</i> .
287	Credit	B	Reversal of Bad Check Penalty	Systemically Generated Transaction	Systemically reversed any posted, unreversed TC 280/286 when the module status is: "06" with a debit balance and the net TC 28X amount equals the module balance.
290	Debit (NPJ)	I/B	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/BAL DUE, R— RPS, B— Subsequent Payment, —Q WPT, 680 Hold (See Freeze Code Section for specific conditions).

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					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.
290	Debit (NPJ)	I/B	Additional Tax Assessment	54	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 Re-file Return. Re: Form 1042, 290-to increase tax liability no reference number is used, 291-to decrease tax liability no reference number is used, 150-reference number "011" to update the gross income paid See section 8 for credit reference adj. codes.
291	Credit (NPJ)	I/B	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	Tentative Carryback Disallowance 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	Tentative Carryback Allowance 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

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					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.
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 and FTP penalty 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	: Additional Tax Assessment by Examination or Appeals.	47	Assesses additional tax as a result of an Examination or Appeals 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.
301	Credit (NPJ)	I/B	Abatement of Tax by Examination or Appeals	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	Tentative Carryback Disallowance by Exam 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	Tentative Carryback Allowance by Exam 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.

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308	Debit (NPJ)	I/B	Additional Tax Assessment by Examination or Appeals with Interest Computation Date	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 with Interest Computation Date	47	Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC Section 6205.
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	Fraud Penalty	47, 54	Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty on Fraud Penalties assessed under IRC 6653(b) for returns due before 1/1/1989.
321	Credit (NPJ)	I/B	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	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	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.
340	Debit (NPJ)	I/B	Restricted Interest Assessment	IMF: 11, 12, 21, 22, 47, 51, 54 IRAF/BMF: 47, 54	Restricted interest which must be manually computed. IMF/BMF. 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. TC 34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest-To-Date" with an "Interest-Comp-Amount" input using

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					AMCLS or ADJ54 unless 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	Restricted Interest Abatement	47, 54	Abates a previously posted TC 190, 196, 340 or 336 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.
342		I/B	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	Negligence Penalty	I/B: 11, 12, 21, 22 All: 47, 54	Assesses all types of negligence penalties. This penalty should only be used for returns due before 1/1/1990.
351	Credit (NPJ)	I/B	Negligence Penalty Abatement	47, 54	Abates a previously posted TC 350 in whole or in part.
360	Debit (NPJ)	I/B	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	Abatement of Fees and Collection Costs	54	Abates a previously posted 360 transaction in whole or in part.
370	Debit (PJ)	I/B	Account Transfer-in	I/B: 52 All: 51	Transfers a tax module from Retention Register to Master File. Posts all accompanying transactions input as a part of the transaction. This transaction shows assessments, abatements, credits and debits which are being transferred to an account on the MF. The list of valid transactions are shown in IRM 3.17.21. If transaction goes unpostable with UPC 171, Master File will not show TC 370.
370			Prompt, Quick and Jeopardy Assessments		Doc. Code 51 includes all prompt, quick and jeopardy assessment transactions.
380	Debit (PJ)	I/B	Overpayment Cleared Manually (Under \$1)	51	Manual Clearance of overpayment for less than \$1.00. Input only as a part of an Account transferred in; see TC 370.
386	Debit (NPJ)	I/B	Clearance of Overpayment	Generated Transaction	Computer generated debit which equals a credit net balance of less than \$1.00. Clears Module Balance so refunds, offsets, or freezes cannot be made in amounts less than \$1.00.
387	Credit (NPJ)	I/B	Reversal of Clearance of Overpayment	Generated Transaction	Generated when posting a TC971 AC 652. The transaction date of the TC971 AC 652 must match the date of the TC386.
388	Debit (NPJ)	I/B	Statute Expiration	Generated Transaction	Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			Clearance to Zero Balance and Removal		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.
400	Credit (NPJ)	I/B	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	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.
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	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.
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	I	Estimated Tax	20, 61	Posts to the MF and establishes a tax module, if

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
	(PJ)		Declaration		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	Entity Updated by TC 430	Generated Transaction	Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section.
446		I/B E	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	Transferee Liability Assessment		May be posted as part of 370 transaction only.
451	Credit (PJ)	I/B	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 P	Extension of Time for Filing	All: 77 I/B 17, 19 B: 04, Generated Transaction P:64 B/19 E: 77	Doc. Code 77: IMF-Form 4868 extension for other than automatic 6 months and Form 2350. Form 4868 with international FLC (20, 21, 66 and 98) in DLN maximum extension to 12/15/YYYY (U.S. citizens who live and work or serve in the military abroad). International DLN with Blocking range 400-499 indicates Form 2350. Form 2350 maximum extension to RDD plus 11 1/2 months. BMF-Forms 7004/8868/5558/8892. Establishes a Tax Module, updates Status to 04, and updates related filing requirements except for Forms 706 and 709. Applies to 706-GS (D), 706-GS (T), 1041(estate other than a bankruptcy estate) 1041 (bankruptcy estate only) 1041-N, 1041-QFT, 1042, 1065, 1065-B, 1120 series, 3520-A, 8612, 8804, 5330, 990, 990-EZ, 990-BL, 990-PF, 990-T series, 1041-A, 4720, 5227 and 709. Doc. Code 17, 19 AUTOMATIC EXTENSION FORM 4868 IMF ONLY. TC 460 as a secondary transaction with TC 670 indicates approved automatic extension. TY 2006 and subsequent generates Extended Due Date to October 15 (i.e. RDD plus six months). BMF: Generated when TC 670 with Secondary TC 460 is input to MFT 51 module. Extended due date on generated TC 460 is October 15 of the following year (i.e. RDD plus six months). Also generated when approved extension TC 620 posts to MFT 02/05/06/07/08/12/33/34/36/37/42/66/67/76/77/78, Exception: MFT 05 (Form 1041 (estate other than a bankruptcy estate) only), MFT 06 (Form 1065 only) and MFT 08, Generated Extended Due Date to RDD plus 5 months. For MFT 36/37/44/67, first approved extension generated Extended Due Date to RDD plus 3 months; second approved extension generates Extended Due Date to RDD plus six months. EPMF: Doc Code 77 Form 5558 MFT 74 posts to EPMF.
462		I/B/E	Correction of a TC 460 Transaction Processed In	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;

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			Error		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		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.
464		B	Reversal of TC 463	77	Reverses TC 463 to allow submission of paper documents.
468		B	Extension of Time to Pay Estate Tax	77	Allows IDRS to recognize an extended payment date and may post before or after the TC 150 posts. This extension (Form 4768) give the taxpayer relief from the failure to pay penalty (but NOT from interest) from the return due date until the approved extended payment date. It is only applicable for Form 706 (MFT 52 and 53). Approved Forms 4768 will reflect an extended due date for payment of tax. Disapproved Forms 4768 will reflect last due date for payment of tax. CSED will be updated based on approved extension dates (see IRC 6503(d)). IDRS will allow more than one TC 468 and will recognize the last one input to the module. Closing codes will reflect the following: <ul style="list-style-type: none"> ▪ CC01 = denied extension on TC 150 assessment ▪ CC02 = extension on TC 300 assessment ▪ CC03 = denied extension on TC 300 assessment ▪ CC04 = Appeals case
469		B	Reversal of TC 468	77	Corrects erroneous posting of TC 468 by re-establishing the payment due date and restoring prior status. TC 469 will reverse only the last TC 468 input.
470		I/B	Taxpayer Claim Pending	77	See TC 470 Closing Code Chart (Chapter 11.8(7)) for Closing Code Activity. Prevents notices from going out. TC 470, CC 97 post to entity also.
471		I/B	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	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/BAL DUE 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/BAL DUE issued is dependent on the status when TC 470 was input to module.
474		I/B/E	Interrupts Normal Delinquency Processing	49, 77	Creates unscheduled delinquent return period on ECC Master File or to prevent IDRS Delinquency notice or TDI/DEL RET 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/DEL RET notice status and continue TDI/DEL RET processing. Use TC590 & reverse with TC592 to force account into TDI/DEL RET status.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
475		I/B/E	Permits TDI/DEL RET Issuance	49, 77	Reverses TC 474.
480		I/B	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 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	Offer-in-Compromise Rejected, Returned (Processable)	77	Records date of rejection or return of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates "OIC" transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.8 and IRM 5.8.10., Special Case Processing, for additional guidance. Releases TC 480 freeze.
482		I/B	Offer-in-Compromise Withdrawn, Terminated	77	Records date of withdrawal or termination of offer. Does not extend TFRP Assessment Statute Expiration Date. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates. Over the years various changes in the tax law have had an effect on the statutory collection period. See IRM 5.8.10.7 and IRM 5.8.10.8, Special Case Processing for additional guidance. Releases TC 480 freeze.
483		I/B	Correction of Erroneous Posting of TC 480, Returned (Not Processable)	77	Records information that TC 480 OIC was posted in error, or returned because OIC was not Processable. 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", deletes any TDA/BAL DUE 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/BAL DUE analysis.
490		P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.
494		B/I	Notice of Deficiency	77	Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
495		B/I	Closure of TC 494 or correction of TC 494 processed 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	77	Suspends Collections Statute Expiration Date. New

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			Deferment		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 50 or 51. See Section 11.8(6) 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 indefinitely, as long as SSN/Name Control remain unchanged.
520		I/B	IRS Litigation Instituted	77 or Generated Transaction	Freeze is released by TC 521 or 522. Some CCs suspend CSED. See Section 11.8(8). 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 appropriate closing codes)
521		I/B	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 11.8(8) for specific CC reversal activity.
522		I/B	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 Agreement Pending		Indicates that a Collateral Agreement is pending. Suspends Collection action (IDRS only—Does not post to master file)
525			Collateral Agreement No Longer Pending		Reverses TC 524.
528		I/B	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	Currently not Collectible Account	77	A balance due account is considered currently not collectible. Closing Code is 01-39. (see Section 11 TDA/BAL DUE Closing Codes for appropriate closing codes) TC 530 CC 08 generates TC 540 and set the MFR to 8.
531		I/B	Reversal of a Currently not Collectible Account	77	Indicates that the Account is now considered collectible.
532		I/B	Correction of 530 Processed In Error	77	Indicates the previously posted 530 is in error.
534	Credit (PJ)	I/B	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	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

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
					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/BAL DUE 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	When input with an amount equal to or less than module balance, to reduce the outstanding balance of the module without reducing the tax liability. 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.
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. <ul style="list-style-type: none"> ▪ If TC 539 attempts to post to a module where a previously posted TC 538 is not present, or ▪ 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	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: released by TC 542.
542		I	Correction of 540 Processed in Error	77	Indicates the previously posted 540 was in error. FR is changed to "4" (IMF).
550		I/B	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 2.4.19-5(Cont 24) item 31 for values and meanings.
560		I/B/E	Waiver Extension of Date Assessment Statute Expires	77 B/E 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 ASSED on latest dated unreversed TC 560/564 already posted to the module. EPMF: Can be computer generated when a TC 421 posts with an EP Statute Date that is later than the module's current ASSED.
570		I/B	Additional Liability 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 frozen status by the following: IMF/BMF: <ul style="list-style-type: none"> ▪ A return (TC 150) posted with CCC "3" (IMF) or CCC "X" (BMF). ▪ Document code 34 credit transaction input with credit freeze code. ▪ TC 670 posts creating a credit balance and an unreversed TC 420 or 424 is posted to module. ▪ A document Code 54 with TC 291 and Priority Code 7 in blocking series 740-769. ▪ TC 150 blocking series 920-929. ▪ TC 24X with reference number 699. ▪ TC 680 if results in credit balance of \$5 or more.

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					<ul style="list-style-type: none"> ▪ TDI/DEL RET Refund Hold (Julian Date 999) BMF: When Form 706 module, in installment status 14, goes to credit balance. 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: <ul style="list-style-type: none"> ▪ TC 571 or 572. ▪ Module goes to zero or debit balance (except when module contains any TC with Doc Code 33 in the DLN. ▪ Posting of TC 30X (except with disposal code 7 or 11). ▪ Posting of TC 29X (except with priority code 6 or 7 or blocked 200-299) ▪ TC 150 ▪ TC 840 blocked 920-929. ▪ TC 29X with TC 180 with zero amount if there is no unreversed TC 180 or 186 posted. ▪ Zero balance, TC 290 or 300 PC 8, TC 571 or TC 572
571		I/B	Reversal of TC 570	77	Releases the 570/576 freeze status.
572		I/B	Correction of 570 Processed in Error	77	Used to remove TC570/576 Input in error.
576	Debit (PJ)	I	Unallowable Tax Hold	Generated Transaction	<p>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).</p>
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	<p>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).</p> <ul style="list-style-type: none"> ▪ 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. ▪ 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"

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
					liens).
					Posts a cross reference TIN from a transfer on a revenue receipt transaction.
					Effective 1/2007, TC 583 must be used with one of the following definer codes: DC 1 – released DC 2 – withdrawal due to administrative error DC 3 – withdrawal due to collection due process appeal rights. DC 4 – reversal DC 5 – self-released (statute expiration)
586		B	Transfer/revenue receipt cross-ref TIN	24, 48	Posts a cross reference TIN from a transfer on a revenue receipt transaction.
590		B//E	Satisfying Trans.	14, 49 or Generated Transaction	Not liable this tax period. Satisfies this module only. Requires a three digit closing code for IDRS input. See Section 11.8(3) for appropriate closing codes.
591		B//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 three digit closing code for IDRS input. See Section 11.8(3) for appropriate closing codes.
592		B//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//E	Satisfying Trans	14, 49 or Generated Transaction	Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a three digit closing code for IDRS input. See Section 11.8(3) 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//E	Satisfying Trans	14, 49	Return previously filed. Satisfies this module only. Requires a three digit closing code for IDRS input. See Section 11 for appropriate closing codes.
595		B//E	Satisfying Trans	14, 49	Referred to Examination. Satisfies this module and all subsequent modules for same MFT. Requires a three digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
596		B//E	Satisfying Trans	14, 49	# [REDACTED] [REDACTED] [REDACTED] #
597		B//E	Satisfying Trans	14, 49	Surveyed. By National Office direction only. Satisfies this module only. Requires a three digit closing code for IDRS input. See Section 11 for appropriate closing codes.
598		B//E	Satisfying Trans	14, 49	Shelved. By National Office direction only. Satisfies this module only. Requires a three digit closing code for IDRS input. See Section 11 for appropriate closing codes.
599		B//E	Satisfying Trans	14, 49	Return secured. Satisfies this module only. Requires a three 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 less than \$5.00. Input only as a part of an account transferred in: see TC 370.

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
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	Underpayment Cleared (Under \$5)	Generated Transaction	Clears any debit (plus) net balance less than \$5.00. For MFT 61 debit balance must be under \$1.00.
607	Debit (NPJ)	I/B	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	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.
609	Debit (NPJ)	I/B	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/BAL DUE Information Record when current module status is TDA/BAL DUE status or Status 12 preceded by TDA/BAL DUE status, the total module balance is \$25.00 or more, and a 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, 70,76 BMF: 03, 05, 06, 08-14, 16-20, 24, 25, 34, 38, 40-44, 46, 58, 65, 70, 71,76, 81, 83, 90, 91,	Credits the tax module with a payment received with the return, including payment with voucher.

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				95	
611	Debit (PJ)	I/B	Dishonored Remittance with Return	19, 24, 58, 87	Reverses a dishonored payment submitted with return. Reduces TC 610 credit in whole or in part. BMF/IMF: If not accompanied by a secondary TC 280, a TC 286 is systemically 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).
620	Credit (PJ)	B	Initial installment payment: Form 7004, MFT 02, 05, 06, 07, 08, 12, 33, 42, 77, 78; Form 8868 (TY 2005 and subsequent), MFT 34, 36, 37, 44, 50, 67; Form 5558 (TY 2007 and subsequent), MFT 76.	04, 17, 19	Credits the module with the remittance received with the Form 7004. Form 7004 TC 620 Doc Code 04 generates TC 460 to extend the due date (if Condition Code "L" not present) for filing return and generates Status Code 04 for 1120 series, 706-GS(D), 706-GS(T), 1041, 1041-N, 1041-QFT, 1042, 1065, 1065-B, 3520-A, 8804 or Status Code 14 for Form 8868. Form 8868 – TC 620 Doc Code 04 generates TC 460 to extend the due date and generates Status Code 04 if Notice Code 1 (approved first extension) or 2 (approved second extension) is present. Form 5558 – TC 620 Doc Code 04 generates TC 460 and Status Code 04 and extends the due date for filing return if Notice Code 1 (approved extension) is present.
621	Debit (PJ)	B	Dishonored Installment Payment	19, 24, 58, 87	Reverses a dishonored payment submitted with a tentative Form 1120 return or Forms 7004/2758/8736. Reduces TC 620 credit in whole or in part. BMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
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	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. Also refer to Revenue Procedure 2005-18 for more

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					information.
					<p>Tax module frozen from refunding, offsetting 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.</p> <p>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).</p>
					<p>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.</p>
641	Debit (PJ)	I/B	Dishonored Advanced Payment	19, 24, 58, 87	Reverses a dishonored payment submitted as a designated advanced payment. Reduces TC 640 credit in whole or in part. BMF/IMF: Releases TC 640 freeze, if net of 64X transactions reach zero. If not accompanied by secondary a TC 280, a TC 286 is systemically generated.
642	Debit (PJ)	I/B	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.
651	Debit (PJ)	B	Dishonored Federal Tax Deposit (FTD)	19, 24, 87, 97	Reverses a dishonored payment submitted as a Federal Tax Deposit. If not accompanied by a secondary a TC 280, a TC 286 systemically generates. Valid MFTs are 01, 03, 09, 10, 11, 12, 14, 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 Payment	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	Dishonored ES Payment or FTD	I/B: 19, 24, 58, 87 B: 97	Reverses a dishonored payment submitted as an estimated tax payment or a Federal Tax Deposit. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.

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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: Debits tax module for Federal Tax Deposit posted in error when MFT 02, 05, 33, 34 or 44. IMF: Records the transfer of underclaimed 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.
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	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 11.12) Processing of TC 670 with secondary TC 460 use doc code 19.
671	Debit (PJ)	I/B	Dishonored Subsequent Payment	19, 24, 58, 87	Reverses a dishonored check submitted as a subsequent payment. IMF/BMF: If not accompanied by a secondary TC 280, a TC 286 is systemically generated, except for blocking series 800-899 (EFT Payments). Note: Not valid with doc code 34.
672	Debit (PJ)	I/B	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.
680	Credit (PJ)	I/B	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	I/B	Dishonored	19, 24, 58,	Reverses a dishonored check submitted as a

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	(PJ)		Designated Payment	87	designated payment of interest. Reduces the TC 680 transaction in whole or in part. If not accompanied by a secondary TC 280, a TC 286 is systemically generated.
682	Debit (PJ)	I/B	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: 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	Dishonored Designated Payment	19, 24, 58, 87	Reverses dishonored payment submitted as a designated payment of penalty. Reduces the TC 690 transaction in whole or in part. If not accompanied by a secondary TC 280, a TC 286 is systemically 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	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	Reverse Designated Payment of Fees and Collection Costs	All: 19, 24 I/B: 34	Reverses TC 694 in whole or part.
700	Credit (PJ)	I/B	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	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 ECC 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. Also used to apply certain credits arising from adjusted employment tax returns. If Document Code 48, it is transferred from one

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					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.
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 ECC 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	Refund Repayment	45, 48	BMF/IMF Tax Module is frozen from offsetting and refunding unless TC290/291 is posted with Priority Code 8 or tax balance becomes zero or debit. Companion TC is 772 for interest amount.
721	Debit (PJ)	I/B	Dishonored Refund Repayment	45	Dishonored check: may be equal to or less than the TC 720. Companion TC is 770 for interest amount. If not accompanied by a secondary TC 280, TC 286 is systemically generated.
722	Debit (PJ)	I/B	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	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. Reverses erroneously posted TC 756. The TC 731 must match the date of the TC 756 and is used in the same manner as TC 731 when reversing a TC 736.
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.
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	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.
742	Debit (PJ)	I/B	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	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

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			from IMF		amount of underpayment whichever is less. Corresponding debit is TC 876.
760	Credit (PJ)	I/B	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	Correction of TC 760 Processed In Error	48	Reverses TC 760 in whole or in part by debiting the module.
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	ECC 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. See Section 8C.3. Note: TC 766 with CRNs 946 and 966 are refundable credits. These CRNS are reimbursements of the Installment Agreement user fee due to the Bipartisan Budget Act of 2018, Section 41105 and the implementation of the legislative requirements that impacted IA's entered into on or after April 10, 2018.
766 w/OT N	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). See Section 8.17 for the explanation of the credit references.
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/OT N	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	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. Manual reversal of netted interest.
771	Debit (NPJ)	B	Interest Reversal Prior	48	Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.

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			to Refund Issuance		
772	Debit (NPJ)	I/B	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 the reversal of the associated TC 776 credit interest allowed on the erroneous refund. It also represents manually calculated debit interest that is charged at credit interest rates when "netting" is applicable. (IDRS Command Codes See IRM 2.4).
776	Credit (NPJ)	I/B	Generated Interest Due on Over-payment	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.
777	Debit (NPJ)	I/B	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	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 or 788.
781		I/B	Defaulted Account Compromise	77	Defaulted or Rescinded Account Compromise 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 FTTP computation restrictions
782		I/B	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: Releases debit/credit interest restriction. BMF: Releases interest and FTTP computation restrictions.
788		I/B	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.
790	Credit (PJ)	B/I	Manual Overpayment	A/B/I: 24 B: 34	Manually applied overpayment credits transferred from the IMF to the BMF. IMF credits are not applicable to

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			Applied from IMF		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/I	Correction of 790 Processed In Error	B/A/I: 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.
796	Credit (NPJ)	B	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 overpayment or the BMF underpayment. BMF: Generated when a taxpayer overpays his/her IMF account by \$100 or more and underpays his/her BMF account. Not applicable if this account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement or tax module. Reversed by a TC 792.
800	Credit (PJ)	I/B	Credit for Withheld Taxes	48, 51	Identifies a manually prepared transaction for the input of Claimed Withholding 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 Withheld 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 adjustment on an Examination or DP Tax Adjustment.
807	Debit (NPJ)	I/B	Reversed Credit for Withheld Taxes	Generated Transaction or 54, 51	Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. MCC computer generated from the appropriate line adjustment of an Examination or DP Tax Adjustment. MFT 05: only reverses TC 806.
810		I	Refund Freeze	77	To freeze the module from refunds, offsets and credit elect. TC 810 with Code 1 indicates prefilling 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. Code 4 indicates FRP (Frivolous Return Program)
810		B	Refund Freeze	77	Tax shelter freeze is set by posting TC 810 to any module in the account to freeze the module from refunds, offsets and credit elect. TC 810 with Code 3 indicates FATCA (Foreign Account Tax Compliance Act). Code 4 indicates FRP (Frivolous Return Program). Code 5 indicates BMF IDT(Identity Theft)/EF (Entity Fabrication Review. Code 6 indicates RICS Bank Lead. Contact RICS Organization to input TC 810 or 811.
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	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

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
					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	Correction of an Overpayment Transferred In Error	24, 58	Reverses TC 820 and 824 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 ECC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.
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. Also used to debit the tax module to reapply certain credits arising from adjusted employment tax returns. 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. ECC 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	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	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.
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

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
					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	Check Cancellation Reversal	45	Reversal of erroneous TC 841. Date and amount must match those of the TC 841 being reversed.
844		I/B	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	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.
848	Credit (PJ)	I	Refund transferred out of account	48	Reverses TC 840 or TC 846 in whole or in part by crediting the tax module. Requires a counter entry of TC 849 to debit the correct tax module.
849	Debit (PJ)	I	Refund transferred into account	48	Debits tax module for a refund being transferred from another tax module. Requires a counter entry of TC 848 to credit the correct tax module.
850	Debit (PJ)	I/B	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	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.
860		I/B	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.

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
896	Debit (NPJ)	I/B	Overpayment Credit Offset	Generated Transaction or 29	TC896 is used to reflect an offset to IRAF (MFT 29) and Shared Responsibility Payment (MFT 35) accounts and from IMF to BMF.
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 sub-agency. BMF: Valid on Form 1120.
898		I/B	BFS 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.
901		I/B/E	Delete IDRS Indicator	79	Campus 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/E	Campus IDRS Indicator	79	Campus 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	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/E	Notify IDRS Entity or Module not Present	Generated Transaction	Generated by ECC 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	# [REDACTED] #	77	# [REDACTED] #
911		I/B	# [REDACTED] #	77	# [REDACTED] #
912		I/B	# [REDACTED] #	77	# [REDACTED] #
914		I/B	# [REDACTED] #	77	# [REDACTED] #
915		IB	# [REDACTED]	77	# [REDACTED]

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			██████ #		████████████████████ #
916		IB	# ██████ ██████████ ██████ #	77	# ████████████████████ ████████████████████ #
917		IB	# ██████ ██████████ ██████ #	77	# ██████████ #
918		I/B	# ██████ ██████████ ██████ #	77	# ████████████████████ ████████████████████ #
919		I/B	# ██████ ██████████ ██████ #	77	# ██████████ #
920		I/B	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.
925		I/B	IRDM - BMF IRP Underreporter, CAWR, BMF Non-filer	Generated Transaction or 77	IRDM – BMF IRP Underreporter, CAWR, BMF Non-filer status transaction. Posts to tax module balance section. The transaction date and process codes are updated by subsequent TC 925. Will not affect status history section. See Section 8C.
930		I/B/E	Return Required Suspense	I/B 78, E 77	Generates Campus 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.
940		I/B	Strike Force Control	77	TC 940—No longer valid after cycle 199052.
942		I/B	Reversal of Strike Force	77	TC 942—No longer valid after cycle 199052.
960		I/B/E	Add/Update Centralized Authorization File Indicator Reporting Agents File	77	Adds/updates 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 RAF-Filing and EFTPS Indicators.
961		I/B/E	Reverse Centralized Authorization	77	Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity, and zeros the RAF-Filing and EFTPS Indicators.

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Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
			File Indicator		
970		B/I	F720 Additional Schedules; or	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.
		B/I	F945 liability amounts from F945-A and related dates	Generated Transaction	Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A.
		B/I	F941 liability amounts from Schedule B and related dates	Generated Transaction	Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
		B/I	F1040 Additional Schedules;	Generated Transaction	Generated when MFT 30 TC 150 posts with data transcribed from accompany F8888
971		B//A	Miscellaneous Transaction	77	Performs different actions based on the Action Code which are listed separately.
972		B/I	Reverses Amended/Duplicate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973		B	Application for Tentative Refund F1139 Processed Return Filed-8038 Series Return and Additional Filing of Form 5330	84	Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/1993). Tax liability assessed from additional original filing of Form 5330 and the posting of Form 8038 Series Return.
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	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.
976		E	Posted Duplicate Return	Generated Transaction	Generated by a corrected unpostable 808 TC 150 to identify a duplicate return.
977	Credit	I/E	Posted Amended Return Posted	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. TC 977 is also systemically

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
			Consolidated Generated Amended, Late Reply, or DOL Referral		generated when a TC 971 AC 010 or 013 are input. 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).
980		B	W-3/1096 Transaction	69, 98, 32, 88	Information from Forms W-3 and 1096 post to the CAWR module. MFT 88.
982		B	CAWR Control DLN Transaction	35, 37, 40, 41, 43, 44, 47, 51, 54, 97	Transaction posted to the CAWR module (MFT 88) whenever the Control DLN of a 941/943/945/Schedule H (MFT 30 or 05) tax module is that of a DP adjustment or Doc. Code 51 assessment transaction. Generated with special DLN to MFT 88 tax module to indicate related MFT 01/11/16/30/05.
984		B	CAWR Adjustment Transaction	Any	Campus transactions which will post to the CAWR module (MFT 88) and make adjustments to the module accumulators.
986		B	CAWR Status Transaction	Any	Campus transactions which will post to establish various status or closing codes on the CAWR module (MFT 88). They will be entered to generate notices from CAP, reanalyze modules, close cases, etc. A TC986 with Status 87 denotes a case sent from SSA to IRS. Status 87 and some Status 88 are the result of SSA IND = 2 CAWR cases referred by SSA to IRS to be worked by CAWR.
990		I/B/E/P	Specific Transcript	99(PMF), 56(IMF), 92(IRP), or Generated Transaction	Generates a SPECIFIC transcript for the particular Tax Module designated by the MFT Code and Tax Period. This TC with Doc Codes 56 and 99 is input via CC PATRA.
991		I/B	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/P	Complete or Tax Class transcript	56 (IMF), 99 (PMF) 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: Generates a complete transcript. This TC with Doc Codes 56 and 99 is input via CC PATRA.
993		I/B/P	Entity Transcript	99(PMF), 56(IMF) or Generated Transaction	Generates an ENTITY transcript listing name line(s) and all transactions posted to the Entity module of an account. This TC with Doc Codes 56 and 99 is input via CC PATRA.
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.
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

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Trans Code	DR/C R	File	Title	Valid Doc. Code	Remarks
					MFT 52 posts with Date of Death different from DOD already posted.
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.

3 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 *.

Code	File	Abbreviation	Explanation
00	I/B	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/DEL RET 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	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 1041, 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. TDI/DEL RET closed (TC 59X with no subsequent TC 592) or shelved (TC 598 with no subsequent TC 592) for processing. Collection action suspended while examination investigation review, or until another tax period posts to the Master File, or unable to locate, or not liable.
08	B		CAWR-SSA IND = 1 cases. SSA working case, but not yet referred to IRS for follow-up. MFT 88.
09	B		CAWR and SSA IND = 2 cases. WIRS ordered and case is awaiting documents from WIRS. MFT 88.
10	I/E	RT NT EVEN	Status Code 10 converted to status code 12, effective January 2002.
	B		CAWR case in suspense, awaiting receipt of research for next action. MFT 88.
11	B	MOD BAL	CAWR module in balance. MFT 88.
12	I/B	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 IDRS module balance is less than tolerance.
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/BAL DUE 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 CP Notice 251 issued. MFT 88.
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.
16	B	1 NB DUE	CAWR CP Notice 251 issued. MFT 88.
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however,

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Code	File	Abbreviation	Explanation	
			settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.	
19	I/B	R BAL NDUE	Status code 19 converted to status code 21, effective January 2002.	
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	I	IDRS CP 501 NOTICE ISSUED	Return filed and assessed; First Notice issued. First reminder notice issued. Generates only if account balance is below deferral.	
21	I	IMF SETTLEMENT 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.	
	B		CAWR Federal Entity. Correspondence issued. MFT 88.	
22	I/B	TDA/BAL DUE REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA/BAL DUE 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/BAL DUE REG	Return is filed and assessed; TDA/BAL DUE issued ACS, Queue, ICS, or paper.	
*22	N		TDA/BAL DUE—Generated when one or more modules balance due meets the established TDA/BAL DUE tolerance, or in response to CC STAUP.	
23	I/B	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA/BAL DUE tolerance. Also indicates that the return became Deferred the date it changed to Status 23.	
24	B		CAWR Undeliverable (no SSA IND = 2 cases). MFT 88.	
*24	I/B	TDA/BAL DUE REG	Return filed and assessed; TDA/BAL DUE issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDA/BAL DUEs as status 22 on Master File.	
25	B		Open CAWR and SSA IND = 2 cases. Case referral to Exam. MFT 88.	
26	B		CAWR - SSA IND = 2 cases. BMF Status to CAP when TC 986 ST CD 91 attempts to post. MFT 88.	
*26	I/B	TDA/BAL DUE REG	Return filed and assessed, TDA/BAL DUE issued, awaiting paper or ICS assignment, FC. See BMF status 22 entry and note that BMF carries all TDA/BAL DUEs as status 22 on Master File.	
				#
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.	
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.	
29	I/B	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.	
28	B	MAN NOT	CAWR and SSA IND = 2 cases. 99C letter issued. MFT 88.	
29	B		CAWR and SSA IND = 2 cases. Open Case Referral to Collection. MFT 88.	
29	I/B	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.	
30	B		30/90 Letter issued by Examination for over \$100,000.	
31	B	CLOS EXAM	CAWR and SSA IND = 2 Closed to Examination. MFT 88.	
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.	
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.	
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.	
32	B	CLOS COLL	CAWR and SSA IND = 2 Closed to Collection. MFT 88.	
33	B	CLOS INTEL	CAWR and SSA IND = 2 Closed to CI. MFT 88.	
34	B	CLOSED	CAWR Closed with TC 290 for zero with TP reply received (no SSA IND = 2 cases). MFT 88.	
35	B		Closed CAWR (no SSA IND = 2 cases) TC 290 with money amount and TP reply received. MFT 88.	
36	B		Closed CAWR (no SSA IND = 2) through research only. MFT 88.	
37	B	CAWR	CAWR closed No reply (no SSA IND = 2 cases). MFT 88.	

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Code	File	Abbreviation	Explanation
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
38	B		CAWR or SSA IND = 2 cases closed due to completed merge at BMF. MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
39	B	CAWR	CAWR closed UNDEL (no SSA IND = 2 cases). MFT 88.
40	B		CAWR - Closed SSA IND = 2; TC 290, RC 549 (for any amount or zero) input to IDRS, BMF update. MFT 88.
41	B		CAWR - SSA IND = 2 cases with TC 290, RC 549 for zero or with \$, entity is either bankrupt or defunct (CC 07 or 10 only) sent from BMF to CAP. MFT 88.
*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	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
42	B		CAWR and SSA IND = 2 cases. 2057C letter issued. MFT 88.
*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.
*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	B		CAWR or SSA IND = 2 case closed. Late reply received, worked, and closed. MFT 88.
*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/BAL DUE status. TC 500 with CC 50 pends to module. This status suspends all notices except those called for in Combat Deferments.
44	B		Reply to CAWR Correspondence (no SSA IND = 2 cases). MFT 88.
*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.
45	B		CAWR and SSA IND = 2 cases, module re-analysis request. MFT 88.
46	B		CAWR - SSA IND = 2 cases only, undeliverable closed/no new address/end of program (PCD). MFT 88.
*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/BAL DUE.
47	B		CAWR - Closed, Late reply received (needs to be worked). MFT 88.
*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.
*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/BAL DUE 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	2 nd Notice	IDRS CP 502 Notice Issued. Obsolete
55	B		CAWR and SSA IND = 2 cases. 1534 C letter issued. MFT 88.
56	I/B	2 nd Notice	IDRS CP 503 Notice Issued.
*57	I		Telephone Call Notice (Indefinitely suspended cycle 197927).
58	I/B	Final reminder	IDRS CP 504 Notice Issued. Notice of intent to levy.

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Code	File	Abbreviation	Explanation
		notice	
*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 Installment 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/BAL DUE eight cycles later.
67	B		CAWR and SSA IND = 2 cases, correspondence other than ST CD 16/21/28/42/55/69/90 issued. MFT 88.
68	B		CAWR and SSA IND = 2 cases, reply received on Interim letter issued. (Action 61 Interim) MFT 88
69	B		CAWR - 98C issued. Case Types 01 and 09 only. MFT 88.
*71	I/B		OIC Pending/Suspend TDA/BAL DUE—Generated when an unreversed TC 480 is present in a module, or an unreversed TC 780 is present, or 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/BAL DUE—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/BAL DUE Pending—Generated when the First Notice and Immediate TDA/BAL DUE are issued during the same cycle. This status suppresses TDA/BAL DUE issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA/BAL DUE Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.
87	B		CAWR SSA IND = 2 cases where IRS indicates case in balance but SSA indicates case is out of balance. MFT 88.
88	B	MOD OUT BL	CAWR and SSA IND = 2 Module out of balance; or, Case returned from CI (ST CD 27), Exam (ST CD 25), or Collection (ST CD 29). MFT 88.
*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 SSA IND = 2 Case CP-253 issued. MFT 88.
91	B		CAWR SSA IND = 2 Case closed. Could be as a result of systemic penalty assessment from CAWR Automated Program (CAP) or input by TE when a response was received. MFT 88.
92	B		CAWR SSA IND = 2 cases. Response received to CP253 — No automatic penalty assessment made. MFT 88.
93	B		CAWR SSA IND = 2 cases. Undeliverable CP 253. No automatic penalty assessment made. MFT 88.
94	B		CAWR SSA IND = 2 cases. Closed as under tolerance at/by BMF (CAP sent ST CD 91 to BMF). BMF returns ST CD 94 to CAP and posts 94 on master file. MFT 88.
95	B		CAWR - SSA IND = 2 cases. TC 290, RC 549 for zero, input to IDRS and posted to BMF. BMF sends ST CD 40 to CAP. MFT 88.
96	B		CAWR - SSA IND = 2 cases, TC 290, RC 549 with \$ input and posted to IDRS and to BMF. BMF sends ST CD 40 to CAP. MFT 88.
97	B		CAWR reserved
98	B		CAWR and SSA IND = 2 cases. Closed unreconciled, by direction of H.Q. MFT 88.
*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/BAL DUE or Suspended Status is transferred out of the Campus, but the account is still within the Campus.
99	B		CAWR - SSA IND = 2 cases. Closed resolved through research (money match).

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Code	File	Abbreviation	Explanation
			The case is in balance but master file not updated. MFT 88.

4 Master File Freeze Codes and IDRS status 48

Master file processing uses alpha codes to identify specific conditions that are generated either systemically, 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/BAL DUE 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. 99X), TC 290 (B.S. 200-289) posts to a module with amended/duplicate freeze or unreversed TC 576 is present.	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. IMF: TC29X or 30X. <u>BMF Exception</u> - A TC 29X in blocking series 130-149 or 400-499 will not release the freeze.	
A—	I/B	[REDACTED]	[REDACTED]	# # # #
—B	I/B	[REDACTED]	[REDACTED]	# #
B—	B	[REDACTED]	[REDACTED]	# # #
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 (ECZ). Set by TC 150 CCC K or TC 500 CC 52, 54 or 56 input to any module in the account. Prevents offsets, suspends the ASSED 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 modular TC 500 transactions with CC 52, 54 or 56 have been reversed by TC 502 or when the ECZ is set to a 2.	
—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	
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	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 un-honored credit elect attempting to refund.	

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
		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.		
—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.	
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.	
	I	[REDACTED]	[REDACTED]	#
—F	I/B	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, 540-599, 600-619, 640-679 or 890-899 or if no TC 300 present or, if TC 300 present	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-	

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		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.	519, 550-589, 600-619, or 650-679 (for IMF AUR); or when TC 29X blocking series 550-569, 570-579, 580-589, 590-599, 640-649, 890-899 (BMF-AUR) 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.
G—	I	The restricted failure to pay penalty freeze is set by: (1) TC 270 generated by posting of TC 150 with condition code "Z" or computer condition code (CCC) K. (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. 800-949 input to MFT31.	(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	(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".	TC 470 cc 94, TC 290 with priority code 6 or computer release in 12 cycles.
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 (must completely reverse TC 534 amount), 781 or 782. (2)(3) IMF only—reversal by TC 29X which contains a Returns Processable Date. (1)(4) Net Module balance becomes zero or debit.
—I	I/B	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 or status 14. Module freeze.	TC 342, including DC 52, (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	TC 29X, 30X or assessed module balance

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		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.	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	Math error unsubstantiated protest, set when TC 470 CC 94 is input to a module containing math error freeze (-G). Freezes TDA/BAL DUE	TC 472 CC 94, or posting of ADJ54 with PC 7.
—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 (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 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.
■	■		
M—	I/B	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/B	Notice status account. Module indicator only.	Module balance becomes zero or TDA/BAL DUE issuance.
—N	I/B	Appeals 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 unpost (UPC 321).	TC 290, blocking series 970-979.
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	TC 150, 29X, 30X, 421, 550 or Doc. code 51 record.

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
		Due TDA/BAL DUE issuance (BMF) is restricted. Module freeze.		
—O	I/B	Disaster freeze, set by TC971 AC 86 or 87. Causes unique penalty and interest processing, suppresses notices, TDA/BAL DUE, TDI/DEL RET.	Released when current date is beyond the disaster end date in the TC 971.	
P—	I/B	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, 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.	
		[REDACTED]	[REDACTED]	# # # # #
—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.	
-Q	B	Tax shelter freeze is set by posting TC 810 to any module in the account to freeze the module from refunds, offsets and credit elect. TC 810 with Code 3 indicates FATCA (Foreign Account Tax Compliance Act). Code 4 indicates FRP (Frivolous Return Program). Code 5 indicates BMF IDT (Identity Theft)/EF (Entity Fabrication Review). Code 6 indicates RICS Bank Lead.	TC 811 (Programming restrictions limit TC 810/811 input to RICS Organization for RC 4 - 6)	
		[REDACTED]	[REDACTED]	# # # # # # # # # #
—R	B	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on BMF under the following conditions 1. TC 150 with CCC "X".	TC 571, 572, 29X (except with priority codes 5, 6 or 7 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	

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release
		2. TC 291 with priority code 7.	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	Undelivered Refund Check. TC 740 (I/B/A) or a refund attempting to generate from an IMF account with a Campus 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), net module balance is zero or TC 014 (IMF/BMF).
—S	I/B	Disaster Indicator for all taxpayers in a minor disaster area.	Removed when the 23C date is later than the Disaster End Date of the -S freeze. Penalty and interest relief is given at masterfile on all BMF MFTs (except MFTs 12 and 88) for all -S type disasters. Compliance is not waived by IDRS for the -S freeze.
T—	I/B	TDA/BAL DUE 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	TC 910 entity freeze. Intel-910 transcript issued in the cycle TC 910 posts. Account freeze.	TC 911 posting
—U	I/B	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	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.
W—	I/B	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	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.

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
█	█	█	█	# # # # # # # # # #
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/B	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.	
—Y	I/B	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.	
█	█	█	█	#
█	█	█	█	#
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).	
█	I	█	█	#
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.	
█		█	█	# #

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Freeze Code	File	Freeze Condition and Explanation	Freeze Release	
				# # # # # #
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/BAL DUE 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.	

5 Restrictive Conditions

IDRS balance due processing identifies certain restrictive conditions which prohibit issuance of balance due notice and TDA/BAL DUE. If a restrictive condition exists on a tax module eligible for update to notice of TDA/BAL DUE 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/BAL DUE 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/BAL DUE issuance until all restrictive conditions are removed.

Code	Definition
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 plus 2 cycles
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/BAL DUE) and —G freeze present
13	Module within 6 months of the latest CSED
14	Unreversed TC 608 present
15	LEFT-HAND-FREEZE-CD contains an L-

6 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 not to be confused with Mail Filing Requirement Codes (MFR) which are used to identify the types of forms the IRS must mail to the taxpayer. The MFR codes follow the Quick Reference chart below.

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

FR	BMF Form No.	FR	IMF Form No.
00	941, 944, 944PR, 944-SS, 1120, 990, 8804 (Return not required to be mailed or filed)	00	1040ES only—no 1040
0	All (Return not required)	01	1040 not required
01	941, 944, 944PR, 944-SS, 1120/1120A, 990, 990-EZ, 8804	02	1040A, 1040EZ (Schedules A, B)
1	942*, 720, CT-1, 706's (D), 706G-S(T) 1066	03	1040 (Schedules A & B)
1	990C, 990T, 5227, 990PF	04	1040 full non-business (Sch. A, B,D,E)
1	990, 4720	05	1040 Business (Sch A, B,D,E,C,F)
1	1065*, 1041*	06	1040SS
1	943,940,940EZ,11C,730,2290,1042,1120PC,1066, 945 required to be mailed if filed	07	1040PR
02	941, 944. 944PR, 944-SS (Return required to be mailed and filed annually - Employment Code F)	08	INACTIVE
02	1120S, 990, 1065-B, 8804	09	1040NR
2	CT-1 990C, 5227, 990, 990T (401(a)), 940EZ	10	Schedule F Business with farm package
03	990 Group Return		
03	941 no longer liable—Final Return Current Calendar Year	11	IMF Child Care Credit Present
03	1120L, 8804	12	Schedule R/RP present
3	940, 990PF	13	IMF 1040 EZ
04	941E,1120M,1120PC	14	IMF 1040A (Sch. R/RD present)
4	940, 990 BL, 1120M	15	IMF 1040T
4	720 Casual Filer	16	Unnecessary filing
06	941SS	17	Pension Withholding
06	1120F	0	Not Required to File
06	944, 944PR, 944-SS	8	INACTIVE
06	990 Church		
6	720 with abstract #50 or 56		
7	720 (Windfall Profits Tax abstract #52)	FR	EPMF Form No.
7	942PR (Location code 86601)	X	5500
07	941PR (Location code 86601), 944, 944PR, 944-SS	T	5500-C/R
7	940PR (Location code 86601)	N	5500-EZ NOT LIABLE
		Z	5500-EZ
07	1120 (6 mos. extended)	T	5500-SF
7	943PR (Location code 86601)		
07	990 501(c)(1) filer		
8	INACTIVE (except 940, 940 EZ, 941 and 1120)		
09	941M (Criminal Filer)		
9	720M		
09	1120POL		
10	941M (Civil Filer)		
10	1120H		
11	1120ND		
11	941, 944		
13	941SS, 944-SS		
14	941PR, 944PR		
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.		
20	1120C		
51	941 No longer liable—Final Return Last Calendar Year		

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FR	BMF Form No.	FR	IMF Form No.
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 MAIL FILING REQUIREMENTS

Note: For BNCHG input formats, see IRM 2.4.9.

Code	Definition
(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 21, 66, 78), Guam and American Samoa (DO 20, 60, 98) Filer—Form 941SS otherwise same as FR 1
07	Puerto Rico (DO 21, 66, 78) Filer—Form 941PR in Spanish. Otherwise same as FR 1.
09	Payment of Form 941M (Criminal Filers) required monthly. Mailing functions are not performed by Martinsburg Computing Center.
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 corporation's 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
13	Use when a corporation becomes a Qsub of a parent corp. Input the Qsub information under the parent filer.
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

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Code	Definition
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.
(8) Form 1065B—U.S. Return of Income for Electing Large Partnerships	
0	Not required to file Form 1065-B
2	Required to file Form 1065-B
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
3	Indian Tribal Government-Fed/State Compliant - Not Required To File
4	Indian Tribal Government-Fed/State Non-Compliant - Required to File
5	Reserved for programming use.
7	Puerto Rico (DO 20, 60, 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 20, 60, 66) filer. Form 943PR in Spanish, otherwise same as FR1
8	Account currently inactive. Return not required to be mailed or filed.
(11) Form 1042 U.S. Annual Return of Income Tax to be Paid at Source	
0	Not required to file.
1	Required to file for Form 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.
3	Presume to be private foundation, required to file Form 990PF
5	reserved for programming use
8	account currently inactive, return not required to be mailed or filed

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Code	Definition
(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 \$50,000
02	not required to file Form 990 Gross receipts of \$50,000 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 (Calendar-Year Filers)
1	Required to file (Fiscal-Year Filers)
2	Grandfather Filers – Not required to file
3	Natural Business Year/Law – Required to file. This FR represents those fiscal-year filers with an acceptable business-year purpose to file on a fiscal-year basis.
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 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
(26) 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

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Code	Definition
8	Account currently inactive. Return not required to be mailed or filed
(27) Form 8804 – Annual Return for Partnership Withholding Tax	
00	Not required to file Form 8804
01	Form 8813 payment posts. TP required to file Form 8804. The Return Due Date (RDD) is the 15 th day of the 4 th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mail out of Form 8804 & 8805.
02	The Return Due Date (RDD) for Form 8804 is the 15th day of the 4th month (3 ½ months) from the end of the partnership's tax year. Generate automatic mail out of Form 8804 & 8805.
03	The extended Return Due Date (RDD) for Form 8804 is the 15th day of the 6th month (5 ½ months) from the end of the partnership's tax year. Generate automatic mail out of Form 8804 & 8805.
(28, 29 & 30) Forms 944, 944SS & 944PR -	
00	Return not required to be mailed or filed
01	Return required to be mailed and filed annually
02	Return required to be mailed and filed annually (Employment Code F)
06	Virgin Islands (DO 60), Guam and American Samoa (DO 78)
07	Puerto Rico (DO 60) filer – Form 944PR in Spanish; Otherwise, same as FRC 01
11	944 Seasonal or intermittent filer
13	944-SS Seasonal or intermittent filer
14	944PR Seasonal or intermittent filer

(2) IMF Mail 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. Principal 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)
15	1040EZ-TEL

(3) EPMF Filing Requirement Codes

Form	FR	DC
5500	X	37
5500-C	T	38
5500-EZ	Z	31
5500EZ	N	31
5500-R	T	30
5500-SF	T	32

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User Notes

This Page for User Notes

Section 8B – Master File Codes – Unpostable and Resequence

1 Nature of Changes

Description	Page No.
Unpostable Codes - GUF	8B-1
Unpostable Codes - IMF	8B-1
Unpostable Codes - BMF	8B-35
Unpostable Codes - EPMF	8B-59
Unpostable Codes - PMF	8B-69
Unpostable Resolution Codes	8B-61
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Resequence Codes (IMF Only)	8B-62

2 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 Campus 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 real-time 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.


3 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	
126	0	TC 150 input to a module containing a TC 971 AC 121 or TC 971 ac 124 with a DLN in the misc field equal to the Return DLN. Also unpost if TC 971 AC 121 or ac 124 with a DLN in the misc field equal to the Return DLN is input in the same cycle as the TC 150. Bypass for C-UPC 126 or C-UPC 147. Bypass the UPC 126 RC 0 if the IP-PIN on the input return is equal to the IP-PIN posted in the entity.	
	1	TC 150 transferred from MFT 32 to MFT 30 (significance in the 4 bit of the SCRS ind) Bypass for C-UPC 126.	
127	0	TC 150/430 (entity code 1 or 3) or 01X containing an address that has a zero or invalid ULC in the location code field.	
128	0	TC 920 input to a module not containing at least one of the following status: 12, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.	
129	0	Political Check-Off	
		TC 150 with DLN XX211XXX99XXXX containing computer condition code G without an original return already posted. Resequence current year records for up to 16 weeks prior to sending unpostable.	
130	0	Input transaction contains information that causes a halt in the posting run. Currently, the program halts, the transaction is found, and a reject is manually prepared. In lieu of this manual process, the transaction will resequence 1 cycle and then be sent UPC 130.	
131	0	RCO TC 915 input to a tax module not in credit balance of \$1 or more.	
132	0		#

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UPC	RC	Description
133	0	TC 424 input to an account containing the Entity Combat Zone indicator set to 1. Bypass for TC 424 with DLN 88885 and 77777.
	1	Unpost TC 500 CC 53 or 55 or 57 for any of the following conditions. References to TC 500 CC 53 relate to TC 500 CC 52. References to TC 500 CC 55 relate to TC 500 CC 54. References to 500 CC 57 relate to TC 500 CC 56
		a. Unpost UPC 133 a TC 500 CC 53 unless a prior posted TC 500 CC 52 containing a matching CSED indicator is posted in the module.
		b. Unpost UPC 133 a TC 500 CC 55 unless the module contains a prior posted TC 500 CC 54 with matching CSED indicator.
		c. Unpost UPC 133 a TC 500 CC 57 unless the module contains a prior posted TC 500 CC 56 with matching CSED indicator.
		d. Also unpost 133 if the transaction date is prior to the transaction date of the applicable TC 500 CC 52/54.
134	0	Reserved.
	1	Reserved.
	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	Unpost any TC 011, 013 (with reverse validity), 040, or 041 attempting to post to an account containing an unreversed TC 898 with a transaction date that is within 6 years of the current 23C date. Note that a TC 898 is considered reversed if the net of TC 898/899/76X all with matching OTN net to 0. Include memo money in the netting. Also note that these transactions will resequence 1 week prior to unposting. Bypass this unpostable if the Scrambled SSN indicator is set to 10 or 12
	5	Unpost TC 290 containing a TC 766 and OTN if the module contains a TC 898 with a transaction date greater than 6 years from the current date.
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. TCs 290 .00 for EIP and Advance CTC posting to 2020 and 2021 tax years will not result in an unpostable 135 0.
136	0	TC 150 containing Computer Condition Code A, F or 9, FSC 2, and the DECD literal is not present in the name line. (Effective cycle 198218).
	1	TC 150 with Primary SSN starting with 9 containing EIC Computer from section 6 of the input return or containing a 1 in position 1 of the exemption code field. Bypass these checks if the SSN is in the ITIN range (middle 2 digits are 70-88). Also bypass the exemption portion of the unpostable if the Exemption Positions Verified field contains a 0 in position 1 or if the return contains RPC O.
137	1	TC 898 with doc code 45 if after resequencing for 10 weeks, the module does not contain a TC 840 with matching DLN.
	2	a. When matching against a refund posted by IMF: If the doc code of the TC 898 is 77, the transaction date must be within 12 days of a prior posted EFT TC 846 or within 6 days of a paper refund. Do not perform a date check for TC 898 with other than doc code 77. Effective 2012 and subsequent, also match against the Refund Payment Date. Allow the posting if it matches any of these dates
		b. When matching against a refund posted by old CADE (has DD portion of posting cycle not = 08 and posted prior to 2012) If the doc code of the TC 898 is 77, and if the original refund is EFT, the transaction date of the 898 must be <= to the TC 846 minus 2 days and >= to the TC 846 minus 8 days. If the original refund is a paper refund, the TC 898 must be dated <= the date of the TC 846 and >= the TC 846 minus 8 days
	3	The memo amount of TC 898 is greater than the money amount of the matched TC 840/846. If the module contains multiple TC 898/899 transactions with the same date, these must be netted when performing this check. Also unpost the TC 898 if the Split Refund Indicator is not the same as the Split Refund indicator on the matched TC 846.
	4	TC 899 containing an OTN that does not match the OTN of a prior posted TC 898. Also unpost the TC 899 if the Split Refund Indicator does not match the Split Refund indicator of a prior posted TC 898
	5	a. TC 899 with Record Type 1-3, 5 containing a memo amount that exceeds the net amount of a prior posted TC 898/899 with the same OTN minus the net of TC 76X with the same OTN.
		b. TC 899 Record Type 4, 6 if the module does not contain a TC 899 Record Type 2 with matching OTN. If found, unpost unless the net memo amount of the TC 899 Record Type 2 minus prior posted TC 899 with Record Type 4 (all with matching OTNs) is equal or

UPC	RC	Description	
		greater than the input TC 899 Record Type 4.	
	6	TC 899 containing a Spouse's SSN that does not match the Spouse's SSN of a prior posted TC 89X with the same OTN.	
138	0	a. TC 720, 740, or 841 greater than the net amount of the posted 72X or 84X transactions.	
		b. TC 841 b/s 77777 if the module does not contain an EFT TC 846.	
		c. TC 740 or TC 841 must match the amount of a TC 846 unless the module contains a TC 898 with a transaction date that is equal to the TC 840/846. If it does, then unpost 138 if the input transaction does not match an amount of a prior posted TC 840 or TC 846. Also unpost if the TC 841 contains block and serial 77777 if the module does not contain a prior posted EFT refund. TC 740 will UPC 194 if the amount is less than a prior posted TC 840 or TC 846. Effective 1/1999 and subsequent, due to the FMS takeover of DMF processing, TC 841/740 may be less than the money amount of the TC 840/846 providing the module contains a TC 898. In this situation, the TC 740/841 must be greater than or equal to the TC 840/846 minus TC 898 minus TC 899 Record Type 1 or 3. In all cases, the OTN must match the OTN of the TC 898. Be careful if the module has 2 refunds in the same cycle. Need to associate all the transactions correctly. If any of the condition below are not met unpost TC 841	
		d. TC 841 does not have a Split Refund Indicator that matches a prior posted TC 846.	
		e. Effective January 2019, unpost an input TC 841 with blocking series 77714 if the module does not contain a prior posted EFT refund.	
		(f) Unpost an input TC 841 with blkser 77714 if the module does not contain a prior posted EFT refund.	
	1	Reserved	
	2	TC 740 or 841 containing a check number input to a module containing a prior posted unreversed TC 740 or 841 with matching check number.	
	3	Unpost (UPC 138) a TC 740 or 841 if the transaction date does not match the transaction date or Refund Payment Date of a prior posted TC 840 or TC 846.	
	4	Unpost TC 848 that does not match the date of a prior posted TC 840 or 846. Unpost the 848 if it exceeds the net of the TC 84X/74X with matching date. If the module contains a TC 849, unpost TC 848 that does not match the date of a TC 849	
139		This UPC can only occur weekly.	
	0	Unpost TC 481, 482, or 483 if the module contains an unreversed TC 780.	
	1	TC 780 input and module does not have a TC 480 posted.	
140		Bypass for TC 150 addressed to MFT 32 or containing SPC T not C-UPC 126-1	
	0	Unpost an RPS TC 150 input to a module not containing an RPS TC 61X (or TC 61X with doc code 19, 70, or 76) unless an RPS TC 61X 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 or with doc code 19, 70, or 76.	
	2	Unpost a non-RPS TC 150 input to a module containing an unreversed RPS TC 610 or unreversed TC 610 with doc code 19, 70, or 76. Bypass for ELF returns (identified by their unique FLC) or if payment is doc code 19 with a 6 in the 4 th position of the EFT Trace Number. The 4 identifies the payment as a credit card payment	
	3	Unpost an RPS TC 150 if the posted RPS TC 610 (or TC 610 with doc code 19, 70, or 76) has been reversed by a TC 612.	
	4	Reserved	
	5	Unpost an RPS TC 150 containing a transaction date dated prior to the transaction date of an unreversed RPS TC 610 or unreversed TC 610 with doc code 19, 70, or 76 which is dated subsequent to RDD plus grace period	
	6		#
		Bypass the above UPC 140 conditions for the following: Corrected UPC 140, the balance due amount from section 6 of the input return matches or is within \$10 of the money amount from the net of all posted TC 61X (do not bypass RC 5 for this condition) (also add in the net of TC 67X to this result if the money amounts are still not within \$10 of the 61X amounts), the amended return freeze is set, the balance due per taxpayer field is zero or credit (don't bypass RC 6 for this condition), or the module contains a TC 150.	
141	0	Unpost TC 150 (except with doc code 26) input to a module containing an unreversed TC 971 AC 150. Unpost TC 150 if the module contains a posted unreversed TC 971 AC114, and RPC	

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UPC	RC	Description	
		F is not present on the return. Unpost TC 670 DPC 64 input to MFT 29, 35, 65, 55. Unpost TC 150 with RPC F after two weeks resequencing if the module doesn't have a posted unreversed TC 971 ac 114. Unpost TC 150 with RPC F if the 'Other payment CR amount' is greater than the 'Total 965 amount' posted on the TC 971 ac 114 misc field. Unpost TC 150 if the module contains a posted unreversed TC 971 ac115 and 'Other payment CR amount' is equal to or less than the 'Deferred amount' posted on the TC 971 ac 115 misc field. Unpost the input Return if the Total 965 tax amount is significant and RPC F is not present on the return. Unpost the input Return If the Return contains RPC F and the Total 965 tax is equal to \$0 and 965 Installment amount is significant. Unpost the input Return if the Deferred 965 amount is greater than the 'Total 965 amount. Unpost TC 150 if the module contains a posted unreversed TC 971 AC114, and RPC F is not present on the return. Unpost TC 670 DPC 64 input to MFT 29, 35, 65, 55. Unpost TC 150 with RPC F after two weeks resequencing if the module doesn't have a posted unreversed TC 971 ac 114. Unpost TC 150 with RPC F if the 'Other payment CR amount' is greater than the 'Total 965 amount' posted on the TC 971 ac 114 misc field. Unpost TC 150 if the module contains a posted unreversed TC 971 ac 115 and 'Other payment CR amount' is equal to or less than the 'Deferred amount' posted on the TC 971 ac 115 misc field. Unpost the input Return if the Total 965 tax amount is significant and RPC F is not present on the return. Unpost the input Return If the Return contains RPC F and the Total 965 tax is equal to \$0 and 965 Installment amount is significant. Unpost the input Return if the Deferred 965 amount is greater than the 'Total 965 amount. . Unpost the Return if the 'Other Payment Credit Type Code' is T and RPC F and TC 971 AC 114 are not both present.	
143		This unpostable can only occur weekly	
	0		#
145	0	SFR TC 150 attempting to post to a module containing a previously posted TC 150.	
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 unpostables UPC 146 and 198).	
147		Bypass for TC 150 addressed to MFT 32 or containing SPC T not C-UPC 1261	
	0	Refer to PRP 460-002 Chapter 5 for this criteria. Relates to ID Theft processing. The old UPC 147 RC 0 has been removed	
		RC1, RC 1, 3, 4, 6, 7, & 8 - Unpost any input return input to an account containing an unreversed TC 971 AC 501, AC 506, 523, or 524 unless any of the following bypass conditions are met. See PRP 460-02 Chapter 5 bypass conditions	
148		Bypass for TC 150 directed to MFT 32 or containing SPC T not C-UPC 1261	
	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 the input 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 containing section 42 (F4137) 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 containing section 42 (F4137) containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period	
	4	TC 150 containing section 61 (F8919) 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. Return containing a TC 971 AC 524 with a miscellaneous code 'REPLCD'. A decedent return with a tax period year (YYYY) that is greater than the entity date of death (DOD) year.	
	5	TC 150 containing section 61 (F8919) containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period	
	6	TC 150 from containing section 58 (F5405) with a SSN is not equal to the primary SSN	
	7	TC 150 containing section 59 (F5405) which does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period. Also unpost a return containing	

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UPC	RC	Description
		section 59 (F5405) if the section 59 S-SSN does not matching the S-SSN of the input transaction or is not contained in the controlling name line for the input period
	9	TC 150 containing section 65 (F8941 for the primary) with a SSN not equal to the primary SSN or with section 66 (F8941 for the spouse) with SSN not equal to the spouse SSN.
150		(Exclude TC 370) This unpostable can only occur weekly
	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. Include dummy IRA TC 150 (Type Code 1, 2, or 3) with significant IRA tax addressing MFT 30 in this routine. Exclude MFT 29.
	1	An amended or duplicate (TC 977 or 976) return with an ASED or extended RDD less than 60 days after the current 23C date or already expired. (Bypass for corrected UPC 150 and MFT 29).
	2	Transaction (Form 1040X) is Doc. code 54, blocking series 200-299, and the ASED or extended RDD 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). Exclude MFT 29.
		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 29X or 30X with debit amount unless a secondary TC 320 or 321 is present. Also bypass for TC 29X/30X for debit amount that contain priority code 1 if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993-998 providing no other reference numbers (outside this range) are included on the adjustment
	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.
	8	TC 290 with TC 897 attempting to post to a module containing a TC 896 that contains a transaction date greater than 6 years from the current date
	9	TC 290 with TC 766 and an OTN if the transaction date of the matched TC 898 is greater than 6 years from the current date
151		This unpostable can only occur weekly
	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 500 CC 52-55 containing a block and serial number of either 88888 or 99999 (these are DOD transactions and are dropped in lieu of unposting). Transactions with doc code 17, 18, 19, 20, 70, and 76 and TC 971 AC 696 will resequence for 2 cycles prior to unposting. Also unpost DMF TC 130 with CREF Indicator and DMF TC 130 previously posted with non-matching CREF indicator (consider 00 to be a significant CREF indicator). See RC 1 for TC 610. If the account is not present, resequence TC 971 AC 52, 121-129, 152, TC 971 AC 199 with FS2006 in XREF Miscellaneous field, TC 971 ac 111 and TC 29x containing CRN 330. If the account is still not present, drop the TC 971 and the TC 29x with CRN 330 in cycle YYYY52. Use Resequence code 84 on the TC 971 and Resequence code 84 on the TC 29x with CRN 330. TC 97X AC 134 will resequence for up to 10 cycles if the account is not present. These transactions will resequence until the last day of the cycle – Thursday (BMO092888). See PRP 460-39 Bypass for Entity code 1 TC 150 directed to MFT 32 or Entity code 1 Returns containing SPC T not C-UPC 1261
	1	If the account is not present, TC 670 input to MFT 29 input to the valid segment or current year RPS TC 610's and TC 610s with doc code 19, 70 or 76 input to the valid segment prior to cycle 27 and input with MFT 30 will resequence until cycle 29, then unpost. If input in cycle 29 or later, they will resequence for 3 cycles and then unpost. Refer to RC 0 for TC 610 not meeting this condition.
	2	Unpost TC 611 input to an account containing a RPS TC 610 or TC 610 with doc code 70 or 76, matching the tax period of the TC 610 that is resequencing per RC1 above. The TC 610 should be removed from the resequence file and also be sent UPC 151 RC2.
152		Name Control mismatch
	0	Other than long entity TC 150, 430 or 140 addressing the invalid segment. This unpostable can only occur weekly. Bypass for TC 150 directed to MFT 32 or containing SPC T not C-UPC 1261.

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UPC	RC	Description
	1	Transactions that are not covered by UPC 153 or 156. These transactions need to match on only 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 of either 88888 or 99999 containing a significant CREF Indicator, TC 971 AC 157, and TC 971 AC 100-108 generated by master file and sent to MFT 31 or MFT 65. Also bypass for TC 013 and 014 with block and serial of 88888, TC 594 CC 084 with block and serial 99999, TC 290 Julian Date 997 directed to MFT 31 or MFT 65, TC 370 with Julian Date 997 or 999, and TC 130 with Julian Date 999, TC 971 AC 511 and 512 blocked and serial of 99999. Transactions with doc code 17, 18, 19, 20, 70, 76 will resequence for 2 cycles prior to unposting. See 460-39 for a complete explanation. Use Resequencing code 52. These transactions will resequence until the last day of the cycle – Thursday
	2	MFT 55 TC 013 must match on 1st four characters of first and last names. This unpostable can only occur weekly.
153	0	Name control mismatch - long entity TC 150, 140, or 430 addressing the invalid segment. See 460-33 or 460-39 for a further explanation. This unpostable can only occur weekly. Bypass for TC 150 directed to MFT 32 or containing SPC T not C-UPC 1261.
154		The following checks apply to math error processing:
	0	TC 290 with Priority Code 6 if the math error freeze is not significant or there is an unreversed TC 470, CC 94, present.
	1	TC 29X with Priority Code 7 if no TC 470, CC 94, present. This unpostable can only occur weekly.
	2	TC 470, CC 94, if the math error freeze is not significant or no TC 29X blocking series 770-789 is present. This unpostable can only occur weekly.
	3	TC 472 CC 94, if there is no TC 470 cc 94 posted. This unpostable can only occur weekly.
	4	TC 29X (except TC 294/295 blocking series 900-929 or with Julian Date 999) attempting to post to a module containing an unreversed TC 570 generated as a result of adjustment processing described in 460-46(3) (MFT 30 only).
	5	TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC 94, present. This unpostable can only occur weekly.
	6	TC 470, CC 94, if there is an unreversed TC 470, CC 94, already posted. This unpostable can only occur weekly.
155	0	TC 29X or 30X attempting to post to a module that is restricted from generating interest or if the module contains a non-restricting TC 340. 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. Also bypass for a non-restricting TC 340 if the module contains a secondary transaction of TC 270 or 271 only. Note that if interest is restricted due to TC 604 or TC 608, do not bypass the unpostable unless the adjustment contains a TC 340 or 341 or the TC 290/300 is for zero amount with no secondary transactions.
	1	TC 29X or 30X input to a module containing a prior posted TC 971 AC 64 and either a TC 29X or 30X. Bypass if the input adjustment contains TC 340 or TC 341. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present. Bypass for TC 291, 295, 299, 301, 305, or 309. Bypass for input TC 290, 294, 298, 300, 304, or 308 with significant amount if the Tax Module has a prior posted a TC 971 AC 64 and a prior posted TC 29X or TC 30X for zero without a secondary transaction code. Also bypass for Corrected UPC 155
156	0	Name control mismatch - TC 150 or 430 (Entity Code 2 or 3) or TC 140 mismatches name control on the valid segment. (See reference for exception processing for TC 150, 140, or 430, Entity Code 1, 4 and 5). Refer to 460-33 and 460-39. Bypass for TC 971 AC 511 and 512 blocked and serial of 99999. Bypass for TC 150 directed to MFT 32 or containing SPC T not C-UPC 1261.
157	0	TC 150 with FSC 5 attempting to post and the controlling name line for the 2 most current 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.
	2	TC 000, TC 01X containing name information, 140, 150, or 430 with a joint name line that contains an & not followed by a minimum of blank alpha blank alpha. Example: John & Mary Doe is fine. But John & is not fine. Nor is John & A. Also unpost if the & is followed or preceded by blank. Like John & Mary Doe. Also unpost if the & is part of the last name. Unpost any entity change with FSC other than 2 or 7 if the & is included in the name line or if the To Last Name Line points to a blank.

UPC	RC	Description																																									
	3	A. TC 000, 01X-04X, 080, 140, 150, or 430 containing a S-SSN of 123456789 or 9 of the same number (ex. 111111111). B. Unpost TC 017 with a Justification indicator input with a S-SSN starting with 9 (bypass this check if the S-SSN is an ITIN). C. TC 150 containing RPC E containing a S-SSN starting with 9 (bypass this check if the S-SSN is an ITIN). This unpostable can only occur weekly. D. TC 000 or TC 016 either with a Justification indicator input to an SSN starting with 9 (bypass this check if the S-SSN is an ITIN). This unpostable can only occur weekly.																																									
	4	Any transaction (except TC 020 or TC 026) attempting to post to the entity containing SSN 123-45-6789 or with SSN 111-11-1111, 222-22-2222, etc																																									
158		This unpostable can only occur weekly.																																									
	0	TC 30X, or 29X blocked other than 200-299 or 930-949, carrying credit reference no. 806, 807, or 252 not containing a secondary TC 17X if the module contains a prior posted TC 170 or TC 171 with doc. code 17, 18, 24, 47, 51, 52, or 54. Bypass this check if the TC 290 contains priority code 1 or 8 or the TC 300 contains priority code 8.																																									
		[REDACTED]	#																																								
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159	0	An input transaction other than those listed below attempting to create a tax module (MFT 29 or 30).																																									
		<table border="0"> <tr> <td>█ #</td> <td>640</td> </tr> <tr> <td>141</td> <td>660</td> </tr> <tr> <td>142</td> <td>666 with Julian Date 999</td> </tr> <tr> <td>150</td> <td>670</td> </tr> <tr> <td>290 b/s 200-299, 980-989</td> <td>690</td> </tr> <tr> <td>370</td> <td>700</td> </tr> <tr> <td>424 Push Code 010, 019-041, 049</td> <td>710</td> </tr> <tr> <td>430</td> <td>760</td> </tr> <tr> <td>460</td> <td>76X Doc Code 54 blocked 4XX</td> </tr> <tr> <td>470 CC 96</td> <td>790/796 (MFT 29 and 35)</td> </tr> <tr> <td>474</td> <td>800</td> </tr> <tr> <td>480</td> <td>810</td> </tr> <tr> <td>500 CC 52, 54, or 56</td> <td>840</td> </tr> <tr> <td>520 CC 6X, 81, 83 and 85-89</td> <td>849</td> </tr> <tr> <td>540</td> <td>914</td> </tr> <tr> <td>560</td> <td>916</td> </tr> <tr> <td>582</td> <td>925 after resequencing for 1 week</td> </tr> <tr> <td>59X except TC 592</td> <td>930</td> </tr> <tr> <td>610</td> <td>960</td> </tr> <tr> <td></td> <td>971 other than AC 1-9 or 199</td> </tr> </table>	█ #	640	141	660	142	666 with Julian Date 999	150	670	290 b/s 200-299, 980-989	690	370	700	424 Push Code 010, 019-041, 049	710	430	760	460	76X Doc Code 54 blocked 4XX	470 CC 96	790/796 (MFT 29 and 35)	474	800	480	810	500 CC 52, 54, or 56	840	520 CC 6X, 81, 83 and 85-89	849	540	914	560	916	582	925 after resequencing for 1 week	59X except TC 592	930	610	960		971 other than AC 1-9 or 199	
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Note:		If the only transaction present in a module are TC 91X, unpost any transaction (except 91X) that cannot create a tax module. See UPC 183. A Gruber TC 424 will resequence for 2 cycles prior to unposting.																																									
	1	Effective January 2014, don't allow a TC 29x doc code 54 blkser 200-289 to create an MFT																																									

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UPC	RC	Description
		29/30 module. Effective Jan 2015, unpost TC 29x containing CRN other than 330.
	2	TC 971 ac 128 will unpost after resequencing the transaction for 4 weeks.
		An input transaction other than those listed below attempting to create an MFT 55 module. Note name line criteria in 460-19. This unpostable can only occur weekly.
		An input transaction other than those listed below attempting to create an MFT 35 module. Note name line criteria in 460-19. This unpostable can only occur weekly. (BMO092888) TC 290 with PRN 692 for a significant amount TC 520 cc 6X, 81, 83, 85-89 TC 370 containing PRN 692 TC 640 TC 670, TC 914 TC 971 AC 31-34/43/63/65/82/83/107/682/683
		TC 290 b/s 050-198, 520-529, 590-599, 960-969, or 980-999 providing a reference number (other than 697 or 699) for a significant amount is present
		TC 520 cc 6X, 81, 83, 85-89
		TC 640
		TC 694
		TC 914
		TC 370 containing CVPN
		TC 670
		TC 971 AC 82, 83, 97, 682, or 683
		MFT 31 cannot be created by any transaction other than the generated TC 370 or TC 971 AC 102 or 103. Refer to PRP 460-2(20). MFT 31 can also be created by TC 370 blocked 900-909. This unpostable can only occur weekly.
		MFT 65 cannot be created by any transaction other than the generated TC 370.
		An input transaction other than those listed below attempting to create an MFT 35 module. Note name line criteria in 460-19. This unpostable can only occur weekly. (BMO092888) TC 290 with PRN 692 for a significant amount TC 520 cc 6X, 81, 83, 85-89 TC 370 containing PRN 692 TC 640 TC 670, TC 914 TC 971 AC 31-34/43/63/65/82/83/107/682/683
	3	TC 971 ac 111 will resequence with RC 84 rather than unpost
160	0	TC 291 or TC 299, not containing Priority Code 1, 2, 6, 7, or 8, attempting to post to a module containing an unreversed TC 420 or TC 424. This unpostable can only occur weekly.
	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. This unpostable can only occur weekly.
	2	TC 290, blocking series 200-299, when the module has an unreversed TC 30X present. This unpostable can only occur weekly.
	3	TC 420 when the module contains an unreversed TC 420.
	4	TC 30X, unless Priority Code 1, 3, 4, or 7 is present. Effective 1/1/2010 bypass this UPC check for a TC 421 attempting to post when the module has the amended/duplicate return freeze set. This unpostable can only occur weekly.
	5	TC 424 attempting to post (except TC 424 with PUSH CODE 010 or with Push Code 036 or with DLN with block and serial of 77777, 88888 or 88889) and an unreversed TC 420 or TC 424 is already posted. Also send TC 424 (except if the Push Code is 049) or TC 420 unless the module already has a TC 424 posted (note a second TC 420 will go UPC 160 RC 3) UPC 160 RC 5 if the module contains TC 916 or if the entity contains 918. Bypass for C-UPC.
	6	TC 421 attempting to post when the 640 Freeze is in effect (effective July 1, 1985 and for doc code 47 only).
	7	Reserved
	8	TC 424 input to a module containing a TC 494.
161	0	Check digit mismatch. See 460-39 for a complete explanation.
162	0	Module creating transactions addressing an existing entity will unpost 162 if the month the taxpayers year ends in the entity is different from the month of the tax period of the input transaction. Bypass for a TC 150 with CCC Y, TC 140, TC 430, TC 370 Julian Date 997 input to MFT 29, TC 370 Julian Date 999 input to MFT 31 or MFT 65, 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 1 cycle, send UPC 162. Refer to PRP 460-2 for exact criteria for TC 430 FYM mismatch.
163	0	TC 000 attempting to establish an account already on the IMF. Drop TC 000 containing a

UPC	RC	Description	
		DLN with a block and serial number of 88887, 88888 or 99999. See 460-39 for more specific criteria.	
164	0	Input TC 150 containing a significant withholding amount equal to the sum of ES Credits posted (within a \$1.00 tolerance). See Section 18 for a definition of prepayment credits. Perform the following prior to unposting: If ES Tax Credits or 4868 Credit fields in section 6 of the input return are not significant, move the Withholding Amount to the input ES Credits field in lieu of unposting. If either of these fields are significant, send the return UPC 164. Bypass for C-UPC 164.	
	1	a. Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer input to any module in the account if the EIC Recertification Indicator in the entity is set to the normal setting or self only setting. Bypass if the TC 150 contains Audit Code U. Also bypass if the normal setting only (1 setting) and not the income related setting (8 setting) is significant providing the input return does not contain a Schedule EIC and the tax period is 200212 or subsequent.	
		b. Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer if the 2 or 10 year settings of the EIC Recertification Indicator are significant. Bypass if the return contains Audit Code U. Also bypass if the input tax period is prior to the EITC Eligible Tax Period.	
		c. Unpost TC 150 input to tax period 199812 and subsequent containing Earned Income Credit Computer if the EIC Recertification Indicator is set to 30. Bypass if the input tax period is equal or later than the EITC Eligible Tax Period or if the return contains Audit Code U.	
	2	Unpost TC 150, 290, 300 input to an account containing the Kita or Hostage indicator. Bypass for C-UPC 164, TC 290/300 for zero, or if the TC 150 contains CCC O.	
	3	Unpost TC 150 not containing F8913 if the Federal Phone Excise Tax Credit Computer is \$100 or greater.	
	5	Unpost TC 150 claiming the F8885 Health Coverage Credit unless the module contains an unreversed TC 971 AC 172. Also unpost TC 29X/30X containing reference number 250 for a positive amount unless the module contains an unreversed TC 971 AC 172. Bypass for corrected-UPC.	
	6	Unpost TC 150 if input at the same time as a TC 971 AC 137. Bypass for Corrected-UPC.	
	8	Unpost TC 150 if First Time Home Buyers Credit (FTHBCR) per Computer (section 4) is significant and either primary or secondary or (both) FTHBCR are on the DMF file (UPC 189 RC 0 is for Amended Returns or Adjustments). Also, UPC 164 RC 8 the Return if the primary and/or spouse FTHBCR amt is significant in the FTHBCR section in the entity.	
165		This unpostable can only occur weekly.	
	0	[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
	1	[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
	2	[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
	3	<p>Unpost an input TC 290 if the net amount of all CRN 500 through 514 6 exceeds the threshold.</p> <ul style="list-style-type: none"> unpost TC 290 input to tax period is 201501 through 201512 containing penalty reference number 500 through 514 that would cause the net amount of all penalty reference number 500 through 514 6 posted in the module to exceed \$ 3,178,500. unpost TC 290 input to tax period is 201601 through 201612 containing reference number 500 through 514 that would cause the net amount of all reference number 500 through 514 6 posted in the module to exceed \$ 3,193,000. <p>unpost TC 290 input to tax period is 201701 through 201712 containing reference numbers 500 through 514 that would cause the net amount of all reference numbers 500 through 514 posted in the module to exceed \$ 3,218,500.</p> <p>unpost TC 290 input to tax period is 201801 or later containing reference number 500 through 514 that would cause the net amount of all reference number 500 through 514 posted in the module to exceed \$3,275,500.</p>	

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UPC	RC	Description																																																																																																																																													
166	0	Filing Status mismatch (TC 150, Entity Code 2 or 3). Exclude dummy IRA and SFR returns. See 460-39 for more specific criteria.																																																																																																																																													
167	0	If the tax period is 198611 and prior, unpost TC 290, 291, 300 or 301 containing a TC 320 if the module contains a significant net of TC 160, 166, 270, 276 or 350. Include doc code 51 in this routine. This unpostable can only occur weekly.																																																																																																																																													
	1	[REDACTED]	#																																																																																																																																												
	2	[REDACTED]	#																																																																																																																																												
	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 unless a subsequent TC 240 blocked 97X with matching reference number is posted. This unpostable can only occur weekly.																																																																																																																																													
	4	TC 290 for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant.																																																																																																																																													
168	0	An input transaction from Column A attempted to post and a transaction from Column B had not previously posted (i.e., TC 824 or 890 attempted to post but no unreversed TC 130 is present, or a TC 480 attempted to post but no TC 150 is present).																																																																																																																																													
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UPC	RC	Description			
		702	706	844	840 or 846
		712	700	845	844
		721	710 or 716	851	850
		722	720	852	850 or 856
		731	720	890	130
		732	736	892	890 or 896
		742	730	897	896
		762	740		
		765	760	911	910
		766	764 or 768	912	914
		767	898		
		772	766	915	916 or 918
		781	770 or 776	917	916
		782	780	919	918
		788	780	922	922
		792	780	932	930
		802	790 or 796		
		807	800 or 806	961	960
		810	800 or 806		
		811	810	971 (AC 1-9 only)	150,976,977 see note 21
			810	971 AC 56	971 AC 63
				971 AC 163	971 AC 97
				971 AC 96	971 AC 93
				971 AC 94	See PRP 460-2(5)
				972	See PRP 460-2
				971 AC 145	971 ac 146
				971 AC 148	Unpost unless checkbox set
				971 AC 263	
		Notes			
		1. If matching to TC 896 reflecting MFT 29, the transaction 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 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 and 03). This processing is obsolete.			
		4. TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with a latest process code of 7X for 8611 and prior, 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 of TC 494.			
		5. TC 131 non DMF must match non DMF TC 130.			
		6. TC 766 that contain an OTN must match the OTN of TC 898.			
		7. TC 521/2 with CC 6X if there is no unreversed TC 520 with matching 6X closing code. TC 521/2 with CC 73 if there is no unreversed TC 520 CC 73 posted cycle 200201 or subsequent. TC 521/2 with CC 76 or 77 if there is no unreversed TC 520 CC 76/77. TC 521/2 CC 81 if there is not an unreversed TC 520 CC 81. TC 521/2 CC 83 if there is not an unreversed TC 520 CC 83 posted cycle 9201 or later. TC 521/2 CC 85 if there is not an unreversed TC 520 CC 85. TC 521/2 CC 86 if there is not an unreversed TC 520 CC 86. TC 521/2 CC 87 if there is not an unreversed TC 520 CC 87. TC 521/2 CC 88 if there is not an unreversed TC 520 CC 88. 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 76, 77, 81, 83, or 85-89. TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC 81, 83, or 85-89.			
		8. TC 922 update (process code other than 00) and no TC 922 previously posted. (Bypass for corrected UPC 168).			

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UPC	RC	Description
		9. IRDM TC 925 a. Any TC 925 with process code other than 0000 if there isn't a TC 925 is posted in the module after resequencing for one week. Use resequence code 35. Bypass for corrected unpostable. b. Any TC 925 with a 'closing' process code and the last posted TC 925 contains a 'closing process code on the last significant process code. Bypass for corrected unpostable. c. Any TC 925 with Process code 4050 ('Reconsideration Received' process code) and the last posted TC 925 doesn't contain a 'closing process code on the last significant process code.
		10. The 148 indicator in the TC 149 must match the 148 indicator in the posted TC 148. Unpost if they don't match
		11. Unpost TC 810 if an unreversed TC 810 is present.
		12. Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module.
		13. Doc code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is posted
		14. DMF TC 131 type 00, 02, 10, or 12 input to an account without a current calendar year DMF TC 130.
		15. DMF TC 131 type 01 with the year of original offset not equal to the year of the TC 130 or 132.
		16. Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.
		17. If a doc. code 52 or doc code 51 blocked other than 100-159 transaction is posted, unpost a TC 271 or TC 272 even if an unreversed TC 270 or TC 276 is posted.
		18. TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or TC 276 is posted.
		19. Unpost a Pre-Offset DMF TC 130 (contains FLC 66) input to an account containing a service center zip code. These are 39901, 05501, 64999, 45999, 73301, 00501, 19255, 84201, 37501, 93888.
		20. Unpost TC 972 AC 84/85 if the applicable value of the Enrollment Code field in the entity is not significant
		21. TC 971 AC 56 will unpost unless the EIC Eligibility Indicator is set.
		22. TC 766 with an OTN must match the OTN of a TC 898. Also unpost a TC 29X containing reason code 86, 87, 89, 90, or 91 unless the record contains an OTN. Also note the amount can't exceed the net of TC 898/899 with matching OTN.
		23. TC 29X/30X input to MFT 31 that contain Priority Code 9 will bypass UPC 168 for reference number 807, 765, and 767. Also bypass for TC 370 blocking series 900-94 input to MFT 31 that contain TC 802, 765, or 767. Continue to unpost if other reference numbers or transactions are input if a matching original transaction is not present. TC 767 input with doc code 51 will never contain a reference number. Bypass the check that forces the reference number to match.
		24. The XREF TIN in TC 971 AC 100-108 & 144 input to MFT 30 must match the Primary or Secondary SSN for the controlling name line. In addition, the matched SSN must be valid. Otherwise, send UPC 168. Also unpost if the XREF information matches a prior posted unreversed TC 971 with matching AC. Also unpost a 971 AC 100-108 input to a MFT 30 or MFT 35 module containing an unreversed TC 971 AC 100-108 with non-matching action codes.
		25. Adjustment containing reference number 808, 809, 810 or 811 if the TC 29X/TC 30X credit reference number 80X or 81X indicator is set.
		26. TC 971 AC 50 with input value WI if the entity contains a ULC of 66 or 98.
		27. Unpost TC 971 AC 276 or 277 unless the module contains an unreversed TC 971 AC 275.
		28. If the input TC 972 AC 69 contains an XREF SSN, the XREF SSN must match the XREF SSN in an unreversed TC 971 AC 69. If none found, send UPC 168.
		29. TC 290 Julian date 999 input to a tax module with TC971 AC 151 followed by a TC 291 with amount equal to the Acceptable Total tax amount in the TC150.
		30. MFT 55 TC 695 if there is not a TC 361 with matching MFT, Tax Period and Amount input with it. MFT 55 TC 361 if no TC 695 with matching MFT, Tax Period and amount input with it.
		31. Unpost a Document Code 51 TC 767 when it does not match the transaction date of the posted TC 766.
		32. Unpost a TC 971 ac 65 if the XREFSSN is not equal to the primary SSN or the S-SSN . Unpost TC 971 AC 62 containing an XREF TIN that does not match the primary SSN or secondary SSN (in the controlling name line).

UPC	RC	Description	
		Unpost TC 972 AC 62 containing an XREF TIN that does not match the XREF TIN in a prior posted TC 971 AC 62.	
		33. Unpost TC 971 ac 111 if input to an account with a merge or slot completed in the prior or current tax year processing.	
		34. Unpost TC 972 AC 18x containing an XREF TIN/MFT/TAXPER that does not match the XREF TIN/MFT/TAXPER in a prior posted TC 971 with matching action code and transaction date.	
		35 The XREF TIN in TC 971 AC 100/101/106/107/109 input to MFT 35 must match the Primary or Secondary SSN for the controlling name line. In addition, the matched SSN must be valid. Otherwise, send UPC 168. Also unpost if the XREF information matches a prior posted unreversed TC 971 with matching AC. Also unpost a 971 AC 100/101/106/107/109 input to a module containing an unreversed TC 971 AC 100/101/106/107/109 with non-matching action codes.	
		36. Unpost a tax module TC 972 AC 641 (MFT 30) containing an XREF TIN that does not match the XREF TIN in a prior posted TC 971 with matching action code. Unpost an entity TC 972 AC 641 (MFT 00) containing a miscellaneous field that does not match the miscellaneous field in a prior posted TC 971 with matching action code.	
		37. Unpost TC 972 AC 177 if it does not have an unreversed TC 971 AC 177 that matches on miscellaneous field, transaction date and XREFSSN.	
	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". This processing is obsolete.	
	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 Master File value.	
	3	[REDACTED]	# # # #
	4	Reserved	
	5	Reserved	
	6	TC 290/300 containing reference number 500-696 and 700-759 and 786-792 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number (see PRP 460-19). Note that reference numbers 697 and 699 for a negative amount requires an unreversed TC 240 with reference number 618. Unpost 168 a TC 290 containing reference number 697 or 699 for a positive amount input to a module that contains a TC 241 (after performing normal date matching) if the TC 241 does not contain a matching CRN 698 EIN.	
	7	[REDACTED]	# # #
	8	TC 290 containing reference number 698 with an amount (note: for reference number 698, the amount is actually a XREF EIN and it should only be input if reference number 618 is also input on the same adjustment) not equal to the XREF EIN contained in an unreversed TC 971 AC 97 posted in the same or prior cycle. Also perform this check for TC 370 containing a BMF TIN that does not match the EIN in a TC 971 AC 97. As of 3/2015, discontinue the TC 370 EIN check to let the TC 370 post (BRE ticket IM02041696). Bypass this check if the 698 is input with reference number 697 or 699 signed positive. Also bypass this check for TC 290 carrying reference number 618 for a negative amount. Only perform this check if the reference number 618 amount is positive (a positive amount results in the posting of a TC 240).	
	9	TC 015/030 with doc code 50 that is input to an account that does not contain a module in status 03 with indicator other than 8, 22, 26, or 60. Bypass this check if the BOD Code is WI and the input AO value (which is really a CLC) is 21-27 or 35.	
169		Also see PRP 460-39	
	0	TC 290/300 containing reference number 003, 004, 007, 073, 997 and 998 should unpost unless a Schedule H TC 150 is present with an EIN for the Primary Taxpayer or an adjustment is present with reference number 993. This unpostable can only occur weekly.	

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UPC	RC	Description
		TC 290/300 containing reference number 903, 904, 907, 973, 995 and 996 should unpost unless a Schedule H TC 150 is present with an EIN for the Secondary Taxpayer or an adjustment is present with reference number 994. Bypass if the input record contains a reference number 993 or 994 as appropriate. Do not bypass for this condition if input to MFT 31 unless the module contains a TC 150. This unpostable can only occur weekly.
	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	An adjustment carrying reference number 874 or 894 input to a module that is not controlled by a joint name line or not containing a S-SSN This unpostable can only occur weekly.
	4	An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line and not containing a S-SSN. This unpostable can only occur weekly.
	5	An adjustment carrying reference number 892 input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly.
	6	An adjustment carrying reference number 896 input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly.
	7	An adjustment carrying reference number 899 input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly.
	8	An adjustment carrying Schedule H reference numbers for the spouse input to a module that is not controlled by a joint name line or not containing a S-SSN. This unpostable can only occur weekly.
	9	TC 150 input to MFT 30 with FSC 2 (including dummy IRA) containing an IRA 5329 (section 26 or 27) with significance in the Total Tax Retirement Contribution Sec 26/Sec 27 Computer field and any of the following conditions are met: (a) Not containing a Spouse Indicator. Containing a spouse indicator greater than 02, or containing a section 26 and 27 with spouse indicators of equal value. (b) Spouse Indicator of 2 and S-SSN in controlling name line is missing or invalid. Bypass if RPC E is present providing taxpayers are both using the same last name.
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 (bypass for this condition if the adjustment contains priority code 8) ; or if an unreversed TC 576 is present in the module.
171		This unpostable can only occur weekly.
	0	When a TC 520 CC 83, CC 85 or 88 is in effect, all debit TC 29X (including civil penalty assessments), 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 10/22/1994 or later. NOTE: TC 150, 29X, 30X and 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171. Bypass for all MFT 29 transactions and TC 370 doc code 52 with Julian Date 999.
	1	TC 470 CC 90 input to a module containing an unreversed TC 520 CC 6X, 81, 83, or 85-89.
	2	Unpost TC 971 AC 31 input to an account not containing significance in the entity CC 83, 2 bit of 52 Hold (used for CC 81), 85, or 86-89 indicators. Unpost TC 971 AC 32 input to an account not containing significance in the entity OIC DO field. Bypass for corrected UPC 171. Unpost TC 971 AC 131 input to a module not containing an unreversed TC 971 AC 65. Unpost TC 971 AC 132 input to a module not containing a TC 971 AC 100-106 followed by a TC 402. Unpost a TC 971 CC 637 input to an account that does not contain an unreversed TC 520 CC 70-74, 75, 80 or 82 (or entity 52 hold is equal to zero).
	3	If the module contains an unreversed TC 604, unpost any TC 29X or TC30X for a credit amount. Also unpost if any of the secondary transactions or reference numbers cause the net adjustment amount to be credit. If the module contains an unreversed TC 604 with Julian Date 996, unpost any payment dated earlier than the transaction date of the TC 604.
	4	Unpost 171 a TC 520 CC 6X containing a transaction date that does not match the CC 6X Transaction Date element maintained in the entity balance section. Bypass for C-UPC 171 and TC 520 blocked 990-999.
172	0	Reserved
173	0	TC 29X blocked 200-289 if TC 150 is not posted. Current year TC 29X blocked 200-289

UPC	RC	Description
		will resequence for 16 cycles prior to unposting if TC 150 does not post. TC29X blocked 200-289 with CRN 256, 257 or 388 input to module with prior posted TC766 CRN 256,257 or 388
	1	TC 29X blocking series 290-299 with line reference no. 403 and no TC 150 posted. This condition is obsolete.
	2	TC 290 blocking series 490-499 with a secondary TC 766 attempting to post to a module containing 52 TC 766 Doc Code 54 blocking series 490-499. This unpostable can only occur weekly.
	3	TC 290 blocking series 400-439 or 450-499 with a secondary TC 766 attempting to post to a module with a TC 150 posted. This unpostable can only occur weekly.
	4	TC 424 with Push Code 036 if the module already contains a TC 150. This unpostable can only occur weekly.
	5	If no TC 150 is settled in the module, unpost the following transactions: 160, 170, 270, 290 (except blocked 290-299 or 980-989, or 400-499 carrying reference number 766, TC 281), 291, 300, 301, 320, 340, 350, 360, 420, 424 (with Push Code other than 010, or 019-041 or 049-[Note: A second TC 424 PUSH CODE 010 will UPC 173 RC 5 if no TC 150 is posted]), 429, 680, 770, 811 (with significant credit release amount), 830, 915, 922, TC 925 ,971 AC 01-09. These transactions will resequence for up to 2 weeks prior to unposting. Use Resequence code 49. This transactions will resequence until the last day of the cycle – Thursday. Do not perform this unpostable check for MFT 31 (unless reference number 999 is input) and 55 transactions. For TC 29x containing CRN 330, resequence the adjustment until the end of the year or until the return settles. Use Resequence code 84. For TC 971 AC 111, resequence with RC 84.
	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. Also unpost TC 29X/30X input to MFT 31 containing reference numbers 415, , 402, 403, 878, 879, , 885, 886, 887, 888, 889, 891, 892, 895, 896, 898, 899, or 999 unless TC 150 is posted in the module. Additionally, unpost TC 29X/30X input to MFT 31 containing significance in the Data Reference Number fields unless TC 150 is present. This unpostable can only occur weekly.
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 week if the amount still exceeds the credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830).
176		This unpostable can only occur weekly.
	0	TC 150 or 430 which would create an entity on the invalid segment. Bypass for corrected unpostable 176, TC 150 or 430 with high order digit of 9 (temporary SSN), Form 1040C TC 430 (Doc. Code 61), TC 150 with CCC X, and TC 150 or 430 with the Accretion Indicator. See 460-39
177		This unpostable can only occur weekly.
	0	This unpostable can only occur weekly. Module creating transactions attempting to post to an account on the valid segment with the Scrambled SSN Indicator set to 01, 10, 12, or 20 if the MFR is set to 08. In addition, unpost all transactions except TC 01X with a significant Scrambled SSN value or 020 if the Scrambled SSN indicator is set to 13 or 23. See 460-39. Bypass this check if the TC 370 is for the recoverable retention register (TC 370 contains doc code 52 with Julian Date 999 or doc code 51 with Julian Date 999 or 997). Bypass this check for TC 150 containing SPC T not C-UPC 126-1 only, generated TC 290 \$0 with PRN 692 input to MFT 35, or directed to MFT 32. If the Date of death in the entity is significant and the input TC 540 doesn't have blk series 11111, unpost the input TC 540 if the tax module contains an unreversed TC 540 with blk series 11111 (TC 540 is considered reversed if there is a TC 542 blk series 11111 posted in the same cycle as the TC 540 blk series 11111 or later).
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, 54, or CC 56. (b) 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 b/s 990-999. (c) The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520. (d) The transaction date of the TC 550 is later than the latest CSED as extended by previous postings. Bypass for TC 550 b/s 990-999 (e) The TC 550 has an earlier transaction date than a previously posted

UPC	RC	Description	
		unreversed TC 550. (f) Transaction date of TC 550 matches a previously posted TC 550 but the CSED on the input TC 550 is earlier. Bypass for TC 550 b/s 990-999. (g) Transaction date of the TC 550 is prior to the 23C date of the earliest assessment in the module. (h) CSED extension date of the TC 550 is prior to the Return 23C date plus 10 years. This is for MFT 29/30/31 and only if the Return 23c date is significant.	
	2	ASED TC 560 (TC 560 blocking series 700, 775, 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 is prior to the later of RDD or transaction date of the TC 150.	
179		This unpostable can only occur weekly.	
	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 RC1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.	
180		This unpostable can only occur weekly	
	0	Reserved	
	1	Reserved	
	2	The adjustment contains credit reference no. 764 and there is a TC 29X in the module, except a previously posted TC 290 containing Priority Code 6 or TC 290 with Julian Date 999. Bypass for corrected UPC 180 or if the input adjustment contains priority code 1, 3, 7 or 8.	
181		This unpostable can only occur weekly.	
	0	<div style="background-color: black; width: 100%; height: 100%; min-height: 60px;"></div>	#
182	0	Module creating transaction except TC 140, TC 500 CC 52, 54, or 56, TC 971 AC 100-106 input to MFT 31 or MFT 65 or TC 290 with PRN 692 input to MFT 35, attempting to post to an account with MFR 8. This check is made after UPC 177. See 460-39. Bypass this check for TC 150 with SPC T not C-UPC 126-1 or directed to MFT 32. Bypass this check if the TC 370 contains doc code 52 with Julian Date 999 or with doc code 51 with Julian Date 997 or 999. Also bypass this unpostable for a 1040EZ-T. Finally, also bypass for TC 540 sent from NAP. They contain a DLN of 2827711111111Y.	
183	0	<div style="background-color: black; width: 100%; height: 100%; min-height: 100px;"></div>	#

UPC	RC	Description	
		[REDACTED]	
	1	[REDACTED]	#
	4	Reserved	
184	0	When TC 370 blocked 699 is posted, unpost all subsequent transactions addressing the module except 430, 5XX, 6XX, or 7XX. Bypass for C-UPC 184. This unpostable can only occur weekly.	
185	0	TC 930/932 input to a module containing a TC 424 with Push Code 010, or 019-041; or	
	1	TC 424 containing PUSH CODE 010 or 019-041 input to a module containing an unreversed TC 930 and not containing a TC 150.	
186	0	Transaction other than TC 370 with a secondary TC 402 or TC 972 AC 145 if the TC 400 contains a DLN with a Julian Date of 998, attempting to post to a module with a 40 Hold in effect (status 29-account transferred out of Master File). This unpostable can only occur weekly.	
	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.	
	2	TC 971 AC 45, TC 971 AC 145, or TC 400 input to a module containing an unreversed TC 420 or 424. Unpost TC 971 AC 45 or TC 400 input to a module containing an unreversed TC 520. Bypass for TC400 blocked 999. This unpostable can only occur weekly.	
187		This unpostable can only occur weekly	
	0	a) The module where the adjustment is attempting to post contains an unreversed TC 780 and the TC29X transaction is not in the 800-899 blocking series. Bypass for TC 29X Julian Date 997. Also bypass for mirror payments TC 29x Jul 997 CRN 337 input to MFT 65. (b)The module where the adjustment is attempting to post contains an unreversed TC 780 and a TC30x. Bypass for TC 30X with a money amount of zero.	
188	0	Module creating transactions not containing name information input to a tax module earlier than the earliest name line on the Master File (except TC 140, Entity Code 2). This check is bypassed for TC 971 AC 010, RPS 610's, or TC 610 with doc code 19, 70 or 76, that are input to a tax module 1 year prior to the earliest tax module on the Master File. This check is also bypassed for all DOD TC 500s regardless of the name line comparison. Also bypass UPC 188 for any transaction input to MFT 29, 31, or 55. TC 971 AC 141, and TC 424 Push Code 036 will resequence in lieu of unposting.	
	1	TC 370 doc code 52 Julian Date 999 if the account does not contain a TC 013 containing a name line year that matches the tax period of the module that was dropped to retention. The TC 013 must have posted in the current calendar year. Bypass if TC 013 has a name line year equal or prior to the tax period of the TC 370. Also bypass for TC 370 doc code 51 with Julian Date 997 or 999.	
189	0	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 7912-8511, \$550 for 8512-8711, \$851.20 for 8712-8811, \$874 for 8812-8911, \$910 for 8912-9011, \$953 for 9012-9111, \$2,020 for 9112-9211, \$2,211 for 9212-9311, \$2,364 for 9312-9411, \$2,528 for 9412-9511, \$3110 for 9512-9611, \$3556 for 9612-9711, \$3656 for 9712-9811, \$3756 for 9812-9911, \$3816 for 199912-200011, \$3888 for 200012-200111, \$4008 for 200112-200211, \$4140 for 200212-200311, \$4204 for 200312-200411, \$4300 for 200412-200511, \$4,400 for 200512-200611, \$4,536 for 200612-200711, \$4,716 for 200712-200811, \$4,824 for 200812-200911, \$5,657 for 200912-	

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UPC	RC	Description																																								
		<p>201011 \$5,666 for 201012-2011-11 , \$5,751 for 201112-201211, \$5,891 for 201212-201311, \$6,143 for 201412-201511, \$6,242 for 201512-201611. 6,269.00 for 201612-20171,\$6,318.00 for 201712-201811, \$6,431 for 201812-201911.</p> <p>Note 15 - A TC 843 if the transaction amount is greater than the net amount of the posted TC 841s (including prior reversal TC843s) with matching the transaction date and amount of the TC 843.</p> <p>Note 16 - Unpost TC 29X/TC 30X containing reference number CRN 450 with a negative amount as follows.</p> <p>a. If the Return posted prior to Jan 2016 (before CRN 450 was created), treat the input CRN 450 as CRN 000 in regards to UPC 189 check. Unpost the input adjustment if the result of adding CRN 450 to the net amount of all posted TC 766/767 with CRN 000 goes below \$0.</p> <p>b. If the Return posted in 2016, unpost the input adjustment if the result of adding CRN 450 to the net amount of all posted TC 766/767 with CRN 450 plus CRN 000 goes below \$0.</p> <p>If the Return posted in Jan 2017 or later, unpost the input adjustment if the result of adding CRN 450 to the net amount of all posted TC 766/767 with CRN 450 goes below \$0.</p> <p>Note 17 Unpost TC 29X/TC 30X containing reference number 865 when the 865 amount is signed negative and is attempting to reduce the Total ATPC amount below zero.</p> <p>(b) Unpost TC 29X/TC 30X containing reference number 866 when the 866 amount is signed negative and is attempting to reduce the Total Premium Tax Credit amount below zero.</p> <p>(c) Unpost TC 29X/TC 30X containing reference number 867 when the 867 amount is signed negative and is attempting to reduce the Total APTC Repayment amount below zero.</p> <p>(d) Unpost TC 29X/TC 30X containing reference number 868 when the 868 amount is signed negative and is attempting to reduce the Excess Advance Payment above Limitation amount below zero.</p> <p>Note 18 - Unpost a TC 671 or 672 with DPC 64 reversal transaction if there is no unreversed TC 670 DPC 64 that matches on date present in the module or the amount of the TC 671/672 DPC 64 reversal transaction is greater than the unreversed TC 670 DPC 64.</p> <p>Note 19 - Unpost any TC 972 AC 165 if the module does not contain a posted unreversed TC 971 AC 165.</p>																																								
		<table border="1"> <thead> <tr> <th data-bbox="305 1583 548 1642">Column A Input</th> <th data-bbox="555 1583 782 1642">Column B Original</th> <th data-bbox="789 1583 1016 1642">Column A Input</th> <th data-bbox="1023 1583 1328 1642">Column B Original</th> </tr> </thead> <tbody> <tr> <td>161</td> <td>16X</td> <td>661 or 662</td> <td>66X, 43X (Remit)</td> </tr> <tr> <td>171</td> <td>17X</td> <td>681 or 682</td> <td>68X</td> </tr> <tr> <td>191</td> <td>19X,33X,34X</td> <td>691 or 692</td> <td>69X</td> </tr> <tr> <td>201</td> <td>200</td> <td>694</td> <td>694,695,36X</td> </tr> <tr> <td>241</td> <td>24X</td> <td>695</td> <td>694,695</td> </tr> <tr> <td>281</td> <td>28X</td> <td>671 or 672</td> <td>67X</td> </tr> <tr> <td>291,295,299</td> <td>150,29X,30X</td> <td>701</td> <td>706,701</td> </tr> <tr> <td>301,305,309</td> <td></td> <td>702</td> <td>700,702</td> </tr> <tr> <td>294 or 304</td> <td>294,295,304,305</td> <td>712</td> <td>71X</td> </tr> </tbody> </table>	Column A Input	Column B Original	Column A Input	Column B Original	161	16X	661 or 662	66X, 43X (Remit)	171	17X	681 or 682	68X	191	19X,33X,34X	691 or 692	69X	201	200	694	694,695,36X	241	24X	695	694,695	281	28X	671 or 672	67X	291,295,299	150,29X,30X	701	706,701	301,305,309		702	700,702	294 or 304	294,295,304,305	712	71X
Column A Input	Column B Original	Column A Input	Column B Original																																							
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241	24X	695	694,695																																							
281	28X	671 or 672	67X																																							
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301,305,309		702	700,702																																							
294 or 304	294,295,304,305	712	71X																																							

UPC	RC	Description			
		271	27X	721 or 722	72X
		311	31X	731	736,731
		321	32X	732	730,732
		341	19X,33X,34X	742	74X
		351	35X	762 or 767	760,762,766,767
		361	\36X	765	764,765,768
				767 wOTN	766 with OTN
		772	77X	792	790 and 796
				802 OR 807	80X
		451	45X	811	Credit module bal
				821	826,821
		611	61X	822	820,822,824
		612	61X	832	83X
		632	63X	851	856,851
		637	63X	852	850,852
		641 or 642	64X	892	89X
189	(cont .)	If matching to TC 896 with MFT 29, input TC 892 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.			
		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 money amounts.			
		When matching any of the transactions from column A with allow a tolerance of 99¢. No tolerance for doc code 51 transactions.			
		[REDACTED]			
		[REDACTED]			
		[REDACTED]			
		[REDACTED]			
		TC 29X/30X input to MFT 31 that contain Priority Code 9 will bypass UPC 189 for reference number 807, 765, and 767. Also bypass for TC 370 blocked 900-949 input to MFT 31 that contain TC 802, 765, or 767. Continue to unpost if other reference numbers or transactions are input that exceed the original amount.			
		Reference Number 258 with a positive sign, which would increase the First time Homebuyer CR to greater than \$7,500.00. (RC 0)			
		Note 1 – Unpost TC 29X/30X containing reference number 808, 809, 810 or 811 if the reference number amount exceeds the credit module balance. Note there is an input check that prevents more than one these reference numbers from being input on the same record.			
		Note 2 – Unpost TC 290 with Julian Date 999 containing reference number 338, 256 or 257 if the module already contains a TC290 with Julian Date 999. This unpostable is only performed for the generated rebate and should not be performed for any manually input adjustment.			
		Note 3 – Unpost TC 29X/30X containing an IRA Reference number attempting to decrease the net penalty amount below zero. Include the amounts posted in prior adjustments as well as retained in the TC 150. These reference numbers are 160, 162, 194, 195, 233, 235, 236, and 237 and 238.			
		Note 4 – Unpost TC 29X/TC 30X containing reference number 875 signed positive if its amount or if its amount plus the Primary First Time Home Buyer Credit amount in the Entity is more than \$7,500(\$8,000 for TC 29X/TC 30X reason code 110 and 126,\$6,500 for reason code 125). Unpost TC 29X/TC 30X containing reference number 875 for a negative amount if the Primary First Time Home Buyer Credit amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 875 for a negative amount if after adding it to the Primary First Time Home Buyer Credit amount in the Entity the result is below zero.			
		Note 5 – Unpost TC 29X/TC 30X containing reference number 975 signed positive if its amount or if its amount plus the Spouse First Time Home Buyer Credit amount in the Entity is more than \$7,500(\$8,000 for TC 29X/TC 30X reason code 110 and 126, \$6,500 for reason code 125). Also, unpost if the			

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UPC	RC	Description
		controlling name line for that tax year has FSC other than 2.
		Note 6 - Unpost TC 29X/TC 30X containing reference number 975 for a negative amount if the Spouse First Time Home Buyer Credit amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 975 for a negative amount if after adding it to the Spouse First Time Home Buyer Credit amount in the Entity the result is below zero.
		Note 7 - -- Unpost TC 29X/TC 30X containing reference number 876 for a negative amount if the Primary Total Recapture amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 876 for a negative amount if after adding it to the Primary Total Recapture amount in the Entity the result is below zero.
		Note 8.- -- Unpost TC 29X/TC 30X containing reference number 976 signed positive if its amount or if its amount plus the Spouse Total Recapture amount in the Entity is more than \$7,500(\$8,000 for TC 29X/TC 30X reason code 110 and 126, \$6,500 for reason code 125). Also, unpost if the controlling name line for that tax year has FSC other than 2.
		Note 9 - Unpost TC 29X/TC 30X containing reference number 976 for a negative amount if the Spouse Total Recapture amount in the Entity is not present. Also, Unpost TC 29X/TC 30X containing reference number 975 for a negative amount if after adding it to the Spouse Total Recapture amount in the Entity the result is below zero.
		Note 10 - Unpost TC 29X/TC 30X containing reference number 877 if the First Time Home Buyer Credit Entity Section is not present in the account. Unpost TC 29X/TC 30X CRN 877 with reason code 119 if the First Time Home Buyer Credit section is present but the primary First Time Home Buyers Credit is equal to zero. Unpost TC 29X/TC 30X CRN 877 with reason code 120 if the First Time Home Buyer Credit section is present but the spouse First Time Home Buyers Credit is equal to zero. Unpost TC 29X/TC 30X CRN 877 with reason code 123 if the First Time Home Buyer Credit section is present but the primary and spouse First Time Home Buyers Credit are equal to zero.
		Note 11 – Unpost TC 29X/TC 30X containing reference number 877 for a negative amount if after adding it to the Recapture amount on the posted TC 150 the result is below zero
		Note 12 – Unpost TC 29X/TC 30X containing reference number 258 RC 125 signed negative if it's attempting to reduce the posted return First Time Home Buyers Credit below zero.
		Note 13 - For TC 29X/30X containing reference number 258, perform the following. a. If the reference number 258 is signed positive and is input on an adjustment containing RC 125, 110, 128 or 129 calculate the net of the TC 766/767 ref. 258. Unpost the input transaction if after adding the input amount to the net TC 76x Ref 258, the result is: For RC 109, more than \$7,500 (or \$15,000 if the Adjustment contains Priority code 9), \$3,750 for FSC 3 or 6, \$7,500 for FSC other than 2/3/6. For RC 110/128, more than \$8,000 (or \$16,000 if the Adjustment contains Priority code 9), \$4,000 for FSC 3 or 6, \$8,000 for FSC other than 2/3/6. For RC 125/129, more than \$6,500 (or \$13,000 if the Adjustment contains Priority code 9), \$3,250 for FSC 3 or 6, \$6,500 for FSC other than 2/3/6. If the result is equal to or less than the limit (\$16,000/ \$8,000/ \$4,000), check the entity FTHBCR. 1) If the entity FTHBCR is not present, post the transaction. 2) If the entity FTHBCR is present, If the primary FTHBCR FSC is equal to 2 and the spouse FTHBCR FSC is equal to 2, Unpost 189 RC 0 the input transaction if the primary FTHBCR PLUS the spouse FTHBCR PLUS the input amount results in more than the threshold (see above for RC 109/110/128/125/129) If the primary FTHBCR FSC is NOT equal to 2 AND the primary deceased ind is NOT set, Unpost 189 RC 0 the input transaction if primary FTHBCR PLUS the input amount results in more than the threshold (see above for RC 109/110/128/125/129) b. If the reference number 258 is signed positive, unpost the TC 29x/30x if either primary or secondary or (both) FTHBCR are on the DMF file).
		Note 14 - Reference Number 259 with a positive sign, which would increase the Making work pay CR to greater than \$800 (\$400 for FSC other than 2
		Note 15 Unpost TC 29X/TC 30X containing reference number 865 when the 865 amount is signed negative and is attempting to reduce the Total ATPC amount below zero. Unpost TC

UPC	RC	Description																																																																												
		29X/TC 30X containing reference number 866 when the 866 amount is signed negative and is attempting to reduce the Total Premium Tax Credit amount below zero. Unpost TC 29X/TC 30X containing reference number 867 when the 867 amount is signed negative and is attempting to reduce the Total APTC Repayment amount below zero. Unpost TC 29X/TC 30X containing reference number 868 when the 868 amount is signed negative and is attempting to reduce the Excess Advance Payment above Limitation amount below zero.																																																																												
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	2	Unpost an adjustment with line reference number 882 which would increase all Savers Exclusion to greater than \$2000. Ref.# 882 not valid after 2010. Unpost TC 29x/30x/370 with CRN 263 if the module doesn't contain a posted unreversed TC 971 ac 114. Unpost the TC 29x/30x/370 with CRN 263 if the total TC 76x CRN 263 amount plus the amount of the input CRN 263 is greater than the Total 965 amount posted on the unreversed TC 971 ac 114 misc field. Unpost UPC 189-2 any TC 971 AC 116 or TC 971 AC 117 if there is no posted unreversed TC 766 CRN 263 amount or the posted unreversed TC 971 AC 114 miscellaneous field is equal to or greater than 1,000,000. Unpost UPC 189-2 TC 972 AC 116 if there is no previously posted TC 971 AC 116. Unpost UPC 189-2 TC 972 AC 117 if there is no previously posted TC 971 AC 117.																																																																												
	3	[REDACTED]	#																																																																											
	4	Unpost a credit 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	Unpost TC 971 AC 31, 32, 131,132 or 637 input to a module with a Total Module Balance that is zero or credit																																																																												

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UPC	RC	Description	
	6	TC 29X containing an OTN and a TC 766 that exceeds the amount of the TC 89X minus the net of prior posted TC 76X all with matching OTNs.	
	7	Unpost the return if the SSN from Section 59 (Secondary F5405) is not equal to the posted spouse First Time Home Buyer Credit SSN in the Entity and the spouse First Time Home Buyer Credit FSC is equal to 2.	
	8	Unpost (UPC 189 RC 8) TC 29X/30X containing reference numbers 873, 874, 878, 879, 891, or 892 that exceed the following limitations: 200612- \$94,200 200712 - \$97,500 200812 - \$102,000 200912 -201112 - \$106,800. 2012- \$110,100 2013- \$113,700 2014- \$117,000 2015-2016 \$118,500 2017 - \$127,200 2018- \$128,400 Additionally, unpost a TC 29X/30X containing reference numbers 895 or 896 if the end result after the adjustment is LESS than the Primary SS SE Income or Secondary SS SE Income. Unpost reference number 873 or 874 if the end result exceeds the net 893/894. Unpost reference number 891 or 892 if the end result exceeds the net of the 898 or 899. Unpost reference number 878 or 879 if the end result exceeds the net of the 895 or 896	
	9	When a return comes in, If the FTHB Section is present in the entity, determine if the primary FTHBCR is significant and the primary purchase year is equal to '2008'. If so, unpost the return if the section 58 Repayment amt per computer is equal zeros. For FSC 2 returns, if the spouse FTHBCR is significant and the spouse purchase year is equal to '2008', unpost the input return if the section 59 Repayment amount per computer is equal zeros.	
191	0	When the 148 switch in the entity is 10-99, unpost transactions 976, 977, 29X and 150's (except 150's with unallowable code 91 or SFR TC 150s). Bypass for corrected UPC 191 and TC 29X input to MFT 55.	
192		This unpostable can only occur weekly	
	0	TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible. See PRP 460-2 for a complete explanation and details related to the bypass for blocking series 990-999.	
	1	[REDACTED]	#
	2	TC 47X (except TC 47X cc 94, 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		This unpostable can only occur weekly.	
	0	[REDACTED]	#
	1	Unpost TC 534 for any of the following conditions: a. The earliest CSED as extended (TC 550) has not expired or is not within 6 months of expiring. b. The TC 534 amount is greater than the net module balance. c. The module is not in debit balance. (Bypass a. above for a corrected UPC 193 if the original CSED has expired and a subsequent significant assessment (TC 29X/30X) has posted).	
	2	TC 291 or TC 301 for a significant amount attempting to post to a module containing an unreversed TC 534.	
	3	Unpost a TC 290 carrying TC 534 containing a CSED date if the date does not match an existing posted CSED.	

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UPC	RC	Description																													
194		An input transaction from Column A attempting to post to a module and does not match on date, UPC 194 RC0. If it is greater in amount when matched to the specific transaction from Column B, UPC 194 RC1.																													
		<table border="1"> <thead> <tr> <th>Column A Input</th> <th>Column B Original</th> <th>Column A Input</th> <th>Column B Original</th> </tr> </thead> <tbody> <tr> <td>240 ref 618 294,304 (use Int. Comp. date) 535</td> <td>See note 3 295, 305 (use Int. Comp. date) 534</td> <td>731 732 740(Amt must mtch if greater UPC 138) 742(Amt. must match or be significant)</td> <td>736 730 840,846 (RC 1 only)</td> </tr> <tr> <td>611</td> <td>610</td> <td></td> <td>740</td> </tr> <tr> <td>612 641 or 642</td> <td>610 640</td> <td>762</td> <td>760 790 or 796 826</td> </tr> <tr> <td>661 662</td> <td>660 or 43X (Remit) 660,666 or 430 (remittance)</td> <td>792 821 822</td> <td>820 or 824 830 or 836 841 see note 4</td> </tr> <tr> <td>671 or 672 681 or 682 691 or 692 695</td> <td>670 680 690 694</td> <td>832 843 844 851</td> <td>840,846 see note 1 856 850</td> </tr> <tr> <td>701 702 712 721 or 722</td> <td>706(see 2. below) 700 710 or 716 720</td> <td>852 892* 971 ac94-RC0 only 971 ac96-RC0 only 971 (RC0 only for AC 01-09 only) 971 ac 652</td> <td>890 or 896 971 AC93 971 AC 97 150,976,977 386</td> </tr> </tbody> </table>	Column A Input	Column B Original	Column A Input	Column B Original	240 ref 618 294,304 (use Int. Comp. date) 535	See note 3 295, 305 (use Int. Comp. date) 534	731 732 740(Amt must mtch if greater UPC 138) 742(Amt. must match or be significant)	736 730 840,846 (RC 1 only)	611	610		740	612 641 or 642	610 640	762	760 790 or 796 826	661 662	660 or 43X (Remit) 660,666 or 430 (remittance)	792 821 822	820 or 824 830 or 836 841 see note 4	671 or 672 681 or 682 691 or 692 695	670 680 690 694	832 843 844 851	840,846 see note 1 856 850	701 702 712 721 or 722	706(see 2. below) 700 710 or 716 720	852 892* 971 ac94-RC0 only 971 ac96-RC0 only 971 (RC0 only for AC 01-09 only) 971 ac 652	890 or 896 971 AC93 971 AC 97 150,976,977 386	
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		* Exclude IRA 892's.																													
		1. If the "memo" amount is significant UPC 194 unless a TC 840 or TC 846 with a transaction date that does not match the transaction date of the TC 844. If found UPC 194 RC 1 if the "memo" amount is greater than the amount of the TC 840 or TC 846.																													
		2. Unpost 194 RC 1 if the input TC 701 is greater than the sum of the unreversed TC 706's with matching transaction date.																													
		3. Unpost 194 a TC 290 containing a Returns Processable Date and reference number 618 for a negative amount not matching the date or exceeding the amount of a prior posted TC 240 with reference number 618. If reference number 698 is included on the input transaction, unpost if it does not match the 698 element in the prior posted TC 240 that matched on transaction date. Bypass this extra step if reference number 698 is not input on the adjustment. If it is included, must match on transaction date and 698 amount must match the 698 amount.																													
		4. TC 843 with blocking series 55111 will post if within 12 days of a prior posted TC 841.																													
		5. TC 972 AC 69/169 containing an XREF SSN must match the date of a prior posted TC 971 AC 69 that also contains an XREF SSN																													
		6. TC 972 AC 31, 32, 35, 63, 69, 131, 132, 163, 169, 273, or 274 not matching the transaction date of a prior posted unreversed TC 971 with matching closing code will go UPC 194.																													
		7. TC 972 AC 501 and 504-506 not matching on AC, transaction date and secondary transaction date with TC 971 AC 501.																													
		8. For TC 972 AC 524, completely bypass the UPC 194 whether the TC 971 AC 524 Secondary Date is ZERO or SIGNIFICANT. For TC 971 AC 504, bypass UPC 194 only if the Secondary date is zero.																													
	2	TC 521 containing a transaction date prior to the transaction date of the TC 520 being																													

UPC	RC	Description
		reversed. Refer to 460-5 for more specific criteria. TC 972 AC 54 if the transaction date is prior to the transaction date of the latest unreversed TC 971 AC 54.
	3	ID Theft TC 971 ac 5xx (ac 501/504-506/522-525) attempting to post to an entity containing an unreversed TC 971 with matching action code and secondary date. Bypass the UPC 194 RC 3 for TC 971 ac 506 with 'OMMGB' in the misc. field. 'OMMGB' is in position 13 on the misc. field.
195	0	Eliminated
	1	Unpost TC 150 containing an FSC other than 2 if section 59 is present.
	2	If section 58 is present on the input return, determine the Disposition Code. If the Disposition Code is I, unpost TC 150 containing a section 58 Repayment Per Computer that is less than the Primary NAP Recapture Amount. Allow for a \$1 tolerance. If Disp. Code is equal to F, unpost the return if the Repayment amount is equal to \$0 Perform the same analysis for section 59 of the imputer return. If section 59 is present on the input return, determine the Disposition Code. If the Disposition Code is I, unpost TC 150 containing a section 59 Repayment Per Computer that is less than the Secondary NAP Recapture Amount. Allow for a \$1 tolerance. If Disp. Code is equal to F., unpost the return if the Repayment amount is equal to \$0
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 C-UPC 196.
197	0	The input transaction is for a module which was placed on microfilm retention register. Resequence TC 840 and TC 971 AC 696 for up to 10 weeks prior to unposting. Use Resequence code 53. This transaction will resequence until the last day of the cycle – Thursday
	1	TC 370 Doc Code 52 blocking series 000-899 attempting to create a module and no vestigial record for the module was present. This unpostable can only occur weekly.
	2	If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series. This unpostable can only occur weekly.
	3	TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period. This unpostable can only occur weekly.
	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 1 TC 150. This unpostable can only occur weekly.
	5	TC 400, TC 971 AC 45 or 145 input to a credit balance module or a module not containing a settled TC 150 (bypass for MFT 55. MFT 55 requires a TC 240). This unpostable can only occur weekly.
	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. This unpostable can only occur weekly.
	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 31, 55 or MFT 65. This unpostable can only occur weekly.
	8	TC 370 containing a reference number amount but not containing a reference number. This unpostable can only occur weekly.
198		TC 670 with secondary TC 460 is subject to RC0 check only.
	0	TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty (TC 160/161).
	1	Reserved.
	2	TC 430, 610 doc code 19, 70 or 76, 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 or the credit freeze indicator is set. (b) Transaction is a corrected UPC 146 or 198. (c) Input is a TC 670 with Doc Code 18. (d) Module net balance is zero and input transaction is less than \$1. (e) Total Module Balance is debit. (f) Input is less than \$5 and is equal or less than a prior posted unreversed TC 606 (applies to 660/670 only).

UPC	RC	Description	
		<p>(g) TC 670 is input within 8 weeks of a previously posted TC 706.</p> <p>(h) TC 670 is a corrected UPC 183.</p> <p>(i) Bypass for TC 670 if the module contains a status 60 within the previous 8 weeks 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 posted within 8 weeks. If this condition is not met, the TC 670 should be resequenced for up to 6 weeks. Use Resequence code 16. The transaction will resequence from the daily cycle day until the same corresponding day. Send UPC 198 if the module balance is not debit after resequencing 6 cycles.</p> <p>(j) TC 670 is not greater than the credit elect per taxpayer field in the posted TC 150.</p> <p>(k) The unpostable bypass indicator is significant unless the same transaction code with matching date and amount is already posted.</p> <p>(l) The TC 670 contains check digits in lieu of a name control.</p> <p>(m) TC 670 if the module contains a duplicate returns freeze, 640 hold, or cc 6X, 83, 85, or 89.</p> <p>(n) The transaction contains DPC 13.</p> <p>(o) TC 670 when another module in the account is debit.</p> <p>(p) TC 670 contains DPC 05, 15-21, or 23.</p> <ol style="list-style-type: none"> 1. TC 670 with DPC 36 attempting to post to MFT 29/30/31/55. 2. TC 640 or 670 containing DPC 05-07, 16, 18-23, 30, 32 (these are Lien or Levy payments) input to MFT 35 or MFT 65. <p>NOTE: The following analysis will precede UPC 198 checks:</p> <ul style="list-style-type: none"> • 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. <p>In the cycle of posting a Non enforcement TC 670 (TC 670 with a DPC other than DPC 05-07, 16, 18-23, 30, 32), determine if the module contains a posted TC 922, TC 924 or TC 925 and the module balance is equal \$0. If so, bypass UPC 198, let the TC 670 post and generate a TC 570 providing the module balance is credit. Use the 23c date as the transaction date and the Control DLN as the DLN on the generated TC 570. Set the 57 hold. Don't generate the TC 570 if the 57 hold is set.</p>	
	3	<p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>	#

UPC 29X REASON CODE TABLE OF CONTENTS			
290	1	Bad transaction date	
	2	Bad transaction code	
	3	Invalid MFT or incompatible transaction code/MFT combination	
	4	Invalid tax period	
	5	Undelivered Refund	
	6	RPS	
	7	Tax Class	
	8	Invalid DO code	
	9	Invalid User Fees	
291	0	Reserved	
	1	Transaction amount not compatible with transaction code	
	2	Invalid secondary transaction	
	3	TC 29X or TC 30X with invalid line reference items	
	4	Invalid closing codes	
	5	TC 29X with bad Interest To Date.	
	6	Blank or invalid name control	
	7	Adjustment transaction and interest computation date not compatible	
	8	Invalid extension date	

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UPC	RC	Description	
292	0	EIC exceeding allowable maximums	
	1	TC 150 section word counts	
	2	Invalid Doc code - transaction code combination	
	3	TC 150 math error/non math error	
	4	Invalid entity code/address information	
	5	Invalid TC 150 schedule information	
	6	Date of Demand greater than current 23C date.	
	7	Invalid Doc Code 34 conditions	
293	2	SFR TC 150	
	3	Invalid TC 370 7th word money	
	5	Assessments and Penalties	
	6	Invalid SSN	
	7	Invalid Interest Comp Date	
	8	Invalid Character Count Info	
	9	TC 29X Credit Interest Date	
294	1	Political Amended Return	
295	1	TC 150 entity code 1 with CCC G	
	2	Name Control Mismatch	
	3	TC 000 with Fiscal Month	
296		Purged Unpostables	
297		Reserved for End of Year Processing	
299		TC 150 with invalid Schedules	
UPC 29X DESCRIPTIONS			
		[REDACTED]	#
290	0	Reserved	
	1	<p>Bad Transaction Date</p> <p>(a) TC greater than 139 with transaction date year prior to 1962.</p> <p>(b) TC greater than 139 (except 150) with:</p> <p>(1) Transaction date month not 1-12; or</p> <p>(2) Transaction date day not 1-31; or</p> <p>(3) Transaction date later than current MCC assigned 23C date (except 141, 142, 290, 300, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 820, 821, 822, 830, 832, 97X, transaction with doc code 87).</p> <p>(4) TC 141, 142, 430, 61X, 694, 695, 700, 701, 702, 710, 712, 79X, 820, 821, 822, 830, 832, 97X, transaction with doc code 87 containing a transaction date later than current MCC assigned 23C date plus one year.</p> <p>(5) TC 500 CC 52 or 53 with a transaction date prior to 19900802.</p> <p>(6) TC 500 CC 54 or 55 with a transaction date prior to 19951121. TC 500 CC 56 or 57 with a transaction date prior to 20010919.</p>	
	2	<p>Bad Transaction Code (this UPC is done in Run 460-6)</p> <p>Any TC which is not valid for IMF processing including the following:</p> <p>(a) 060, 95X, 05X, 07X, ** 080** (Service Center generated), 081, ** 473, 41X, 422, 423, 564, 772, 940, 942, 962. Note TC 79X will be valid on IMF MFT 29 and MFT 35 only.</p> <p>(b) Revenue Receipt transaction with reversal digit not 0/1/2/4. Allow TC 848/849 as revenue receipts.</p> <p>** Unposted in Run 2, dropped in Run 12.</p>	
	3	<p>Invalid MFT or Incompatible Transaction Code/MFT Combination</p> <p>(a) MFT must be 00, 29, 30, 31, 32, 35 or 55 except TC 026 must have 99. See 3. (B) or (c) for valid MFT 55 and 31 transactions.</p> <p>(1) TC greater than 139 with MFT 00 except TC 148, 149, 901-904, 910,</p>	

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		<p>911, 918, 919, 971, or 972 (2) TC 910/911/918/919 with an MFT other than 00. (3) TC 915/916/917 with an MFT other than 29, 30 or 31 or 35. (4) TC 912/914 with an MFT other than 29, 30, 31, 35 or 55 (5) TC 000 with an MFT other than 00. (b) Unpost any of the following transactions input to MFT 55 including transactions that are secondary to TC 290, TC 370, or a revenue receipt. This unpostable can only occur weekly.</p> <table border="0" data-bbox="617 399 1039 672"> <tr><td>140</td><td>32X</td><td>560</td><td>94X</td></tr> <tr><td>141</td><td>35X</td><td>59X</td><td></td></tr> <tr><td>142</td><td>42X</td><td>61X</td><td></td></tr> <tr><td>150</td><td>43X</td><td>63X</td><td></td></tr> <tr><td>16X</td><td>45X</td><td>66X</td><td></td></tr> <tr><td>17X</td><td>46X</td><td>71X</td><td></td></tr> <tr><td>20X</td><td>474</td><td>80X</td><td></td></tr> <tr><td>27X</td><td>475</td><td>81X</td><td></td></tr> <tr><td>30X</td><td>494</td><td>83X</td><td></td></tr> <tr><td>31X</td><td>495</td><td>93X</td><td></td></tr> </table> <p>97X except TC 971 AC 10 or greater) (c) Unpost any of the following transactions input to MFT 31. This unpostable can only occur weekly.</p> <table border="0" data-bbox="600 756 1006 861"> <tr><td>140-142</td><td></td><td></td><td></td></tr> <tr><td>150 (except if doc code 51/52)</td><td></td><td></td><td></td></tr> <tr><td>420/421/424/428/429</td><td></td><td></td><td></td></tr> <tr><td>430</td><td>474/5</td><td>59X</td><td>922</td></tr> </table> <p>(d) Unpost any of the following transactions input to MFT 29.</p> <table border="0" data-bbox="503 892 893 976"> <tr><td>140-142</td><td></td><td></td><td></td></tr> <tr><td>420/421/424/428/429</td><td></td><td></td><td></td></tr> <tr><td>430, 474/5, 59X, 71X, 83X, 922, 960</td><td></td><td></td><td></td></tr> </table> <p>(e) Unpost all transactions directed to MFT 32 except for TC 150 or TC 97X AC 111. (f) (f) Unpost any of the following transactions input to MFT 35 or MFT 65 including transactions that are secondary to TC 290, TC 370, or a revenue receipt. This unpostable can only occur weekly.</p> <table border="0" data-bbox="633 1123 1266 1386"> <tr><td>140</td><td>32X</td><td></td><td>80x</td></tr> <tr><td>141</td><td>35X</td><td></td><td>81x</td></tr> <tr><td>142</td><td>42X</td><td>58x</td><td>83x</td></tr> <tr><td>150</td><td>43X</td><td>59x</td><td>922/924/925 MFT 65 only</td></tr> <tr><td>16X</td><td>45X</td><td>61x</td><td>93x</td></tr> <tr><td>17X</td><td>46X</td><td>63x</td><td>94x</td></tr> <tr><td>20X</td><td>474</td><td></td><td></td></tr> <tr><td>27X</td><td>475</td><td>66x</td><td>971 ac 60/61/62</td></tr> <tr><td>31x</td><td>49x</td><td>71X</td><td></td></tr> </table>	140	32X	560	94X	141	35X	59X		142	42X	61X		150	43X	63X		16X	45X	66X		17X	46X	71X		20X	474	80X		27X	475	81X		30X	494	83X		31X	495	93X		140-142				150 (except if doc code 51/52)				420/421/424/428/429				430	474/5	59X	922	140-142				420/421/424/428/429				430, 474/5, 59X, 71X, 83X, 922, 960				140	32X		80x	141	35X		81x	142	42X	58x	83x	150	43X	59x	922/924/925 MFT 65 only	16X	45X	61x	93x	17X	46X	63x	94x	20X	474			27X	475	66x	971 ac 60/61/62	31x	49x	71X		
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27X	475	66x	971 ac 60/61/62																																																																																																								
31x	49x	71X																																																																																																									
	4	<p>RC4 Invalid Tax Period (a) Tax period month not 1-12. (Non-entity update transactions). (b) TC greater than 139 (except 148,149) with a tax period prior to 196212. (c) TC 430/660 with a tax period prior to 196312. (d) TC greater than 139 (except 148,149,150,290,300, 901-904, 910, 911, 918, 919, 971, 972) with a tax period more than one year later than the 23C date year month (CCYMM). Bypass for TC 424, PUSH CODE 039, Source Code 60 with Employee Group Code of 1000 or 2000. Also bypass for TC 421. (e) TC 290, 300, 901-904, 971, and 972, with a tax period more than 2 years later than the 23C date month and year. (f) Tax period must be compatible for line reference numbers on TC 29X/30X as follows: This unpostable can only occur weekly. 1. 403 – No longer valid on any TC 29X/30X. 2. 885 - Tax Period must be 197912-201012. 3. 886 - Tax Period must be 197712 or later. 4. 887 - Tax Period must be 197712 or later.</p>																																																																																																									

UPC	RC	Description
		<p>5. 888/889 - Tax Period must be 197412 -197511 or 197712 and subsequent.</p> <p>6. 764/765 - Tax Period must be 197512 or later.</p> <p>7. 221/222 - Tax Period must be prior to 198912.</p> <p>8. 891/892 – Tax Period must be 199012 and subsequent</p> <p>9. 895/896 - Tax period must be 199112 and subsequent.</p> <p>10. 898/899 - Tax period must be 199112 and subsequent.</p> <p>11. 334 - Tax Period must be 199312-199411.</p> <p>12. 336 Tax Period must be 199812 and subsequent.</p> <p>13. 338 If the sign of the money amount is positive, the Tax Period must be 200012-200111 or 200212-200311.or 200712-200911</p> <p>14. 250 Tax Period must be 200212 and subsequent.</p> <p>15. Domestic Services reference numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997, and 998 - Tax Period must be 9512 and subsequent. 335 tax period must be prior to 201101.</p> <p>16. IRAF Reference Numbers 194 and 195 tax period must be 199612 and prior.</p> <p>17. IRAF Reference Number 237 tax period must be 200412 and subsequent.</p> <p>18. 253/254 – Tax period must be 200612-200711.</p> <p>19. 256/257 Tax Period must be 200712-200911.</p> <p>20. 893/894, 873/874 Tax Period must be 200712 and subsequent.</p> <p>21. 258 – If the sign of the money amount is positive, Tax Period must be 200812 - 201211.</p> <p>22. 875,876,975,976 Tax Period must be 200812-202611</p> <p>23. 877 Tax Period must be 200912-202611</p> <p>24. 880 Tax Period must be 200812-200911</p> <p>(f) Tax period must be compatible for line reference numbers on TC 29X/30X as follows:</p> <p>25. 877 Tax Period must be 200912-202611</p> <p>26. 880 Tax Period must be 200812-201211</p> <p>27. 259 Tax Period must be 200912-201111. <input type="checkbox"/> Submission Processing incorrectly allowed the input of tax year 201112 through 201312 returns with significance in the Making Work Pay. To abate those credits, IMF will allow the input and post of Adjustments with CRN 259 with negative amount to tax periods 201112 thru 201312.</p> <p>28. 260 Tax Period must be 200912 and subsequent.</p> <p>29. 261 Tax Period must be 201012 and subsequent.</p> <p>30. 861/862 Tax period must be 201312 and subsequent<input type="checkbox"/><input type="checkbox"/>.</p> <p>31. 863/864/074/974 Tax period must be 201312 and subsequent<input type="checkbox"/><input type="checkbox"/>.</p> <p>32. 865-869/262 and PRN 692 Tax period must be 201412 and subsequent</p> <p>33. IRAF Reference Number 238 tax period must be 201512 and later.</p> <p>(g) Unpost MFT 29 or 55 transactions input with tax period prior to 197512.</p> <p>(h) Unpost MFT 55 transactions containing reference numbers 510-518, 601-603, 606, or 611 with tax period other than 12. This unpostable can only occur weekly. (BMO092888)</p> <p>(i) TC 740/841 containing an invalid tax period.</p> <p>(j) TC 150 containing Schedule H input to a tax period prior to 9512</p> <p>(k) Unpost TC 971/972 AC 111 input to a tax period prior to current processing year minus 2. Also unpost TC 971 AC 111 input after cycle YYYY50. Unpost TC 972 ac 111 input to a tax period equal to or greater than current processing year..<input type="checkbox"/> Example 1 – In 2014, the only valid tax period will be 201312. Example 2 – For processing year 2015, we should ONLY allow the input of TC 971 ac 111 to tax period 2013 and 2014.</p> <p>(l) Unpost MFT 35 transactions input with tax period prior to 201412</p>
	5	<p>Undelivered or Refund Cancellation Reasons Bypass these if the first position of the check number is blank</p> <p>(a) TC 740 or TC 841 with a zero Undelivered Refund amount.</p> <p>(b) TC 740 coming from RFC without cancellation code of 1, 2, 3, 8, 9, 40, 60-63, 71, 72.</p>
	6	<p>RPS Unpostable Reasons</p> <p>(a) Form 1040 with Computer Condition Code "S" and a remittance with return.</p>

UPC	RC	Description	
		(b) Non math error TC 150 (except G or Y coded) with zero liability and either a remittance greater than \$1 or computer condition code 'S' present. Bypass this condition if the balance due per taxpayer is zero or credit. (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. (b) Validity digit must be 0 or 1. (c) Tax class for MFT 29 must be 0 or 2. (d) If tax class is 0, MFT must be 00 or 29.	
	8	Invalid FLC Code (a) TC 420/424 with FLC in DLN not equal to a Service Center Code. (b) TC 424 with Push Code 010 not containing a 918-PBC. (c) Any transaction with a non-numeric FLC (this check is done in Run 6).	
	9	Invalid User Fee Data This unpostable can only occur weekly. (a) Any Revenue Receipt (except TC 694 or 695) containing Designated Payment Code (DPC) 47-51. (b) TC 694 DPC 47-51 not containing secondary TC 360 (c) TC 694 DPC 47-51 containing a secondary TC 360 but the amounts (TC 694/360) do not match Disregard the sign. (d) TC 694 or 695 with DPC 47-51 not addressed to MFT 55. (e) TC 694 input to MFT 55 tax period YYYY01 not containing DPC 47-51.	
291	0	Reserved	
	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. This unpostable can only occur weekly. (b) TC 370 doc. code 51 for a credit amount. This unpostable can only occur weekly. (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). (g) Any money transaction between 600-799. If NN0, sign must be credit. If NN1 or NN2, must be debit. If 694, must be credit. If 695, must be debit. Bypass check if amount is zero.	
	2	Invalid Secondary Transaction (a) TC 370 with any of the following conditions: This unpostable can only occur weekly. <ol style="list-style-type: none"> 1. If secondary TC 63X is present: <ol style="list-style-type: none"> 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 must be 7810 - 8011. e. TC 636/637 must have doc. code 52. 2. Contains an 870 Date with no secondary TC 300 present. (b) TC 29X with any of the following conditions: This unpostable can only occur weekly. <ol style="list-style-type: none"> 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 transactions present. (c) TC 30X containing: This unpostable can only occur weekly. <ol style="list-style-type: none"> 1. A secondary TC 280 or 36X. 2. Duplicate penalty transactions. 3. TC 272 or TC 342 for a significant amount. (d) Revenue Receipt Transaction containing a secondary transaction that does not meet the following checks: <ol style="list-style-type: none"> 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. 	

UPC	RC	Description
		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	<p>TC 29X or TC 30X Reference Numbers: This unpostable can only occur weekly.</p> <p>1. 1. Reference number criteria for MFT 30.</p> <p>a. Valid reference numbers are: 003, 004, 007, 073, 074, 221, 222, 250, 251, 252, 253, 254,, 255, 256-257,258, 259, 337, 260, 261,330-336, 338, 339, 680-691, 693-696, 764-767, 780-799,806-809, 810-811, 861-864, 865-868/869/262, 870, 873-874,875-877, 870,871 (valid on TC 290, 291, 300, 301 input to any MFT 30 or 31 tax periods with an amount field of \$0 or greater), 880(amount must be 8 cents - 12 cents), 881, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 893-894, 895, 896, 897 (TC 29X only), 898, 899, 903, 904, 907, 973, 974, 975-976, 993, 994, 995, 996, 997, 998, 999, 090 (TC 30X only). All reference numbers must be for a significant amount except reference number 090, , 334, 680-691, 693-696, 886, 889, 890, and 999. Ref 869 amount should be \$.00 or \$.01 only, unpost if higher than \$0.01.</p> <p>b. TC 29X blocked 400-499 can only contain reference number 766 or 767.</p> <p>c. Reference number 887 with an amount field greater than 99.</p> <p>d. CRN 992 will be use to input XREFTIN on mirror payments Adjustments with CRN 337. Unpost of the CRN 992 amount is less than \$100,000,000.00. Allow CRN 992 input on any tax period.</p> <p>2. MFT 55 Adjustment Transactions:</p> <p>a. TC 290 doc. code 54 input to MFT 55 must be blocked 050-199. 520-539, 590-599. 800-899, or 960-999 and cannot contain secondary tax transactions (TC 294, 295, 298, 299).</p> <p>1) The primary transaction must be TC 290 with no significant money amount or TC 534/535.</p> <p>a) If the blocking series is 590-599, the record must be input with a reference number 500-599. The reference number must be for a significant amount.</p> <p>b) If the blocking series is other than 590-599, a reference number may be input. Valid numbers are 339, 500-679, or 697-759,770-779, 780-781 or 786-792. If reference number 698 is input, reference number 618, 697 or 699 must also be input in the first reference number field. Also allow reference number 766/767 if an OTN is input.</p> <p>b. The following checks apply to TC 370 carrying TC 290 doc code 51/52 input to MFT 55. Reference Numbers must be present for TC 370 unless the primary transaction code is TC 402. Valid numbers are 500-759, 770-779, 780-781, and 786- 792.. The reference number must be for a significant amount.</p> <p>3. MFT 31 Adjustment Transactions – Allow all like MFT 30 (except no 338, 808-811, 875-877,880,975,976 Allow the input of PRN 721 on TC 290 and TC 370 only to MFT 31. The TC 290 \$0 can carry TC 29x so they should all be allowed to be input.</p> <p>4. MFT 29 – Allow for reference numbers 160, 162, 194, 195, 233, 235, 236, 237, 238, 680 & , 786-792</p> <p>5. MFT 35 and 65 – Allow the input of penalty reference number 692, CRN 766 with OTN, CRN 808 thru 811 on TC 29x only. The primary transaction must be TC 290 with no significant money amount and cannot contain secondary tax transactions 294/295/298/299. The secondary tax amount should also be \$0 amount. Unpost if PRN 692 is input to MFT 29/30/31/55.</p>
	4	<p>Invalid Closing Codes: This unpostable can only occur weekly</p> <p>(a) TC 530 with a closing code of zero or greater than 39 or equal to 33 or 34.</p> <p>(b) TC 520 with closing code other than 60-89</p> <p>(c) TC 521/2 with closing code other than 00, 6X, 73, 76, 77, 81, 83, or 85-89.</p> <p>(d) TC 59X (except 592) with a closing code of 000.</p>
	5	<p>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.</p>
	6	<p>Blank or Invalid Name Control</p>

UPC	RC	Description	
		(a) First character of Name Control not A-Z except: 1. TC 141, 142, 901, 920. 2. Transaction with 2 character A-Z check digits 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 (SSN begins with a 9 and not ITIN accounts: middle 2 digits of 50-65, 70-88, 90-92, 94 -99 or ATIN accounts: middle 2 digits of 93) and containing check digits in the name control (except TC 902).	
	7	Adjustment Transaction and Interest Date Not Compatible. This unpostable can only occur weekly. (a) If the interest computation date is zero, these transaction codes cannot 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 424 with any of the following: 1. 19 words long and sort code other than 06, 21, 22, 77. 2. If Push Code is other than 010, 918-A PBC must be zero. (b) TC 920 with status code other than 20, 22, 23, 24, 26, 48, 50, 54, 56, 58 or 60. (c) TC 011 without a new SSN. (d) TC 140 with source code other than 01, 05, 10, or 20 (entity code 1 only). (e) TC 018 with DLN Julian date not 401-766. (f) TC 000 with significance in New SSN field. (g) TC 960 with a CAF Indicator other than 1-8 (h) TC 290 containing: 1. Reference Number 897 with Amount of 0. 2. Agency Code equal to 0 if ref # 897 is input. (i) TC 924 with backup withholding reference number other than 140, 150, 160, 180, 190, 200. (j) TC 016 blocked 7XX with Julian Date not 401-766. (k) TC 400 for a significant amount.	
292	0	EIC Exceeding Allowable Maximums: (a) TC 150 containing EIC Computer greater than \$400 prior to 197912, \$500 for tax period 197912-198511, \$550 for tax period 198512-198711, \$851.20 for 198712-198811, \$874 for 198812-198911, \$910 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, \$3556 for 199612-199711, \$3656 for 199712-199811, \$3756 for 199812-199911, \$3816 for 199912-200011, \$3888 for 200012-200111, \$4008 for 200112-200211, \$4140 for 200212-200311, \$4204 for 200312-200411, \$4300 for 200412-200511, \$4,400 for 200512-200611, \$4,536 for 200612-200711, \$4,716 for 200712-200811, \$4,824 for 200812-200911, \$5,657 for 200912-201011. \$5,666 for 201012-2011-11, \$5,751 for 201112-201211. \$6,143 for 201412-201511, \$6,242 for 201512-201611 (b) 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 or \$851.20 for 198712-198811, \$874 for 198812-198911, \$910 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, \$3556 for 199612-199711, \$3656 for 199712-199811, \$3756 for 199812-199911, \$3816 for 199912-200011, \$3888 for 200012-200111, \$4008 for 200112-200211, \$4140 for 200212-200311, 4204 for 200312-200411, \$4300 for 200412-200511, \$4,400 for 200512-200611, 4,536 for 200612-200711, \$4,716 for 200712-200811, \$4,824 for 200812-200911, \$5,657 for 200912-201011. \$5,666 for 201012-2011-11, \$5,751 for 201112-201211, \$5,891 for 201212-201311. \$6,143 for 201412-201511, \$6,242 for 201512-	

UPC	RC	Description	
		201611. This unpostable can only occur weekly.	
	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. This unpostable can only occur weekly. (b) TC 29X and doc. code is other than 54. This unpostable can only occur weekly (c) TC 370 and doc. code is other than 51 or 52. This unpostable can only occur weekly. (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 05-12, 21-22, 26-28, 72-73.	
	3	TC 150 Math Error/Non Math Error (bypass for MFT 29) (a) Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer. (b) Math error return with both 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 (this check is done in Run 460-6) (a) TC 000, 01X, 030, 040, 041, 140, 150, 430 with a City Character Count + 3, greater than City/State word count X 5, and non-zero city character count or with a city/state word count greater than 5. (b) TC 140 with any of the following. This unpostable can only occur weekly. 1. Entity code 2 and word count not equal to 54. 2. Entity code 1 and word count not equal to 80. 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 per PRP 460-80. (d) TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count or zero Street Address 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 or zero address word count. (g) Unpost TC 015/030 with doc code 63 not containing address information. (h) TC 150 Entity Code 1 with CCC G. (i) TC 150 with entity code other than 1-5.	
	5	Invalid TC 150 Schedule Information (a) SE Schedule (Section 24) - if entity code 1/4/5 then section 24 SSN must match the secondary SSN if significant.	
	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	Reserved	
	9	Reserved	
293	0	TC 29X/30X containing an RFSCDT later than the current 23C date.	
	1	TC 290 carrying TC 29X in any of the 5 interest and penalty fields. This unpostable can only occur weekly.	
	2	SFR TC 150, doc code 10, blocking series 000-299, tax period 8112 and subsequent, and containing sections other than 1-6 or significant tax information in sections 4-6 other than exemption amount-computer, standard deduction computer, Qualifying EIC Dep NUM, Gross Exemption Amount Computer, or any of the NAP fields. This unpostable can only occur weekly.	
	3	TC 370 with the transaction amount (7th word money) not equal to the net money amount	

UPC	RC	Description	
		of all secondary transactions plus the civil penalty Reference Number amount. This unpostable can only occur weekly.	
	4	Reserved	
	5	Reserved	
	6	Invalid SSN. SSN of zeroes or all nines. This unpostable can only occur weekly.	
	7	TC 29X/30X with an Interest Computation Date later than the 23C date plus 1 year. Bypass if the record contains reference numbers 003, 004, 007, 073, 903, 904, 907, 973, 993, 994, 995, 996, 997, or 998.	
	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. Primary Name line character count greater than 35 characters each (sum of To Last Name character count, of Last Name character count, and Suffix character count). 4. Primary Name Line Word Count of zero. (b) TC 140 entity code 1, or TC 150/ 430 with Entity Code 1, 4, or 5 and FSC equal to 2 and: 1. To Last Name character count is zero for both Primary and Secondary Name Lines. 2. Of Last Name character count is zero both Primary and Secondary Name Lines. 3. Primary and Secondary Name Line character counts greater than 35 characters each (sum of To Last Name character count, of Last Name character count, and Suffix character count). 4. Primary Name Line Word Count of zero. (c) Entity change transactions, with significance in the Primary 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 with a civil penalty name line), or 4. Primary Name Line character count greater than 35 (sum of To Last Name character count, Of Last Name character count and Suffix character count). (d) Entity change transactions with FSC equal to 2 and significance in the Primary name line field and/or Secondary name line field and 1. To Last Name character count is zero for both Primary and Secondary Name Lines, or 2. Of Last Name character count is zero for both Primary and Secondary Name Lines. , or 3. Tax Year (year of first name) is zero (except TC 013 with a civil penalty name line), or 4. Primary and/or Secondary Name Line character count greater than 35 for either (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 320-399, 500-519, 540-589, 600-619, or 640-679. Bypass this check 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 any of the following conditions: entity code other than 2 or 4, or tax period prior to 7301, or not containing computer condition code 5 or 6.	
295	0	Reserved.	
	1	Reserved.	
	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 unpostables (4-bit setting of Corrected	

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UPC	RC	Description
		Unpostable Indicator).
297	0	Reserved for End of Year processing
298	0	<p>If the DLN Year Digit is 6 or later, then:</p> <p>(a) Unpost TC 015 and 030 containing an AO not equal to 11-15 or 21-27 or 35.</p> <p>(b) Unpost TC 141, 142, 920 containing an AO not equal to 11-15 or 21-27 or 35.</p> <p>(c) Unpost TC 520 containing a BLLC not equal to 00, 21-27. This unpostable can only occur weekly.</p> <p>If the DLN Year is less than 6, then allow 11-17 or 21-36 for a and b and c above.</p>
299	0	<p>Date received must be present on types of 1040 Forms. If this test or any of the following tests are not met, unpost.</p> <p>(a) Date received must not be earlier than normal RDD month and year. (Bypass this check on Form 1040ES).</p> <p>(b) If the input return is other than timely filed current calendar year, then the received date must not be subsequent to the current (23C date) processing date.</p> <p>(c) Month digits must be 01 through 12. TC 430 will go UPC 290 RC 1 instead.</p> <p>(d) Day digits 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.</p> <p>(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.</p> <p>(f) Day digits 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.</p>
	1	If more than 25 TC 150s are received for the same MFT/Tax Period, unpost all in excess of 25. Note that this UPC is done in Run 8
	2	<ul style="list-style-type: none"> - TC 150 containing an EDA input to a tax period other than 199312-199411 or - TC 150 containing Federal Phone Excise Tax removed for 2010 or - TC 150 containing significance in the Refundable Credit PY Minimum Tax Amount if the tax period is prior to 200712 or - TC 150 containing section 61 & 62 input to a Tax Period prior to 200712. - For returns received in 2015 and later, unpost TC 150 containing significance in the 'Other Payment CR amount' and the 'Other Payment Credit type' is equal to 'R' input to tax period other than 200812 - 200911. .Obsolete as of Jan 2014. TC 150 containing significance in Recovery Rebate Credit Amount (from section 5) input to tax period other than 200812-200911. - For returns received in 2015 and later, unpost TC 150 containing significance in the 'Other Payment CR amount' and the 'Other Payment Credit type is equal to 'F'. TC 150 containing significance in the FIRST TIME HOME BUYER CR-COMPUTER for Tax Period other than 200812 - 201211 - For returns received in 2015 and later, unpost TC 150 if 'Other Payment CR amount' is significant and the 'Other Payment Credit type is equal to 'M' and input to tax period 2012 and subsequent. . TC 150 containing significance in the Making Work Pay Credit or American Opportunity tax (Hope) Credit input to tax period prior to 200912. - Obsolete as of Jan 2015. For returns received in 2015 and later clamming 'Adoption credit', if the credit is allowed, IDOCS will add the credit in the 'Other Payment CR amount' with a Credit type 'Z' (misc. credits). . TC 150 containing significance in the Form 8839 Refundable Adoption Credit computer amount input to tax period other than 201012 through 201211 -TC 150 containing significance in the new Taxable Investment income or NI tax input to tax period prior to 201312. Also, unpost a TC 150 containing significance in the Section 71 or 72 presence indicator input to tax period prior to 201312. -TC 150 containing significance in the new Additional Medicare tax on wages, Additional Medicare tax on SE Income, Tier I additional Medicare tax on Railroad Retirement Compensation amount, Additional Sch H tax for each spouse input to tax period prior to 201312. -TC150 containing blanks in the 'Other Payment CR Type' (IMF was not asked to validate the code. Customer might submit a new UWR for FS2016 to make program change to unpost returns with invalid codes. Some invalid codes are: 8, P, N, 4, X, F, 6, 1, B, Y, H, 3, 2, A, 9, 5, C)

UPC	RC	Description
		-TC 150 containing significance in the 5000A penalty per computer or Total APTC/Total PTC/APTC Repayment/Reconciled PTC input to tax period prior to 201412. -TC150 containing 5000A penalty more than \$20, 000.00. -TC 150 containing significance in the new Tax on Excess ABLE Contribution amount (Section 29 or 30) input to tax period prior to 201512.
	3	TC 150 with a credit amount in the Unallowable Total field.
	4	TC 150 with Primary SSN = to the Secondary SSN.
	5	TC 150 containing Basic RRC on Tax Liability greater than \$1,200 for FSC 2 or greater than \$600 for all other FSCs. Unpost TC 150 containing Basic RCC on Qualifying Income for greater than \$600 for FSC 2 or greater than \$300 for all other FSCs. Unpost TC 150 containing Additional RCC for Eligible Children for greater than \$10,000. If Total Recovery Rebate Credit Computer is significant, unpost TC 150 where the sum of 'Basic RRC on Tax Liability Computer', 'Basic RRC on Qualifying Income Computer' and 'Additional RRC for Eligible Children Computer' does not equal 'Total Recovery Rebate Credit Computer'. Do not perform this check if the Total Recovery Rebate Credit Computer field is zero.
	8	Returns claiming First Time Homebuyer Credit (Section 58 and/or 59 are present) input to a tax period other than 200812-201211. Returns claiming First Time Homebuyer Credit (First Time Home buyer credit amount per computer from section 4 is significant) without section 58 and/or 59.

4 Unpostable Codes – BMF

IRM 3.12.279

All Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. BMF unpostable conditions and resolutions can be found in BMF IRM 3.12.279 and BMF Entity IRM 3.13.222. 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.
	2	TC 150 for Forms 706 (MFT 52) or 709 (MFT 51) attempts to establish an account and the input TC 150 does not 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 1: Input revenue receipts (TC 6XX-8XX) with doc. Codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 301.
		Note 2: TC 971 AC 350/351/352/353 for Forms 8871/8872 (PAC) should be resequenced 4 cycles before unposting 301 RC 1.
		Note 3: TC 971 AC 360 for Form 8875 (REIT), should be resequenced 4 cycles, then unpost 301 RC 1 if still no account.
302	1	A TC 000 matched a TIN on the BMF.
303	1	A transaction with document code not equal to 80/81 (except TC 150 for MFT 36) /50/53/63 other than TC 001, 019, 14X, 650 (document code 97/19 (EFTP) for MFT 01/03/14/16, 796, 90X, 99X

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UPC	RC	Description	
		but coded greater than 000 failed to match on three out of four positions (using the Proximal Method) 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 (EFTP)) for MFT 01/03/14/16 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 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 document 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, Old 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: Input revenue receipts (TC 6XX-8XX) with doc codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 303.	
304		An input transaction attempts to establish a tax module with a tax period prior to those shown below:	
	0	For MFT 68 - 199701; for MFT 08 – 200412; for MFT 17 - 200512; MFT 85/86 200812.	
	1	For MFTs 61/62/63/64- 196107.	
	2	For MFT 51- 196112; for MFTs 47 & 49 - 200007.	
	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; for MFT 14 200612.	
	7	For MFT 42 - 200012; for MFT 58 - 197007.	
	8	For MFT 60 - 195607; for MFT 40 - 200401.	
	9	For MFT 12 - 198512; for MFT 76 - 198412.	
	9	For MFT 12 - 198512; for MFT 76 - 198412.	
305	1	An input TC 150 or 620 which meet certain specified conditions.	
	2	[REDACTED]	#
		[REDACTED]	#
		Exceptions:	
		(a) TC 670 with check digits in the name control field.	
		(b) Transaction is a corrected UPC 305/333/360.	
		(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 Designated Payment Codes 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.	
		[REDACTED]	#
		[REDACTED]	#
	3	[REDACTED]	#

UPC	RC	Description	
		[REDACTED]	#
		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 TC 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 (document code 19 (EFTP)) or TC 650 (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.	
		(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 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) TC 670 with Designated Payment Codes 05/15/16/17/18.	
		[REDACTED]	#
		[REDACTED]	#
	4	[REDACTED]	#
	5	[REDACTED]	#
		[REDACTED]	#
	6	Any transaction with significant transaction amount (including TC 150 with significant Total Tax Settlement and adjustments that have 2ndry transactions or reference numbers that carry significant amounts - excepting Ref. No 391) that are attempting to post to an MFT 85/86 tax module.	
306	1	TC 30X (blocking series of 79X/9XX), with priority code other than 2 or 3 and the settlement amount field on the TC 30X does not equal (within \$10) the net of posted TC 150/29X/30X.	
	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 without releasing 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 post with a secondary transaction.	
307	1	The fiscal month of F1120/1041/1065/990C/990T/990/990PF/1041A/5227/3520/3520A/8804 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 150/290 (blocking series 4XX)/460 (MFT = 05/06/08/37/44/67)/(ISRP/Lockbox)610/620/650/660 (MFT = 02/05/33/34)/670(MFT = 08) nor a TC 424 Push Code 036 with Entity FYM = 0 trying to establish the first 1120/1041/1065/990/990C/990T/990PF/5227/1041A/3520/3520A/8804 tax module, was not a TC 150 containing Condition Code F or Y, or was not a TC 620 with Condition Code W. Exception for RPS/ISRP/Lockbox TC 610: allow to resequence up to two cycles prior to unposting. Bypass for MFT 02/05/06/07/34 Tax Year 2006 or 2007 Return if the return contains Alpha Condition Code 'Q' (TETR-only return). Also, for the same MFTs and tax years, bypass for a TETR-related TC 424 (DLN contains Blocking Series & Serial No. 8885). Bypass for TC 971 AC 370/371/372.	
	2	Any transaction except TC 421 and 424 with SPC 039, Source Code 60 and Employee Group Code 1000/2000 attempting to open a module whose period ending is greater than machine 23C	

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UPC	RC	Description
		date plus 18 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) 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 3075.
	6	a) All TC 150s for MFT 02 excluding 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 3076.
		b) TC 150 for MFT 02 with document code 09/11 and ABLM 400 (Form 1120 PSC only) with a tax period month other than 12 and F1120 FRC other than 19. Bypass on corrected UPC 3076.
	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 3077.
	8	The input fiscal month of TC 150 for MFT 02, doc code 07 (F1120FSC) did not match entity FYM, TC 060 is posted but its effective date is greater than the tax period on input.
	9	The input fiscal month of TC 150 for MFT 68 does not match the entity Fiscal Year Month and TIN is an EIN (not SSN). Bypass on corrected UPC 3079.
		Bypass UPC 307 RC 3-9 for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return).
308	1	Reserved
	2	Reserved
	3	MFT 49 TC 150 with FLC 29 (paper return) and: 1) F8872 Filer type Indicator = 05 (odd year) and F8872 tax period is other than YYYY06 or YYYY12; or 2) F8872 File Type Indicator is other than 06 (monthly) and tax period month = 01, 02, 04, 05, 07, 08, 10 or 11. Exception: tax period month is 01 and Filer Type Indicator = 01 or 05. Note: Bypass this UPC on a corrected unpostable.
	4	Any return (TC 150 - non-document code 51) input to Form 940 tax module (MFT 10) and the entity Employment Code equals "G". Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement.
	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 and the Entity Employment Code (EC) is "T", "W", "F", "G", or "C". Bypass this check on a corrected UPC 3085 with EC "W". Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement.
	6	MFT 10, TC 150, if the net of previously posted DP Adjustments B.S. 400-439 is not zero.
	7	Reserved
	8	Any MFT 01 TC 150, with Computer Condition Code T if the entity Employment Code is "F". (Note: There is no CCC of T for MFT 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 blank, the entity EO Status is 01 through 19, and the entity EO Subsection is 03/50/60/70. Exception: TC 150 for MFT 10 posting to a tax module with no credit balance and return has zero Total Tax Settlement.
309		CAWR — TC 984 or TC 986 doesn't match on MFT or period.
	1	An input transaction attempts to establish a tax module (after resequencing 10 cycles in the case of a TC 898 with Doc Code 45)
	2	A non-module creating transaction (except TC 912/917) attempts to post to a module where TC 914/916 is the only transaction posted.
310	1	TC 090 input or MFT 02 TC 150 (Doc Code 16) return carries a significant S-Corp Effective Date 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 a) 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; or b) The TC 150 carries a significant S-Corp Effective Date that is earlier than the Effective Date of a posted TC 091/096.
	3	MFT 02 TC 150 (document code other than 16) input, F1120 FRC is 00/01/02 and

UPC	RC	Description	
		a) an unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending; or b) The TC 150 carries a significant S-Corp Effective Date.	
	4	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01 and: a) No unreversed TC 090 is posted-unless a TC 091 is posted with an effective date later than TC 150 period ending. b) TC 150 carries S-Corp Effective Date and F1120 (not Doc Code 16) already posted for this tax period.	
	5	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01/02 and: a) an unreversed TC 090 is posted with an effective date (year/month) later than the input return period ending; or, b) the input TC 150 carries an S-Corp Effective Date (Year/Month) later than its tax 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 09/11 with ABLM Codes 001 (Personal Holding Company), 010 (Consolidated Return) or 400 (Personal Service Corporation) with F1120 FRC 02.	
		Bypass UPC 310 RC 2-7 if the input return contains Computer Condition Code 'Q' (TETR-only return) and the tax year is 2006/2007.	
	8	A 310 RC 8 is when a LLC file a 1120 but has not filed the Form 8832 to be classified as a corporation.	
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).	
	2	An input TC 400 (document code 51) attempts to post to a tax module whose status is 29.	
	3	TC 400 if the AIMS Indicator (—L Freeze) is on.	
312	1	An input 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, 94, 95 or 96 attempts to post to an account where entity 52 switch is significant or the 2 or 4 bit (TC 530 CCs 07/10) of the entity CC53 Indicator is significant.	
	3	A TC 986 with CAWR Status/Closing Code of 91 if there is a Status/Closing Code of 40, 41 or 91 anywhere in the Status History Section (duplicate posting).	
313	1	An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period.	
	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		#
	8	Any MFT 37, 44, 46 & 67 TC 290 Civil Penalty Reference Number 689 unless there is a previously posted TC 690 for an amount equal amount (and opposite sign)	#
	9	TC 290 (B.S. 4XX) with Item Reference Number 766 for MFT 02/05/33/34 attempts to post and: ▪ TC 150 is posted or, ▪ For B.S. 480-489, three TCs 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, ▪ For DLN blocking series 49X, fifty-one TCs 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	TC 424 with Push Code 036 attempting to post to any MFT other than 01/02/03/04/05/06/07/09/10/11/12/16/33/34/36/37/40/44/46/49/50/51/52/58/60/63/64/67/77/78.	
	2	TC 424 Push Code 036 attempting to post to a tax module if TC 150 already posted.	
	3	TC 424 (Push Code - 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).	

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UPC	RC	Description	
	3		# # #
	4		# # #
	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.	
	6		# #
	7	CAWR — TC 984 attempts to adjust one or more accumulators to below zero. Any MFT 13 TC 290 with Civil Penalty Reference Number 549 for a positive amount attempting to post if there is unexpired DA 37 present for the related tax module.	
	8	a) Any MFT 13 TC 290 with Civil Penalty Reference Number 50X/51X (excluding CPRN 511) 500-514 attempting to post to tax period 201412 and subsequent 201501-201512 which, if posted, would bring the net 50X/51X (excluding CPRN 511) 500-514 penalty amount in the tax module to greater than \$1,589,000 \$3,178,500. b) Any MFT 13 TC 290 with Civil Penalty Reference Number 50X/51X (excluding CPRN 511) 500-514 attempting to post to tax period 201601 and subsequent 201601-201612 which, if posted, would bring the net 50X/51X (excluding CPRN 511) 500-514 penalty amount in the tax module to greater than \$3,193,000. c) Any MFT 13 TC 290 with Civil Penalty Reference Number 50X/51X (excluding CPRN 511) 500-514 attempting to post to tax period 201701 and subsequent 201701-201712 which, if posted, would bring the net 50X/51X (excluding CPRN 511) 500-514 penalty amount in the tax module to greater than \$3,218,500. d) If the tax period is 201801 and subsequent, unpost a TC 290 containing reference number 500-514 that would cause the net amount of all reference number 500-514, posted in the module to exceed \$3,275,500.	
316	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).	
		Before cycle 198807, a TC 611 was allowed to post in the absence of TC 150/976 and 610. Unpost (UPC 316) a TC 150/976 with remittance if there is a posted TC 611 without a reversed TC 610 and the TC 611 would have met the criteria had the TC 150/976 been posted; or a TC 610 if a TC 611, without reversed TC 610, is posted for an amount greater than the input TC 610.	
		*For MFT 76 tax modules only, when making the comparison between money amount from the input transaction and the sum of the money amounts of the related transactions in the module, include in that sum any TC 973 assessments (as well as the TC 150 assessment).	
		a) Direct Deposit Cancellation TC 841 (B.S. 77777) unless there is an unreversed EFT TC 846 with matching effective amount*.	
		b) TC 740/841 without check number and B.S. not 77777 unless there is an unreversed TC 840/846 with matching date and effective amount*.	
		c) TC 740/841 with check number unless there is an unreversed TC 840/846 with matching effective amount* and that is dated within 7 days of the TC 740/841.	
	2	TC 740/841 input from RFC (contains a significant check number) which matches on check number with posted TC 740/841.	
	3	TC 740/841 matching on effective amount* with TC 840/846, but not on date.	
		*TC 840/846 effective amount is the transaction amount less any unreversed related TC 898 memo amount plus any unreversed TC 766 amount where TC 766 matches TC 898 on OTN. A related TC 898 matches the TC 840/846 on DLN and transaction date (TC 840 DLN must match on all 14 digits, TC 846 must match on all digits except Doc. Code)	
	4	A minus reference number 003, 004, 005, 007 or 008 is input with an amount \$50.00 or greater than the posted related amount on the TC 150.	
	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		#

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UPC	RC	Description	
			#
	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	TC 538 is directed to a module where posting of the transaction would cause assessed module balance to become credit.	
		TC 521 attempts to post with a transaction date earlier than the transaction date of a prior posted TC 520 of a similar type.	
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 Processable Date prior to RDD or original Correspondence Received Date. Bypass if TC 29X contains reference number 339.	
	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.	
	9	Either a TC 150 with CCC=4 and a significant tax assessment (i.e. a 6020B) or a TC 599 CC 08/38 attempting to post to a module with a posted TC 591 CC 99.	
318	1	TC 790 input to an account liable for Forms 1120, 1041, 990C, 990T, 990, 990PF, 990EZ, 1041A, 1041PF/5227, 4720, 709, 706, 1065 and 8804 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 Entity 48 Indicator.	
	2		#
	3		#
	4	TC 520 with Closing Code 71/73/82 and module contains an unreversed TC 520 with Closing Code other than 6x/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 6x/72/74/81/83/85-89.	
	6	TC 520 with Closing Code other than 6x/72/74/81/83/85 and module contains an unreversed TC 520 with Closing Code 72/74.	
	7	TC 520 with Closing Code 6x/83/85 and module contains an unreversed TC 520 with Closing Code 6x/83/85 other than the one input. Bypass check when input TC 520 DLN has 99X blocking series.	
	8	TC 520 with Closing Code other than 6x/71/73/81/82/83/85 and module contains an unreversed TC 520 with Closing Code 71/73/82.	
	9	TC 520 with Closing Code other than 6x/71-74/81/83/85 and module contains an unreversed TC 520 with Closing Code 81.	
321	1	Reserved	
	2	TC 29X or 30X (Document Code 47/54) 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 for the module, 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	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:	
		a) Computer generated TC 240 Ref No. 549 (CAWR Civil Penalty Assessment) if entity 52 Hold (IRS Litigation) or the 2 or 4 bit (TC 530 CCs 07/10) of the entity CC53 Indicator (Uncollectible) is significant.	
		b) Non-zero amount TC 29X/30X or TC 240 Reference Number 5XX – 6XX with the tax period beginning (ending for MFT 02/05/33/34) before the 'Petition Date' in the entity. Exceptions: TCs 291/295/299/301/305/309.	
	2	TC 150 (doc code not equal to 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	


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UPC	RC	Description	
		(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 or prior.	
	3	TC 520 with Closing Code 6X if the Entity TC 520 CC6X Date is not zero and does not equal Transaction Date of the incoming TC 520 CC 6X. Bypass on a Corrected Unpostable or input TC 520 DLN has 99X BS.	
323	1	An input TC 290 with CVPRN 549 attempts to post to a module containing an unreversed TC 240 with Reference Number 549. A TC 076 attempt to post with a zero effective date and an unreversed TC 076 with an effective date is already present.	
	2	TC 090, 093, 094, 095, 097 or 024/054/055/058/059 or TC 060/063/064/065 or TC 074/078/080 or TC 971 AC 281/360 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, TC 074/078/080 or TC 971 AC 281/360 with matching XREF Date respectively. TC 082 attempts to post and there is a previous TC 082 where input effective date is less than 60 months from the effective date of the last election (TC 082) unless a TC 083, 086, or 087 is present. TC 971 AC 86/87 input with: a)a Disaster Ending Date of zero; or b)TC 971 AC 86/87 input to an account containing an unreversed TC 971 with matching AC/FEMA and the new TC 971 AC 86/87 disaster ending date is earlier, or the disaster beginning date (transaction date) is later; or, c)TC 971 AC 86/87 input to an account containing an unreversed TC 971 with matching AC/FEMA and both disaster begin and end dates match exactly the original disaster begin and end dates. A TC 971 AC 382/383/384/385 if there is an unreversed TC 971 AC 382/383/384/385 posted to the Entity (e.g. unpost AC 383 is AC 385 posted).	
	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. TC 074 attempts to post to an entity and an unreversed TC 078 is already posted. TC 076/078 attempts to post to an entity and an unreversed TC 074 is already posted.	
	4		# #
	5	TC 082 attempts to post and an unreversed TC 100 or 102 is present. TC 100 attempts to post and an unreversed TC 082 or 102 is present. TC 102 attempts to post and an unreversed TC 082 or 100 is present.	
324	1	An input transaction which attempts to set F941/944 indicator of the RAF Filing Code and the Entity Form 941/944 FRC is 06, 07, 09, 10, 13 or 14.	
	2	An input transaction which attempts to set the F940 indicator of the RAF Filing Code and any of the of the following: a) entity employment code = "T" (1), "W"(3), "F"(6), "G"(7), or "C"(8); b) the entity EO status = 1-19 and the current Subsection Code = 03/50/60/70; or c) the Form 940 FRC = 7.	
325	1	TC 820 (MFT not equal to 05), 820 (MFT 05 for tax period prior to 198712), 820 (MFT 05 and TC 150 posted for tax period 198712 or subsequent), 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.	
	2	A TC 820 attempts to post to an MFT 05 module for tax periods 198712 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 attempts to post and a significant Excess Collections Indicator and the input debit amount exceeds the module credit balance.	
326	1	TC 29X/30X record (document code 47/54) 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 47/54) 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 in an account where the Collection Location Code is zero and the Universal Location Code does not translate to a valid Area Office.	
327	1	A TC 160, 170, 180, 234, 240, 270, 290, 300, 320, 340, 350, 360, 420, 421, 424 (unless Push Code 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 TC 150.	

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UPC	RC	Description	
		Exceptions:	
		a) Allow TC 290 containing only a TC 281.	
		b) TC 680 can post to 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) Allow TC 290 in Blocking Series 400-439 and 480-499 to post if Reference Number 76X is present.	
		d) Allow TC 290 with Blocking Series 440-449 if TC 290 amount is zero and there is no secondary transaction and no reference number present.	
		e) TC 421 can post if module already contains an unreversed TC 424.	
		f) Allow TC 290/340/360/470/534/680 addressing MFT 13.	
		g) 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.	
		h) TC 290 MFT 37, 44, 46 & 67 for zero amount and no secondaries other than Civil Penalty Number 689 and no other Reference Numbers.	
		i) TC 290, B.S. 400-439, MFT 10, for tax period 199512 as well as all subsequent tax periods ending in 12, and Form 1041 FR code of 02.	
		j) TC 29X, B.S. 400-439, for MFT 04, for tax period between 199503 and 199712.	
		k) TC 29X, B.S. 400-499, MFT 40.	
		l) Allow TC 240/241 IRN 165/167/169 for MFT 74.	
		m) Allow TC 424 Push Code 049.	
	2	A TC 160 attempts to post to a module containing an unreversed TC 240/246 with Penalty Reference Numbers (PRNs) 722 or 723 for an amount greater than zero. A TC 240 with PRNs 722 or 723 attempts to post to a module with a net TC 16X penalty greater than zero. A TC 240 with PRN 722 attempts to post if the net TC 240/246 penalty with PRN 723 in the module (including any current adjustments) is greater than zero. A TC 240 with PRN 723 attempts to post if the net TC 240/246 penalty with PRN 722 in the module (including any current adjustments) is greater than zero.	
328	1	[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
	2	[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
	3	[REDACTED]	#
		[REDACTED]	#
329	1	An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements.	
		Exceptions:	
		a) A TC 290 for MFT 02 with blocking series 400-499, and a current filing requirement is not established for MFT 02, 05, 06, 33 or 04.	
		b) A TC 290 for a MFT not equal to 02 with blocking series 440-449 and the input MFT does not have a current filing requirement equal to the input MFT.	
		c) A TC 150 for MFT 10 when F940 FRC is 3 or 4	
		d) Transaction that creates a tax module for MFT 34/44/67 when EO Status is 99.	
		e) Bypass for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). Also bypass for same MFTs & Tax Years, a TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885).	
	2	An input transaction meeting any UPC 329-1 criteria and the entity contains an EO subsection with a current EO status of 22, 41, 70-72.	
	3	TC 971 AC 40/41 attempts to establish or post to other than MFT 01/16 module.	
	4	TC 150 for MFT 10 attempting to establish or post to a module when the following two conditions exist: a) No FR is set for F940/F941/F943/F944 or b) Entity Nanny Tax Indicator is significant. Allow corrected UPC 329(4).	
	5	MFT 14 FRC on and MFT 01 FRC off: unpost a) MFT 01 TC 610/640/650/670 attempting to establish or post to a module if it's Tax Year is	

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UPC	RC	Description	
		equal to or greater than F944 Establishment Year.	
		Exceptions: 1) Tax year of TC 610/640/650/670 is equal to the F944 Establishment Year and tax period month is 03 (e.g. post TC 6XX for MFT 01 if its tax period is 200603 and F944 ESTAB Year = 2006); 2) TC 610/640/650/670 is Doc Code 24/34/48; or	
		MFT 01 FRC on and MFT 14 FRC off: unpost b) MFT 14 TC 610/640/650/670 attempting to establish or post to a module when: 1) Entity F944 Establishment Year field is not significant; or 2) Module's Tax Year is later than significant Entity F944 Final Year field.	
		Exception: TC 610/640/650/670 is Doc Code 24/34/48.	
	6	a) Unpost MFT 01 TC 150 attempting to establish or post to a module when: 1) The tax year is equal to or later than a significant 'F944 Establishment Year' and the 'F944 Final Year' is not significant; or 2) The tax year is equal to or later than a significant 'F944 Establishment Year' and equal to or earlier than a significant 'F944 Final Year'.	
		b) Unpost MFT 14 TC 150 attempting to establish or post to a module when: 1) The 'F944 Establishment Year' is not significant; or 2) The tax year is earlier than a significant 'F944 Establishment Year'; or 3) The tax year is later than a significant 'F944 Final Year'.	
	7	Unpost a TC 424 Push Code 036 if its attempting to establish or post to: a) An MFT 14 tax module and its tax year is not equal to a significant F944 Cache Year, or b) An MFT 01 module and its tax year is equal to a significant F944 Cache Year.	
	8	Unpost TC 610/640/650/670 (except Doc Code 24/34/48) attempting to post to MFT 33 modules with tax period 200612 or later.	
	9	a) Unpost F1120C (Doc Code 03) return if F1120 FRC value is not 20 and the 'Last Filed a F1120' field is zero. b) Unpost F1120C (Doc. Code 03) return if tax period is 200611 or prior. c) Unpost F1120 (Doc. Code not 03) return if F1120 FRC value is 20 or F990C FRC value is 01.	
330	1	TC 290/291/299 without Priority Code 1/2/6/7/8 or a 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 transaction and record does not contain a Credit Reference Number 766.	
	2	TC 30X with Priority Code other than 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. (Exception: posting TC 424 has Push Code 036)	
	6	TC 424 (except Push Code 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	TC 494 is input to a module with an organizational source different from the organizational source of the latest posted unreversed TC 494.	
331	0	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.	
	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		# #
		a) Forms 941/944 — The sum of Social Security and Medicare Taxes, Total Income Tax Withheld, and Total Adjustments.	
		b) Form 943 — The sum of Social Security Tax, Medicare Tax, Withholding Tax, and Adjustment to Tax.	
	4	Forms 940, 941, 943, 944 and 720 with alpha Condition Codes "E" and "F" present.	
	5	Form 1120 (excluding 1120S) or 990C with an alpha Condition Code of "F" and a significant Credit Elect field.	

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UPC	RC	Description	
	6	Duplicate MFT 05/06 return (no CCC of G present).	
332	1	Any Form 1120 TC 150 (Doc. Code not 51) with a document code that is not compatible with the Return Code of the latest dated unreversed TC 620 posted in the tax module.	
		a) Bypass if an entity transaction has changed the FRC after the posting of the latest dated unreversed TC 620. b) Bypass if TC 150 document code 66/67 and specified criteria are met.	
	2	Any non-1120F/1120FSC (TC 150) if current F1120 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.	
	4	TC 150/29X/30X/370 for MFT 17 if year and month of Date of Transfer doesn't match the year and month of the Tax Period.	
	5	TC 29X (Doc Codes 51/54)/30X if: a) Date of Transfer on the adjustment doesn't match the Date of Transfer on the posted return, and b) No secondary TC 340 is present	
333	1	a) TC 914/916 attempts to post to a module which already contains respective unreversed TC 914/916 that matches on TC and matches on AgentID. b) TC 918 attempts to post to an entity which already contains an unreversed TC 918 that matches on AgentID. c) TC 914 attempts to post to a tax module and unreversed TC 916 already posted. d) TC 916 attempts to post to a tax module and unreversed TC 914 already posted.	
	2	[REDACTED]	#
		[REDACTED]	#
		Exceptions: allow posting of -	
		a) TC 428, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 671, 740, 841, 912, 914-917, 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 Push Code 049. e) All TC 971s with ACs 200-214 (Financial Reporting ACs).	
	3	[REDACTED]	#
		[REDACTED]	#
		[REDACTED]	#
		Exceptions: Allow posting of -	
		a) TC 428, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 671, 740, 841, 912, 914-917, 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 Push Code 049.	
	4	[REDACTED]	#
	5	[REDACTED]	#
334	1	Reserved.	
	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.	

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UPC	RC	Description	
	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 TC 30X (with significant amount) 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, and 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 amounts.	
		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.	
	3	TC 29X containing a Reference Number 339 signed positive if the Reference Number amount exceeds the interest total Field.	
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.	
	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 15; or, F1120 FRC = 00/01 and an unreversed TC 060 is posted with Effective Date earlier than tax period ending.	
		Note: Bypass UPC 338 RC 2-5 for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return).	
339	1	a) 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. b) An MFT 02 TC 150 (Doc Code 16) with significant S-Corp Effective Date that is less than 5 years after the Effective Date of a posted TC 091/096. c) A TC 070 attempts to post to an entity module that has an unreversed TC 080 posted. d) A TC 074 if its Effective Date is prior to the Effective Date of a posted TC 076 e) A TC 076 if it's Effective Date is within 5 years of the Effective Date of the last posted (and unreversed) TC 076. f) A TC 078 if its transaction date is within 5 years of the Effective Date of the last posted (and unreversed) TC 076. g) A TC 080 attempts to post to an entity module that has an unreversed TC 070 posted. h) A TC 082 with effective date more than 366 days after current date. i) A TC 100 with effective date within 5 years of posted TC 100. j) A TC 101 with effective date earlier than TC 100 effective date. k) A TC 102 with effective date within 5 years of posted TC 102. l) A TC 103 with effective date earlier than TC 102 effective date m) A TC 082 with effective date more than 366 days after current date.	
	2	A TC 093/094 attempts to post to an entity module which has an unreversed TC 090 posted or, A	

UPC	RC	Description	
		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, TC 67X and TC 290 for zero with TC 281 as the only secondary transaction) that attempts to post to or create an MFT 52 tax module whose entity module does not contain a Date of Death.	
	2	Input Date of Death is all nines, and there is an MFT 52 module without an unreversed TC 400.	
	3	TC 468/469 attempting to post to a non-MFT-52 tax module.	
	4	TC 468 with payment-extension date prior to RDD or with payment-extension date prior to or equal to the payment-extension date of a prior-posted TC 468.	
341	1	An input transaction attempted to establish a tax module in an account in which all FR codes are "8".	
		Bypass for MFT 02/05/06/07/34 Tax Year 2006/2007 Return if it contains Computer Condition Code 'Q' (TETR-only return). Also bypass for same MFTs & tax years, a TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885).	
	2	TC 474 or TC 960 attempts to post with no related Filing Requirement Code.	
		a) Bypass the TC 474 check for MFT 01/10/14 (F941/940/944) if TC 474 document code is 77 and Blocking Series 5XX.	
		b) Bypass this check for TC 960 with MFT 17.	
342	1	An input TC 320 attempts to post to a tax module in which RDD is prior to 1/1/1987 and an unreversed TC 160/270 with significant amount, 166, 234, 238, 276, or 350 was present;	
	2	A TC 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	An input 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	An input DP adjustment containing reference number 766/767 attempts to post with OTN that does not match OTN on posted TC 898.	
	6	An input DP adjustment attempts to post with reference number 766 amount greater than sum of net TC 89X memo amounts minus sum of net TC 76X in module (all with matching OTNs).	
	7	An input DP adjustment attempts to post with reference number 767 amount greater than sum of net TC 76X in module (with matching OTNs).	
	8	An input DP adjustment containing reference number 766/767 attempts to post and transaction date of posted TC 898 is more than six years earlier than current 23C date.	
343	1	Reserved	
	2	TC 01X attempts to post with a change other than zero to a F940, 941, 943 or 944 FRC (SCTT FRC is not 5) and Employment Code blank, and the following consistency check is not met:	
		If BMF	Input FRC Must be
		Employment Code is: :	940 941 943
		1 (T)	01, 07, 11, 14
		2 (S)	1, 2 or 01, 11 or 01
		3 (W)	01, 07, 11, 14 or 01, 07
		4 (M)	01, 11
		7 (G)*	01, 11
		* – original input value	
	3	TC 01X attempts to post with no change to the 941 or 944 FRC (SCTT FRC is 5) and Employment Code of "9" and BMF 941 or 944 FRC is "02".	
	4	TC 01X/030 attempts to update the Employment Code when the Employment Code is "C".	
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 ASER for the module. Bypass for TC 560 with DLN Blocking Series 70X, 775 or 99X.	
	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 (CSED) 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.	

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UPC	RC	Description
	5	TC 550/560 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 TCs 520 and no TC 520 has a Closing Code of 6X, 73, 76-89.
	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.
345		Reserved
346	1	TC 370 (doc code 51/52) which contains more than one TC 150. An input TC 370 (doc. code 52) which contains a return (TC 150) and a TC 150 is already posted (duplicate filing 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	TC 370 (document code 51) for MFT 76 where on the TC 150: a) Abstract number is 163/226/205 and incoming Sponsor's Plan Year Ending is not significant; b) Abstract number is 201 and Excess Fringe Benefit Year is not significant; c) Abstract number is 204 and Reversion Date is not significant. d) Abstract number is 228 and 4980F Amendment Date is not significant.
	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, or TC 008) attempts to post to a module which was removed to the Retention Register. Exception: 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	An entity input transaction (except TC 041 with significant NEW TIN containing a Temporary SSN [e.g. 9XX-XX-XXXX], TC 012, and TC 019) did not update all Filing Requirement Codes in an account entity which contained 8s in all Filing Requirement Codes.
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: Excluded from the UPC 350 checks: a) Form 1065 for tax periods 197911 and prior, b) Any return with document code 51 or 52, c) A return when a TC 560 has previously posted, if the return transaction date is earlier than TC 560 ASED. d) MFT 46, 85, 86, (Tax-Exempt Bonds) Doc Cds 61/62/72/74/75/85/86 e) MFTs 47 and 49 (PACs) f) MFT 17.
	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 than 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

UPC	RC	Description	
		extended) is less than 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) with significant amount 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 Subsection Code 03 and Foundation Code 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 60-67, 81, 83, 85 or 86-89, OR a TC 971 AC 32 attempts to post and the Entity 48 Indicator is zero.	
	4	A TC 971 AC 163 and there is no unreversed previously posted TC 971 AC 63 present with an earlier date.	
	5	A TC 971 AC 263 and Third Party/Paid Preparer checkbox indicator not significant.	
	6	TC 971 AC 650 posting to MFT other than MFT 02, 08 or 34.	
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, Doc 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.	
358	1	Any transaction which attempts to update the Entity EO Status as follows:	
		<u>From (EO Entity Status)</u>	<u>To (Input Status/Subsection)</u>
		01-03	06-07, 10-11 ⁶ , 30, 31, 33-36, 40, 41, 70-72, 99 ⁵
		06	01-03 (unless ***), 07, 10-12, 18, 19, 22-26, 28, 29, 30-36, 40, 41, 97 ⁸ -99 ⁵
		07, 10, 11	01-03 (unless ***), 06, 12, 18, 19, 22-26, 28, 29, 40, 41, 97 ⁸ -99 ⁵
		12	02 ⁶ -03 (unless ***), 06-07, 10-11, 18-19, 22-26, 28-29, 40-41, 97-99 ⁵
		18, 19	06, 07, 10, 11, 12, 28, 29, 40, 41, 70-72, 97-99 ⁵
		20	18, 19, 40, 41, 70-72, 97-99 ⁵
		21	Anything except 97 ¹⁰ or 99 ⁵
		22	06, 07, 10, 11, 18, 19, 30-36, 40, 41, 70-72, 97
		23, 24, 25	06, 07, 10-12, 18, 19, 28, 29, 30-36, 40, 41, 70-72, 98, 99 ⁵
		26	06, 07, 10-12, 18, 19, 22-25, 40, 41, 70-72, 97-99 ⁵
		28, 29	Anything except 01-03, 22, 28-29, 97 ⁸ -99 ⁵
		30	06, 12, 18, 19, 22-26, 28, 29, 31-36, 40, 41, 97, 99 ⁵
		31	06-07, 10-12, 18-19, 22-26, 28-29, 30, 32-35, 41, 99 ⁵

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UPC	RC	Description
		32 06-07, 10-12, 18-19, 23-25, 28-29, 30-31, 33-36, 40-42, 70-72, 99 ⁵
		33 01-03*, 06-07, 10-12, 18-19, 22-26, 28-29, 30-32, 34-36, 40-41, 97, 99 ⁵
		34 01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-33, 35-36, 40-41, 70-72, 99 ⁵
		35 01-03, 06-07, 10-12, 18-19, 22-25, 28-29, 30-34, 36, 40-41, 70-72, 97 ⁸ , 99 ⁵
		36 ⁴ 06-07, 10-12, 18-19, 20-25, 28-29, 30-35, 40, 99 ⁵
		40 01-03**, 18-20, 22-26, 28-29, 32, 97 ⁸ , 99 ⁵
		41 01-03**, 18-20, 22-26, 28-29, 30, 32-35, 40
		42 01-03***, 18-26, 28-29, 32, 97 ⁸ - 99 ⁵
		70 Anything except 01-03, 31, 36, 42 ⁶ , 70-72, 97 ⁸ - 99 ⁵
		71 Anything except 01-03, 31, 36, 70-72, 97 ⁸ - 99 ⁵
		72 Anything except 01-03, 31, 36, 42 ⁶ , 70-72, 97 ⁸ - 99 ⁵
		97 ⁸ 06-12, 18-22, 26, 28-30, 33, 35, 40-42, 70-72, 98-99
		98 Anything except 01, 02, 20-22, 26, 31, 32, 36, 40-42, 70-72 ⁵ , 97 ⁸
		99 Anything except 01-03, 20 ⁹ , 70-72 ⁵ , 97 ⁸
		** input status is on TC 016 with zero subsection code
		*** the input TC also has a non-zero subsection code
	2	EXO-4-0016 - cycle 199427, allow EO status to be updated from 42 to 40; EXO-2-0029 - cycle 199326.
	3	TSF-0-0141 – cycle 200103: allow EO status to update from 40/42 to 30/31/33 & from 01-03/20/
	4	TSC-1-0014 – cycle 200203
	5	TSC-3-0058 – cycle 200503
	6	TSC-4-0035 – cycle 200603
	7	TSC-5-0021 - cycle 200703
	8	TSC070524 - cycle 200803
	9	TSC070530 - cycle 200803
	10	WR#43820 – cycle 201120
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, 23-25, 30, 31, 33-36).
	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 unreversed TC 420/424 present.
	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– (unless EO Status is 28 & Affiliation Code is 7/9) –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). Exceptions: a) Bypass the check if the MFT is 34 and the Form 990T FRC is 02 b) A TETR-related TC 424 (contains DLN with Blocking Series and Serial No. 88885) with tax period year 2006 or 2007 and its subsequent TC 420.
	6	TC 022 input to delete EO Subsection from entity and account does not contain an EO Subsection.
360	1	Reserved
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) or TC 520 (CC 82) 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 the entity/a tax module and the entity has a significant account-wide "– V" (Bankruptcy) and/or "– W" (Litigation) freeze. (Do NOT allow posting as a corrected UPC 3615.)
	6	TC 470 (CC 98) attempts to: (a) post to a tax module other than MFT 02/34, or

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		(b)MFT is 02, but Entity F1120 FRC is other than "01" or "07", or (c)MFT is 34, but Entity F990T FRC is other than "01".
	7	TC 470 CC 90 input to a tax module where an unreversed TC 520 CC 60-67/81/83/85-89 is present.
362	1	Reserved
363	1	A TC 150 for MFT 67 attempts to post with an Asset Code 1-9, Type of Organization other than 9, the F990 FRC is other than 3, the Audit Code is blank, the Non-PF Reason Code is 00 and the Correspondence Code is zero; send the return unpostable if: a) Entity Subsection Code is 50, 60, 70, 71, or 91; or b) The Entity Subsection Code is 03 and the Foundation Code is 09-18.
	2	TC 150 for F990 (MFT 67), F990T (MFT 34), F944 (MFT 14) and F941 (MFT 01) attempting to post with a change of address on an account with GEN and Affiliation Code of 6 or 8. Allow to post as a corrected unpostable.
	3	TC 150 for F4720 (MFT 50) with Abstract Number 237 attempting to post and neither of the following two conditions is true: a) Entity EO Section carries Subsection Code 02-27, 40, 50, 60, 70-71 or 90-92; b) no Entity EO Section is present and Entity Employment Code = A, G, I or T.
	4	TC 150 for MFT 47/49 if EO Subsection is other than 82 and EO Status Code is other than 34.
	5	TC 150, MFT 67 attempts to post with an Asset Code 1-9, a type of organization other than 9, Form 990 FRC is not 03, the non-PF Code is 10 and all of the supporting boxes are blank or more than one box is checked.
	6	UPC 363 RC 6 will generate when a TC 150 with MFT 46 with balance due attempts to post and the corresponding payment is not posted to the account.
364	1	Reserved
365	1	TC 591/593 for MFT 67 attempts to post 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, 47, 49, 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. Bypass for a TC 620 with a Return Code of 4
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	The Subsection Code is not 00/03/50/60/70/71
	2	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 the 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.
	3	TC 000, document code 80, with an Affiliation Code-7 or 9 is input to establish a subordinate 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

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		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.
	9	TC 016, Doc Code 80, Definer Code G, if the Affiliation Code is 1, 2, or 3, the New GEN is 9999 and the "From GEN" already exists on the GEN File.
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.
	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 and either of the following conditions is true: a) Subsection Code on input is 03; or, b) Subsection Code on input is 00 and BMF Subsection Code is 03.

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	5	TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account and either of the following conditions is true: 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) attempts to post with significant EO FRC on input and EO Status is zero or 20-22, 26, 28-33, 35, 40-42, or 70-72 and the BMF EO Entity Status is 20-22, 26, 28-33, 35, 40-42, or 70-72.	
	7	TC 016 (document code 80) attempts to post with significant EO FRC on input and Subsection Code is significant on input and input EO Status is not 01-03 and BMF EO Entity Status is 06/07/10/11.	
	8	TC 016 (document code 80) attempts to post and FRC on input is significant for F990PF, 990C, or 5227 and input New GEN is not 9999 and BMF GEN is significant.	
	9	TC 016 (document code 80) attempts to post and input EO Status 01-19, 23-25, 34 or and input has no significant EO FRCs and BMF does not have a significant EO or F1065 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	Reserved	
	2	[REDACTED]	# # # # # #
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.	
	4	A TC 620 and 460 with a Group code other than 7 attempting to post to an account with a BMF Form 990 FRC of 3	
	5	A TC 620/460 with a specified GEN attempting to post to that GEN file.	
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 'F'.	
	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	TC 016 if: a) Input OIC Year other than 0000 or 9999; or b) Input OIC Year is 9999 and the Entity OIC Year is already zeros.	
	2	TC 290 (B.S. 96X) 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)., TC 290 (B.S. 97X) 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 3903.	
	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.	

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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.	
		e) TC 583 (SVC 1) input to MFT 01/02/05/06/11/14 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 other than 80/81) blocked 7XX has Julian date less than 400.	
	7	TC 016 (document code other than 80/81) blocked 700-749 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is on.	
	8	TC 016 (document code other than 80/81) blocked 750-799 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is off.	
	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 (unless its a generated SFR TC 150); 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 (unless it's a generated SFR TC 150).	
		c) Abstract Number does not equal 15X/18X/213/214/234.	
391	1	TC 910 attempts to post and module already contains an unreversed TC 910 which matches on Agent ID.	
	2-6	(Reserved)	
	7	TC 241 with Reference Number not matching the Reference Number of a posted TC 240.	
	8	TC 149 with a code that does not match with code on a posted TC 148	
	392-394	(Reserved)	
395		Invalid Date Fields (listed below are TCs and possible invalid date fields):	
395	1	a) TC 000, TC 01X, TC 030: Date of Death, Deductibility Year, Ruling Date, Advance Ruling Expiration Date, Business Op Date, OIC Acceptance Year, PIA Date, or Wages Paid Date.	
		b) TC 05X, TC 06X, TC 07X, TC 08X, TC 09X, TC 10X, TC 59X CC 13: Effective Date.	
	2	EO Accounts (Identified by Doc Code 80 and 81): TC 000, TC 01X, TC 030: Date of Death, EO Status Date, Deductibility Year, Ruling Date, Advance Ruling Expiration Date, Business Op Date, OIC Acceptance Year, PIA Date, or Wages Paid Date.	
	3	TC 971, 972: XREF Tax Period or Secondary Date	
	4	TC 150: Correspondence Received Date	
	5	a) Receipts (Doc Code 17, 18, 19, 24, 48, 54): Secondary Tax Period. b) TC 29X, TC 30X: Agreement Date, Claim Rejected Date, Statute Extension Date, Correspondence Received Date, Amended Claim Received Date, Credit Interest to Date, Debit Interest to Date, Ref. Statute Control Date, 2% Interest Date, or 30/90 day Date.	
396		Reserved	
397		Reserved	
398	1	End of Year Purged Unpostable.	
	2	a) A prior-year TC 015/030 attempting to post in 2002; or b) a TC 520 with a BLLC not 00, 21-27; or c) a prior-year F720 return attempting to post in 2002 with an abstract /reference number with a negative amount (credit); or d) a prior-year TC 91X attempting to post in 2002.	
399	1	A return with RPS/ISRP/Lockbox Indicator of "2" attempts to post to a module and no unreversed RPS 610 or unreversed TC 610 with doc code 70/76 or TC 670 with doc cod 70/76 is posted. BYPASS if the balance due/overpayment field is zero. Also bypass on a corrected unpostable.	
	2	[REDACTED]	# # #
	3	A return that does not have a RPS/ISRP/Lockbox indicator of "2" and there is an unreversed RPS 610 or TC 610 with Doc Code 70/76 or TC 670 with Doc Code 70/76 posted. BYPASS on a corrected unpostable. Exception: Bypass all of UPC 399 if:	
		a) TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer " field matches a posted TC 610 amount absolutely (reversed or unreversed) with no more than one unreversed TC 610 posted; or	
		b) TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 650 amount absolutely (reversed or unreversed); or	

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UPC	RC	Description
		c)TC 150 "Balance Due/Overpayment" field or "Tax per Taxpayer" field matches a posted TC 670 amount absolutely (reversed or unreversed).
		d) 150 is for MFT 17.
400-427		Reserved
428	1	TC 150 if Entity TETR indicator is already significant and either Return TETR field is significant, or Verified-TETR field is more than 0.01 (possible duplicate TETR claim).
	2	TC 150 if:
		a)Tax Period is not 200612 thru 200711 and
		b)Return TETR field is significant, and
		d) TETR-Verified field does not equal .01.
		Bypass this unpostable for short returns (CCC=F) if tax period is 200601 thru 200611 and there's a FYM mismatch (meaning they really are short returns).
	3	TC 150 if it contains Computer Condition Code 'Q', the tax year is 2006 or 2007 and the module is in status 04 or has a non-zero module balance before the return posts. (Credits and/or Return-extension in the module mean we should be getting more than a TETR-only return.)
	4	TC 150 for F1120POL (MFT 02 & Doc Code 20) and F990T (MFT 34) if the input return contains Computer Condition Code 'Q' and there is an EO section with an EO Status Code of 98 (Terrorist org.) Bypass if Verified-TETR field = .01.
	5	An adjustment (TC 29X/39X) which contains Reference Number 253 or 254 (TETR Claim or TETR Credit Interest) if:
		a) MFT is not 02/05/06/07/34; or
		b) Tax Period is earlier than 200601 or later than 200711.
429	1	An input transaction attempting to update filing requirements which is inconsistent with current filing requirements. See IRM 3.13.222.99 UPC 429.
	2	<ul style="list-style-type: none"> ▪ 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). ▪ 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. ▪ 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	1	A transaction attempting to update the Location Address 1 & 2 and the Location Address 2 does not contain 2 and only 2 commas, and/or a U.S. state code is present that is other than 2 characters.
432	1	A transaction input with an employment code other than blank, A, C, F, G, I, M, N, S, T, W, or 9.
433-436		Reserved
437	1	TC 898 with doc code 45 attempting to post and it does not find after 10 cycles, a TC 840 with the same DLN
	2	TC 898 with doc code 77 containing a transaction date not within 12 days of a TC 846.
	3	TC 898 containing a memo amount that exceeds the transaction amount of the TC 840 (if the doc code is 45) or TC 846.
	4	TC 899, if the OTN does not match the OTN of a prior posted TC 898.
	5	TC 899, if the memo amount exceeds the net amount of the prior posted TC 898 with matching OTN minus TC 766 with matching OTN.
438	1	TC 971 Action Code 301-308 does not locate a TC 650/660 matching on DLN in the tax module
	2	Reserved
	3	TC 971 AC 301-308 when XREF DLN contains Doc Code 24 or 34.
439		Reserved
440-489		Reserved
490	0	Unpost an MFT 76 non-G-coded return that has same Abstract Number(s) and amount as a previously posted TC 150/973.
	1	Generally, any input transaction attempting to post with an invalid field. For example:
		<ul style="list-style-type: none"> ▪ 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.

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UPC	RC	Description
		<ul style="list-style-type: none"> ▪ Wrong sign for a money amount.
		<ul style="list-style-type: none"> ▪ Incompatible value such as an SSN for MFTs not equal to 13/42/51/52/58/68/76/78.
		<ul style="list-style-type: none"> ▪ Input TC with tax period not equal to YYYY12 for MFT of calendar year filer (e.g. MFT 07, 10, 11, 15, 16, 77, 78)
		Exception: For MFT 07, bypass this unpostable when posting a TC 620, 460, or a TC 150 with CCC of F.
		<ul style="list-style-type: none"> ▪ BOD Code other than SB/TE/LM
		<ul style="list-style-type: none"> ▪ Sum of F720 debits not equal to Total Tax Settlement amount and difference is \$100 or more..
		<ul style="list-style-type: none"> ▪ Sum of F720 credits (TC 766's) not equal to "Net Tax 766 Computer" and difference is \$100 or more.
		<ul style="list-style-type: none"> ▪ TC 290 with secondary TC 181 with special DLN nnt5499993999y & PRC=68 attempts to post when Entity One-Time EFTPS/FTD Penalty Rebate Indicator is already set; where nn = FLC, t = Tax Class, y = Year of processing.
		<ul style="list-style-type: none"> ▪ Unpost MFT 76 Returns, if the applicable date field is not significant.
		<ul style="list-style-type: none"> ▪ Unpost Entity TC 971 ACs 341/342/343 cycle 200732 & subsequent.
		Unpost input adjustment transaction with reference number 403. TC 962 (CAF) attempting to post in 2010 and subsequent years.
	2	Input TC 150 (non "f" coded F5227) with a tax period later than 198712 and the input tax period does not end in 12 (YYYY12-calendar year).
	3	<ul style="list-style-type: none"> a) Any TC 150 or TC 29X transaction blocked other than 400-439 for MFT 04 with a tax period between 199503 and 199712. b) Any MFT 04 transaction addressing a tax module with a tax period later than 199712. c) Any MFT 61 transaction attempting to create a tax module for tax period 198707 or subsequent.
	4	MFT 06 TC 150 with Number of Partners field equal to Total Assets field. Bypass check on corrected UPC 4904.
	5	Any TC addressing MFT 16 with tax period prior to 199412 and/or input tax period does not end in 12 (yyyy12 - calendar year)
	6	Any TC addressing MFT 77/78 and tax period is prior to 198612.
	7	Any TC addressing MFT 15 and tax period is prior to 199012, except a TC 6X2/7X2 with Doc Code 24/34.
	8	TC 150/29X/30X with Abstract Number 11 present and tax period does not equal 198806, 198903 or 199003.
	9	Any TC 150 attempting to post with a Total Tax Settlement field equal to 10 billion dollars or more. (\$10,000,000,000.00)
491	1	Revenue Receipt transaction with <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> a) TC not equal 001-007/971 AC 390-399/98X; or b) Tax year is not 2 years prior to current year; or, c) Tax period month not equal to 12.
	4	<ul style="list-style-type: none"> a) MFT 42 TC 6XX-8XX Credit transaction; b) MFT 42 TC 290/300 with significant amount in any of the transaction amount fields (primary, secondary, penalty or interest) or with significant amount in a Ref/Abstract amount.
	5	TC 150 MFT 60 with Total Tax Settlement \$100,000,000 or more.
	6	MFT 02 TC 150, document code 06 (F1120SF), if Tax Period is prior to 198408.
	7	MFT 05 TC 17X/80X addressing a tax period prior to 198712.
	8	MFT 05 TC 488/489 addressing a tax period 198712 or later.
	9	Reserved
492	1	Invalid Closing Codes <ul style="list-style-type: none"> a)TC 530 with CC other than 00-39 b)TC 520 with CC other than 60-67, 70-85 c)TC 521/2 with CC other than 00, 60-89 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.

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UPC	RC	Description	
	3	Any TC 30X for MFT 13.	
	4	Any transaction carrying an FLC of 60/78 posting prior to 2007.	
	5	TC 29X/30X for MFT 10 with Item Reference Number ≠ 998/999.	
	6	Item Reference Numbers 320/321	
		a) on TC not equal to 300; or,	
		b) for MFT not equal to 02/33.	
	7	Any TC not equal to 652/662 or a TC 652/622 with secondary transaction(s) directly addressing MFT/Tax Period 01/0000.	
	8	TC 150 for MFT 76 with Abstract Number 224, 225, 227 and no Abstract 159, 163, 226 respectively, already posted.	
	9	TC 150 with Abstract Number 220.	
493	1	The FMS Levy-Post Match record, if: a)Levy Match Indicator is not "L" or "M", or b)Payment type is not NL, NV, OC, OE, SC, SE, VC or VE	
	2	Transaction input for MFT 52 and TC is less than 150 (except 001-007/01X/14X).	
	3	MFT 07 transaction input with tax period prior to 198712.	
	4	TC 29X/30X (including doc code 51) with CVPEN reference number 681-683, 685 or 689-699 addressing MFT other than 02/05/51/52. Exception: Reference number 689 posting to MFT 37, 44, 46 & 67 module. TC 29X (including document code 51) with Reference Number 688 addressing an MFT other than 06.	
	5	For MFT 06 only, unpost any TC input for significant amount and the Tax Period is prior to 197912. For MFT 06 only (except for return Doc Code 67/68 for tax period 200112 & subsequent), if tax period is 197912 or later, unpost the following transactions:	
	6	TC 150/27X for significant liability amount.	
	7	Any secondary TC 160/161/240/241 amount that is not a multiple of \$50 (except for return Doc Code 67/68).	
	8	Any secondary TC 160/161 input and an unreversed TC 240/246 is already posted to the module (except for return Doc Code 67/68).	
	9	Any secondary TC 240/241 input and an unreversed TC 160/166 is already posted to the module (except for return Doc Code 67/68).	
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	Any TC 29X/30X (Doc Code 54/47) with: a) Old Reference Number 003, 007, 008, 184, 185 attempting to adjust fields on a TC 150 for MFT 01 that posted 01/01/2005 and subsequent or attempting to adjust fields on the TC 150 for MFT 14; b) New Reference Number 104-113 attempting to adjust TC 150 for MFT 01 posted prior to 01/01/2005. Any TC 370 (Doc Code 51) with: c) Significant old fields "Withholding Tax Amount" (equivalent to Reference Number 003) or "Adjusted Total Backup Withholding" (equivalent to Reference Number 008) attempting to adjust a TC 150 for MFT 01 that posted 01/01/2005 and subsequent, or attempting to post a new MFT 01 TC 150. d) Significant new F941 fields: Current Quarter Adj. Fraction Cents Amount, Current Quarter Adj. Sick Pay Amount, Current Quarter Adj. Tips Life Ins. Amount, Current Year Adj. to Withholding Amount, Prior Quarter Adj. SS & Medicare Tax Amount, Special Adj. to Income Tax Amount, Special Adj. to SS & Medicare Tax Amount, Total SS & Medicare Tax Computer Amount attempting to adjust a TC 150 for MFT 01 posted prior to 01/01/2005.	
	2	Any TC 30X or non-MFT 13 TC 290 with Reference Number 500-664, 674, 675. Exception: Reference Number 661/662 for MFT 49 only.	
	3	Any TC 290/300 with more than one of the same secondary transaction 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 000/500-699 or with Reference Number	

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UPC	RC	Description
		618.
	9	Any MFT 13 TC 29X (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	<ul style="list-style-type: none"> ▪ Prior to 2006: Any transaction that would establish a tax module for MFT 58 for Tax Period 198010 and later. ▪ 2006 & subsequent: Unpost any MFT 58 transaction.
	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	TC 29X with Ref Number 251 attempting to post to MFT other than 02, 05 or 06.
	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. (Bypass for TC290 (B.S. 400-439) MFT 04/10 for tax period 199512 and subsequent.) Exception: Allow Reference Numbers 3XX for MFT 40.
	7	TC 290 (B.S. 48X) with Credit Reference Number 311 present.
	8	TC 290 (B.S. 4XX) input with Credit Reference Numbers 766/767 and MFT is other than 01/02/03/04/05/06/11/12/16/33/34/37/44.
	9	TC 011/04X attempts to post with a transaction date more than two years prior to the current (23C) date.
496	1	TC 000 which attempts to establish an account comes in with insignificant (missing) Name Line and/or Address data.
	2	TC 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 input with an invalid File Location Code (FLC) in the DLN.
	5	TC 011/041 input <ul style="list-style-type: none"> 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 001-007/01X/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.
	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	Any transaction with zero tax period that is attempting to post and its MFT is not 00 (entity), nor 01 (FTD module) nor 52 (estate tax module).
497	1	Reserved
	2	TC 29X/30X with secondary TC with future date.
	3	TC 65X or 66X or 670 (MFT 08 only) attempts to post to a module where the transaction date of the input TC is greater than the current 23C Date.
	4	Reserved.
	5	A non-"G"-coded TC 150 with RPS indicator of "2" and amount present in the remittance field.
	6	TC 694 DPC 50/51 addressed to an MFT other than MFT 13; TC XXX that is not TC 694/695 but has a DPC 50/51 TC 694 DPC 50/51 with no 2ndry TC 360; TC 694 DPC 50/51 with 2ndry TC 360 that does not match TC 694 on money amount; TC 694 DPC 50/51 with Tax Period Month that does not match "12".
	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 <ul style="list-style-type: none"> 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, c) 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 <ul style="list-style-type: none"> a)MFT is not 00 or 52; or, c) Date of Death is not all 9s and is higher than current 23C date.
498	1	A TC 04X with an invalid TIN, specifically: <ul style="list-style-type: none"> a) TC 040 without a valid SSN (TIN prefix 0); or c) TC 041 without an invalid SSN (TIN prefix 1).
	2	a) If MFT 74, Plan =000, and current cycle is 200626 or earlier, unpost transactions with

UPC	RC	Description	
		significant transaction amount unless doc code 24/34. b) If MFT 74, Plan=000, and current cycle is 200627 or subsequent, unpost all transactions, except TC 521 for 2009 processing year. c) If MFT 76 unposts a TC 150 with Plan Number 000 if the TIN is an EIN (not an SSN).	
	3	TC 620 (document code 04) with a transaction amount greater than zero.	
	4	[REDACTED]	# # #
		a) Tax Period is prior to 199608 and DDP is more than \$5,000; or b) Tax Period is 199608 or subsequent and: 1) DDP is more than \$50,000; or 2) For DDP on a TC 150 with Gross Receipts of \$1 million or less, the DDP is more than \$10,000 or more than 5% of the Gross Receipts.	
	5	TC 141/142/015/030/920 with AO not equal to 21-27 (inclusive) or 35. TC 015 or 030 if the AO is not equal to 21-36 (inclusive).	
	6	Reserved.	
	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 (except doc code 67/68 for tax period 200112 & subsequent)/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	Any MFT 47 transaction that is an assessment or a payment, or an adjustment (TC 29X/ 30X/ 371) carrying an assessment or a payment.	
	7	a) TC 420/424/428 with FLC in DLN not equal to a SC code; or b) Primary Business Code (PBC) not equal to 201-207, 212-215, 295-299, 300-399, 400-499, 610, 612-615, 620-624, 631, 633, 635-636, 641, 643-644, 650-655, 660-661, 663-665, 668-669, 671-673, 675, 689-699 or 700-799; or c) TC 424 with Push Code 010 and 918A-PBC equal to zero; d) 918A-PBC significant and Push Code not equal to 010. Exception: Bypass this Reason Code for a TC 420 with Doc Code 77.	
	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: If 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 300/304/308; 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) A TC 370 Doc Code 51 for MFT 13 with a secondary TC 16X, 17X, or 18X penalty transaction code; or, e) document code 51 for MFT 13 with secondary TC 564/97X or 150 or less.	
	9	Any MFT 01 TC 150, if tax period is 199212 or earlier, with an incorrectly formatted ROFT.	

5 Unpostable Codes - EPMF

Code	Condition
801	An input Transaction Code other than TC 000 with Doc Code 04 or 63, 150, 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.

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Code	Condition
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 or 420 and neither an unreversed TC 150 or 154 nor an unreversed TC 977 (posted prior to cycle 198228) is present in the return module or an attempt to post a TC 421 and no unreversed TC 420 or 424 is present in the return module.
808	An attempt to post a TC 150 that does not contain "G" Condition Code and the EPMF already has an unreversed TC 150 posted to the return module. This check is not performed on corrected unpostable 808 TC 150s, and the return is posted as a TC 976 (duplicate return).
810	A transaction other than Doc Code 64, TC 012 or TC 42x that attempts to Post to a Plan with a plan requirement of Filing Requirements 8. (Bypass for all TC 42X) EFAST transactions are not subjected to this test.
811	A transaction other than Doc. Code 63, TC 012 attempted to post to an entity with Entity Filing Requirements of 8's. EFAST transactions are not subjected to this test.
812	An attempt to post a TC 424, TC 592, TC 930, or TC 960 to a tax module that does not exist and the plan year ending month of the transaction does not match the plan year ending month, first prior plan year ending month, or second prior plan year ending month for the plan. This test is bypassed for corrected unpostable 812 transactions.
814	A TC 420 that attempts to post and 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, 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 or 961 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.
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 that already exists.
842	An attempt to post a Document Code 64 MFT 74 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	A Doc Code 63, TC 012 attempts to post and the Entity Filing Requirements are not 8.
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 and an unreversed TC 960 is present in the module.
851	An IRS-generated TC 151 reversal DLN does not match the DLN of any TC 150, 155, 156, 976, or 977 in the tax module or some condition exists that will not allow a return to be moved from one module to another (for TC 151-CD 020 ñ 029) or the reversal DLN does not match the transaction DLN of any TC 154 in the module (for TC 151-CD 019).
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 <ul style="list-style-type: none"> ▪ Any transaction code attempting to post the EIN 51-0099493 OR 04-1867445. ▪ 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.
877	An amended return (TC 150 with a iGi Condition Code or TC 977) attempts to post to a module with no prior unreversed TC 150. For corrected unpostable 877 transactions that fail this test, the iGi code is removed and the transaction posts as TC 150.
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.

6 Unpostable Codes - PMF

UPC	RC	Definition
501	01	Mismatch on TIN, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).
503	01	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).
	02	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).
	03	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).

7 Unpostable Resolution Codes

Unpostable Resolution Codes are input using the GUF command codes UPBAT and UPRES to close unpostable transaction cases

NOTE: For CAWR Unpostable Codes, take the necessary action outlined in IRM 4.19.4, CAWR Reconciliation Balancing, under the Unpostable Procedures section.

Value	Meaning
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
	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 combinations 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.

8 Unpostable Command Codes

Value	Meaning
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.

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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.

9 Resequence Codes (IMF Only)

Type Definitions:

R = Reserved

D = Transaction will resequence for one day. The account will be re-analyzed daily or weekly depending on the 'Daily eligible' indicator and the transactions will post if conditions for posting are present in the account.

W = When a transaction is resequenced until a specific cycle, once that cycle is reached, Run 460-12 should resequence it until the last day (Thursday) of the cycle.

DW = When a transaction is resequenced for a number of weeks, once the cycle is reached, Run 460-12 should post ONLY if the DD of the Resequence cycle is equal to the DD of the current cycle

Code	Type	Definition
00		Default - The Reason Code is not available or the resequenced transaction does not meet any of the Reason Code Criteria listed below.
01-05		Reserved for temporary resequencing of transactions.
06		Created when setting FPLP manual setting to expire in 52 cycles where a TC972 AC 61 will be created to turn the FPLP manual setting.
07-08		Reserved for temporary resequencing of transactions.
09	R	Reserved for temporary resequencing of transactions.
10	W	TC971 AC 63 until cycle YYYY25 or until account is created. UPC 151 in cycle YYYY2505 if account not created.
11	D	Resequenced by Run 460-08.
12	W	57 hold (2-bit) on and input transaction has a debit amount.
13	D	TC 150 posting current cycle or TC 150 not settled.
14	W	Multiple adjustments (TC 29X, 30X) input.
15	W	Mirror Assessment TC290 CRN337 attempting to post to module that does not have an account, a module or TC971 AC110. Gets sent back to issuing account to produce a Mirror Fail Transcript. (CF0-1-0132)
16	DW	TC 670 input to an even or credit balance module in installment status (60) (or was in Status 60 within 8 weeks). Will resequence 6 weeks then UPC 198-2 or post if balance goes debit.
17	D	Incomplete nameline propagation or open TDA and transaction would update N.L. or address.
18	D	TC 903 or 904.
19	D	PRE-DM1 cycle (Segment 6) or DM1 cycle (valid segments).
20	DW	TC 150 with excess E.S. credit claimed (prior to cycle YYYY0705 only) and no E.S. record exists on the DMF.
21	D	TC 670 and TC 680 input to module with 34 hold.
22	D	TC 018 and TC 740 input.
23	W	TC 140 with Entity code 2 going UNP 151 TC 140 or TC 142 and TC 140 input same cycle.
24	DW	RPS TC 610 or TC 610 Doc Code 19, 70 or 76 attempting to create an account on the valid Master File prior to cycle YYYY2305. If this TC 610 attempts to post after cycle YYYY2305, it will resequence for 3 weeks and then UPC151 RC1 if no TC 150 posts. If TC 610 and 611 are input the same cycle and TC 610 is resequencing RC 24, Run 460-08 will mark the TC 610 causing Run 460-12 to unpost 151 rather than resequence again.
25	D	TC 920 will cause status overflow.
26	D	Merge initiating transaction input to an account containing a significant Entity TC 898 indicator. Will resequence 1 cycle to allow 460-12 to housekeep the TC 898 indicator. May unpost UPC 134-3 if TC 898 indicator remains set.
27	W	TC 29X with blocking series 2XX and no TC 150 posted.

Code	Type	Definition
28	D	IMF/BMF offset in progress.
29	W	Adjustment with CRN 897 attempting to post to an account with an unsettled Spouse Claim.
30	D	Doc. Code 34 or E.S. Validation.
31	W	TC 582 resequenced to the MFT 31 module of each spouse.
32	W	End of Year Processing.
33	W	TC 29X with secondary TC 295/299 and a future interest date.
34	W	TC 129 resequenced as TC 120.
35	D	TC 150 attempting to post to an account the same cycle the account was created
36	D	Credit Elect to surviving spouse.
37	D	Offset to Spousal account.
38	D	TC 811 input to module with TC 811 already posted with unused available money.
39	W	TC 820, 824, 830, or 890 attempting to UPC 175, RC 0, will resequence one cycle before unposting, if condition still exists.
40	D	TC 131 type 01 if 11 or more are attempting to post in the same cycle.
41	W	TC 290 with CRN 897 resequencing during the first production cycle of the year
42	W	TC 29X carrying TC 271 with RC 62 and the TC 271 amount is greater than the Late Payment Total in the tax module. Will resequence 1 cycle only.
43	D	TC 430 that had a fiscal month mismatch. Will resequence 1 cycle only.
44	W	TC 150 prior to cycle YYYY1305 when the K-1 ES payment indicator in the input TC 150 is significant.
45	R	Reserved.
46	D	Treasury Employee transcript requests (TC 992s resequence through the calendar year.
47	W	Current year "G" coded TC 150 with a DLN of "XX211XXX99XXXX" (Political Check-Off) will resequence for 16 cycles prior to unposting (UPC 129), if condition still exists.
48	W	Current year non-math error Return FLC 14, 16, 26, 27, 30, 32, 35, 38, 64, 70, 72, 75, 76, 79, 92 or 93 (ELF) when no TC 610 or 670 equal to or greater than the Balance Due amount is posted in the module will resequence until cycle 20. If input in cycle YYYY1901 or later, resequence for 2 weeks and then post whether or not the payment has posted.
49	W	Transaction will resequence for 2 cycles prior to unposting UPC 173 RC 5.
50	D	TC 500 CC52 or 53 will resequence until account is created.
51	W	TC971 AC110 and TC290 CRN337 going to Spouse Account as part of the Mirror Assessment RIS CFO-1-0132.
52	W	Revenue Receipts transactions will resequence 2
53	W	cycles before going UNP 1520 or 151. Resequence TC 971 AC 696 for 2 cycles if no account present. After 2 cycles, if the account hasn't been established, drop the TC 971.
54	DW	TC840 will resequence 10 cycles before going UNP1970.
55	D	TC 013/370 attempting to create a module returned from the Recoverable Retention Register but which would have unposted or resequenced for another reason are forced to resequence RC 55. All will be marked to print and drop in Run 460-63.
56	W	TC 898 Doc Code 45 input to a module without a posted TC 840 with matching DLN or a TC 898 Doc Code 77 attempting to create a module. Resequence for 10 cycles or until TC 840 posts or module is created. Unposts after 10 cycles (UPC 137-1 or 159-0 respectively)
57	W	TC 971 AC 102 – 103 resequenced to create an MFT 31 module.
58	D	TC 97X AC 157 created and resequenced to Primary or Secondary Account based on the posting of a TC97XAC57.
59	D	TC130 created and resequenced to Primary or Secondary Account based on the posting of a TC971 AC 65
60	D	Generated TC972 AC 57 when a module with an unreversed TC971 AC 57 is full paid. The TC972 AC 57 is used to initiate generation of reversal TC972 AC 157, the input RC60 generated TC972 AC 57 is then dropped.
61	W	TC 960 input to MFT 55 will resequence for up to 26 cycles prior to being dropped if the module is not present.
62	W	Resequence TC424 BLK/SER 8888N for 2 weeks if account is not present.
63	R	Obsolete. TC 370 attempting to create a module returned from merging from IRAF Cycle IPW200404 which would have unposted or resequenced for another reason are forced to resequence RC 63. All will be marked to print and drop in Run 460-63.
64	R	Obsolete. Any transaction other than TC001 attempting to post to IMF when CADE account has not been successfully restored in IMF.
65	R	Obsolete. TC971 AC800 generated to indicate CADE account successfully restored to IMF.
66	W	TC 370 attempting to create a module returned from IRAF Purge file which would have unposted or resequenced for another reason are forced to resequence RC 66. All will be marked to print and

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Code	Type	Definition
		drop in Run 460-63.
67	W	Mirror Assessment TC370 that is attempting to Unpost for any Reason; and will be marked to go to the Print and Drop File in Run 460-63.
68	W	TC971 AC134 can resequence up to 10 cycle before going UPC151.
69	R	Reserved for temporary resequencing of transactions.
70	W	TC902 if no account. Resequence for 1 week. If still no account, change TC902 to TC904 and resequence RC18.
72	W	TC971 AC 199 with DLN = 277888888880 and misc field = AMWEX60033 with no return. Resequence until cycle YYYY5205. Then regular processing.
73	W	Resequence a TC29X carrying a TC361 without an input TC695 in the same cycle.
74	D	Any transaction with Delay Ind set and Resequence Code not significant.
75	D	Any transaction with Delay Ind off, Resequence Code not significant and Daily Eligible Ind in Entity turned off in current daily cycle.
76	D	Any transaction with Complete Merge Ind set.
80	D	Allow Departure Date TC500(s) with middle 5 bytes of DLN = 2778888888 or 2779999999 to resequence for one week if accompanied by an Entry Date TC500 to avoid the unpostable analysis till after an Entry date has been established.
81	W	In the cycle of posting TC 424 push code 036 OR TC 971 AC 141, determine the name line that controls the tax period of the input TC 424/971. If the FSC is other than 2 or 4, allow the transaction to post. If the FSC is 2 or 4, then resequence the TC 424/971.
82	D	TC971 AC144 generated to post in the MFT29 Tax Module.
83	R	Reserved for temporary resequencing of transactions.
84	D	TC 971 AC 121-129 and AC52 if there is no account present. Resequence to end of year or until return is received. TC 971 AC 111 if there is no account present. Resequence until the end of the year or until a return posts if it would unpost as UPC 151 RC0, UPC 159 R0, or UPC 173 RC 5 .
85	R	Reserved for temporary resequencing of transactions.
86	D	Resequence transactions other than TC 826 if input in the same cycle as the TC 826.
87	D	MFT 29 or FTHB credit-computer on input TC150 or FTHB Entity section not present and credit elect indicator not = zero.
88	R	Reserved for temporary resequencing of transactions.
89	D	TC 971 AC 163 if the Agreement Indicator is not set in the Tax Module. Resequences one cycle and then goes UPC 163 if Agreement Indicator is still not set.
90	R	Obsolete. Transaction sent back from CADE that have not posted in the Return to Legacy Entity/Tax Module
91	D	Resequence TC 013 with BLKSER 99999 if Entity contains a DA 03, 10 or 32
94	DW	TC 150 input in the same cycle as a TC 971 ac 152 or to a module containing TC 971 ac 152 will resequence for 1 week. If the TC 971 AC152 is received and there is no account present, resequence to end of year or until return is received.
97	W	Resequence returns with section 26 or 27 and resequence TC 971 AC 100-109. This will be done cycles 48 through YYYY0405.
98	D	Merge in progress.
99	D	Transaction rejected from Run 460-12. Also used to resequence all 1040s for an entire service center if EFDS is unable to process a file on time.

User Notes

Section 8C - Master File Codes - Source, Reason, Hold, Priority, Item Adjustment & Credit Reference, NMF Abstract, Underreporter Process, No Merge Reason, EP Merge Fail Reason, TC 971 Action, Master File, and IDRS Location

1 Nature of Changes

Description	Page No.
Source, Reason, Hold and Priority Codes	8C-1
New Item Adjustment Codes Item Adjustment Codes & Credit Reference Numbers	8C-09
Credit/Item Reference Numbers	8C-13
NMF Abstract Codes	8C-22
Underreporter Process Codes (IMF)	8C-28
Underreporter Process Codes (BMF)	8C-34
No Merge Reason Codes	8C-33
EP Merge Fail Reason Codes	8C-36
TC 151 Action Codes	8C-37
TC 971 Action Codes	8C-38
Master File, IDRS Location Codes	8C-50

2 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 (SC) chooses the beginning explanation appearing on the taxpayer's adjustment notice with the reason code (RC) completing the statement. (See IRM 21.6) Valid codes are:

Source Code	Literal
0	SC 0 generates; it is NOT necessary to enter SC 0. Used for freeze release, claim disallowance, or when RC 15, 54, 93, 96 (TY 2000), 97, or 98 is input.
1**	As you requested, we changed your account for [YYYYXX] to correct your [RC].
2**	We changed your [YYYYXX] 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 account 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 account for [YYYYXX] because you requested a tentative carryback or restricted interest claim. (No RC is used.)
6	You made a mistake on your [YYYYXX] account. We corrected the error when we adjusted your [RC].
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 Taxpayer Advocate Service (TAS). If you experienced any inconvenience, we apologize. We changed your [YYYYXX] account to correct your [RC].
9	We contacted you twice but have no record of receiving your response. Your [YYYYXX] tax return does not report the same income or deductions reported to us by your payers or trustees, so we changed your tax account to correct your [RC].

Note: SCs marked with two asterisks (**) print in Spanish when the filing requirement is '7'.

Source codes are broken out as follows:

- "Freeze Release". Leave blank whenever TC 290 is for zero amount and no reference numbers are input. (Use to refile returns and release freezes)

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- "Taxpayer Initiated". Use "1" when: The taxpayer initiates request for adjustment. Include unsolicited claims; CP36's other than CP36's listed below.
- Use "2" when the notice results from a taxpayer error and Source Code "4" or "7" do not apply.
-
- "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.
- "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.
- Tentative Carryback (TCB/Restricted Interest). Leave blank, SC "5" will automatically generate whenever TCs 294, 295, 298 or 299 are input.
- "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.
- Source Code "7" will apply only to Debtor Master File (DMF) cases. Valid with Reason Codes 86/87/89/90/91 only.
- Source Code "9" is used by Underreporter Function. TC 29X, B/S 650-679.
- 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 TC 29X. This is a required field. One reason code (RC) is required; up to 3 may be input. There are 4 RC field positions on CC ADJ 54; however, the 4th position is reserved for a Penalty Reason Code (PRC) (explained in Section 10). The RC completes the explanation for an adjustment in a notice sent to the taxpayer. (See IRM 21.6) Valid codes are:

Reason Code	Description
FILING STATUS/EXEMPTIONS	
001	Filing Status To Single
002	Filing Status To Married Filing Joint Return
003	Filing Status To Married Filing Separate Return
004	Filing Status To Head Of Household
005	Filing Status To Qualifying Widow(er) With Dependent Child
006	Total Exemption Amount (valid for 2017 and prior)
040*	Bona Fide Or Physical Presence Test
NOTE: Use RC for new filing status; e.g., single to HOH - use RC 004	
INCOME	
007	Income For Wages, Salaries, Tips, Etc.
008	Interest And/or Dividend Income
012	Business Income (Or Loss)
013	Investment Gain (Or Loss)
014*	Foreign Earned Income Reported On Form 2555
016	Pensions And Annuities
017	Nothing Prints On The CP 21/22. Note: Beginning 10/1/2002, Reintroduce RC 017 For Tracking Purposes Only. Used With RC 053 When Adjusting An Account Based On A CP 27 or CP 09. Previously, RC 017 Was Used Only For Tax Year 1993 For OBRA.
018	Schedule E Income (Or Loss)
019	Farm Income (Or Loss)
020	Unemployment Compensation

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Reason Code	Description
021	Other Income
022	Total Income
029	Taxable Social Security Benefits
042**	Ingreso Por Cuenta Propia
ADJUSTMENTS TO INCOME	
025	Amount Claimed As Payment Made To A Qualified Retirement Plan
027	Penalty On Early Withdrawal Of Savings
030	Adjustments To Income
031*	Foreign Earned Income Exclusion
032	Adjusted Gross Income
052	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Primary Taxpayer)
058	ROTH IRA election to reflect that the total taxable conversion amount will be reported and any tax due paid over 4 years (Primary Taxpayer)
059	ROTH IRA election to reflect that the total taxable conversion amount is subject to tax (Secondary Taxpayer)
060	ROTH IRA election to reflect that the taxable conversion amount will be reported and any tax due paid over 4 years (Secondary Taxpayer)
083*	Income Exempt Per Tax Treaty
084*	Scholarship Or Fellowship Exclusion
094*	Net Operating Loss Carryback Or Carryforward
TAX COMPUTATION	
033	Additional Taxes From Form 4970, 4972 Or 8814
034*	Dual Status Tax
043	Schedule D Note: Use RC 043 For Schedule D Tax Computation Change; Use RC 013 For Schedule D Investment Gain (Or Loss).
046	Schedule J (Prior To 1999, RC 046 Was Used For Recomputing Prior Year Investment Credit.)
070*	Zero Bracket Amount
075	Taxable Income
076	Schedule A
092	Standard Deduction
124	Schedule L, Standard Deduction for certain filers
136	Additional Medicare Tax
137	Net Investment Income Tax
OTHER TAXES	
024**	Uncollected Social Security and/or Medicare Taxes
037*	Non-Effectively Connected Tax
038*	Backup Withholding
044**	Self-Employment Tax
045	Alternative Minimum Tax
047	Social Security Tax On Tip Income Not Reported To Employer Or Uncollected Employee Social Security Tax RRTA Tax On Tips
048	Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts
049	Total tax Note: Wording changed 1-1-2003. Previously read: "Advance Earned Income Credit (EIC) payments received."
050	Schedule H, Household Employment Taxes
095*	Tax Computation Using The 30% Statutory Rate Or Reduced Treaty Rate
136	Additional Medicare Tax
137	Net Investment Income Tax
153	Shared Responsibility Payment (ACA)
154	Shared Responsibility Payment (Compliance use only) (ACA)
170	Schedule H FUTA
171	Schedule H CAWR

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Reason Code	Description
AFFORDABLE CARE ACT (ACA)	
151	Premium Tax Credit
152	Excess Advance Premium Tax Credit Repayment
153	Shared Responsibility Payment
154	Shared Responsibility Payment (Compliance use only)
CREDITS	
035	Education Credit - See IRM 21.6.3.4.1.5
036	Tax Credits
041*	Alternative Minimum Tax Foreign Tax Credit
063*	Virgin Island Credit On Form 8689
072	Health Insurance Credit
102	TETR – Adjusting the Account - See IRM 21.6.3.5.14.2
105	Making Work Pay and Government Retiree Credit – See IRM 21.6.3.4.2.13
	Adjusting 2008 RRC – See IRM 21.6.3.4.2.12.7
	Refundable Credit for Prior Year Minimum Tax – Form 8801 – See IRM 21.6.3.4.1
108	Making Work Pay and Government Retiree credit - If government retiree credit of \$250 is taken
111	Making Work Pay and Government Retiree credit - If government retiree credit of \$500 is taken
	Education Credit – See IRM 21.6.3.4.1.5
	Making Work Pay and Government Retiree Credit – See IRM 21.6.3.4.2.13
	Adjusting 2008 RRC – See IRM 21.6.3.4.2.12.7
	Refundable Credit for Prior Year Minimum Tax – Form 8801 – See IRM 21.6.3.4.1
	TETR – Adjusting the Account - See IRM 21.6.3.5.14.2
FIRST TIME HOMEBUYER CR (FTHBCR)	
109	First Time Homebuyer Credit - 2008 Credit required to be repaid
110	First Time Homebuyer Credit - 2009 Credit required to be repaid
112	Requirement to repay the FTHBC waived. This is forgiveness for taxpayers who had a loss when the house was sold or who are only required to pay back part of the credit.
113	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness for taxpayers who had a loss on the house due to natural disaster.
114	Repayment of the First-Time Homebuyer Credit. This is for taxpayers who converted their home to rental or business use.
115	First-Time Homebuyer Credit transferred to spouse. Transfer to spouse requested on Form 5405, First-Time Homebuyer Credit and Repayment of the Credit.
116	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the primary taxpayer is deceased.
117	Repayment of spouse's share of the First-Time Homebuyer Credit waived. This is forgiveness if the secondary taxpayer is deceased.
118	Requirement to repay the First-Time Homebuyer Credit waived. This is forgiveness when both taxpayers are deceased.
119	Repayment of First-Time Homebuyer Credit. Used when updating the primary entity section.
120	Repayment of First-Time Homebuyer Credit. Used when updating the spouse's entity section.
121	Internal Use Only. Used to adjust the primary First-Time Homebuyer Credit year. NOTE: when adjusting both the primary and secondary year, Use RC 000. When the adjustment posts to Masterfile RC 000 drops off.
122	Internal Use Only. Used to adjust the spouse's First-Time Homebuyer Credit year. See the note in RC 121 above.
123	Repayment of First-Time Homebuyer Credit. This updates the joint entity section.
125	First-time Homebuyer Credit - this is for the repeat home owners up to \$6,500 (up to \$3,250 for married individuals filing separately)
126	First-Time Homebuyer Credit - this is for the military, foreign service, or intelligence community
127	First-Time Homebuyer Credit waived. This is for members of the military, foreign service, or intelligence community.
128	First-Time Homebuyer Credit for homes purchased by first time homebuyer without binding contract attached.
129	First-Time Homebuyer Credit for homes purchased by long time residents without binding contract or 5 out of 8 year's documentation attached.

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Reason Code	Description
130	Income Exclusion for Loan Forgiveness for Health Professionals
132	Joint FTHBC repaid via separate returns, or separate credits repaid via joint return.
133	Repayment of the FTHBC. This is for taxpayers whose home was destroyed, condemned, or disposed of under threat of condemnation, and had a gain.
PAYMENTS	
039*	Social Security Tax Withheld Based On Your Visa
051	Total Federal Income Tax Withheld
053	Earned Income Credit (Allowance/Increase/Decrease))
054	Earned Income Credit (Disallowance Only). Used With 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."
055	Excess Social Security Tax Or RRTA Tax Withheld
057	Regulated Investment Company Credit
061	Payments And/Or Credits
069*	Form 8288 Or Section 1446 Withholding
039*	Social Security Tax Withheld Based On Your Visa
130	Income Exclusion for Loan Forgiveness for Health Professionals
190	This is amount deferred for the next 7 years under section 965(h)
PENALTIES/FEE/INTEREST	
023	Interest charged. We reduced the interest because you were located in a Presidentially Declared Disaster Area. We eliminated the interest charged during the time period for which an extension of time to file returns and pay taxes was granted. Caution: For 1996 (and subsequent) - RC 023 is used ONLY for Legislative interest abatement for taxpayers in Disaster areas; see IRM 20.2 (Interest). Note: Previously, RC 023 was used only for tax year 1993 for OBRA.
062**	Penalty Adjustment Due To Reasonable Cause (Interest Is Charged On Any Unpaid Tax And May Not Be Removed For Reasonable Cause) Note: Use RC 062 only when PRC is in the " Reasonable Cause " category.
064	Nothing prints on the CP 21/22. Note: Reconsideration No-Response
065**	Penalty Charge Note: Use RC 065 only when PRC is NOT in the " Reasonable Cause " category.
066	Nothing prints on the CP 21/22. Note: Reconsideration Disallowed in Full
067	Nothing prints on the CP 21/22. Note: Reconsideration Disallowed in Part
068	Nothing prints on the CP 21/22. Note: Reconsideration Allowed in Full
071	Reserved. Note: Previously "Reduction de penalidad"; now use RC 065.
073	Assessment Of Fee
074	Interest Charges
077	Reserved. Note: Previously "Reduccion de interes"; now use RC 074.
080	Nothing prints on the CP 21/22. Note: Claim Disallowed In Full
081	Nothing prints on the CP 21/22. Note: Claim Disallowed In Part
082	Nothing prints on the CP 21/22. Note: Claim Allowed In Full
141	Criminal restitution assessment with IMF client returns of the preparer the basis for the underlying tax liability, with duplicate or possible duplicate Civil assessments.
142	Criminal restitution assessment with BMF client returns of the preparer the basis for the underlying tax liability, with duplicate or possible duplicate Civil assessments Note: Prior to January 2014, RC 142 represented restitution assessments with BMF underlying tax liability, no duplicate assessment
143	Criminal restitution assessment with IMF underlying tax liability, with duplicate or possible duplicate Civil assessment.
144	Criminal restitution assessment with BMF underlying tax liability, with duplicate or possible duplicate

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Reason Code	Description
	Civil assessment.
145	Criminal restitution assessment with IMF underlying tax liability, with duplicate criminal restitution assessment.
146	Criminal restitution assessment with BMF underlying tax liability, with duplicate criminal restitution assessment.
147	There is reasonable cause to waive the FTP penalty, if known.
148	There is no reasonable cause to waive the FTP penalty, if known.
149	Reserved
150	Used with CRN 337 to mirror payments.
176	Home Grant Penalty and Interest Free Adjustment
177	Home Grant with Carryback Criteria Penalty and Interest Free Adjustment
TAX REFORM	
156**	Qualified Business Deduction
157**	Opportunity Zone
158**	Reversal of Installment Deferral (waiver)
159**	Excess Business Loss
164**	IRC 965 systemic credit reversal
172**	Employer credit for paid Family and Medical Leave
173**	Credit for Other Dependents
174**	Net tax liability under Section 965
175	Disallowance adjustment of the Earned Income Tax Credit (EITC) based on Statutory Deficiency Procedures.
178	Disallowance adjustment of the American Opportunity Tax Credit (AOTC) based on Statutory Deficiency Procedures.
181	Disallowance adjustment resulting in a net reduction of the Child Tax Credit (CTC) / Advanced Child Tax Credit (ACTC) based on Statutory Deficiency Procedures.
185	Assessment of BBA Imputed Underpayment Amount reflected on a BBA AAR (BBA AARs can be filed beginning January 1, 2018) filed by a partnership not related to an examination, modification or a push out elected after issuance of a notice of Final Partnership Adjustments (FPA).
186	Assessment of BBA Imputed Underpayment Amount on pass through partner in Push Out elected as a result of a BBA AAR (Form 8985 will be filed by the pass-through partner with "AAR" box checked).
187	Assessment of BBA Imputed Underpayment Amount on Audited Partnership.
188	Assessment of Tax reflected on partner amended returns to reduce the BBA Imputed Underpayment amount via Modification.
189	Assessment of BBA Imputed Underpayment Amount on pass through partner in tiered Exam Push Out (Form 8985 will be filed by the pass-through partner with "BBA Audit" box checked.)
195	Override of an IMF account module balance.
190**	This is amount deferred for the next 7 years under section 965(h)
Note: RCs 080, 081 and 082 are reserved for Ministerial interest abatements claims; report purposes only.	
TREASURY OFFSET PROGRAM	
086	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. Note: Use RC 086 only with SC 7.
087	We have corrected a math or processing error on your return. Note: Use RC 087 only with SC 7.
089	The Offset Was Done In Violation Of The Automatic Stay Of Bankruptcy. Note: Use RC 089 only with SC 7.
090	The Offset Resulted From A Payment Which Was Specifically Intended For Application To An Outstanding IRS Balance. Note: Use RC 090 only with SC 7.
091	Based on the superseding tax return you filed, we have adjusted the tax, withholding, or credits reported on your original tax return. NOTE: RC 091 used only with SC 7.
SPANISH REASON CODES	
042**	Ingreso Por Cuenta Propia (Self-Employment Income)
044**	Contribucion Por Cuenta Propia (Self-Employment Tax)

Reason Code	Description
062**	Penalidad Pagadera Por Causa Razonable (Penalty Adjustment Due To Reasonable Cause)
065**	Penalidad Pagadera (Penalty Charge)
099**	Informacion De Cuenta (Account Information)
MISCELLANEOUS AND SPECIAL PROJECTS	
009	Refund Hold Program
010	Refund Hold Program
011	Refund Hold Program
015	We made an error figuring the allowable rate reduction credit on your 2001 Form 1040, line 47; Form 1040A, line 30; or Form 1040EZ, line 7. We apologize for the error and we're correcting the mistake. If the correct credit results in an overpayment on your 2001 tax return, we will send you a check or notify you if the overpayment was applied to another tax liability. The Treasury's Financial Management Service may reduce your check if you are past due in payments for child support or debts to other federal agencies. You do not have to take any further action on this matter. If you receive a check, do not report the overpayment as income on your 2002 federal tax return. Note: RC 015 as it appears above is generated for tax year 2001 as part of recovery for the Rate Reduction Credit. Previously, RC 015 was used only for tax year 1993 for Omnibus Budget Reconciliation Act (OBRA).
071	RC 071 used in the second RC position with TC 290 .00 Credit Reference Number (CRN) 338 TY 2002, indicates the maximum ACTC was computed with no limitation. This will determine what is on the Vendor Notice 1319. RC 071 will also print the following message if a CP 21/22 notice is issued: "Recent tax law changes increased the amount of Child Tax Credit you can show on next year's tax return. We used the information shown on your 2002 tax return to figure the increase. You will receive a separate notice explaining this credit." A CP 21/22 notice will only be generated during the systemic posting of the ACTC if any or all of the credit is applied to the 2002 module, or credit elect occurs. RC 071 in the second RC position and 00 through 99 in the first RC position, with TC 290.00 TY 2002---used to provide information to TRIS; no notices (master file or vendor) issued on these accounts.
072	Health Coverage Tax Credit
077	RC 077 will only be used on the reversal of ACTC (systemic and manual) not refunded prior to December 31, 2003. For TY 2002 RC 077 reads: "We reversed the Advance Child Tax Credit on your 2002 tax account since it was not refunded to you by December 31, 2003, as the law requires. We are sorry the refund was not issued in time to meet this requirement."
079	RC 079 used in the second RC position with TC 290.00 CRN 338 TY 2002, indicates the credit was reduced due to the tax liability and earned income limitation. This will determine what is on the Vendor Notice 1319. RC 079 in the second RC position and 01 through 99 in the first RC position, with TC 290.00 TY 2002---used to provide information to TRIS; no notices (master file or vendor) issued on these accounts. Indicates the amount computed for ACTC was less than \$10.
085	Refund status. Based on a review of your account or on the information you provided, we are releasing your overpayment. Your overpayment will be refunded unless you have other outstanding liabilities.
093	Immediate Tax Relief credit - RELIEF Act 2001 For tax year 2000 (ONLY): RC 093 is generated if the TC 290 .00 CRN 338 was systemically reversed (cycle 200151 or 200152). RC 093 can be manually input; SC 0 generates. For tax year 2000, RC 093 reads: "We reversed the Immediate Tax Relief credit on your 2000 tax account since it was not refunded to you by December 31, 2001, as the law requires. We are sorry the refund was not issued in time to meet this requirement." For Tax year 2019: RC 93 prints as a standalone with out a Source Code. We are required by law to mail the Economic Impact Payment by December 31 2020. We could not issue the check by this date so you will not get the payment based on your 2019 tax account. However, you may be able to claim a credit on your 2020 Federal Return
096	<u>Tax Relief Credit</u> <u>Immediate Tax Relief credit — RELIEF Act 2001</u>

Reason Code	Description
	<p>For tax year 2001: Use RC 096 with the appropriate SC and any other RCs; RC 096 reads: Tax Relief Credit.</p> <p>For tax year 2000: RC 096 alone will generate (no manual input of RC 096) ONLY with the systemic posting of TC 290 .00 CRN 338 (DLN of NN254-999-05099-1). RC 096 read: "We applied a credit to your 2000 tax account due to new legislation. We used (offset) all or part of your credit to pay your past due Federal tax as the law requires. We will send a separate notice to you about the offset."</p> <p><u>2008 Recovery Rebate Credit</u></p> <p>For Tax Year 2008: RC 96 is used when correcting account information. Use RC 96 with appropriate SC and any other RCs. RC 96 reads: Recovery Rebate Credit.</p> <p><u>2020 Recovery Rebate Credit</u></p> <p>For Tax Year 2020: RC 96 is used when correcting account information. Use RC 96 with appropriate SC and any other RCs. RC 96 reads: Recovery Rebate Credit.</p>
097	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim disallowed.
098	Nothing prints on the CP 21/22. For use ONLY by Cincinnati Centralized Innocent Spouse Operation (CCISO) and Examination Field functions. Note: Innocent Spouse/Joint and Several Liability Claim allowed.
099**	Account Information Note: Use on CC ADJ54 ONLY when RCs above do not apply. Also, RC 099 generates if an invalid RC is selected.
100	Form 1040NR Filing Requirement
101	Form 1040 Filing Requirement
106	Refundable Education Credit
135	2010 Gulf Region Oil Spill
214	EIP split equally 50/50 between the primary and secondary taxpayer.
215	EIP attributable to only the primary taxpayer
216	EIP attributed to only the secondary taxpayer
217	EIP attributable to both spouses (50/50 split)
218	EIP attributable to the primary taxpayer
219	EIP attributable to the secondary taxpayer
221	Excess advance child tax credit repayment
Reserved: RCs 009, 010, 011, 024, 026, 028, 056, 078, 88, 117 through 199, and 215 through 219.	
NOTE: Reserved RCs - Do not use on CC ADJ54 - 024, 026, 028, and 088.	
* RCs marked with one asterisk will be used by Philadelphia Campus when adjusting International accounts.	
** RCs marked with two asterisks print in Spanish when the entity filing requirement is '7'.	
RC 042 prints in Spanish only.	

(3) 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
0	No Hold Code
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.
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.

(4) 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 290, 291, 298 or 299 and unreversed TC 420, Examination Indicator, TC 420 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, 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. If both PC 1 and PC 7 are required to adjust an account, use PC 7.
2	Use when both priority codes 1 and 3 are required to adjust an account. Use when assessing tax (TC 290/291) per delinquent return when module contains an SFR.
3	Use when inputting an adjustment which is IRS initiated when considering the 45 or 180 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 or BMF 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. Use also if both codes 1 and 7 are required to adjust an account.
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. Note: Priority Code 8 is required when a TC 764 is input with TC 29X and there is a prior posted TC 29X that does not contain Priority Code 6 or a Julian Date of 999.
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)	Bypassed UPC
1	Bypass TC 97X freeze	UPC 160 RC 4 UPC 150 RC 3
2	Settlement Amount - TE/GE still uses this - no longer valid for Exam.	UPC 143
3	Amended Return Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 day interest-free back off period.	UPC 160 RC 4
3	Bypasses the unpostable which would be caused if there is an amended return freeze at MF and a TC 30X is attempting to post. Use when inputting an overpayment adjustment which is IRS initiated to consider the 45 or 180 day interest-free back off periods.	
3	For MFT 30 and 31. It causes MF to compute the credit interest from the normal start date to the 23C date minus 58 days. IRM 20.2.4.5.5 <i>45-Day Rule and IRS Initiated Adjustments</i> . Use when inputting an overpayment adjustment which is	

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Code	Action — (Doc Code 47 — Exam; TC 30X)	Bypassed UPC
	IRS initiated to consider the 45 or 180 day interest-free back off periods.	
3	Effective 1/1/2009 - IMF: bypasses the amended return freeze and computes FTP back to RDD for TC 30X adjustment. Use when original return is an SFR. This also ignores the agreement date.	UPC 160 RC 4
4	Amended Return - partial assessment.	UPC 160 RC 4
5	FTP penalty or interest - causes assessment of accruals - 4.4.12.4.23.7	
6	Setting the 2/10 Year settings of the EIC Recertification Indicator. 30X with a 765 and reference code 680 with an amount or zero with a priority code 6, MF will assert the 2 year ban on the appropriate tax year account.	
7	Setting the 2/10 Year settings of the EIC Recertification Indicator & bypass amended return freeze - 30X with a 765 and reference code 680 with an amount or zero with a priority code 7, MF will assert the 2 year ban on the appropriate tax year account & bypass amended return freeze	
7	Amended Return	UPC 160 RC 4
7	TC 421	UPC 160 RC 4
8	CREF 806/807 no TC 17X - If Estimated Tax Indicator is present - must enter TC 17X or PC 8 A TC 30X with a PC 8 releases the TDI/DEL RET Refund Freeze.	UPC 158 RC 0 UPC 160 RC 4
9	FTP back to RDD for TC 300 adjustment - Only necessary on IMF. BMF automatically generates FTP from RDD unless TC 270 is input. Entering a TC 270 amount will prevent MF from computing back to RDD even though PC 9 is input. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date.	UPC 189
9	Use if agreement date is entered and push code 036 is on the module. This prevents the agreement date from going to Master File therefore interest will be computed correctly. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date.	
9	Use to bypass UPC 168 for MFT 31 TC 30X with a reference number 765, 767, and 807. Use when inputting a return or adjustment, if the module contains an SFR, to compute FTP from return due date.	UPC 168

3 Item Adjustment Codes & Credit Reference Numbers

Reference IRM 21.5 — (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.
	013 — Any liquid fuel used in a fractional ownership program aircraft (effective April 1, 2012)
	014 — Aviation Gasoline
	016 — Environmental Taxes — Petroleum (Imported Products)
	017 — Imported Chemical Substances
	018 — Domestic petroleum oil spill tax (Reinstated Tax) (effective April 1, 2006)
	019 — Ozone depleting chemicals (ODC) tax on imported products
	020 — Ozone depleting chemicals (floor stocks)
	021 — Imported petroleum products oil spill tax (Reinstated Tax) (effective April 1, 2006)
	022 — Local and telephone and teletypewriter exchange service
	026 — Transportation of persons by air
	027 — Use of International Air Travel facilities
	028 — Transportation of Property by air
	029 — Transportation by water
	030 — Foreign insurance tax
	031 — Obligations not in registered form
	033 — Truck and trailer and semi trailers chassis and bodies: tractors
	035 — Kerosene
	036 — Coal Underground mined \$1.10 per ton
	037 — Coal Underground mined 4.4% of sales price
	038 — Coal Surface mined \$.55 per ton
	039 — Coal Surface mined 4.4% of the sales price.
	040 — Gas guzzler tax
	041 — Sport fishing equipment (other than fishing rods and fishing poles)

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Valid Item Adjustment Codes	
042	— Electric outboard motors
044	— Bows, quivers, broadheads & points
050	— Crude Oil Windfall Profit Taxes — Quarterly production (Form 6047)
051	— Alcohol 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	— Chemicals (Other than ODCs)
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) expired January 1, 2006
067	— Gasohol (valid for 8803, 9103 and 9309) Floor Stock
069	— Kerosene for use in aviation
070	— Diesel, Railroads, Floor Stock (9303)
071	— Diesel Railroad 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	— Kerosene for use in commercial aviation (other than foreign trade)
078	— Dyed Diesel Fuel Used in Certain Intercity Buses
079	— Other fuels
081	— Manufacturers Tax — DPT Vaccine
082	— Manufacturers Tax — DT Vaccine
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
098	— Ozone-Depleting Chemicals (ODCs)
101	— Compressed Natural Gas (\$.4854 per KcF)
102	— Arrow Component Parts (expired March 31, 2005)
103	— Kerosene Floor Stock
104	— Diesel – water fuel emulsion (effective January 1, 2006)
105	— Dyed diesel fuel, LUST TAX (effective October 1, 2005)
106	— Arrow shafts (effective April 1, 2005)
107	— Dyed kerosene, LUST TAX (effective October 1, 2005)
108	— Taxable tires other than bias-ply or super single tires (effective January 1, 2006)
109	— Taxable bias-ply or super single (other than super single tires designed for steering) (eff. January 1, 2006)
110	— Fishing rods and fishing poles (effective October 1, 2005)
111	— Kerosene for use in aviation, LUST TAX on non-taxable uses, including foreign trade (eff. October 1, 2005)

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Valid Item Adjustment Codes	
112	— Liquid petroleum gas (LPG) (effective October 1, 2006)
113	— Taxable tires, super single tires designed for steering (effective January 1, 2006)
114	— Fishing tackle boxes (effective January 1, 2005)
115	— Aviation grade kerosene (floor stock) (effective January 1, 2005)
116	— Aviation grade kerosene used in commercial aviation (floor stock) (effective January 1, 2005)
117	— Biodiesel sold as but not used as fuel (effective January 1, 2005)
118	— P series fuel (effective October 1, 2006)
119	— LUST Tax, other exempt removals (effective October 1, 2005)
120	— Compressed natural gas (CNG) (effective October 1, 2006)
121	— Liquefied hydrogen (effective October 1, 2006)
122	— Any liquid fuel derived from coal (including peat) through the Fisher-Tropsch process (effective October 1, 2006)
123	— Liquid hydrocarbons derived from biomass (effective October 1, 2006)
124	— Liquefied natural gas (LNG) (effective October 1, 2006)
125	— LUST tax on inland waterways fuel use (effective January 1, 2008)
133	— Patient-Centered Outcomes Research Fee (effective July 1, 2013)
136	— Taxable medical devices (effective January 1, 2013)
140	— Indoor Tanning Services (effective July 1, 2010)
812	— Adjust taxable medical device sales price (effective January 1, 2013)
813	— Adjust PCOR Specified Health Ins. Policies (SHIP) fee amount (effective July 1, 2013)
814	— Adjust PCOR Applicable Self-Ins. Health Plan (ASHP) fee amount (effective July 1, 2013)
B.	Forms 941, 943, 944
004	— Taxable social security wages
005	— Taxable Social Security Tips (Form 941 only) (FITP)
072	— Tips deemed to be wages (Form 941 only used for Section 3121(q) adjustments for tax periods 1994 through 2010)
073	— Taxable Medicare Wages and Tips
074	— Taxable Wages & tips subject to Additional Medicare Tax withholding (tax periods beginning 01/01/2013 and subsequent).
079	— ETE/ETAP IRC 3509 Rate
104	— Special additions to federal income tax
105	— Special additions to social security and Medicare tax
106	— Current quarter fractions of cents
107	— Current quarters sick pay
108	— Current quarters adjustments for tips and group life insurance
109	— Current years income tax withholding adjustments
110	— Prior quarters social security and Medicare taxes
111	— Total income tax withheld
112	— Total social security and Medicare tax
113	— Total adjustments
114	— Section 3121(q) Notice and Demand - Tax due on unreported tips (Form 941 only), tax period 201103 and subsequent
115	— HIRE Act exempt wages/tips (tax year 2010 only)
116	— Tax on HIRE Act exempt wages/tips (tax year 2010 only)
117	— HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201006 only for Form 941, tax period 201012 only for Form 944)
280	— COVID-19 CARES Act - 2302 Payment Deferral Credit
290	— Work Opportunity Credit (for tax periods after 201112)
296	— COVID-19 CARES Act - Employee Retention Credit, effective 04/01/2020 - 12/31/2020 Formerly HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only)
299	— COBRA premium assistance credit (for tax year 2009 and after)
766	— Advance EIC (increase) (tax periods 201012 and earlier)
767	— Advance EIC (decrease) (tax periods 201012 and earlier)
	Note: Item reference codes 003 and 007 were used instead of codes 111 and 112 for returns posting prior to 01/01/2005. Item reference codes 184 and 185 were used for returns posting prior to 01/01/2005 to report adjustments to tax on tax.
C.	Form 943
003	— Adjusted total of income tax withheld
004	— Taxable social security wages

Valid Item Adjustment Codes	
	073 — Taxable Medicare Wages and Tips
	074 — Taxable Wages & tips subject to Additional Medicare Tax withholding (tax periods beginning 01/01/2013 and subsequent.
	115 — HIRE Act exempt wages/tips (tax year 2010 only)
	116 — Tax on HIRE Act exempt wages/tips (tax year 2010 only)
	117 — HIRE Act exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only)
	185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only)
	290 — Work Opportunity Credit (for tax periods after 201112)
	296 — HIRE Act credit on exempt wages/tips paid from 03/19/2010 through 03/31/2010 (tax period 201012 only)
	299 — COBRA premium assistance credit (for tax year 2009 and after)
	766 — Advance EIC (increase) (tax periods 201012 and earlier)
	767 — Advance EIC (decrease) (tax periods 201012 and earlier)
	Note: Item reference 184 was used for adjustments to withheld income tax for tax periods 200812 and earlier.
D.	Form 945
	003 — Adjusted total of income tax withheld (AITW)
	008 — Backup Withholding (BUWH)
	184 — Adjustment of Withheld Income Tax (ATWH)
E.	Form 990, 990PF and 8038 Series (8038, 8038-B, 8038-G, 8038-CP, 8038-T and 8038-TC)
	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
	214 — Tax on Disqualifying Lobbying Expenditures
334	Total of Line 5f plus Line 5g plus Line 5h plus Line 5i plus any amount to the right of Line 5i minus Line 8b of the Form 1120-F.
	391 — Issue Price
	409 — Interest Payment Date (F8038-CP only)
	411 — Date of Issue
	412 — Maturity Date
F.	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 (No longer valid 199712 and later)
	195 — Tax on Excess Lump Sum Distributions (No longer valid 199712 and later)
	233 — Tax on Medical Savings Accounts (MSA)
	235 — Education IRA 1997 and later
	236 — Roth IRA 1997 and later
	237 — Prohibited Tax Shelter Transaction
G.	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
H.	Forms 1120, 1041, 990C 990T and 1040 -1040A
	221 — Partnership tax assessment amount. AdvCTC Repayment amount
	222 — Partnership interest amount
	817 — Excess AdvCTC
	818 — AdvCTC Repayment
	819 — AdvCTC Limitation amt (write-off)
I.	Forms 706, 706A, 706GS(D) and 706GS(T), 709
	074 — 8610/Generation Skipping Tax
	075 — Section 4981A Tax
	076 — Estate Tax
	077 — Gift Tax
	078 — Interest assessed for State death tax credit taken but not paid

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Valid Item Adjustment Codes	
	115 — Taxable Gifts Current Period Amount
	116 — Taxable Gifts Prior Period Amount
	117 — Total Gifts Current Period Amount
J.	Part I Form 1042
	198 – Excise Tax Amount

Valid credit/item reference numbers are as follows:

Valid Credit/Item Reference Numbers	
A.	Form 1042, 1120, 1120-F, 1120-FSC, 990C, 990T, 8038, 8038-G, 8038-GC, 8038-T, 720, 8804, 8849.
	263 Deferred portion of Section 965(h) liability
	291 — Small Business Health Care Tax Credit
	301 — Reserved
	302 — Reserved
	303 — Other Exempt Removals
	304 — Taxable bias-ply or super single tires (effective January 1, 2006)
	305 — Taxable tires, super single tires designed for steering (effective January 1, 2006)
	306 — Exported Diesel – water fuel emulsion (effective October 1, 2006)
	307 — Renewable diesel mixture (effective April 1, 2006)
	308 — Fishing rods & fishing poles (effective January 1, 2006)
	309 — Diesel – water fuel emulsion (effective January 1, 2006)
	310 — Diesel – Water Fuel Emulsion (Blender Claims)
	311 — Overpaid Windfall Profit Tax Credit (Form 6249)
	312 — Reserved
	313 - The credit claimed on Form 8827, Credit For Prior Year Minimum Tax - Corporations - Valid on MFT 02
	318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
	320 — Accumulative Earnings Tax (Used by Examination only)
	321 — Personal Holding Corporation Tax (Used by Examination only)
	322* — Local telephone service, toll telephone service and teletypewriter exchange service
	323* — Compressed natural gas (IRS No. 101)
	324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
	325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
	326* — Transportation of persons by air
	327* — Use of international air travel facilities
	328* — Transportation of property by air
	329* — Transportation by water
	330 — Form 1042-S – posts as TC 766/767
	331 — Form 8805 – posts as TC 766/767
	332 — Form 8288- A – post as TC 766/767
	333 — Form 1042-S Amended – posts as TC 766/767
	340* — Gas guzzler
	341* — Sport fishing equipment
	342* — Electric outboard motors and sonar devices
	344* — Bows
	345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
	346 — Non-taxable use of undyed kerosene
	347 — Non-taxable use of undyed kerosene in certain inter-city and local buses
	349* — ODC tax on imported products (IRS No. 19)
	350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
	351* — Alcohol sold as but not used as fuel
	352 — Nontaxable use of LPG in certain intercity and local buses
	353 — Nontaxable use of undyed diesel fuel in trains
	354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
	355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
	356 — Use of gasoline for 10% gasohol blending

Any line marked with # is for official use only

Valid Credit/Item Reference Numbers	
	357 — Use of gasoline for 7.7% gasohol blending
	358* — Gasoline for 10% gasohol
	359 — 10% gasohol
	360 — Non-taxable use of undyed diesel fuel
	361 — LPG (other than CRN 352)
	362 — Gasoline
	363 — Use of gasoline for 5.7% gasohol blending
	364* — Inland waterways fuel use
	365 — Form 2290
	366* — Highway-type tires
	367 — Form 11-C
	368 — Form 730
	369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
	370* — Arrow components (IRS No. 102)
	371* — Dyed diesel fuel used in trains
	373* — Gasoline for 7.7% gasohol
	374* — Gasoline for 5.7% gasohol
	375 — 7.7% gasohol
	376 — 5.7% gasohol
	377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
	378* — Dyed diesel fuel used in certain intercity or local buses
	379* — Other fuels
	380* — Foreign insurance (IRS No. 30)
	381* — Obligations not in registered from (IRS No. 31)
	382* — Coal - underground mined (IRS No. 36) (per ton)
	383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
	384* — Coal - underground mined (IRS No. 37) (% of sales price)
	385* — Coal - surface mined (per ton)
	386* — surface mined (% of sales price)
	387 — Fishing tackle boxes
	388 — Biodiesel mixtures (other than agri-biodiesel) (effective January 1, 2005)
	389 — Arrows shafts
	390 — Agri-biodiesel mixtures (effective January 1, 2005)
	391 — Entire Issue Price
	392* — Passenger vehicles
	393 — Alcohol fuel mixtures containing ethanol
	394 — Alcohol mixtures containing alcohol (other than ethanol)
	395 — Other non-taxable use (LPG)
	396 — Taxable tires other than bias-ply or super single (effective October 1, 2005)
	397* — Vaccines
	398* — Ozone-depleting chemicals
	411 — Gasoline (Exported)
	412 — Non-taxable use of aviation gasoline -exported
	413 — Non-taxable use of undyed diesel fuel - exported
	414 — Non-taxable use of undyed kerosene - exported
	415 — Exported dyed diesel fuel
	416 — Exported dyed kerosene
	417 — Kerosene for use in commercial aviation (other than foreign trade)
	418 — Kerosene nonexempt use in noncommercial aviation
	433 — LUST tax on aviation fuels used in foreign trade (effective January 1, 2008)
	434 — LUST tax on inland waterways fuel use (effective January 1, 2008)
	Nontaxable use of Alternative Fuels (After September 30, 2006)
	419 — Liquid petroleum gas (LPG)
	420 — P series fuels
	421 — Compressed natural gas
	422 — Liquefied hydrogen
	423 — Any liquid fuel derived from coal (including peat)
	424 — Liquid hydrocarbons derived from biomass
	425 — Liquefied natural gas (LNG)

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Valid Credit/Item Reference Numbers	
	435 — Liquefied gas derived from biomass
	Alternative Fuel Mixture Credit (After September 30, 2006)
	426 — Liquefied petroleum gas
	427 — P series fuels
	428 — Compressed natural gas
	429 — Liquefied hydrogen
	430 — Any liquid fuel derived from coal
	431 — Liquid hydrocarbons derived from biomass
	432 — Liquefied natural gas
	436 -Liquefied gas derived from biomass
	437 -Compressed gas derived from biomass
	438*- Medical Device
	439* - Patient-Centered Outcomes Research Fee
	454 - Chemicals (Other than ODCs) (Form 720 only)
	500-599 — IRP Civil Penalties (For MFT 55 only, except 549 and 550 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)
	600-699 — Civil Penalties (See IRM 3.17.244-3) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)
	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 — Obsolete as of 1/2015 (WR 104151). Adjustment to a DMF offset.
	900 – Adjust the 108 tire count field (effective January 1, 2006)
	901 – Adjust the 109 tire count field (effective January 1, 2006)
	902 – Adjust the 113 tire count field (effective January 1, 2006)
	903 – Adjust the 396 tire count field (effective January 1, 2006)
	904 – Adjust the 304 tire count field (effective January 1, 2006)
	905 – Adjust the 305 tire count field (effective January 1, 2006)
	906 – Adjust the PCOR SHIP average number of lives count (effective July 1, 2013)
	907 – Adjust the PCOR ASIHP average number of lives count (effective July 1, 2013)
	Note: * after the number denotes the CRN is ONLY valid for MFT 03.
B.	Form 1040, 1040A, 1040NR and 1040NR-EZ, 1040SR
	003 —Primary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
	004 — Primary Schedule H wages for tax period 199512 and subsequent.
	007 — Adjustment to Primary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
	073 — Primary Schedule H wages Subject to Medicare for tax period 199512 and subsequent
	074 -. Primary Schedule H Additional Medicare Tax
	090 — Generated by Run 460-02 - Adjustment contains no change issue code.
	140 — Indoor tanning services (under 125 – LUST)
	221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)
	222 — Interest on Tax Motivated Assessments
	250 — Health Coverage Tax Credit
	251 - Generates a TC 766 credit amount of look back interest. IRM 20.2.11.12
	252 — Excess Social Security or Railroad Retirement taxes withheld
	255 – Form 8801, Credit for Prior Year Minimum Tax
	256 — TY 2020 & 2021 Recovery Rebate Credit (RRC) and Formerly TY 2007.
	257 - Economic Impact Payment (EIP) - Qualifying Child, effective 04/10/2020 - 12/31/2021 Formerly TY 2007 Economic Stimulus Payment Part Three for Qualifying Child portion of the credit
	258 — First-time Homebuyer Credit. (First-time Homebuyer Credit. See IRM 21.6.3.4.2.11(7) for a more detailed explanation.)
	259 - Schedule M, Making Work Pay (for tax year 2009 and 2010)
	260 — Refundable Education Credit
	262 - Premium Tax Credit
	263 – The amount of the net tax liability under section 965(h) to be paid in installments (deferred) to the following
	271 — Sick and family wages (refundable credit after 3/31/2021)

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Valid Credit/Item Reference Numbers	
	272 — AdvCTC
	273 — Refundable Child and Dependent Care credit
	281 — Primary Non-refundable Q Sick and family leave wages after 3/31/2021
	299 — Sick and family refundable credits between 4/1/2020 - 03/31/2021
	301 — No longer valid use 362
	302 — No longer valid use 356, 357 or 363
	303 — No longer valid use 346, 347, 350, 360
	304 — No longer valid use 352 or 361
	305 — No longer valid use 348 or 353
	307 — No longer valid use 324 or 354
	310 — No longer valid use 355, 369 or 377
	311 — Overpaid Windfall Profit Tax Credit (Form 6249)
	312 — No longer valid use 359, 375 or 376
	314 — Energy Conservation Item (valid for tax periods ending 197810 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) (Form 720 only)
	317 — Energy Credit Total per Computer (valid for tax period ending 197810 through 198712)
	322* — Local telephone service, toll telephone service and teletypewriter exchange service
	323* — Compressed natural gas (IRS No. 101)
	324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
	325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
	326* — Transportation of persons by air
	327* — Use of international air travel facilities
	328* — Transportation of property by air
	329* — Transportation by water
	330 — Form 1042-S – posts as TC 766/767
	331 — Form 8805 – posts as TC 766/767
	332 — Form 8288- A – post as TC 766/767
	333 —Form 1042-S Amended – posts as TC 766/767
	334 — Adjustment to EDA - posts as TC 766/767
	335 — Adjustment to Schedule H Advanced EIC
	336 — Additional Child Tax Credit - posts as TC 766
	337 — Spousal MFT 31 Payments
	338 - Economic Impact Payment (EIP) - Qualifying Adult, effective 04/10/2020 - 12/31/2021 Posts as a TC 766. For 2000 tax year represents 2001 advance reduction credit received in 2000. For 2002 tax year code 338 represents advance child tax credit received in 2002. TC 766 with code 388 for 2000 affects the tax computations for the 2001 tax year. TC 766 with code 338 affects the tax computation for the 2003 tax year. For tax year 2007 represents Part One Basic credit of advance 2008 Economic Stimulus Payment.
	339 —Transfer payment of interest
	340* — Gas guzzler
	341* — Sport fishing equipment
	342* — Electric outboard motors and sonar devices
	344* — Bows
	345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
	346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
	349* — ODC tax on imported products (IRS No. 19)
	350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
	351* — Alcohol sold as but not used as fuel
	352 — Nontaxable use of LPG in certain intercity and local buses
	353 — Nontaxable use of undyed diesel fuel in trains
	354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
	355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
	356 — Use of gasoline for 10% gasohol blending
	357 — Use of gasoline for 7.7% gasohol blending
	358* — Gasoline for 10% gasohol
	359 — 10% gasohol
	360 — Diesel fuel (other than CRNs 350 and 353)

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Valid Credit/Item Reference Numbers	
	361 — LPG (other than CRN 352)
	362 — Gasoline
	363 — Use of gasoline for 5.7% gasohol blending
	364* — Inland waterways fuel use
	365 — Form 2290
	366* — Highway-type tires
	367 — Form 11-C
	368 — Form 730
	369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
	370* — Arrow components (IRS No. 102)
	371* — Dyed diesel fuel used in trains
	373* — Gasoline for 7.7% gasohol
	374* — Gasoline for 5.7% gasohol
	375 — 7.7% gasohol
	376 — 5.7% gasohol
	377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
	378* — Dyed diesel fuel used in certain intercity or local buses
	379* — Other fuels
	380* — Foreign insurance (IRS No. 30)
	381* — Obligations not in registered form (IRS No. 31)
	382* — Coal - underground mined (IRS No. 36) (per ton)
	383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
	384* — Coal - underground mined (IRS No. 37) (% of sales price)
	385* — Coal - surface mined (per ton)
	386* — surface mined (% of sales price)
	388 — Biodiesel mixtures (other than agri-biodiesel)
	390 — Agri-biodiesel mixtures
	392* — Passenger vehicles
	393 — Alcohol fuel mixtures containing ethanol
	394 — Alcohol mixtures containing alcohol (other than ethanol)
	395 — Other non-taxable use (LPG)
	397* — Vaccines
	398* — Ozone-depleting chemicals
	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)
	766 — Substantiated Credit (increase)
	767 — Substantiated Credit (decrease)
	806 — W-2 Withholding Tax and/or Excess FICA Contribution Credit
	807 — W-2 Withholding Tax and/or Excess FICA Contribution Debit
	808 —Designates injured spouse's (primary) share of overpayment. Generates TC 846 with appropriate BPI to bypass secondary spouse's TOP debt
	809 —Designates injured spouse's (secondary) share of overpayment. Generates TC 846 with appropriate BPI
	810 —Designates injured spouse's (primary) share of overpayment. TC 846 will be issued in one name only.
	811 —Designates injured spouse's (secondary) share of overpayment. TC 846 will be issued in one name only.
	817 -
	818 -
	819 -
	861 - Net Investment Income
	862- Net Investment Tax
	863- Additional Medicare Tax on Medicare wages PLUS the Additional Medicare Tax on SE Income.
	864- Additional Medicare Tax on RRB compensation
	865 - Excess Advance Payment of PTC
	866 - Total Premium Tax Credit

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Valid Credit/Item Reference Numbers	
	867 - Excess Advance Payment of Premium Tax Credit
	868 - Repayment Limitation
	869 - Coverage Checkbox indicator
	870 - Used to record the Small Business Credit
	871 - Overrides the 'Tax shown on the Return'
	873 — Adjustment to Primary Social Security Wages
	874 — Adjustment to Secondary Social Security Wages
	875 — Transfers the primary FTHBC in the entity field. Input for the unpaid recapture amount.
	876 — Adjusts the primary total repayment field in the entity.
	877 — Adjusts the repayment amount in the posted return section and the total repayment field in the entity.
	878 — Adjusts Primary Self-Employment Income
	879 — Adjusts Secondary Self-Employment Income
	880 — Adjusts the year indicator in the entity. Input as .08, .09, .10, .11 or .12 to indicate the year the home was purchased.
	881 — Total Positive Income
	882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods 198112 thru 198412)
	883 -- Nonconventional Source Fuel Credit
	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 2017 and prior)
	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)
	893 — Adjustment to Primary Total Wages (Medicare)
	894 — Adjustment to Secondary Total Wages (Medicare)
	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.
	897 — Obsolete as of 1/2015 (WR 104151). Adjustment to a DMF offset.
	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.
	903 — Secondary Schedule H Income Tax Withheld for tax period 199512 and subsequent.
	904 — Secondary Schedule H wages for tax period 199512 and subsequent.
	907 — Adjustment to Secondary Schedule H Sum of SS Tax and Medicare Tax for tax period 199512 and subsequent.
	946 – Reimbursement of Low-Income IA Origination user fee (Bipartisan Budget Act 2018)
	966 – Reimbursement of Low-Income IA Revision/Reinstatement user fee (Bipartisan Budget Act 2018)
	973 — Secondary Schedule H wages Subject to Medicare for tax period 199512 and subsequent.
	974- Secondary Schedule H Additional Medicare Tax
	975 — Transfers the spouse's FTHBC in the entity field. Input for the unpaid recapture amount.
	976 — Adjusts the spouse's total recapture amount field in the entity.
	981— Secondary Non-refundable Q Sick and Family leave wages after 3/31/2021
	993 — Adjusts the Primary Schedule H EIN for tax period 199512 and subsequent.
	994 — Adjusts the Secondary Schedule H EIN for tax period 199512 and subsequent.
	995 — Adjusts the Secondary Schedule H FUTA Tax for tax period 199512 and subsequent.
	996 — Adjusts the Secondary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
	997 — Adjusts the Primary Schedule H FUTA Tax for tax period 199512 and subsequent.
	998 — Adjusts the Primary Schedule H Wages Subject to FUTA for tax period 199512 and subsequent.
	999 — (1-1-1975) Adjust Secondary account to Primary account.

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Valid Credit/Item Reference Numbers	
C.	Form 1041
	263 – The amount of the net tax liability under section 965(h) to be paid in installments (deferred) to the following
	301 — No longer valid use 362
	302 — No longer valid use 356, 357 or 363
	303 — No longer valid use 346, 347, 350, 360
	304 — No longer valid use 352 or 361
	305 — No longer valid use 348 or 353
	307 — No longer valid use 324 or 354
	310 — No longer valid use 355, 369 or 377
	311 — Overpaid Windfall Profit Tax Credit (Form 6249)
	312 — No longer valid use 359, 375 or 376
	318 — Qualified Diesel Vehicle Credit (Repealed August 20, 1996 IRC 6427(q)).
	322* — Local telephone service, toll telephone service and teletypewriter exchange service
	323* — Compressed natural gas (IRS No. 101)
	324 — Aviation gasoline (IRS No. 14) (other than CRN 354)
	325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)
	326* — Transportation of persons by air
	327* — Use of international air travel facilities
	328* — Transportation of property by air
	329* — Transportation by water
	340* — Gas guzzler
	341* — Sport fishing equipment
	342* — Electric outboard motors and sonar devices
	344* — Bows
	345* — Ozone-depleting chemicals (floor stocks) (IRS No. 20)
	346 — Kerosene (IRS No. 35) (other than CRNs 347 and 348)
	349* — ODC tax on imported products (IRS No. 19)
	350 — Nontaxable use of undyed diesel fuel in certain intercity and local buses
	351* — Alcohol sold as but not used as fuel
	352 — Nontaxable use of LPG in certain intercity and local buses
	353 — Nontaxable use of undyed diesel fuel in trains
	354 — Nontaxable use of aviation gasoline in commercial aviation (other than foreign trade)
	355 — Nontaxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
	356 — Use of gasoline for 10% gasohol blending
	357 — Use of gasoline for 7.7% gasohol blending
	358* — Gasoline for 10% gasohol
	359 — 10% gasohol
	360 — Diesel fuel (other than CRNs 350 and 353)
	361 — LPG (other than CRN 352)
	362 — Gasoline
	363 — Use of gasoline for 5.7% gasohol blending
	364* — Inland waterways fuel use
	365 — Form 2290
	366* — Highway-type tires
	367 — Form 11-C
	368 — Form 730
	369 — Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
	370* — Arrow components (IRS No. 102)
	371* — Dyed diesel fuel used in trains
	373* — Gasoline for 7.7% gasohol
	374* — Gasoline for 5.7% gasohol
	375 — 7.7% gasohol
	376 — 5.7% gasohol
	377 — Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
	378* — Dyed diesel fuel used in certain intercity or local buses
	379* — Other fuels
	380* — Foreign insurance (IRS No. 30)

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Valid Credit/Item Reference Numbers	
	381* — Obligations not in registered from (IRS No. 31)
	382* — Coal - underground mined (IRS No. 36) (per ton)
	383* — Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)
	384* — Coal - underground mined (IRS No. 37) (% of sales price)
	385* — Coal - surface mined (per ton)
	386* — surface mined (% of sales price)
	392* — Passenger vehicles
	397* — Vaccines
	398* — Ozone-depleting chemicals
	766 — Substantiated payment credits
	767 — Debits substantiated credits
	806 — Withholding Tax
	807 — Withholding Tax (decrease)
	861 - Net Investment Income
	862 - Net Investment Income Tax
	883 — FNS (Fuel from a Non-conventional Source)
	884 — Alcohol Fuel Tax Credit (Form 6478)
	886 — Taxable Income
D.	Form 990, 990EZ, 990PF
	330 — Form 1042-S – posts as TC 766/767
	333 — Form 1042-S Amended – posts as TC 766/767
	689 — EO Closing Agreement Penalty Assessment
	888 — Total Gross Receipts
	889 — End of Year (EOY) Assets
E.	Form 8038-CP
	292—CRN to the New Clean Renewable Energy Bond entry on line 20c of F8038-CP
	293—CRN to the Qualified Energy Conservation Bond entry on line 20d of F8038-CP
	294 —CRN to the Qualified Zone Academy Bond entry on line 20e of F8038-CP
	295— CRN to the Qualified School Construction bond entry on line 20f of F8038-CP
	297— Build America Bonds
	298— Recovery Zone Economic Development Bonds
F.	Form 8801
	255- Minimum Tax Credit
G.	Form 8928
	480 — Excise Tax Under 4980B
	481 — Excise Tax Under 4980D
	482 — Excise Tax Under 4980E
	483 — Excise Tax Under 4980G
I.	Form 8962
	262 - Premium Tax Credit (2014 & later)
J.	Form 7200
	299 - COVID-19 FFCRA/CARES Employer Credits. Effective 4/01/2020-12/31/2020. Formerly COBRA premium assistance credit (for tax year 2009 through 3/31/2020)
Note: * after the number denotes the CRN is ONLY valid for MFT 03.	

4 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	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	27	Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP 8288	001 208	
	28	NMF TDA/BAL DUE Payments, 8288	001 208	
	29	8804 8813 8805		215 215
	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 8288	001 208	
	74	Misc. Rev. NMF WFT/FICA 8288	001 208	
	75	FTD NMF WFT/FICA 8288	001 208	
	54	100% Penalty F2749		
	76	Dep. Fund App. NMF WFT/FICA 8288	001 208	
	87	Dishonored Checks 8288	001 208	
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/BAL DUE Payments	004 005	
	44	1041 \$50,000 (+M2), Pre-ADP, 1041		005
	47	Audit Deficiency		*
	62	Adv. Pay., NMF Individ.	004 005	
	72/73	1040–NR		004
	74	Misc. Rev. NMF Individ.	004 005	
	76	Dep. Fund App., NMF Individ.	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	
	27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T, 1066	006 007 008 009 191 207	
	28	NMF TDA/BAL DUE Payments 1066	006 007 008 009 191 207	
	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	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
			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)			
	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	Undisclosed 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	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	89	6069	187	
	35	5330		
		Section 4975 tax on prohibited transactions	159	
		Section 4972 tax on nondeductible contributions to qualified plans	161	
		Section 4971 tax on failure to meet minimum funding standards	163	
		Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts	164	
		Section 4976 tax on disqualified benefits	200	
		Section 4977 tax on excess fringe benefits	201	
		Section 4978B tax on certain ESOP dispositions	202	
		Section 4979A tax on certain prohibited allocations of qualified ESOP securities	203	
		Section 4980 tax on reversion of qualified plan assets to an employer	204	
		Section 4979 tax on excess contributions to certain plans	205	
		Section 4978 and 4978A tax on certain ESOP dispositions	209	
		Section 4971(f) tax on failure to pay liquidity shortfall	226	
		Section 4980F tax on failure to provide notice of significant reduction in future accruals	228	
	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		
	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-Revolver	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	

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Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	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	
	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 Intercity 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 toxoid) 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	
	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	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
		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	
		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 Additional Assessments	*	
	60	Forms 5734 — TIN penalties	172	
	27/28	Frivolous Returns IRC 6702	190	
		Adv. Pay., NMF Excise	*	
	39	Form 8928		
		Section 4980B	126	
		Section 4980D	127	
		Section 4980E	128	
		Section 4980G	137	
	40	Form 8924	012	
E.		Estate & Gift (True Tax Class 5)		
	05	706NA	141	

	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	06	706	141	
	62	Assessed Advance Payment	*	
	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	
	39	Form 8928		
		480 Excise Tax Under Section 4980B		
		481 Excise Tax Under Section 4980D		
		482 Excise Tax Under Section 4980E		
		483 Excise Tax Under Section 4980G		
F.		RRT (True Tax Class 7)		
	01	CT-1 Pre-ADP	144	
	62	Assessed Advance Payment	*	
	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.		FUTA (True Tax Class 8)		
	40	940 Pre-ADP, 940	146	
	62	Assessed Advance Payment	*	
	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	

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	Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	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
		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.		

5. Underreporter Process Codes

IMF

Reference IRM 4.19.3-4

(1) Tax Year 1999 - 2000 - 2001

Code	Definition	
U/R Case Selected		
01		#
02	Reserved	
03	AUR selected	
04	Reserved	
05	Reserved	
06	AUR selected Employee Cases	
07	Reserved	
08	Reserved	
09	Interest Pending for CP-2000 — Establish IDRS control base	
Pre-Notice Exam Referral/Closure		
10	Referral	
11	Field Audit - case closed to open AIMS Org Code 1000	
12	Office Audit - case closed to open AIMS Org Code 2000	
13	Campus Exam - case closed to open AIMS Org Code 5000	
14	Campus Exam - case closed	
15	Military Action/Disaster Closures	

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16	Survey Excess Inventory - closure	
17	Headquarters (HQ) Identified Program Problems - closure	
18	KITA and HSTG - closure	
19	Reserved	
Pre-Notice Closures		
20	Adjustment (TC 29X with reference number 806/807) for withhold/excess SST/RRTA/MEDT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/refund below tolerance	
23	Reserved	
24	Payer Agent	
25	[REDACTED]	#
26	TC 421 or TC 30X - case closed	
27	Case Closed — Computer Issue not pursued	
28	Other closure	
29	Return cannot be secured - closure	
CP-2501 Notice Action/Closure		
30	CP-2501 (Establishes IDRS control base)	
31	Auto Notice Screen Out (Case systemically closed through auto notice programming).	
32	Reserved	
33	Reserved	
34	CP-2000 (PC57) not mailed after a CP-2501	
35	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
36	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
37	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
38	Case closed to Campus Exam (CP-2006)	
39	Case closed to Campus Exam (CP-2006)	
40	Case closed to Campus Exam (CP-2006)	
41	Case closed to Office Audit	
42	Case closed to office audit	
43	Case closed to Campus Exam	
44	Case closed to Field Audit	
45	Case closed to Office Audit	
46	[REDACTED]	#
47	Case closed - No change to original tax liability — (CP-2005 closure letter)	
48	Reserved	
49	Reserved	
50	Reserved	
51	Case closed — Complex issue not pursued (CP-2005 closure letter)	
52	Case closed - No change to original tax liability (no closure letter)	
53	Case closed per amended return	
54	Notice CP 2501 (PC 30) mailed	
CP-2000 Notice/transfer/referral/closure (AX = amended notice)		
55	CP-2000 (Establishes IDRS control base)	
56	Reserved	
57	CP-2000 after CP-2501	
58	Notice CP-2000 (PC 55) not mailed	
59	Recomputed CP-2000 (updates IDRS control base)	
60	Amended/Recomputed CP-2000 (PC 59/Amended PCs 55, 57 and 59) not mailed	
61	Reserved	
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006))	
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
65	[REDACTED]	#
66	Disagreed w/Appeals request — closed to Campus Exam	
67	Fully agreed — (no closure letter)	
68	Partially agreed — (no closure letter)	
69	Reserved	
70	Case closed - No change to original tax liability (CP-2005 closure letter)	
71	Case closed - No change to original tax liability — (no closure letter)	
72	Reserved	

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73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)	
74	Other closure — (CP-2005 closure letter)	
Statutory Notice of Deficiency/Action/Closure		
75	Stat Notice — Updates IDRS control base	
76	Reserved	
77	Stat Notice — STN90 input manually to IDRS (computation change)	
78	Stat Notice rescinded	
79	Stat Notice not mailed	
80	Docketed Court Case to Appeals (no acknowledgment letter)	
81	Recomputed Stat Notice (PC 95) not mailed	
82	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
83	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
84	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
85	Case closed to Campus Exam (CP-2006)	
86	Disagreed w/Appeals request — to Campus Exam	
87	Fully agreed (no closure letter)	
88	Partially agreed (no closure letter)	
89	Reserved	
90	Assessed by default	
91	Case closed - No change to original tax liability (CP-2005 closure letter)	
92	Case closed - No change to original tax liability — (no closure letter)	
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
94	Default assessments based on revision(s) to Stat Notice	
95	Stat Recomputed Notice	
96	Other Closure	
Miscellaneous		
97	Response received — correspondence sent additional information	
98	Reserved	
99	Reserved	

(2) Tax Year 2002

Code	Definition	
U/R Case Selected		
01		#
02	Reserved	
03	AUR selected	
04	Reserved	
05	Reserved	
06	AUR selected Employee Cases	
07	Reserved	
08	Reserved	
09	interest pending for CP-2000 - Establishes IDRS control base	
Pre Notice Exam Referral/Closure		
10	Reserved	
11	Field audit - case closed to open AIMS Org Code 1000	
12	Office audit - case closed to open AIMS Org Code 2000	
13	Campus - case closed to open AIMS Org Code 5000	
14	OBSOLETE	
15	Military Action/Disaster closures	
16	Survey Excess Inventory - closure	
17	Headquarters (HQ) Identified program problems - closure	
18	KITA and HSTG - closure	
19	Reserved	
Pre Notices 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	

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Code	Definition	
24	Payer Agent - closure	
25		#
26	TC 421 or TC 30X - closure	
27	Case closed - Complex issue not pursued	
28	Other closure	
29	Return cannot be secured - closure	
CP-2501 Notice Action/Closure		
30	CP 2501 (Establishes IDRS control base)	
31	Auto Notice Screen Out (Case systemically closed through auto notice programming).	
32	Reserved	
33	Reserved	
34	CP-2000 (PC 57) not mailed after a CP 2501	
35	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
36	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
37	OBSOLETE	
38	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
39	OBSOLETE	
40	OBSOLETE	
41	OBSOLETE	
42	OBSOLETE	
43	OBSOLETE	
44	OBSOLETE	
45	OBSOLETE	
46		#
47	Case closed - No change to original tax liability (CP-2005 closure letter)	
48	OBSOLETE	
49	OBSOLETE	
50	OBSOLETE	
51	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
52	Case closed - No Change to original tax liability (no closure letter)	
53	Case closed per amended return (no closure letter)	
54	Notice CP-2501 (PC 30) not mailed	
CP 2000 Notice Action/Closure		
55	CP 2000 (establishes IDRS control base)	
56	Reserved	
57	CP 2000 after CP 2501	
58	Notice CP 2000 (PC 55) not mailed	
59	Recomputed (updates IDRS control base)	
60	Amended/Recomputed (CP-2000) (PC 59/Amended PCs 55, 57 and 59) not mailed	
61	Reserved	
62	Case closed to Field Audit - open AIMS Org Code 1000 (CP-2006)	
63	Case closed to Office Audit - open AIMS Org Code 2000 (CP-2006)	
64	Case closed to Campus Exam - open AIMS Org Code 5000 (CP-2006)	
65		#
66	Disagreed w/Appeals request — case closed to Campus Exam	
67	Fully agreed (no closure letter)	
68	Partially agreed (no closure letter)	
69	Reserved	
70	Case closed - No change to original tax liability (CP-2005 closure letter)	
71	Case closed - No change to original tax liability (no closure letter)	
72	Reserved	
73	Case Closed — Complex Issue not pursued (CP-2005 closure letter)	
74	Other closure (CP-2005 closure letter)	
Statutory Notice of Deficiency Action/Closure		
75	Stat Notice — Updates IDRS Control base	
76	Reserved	
77	Stat Notice — STN90 input manually to IDRS (computation change)	
78	Stat Notice rescinded	
79	Stat notice not mailed	
80	Docketed Court Case - closed to Appeals (no acknowledgment letter)	

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Code	Definition	
81	Recomputed Stat Notice (PC 95)	
82	Case closed to Field Audit - open to AIMS Org Code 1000 (CP-2006)	
83	Case closed to Office Audit - open to AIMS Org Code 2000 (CP-2006)	
84	OBSOLETE	
85	Case closed to Campus Exam - open to AIMS Org Code 5000 (CP-2006)	
86	Disagreed w/Appeals request — case closed to Campus Exam (no acknowledgment letter)	
87	Fully agreed (no closure letter)	
88	Partially agreed (no closure letter)	
89	Reserved	
90	Assessed by default	
91	Case closed - No change to original tax liability (CP-2005) closure letter)	
92	Case closed - No change to original tax liability (no closure letter)	
93	Case closed — Complex Issue not pursued (CP-2005 closure letter)	
94	Default assessments based on revision(s) to statutory notice	
95	Stat Recomputed Notice	
96	Other closure	
Miscellaneous		
97	Response Received - correspondence sent for additional information)	
98	Reserved	
99	Reserved	

(3) Tax Year 2003 to Present – IRM 4.19.3-5

Code	Definition	
U/R Case Selected		
01	██████████	#
03	AUR selected case	
06	██████████	#
07	AUR Soft Notices selected case	
09	Establish IDRS Control Base – CP 2000 Interest Pend	
Pre-Notice Transfer/Referral/Closures		
11	Field Audit	
12	Office Audit	
13	██████████	#
14	██████	#
15	████████████████████	#
16	Survey Excess Inventory	
17	HQ Identified Program Problem	
18	██████████	#
19	AUR Soft Notice issued – closure	
Pre-Notice Closures		
20	Adjustment for withholding and/or excess SST/RRT discrepancies only	
21	Discrepancy accounted for	
22	Balance due/Refund below tolerance	
23	██	#
24	Payer Agent	
25	████████████████████	#
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		
31	Auto Notice Screen Out (Case systemically closed through auto notice programming).	
30	CP 2501 (establishes IDRS Control Base)	
34	CP 2000 not mailed after a CP 2501 (PC 57)	
35	Case closed to Field Audit (Acknowledgement letter, CP2006)	
36	Case closed to Office Audit (Acknowledgement Letter, CP2006)	
38	██	#
39	████████████████████	#

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Code	Definition	
44	Fraud	#
46	[REDACTED]	#
47	[REDACTED]	
48	HQ Identified Program Problem (closure letter, CP 2005)	
49	AUR Soft Notice not generated - No TP contact	
51	Case closed – Complex Issue not pursued (closure letter, CP 2005)	
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		
55	CP 2000 (establish IDRS Control Base)	
57	CP 2000 after CP 2501	
58	CP 2000 Notice not mailed	
59	Recomputation (updates IDRS Control Base)	
60	Amend/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)	
62	Case closed to Field Audit (Acknowledgement letter, CP 2006)	
63	Case closed to Office Audit (Acknowledgement letter, CP 2006)	
64	Case closed to Campus Exam (Acknowledgement letter, CP 2006)	
65	[REDACTED]	#
66	Disagreed – Appeals Request – to Campus Examination (no acknowledgement letter)	
67	Fully Agreed (no closure letter)	
68	Adjustment to Prepayment Credits Only closures (no closure letter)	
69	[REDACTED]	#
70	No change to original tax liability (closure letter, CP 2005)	
71	No change to original tax liability closure (and HQ Identified Program Problem) (no closure letter)	
72	[REDACTED]	#
73	Case closed – Complex Issue not pursued (closure letter, CP 2005)	
74	Other closure (closure letter, CP 2005)	
Statutory Notice - Transfer/Referral/Closure		
75	Statutory Notice – Updates IDRS Control Base	
77	Statutory Notice – STN90 (computation change)	
78	Statutory Notice Rescinded	
79	Statutory Notice not mailed	
80	Transfer Docketed Cases to Appeals (no acknowledgement)	
81	Recomp not mailed after Statutory Notice (PC 95)	
82	Statutory case closed to Field Audit (Acknowledgement letter, CP 2006)	
83	Statutory case closed to Office Audit (Acknowledgement letter, CP 2006)	
84	[REDACTED]	#
85	Statutory case closed to Campus Exam (Acknowledgement letter, CP 2006)	
86	Disagreed Statutory Case – Appeals Request	
87	Fully Agreed (no closure letter)	
88	Adjustment to Prepayment Credits Only closures (no closure letter) and Employee Case Partially Agreed	
89	[REDACTED]	#
90	Assessed by default	
91	No change to original tax liability (closure letter, CP 2005)	
92	No change to original tax liability (no closure letter)	
93	[REDACTED]	#
94	Default assessments based on revision(s) to statutory Notice	
95	Statutory Recomputation Notice	
96	Other Closure (closes AUR system control for manual monitoring of active Bankruptcy cases or referral of non-bankruptcy cases to another area)	
Miscellaneous		
97	Response received – Correspondence sent for additional information	
98	Bankruptcy Suspense (also applicable for Employee cases)	
99	Innocent Spouse Suspense (also applicable for Employee cases)	

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BMF**IRM 4.119.4, BMF Liability Determination, BMF Underreporter (BMF-AUR) Program****(1) Tax Year 2011 to Present**

Code	Definition	
U/R Case Selected		
4030	BUR selected case	
4050	Reconsideration Received	
4090	Establish IDRS Control Base - CP 2030 Interest Pending	
Pre-Notice Transfer/Referral/Closure		
4100	████████████████████	#
4110	Closed to Field/office Audit	
4130	Closed to Campus Examination	
4140	Fraud – Transfer to Campus Examination	
4150	████████████████████	#
4160	Survey Excess Inventory	
4170	HQ Identified Program Problem - Closure	
Pre-Notice Closures		
4200	Adjustment (TC 290 with Reference 766/767 or 806/807) Withholding Discrepancy only	
4210	Discrepancy accounted for	
4220	████████████████████	#
4240	Payer Agent	
4260	Other Closure (Referral to another Area)	
4270	████████████████████	#
4290	Return cannot be secured	
Letter 2531 Notice - Transfer/Referral/Closure		
4300	Letter 2531	
430A	Amended Letter 2531	
4310	Letter 2531 not mailed	
4320	Letter 2030 not mailed after a Letter 2531 (PC 4520)	
4340	████████████████████	#
4350	Case closed to Field/Office Audit	
4370	Fraud – Transfer to Campus Examination	
4380	Case closed to Campus Exam	
4400	No Change to original tax liability and all U/R resolved	
4420	No Change to tax and change to TXI (i.e., Partial Agree)	
4440	████████████████████	#
4460	Other Closure (Referral to another area)	
4470	Amended return closed case	
Letter 2030 Notice - Transfer/Referral/Closure		
4500	Letter 2030	
450A	Amended Letter 2030	
4510	Letter 2030 Not mailed	
4520	Letter 2030 after Letter 2531	
452A	Amended Letter 2030 after Letter 2531	
4530	Recomputed Letter 2030	
453A	Amended Recomputed Letter 2030	
4540	Amended Recomputed not mailed (PC 4530 and amended 4500, 4520 and 4530)	
4550	████████████████████	#
4560	Case Closed to Field/Office Audit	
4570	Case Closed to Campus Exam	
4580	Fraud – Transferred to Campus Examination	
4590	Disagreed Appeals Request Service Center Exam	
4600	No Change to original tax liability and all U/R resolved	
4610	No Change to tax and change to TXI (i.e., Partial Agree)	
4630	████████████████████	#
4660	Other Closure (e.g., referral to another area)	
4670	Fully Agreed	

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Code	Definition	
4680	Adjustment to Prepayment Credits Only closure, Partial Adjustment	
Statutory Notice - Transfer/Referral/Closure		
4700	Statutory Notice -	
470A	Re-issue Amended Statutory Notice	
4710	Statutory Notice not mailed	
4730	Statutory Notice Rescinded	
4750	Statutory Recomputed Notice	
475A	Re-issue (Amended) Statutory Notice	
4760	Recomputed not mailed after Statutory Notice (PC 4750)	
4770	Fraud – Transferred to Campus Examination	
4780	Statutory case closed to Field/Office Audit	
4790	Statutory case closed to Campus Exam	
4800	Transfer Docketed Cases to Appeals	
4810	No Change to original tax liability and all U/R resolved	
4820	No Change to tax and change to TXI (i.e., Partial Agree)	
4830		#
4840	Default assessments based on revision(s) to statutory notice	
4850	Assessed by default	
4860		#
4870	Fully Agreed	
4880	Adjustment to prepayment Credits Only closure	
4890	Other Closure (e.g., referral to another area)	
4900	Reconsideration: Full Abatement	
4910	Reconsideration: Partial Abatement	
4920	Reconsideration: No Change to assessment	
4930	Reconsideration: Information Request	
4940	Reconsideration: Referral	
4970	Response received - Correspondence sent for additional information	
4980	Closed Case First Read Closure	

6 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	40 Hold on in either module with an equal tax period.
01	02	NOMRG-VEST	Vestigial Record for which there is a tax module or Vestigial record with an equal tax period in the other account.
05	03	NOMRG-DUP	Duplicate Return (both Tax Mods in a merging pair contain a TC 150) – or - More than 25 Tax Mods involved in merge.
07	04	NOMRG-930	Both modules for the same tax periods have unreversed TC930's with Form 3520 indicator or both modules contain unreversed TC424's.
09	06	NOMRG-520	Both accounts contain modules (for the same tax period) with unreversed TC520's (except cc 81, 83, and 85-88).
11	07	NOMRG-RPS	Both accounts have a module for the same tax period containing a TC150 and multiple TC610s (one of which is RPS) or S coded TC150 in 1 module and the RPS TC610 that does not match the DLN of the TC150 in the other.
	08	NOMRG-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/BAL DUE	Both accounts contain modules (with the same tax period) in TDA/BAL DUE/TDI/DEL RET status and the Location Codes (Primary or Secondary) do not agree.
	30	IMF — CP 37 BMF — CP 201	Name Control Mismatched
	31	CP 200	Inactive
	32	NOMRG-91X	Either TIN contains an unreversed TC 910/914/918 or both TINs contain

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REASON CODES			
IMF	BMF	Transcript	Description
			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	Significant Scrambled SSN indicator and MFR = 8 in either account –or- Primary SSN = Spouse SSN.
04		NOMRG-91X	CID - unreversed TC 914 posted in only one Tax Mod of a merging pair – or – TC 914/916 in matching Tax Mods but the FLC's of their DLNs do not match – or – TC 914 posted in a Tax Mod for which there is no matching Tax Mod.
06		NOMRG-576	Debit Module/TC576 (Unreversed TC 570 in one module and unreversed TC 576 in the other of a merging pair).
	11	NOMRG-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.
10		NOMRG-424	Both accounts with modules for the same tax period contain a combination of an unreversed TC930 (without form 3520 indicator) and TC424. TC930 module should not have a TC150.
16		NOMRG-TAXI	ATS – Both accounts have unreversed TC810's for the same tax periods.
19		NOMRG-CPNL	Both accounts have Civil Penalty (CP) Name lines but the Name Controls mismatch.
90		NOMRG-90	Transaction sent back from CADE that is unable to post will resequence code 90.
91			To account contains a condition that causes the From account to resequence 4 or more cycles before the merge can be intialized –or- if a merge fail condition defined in the End-of-Year Handbook is met (e.g. merge attempt after Cycle XX48).
92			MFT 55 Tax Mods both contain TC 608 –or- resulting merged Tax Module will exceed the maximum allowed Module size –or- resulting module balance –or- either To or From account contains a MFR 08 and the scrambled SSN is set to 01,12,13,20 or 23.
20			ATS – Both accounts have unreversed TC810's for the same tax periods.
	22	NOMRG-SS	Both accounts contain significant Primary or Secondary FTHBCR amount –or- From account FTHBCR Spouse SSN is the same as the Primary SSN of the To account.
	23	NOMRG-STAT	Statuses are incompatible.
	24	NOMRG-GEN	Accounts have unequal GEN numbers.
	25	NOMRG-AF	One account has Affiliation Code 6 or 8 and the other has Affiliation Code 7 or 9.
12			TC 918 in both Entities
13			CID – TC 916 in only one Tax Mod (of a merging pair) – or - Matching Tax Modules do not contain matching TC 916s (FLC Code in both DLN's do not match) – or – TC 916 posted in a Tax Mod for which there is no matching Tax Mod.
15			TC 060 in both Entities, but they are not identical

7 EP Merge Fail Reason Codes

Definition: Describes the reason for the failure of an account/plan merge request. A transcript is generated by MF processing (designated as “NOMRG-” or “DOC64”). This transcript is sent to the Campus 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

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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.

Code	Definition
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/DEL RET Location Code and those codes are not equal or only one has a TDI/DEL RET Location Code the code is not equal to the other's Primary Location Code or neither has a TDI/DEL RET 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 Campus.
48	NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuss.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.
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 Campus.
49	DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different Campuses.

8 TC 151 Action Codes

Action Code	Definition
019	TC 154 posted erroneously (EPMF)
020	TC 150 posted to wrong plan number
021	TC 150 posted to wrong plan year ending

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Action Code	Definition
022	TC 150 posted to wrong EIN
023	TC 150 posted to wrong plan number and plan year ending
024	TC 150 posted to wrong plan number and EIN
025	TC 150 posted to wrong plan number, plan year ending and EIN
026	TC 977 posted to wrong plan number
027	TC 977 posted to wrong plan year ending
028	TC 977 posted to wrong EIN
029	TC 977 posted to wrong plan number, plan year ending and EIN
030	TC 977 posted to wrong plan and EIN.
031	TC 977 posted to wrong plan number and plan year ending
032	TC 976 posted to wrong plan number
033	TC 976 posted to the wrong plan year ending
034	TC 976 posted to wrong EIN
035	TC 976 posted to the wrong plan number and plan year ending
036	TC 976 posted to wrong plan number and EIN
037	TC 976 posted wrong plan number, plan year ending, and EIN
038	TC 150 posted to wrong plan number (EFAST-processed return reversed)
039	TC 150 posted to wrong plan year ending (EFAST-processed return reversed)
040	TC 150 posted to wrong EIN (EFAST-processed return reversed)
041	TC 150 posted to wrong plan number and PYE (EFAST-processed return reversed)
042	TC 150 posted to wrong plan number and EIN (EFAST-processed return reversed)
043	TC 150 posted to wrong plan number, PYE and EIN (EFAST-processed return reversed)
044	TC 977 posted to wrong plan number (EFAST-processed return reversed)
045	TC 977 posted to wrong plan year ending (EFAST-processed return reversed)
046	TC 977 posted to the wrong EIN (EFAST-processed return reversed)
047	TC 977 posted to the wrong plan number, PYE and EIN (EFAST-processed return reversed)
048	Reversal of EFAST2 Return

9 TC 971 Action Codes

For TC 972 (reversal) see Miscellaneous Codes and definitions in IRM 5.19.10.4.

Action Code	Definition
001	TC 150 posted to incorrect TIN/tax period – also for TC 972 (reversal)
002	Amended/duplicate return posted to wrong TIN/tax period/ return reprocessed to same module as original – also for TC 972 (reversal)
003	Re-input return from wrong TIN/tax period – also for TC 972 (reversal)
004	TC 971 / AC 044 with a MISC field containing the notation CP 05A indicates the issuance of a Notice CP 05A, since per the Document 6209, the TC 971 / AC 044 is also used by BMF for recoveries.
005-009	Reserved
010	Amended return/claim forwarded to Accounts Management
011	Non-receipt of Refund Check
012	Amended return/claim forwarded to Collection
013	Amended return/claim forwarded to Examination.
014	Amended return/claim forwarded to Statute Control
015	Amended return/claim forwarded to Underreporter
016	International cases – original returns go to Austin and claims go to Philadelphia (IMF)
017	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD – also for TC 972 (reversal)
018	Congressional/PRP indicator
019	Used for EPMF
020-029	Reserved for use with BMF.
030	Cross-Reference Information for TC 840/841 Refund reversals
031	Full Bankruptcy Discharged – also for TC 972 (reversal)
032	Fully Accepted OIC – also for TC 972 (reversal)
033	Partially Bankruptcy Abatement – also for TC 972 (reversal)

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Action Code	Definition	
034	Partial Offer Acceptance – also for TC 972 (reversal)	
035	Failure-to-Pay (FTP) trigger – also for TC 972 (reversal)	
036	IRS Offset Bypass Refund (IMF) – also for TC 972 (reversal)	
037	Manual Refund - Record of Cross Reference TIN or Address – also for TC 972 (reversal)	
038	Early Intervention in the Inventory Delivery System – also for TC 972 (reversal)	
039	Used for the CSED Backup recovery	
040	BMF. Change deposit requirement to “1” (MFT 01, 09, 11)	
041	BMF. Change deposit requirement to “2” (MFT 01, 09, 11)	
042	BMF. Sets entity depositor status code	
043	Pending Installment Agreement – also for TC 972 (reversal)	
044*	On IMF, generated when CP 05 issued. Also reserved for BMF	
045*	BMF – used for recoveries	
045	Causes IMF generation of TC 400	
046	FTD Alert Indicator	
047	Taxpayer Has Filed Form 8842 – also for TC 972 (reversal)	
048-049	Reserved for BMF	
050	Sets the BOD-CD and BOD-CLIENT-CD on the account.	
051	Federal Employee/Retiree Non-Compliance Indicator – also for TC 972 (IMF reversal)	
052*		#
053*		#
054	Contracting Out. No longer input MY 2010	
055	Duplicate Notice to Spouse Indicator	
056	Turn off EIC Recertification Indicator at Master File (IMF)	
057	Used by exam to designate a cross-reference account and module that contains relevant documentation – also for TC 972 (reversal).	
058	CP-06A Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)	
059	CP-06B Notice for Missing SSN on Schedule EIC – TC 972 only (IMF)	
060*	Generated to denote <u>BFS (formerly FMS)</u> Continuous Levy program. (pending RIS)- also for TC 972	
061*	Input to block module from <u>BFS (formerly FMS)</u> Continuous Levy program. (pending RIS)- also for TC 972	
062*	Federal payment identified by BFS (formerly FMS) in the Federal Payment Levy Program. DLN contains specific information - IRM Exhibit 5.11.7-6.	
063	Installment Agreement. FTP at ¼%. – also for TC 972 (reversal)	
064	Section IRC 6404(g) interest suspension 3305 Date used for interest computations – also for TC 972 (reversal).	
065	Request for Innocent Spouse Relief Form 8857 Received. Generates an L- Freeze. TC 972 (IMF reversal) is used when claim has been closed.	
066	Return receipt signed – also for TC 972 (reversal) <i>Note: If the Due Process was delivered in person, ACs 69 and 66 are input the same date. If the Due Process Notice was left at the Taxpayer’s home or business instead of being mailed, ACs 69 & 67 are input the same date.</i>	
067	Delivery of Due Process Notice was refused or unclaimed – also for TC 972 (reversal)	
068	Due Process Notice was returned undeliverable – also for TC 972 (reversal)	
069	Due Process Notice was issued – also for TC 972 (reversal)	
070	BMF. Activates transaction consolidation routine	
071	DMF-Injured Spouse Claims	
072	Inspected Return (used for Exam).	
073	Open/processable under the SS-8 program	
074	Closed under the SS-8 program”	
075*	3rd Party Database	
076	FDIC Modular Refund Freeze MFT 02	
077	Reversal of S & L Modular Refund Freeze MFT 02	
078	BFS (formerly FMS)-Forgery – also for TC 972 (reversal)	
079	BFS (formerly FMS)-Denied Settlement. – also for TC 972 (reversal)	
080	Identify Competent Authority Claim	
081*	Used for the update of the Control DLN (generates CP 276)	
082	Installment Agreement Origination User Fee - Manually establishes MFT 13/55	
083	Installment Agreement Reinstatement User Fee – Manually establishes MFT 13/55 module	
084	Financial Agent for Bank One (Chicago Bank EFTPS prior 2005)	

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Action Code	Definition	
085	Financial Agent for Bank of America	
086	Normal Disaster FTF and FTP suspension – also for TC 972	
087	Disaster with 7508(a) relief – also for TC 972 (reversal)	
088*	BMF CAWR	
089	Notice sent and credit freeze issued for Frivolous filer	
090	Establish tolerance level for Erroneous abatement	
091	Identify/Verify Carryback Return	
093	100% Penalty IMF Cross-Reference Information.	
094	Reversal of AC 93.	
095	American Samoa Underreporter Adjustment	
096	Reversal of AC 97 AC 96/97 MFT 55 only.	
097	100% Penalty BMF Cross-Reference Information.	
098	TC 971 with 971-CD 99 Input on the Wrong Account or Tax Module. Reversal of AC 99	
099	Received Application for Taxpayer Assistance Order	
100	Bankruptcy case Will cause MFT 31 creation or MFT 65 – also for TC 972 (IMF reversal). Will cause MFT 31 creation.	
101	OIC – also for TC 972 (IMF reversal). Will cause MFT 31 creation or MFT 65	
102	Criminal Restitution Assessments - also for TC 972 (IMF reversal) (creates MFT 31 account, does not mirror) Used by SBSE Exam Technical Services ONLY - effective 3/23/2011.	
103	Examination/Appeals/AUR - Individual Assessments for a Joint Account - also for TC 972 (IMF reversal) (creates MFT 31, does not mirror)	
104	Innocent Spouse Case - Prior to cycle 200504 indicates that an Innocent Spouse Claim was received and an MFT 31 module was created for the culpable spouse. Cycle 200505 and later indicates an Innocent Spouse Claim has been received and MFT 30 joint module was mirrored to MFT 31 module for both the primary and secondary taxpayer. (creates MFT 31 account, mirror account)	
105	Exam Agreed/Unagreed Cases Reserved for Examination/Appeals/AUR - (Creates MFT 31 mirror account) - also for TC 972 (reversal)	
106	Taxpayer Assistance Order. Will cause MFT 31 or 65 creation – also for TC 972 (reversal).	
107	Indicates one spouse has requested an Installment Agreement. Will cause MFT 31 or 65 creation. – also for TC 972 (reversal)	
108	Indicates one spouse has requested a Collection Due Process hearing – also for TC 972 (reversal)	
109	Indicates one spouse is Currently Not Collectible (CNC) Will cause MFT 31 or 65 creation. – also for TC 972 (reversal)	
110	Duplicate Assessment of ARDI accounts – also for TC 972 (reversal)	
111		#
114	Represents the total net tax liability under section 965 reported by the taxpayer.	
115	Represents the total net tax liability to be paid in installments (deferred) under section 965(h)(1)BMF	
116	Represents the underpayment of the first installment of 965 payments due under section 965(h)	
117	Represents the interest on the underpayment of the first installment of 965 payments due under section 965(h)	
118	Low-Income IA Origination user fee subject to reimbursement upon completion of IA (Bipartisan Budget Act 2018)	
119	Low-Income IA Revision/Reinstatement user fee subject to reimbursement upon completion of IA (Bipartisan Budget Act 2018)	
120	Amended return/claim in Submission Processing.	
121		#
122		#
123		#
124		#
125		#

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Action Code	Definition	
126		#
128		#
129		#
131	Establish a False Credit to clear a debit – also for TC 972 (reversal)	
132	Used to write off a debit balance transferred to MFT 31 or MFT 65 – also for TC 972 (reversal)	
133	Identify a signed Justification Memo – also for TC 972 (reversal)	
134		#
135	Identify an allowable qualified child for the EIC recertification process – also for TC 972 (reversal)	
136		#
137	Used for Reversal of EITC Filing Status cases – TC 972 only (01-01-2007)	
138*	Causes CP 85 generation.	
139*	Used to denote that a soft notice was generated for AUR.	
140	Cases selected systemically by Automated Questionable Credit (AQC) unit for review after posting due to potential non-compliant withholding or refundable credit. The refund is frozen until a review is complete.	
141	For TC 971, an ASFR return was generated; for TC 972 an ASFR return was generated in error. (TC 971 cannot be input via FRM77 to an IMF module.)	
142*	Generated when posting a true duplicate return.	
144	Causes IMF to generate a "Dummy IRA" TC 150 – also for TC 972 (reversal).	
145	Causes IMF to generate a TC 400 without updating the control DLN (reversal). Note: Reversal will cause IMF to generate a TC 402.	
146	Withholding Lock-in Letter sent – also for TC 972 (effective 01-01-2007)	
147*	Withholding Compliance (WHC) transcript created – also for TC 972 (this AC is generated and not input by FRM77) (Effective 01-01-2007)	
148	Withholding Lock-in modification – also for TC 972 (effective 01-01-2007)	
149	Reserved for use with Withholding Compliance	
150*	Causes all TCs 150 (except 1040SS) to unpost	
151	Duplicate TIN processing	
152	Generated by EFDS runs. Causes returns to resequence (seven days) under CADE 2.	
154	Reserved	
155*	Generated to suppress CP 09.	
156	Sets the EIC Recertification Indicator to 9 – also for TC 972 (reversal).	
157	Exam XREF TIN/MFT/Tax Period from AC 057 and Prevents XREF TM Leveling Below Level 3	
158		#
159	DDB	
160	Per IRM 4.19.14.6(7) CTC/ACTC NOTE Action Code 161 turns off CTC/ACTC recertification indicator.	
161	Per IRM 4.19.14.6(7) AOTC NOTE Action Code 160 turns off AOTC recertification indicator.	
162	Identifies members of the Armed Forces	
163	Out of Installment status – also for TC 972 (reversal).	
164	Identify liability that has been disqualified from IRC 6404(g) interest suspension. New for 2008	
165	Identifies that a deferred tax liability under Section 965(i) was reported by the taxpayer	
166	Identifies SSNs issued for non-work purposes	
169*	Federal Payment Levy Program SSA intent to levy notice issued (CP 91 IMF, CP 298 BMF) - also for TC 972	
170*	Used to reflect 35% HCTC payment	
171*	Used to reflect 65% HCTC payment	
172	Identify module as being eligible for the Health Coverage Tax Credit (HCTC) – also for TC 972 (reversal)	
173	Identify taxpayer accounts where a "netting out" (or offsetting of funds from when a taxpayer goes from a single to joint filer) has occurred – also for TC 972 (reversal).	
174*	Net tax liability under Section 965.	
175	Indicates an ACA Health Coverage Exemption (F8965 Part II or Part III) has been claimed	
176	Indicates reversal of a previously claimed ACA Health Coverage Exemption (F8965 Part II or Part III)	
177	Indicates taxpayer made a temporary capital gain deferral allowed by IRC 1400Z on Form 8949. The amount deferred, along with the EIN of the entity in which invested and date of investment posted with the AC 177.	
178	Return Submitted under Streamlined Filing Compliance Procedure for taxpayers with offshore	

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Action Code	Definition	
	noncompliance – also for TC 972 (reversal)	
179	Indicates taxpayer that had previously made a temporary capital gain deferral allowed by IRC 1400Z on Form 8949 has reported the end of the deferral and included the capital gain on the return. The amount reported, along with the EIN of the entity in which divested and date of divestment is posted with the AC 179.	
180	Input on RBA module (MFT 31) to cross-reference the module with the underlying tax liability (MFT 30, 01, 02, 10 etc.). No duplicate assessment (MMA = Zero). Taxes Receivable	
181	Input on module with underlying tax liability (MFT 30, 01, 02, 10 etc.) to cross-reference the RBA module (MFT31) where the tax is assessed and collected as Restitution-Based Assessment. No duplicate assessment (MMA = Zero).	
182	[REDACTED]	#
183	[REDACTED]	#
184	Input on module with duplicate RBA/Civil assessment, where module assessment(s) is smaller, to cross-reference module(s) with duplicate RBA/Civil assessment where module assessment is larger. (MMA = \$\$\$ amount of the duplicate) EXCEPTION: On cases with multiple co-defendants where one or more parties are civilly assessed, link Civil to co-defendant with TC971/AC184 to TC971/AC184.	
185	Input on module with the duplicate RBA/Civil assessment, where module assessment(s) is larger, to cross-reference module(s) with duplicate RBA/Civil assessment where module assessment(s) is smaller. (MMA = \$\$\$ amount of the duplicate) Taxes Receivable. **When RBA and Civil assessment amounts are equal, normally the TC971/AC185 will be on the MFT 31 module - EXCEPTION: if the Fraud Penalty (TC320) has been assessed on MFT 30 creating a larger assessed balance, then Action Code TC971/AC185 will be used on MFT 30 and TC971/AC184 will be on MFT 31. Action Codes DUPLICATE RBA/CIVIL ASSESSMENT WITH CO-DEFENDANT	
186	Used to cross-reference the IMF module that contains the civil assessment related to the criminal restitution assessment with joint several liability.	
187	Input on RBA module (MFT 31) to cross-reference the module with the underlying BMF tax liability (MFT 03, 64 etc.) with NO established Taxpayer Identification Number or business tax module. Input on RBA module (BMF) to cross-reference the module with the underlying BMF tax liability when a Corporation is assessed restitution. No duplicate assessment (MMA = Zero). Taxes Receivable.	
188	Input on co-defendant module with duplicate RBA, where module assessment(s) is the same or smaller, to cross-reference module(s) with duplicate RBA on the Lead (primary) co-defendant assessment is the same or larger. (MMA = \$\$\$ amount of the duplicate) EXCEPTION: On cases with multiple co-defendants, the Lead co-defendant will have the TC971/AC189 and linked to all co-defendants, and all co-defendants will have a TC971/AC188 linked to another TC971/AC188 on each others co-defendant.	
189	Input on RBA module(s) of Lead (primary) defendant to cross-reference duplicate RBA module to all other co-defendants, (MMA = \$\$\$ amount of the duplicate). Taxes Receivable	
190	Causes IMF to Causes IMF to primary stop Backup Withholding (BWH), or restart BWH, or indicate an undeliverable notice was returned – also for TC 972 (reversal). Restricted use of AC 190 for BWH campuses KCSC and PSC only.	
191	TC 972 will cause MF to turn off the IRS employee indicator. TC 971 to set the indicator is not allowed.	
192	Limited English Proficiency (LEP) Language Indicator	
193	Used for the ITIN Status. Posts in the entity.	
198	Victim of Domestic Violence Indicator. Do not disclose victim's Personal Identity.	
199	199 Also used to identify data sources and Economic Impact Payment amounts – also for TC 972 (reversal)	

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Action Code	Definition	
199	[REDACTED]	#
*****	Action Codes 200-218 are reserved for Financial Reporting Input, and restricted to CFO employees.	
200	Resolution Trust Company (RTC) – also for TC 972 (reversal)	
201	Federal Deposit Insurance Corporation (FDIC) – also for TC 972 (reversal)	
202	Both RTC and FDIC – also for TC 972 (reversal)	
203	Manual Move to Tax Receivables – also for TC 972 (reversal)	
204	Manual Move to Compliance – also for TC 972 (reversal)	
205	Manual Move to write-off – also for TC 972 (reversal)	
206	Frivolous/Fraudulent Return/Submission – also for TC 972 (reversal)	
207	Duplicate Return – also for TC 972 (reversal)	
208	Miscellaneous (Memo module) – also for TC 972 (reversal)	
209	Reserved for financial classification purposes - Manual Split Assessment Allocation - also for TC 972 (reversal)	
210	Reserved for financial classification purposes – Manual Split Assessment Allocation - also for TC 972 (reversal)	
211-214	Reserved for financial classification purposes - - also for TC 972 (reversal)	
215	Trust Fund Recover Program	
216	Module is too complex for CDDDB to classify – also for TC 972 (reversal)	
217	Used to mark UA modules with IA payments.	
218	Misc field will contain the UA Collectability Calculation – Used by CFO” or “Reserved for financial classification purposes - Misc field will contain the UA Collectability Calculation	
220	Generated by Internal Management for TC 604 generation	
200-250*	Reserved for financial classification	
251	Appeals has the tax period under consideration as a Penalty Appeals Case – also for TC 972 (reversal)	
252	Lien CDP Notice sent to taxpayer, Reserved for ALS – also for TC 972 (reversal)	
253	Lien CDP Notice Undelivered, Reserved for ALS – also for TC 972 (reversal)	
254	Lien CDP Notice Unclaimed Reserved for ALS, – also for TC 972 (reversal)	
255	CDP Notice Refused by Taxpayer – also for TC 972 (reversal)	
256	Settlement Agreement – Enter date of agreement in Transaction Date field. New for 2008	
257	BMF AUR Unit SNOD issued for over \$100,000.	
260	Indicates taxpayer has requested tax/penalty relief due to a Y2K problem – also for TC 972 (reversal)	
261	Indicates that the requested Y2K tax/penalty relief has been denied by a tax examiner – also for TC 972 (reversal)	
262	Maximum Failure To Pay Penalty Assessed – also for TC 972 (reversal)	
263	Used to turn off the Third Party Designee (Checkbox) Indicator	
264	Indicates that a notice has been recreated – also for TC 972 (reversal)	
265	Used to activate the Electronic Return Originator (ERO) Indicator – also for TC 972 (reversal)	
266	Identify key Whipsaw Assessment Cases – also for TC 972 (reversal)	
267	Identify related Whipsaw Assessment Cases – also for TC 972 (reversal)	
268	Indicates an International type form has been sent to the IRS – also for TC 972 (reversal)	
269	No longer generated as of 1/13. Was used for CP78 generation.	
270	Amended return sent back to originator – also for TC 972 (reversal).	
271*	Used to mark the account for PDT.	
272*	Used to mark the Caution setting.	
273*	Used to reflect the date of Levy.	
274*	Used to reflect the date of seizure.	
275	Used to indicate that a timely request for Collection Due Process (CDP) has been received. Will exclude module from selection by automated levy programs SITLP, FPLP and AKPKD – also for TC 972 (reversal)	
276	Used to indicate that a CDP issue was resolved by ACS or Field Collection, and the case was not sent to Appeals – also for TC 972 (reversal).	
277	Used to indicate that Appeals has completed their investigation and issued a determination letter – also for TC 972 (reversal).	
278	Used to indicate receipt of an equivalent Collection Due Process (CDP) hearing. Will not exclude module	

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Action Code	Definition	
	from automated levy processing – also for TC 972 (reversal)	
279	Used to indicate that a request for an equivalent hearing was resolved by ACS or Field Collection and the case was not sent to Appeals – also for TC 972 (reversal).	
280	Used to indicate that Appeals has completed their review of the equivalent hearing investigation and issued a determination letter – also for TC 972 (reversal).	
281	Identify Fraud Referral Specialist (FRS) cases and stop the overage clock – also for TC 972 (reversal)	
282	Delinquent Return Secured by Examination after the posting of an SFR TC 150. Will not set the duplicate return freeze. Will set the ASED.	
283*	Identify abusive trust schemes – also for TC 972 (reversal)	
284*	ASED reduction for 6401(d)	
285	Reasonable cause for late filing accepted – also for TC 972 (reversal) Reserved for EPMF	
286	Reasonable cause for incomplete filing accepted – also for TC 972 (reversal) Reserved for EPMF	
287	Reasonable cause for late and incomplete filing accepted – also for TC 972 (reversal) Reserved for EPMF	
288	Return was signed – also for TC 972 (reversal) Reserved for EPMF	
289	Extension to file was approved – also for TC 972 (reversal) Reserved for EPMF	
290	Return was posted under a different EIN or Plan number – also for TC 972 (reversal) Reserved for EPMF	
291	Reasonable Cause statement denied - Generates assessment to BMF Reserved for EPMF	
292	No reply to CP 213 Notice - assess penalty – also for TC 972 (reversal) Reserved for EPMF	
293	Filer under the DFVC Program – also for TC 972 (reversal) Reserved for EPMF	
294	Destroy CP 213 Notice per research – also for TC 972 (reversal) Reserved for EPMF	
295	IRS requesting corrected return from filer – also for TC 972 (reversal) Reserved for EPMF	
296	Indicates credit(s) or payment(s) that has been thoroughly researched (which means – cannot be refunded or offset to balance due module or transferred to related TIN) will remain on the module until either systemic or manual transfer to the Campus Accounting Function (XSF/URF) – also for TC 972 reversal.	
297*	Posts to the tax module to document that the notice has been issued. The notice advises the taxpayer the tax module has a credit balance.	
298	Mailing Filing Requirement Override – also for TC 972 (reversal)	
299	Identify a cancelled DLN that has been sent to files – also for TC 972 (reversal)	
300	Identify total corporate Alternative Minimum Tax (AMT) and research credit claimed in lieu of bonus depreciation.	
301	Bank stamped FTD coupon with a date later than the date it processed on the taxpayer's check – also for TC 972 (reversal)	
302	Bank stamped FTD coupon, "other" – also for TC 972 (reversal)	
303	EFTPS untimely processing of transaction – also for TC 972 (reversal)	
304	EFTPS erroneous processing of transaction – also for TC 972 (reversal)	
305	EFTPS "other" – also for TC 972 (reversal)	
306	ETA untimely processing of transaction – also for TC 972 (reversal)	
307	ETA erroneous processing of transaction – also for TC 972 (reversal)	
308	ETA "other" – also for TC 972 (reversal)	
309	Third Party (Non-Financial Institution) responsible for late posting of FTD – also for TC 972 (reversal)	
310*	Aggregate of payments to determine whether or not a taxpayer fits the criteria to be mandated to pay via EFTPS.	
311	For Date of Death in 2010, indicates a Form 8939 was filed nullifying the 706 filing. For Date of Death in 2011 and forward, portability is denied.	
312	Allow input of a LIN-LINK for AIMS processing – also for TC 972 (reversal)	
314	Receipt of a Student Loan Bond Notification – also for TC 972 (reversal)	
315	A municipality was included in the states consolidation return – also for TC 972 (reversal)	
316	Form 709 gift return is associated with 706 estate return income - also for TC 972 (reversal)	
317	Prior year 709 gift return is associated with current year gift return income - also for TC 972 (reversal)	
319	Identifies a Re-insurance Company filing a Form 990-T for unrelated business income - also for TC 972 (reversal)	
320	Penalty Waiver allowed for filing paper instead of electronic return – also for TC 972 (reversal)	
321	Penalty Waiver disallowed for filing paper instead of electronic return – also for TC 972 (reversal)	
322	Approved waiver request by a corporation or exempt organization of the requirement to file a BMF return electronically	
323	Denied waiver request by a corporation or exempt organization of the requirement to file a BMF return	

Action Code	Definition
	electronically.
324	EO Mandatory E-File Compliance check completed
325	EO Mandatory E-File Compliance review completed
329	Notice CP236 was issued (applies to 2014 and subsequent years).
330	Identify an executed Form 2750, ASED extension date – also for TC 972 (reversal)
331	Indicates no Form 2749 can be located – also for TC 972 (reversal)
334	TEFRA Election – also for TC 972 (reversal)
335	Revocation of TEFRA Election – also for TC 972 (reversal)
336	TEFRA Election erroneously input – also for TC 972 (reversal)
337	TEFRA Election has been denied – also for TC 972 (reversal)
338	TEFRA Revocation has been denied – also for TC 972 (reversal)
339	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Preliminary Fee
340	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Final Fee
341	Establishes a fact of filing for Form 8329, Lender's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
342	Establishes a fact of filing for Form 8330, Issuer's Information Return for Mortgage Credit Certificates – also for TC 972 (reversal)
343	Establishes a fact of filing for Form 8703, Annual Certification of Residential Rental Project – also for TC 972 (reversal)
344	Establishes a fact of filing for Mortgage Election Credit Certificates – also for TC 972 (reversal)
345	Establishes a fact of filing for Notice of Defeasance – also for TC 972 (reversal)
346	Identify pass-through entities – also for TC 972 (reversal)
347	Identify Form 1041 where the filing requirement is now part of a consolidated Form 1041 – also for TC 972 (reversal)
348	Identify input in the State Wages Paid field on Form 941 – also for TC 972 (reversal)
349	Indicates receipt of Form 8870, Personal Benefit Contracts – also for TC 972 (reversal)
350	Electronic Form 8871 received – also for TC 972 (reversal)
351	Form 8453-X has been filed – also for TC 972 (reversal)
352	Electronic Form 8872 received – also for TC 972 (reversal)
353	Paper Form 8872 received – also for TC 972 (reversal)
354	Indicates Form 8871 has been returned to filer – also for TC 972 (reversal)
355	Indicates manual interest netting computations has been performed on account
356	Indicates original credit payment amount prior to sequestration.
357	Insurance Provider Fee (IPF) Penalty without-fee assessment
359	C-Corp Indicator
360	Establishes a fact of filing for Form 8875 (Taxable REIT Subsidiaries – also for TC 972 (reversal BMF)
361	Records a Section 942(a)(3) Election – also for TC 972 (reversal)
362	Records Extraterritorial Income Exclusion in lieu of Election – also for TC 972 (reversal BMF)
363	Records a Section 943(e)(1) Domestication Election – also for TC 972 (reversal BMF)
364	LLC is the liable taxpayer for this taxpayer
365	Single member owner identified in XREF-TIN is the liable taxpayer for this tax period
366	Liable taxpayer changed during the tax period
370	Establishes a fact of filing for Form 8868T, Disclosure by Tax-Exempt entity Regarding Prohibited Tax Shelter Transaction – also for TC 972 (reversal)
371	Establishes a fact of filing for Form 8921, Structured Transaction Information Return under Section 60509(v) – also for TC 972 (reversal)
373	Form 1120S has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing – Also for TC972
374	Form 1120 has unposted at MF due to no TC076/090 present in the entity – Correspondence sent to Taxpayer – No Reply received and return removed from processing – Also for TC972
375	Form 1120S has unposted at MF due to no TC 090 present in the entity – Correspondence sent to Taxpayer - also for TC 972 (reversal)
376	F1120S is being converted to a F1120 and resent to MF – also for TC 972 (reversal)
377	Posted F1120 can now legally be viewed as a F1120S - also for TC 972 (reversal)
378	Indicates an amended return has been routed to Estate and Gift Tax Operation – also for TC 972 (reversal)
379	Indicates an amended return has been routed to Excise Tax Operation – also for TC 972 (reversal)
380	Indicates a Form 843 claim has been filed – also for TC 972 (reversal)

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Action Code	Definition	
381	Identifies an employer's appointment of an agent - also for TC 972 (reversal)	
382	Indicates an agent pays all employment tax for home health care employers – also for TC 972 (reversal)	
383	Indicates an agent pays all employment tax for employers (not home health care) – also for TC 972 (reversal)	
384	Indicates an agent is paying all tax for employer/client's Form 945, CT-1, or CT-2 FRCs - also for TC 972 (reversal)	
385	Indicates an agent is paying some of the employment tax for employers/clients the agent represents - also for TC 972 (reversal)	
400-449		#
450-	Reserved for PDC, Reconciled commissionable PCA payment.	
451	Reconciled commissionable PCA offset	
452	Reconciled commissionable PCA credit/debit transfer	
453	Reconciled commissionable PCA refund	
454	Reconciled commissionable PCA other	
455	can only be used for administrative fee inputs. Death Certificate obtained by PCA	
456	can only be used for administrative fee inputs. Bankruptcy documentation obtained by PCA	
457	can only be used for administrative fee inputs. Installment Agreement that exceeds 60 months	
458	can only be used for administrative fee inputs. Reserved for later release	
461	Reserved	
462	Balance Due Notice worked by ACS	
463	"Correspondence Impacted due to COVID in 2020- Delayed Mail and/or Letters Not Mailed"	
464	Notate notice & demand was sent on the module for the 2020 tax year for deferred taxes under the CARES Act. Specific to MFTs 01, 09, 11, 14, 05, 30, and 31	
465-467	Reserved for Collection	
468	Reserved	
469	CDP (No response from Post Office)	
470-483	Reserved	
484-485	Reserved	
486-499	Reserved for IDS/Headquarters Official Use only	
501	Tax-administration related identity theft - taxpayer provided the required ID theft documentation and case resolution is complete.	
502	Indicates a case of \$100 million or more on NMF – also for TC 972 (reversal) New for 2008	
503	CP 09 or CP 27 has been suppressed	
504	ID Theft: Taxpayer Self-Identified, no tax administration impact	
505	ID Theft: Data Loss	
506	IRS identified identity theft - IRS identified, taxpayer not required to provide required ID theft documentation, unless requested and identity theft issue is resolved...	
507	Identifies taxpayers involved with a 965 (h) Transfer Agreement	
508-509	Waiver/Reimbursement of IA user fees.	
510	Central Withholding Agreement Program Activity	
511	Used to transfer the FTHBC entity and total recapture amount from one account to another	
512	Used to zero out the FTHBC entity and total recapture amount	
515	Account is in the Prisoner File.	
520	ASFR Statutory Notice of Deficiency Unclaimed/Refused	
522	Identity Theft Documentation Received – also for TC 972 (reversal)	
	The taxpayer alleges identity theft, but has not yet provided supporting documentation	
	ID Theft documentation provided	
	The IRS suspects identity theft and the case is not yet resolved.	
523	Potential Repeat Identity Theft – also for TC 972 (reversal)	
524	No Filing Requirements or Locked Account – also for TC 972 (reversal)	
525	Employment Related Identity Theft	
528	IP PIN (IDTX inventory). Approved Form 15227 application for IP PIN.	
529	Indicates an approved Form 637 registration that has been filled by the IRS	
530	Generated to show a Shared Responsibility Payment reported on Form 1040 posted to MFT 35 (TC 240 PRN 692) – also for TC 972 (reversal)	

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Action Code	Definition
542	Total IRP Income used by Unpaid Assessment. Posts to entity
543*	Federal Payment Levy Program Low Income Filter analysis made - also for TC 972. Miscellaneous field contains information. Posts to entity
544	Frivolous Return Program (FRP) monitoring marker for account compliance prior to approval of 6702D penalty reduction Used for RICS. Posts to tax module
545	IPSO-Restricted
560	Reconsideration Initiated
561	Closed Case Mail – Disallowed in Full
562	Closed Case Mail – Partial Disallowance
563	Closed Case Mail – Full Allowance
564	Reconsideration - No Response – Campus
565	Reconsideration - No Response – Field
566	Reconsideration - Full - Disallowance – Campus
567	Reconsideration –Full Disallowance - Field
568	Reconsideration – Full Allowance - Campus
569	Reconsideration – Full Allowance - Field
570	Reconsideration – Partial Disallowance – Campus
571	Reconsideration – Partial Disallowance – Field
572	HINF Reconsideration – No Response
573	HINF Reconsideration – Full Disallowance
574	HINF Reconsideration – Partial Disallowance
575	HINF Reconsideration – Full Allowance
576	3338C Letter Sent
577	Taxpayer Preference for Digital Communication
592	Used for the Form 9000, Alternative Media Preference.
597	Add a XREF-TIN to a doc code 51 assessment – also for TC 972 (reversal) New for 2008
598	Manual input of TOP Offset record used to create a memo record when a TC 898 has been deleted in error.
599	Manual input of TOP Offset record used to create a memo record when a TC 899 has been deleted in error.
600*	Used for SITLP
601	Alaska Permanent Fund Dividend - (AKPFD) Levy Program.
602	Municipal Income Tax Levy Program (MTLP)
604	Used to document the waiver of coll. appeal rights in settlement agreements
605	Identify 2010 Gulf Oil Spill relief
608	Credit/Grant claimed on original return
609	Credit/Grant claimed on amended return
610	Third Party Contact notification made by Exam – also for TC 972 (reversal).
611	Third Party Contact notification made by Collection – also for TC 972 (reversal).
612	Third Party Contact notification made by CAWR – also for TC 972 (reversal).
613	Third Party Contact notification made by FUTA – also for TC 972 (reversal).
614	Third Party Contact notification made by AUR – also for TC 972 (reversal).
615	Third Party Contact notification made by TE/GE – also for TC 972 (reversal).
616	Third Party Contact notification made by Taxpayer Advocate – also for TC 972 (reversal)
617	Third Party Contact notification made by Integrity and Verification Operation (IVO). -also for TC 972 reversal
618-629	Reserved for Third Party Contact Processing
630	Indicates a taxpayer has requested a CDP levy hearing or a CDP levy and lien hearing – also for TC 972 (reversal)
631	Indicates a taxpayer has requested an equivalent levy hearing or an equivalent levy and lien hearing – also for TC 972 (reversal)
633	Indicates a taxpayer has elected a 3 year carryback period per section 1211 of ARRA 2009
634	Indicates a taxpayer has elected a 4 year carryback period per section 1211 of ARRA 2009
635	Indicates a taxpayer has elected a 5 year carryback period per section 1211 of ARRA 2009
636	5 Year carryback per section 2012.
637	Notes full judgment reversal
638	Notes partial judgment reversal

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Action Code	Definition	
642	Mandated reversal and/or exclusion from passport certification- also for TC 972 (reversal)	
643		#
644	Indicates the IRS has requested the U.S. Department of State exercise its authority to revoke a taxpayer's U.S. Passport – Entity transaction on IDRS cc ENMOD.	
645	Post Filing Disclosure Form 15307	
646	Taxpayer has used the second skip privilege on their Installment Agreement; 4458C letter has been issued. (Generated by TDA/BAL DUE Analysis)	
647	Indicates the taxpayer is a Federal Contractor – also for TC 972 (reversal)	
648	Advisor disclosure (Form 8264/8918 filed) – also for TC 972 (reversal)	
649	Identify unagreed "listed transaction assessments" as assessments that are fully sustained by Appeals.	
650	Establishes a fact of filing for Form 8288, Ad-hoc withholding tax return – also for TC 972 (reversal)	
651	Indicates a taxpayer has filed a claim due to a Ponzi Scheme.	
652	Posts TC 387 to allow systemic refund of less than \$1	
653	Revenue Ruling 99-40 has been considered on the module – also for TC 972 (reversal)	
660	Identify form 843 (abatement) claims	
661	Causes Undelivered Mail indicator to be set	
662*	Federal Payment Levy Program - Levy issued. Miscellaneous field contains information.	
663	Identify Erroneous refunds	
664	Identify that a Form 3753 has been sent to accounting	
665	Identifies that a Form 2859 has been processed by Accounting.	
670	Indicates a user fee of \$500 attached to a 1120 series, 1065 or 1040 series form has been received – also for TC 972 (reversal)	
671	OIC not accepted/waive IA fee/DO NOT alter fee – also for TC 972 (reversal)	
672	Valid CP 213 – Generate CP213 Notice – also for TC 972 (reversal)	
673	Incorrect proposed penalty amount, adjustment needed – also for TC 972 (reversal)	
677*	Federal Payment Levy Program - Federal Contractor (pre-CDP) Levy issued. Miscellaneous field contains information.	
682	Identifies a case that has applied for and received a Reduced User Fee – also for TC 972 (reversal)	
683	Identifies a case that has applied for and been denied a Reduced User Fee – also for TC 972 (reversal)	
686	Generated by 701 to set the Taxpayer Repeater Indicator.	
687	Identify what action was taken regarding a Collection Statute Expiration Date (CSED) – also for TC 972 (reversal) See Miscellaneous Codes and definitions in IRM 5.19.10.4.	
688	Disaster with systemic and interest relief, but no compliance relief – also for TC 972 (reversal) New for 2008	
689	Indicates a form 8886 has been filed	
690	Valid CP 213 – Generate CP213 Notice	
691	Incorrect proposed penalty amount, adjustment needed	
692	DHS indicator	
693	Indicates a taxpayer has elected a 3 year carryback period per Section 13 of WHBA 2009	
694	Indicates a taxpayer has elected a 4 year carryback period per Section 13 of WHBA 2009	
695	Indicates a taxpayer has elected a 5 year carryback period per Section 13 of WHBA 2009	
696	Generated by MF, indicates that a refund confirmation has been received from FMS.	
697	Special Project (RIC/REIT) - Restricted Interest	
698	Used to reflect from 8938	
700	A protective claim, pending non-IRS litigation was filed for Form 706	
701	Posts to the primary to cross reference to the subsidiary	
702	Posts to the subsidiary to cross reference to the primary	
703	Posts to the subsidiary to cross reference to another subsidiary	
704	Intentional Disregard Civil Penalty	
705	An amended return has been filed as a result of the 2010 Gulf Oil Spill	
707	Carries the GIIN number to BMF – also for TC 972 (reversal)	
710	Illegitimate Recipient Form 1042	
711		#
		#
		#
		#
		#

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Action Code	Definition	
	[REDACTED]	
712	[REDACTED]	# # #
713	[REDACTED]	# # # # #
730	Sets the CPEO indicator and effective date on the CPEO's EIN.	
731	Sets the CPEO status and effective date on the CPEO's EIN.	
732	Used to input the EIN of the CPEO into the Customer's Entity – also for TC 972 (reversal)	
733	Authorized Individual Designation	
734	CSP agreement Indicator	
740	Branded Prescription Drug (BPD) or Insurance Provider Fee (IPF) Refund Claim is received	
741	CSP agreement Indicator	
745	Causes BMF to generate TC 400	
746*	Indicates that the refund freeze (-R) is due to FATCA	
747	Extends FATCA refund freeze for the number of cycles contained in the miscellaneous field	
748	Indicates insufficient funds deposited to cover 1042-S liability – also for TC 972 (reversal)	
749	Indicates Underreporting of 1042 withholding – also for TC 972 (reversal)	
754	754 revocation	
762*	Federal Payment Levy Program - Disqualified Employment Tax (pre-CDP) Levy issued. BMF only.	
777	F990-BL posted to Non-Master File	
780	Indicates that the BMF taxpayer has filed a 1094C information return stating that the company is an ALE (Applicable Large Employer – more than 50 Full Time Employees) for the module in question	
781	Transition Relief A (2015)	
782	Letter 226J issued	
784	Non-filer Letter 5699 issued	
785	Not an Applicable Large Employer (ALE)	
786	Delinquent Forms 1094-C and 1095-C	
787	4980H Time Based Review Completed	
788	Indicates a form 8023 has been filed with LB&I	
789	Indicated a form 8883 has been filed with tax return	
790-799	Reserved for BMF P&A recoveries (these ACs will post)	
800-849	Reserved for CADE.	
800*	Acknowledgement back to CADE after a successful R2CPE. Does not post.	
801*	Generated for CADE Tickler	
802*	Generated by CADE to record the System ID. Posts in Entity.	
803*	Generated by DDb for potential EITC freeze conditions	
804*	Generated when a master file/CADE notice is generated.	
805	Transcript is requested on the account. This is a CADE function. The type of transcript issued is entered in the misc. field of the CC	
806	Used to record the mailing of a manual notice of assessment and demand for payment of criminal restitution	
811	Used to record the NAP date on the tax module.	
813	Posts to the partnership's adjustment year return. Identifies the imputed underpayment amount and the corresponding reviewed year.	
815 - 816	BBA Partnership	
817	Posts to the partnership's reviewed year return. Identifies the adjustment year in which the BBA partnership adjustments and the Imputed Underpayment (IU) amount are considered final.	
818-819	BBA Partnership for linking Partner/Owner Accounts	
820	PBBA PTP Push-Out	
849	Individual/Estate Indicator	
850	Flip Direct Deposit to paper	
851	IRS Error	

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Action Code	Definition	
852	Preparer/TP Error	
853	Bank Error	
856	Advanced Child Tax Care	
861	FPA Waiver Date	
862	Push Out Package Received Date	
863	Push Out Default Date	
864	COVID-19 ASED 30 Day Extension	
866	Letter 6312 mailed to the taxpayer	
867	Letter 6313 mailed to the taxpayer	
868	Used to indicate the EIN of the foreign trust related to a penalty assessment on the TIN of the U.S. Owner for a failure to timely file Form 3520-A (TC 240, PRN 660, assessed on MFT 13 or MFT 55).	
869	COVID-19 ASED Extension	
898	Continuous Wage Levy Status 60 – also for TC 972 (reversal)	
899	Extension to Pay Status 60 – also for TC 972 (reversal)	
922	Taxpayer received AUR Soft Notice CP 2057	
973	Form SS-8 received	
997*	Used in IRAF to IMF transfer in 2005. Causes Interest Paid field from IRAF prior to the TC 400 to be moved into the MFT 29 interest paid field. Also used for mirror processing.	
998*	Used on MFT 29 to point back to original MFT 30 module.	
999*	Used to update the Control DLN for MFT 29 and MFT 35	
*	Generated by Master File – not input using REQ 77	
	Refer to Section 8C, Master File Codes, 8 TC 971 Action Codes	

10 Master File, IDRS Location Codes

(1) Small Business/Self-Employed

SB Area Office	Universal Location Code	State	Campus
1/21	01, 02, 03, 04, 05, 06, 11, 13, 14, 16	ME, VT, NH, MA, RI, CT, NY	Brookhaven
2/22	22, 23, 25, 31, 34, 38, 55, 61	PA, NJ, MI, OH, KY, WV	Cincinnati
3/23	51, 52, 54, 56, 57, 59, 65	DE, MD, VA, NC, SC, FL	Philadelphia
4/24	35, 36, 37, 39, 41, 42, 43, 45, 46, 47, 48	WI, IL, IN, ND, MN, SD, NE, IA, KS, MO	Cincinnati
5/25	58, 62, 63, 64, 71, 72, 73, 74, 75, 76	AR, LA, MS, TN, AL, GA, OK, TX	Memphis
6/26	81, 83, 84, 85, 86, 87, 88, 82, 91, 92, 93, 99	MT, WY, CO, NM, AZ, UT, NV, WA, OR, ID, HI, AK	Ogden
7/27	33, 68, 77, 94, 95	CA	Ogden
15/35	66, 98	DC	Philadelphia

(2) Wage & Investments

W&I Area Office	Universal Location Code	State	Campus
1/11	01, 02, 03, 04, 05, 06, 11, 13, 14, 16, 22, 23, 25	ME, VT, NH, MA, RI, CT, NY, PA, NJ	Andover
2/12	31, 34, 35, 36, 37, 38, 39, 51, 52, 54, 55, 56, 57, 61, 78	OH, IN, IL, MI, DE, KY, MD, DC, VA, NC, SC, WV, WI	Kansas City
3/13	41, 42, 43, 58, 59, 62, 63, 64, 65, 71, 72	MN, IA, MO, AR, LA, MS, TN, AL, GA, FL	Atlanta

4/14	45, 46, 47, 48, 73, 74, 75, 76, 81, 82, 83, 84, 85, 86, 87	ND, SD, NE, CO, TX, OK, KS, ID, MT, WY, NM, UT, AZ	Austin
5/15	33, 68, 77, 88, 91, 92, 93, 99, 94, 95	CA, NV, WA, OR, AK, HI	Fresno

(3) Tax Exempt/Government Entities

TE/GE Area Office	Universal Location Code
1/41	01, 02, 03, 04, 05, 06, 11, 13, 14, 16
2/42	22, 23, 25, 51, 52, 54, 56, 57
3/43	31, 34, 35, 36, 37, 38, 39, 55, 61
4/44	58, 59, 62, 63, 64, 65, 71, 72, 73, 74, 75, 76
5/45	41, 42, 43, 45, 46, 47, 48, 81, 83, 84, 85, 86, 87, 88
6/46	33, 68, 77, 82, 91, 92, 93, 94, 95, 99
7/47	98 (State Code not = AA, AE, AP)
8/48	98 (State Code = AA, AE or AP)

(4) Large & Mid-Size Business

LMSB Area Office	Universal Location Code	State	Campus
1/11	50	ALL	Ogden – Examination Only

User Notes

Section 9 - Notices and Notice Codes

1 Nature of Changes

Description	Page No.
Taxpayer Notice Codes	9-17
BMF Math Error Notice Codes	9-79
Refund Deletion Codes	9-107

2 General

Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF and IMF. 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.

3 IMF Notices

A CAF indicator is printed on IMF taxpayer notices when this indicator is posted to a taxpayer's account. The Campus 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	We have verified your claim of identity theft.
01A	We've assigned you an identity protection Personal Identification Number (PIN).
01B	Message about potential Identity Theft during return processing.
01E	Employment Related Identity Theft Notice
01F	An identity protection Personal Identification Number will be mailed to you.
01H	We are unable to process your tax return which was submitted with Locked SSN.
01L	Your federal tax account has been locked as requested.
01R	We are unable to process your tax return.
01S	We received your Form 14039 or similar statement for your Identity Theft claim.
01U	We unlocked your federal tax account.
02H	Casualty/Disaster Loss reminder notice (Katrina/Wilma/Rita).
03C	Important information about your First-Time Home Buyers Credit reporting of any change to your primary residence.
04	Important information about your Combat Zone tax deferment, we need information about your dates of service.
05	We're holding your refund until we finish reviewing your tax return.
05A	We need more information to determine whether you're due a refund.
05B	We need more information to determine whether you're due a refund
07	We're holding your refund for further review-1040NR.
06	Premium Tax Credit Verification, supporting docs requested refund frozen
06A	Premium Tax Credit Verification, supporting docs requested possible bal due or even balance
08	You may be entitled to additional Child Tax Credit – You may qualify for a refund.
09	You may be entitled to Earned Income Credit – you may qualify for a refund.

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CP No.	Explanation	
10	Math Error notice with reduced credit elect.	
10A	EIC Math Error notice with reduced credit elect.	
11	Math Error notice with balance due of \$5.00 or more.	
11A	EIC Math Error notice with balance due of \$5.00 or more.	
12	Math Error notice with overpayment of \$1.00 or more.	
12A	EIC Math Error notice with overpayment of \$1.00 or more.	
12E, F, G, N, U	Exam coded Math Error notice with overpayment of \$1.00 or more.	
13	Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.	
13A	EIC Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.	
13M	Making Work Pay Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.	
14	Notice with a balance due of \$5.00 or More, no Math Error.	
14H	You have an unpaid shared responsibility payment (Affordable Care Act or ACA)	
14I	Notice with a balance due of \$5.00 or More, no Math Error (IRAF).	
15	Notice of civil penalty charge, various penalties.	
15H	We charged you a shared responsibility payment for not having minimum essential health coverage (ACA)	
15B	Notice of civil penalty charge, Trust Fund Recovery Penalty (MFT 55).	
16	Math Error notice with an overpayment applied to another IMF tax liability.	
17	Notice of refund of unfrozen, excess estimated credits.	
19E, F, or G	Notice of Examination unallowable items with Balance Due, response required. , various audit codes.	
20E, F, or G	Notice of Examination unallowable items with overpayment, response required. , various audit codes.	
21A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status.	
21B	Notice of Data Processing adjustments resulting in an overpayment of \$1.00 or more.	
21C	Notice of Data Processing adjustments resulting in a balance due < \$5.00 or an overpayment < \$1.00.	
21E	Notice of Examination adjustments, resulting in a change to an account in TDA/BAL DUE status.	
21H	Changes to your shared responsibility payment (ACA)	
21I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status (IRAF).	
22A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when an account isn't in TDA/BAL DUE status.	
22E	Notice of Examination adjustments, resulting in changes to an account isn't in TDA/BAL DUE status.	
22H	Changes to your shared responsibility payment (ACA)	
22I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account isn't in TDA/BAL DUE status (IRAF).	
23	Notice of estimated credits discrepancy with a balance due of \$5.00 or more.	
25	Notice of estimated credits discrepancy with a balance due of < \$5 or an overpayment of < \$1.00.	
27	Notice to a taxpayer without qualifying children of possible refund due to Earned Income Credit eligibility.	
29	Campus notice only: Amended Return Posted, No Original.	
29I	Campus notice only: Amended Return Posted, No Original IRAF.	
30	Notice to taxpayer of reduced refund due to payment of penalty for failure to pay estimated taxes.	
30A	Notice to taxpayer of refund due to recalculation of penalty for failure to pay estimated taxes.	
32	Notice to taxpayer of replacement refund check for one that expired as uncashed.	

CP No.	Explanation
32A	Notice to taxpayer that a replacement refund check will not be issued unless the taxpayer contacts us.
35	Campus notice only: Duplicate Filing (Transfer-In) Doc Code 51.
35A	Campus notice only: Requisition Form for First Return.
36	Campus notice only: 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.
36B	Campus notice only: Requisition form for first return.
36C	Campus notice only: Routing of substitute for return doc to SFR unit.
36D	Campus notice only: 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.
36S	Campus notice only: Mixed entity or potential scrambled SSN.
36I	Duplicate Filing Notice (IRAF)
36Z	Duplicate Filing Condition - Automated Substitute for Return
37	Campus notice only: 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	Campus notice only: Issued for the DATC/ASTA project.
39	Notice to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
40	Assigning Delinquent Account to a Private Collection Agency
41	Campus notice only: Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
41I	Campus notice only: Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.(IRAF)
42	Notice to inform the taxpayer that an overpayment from their account has been applied to pay a balance due in a secondary SSN account.
43	Campus notice only: This notice is issued to notify the Campus 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	Notice to a taxpayer of delay in processing refund when it might be applied to a NMF account.
45	Notice to a taxpayer of a change in the amount of credit elect applied to his/her next year's tax return.
46	Campus notice only: Issued to notify the Campus 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.
48	ITIN Deactivation
49	Notice to a taxpayer that an overpayment was applied to an unpaid IMF liability or liabilities.
51A,	Notice to a taxpayer the IRS calculated their taxes for them resulting in a balance due of \$5.00 or more.
51B	Notice to a taxpayer the IRS calculated their taxes for them resulting in an overpayment of \$1.00 or more.
51C	Notice to a taxpayer the IRS calculated their taxes for them resulting in a balance due of < \$5.00 or an overpayment < \$1.00.
52	Notice to taxpayer explaining a correction to reduce taxable self-employment earnings.
53	Notice to taxpayer that the IRS was unable to direct deposit and a paper refund check will be sent by mail.
53A	Notice to taxpayer that the IRS was unable to direct deposit because of rejection by the financial institution, and we are researching the taxpayer account.
53B	Direct Deposit refund rejected by financial institution, paper ck issued
53C	Direct Deposit refund rejected by financial institution, we are researching your request
53D	We can't direct deposit as too many requests to the same account
54B	Notice to taxpayer that there is a problem with the name and SSN on the return, refund delayed.
54E	Notice of inquiry regarding a problem with the name and SSN on estimated tax payments.
54G	Notice of inquiry regarding the name and SSN on a tax return with an even balance due.
54Q	Second notice of inquiry regarding name and SSN on a tax return with a possible refund.
55	Campus notice only: Issued to inform the Campus 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 taxpayer's 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.
59	First notice issued to inform the taxpayer that we have no record of a tax return filed. (IMF).

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CP No.	Explanation
60	Notice advising the taxpayer of a credit reversal adjustment to their account causing a balance due of \$5.00 or more.
62	Notice to taxpayer of credit transfer based on their correspondence. It also notifies the taxpayer that their account is a bal due, even balance or refund due which will be issued soon.
63	Notice to the taxpayer that their refund is on hold until all other tax returns are filed.
64	Campus notice only: Notice of Tentative Carryback Allowance.
71	Annual reminder notice to the taxpayer of their balance due module(s), that are in status 23 with a module balance of \$25.00 or more.
71A	Annual reminder notice to the taxpayer of their balance due on a module(s), that have been in currently-not-collectible status (53) for at least 65 cycles with closing code 12 or 24-32, 39.
71C	Annual reminder notice to the taxpayer of their balance due module(s) that are in status 24 with a module balance of \$25.00 or more. The notice will reflect a CSCO return address and an ACS telephone number.
71D	Annual reminder notice to the taxpayer of their balance due module(s) that are in status 22 or status 26 for 1 year or more if the balance due is \$25.00 or more.
71H	Annual reminder notice to taxpayers with balance due modules from ACA, all statuses.
74	Notice to the taxpayer they have successfully re-certified for the Earned Income Credit.
75	Initial Exam notice to the taxpayer telling them that their refund for Earned Income Credit is frozen pending an examination of their return, requesting additional documentation.
75A	Initial Exam notice to the taxpayer telling them that their return is being examined for Earned Income Credit and addition child tax credit, requesting additional documentation. .
75C	Notice to taxpayer informing them that their claimed Earned Income Credit refund has been disallowed due to their being banned from filing for Earned Income Credit.
75D	Initial Exam notice to taxpayer, requesting supporting documentation for Earned Income Credit, filing status and/or dependent information. Entire refund is frozen.
76	Notice to the taxpayer informing them that their Earned Income Credit claim has been allowed and if a refund is due it will be issued within 8 weeks.
77	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
79	Notice Issued to taxpayers to inform them of their obligation to re-certify for Earned Income Credit with a Form 8862 on the next return they claim Earned Income Credit.
79A	Notice issued to taxpayers informing them they are banned from claiming the Earned Income Credit for two years, and must re-certify to claim the Earned Income Credit in the first year after the ban has been lifted.
79B	Notice issued to taxpayers to inform them they are banned from claiming the Earned Income Credit for ten years, and must re-certify to claim the Earned Income Credit in the first year after the ban has been lifted.
80	Reminder notice that we still haven't received taxpayer return, with credit waiting for possible refund.
81	Reminder notice issued within 6 months of expiration date for refunding a credit when no return has been filed.
83	Campus notice only: issued when a math error is referred to Exam.
85A	Exam soft notice requesting confirmation of filing status. Master File will contain a TC 971, Action Code (AC) 138.
85B	Exam soft notice requesting confirmation of a qualifying child for Earned Income Credit. Master File will contain a TC 971, Action Code (AC) 138.
85C	Exam soft notice requesting confirmation of Schedule C income. Master File will contain a TC 971, Action Code (AC) 138.
86	Campus notice only: Issued when revenue receipt is input to a module restricted from generating interest or FTP.
87A	Exam soft notice requesting confirmation of a qualifying child for Earned Income Credit, who was claimed on another return. Master File will contain a TC 971, Action Code (AC) 138.
87B	Exam soft notice requesting confirmation that the taxpayer can claim an exemption for themselves when another taxpayer also claimed them as an exemption. Master File will contain a TC 971, Action Code (AC) 138.
87C	Exam soft notice requesting confirmation that the taxpayer can claim a person as a dependent who is over the age of 23 and had reported gross income more than allowed for a dependent. Master File will contain a TC 971, Action Code (AC) 138.
87D	Exam soft notice requesting confirmation that the taxpayer can claim an exemption for a dependent that was also claimed on a joint return. Master File will contain a TC 971, Action Code (AC) 138.
88	Notice to taxpayer that their current year refund is being held because they haven't filed a prior year return with reason to believe taxes will be owed.
89	Annual reminder notice for taxpayers with installment agreements showing all payments for the year and current balances on all modules in the agreement.

CP No.	Explanation
90	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program.
90C	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program, specifically for federal contractors.
91	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program, specifically for 15% levy on Social Security Benefits.
92	Notice of Levy on State Income tax refund and notice of your right to a CDP hearing
93	Campus only notice: generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.
94	Notice of Levy for Criminal Restitution
96	Campus only notice: 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.
96I	Campus only notice: Account transfer out transcript
98	Campus only notice: Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
98A	Campus only notice: Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
301	eAuthentication Acknowledgement Notice.

4 IRP Notices

No.	Explanation
2000	Issued to taxpayer to request verification for unreported income, payments, or credits.
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.
2057	Check your records to confirm the income you received
2100	Check Your Backup Withholding List ("Large" payers)
2100A	Please Check Your Backup Withholding List ("Small" payers)
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.
2566	You must file your tax return
2566R	We may apply your refund to tax due
3219A	Increase in tax and notice of your right to challenge, IMF
3219N	ASFR Statutory Notice of Deficiency - 90-Day Letter
3219N(SP)	ASFR Spanish Statutory Notice of Deficiency - 90-Day Letter

5 BMF Notices

The following computer generated notices are sent to taxpayers in connection with BMF returns.

CP No.	Amt.	Explanation
080		Reminder - we have not received your return
081		We may have a refund for you
101	Yes	Math error on Form 940 or 940EZ resulting in a net balance due.
102	Yes	Math error on Form 941, 943, 944 or 945 resulting in a net balance due.
103	Yes	Math error on Form CT-1 resulting in a net balance due.
104	Yes	Math error on Form 720 resulting in a net balance due.
105	Yes	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.

CP No.	Amt.	Explanation
106	Yes	Math error on Form 990PF, 5227, 5330 or 4720 resulting in a net balance due.
107	Yes	Math error on Form 1042 resulting in a net balance due.
108	Yes	Problem with your Federal Tax Deposit (FTD), error on FTD coupon/EFTPS payment
110		Math Error on Form 1066 - Balance Due of \$5 or More on Form 1066 – Obsolete in 2016 per Unified Work Request (UWR) 93310 – Obsolescence of CP 110 and CP 118. Keep for Historical information and for prior years.
111	Yes	Math Error on Form 940 or 940EZ resulting in a net overpayment.
112	Yes	Math Error on Form 941,943 or 944 resulting in a net overpayment.
113	Yes	Math Error on Form CT-1 resulting in a net overpayment.
114	Yes	Math Error on Form 720 resulting in a net overpayment.
115	Yes	Math Error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.
116	Yes	Math Error on Form 990-PF, 5227, 5330 or 4720 resulting in a net overpayment.
117	Yes	Math Error on Form 1042 resulting in a net overpayment.
118		Overpayment/Even Balance - Form 1066 – Obsolete in 2016 per Unified Work Request (UWR) 93310 – Obsolescence of CP 110 and CP 118. Keep for Historical information and for prior years.
119		Supplemental Group Ruling Information (SGRI) notice and subordinate listing, Replacement for Letter 1582O
120		Verify Tax Exempt Status was revoked
120A		Revocation notice of tax exempt status, for failure to file an annual information return for 3 years
120B		Revocation notice of tax exempt status due to non-recognition as subordinate in a group exemption letter
123	Yes	Math error, overpayment or balance due of less than \$1 on Form CT-1
124	Yes	Math error on Form 720 with the net result a zero less than a \$1.00 balance.
125	Yes	Math error on Form 11-C, 706, 709, 2290 or 730 with the net result a zero or less than a \$1.00 balance.
126	Yes	Math error on Form 990-PF, 5227, 5330 or 4720 with the net result a zero or less than a \$1.00 balance.
127	Yes	Math error on Form 1042 with the net result a zero or less than a \$1.00 balance.
128	Yes	Notification of the remaining balance due on a tax period after an offset-in.
130	Yes	Notification of possible exemption from Alternative Minimum Tax
131	Yes	Math error on Form 1120 series, 1041, Form 8804, 990-C or 990-T with the net result a zero or less than a \$1.00 balance.
131A	Yes	Math error on Form 1120 series, 1041, Form 8804, 990-C or 990-T with the net result a balance due under \$5.00
132	Yes	Math error on Form 1120 series, 1041, Form 8804, 990-C or 990-T resulting in a balance due.
133	Yes	Math error on Form 1120 series, 1041, Form 8804, 990-C or 990-T resulting in a net overpayment.
134B	Yes	FTD discrepancy – Balance due
134R	No	FTD discrepancy – Refund due
135	No	Campus notice only - 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	No	Annual Notification of FTD Deposit Requirements (941, 941SS)
136B	No	Your Federal Tax Deposit Requirements for (Form 941) figured using the second preceding calendar year Form 944 as the Form 941 lookback period.
137	No	Annual Notification of FTD Deposit Requirements (Form 943)
137A	No	Annual Notification of FTD Deposit Requirements (Form CT-1)
137B	No	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
141C	Yes	We charged a penalty under IRC section 6652c - Form filed late and incomplete.
141I	Yes	We charged a penalty under IRC section 6652c – Form incomplete
141L	Yes	We charged a penalty under IRC section 6652c - Form filed late.
141R		Notification of penalty removal for exempt organization returns
142		Request for reason of Late Filing a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)

CP No.	Amt.	Explanation
143		Late Filing Accepted of a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
145	Yes	Credit Elect to Succeeding Year On forms CT-1, 720, 941, 942, 943, 1041, 1042, 1120C, 1120F, 1120L and 1120M
147	Yes	Credit Elect additional amount applied
148A		Notification of Change of address sent to new address
148B		Notification of Change of address sent to old address
152		Tax Exempt Bond Acknowledgement
152A		We received your tax-advantaged bond form (Sequestration Reduction of Credit)
153	No	Notice of ETF refund not allowed
155		Campus notice only: Notice to refile return – Forms 94X, 1120
156	Yes	We applied the sequestration rate to your credit
160	Yes	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 and module balance of \$25.00 or more.
161	Yes	Notification of the tax, penalty and interest due for a tax return without a math error except 1065.
162	Yes	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Yes	# [REDACTED] [REDACTED] #
164	Yes	Campus only notification to Appellate of a posting Tentative Carryback adjustment.
165	Yes	Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. Requests repayment of the check plus the bad check penalty assessed.
166	Yes	Informs taxpayer of a default on a Direct Debit Installment Agreement (DDIA) due to insufficient funds. DDIA payments are electronic payments and not subject to an IRC 6657 bad check penalty charge.
169	No	Notification that the return filed is missing and requesting that a copy be furnished.
170	No	Campus only notice : that a duplicate return tried to post from a TC 370 (doc. code 51)
171	Yes	Generated annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is \$25.00.
172		Campus only notice: requesting follow-up action on an entity that was established as exempt for Social Security taxes
173	No	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
177		177 Notice of Levy and Notice of Your Right to a Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program)
178	No	Taxpayer not liable to file Form 720
180		Missing schedule on Form 1120 series (except Form 1120-S), Form 1041, Form 990-C, and Form 990-T
180B		Corporate Income Tax Return Incomplete – Obsoleted in 2010 per Office of Taxpayer Communication (OTC) email dated November 17, 2021. Keep for Historical information and for prior years.
181		Missing schedule on Form 1120 series (except Form 1120-S), Form 1041, Form 990-C, and Form 990-T
181B		Corporate Income Tax Return Incomplete – Obsoleted in 2010 per Office of Taxpayer Communication (OTC) email dated November 17, 2021. Keep for Historical information and for prior years.
182		Missing Form 3468 on Form 1120, Form 1120-C, Form 1120-F, Form 1120-POL, Form 1041, Form 990-C, and Form 990-T
182B		Estate/Trust Tax return incomplete – Obsoleted in 2010 (Obsoleted on SNIP in 2021) per Office of Taxpayer Communication (OTC) email dated November 17, 2021. Keep for Historical information and for prior years.
183		Breakdown of Liability By Abstract Number on Form 720
185	No	Campus notice only: that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
186	No	Campus notice only: of a potential manual interest or penalty adjustment.
187	Yes	Annual reminder to BMF taxpayers of balance due account in statues 22 or 26.

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CP No.	Amt.	Explanation
188	No	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	No	Campus notice only: Notification that an amended return was received but an original return was not received.
191	No	Campus notice only: Notification to SC Accounting to update the installment billing clerks file.
192	No	Campus notice only: 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	No	Campus notice only: Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
194	No	Campus notice only: 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	No	Campus notice only: Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
198	No	Campus notice only: Push Code Condition - a TC150 has posted on a module where a TC930 was previously posted, and/or an unreversed TC590 (CC7)/591/597 has posted
198A		Campus notice only: Push Code Condition
200		Campus notice only: Notification that a consolidation of two EINs failed because one account was inactive
201		Campus notice only: Notification that a consolidation of two EINs failed because the name controls didn't match.
202	No	Campus notice only: Notification that a consolidation of two EINS failed because the filing requirements weren't compatible.
207	No	Proposed average FTD Penalty (amounts less than \$75,000), request for correct ROFTL Information.
207L		Proposed FTD Penalty — Request for Correct ROFT Information – Over \$100,000
208	No	Campus notice only: Notice of Potential Credit Transfer Form 1041 –P freeze for review
209		EIN assigned in error.
210		Notification of Adjustment to tax return resulting in balance due, zero balance or overpayment
211A		Application for Extension of Time to File an Exempt Organization Return - Approved
211B		Application for Extension of Time to File an Exempt Organization Return – Denied – Request Not Signed
211C		Application for Extension of Time to File an Exempt Organization Return – Denied – Request not Timely
211D		Application for Extension of Time to File an Exempt Organization Return – Reasonable Cause Not Established
211E		Application for Extension of Time to File an Exempt Organization Return – Denied - General
212		Form 5500, EIN Assigned in Error
214		Form 5500-EZ/5500-SF filing requirements reminder, to determine if taxpayer needs to file form
215		Notification of a Civil Penalty assessment.
216F		Your Extension of Time to File was Approved to file Form 5500 Series and/or Form 8955-SSA.
216H		Your Extension of Time to File Form 5500 Series and/or Form 8955-SSA was Denied, (not timely filed).
217	No	State & Local agencies are exempt. Form 940 not required.
218	No	Churches & other religious organizations are exempt. Form 940 not required.
219	No	Exempt under 501c (3) of IRC. Form 940 not required.
220	Yes	Audit/DP Adjustment – Balance due, even balance or refund due
220J		Audit/DP adjustment bal due, even bal or overpayment for ACA 4980H provision
221	No	Exempt under section 501(e), 501(f) or 501(k). Form 940 not required.
222	No	Campus notice only. TIN change on a CAF account
223	No	Campus notice only: Notice of civil penalty

CP No.	Amt.	Explanation
224	No	Notice of potential qualification as a Personal Service Corporation Note: Obsolete CP 224 per Unified Work Request (UWR) 228032 - Obsolete BMF CP Notice 224, effective February 1, 2021. This notice is no longer used and is not usable for communicating with taxpayers. Removing the notice saves time and resources spent on notice maintenance.
225	Yes	Missing payment applied, balance due, even balance or refund due
230	Yes	Notification that an adjustment has been made under CAWR Reconciliation Program. Issued after the CAWR case has been closed and a tax adjustment has been made, balance due, even balance or refund due.
231		Your refund check was returned to us
232A		F5558 extension for F5330 approved
232B		F5558 extension for F5330 denied not timely
232C		F5558 extension for F5330 denied not signed
232D		F5558 extension for F5330 denied unacceptable reason
233J		4980H Adjustment bal due, even bal or overpayment Notice
234		Campus notice only. Potential ES penalty for F1120, 1120F, 1120L, 1120M and 990C
235		FTD penalty waived due to change in requirements
236	No	Deposit Requirement Reminder for Newly Required Semi-weekly Depositors
237	No	Notification to taxpayer of Reason For Issuance of Replacement Refund Check.
237A	No	FMS Refund Cancellation (over \$1000 or frozen account) Comes in as 537
238	No	Issued to inform taxpayer no penalty has been charged for late FTD's (First time liable for return)
240	Yes	DP Adjustment – (CAWR) Balance Due of \$5 or more and module not in TDA/BAL DUE status. TC 290 (BS 550-559) posts to MFT 01, 04, 11 modules.
241	No	Campus only notice will generate to D.O. Exam Division, 637 Coordinator.
242	No	Notice of Levy on Your State Tax Refund. Notice of Your Right to a Hearing.
248	No	Non-electronic FTD deposited when taxpayer is required to file electronically
249A		Form 8871 Not Filed
249B		Form 8872 Late
249C		Form 8872 Not Filed
250A	No	Notification to Form 944 filer that they should file 941 for first quarter of next calendar year.
250B	No	Notification to Form 944 filer that they should file 941 for first quarter of second calendar year.
250C	No	Reminder to CP250B recipients.
251		<i>NOTICE OF Employment Tax Problem—Why You're Tax May Be Changed.</i> Notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). <i>253 Request for W-2 not filed with Social Security Administration-</i> Notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of missing forms W-2. The notice is generated from the CAP system, not BMF.
255		Request to finalize termination of private foundation status
259	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259A	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990/990EZ
259B	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990PF
259D	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990T
259F	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 5227
259G		EO Return Delinquency Notice 1120-POL
259H		EO Return Delinquency Notice PAC, Form 990/990EZ
260	Yes	Notification that a credit was reversed creating a balance due.
261	No	Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
261X		Notification of acceptance of taxpayer as an S-Corporation

CP No.	Amt.	Explanation
262	No	Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
264	No	Issued to notify taxpayer of denial of taxpayer petition to become an S-Corporation.
265	No	Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
266	No	Issued to notify taxpayer of forwarding their Form 2553 to National Office.
267	Yes	Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request taxpayer response for resolution of the condition.
267B		Non-Exchange for Provision 9010 Insurance Provider Fee
268	Yes	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.
269		Exam Initial Contact letter – Excise Tax - Refund frozen
269C		Exam Initial Contact Letter – COBRA – Refund frozen
269D		Exam Initial Contact Letter – COBRA
270	No	Campus notice only: 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.
276A	No	Reminder to Supply a Properly Completed Tax Liability Schedule When Filing Future Returns
276B	No	You Made One or More Late Federal Tax Deposits But We Didn't Charge You a Penalty
277	No	Form 8832 Entity Classification Election acceptance
278		Denial of Form 8832
279	No	Acceptance of Form 8869, Qualified Subchapter S Subsidiary Election
279A		Approval of Form 8869 filed by Parent S Corporation
281	No	Revocation of Form 8869
282	No	Notification of Possible Filing Requirements, forms 1065/1065B
283		Penalty Charged on your Form 5500
283C		Penalty Charged on your Form 8955-SSA, incomplete or late filing.
284	No	Acceptance of Form 1128
285	No	Form 1128 denied
286	No	Accepts Account Period Change via F8716
286D		Sec 444 election terminated
287	No	Denies Account Period Change via F8716
287A		Form 8716 Denied – Received late
287B	o	Form 8716 Denied – Deferral Period Too Long
287C		Form 8716 Denied – Previous Election Terminated
288	No	Accepts Small Business Becoming QSST via F2553
289		Annual Installment Agreement Statement BMF
290	No	Accepts Request To Become Small Business Trust via F2553
291	No	Electing Small Business Trust (ESBT) Revoked
292	No	Qualified Subchapter S Trust (QSST) Revoked
293	No	Campus notice only: Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	No	Campus notice only: Notification to SC Adjustments of a potential 15% FTD penalty on an account with Forms 940, 941, 943, 944, 945, or 1042.
295		Request for Payment – Form 5500
295A		Request for payment (5500NMF Accounts)
296		Campus notice only: Notification to SC accounting that an account has been transferred out
297	No	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
297A		Notice of Levy and Notice of Your Right to a Hearing FPLP
297C		Notice of Levy and Notice of Your Right to a Hearing FPLP, federal contractor
298	No	Final Notice Before Levy on Social Security Benefits
299		Annual Electronic Notice Filing Requirement Form 990N

6 EPMF Notices

CP No.	Explanation
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CP No.	Explanation
212	Notification of EIN assigned in error
214	Annual Filing Requirement Reminder notice for Form 5500-EZ filers
216F	Your Extension of Time to File was Approved to file Form 5500
216H	Your Extension of Time to File Form 5500 was Denied, (not timely filed)
232A	From 5558 Extension Approved
232B	From 5558 Extension Not Approved – Late filed
232C	From 5558 Extension Not Approved – Not Signed
232D	From 5558 Extension Not Approved – Unacceptable Reason
283	1 st Balance Due notice, MFT 74, Form 5500 series
283C	1 st Balance Due notice, MFT 75, Form 8955-SSA
295	Annual Balance Due Reminder, MFT 74, Form 5500 series
295A	Annual Balance Due Reminder, MFT 74, Form 5500 series. From NMF
403	1 st Notice – EPMF Return Delinquency
406	4 th Notice – EPMF Return Delinquency
580A	Notification of EIN assigned to taxpayer whose EIN was assigned from Form 5500 series return
580B	Notification of EIN assigned to taxpayer whose EIN was assigned from Form 5500 series return
581	Notification of EIN assigned to taxpayer whose EIN was assigned from a 5500 series return
582A	Notification of EIN assigned to the administrator from Form SS-4 or Tele-TIN
582B	Notification of EIN assignment to Plan Administrator
583A	Notice of EIN assigned to an employee benefit trust
583B	Notice of EIN assigned to an employee benefit trust
584	Notice of EIN assigned to the administrator from a 5500 series return
587	Check not accepted by Bank (aka F2287(CG))

7 ERAS Notices

CP No.	Title/Description
575A-I.	Employer Identification Number (EIN) Assignment Notice all BMF types
576A	We assigned you an EIN from a return or document
576C	We assigned you an EIN from you SGRI
577	We assigned you an EIN because your return or document indicated a change in ownership
580A-B	Here is your Employer Identification Number (EIN)
581	Here is your Employer Identification Number (EIN) for the Plan Sponsor/Employer
582A-D	Here is your Employer Identification Number (EIN) assigned to the Plan Administrator
583A-D	Here is your Employer Identification Number (EIN) assigned to your trust.
584	Here is the Employer Identification Number (EIN) for the Plan Administrator

8 IDRS Notices

Note: First notice is generated by Master File. Subsequent notices are generated by IDRS. 6XX series notices are in Spanish.

Number	Name or Description
403	Form 5500 , First Delinquency Notice
406	Form 5500 Final Delinquency Notice
501/601	1st Notice—Balance Due
501H	1st Notice—Balance Due, ACA cases only
503	IMF 2nd Balance Due Notice

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Number	Name or Description
603	3rd Notice—Balance Due
503H	503H- IMF 2nd Notice – Balance Due- Shared responsibility payment (SRP).
504/604	Final Notice—Balance Due- IMF no response allows for lien filing and levies on state income tax refunds
504B/604B	Final Notice –Balance Due – BMF, no response allows for lien filing and levies on certain assets
515/615	1 st Notice – Return Delinquency for BMF modules with a BOD of TEGE only.
516	2 nd notice – Return Delinquency for IMF PC-B modules only.
518/618	Final Notice - Return Delinquency
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition, issued for Partial Payment Installment agreements only.
523/623	Installment Agreement Default Notice with Intent to Levy
523H	Installment Agreement Default Notice with Intent to Levy, ACA cases only
531	Backup Withholding C notice, you could be subject to backup withholding
538	Backup withholding C notice, taxpayer notification of balance due
539	Backup withholding C notice, taxpayer second notification of balance due and now subject to backup withholding
540	Backup withholding C notice, taxpayer notification of non-filer
541	Backup withholding C notice, taxpayer second notification of non-filer and now subject to backup withholding.
542	Notice to payee to stop backup withholding
543	Backup withholding notification- Payer notification to begin backup withholding on taxpayer(s) listed
544	Backup withholding notification to payer to stop backup withholding
545	Backup withholding notification to payer to discontinue backup withholding
546	Backup withholding notification- Special backup withholding list
547	We assigned you a Centralized Authorization File (CAF) number
548A	Change to Representation – representative disbarred
548B	Change to Representation – representative suspended
548C	Change to Representation – representative address undeliverable
548D	Change to Representation – representative deceased
548E	Change to Representation – representative retired
548F	Change to Representation – representative ineligible
549	Form 944 notification package RAF/CAF
560A	ATIN Assignment Notice – We assigned your adoptive child a temporary Adoption Taxpayer Identification Number (ATIN)
560B	ATIN Extension Notice – We have granted your request for an Extension for your Adoption Taxpayer Identification Number (ATIN)
561	ATIN Notice – The Adoption Taxpayer Identification Number (ATIN) assigned to your adoptive child will expire soon.
561A	Your child's ATIN expires in 3 Months
561B	The extension for your child's ATIN expires in 3 months
561C	Your child's ATIN expired
562A	ATIN Notice – Request for Additional Information
562C	ATIN Extension Request – Additional Information Needed
563	ATIN Rejection Notice
563A	You don't qualify for an ATIN as we previously assigned you an ATIN
563B	We are already processing an application for you
563C	We couldn't process your application due to lack of information
563D	We couldn't process your application for a non-US citizen or resident
563F	We couldn't process your request for extension of use of an ATIN
563G	You don't qualify for an ATIN due to incomplete adoption placement
563H	You don't qualify for an ATIN for lack of authorized adoption
563I	Your ATIN is no longer valid since you no longer need one
563J	You don't qualify for an AtIN as foster adoption doesn't qualify
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
565	ITIN assignment notice
565SP	ITIN assignment notice Spanish
566	ITIN Suspense Notice, advises the applicant that additional information and/or supporting identification or exception documentation is necessary to complete the processing of Form W-7, Application for IRS Individual Taxpayer Identification Number
567	ITIN rejection Notice, advises the applicant that the application can't be processed as submitted, for a specific reason that must be addressed. Rejection Notice can't be re-issued.

Number	Name or Description
567SP	ITIN rejection Notice, advises the applicant that the application can't be processed as submitted, for a specific reason that must be addressed. Rejection Notice can't be re-issued., Spanish
568	FTD penalty computation explanation letter
569	Penalty and Interest Explanation
570	PTIN Rejection Notice
571	PTIN Assignment Notice
574	Advises applicant their W-7 application for an ITIN is being rejected. It can't be worked further and must be resubmitted with the required supporting identification documentation and a valid US Federal Tax Return (Formerly CP 569)
587	Notice of Dishonored Check not paid by bank (aka Form 2287(CG))

9 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. These notices are printed at Philadelphia Campus Puerto Rico filers only.

CP No.	Title/Description
565SP	ITIN assignment notice Spanish
566SP	ITIN assignment notice Spanish
567SP	ITIN assignment notice Spanish
601	Reminder - 1 ST . Notice Balance Due
603	IMPORTANT – Immediate action is required
604	Final Notice – Balance Due- IMF
604B	Final Notice – Balance Due- BMF
615	1 st Notice - Request for your Tax Return
616	2 nd notice – Return Delinquency for IMF PC-B modules only.
618	Final Notice Return Delinquency Notice (IMF/BMF)
621	Installment Agreement Monthly Reminder Notice
622	Campus issued only. Financial Statement request, issued on Partial Payment Installment Agreements
623	Installment Agreement Default Notice with Intent to Levy
701	Spanish version of CP01S – We received your Form 14039 or similar statement for your Identity Theft claim.
701B	Potential Identity Theft during Original Processing with Online Option
711	Balance Due on Form 1040PR Math Error
701E	Notice is issued to Identify theft related to employment
701S	We received your Form 14039 or similar statement for your identity theft claim
712	Overpayment Form 1040PR
713	Math Error Settlement on Form 1040PR Math Error
714	No Math Error Balance Due 1040PR (IMF/SP)
721	Audit/DP Tax Adjustment (IMF/SP) account in TDA/BAL DUE status
721A	Balance Due Adjustment Notice
721B	Overpaid Due Adjustment Notice
721C	Even Balance Adjustment Notice
721E	Examination Adjustment Notice (Spanish)
721I	IRAF Adjustment Notice
722	Audit/DP Tax Adjustment (IMF/SP) account not in TDA/BAL DUE status
722A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status.
722E	Notice of Examination adjustments, resulting in a change to an account in TDA/BAL DUE status
722I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status
740	Notice is issued to indicate that we have assigned their account to a Private Collection Agency
748E	ITIN Deactivation -Spanish
749	Overpayment Adjustment, Offset (IMF/Spanish)
759	1 st notice IMF Nonfiler Return Delinquency
771	Issued to remind the taxpayer of a balance of tax due. Notice is generated for (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

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CP No.	Title/Description
	closing code 09 and module balance of \$25.00 or more.
772	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status 53 for at least 65 cycles with closing code 12 or 24-32, 39.
773	Issued annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is \$25.00
774	An annual notice that is generated for any tax module in status 26 for 1 year or more if the balance due is \$25 or greater.
789	Annual Installment Agreement Statement (IMF)
801	Math Error—Balance Due of \$5 or more on Form 940PR (BMF/Spanish)
802	Math Error—Balance Due of \$5 or more on Form 941PR, 942PR, 943PR, (BMF/Spanish)
811	Math Error—Overpayment of \$1 or more on Form 940PR (BMF/Spanish)
812	Math Error—Overpayment of \$1 or more on Form 941PR, 943PR, 944PR (BMF/Spanish)
834B	FTD/Estimated Payment Discrepancy Notice – Balance Due
834R	FTD/Estimated Payment Discrepancy Notice – Refund
848A	Notification of Change of address sent to new address, Spanish
848B	Notification of Change of address sent to old address
838	We applied your overpayment to other Federal Taxes
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 (Spanish) (after 01-01-2011, will include penalty on all dishonored payments).
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
950A	No longer eligible to file F944PR
950B	No longer eligible to file F944PR
950C	No longer eligible to file F944PR
959	1 st notice BMF Nonfiler Return Delinquency
989	Annual Installment Agreement Statement

10 Taxpayer Notice Codes

(1) Math Error Notice Codes

Form 1040/1040A

For a complete list of Form 1040/1040A TPNC/Error Codes see IRM 3.12.3-2 (Taxpayer 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, and 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.

IMF Math Error Notice Codes

The specific TPNC numbers are shown below with the language being requested.

The TPNCs with the description as "VACANT" indicates notice codes that are not going to be used at this time and should be blank.

The following Math Error message will be printed if it is determined that the math error is invalid. This math error is applicable to all CPs in this document.

Input		
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Code	Form	Computer Prints
INV*	Default	We identified an error while processing your tax form. Please call the number on the front of this notice to discuss your account with a representative. We apologize for the inconvenience.
INV*	Default	Nosotros hemos descubierto un error en su Forma 1040-PR. "Para mas información sobre su cuenta, o si tiene preguntas, favor de llamar a nuestra area de Servicio al Contribuyente al 1-800-829-8815 entre las horas de 7:30AM y 11:00PM." Le pedimos disculpas por cualquier inconveniencia, y gracias por su cooperación.

OLNR/Re-types

TPNC	Computer Prints
001	VACANT
002	<p>We didn't allow your IRA loss on Line 15b of your tax return. You should claim the IRA loss on Schedule A, <i>Itemized Deductions</i>, as a miscellaneous itemized deduction, subject to the 2% limitation.</p> <p>If you filed a Schedule A, we changed it to include the loss.</p> <p>If you didn't file a Schedule A and your IRA loss was:</p> <ul style="list-style-type: none"> • Less than the standard deduction, we did not allow the loss as a deduction from your income. • Greater than the standard deduction, we allowed the loss as your total itemized deduction on Schedule A because it lowered your taxable income. <p>NOTE: If you have other itemized deductions in addition to IRA losses, you may file Form 1040X, <i>Amended US Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax.</p>
003	VACANT
004	We didn't allow the amount claimed as a deduction for educator expenses on page 1 of your tax return. The deduction is not allowed when you can be claimed as a dependent on another person's tax return.
005	We didn't allow the amount claimed as a deduction for a fee-basis official on page 1 of your Form 1040. This deduction may only be claimed for tax years 1987 and later.
006	We didn't allow the amount claimed as a deduction for Schedule W on page 1 of Form 1040. This deduction may only be claimed for tax years 1982 through 1986.
007	We didn't allow the amount claimed as a deduction for disability income exclusion on page 1 of Form 1040. This deduction may only be claimed for tax years 1983 and prior.
008	VACANT
009	VACANT
010	VACANT
011	VACANT
012	VACANT
013	We removed the amount claimed for household employment taxes. A negative amount cannot be entered for household employment taxes.
014	We didn't allow the amount claimed as investment income from Form 8615. This form is not valid for tax years before 1987.
015	We refigured your return without applying your nontaxable use of undyed kerosene for use in trains (Line 4b) and/or certain intercity and local buses (Line 4c). Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was revised on July 20, 2002, and credits can no longer be claimed on these lines.
016	VACANT
017	VACANT
018	VACANT
019	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8834, <i>Qualified Vehicle Electric Credit</i> , was incomplete or not attached to your tax return.
020	VACANT
021	VACANT
022	We have removed your negative entry for tax from Schedule A and entered it as income on Line 21 of your tax return. Recoveries of tax are considered income.

TPNC	Computer Prints
023	We have removed your negative entry for interest from Schedule A and entered it as income on Line 8A of your tax return. Recoveries of interest are considered income.
024	We didn't allow the amount claimed as credit as a write-in on the "total payments" line. This credit is not applicable to this tax year.
025	We changed the amount claimed as foreign tax credit. The error was in the: <ul style="list-style-type: none"> • Computation of the tax on Form 1116, <i>Foreign Tax Credit</i>, and/or Transfer of the amount to page 2 of your Form 1040.
026	We didn't allow the amount claimed as a Schedule D carryover loss on page 1 of your tax return. You must file a Schedule D to claim a carryover loss from a prior year.
027	We changed your write-in credit claimed on the 'total payments' line. The maximum allowable amount of this credit is \$500.
028	We included the amount of capital gain distributions from Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> . These distributions should be reported on either Schedule D or on page 1 of your tax return.
029	We didn't allow the amount claimed as a write-in on page 1 of your Form 1040. The write-in is not an allowable adjustment to income.
030	Negative deductions may not be claimed on Schedule A. We have deleted the negative entry from Schedule A and added it to the income section of your return. The remainder of your return was adjusted accordingly.
031	VACANT
032	We changed the amount claimed as taxable income because it was figured incorrectly using the Schedule Q computation.
033	It appears you owe tax based on the filing of Form 8615. We have determined your tax by using the tax rate schedules, which reflects the minimum amount of tax assessed to you. In order to more accurately compute your Form 8615 tax, you may need to complete the worksheets provided in Publication 929, <i>Tax Rules for Children and Dependents</i> . You must then file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , to report your recomputed amount of Form 8615 tax. You can obtain Publication 929 and/or Form 1040X by calling 1-800-829-3676 or by visiting our web site at www.irs.gov .
034	VACANT
035	We found an error in the computation of your Credit for Small Employer Health Insurance Premiums on Form 8941 or you do not qualify for the credit.
036	We didn't allow the household employment taxes on page 2 of your tax return. For tax periods prior to 1995, federal employment taxes for household employees, such as Social Security, Medicare, and Federal Unemployment Taxes should be reported on Form 942, <i>Employer's Quarterly Tax Return for Household Employees</i> , and on Form 940, <i>Employer's Annual Federal Unemployment (FUTA) Tax Return</i> . Please file these forms as appropriate.
037	We changed the amount reported as household employment taxes on page 2 of your tax return because of an error on Schedule H, <i>Household Employment Tax</i> . The advanced earned income credit payment can't be more than the appropriate percentage of the total wages you paid.
038	VACANT
039	VACANT
040	VACANT
041	We didn't allow the amount claimed as credit for prior year minimum tax on page 2 of your tax return. The credit for prior year minimum tax may not be claimed on tax returns before tax year 1988.
042	We changed the total tax on page 2 of your tax return to exclude the amount claimed for a refund of excise taxes. If you are entitled to a refund of excise taxes, Form 8849, <i>Claim for Refund of Excise Taxes</i> , should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.
043	We didn't allow your household employment taxes on page 2 your tax return. Schedule H, <i>Household Employment Taxes</i> , can't be filed with your Form 1040, because the fiscal tax period for your Form 1040 ends before December 31, 1995. Your Schedule H must reflect information from a calendar year tax period (January 1, 1995, through December 31, 1995).
044	We didn't allow the amount claimed for Health Coverage Tax Credit on page 2 of your Form 1040. The Health Coverage Tax Credit cannot be claimed for a tax period prior to 2002.
045	We didn't allow the amount claimed as diesel-powered highway vehicle credit you reported on your Form 1040. This credit was repealed effective August 20, 1996.
046	VACANT
047	VACANT

TPNC	Computer Prints
048	VACANT
049	VACANT
050	We changed the amount claimed as estimated payments on your tax return. We gave you credit for the estimated payments that were not shown on your return.
051	We changed the amount claimed as wages on your tax return to reflect the amount shown in box 2 of your Form(s) W-2.
052	We changed the amount claimed as investment credit. An error was made in limiting your investment credit.
053	We included the amount claimed on Form 3903/3903F, <i>Moving Expenses</i> , as a moving expense deduction on page 1 of your Form 1040.
054	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. Based on your response to Form 8941, line A and /or line C, you can't claim the credit because: <ul style="list-style-type: none"> You didn't participate in a Small Business Health Options Program (SHOP) and/or You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2018, per Unified Work Request 194520)
055	We didn't allow the amount claimed as foreign tax credit because Form 1116, <i>Foreign Tax Credit</i> , was incomplete or not attached to your tax return.
056	VACANT
057	We didn't allow the credit you claimed for prior year minimum tax because Form 8801, <i>Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts</i> , was incomplete or not attached to your tax return.
058	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8844, <i>Empowerment Zone and Renewal Community Employment Credit</i> , was incomplete or not attached to your tax return.
059	VACANT
060	VACANT
061	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8860, <i>Qualified Zone Academy Bond Credit</i> , was incomplete or not attached to your tax return.
062	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8884, <i>New York Liberty Zone Business Employee Credit</i> , was incomplete or not attached to your tax return.
063	We didn't allow the amount claimed as investment credit on page 2 of your Form 1040 because NPS Form 10-168a, <i>Historic Preservation Certification Application</i> , was incomplete or not attached to your tax return.
064	We didn't allow the standard deduction claimed on your tax return. Before 1987 the standard deduction was built into the tax tables based on each filing status. Therefore, you may not subtract the standard deduction from your adjusted gross income when figuring your taxable income.
065	We refigured your tax return using the correct amounts for the standard deduction, exemption amount, tax, etc. because the amounts used are for a tax year other than the year of your tax return.
066	We didn't allow the amount claimed as suspended research credit from Form 6765, <i>Credit for Increasing Research Activities</i> , on your original 1999 or 2000 tax return. The credit may only be claimed on Form 1045, <i>Application for Tentative Refund</i> , or Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> . For additional information, refer to instructions for preparing Form 6765, <i>Credit for Increasing Research Activities</i> .
067	VACANT
068	VACANT
069	VACANT
070	VACANT
071	We changed the income section of your tax return because you didn't include your cost of living adjustment (COLA) as income.
072	VACANT
073	VACANT
074	VACANT
075	We refigured your tax using the tax rates in effect for the year on your tax return. A tax form(s) or schedule(s) for a different tax year was attached to your return and used to figure your tax.
076	VACANT
077-100	VACANT

The following logic should be applied to the domestic IMF TPNCs (TPNCs 101-299 and 501-799):

- Current Year 2015 Tax Returns – TPNCs should be based on the Form Number. If a TPNC is not available for the specific form type, the default TPNC should be used.
- Prior Year (TY14 and prior) Tax Returns – The default TPNC should be used for all returns that are not equal to the current processing year.
- Converted Tax Returns – If TPNC 111 is present, print the default language for all assigned TPNCs. This applies to current year and prior year returns. TPNC 111 will always be used in conjunction with additional TPNCs.
- Any International Return (Current and Prior Year) – The default TPNC should be used for all returns with an assignment of an IMF domestic TPNC that have an International Form Type.

TPNC	EXPLANATION
101	We changed your filing status. We refigured your tax using the Single filing status based on the information on your tax return. Form 1040/A/EZ
102	We changed your filing status. We refigured your tax using the Married Filing Jointly filing status based on the information on your tax return. Form 1040/A/EZ
103	We changed your filing status. We refigured your tax using the Married Filing Separately filing status based on the information on your tax return. Form 1040/A
104	We changed your filing status. We refigured your tax using the Head of Household filing status based on the information on your tax return. Form 1040/A
105	We changed your filing status. We refigured your tax using the Qualifying Widow(er) filing status based on the information you reported on your tax return. Form 1040/A
106	We changed your filing status. We refigured your tax using the Married Filing Jointly filing status. You can use this filing status for the year of your spouse's death. For the next two tax years after the death you can use the Qualifying Widow(er) filing status if you have a dependent child. Form 1040/A
108	We changed your filing status. We refigured your tax using the Single filing status. Your return was filed using the Head of Household filing status. The name of the dependent that qualifies you for the Head of Household filing status was not present on your tax return. Form 1040/A
109	We changed your filing status. We refigured your tax using the Married Filing Separately filing status because you can't claim your spouse as an exemption when using Single or Head of Household filing status.

	NOTE:
	Form 1040/A
110	We changed your filing status. We refigured your tax using the Single filing status. You can't qualify for Head of Household filing status when you are claimed as a dependent on another person's tax return. Form 1040/A
111	We transferred the information from the tax form you filed and processed it as a Form 1040 because certain items reported on your tax return require you to file a Form 1040. You do not need to send us another return to correct this error. The following paragraph(s) will explain any additional change(s) we made. Form 1040
113	We lowered the income on your tax return because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income. Form 1040/A/EZ
114	We changed the total income on your tax return to include all the Forms W-2, W-2G, etc., that were attached because there was an error in the total income reported. Form 1040/A/EZ
115	We changed the total income on your tax return to include the tips shown on Form 4137, Social Security and Medicare Tax on Unreported Tip Income. Tips must be included as wages on your tax return. Form 1040
116	We changed the amount of taxable interest on your tax return because there was an error on your Schedule B, Interest and Ordinary Dividends. The error was in one of the following:
	Computation of the total taxable interest.
	Transfer of the amount to your tax return.
	Form 1040/A
117	We changed the amount of taxable interest on your tax return. We didn't allow excludable savings bond interest on Schedule B, Interest and Ordinary Dividends, because your filing status is Married Filing Separately. Form 1040/A
119	We changed the amount of ordinary dividends on your tax return because there was an error on your Schedule B, Interest and Ordinary Dividends. The error was in one of the following:

	Computation of the total taxable dividend income.
	Transfer of the amount to your tax return.
	Form 1040/A
120	State income tax payments must be claimed as an itemized deduction on Schedule A, Itemized Deductions. These payments can't be subtracted from the income reported on your tax return.
	If you filed a Schedule A, we changed it to include the state income tax payments.
	If you didn't file a Schedule A and your state income tax payment was:
	Less than the standard deduction; we didn't allow it as a deduction from your income.
	Greater than your standard deduction; we allowed it as your total itemized deduction on Schedule A because it lowered your taxable income.
	NOTE:
	<u>Form 1040</u>
121	We changed the amount of business income or loss on your tax return because there was an error on your Schedule C/C-EZ, Profit or Loss From Business. The error was in one of the following:
	Computation of the net profit or loss on Schedule C/C-EZ.
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
122	We changed the amount of capital gain or loss on your tax return because there was an error on your Schedule D, Capital Gains and Losses. The error was in one of the following:
	Computation of the capital gain or loss on Schedule D.
	Transfer of the amount to your tax return.
	<u>Capital losses are limited to \$3,000 (\$1,500 for Married Filing Separately). Form 1040</u>

123	We changed the amount of capital gain or loss on your tax return. There was an error in the transfer of the amount from your Form 4797, Sales of Business Property, to your tax return. Form 1040
124	We didn't allow the IRA loss claimed on your tax return. The loss is subject to a 2% limitation and should be claimed as other expenses on Schedule A, Itemized Deduction.
	NOTE:
	Form 1040/A
125	We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on your tax return. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on Schedule A, Itemized Deductions. We have adjusted your return accordingly. Form 1040/A/EZ
126	We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on your tax return because there was an error on your Schedule E, Supplemental Income and Loss. The error was in one of the following:
	Computation of the income or loss on Schedule E.
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
127	We changed the amount of farm income or loss on your tax return because there was an error on your Schedule F, Profit or Loss from Farming. The error was in one of the following:
	Computation of the net profit or loss on Schedule F.
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
128	We changed one or more of the following schedules based on information you provided on Form(s) 6198, At-Risk Limitations, and/or Form(s) 8582, Passive Activity Loss Limitations:
	Schedule C, Profit or Loss from Business
	Schedule E, Supplemental Income and Loss
	Schedule F, Profit or Loss from Farming

	<u>The amount of loss you can deduct is limited based on the amount of investment at risk. Form 1040</u>
129	We didn't allow the negative entry of unemployment compensation reported on your tax return. You can only reduce your unemployment compensation by the amount received and repaid in the same year.
	NOTE:
	Form 1040/A/EZ
130	<u>The amount claimed as Repayment of Social Security benefits on your tax return is subject to a 2% limitation and should be claimed as other expenses on Schedule A, Itemized Deductions. We adjusted your Schedule A, Itemized Deductions, to include the amount of repaid Social Security Benefits in the computation of total Job Expenses and Certain Miscellaneous Deductions. Form 1040</u>
131	We changed the amount of taxable social security benefits on your tax return because there was an error in the computation of the taxable amount.
	NOTE:
	Form 1040/A
132	We didn't allow the negative entry of Social Security benefits reported on your tax return. You can only reduce your Social Security benefits by the amount received and repaid in the same year.
	NOTE:
	Publication 915, Social Security and Equivalent Railroad Retirement Benefits, provides additional information related to computing your Social Security benefits. You can call 1-800-tax-form (1-800-829-3676) to order Publication 915, or download it from our web site at www.irs.gov . Form 1040
133	We didn't allow the amount claimed as gambling losses on your tax return. You can't reduce gambling winnings by gambling losses and report the difference. You must report the full amount of winnings as income on your tax return and claim losses up to the amount of winnings as other itemized deduction on Schedule A, Itemized Deductions.
	If you filed a Schedule A, we changed it to include the losses.

	<p>If you didn't file a Schedule A and your gambling losses were:</p>
	<p>Less than the standard deduction, we didn't allow them as a deduction from your income.</p>
	<p>Greater than the standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income.</p>
	<p>NOTE:</p>
	<p><u>Form 1040</u></p>
134	<p>We removed your child's income from your tax return and refigured your tax. Your child's investment income can't be reported on Form 8814, Parents' Election to Report Child's Interest and Dividends, because it was greater than the maximum allowed for the tax year. You don't need to file an amended tax return, but your child must file his or her own tax return to report the income. Form 1040</p>
135	<p><u>We moved the amount of USDA Settlement from your tax return to page 1 of your Schedule F, Profit or Loss From Farming. Income received from the settlement must be included on your Schedule F and is subject to self-employment tax. Form 1040</u></p>
136	<p>We changed the amount of other gains or losses on your tax return to include your overall business loss from your Form 4684, Casualties and Thefts. If you are not required to file Form 4797, Sales of Business Property, casualty or theft losses of business property must be included with income on your tax return. Form 1040</p>
138	<p>We changed the total income on your tax return to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses must be included as wages on your tax return. Form 1040/A</p>
141	<p>We changed the amount of total income on your tax return because there was an error in the computation. Form 1040/A/EZ</p>
142	<p><u>We changed the amount claimed as Educator Expenses Deduction on your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator expenses are limited to \$250 (\$500 for Married Filing Joint). Form 1040</u></p>

143	<p><u>We didn't allow the amount claimed for Tuition and Fees Deduction on your tax return. You can't claim both the Tuition and Fees Deduction credit and Education Credit for the same person. Form 1040</u></p>
144	<p><u>We changed the amount claimed for Tuition and Fees Deduction on your tax return because there was an error on your Form 8917. Tuition and Fees Deduction. The error was in one of the following:</u></p> <p> </p> <p><u>Computation of the deduction on Form 8917.</u></p> <p>Transferring of the amount to your tax return.</p> <p> </p> <p><u>Form 1040</u></p>
147	<p>We changed the amount claimed as IRA Deduction on your tax return that was more than the maximum amount. You must file or amend Form 8606, Nondeductible IRAs, to reflect this change and refigure the basis of your IRA. Form 1040/A</p>
148	<p>We didn't allow the amount claimed as IRA Deduction on your tax return. Your modified adjusted gross income figured from the IRA Deduction worksheet is more than the maximum allowable amount for claiming an IRA Deduction. Form 1040/A</p>
149	<p>We didn't allow the amount claimed as IRA Deduction on your tax return. You can't claim an IRA Deduction unless your participation in the Keogh, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive.</p> <p> </p> <p>If you were not an active participant, you should write "Not an active participant" on this notice and return it to the address at the top of the notice.</p> <p><u>If you were an active participant, you should file a Form 8606 to report nondeductible contributions. This form will help you determine the nontaxable part of your IRA.</u></p> <p> </p> <p><u>Form 1040/A</u></p>
150	<p><u>We changed the amount of other expenses claimed on Schedule A. Itemized Deductions. Some or all of your other expenses claimed as itemized deductions were not subject to the 2% limitation. Form 1040</u></p>
151	<p>We didn't allow the amount claimed as student loan interest deduction on your tax return. This deduction is not allowed if any of the following apply:</p>

	Your filing status is Married Filing Separately.
	Your adjusted gross income is more than the maximum allowable amount for your filing status.
	Form 1040/A
152	We changed the amount of student loan interest deduction on your tax return because there was an error in the computation. Form 1040/A
153	<u>We changed the amount of health savings account deduction on your tax return because there was an error on your Form 8889, Health Savings Accounts (HSAs). The error was in one of the following:</u>
	<u>Computation of the health savings account deduction on Form 8889.</u>
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
154	We didn't allow the amount claimed as tuition and fees deduction on your tax return. This deduction is not allowed if any of the following apply:
	Your filing status is Married Filing Separately.
	Your adjusted gross income is more than the maximum allowable amount for your filing status.
	You are claimed as a dependent on another person's tax return.
	<u>Form 1040</u>
157	We changed the amount claimed as Archer MSA Deduction on your tax return because there was an error in the computation of Form 8853, Archer MSAs and Long-Term Care Insurance Contracts. You or your spouse claimed more than the maximum allowable amount. Form 1040
158	We changed the deductible part of self-employment tax on your tax return because there was an error in one of the following:
	Computation of the self-employment deduction.
	Schedule SE, Self-Employment Tax, was incomplete or not attached to your tax return.

	<u>Form 1040</u>
159	We didn't allow the amount claimed as a deductible part of self-employment tax on your tax return. Information on your Schedule SE, Self-Employment Tax, indicates that you should have filed Form 4137, Social Security and Medicare Tax on Unreported Tip Income. Form 1040
160	<u>We didn't allow the amount claimed as a deductible part of self-employment tax on your tax return because no self-employment tax was reported on Schedule SE, Self-Employment Tax. Form 1040</u>
161	We didn't allow the amount claimed as a deduction for self-employed SEP, SIMPLE, and qualified plans on your tax return. Your employer has already adjusted box 1 of your Form W-2 to exclude this amount. Form 1040
162	We changed the amount of total tax on your tax return because there was an error in one of the following
	<u>Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP.</u>
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
164	<u>We didn't allow the amount claimed as alimony paid on your tax return because the alimony was paid to the spouse listed on your tax return. Form 1040</u>
165	We didn't allow the amount claimed as combat pay on your tax return because the amount was not identified as combat pay on your Form W-2. If any of your wages should have been excluded from your taxable income, you can obtain a corrected Form W-2 (W-2C) from your employer and file a Form 1040X, Amended U.S. Individual Income Tax Return. Form 1040
166	<u>We didn't allow the amount claimed as employee business expenses on your tax return. Expenses from Form 2106, Employee Business Expenses, must be claimed as an itemized deduction on Schedule A, Itemized Deductions.</u>
	If you filed a Schedule A, we changed it to include these expenses.

	<p>If you did not file a Schedule A and your employee business expenses were:</p>
	<p>Less than the standard deduction, we did not allow them as a deduction from your income</p>
	<p>Greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income</p>
	<p>NOTE:</p>
	<p><u>Form 1040</u></p>
167	<p>We didn't allow the amount claimed as qualified performing artist (QPA) expenses on your tax return. Your adjusted gross income must be \$16,000 or less before you can claim these expenses as qualified performing artist deductions.</p>
	<p>If you filed a Schedule A, Itemized Deductions, we included your expenses in miscellaneous deductions.</p>
	<p>If you didn't file a Schedule A and your QPA expense was:</p>
	<p>Less than the standard deduction, we did not allow them as a deduction from your income</p>
	<p>Greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income</p>
	<p>NOTE:</p>
	<p><u>Form 1040</u></p>
169	<p>We didn't allow the adjustment amount claimed as jury duty pay on your tax return because it wasn't included in the income section of your tax return. Form 1040/A</p>
170	<p>We changed the amount claimed as ordinary dividends on your tax return because the amount of qualified dividends can't exceed the amount of ordinary dividends. Form 1040/A</p>
171	<p>We didn't allow the amount claimed as Health Savings Account Deduction on your tax return because Form 8889 was incomplete or not attached to your tax return. Form 1040</p>

172	We didn't allow the amount claimed as Archer MSA deduction on your return because Form 8853 was incomplete or not attached to your tax return. Form 1040
173	We didn't allow the domestic production activities deduction claimed on your tax return. You don't qualify for Form 8903, Domestic Production Activities Deduction, because you didn't report any business activity on your tax return. Form 1040
174	We changed the total adjustment on your tax return because it was figured incorrectly. Form 1040/A
175	We changed the adjusted gross income on your tax return because it was figured incorrectly. Form 1040/A/EZ
176	We changed the adjusted gross income on page 2 to match the amount of adjusted gross income on page 1 of your tax return. The amount on the bottom of page 1 and the top of page 2 must be the same. PY Form 1040/A
177	<u>We changed the amount claimed as medical and dental expenses on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040</u>
178	<u>We changed the amount claimed as taxes you paid on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040</u>
179	<u>We changed the amount claimed as total interest paid on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040</u>
180	<u>We changed the amount claimed as total gifts to charity on your Schedule A, Itemized Deductions, because it was figured incorrectly or the amount was not limited based on your adjusted gross income. Form 1040</u>
181	We changed the amount claimed as a deduction for charitable contributions on your Schedule A because Form 8283, Noncash Charitable Contribution, was incomplete or not attached to your tax return. Form 1040
182	<u>We changed the amount claimed as casualty and theft losses on your Schedule A, Itemized Deductions, because there was an error on your Form 4684, Casualties and Thefts. The error was in one of the following:</u>
	<u>computation of the loss on Form 4684.</u>
	<u>transfer of that amount to Schedule A.</u>

	<u>Form 1040</u>
183	<u>We changed the amount claimed as total miscellaneous deductions on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040</u>
184	We changed the amount claimed as gambling losses on your Schedule A, Itemized Deductions, to equal your gambling winnings. You must report the full amount of your winnings as income on Form 1040 and claim your losses up to the amount of winnings as an itemized deduction on Schedule A, Itemized Deductions. Form 1040
185	<u>We changed the amount claimed as other miscellaneous deductions on your Schedule A, Itemized deductions because some or all of your deductions are subject to the 2% limitation. Form 1040</u>
186	<u>We limited your total itemized deductions on Schedule A, Itemized Deductions, because certain deductions are limited when your adjusted gross income is more than the maximum amount. Form 1040</u>
187	<u>We changed the amount claimed as total itemized deductions on your Form 1040 because there was an error on your Schedule A, Itemized Deductions. The error was in one of the following:</u>
	computation of total itemized deductions on Schedule A.
	transfer of the amount to your Form 1040.
	<u>Form 1040</u>
188	<u>We changed the amount claimed as standard deduction on your tax return. We used the total deductions reported on your Schedule A, Itemized Deductions, rather than the standard deduction because when your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, you must also itemize. Form 1040</u>
189	<u>We changed the amount claimed as standard deduction on your tax return. We used the total deductions reported on your Schedule A, Itemized Deductions, rather than the standard deduction because it resulted in a lower taxable income. Form 1040</u>

190	<p>We refigured the taxable income on your tax return using the <u>standard deduction</u>. There was an error on Schedule A, <u>Itemized Deductions</u>, which lowered your total itemized deductions to less than the standard deduction. Form 1040</p>
191	<p>We changed the amount claimed as standard deduction on your tax return. Your standard deduction may be limited if you are claimed as a dependent on another person's tax return and/or your earned income is less than the maximum standard deduction. Form 1040/A</p>
192	<p>We changed the amount claimed as standard deduction on your tax return. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older and/or blind. Form 1040/A</p>
193	<p>We didn't allow the amount claimed as standard deduction on your tax return. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, Itemized Deductions, you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount.</p>
	<p>NOTE:</p>
	<p><u>Form 1040</u></p>
194	<p>We changed the amount claimed as standard deduction on your tax return because there was an error in one of the following:</p>
	<p>No amount was entered for the standard deduction.</p>
	<p>The amount entered for the standard deduction was incorrect for the filing status claimed on your return.</p>
	<p>Form 1040/A</p>
195	<p>We changed the total exemption amount on your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents. PY Form 1040/A</p>
196	<p><u>We changed the amount claimed as a deduction on your tax return. You may use either the standard deduction or the itemized deductions; however, you cannot use both. We used the amount that resulted in a lower taxable income. Form 1040</u></p>
197	<p>We changed the amount of combined standard deduction and personal exemption claimed on your tax return because it was figured incorrectly.</p>

	<p><u>If you can be claimed as a dependent on another person's tax return, your combined standard deduction and personal exemption is limited. PY Form 1040EZ</u></p>
199	<p>We changed the amount claimed on your tax return because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income. Form 1040/A</p>
200	<p>We changed the total exemption amount on your tax return because there was an error in one of the following:</p> <p>Number of exemptions provided on lines 6a - 6d.</p> <p>Computation of your total exemption amount.</p> <p>PY Form 1040/A</p>
201	<p>We changed the exemption amount claimed on your tax return because you did not compute the limitation correctly. The exemption amount is limited based on your adjusted gross income and filing status. PY Form 1040/A</p>
202	<p>We didn't allow your personal exemption amount on your tax return because you can't claim an exemption for yourself if you can be claimed as a dependent on another person's tax return. PY Form 1040/A</p>
203	<p>We increased the number of exemptions on your tax return and lowered your tax. You indicated that you and/or your spouse were claimed on another person's tax return. You can't be claimed on another person's tax return if your filing status is Married Filing Jointly and you have a tax liability. Form 1040/A/EZ</p>
204	<p>We didn't allow the exemption amount claimed for your spouse on your tax return because you can't use Single or Head of Household filing status and claim your spouse as an exemption. Form 1040/A</p>
205	<p>We didn't allow your personal exemption because your:</p> <p>Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing, or</p> <p>last name doesn't match our records or the records provided by the Social Security Administration.</p> <p>Each exemption listed on your tax return must have a valid SSN or ITIN. Form 1040/A/EZ</p>

206	<p>We didn't allow your spouse's personal exemption because your spouse's:</p> <p>Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing, or</p> <p>Last name doesn't match our records or the records provided by the Social Security Administration.</p> <p>Each exemption listed on your tax return must have a valid SSN or ITIN. Form 1040/A/EZ</p>
207	<p>The amount of gambling loss claimed on your tax return should be claimed as other miscellaneous deductions on Schedule A, Itemized Deductions. Since your gambling loss is more than your standard deduction, we have adjusted your Schedule A, Itemized Deductions, to include this amount.</p> <p>NOTE: Form 1040</p>
208	<p>We changed the amount of taxable income on your return because there was an error in the subtraction of your exemption or combined standard deduction/exemption amount. Form 1040/A/EZ</p>
209	<p>We changed the amount of tax shown on your return because the amount entered was incorrect based on your taxable income and filing status. Form 1040/A/EZ</p>
211	<p>We changed the amount of tax reported on your tax return because the tax rates on qualified dividends and capital gains are generally lower than the standard rates. It appears your tax was not computed using these rates or the amount of tax was computed incorrectly. Form 1040/A</p>
212	<p>We changed the amount of tax reported on your tax return because there was an error on Schedule J, Income Averaging for Farmers and Fisherman. The error was in one of the following:</p> <p>Computation of the tax on your Schedule J.</p> <p>Transfer of the amount to your tax return.</p> <p>Form 1040</p>
213	<p><u>We refigured the tax on your tax return using the tax table, tax rate schedules, or capital gains tax computation. We were unable to compute your tax on Schedule J, Income Averaging for Farmers and Fisherman, because of an error on another part of your tax return. Form 1040</u></p>

214	We changed the amount of tax on your tax return because there was an error transferring the amount from your Form 8615, Tax for Certain Children Who Have Unearned Income. Form 1040
215	We changed the amount of tax on your tax return because your child's investment income was less than the minimum amount. You are not required to file Form 8615, Tax for Certain Children Who Have Unearned Income. Form 1040
216	<p>We changed the amount of income on your tax return because there was an error on your Form(s) 8814, Parents' Election to Report Child's Interest and Dividends. The error was in one of the following:</p> <p>_____</p> <p><u>Computation of the amount in Part I of your Form 8814.</u></p> <p>Transfer of the amount to your tax return.</p> <p>_____</p> <p><u>Form 1040</u></p>
217	Based on our computation of your taxable income, you don't owe any tax. Form 1040/A/EZ
218	We computed your tax for you. Form 1040/A/EZ
219	<u>We changed the amount of tax on your tax return because there was an error in the addition of your tax. Form 1040</u>
220	We refigured the tax on your tax return using the tax table, tax rate schedules, or capital gains tax computations. Because of an error on another part of your tax return we were unable to compute your tax on Form 8615, Tax for Certain Children Who Have Unearned Income. Form 1040
221	<p><u>We refigured the tax on your tax return without your child's unearned income tax from Form 8615, Tax for Certain Children Who Have Unearned Income. This form must be filed with your child's tax return.</u></p> <p>_____</p> <p>If you qualify to include your child's unearned income on your tax return, you must report this income on Form 8814, Parents' Election to Report Child's Interest and Dividends. Form 1040</p>
222	<p><u>We changed the amount of tax on your tax return because there was an error on your Form 4972, Tax on Lump-Sum Distributions. The error was in one of the following:</u></p> <p>_____</p> <p><u>Computation of the tax on line 30 of Form 4972.</u></p> <p>Transfer of the amount to your tax return.</p>

	<u>Form 1040</u>
225	<u>We changed the amount of alternative minimum tax on your return because Schedule J, Income Averaging for Farmers and Fishermen, is not used in the computation of Alternative Minimum Tax. Form 1040</u>
226	We changed the amount of alternative minimum tax on your tax return because there was an error on Form 6251, Alternative Minimum Tax-Individuals. The error was in the computation of alternative minimum taxable income . Form 1040
227	<u>We changed the amount of alternative minimum tax on your tax return because there was an error on your Form 6251, Alternative Minimum Tax-Individuals. The error was in one of the following:</u>
	<u>Computation of the Alternative Minimum Tax on Form 6251.</u>
	<u>Transfer of the amount to your tax return. Form 1040</u>
229	We changed the amount of alternative minimum tax on your tax return. There was an error in the computation of Form 6251, Alternative Minimum Tax-Individuals, because of the attached Form 8844, Empowerment Zone Employment Credit. Form 1040
230	We changed the amount of tax on your tax return because there was an error in the addition of your tax, alternative minimum tax, and advance premium tax credit repayment. Form 1040/A
231	We changed the amount claimed as foreign tax credit on your tax return because there was an error in one of the following:
	Computation of the credit.
	<u>Transfer of the amount from Form 1116 to your tax return.</u>
	NOTE:
	<u>Form 1040</u>
232	<u>We changed the amount claimed as credit for child and dependent care expenses on your tax return because there was an error on your Form 2441, Child and Dependent Care Expenses. The error was in one of the following:</u>

	<u>Computation of the credit on Form 2441.</u>
	Transfer of the amount to your tax return.
	Form 1040/A
233	We didn't allow the amount claimed as credit for child and dependent care expenses on your tax return. To qualify for this credit, earned income must be reported on line 4 (lines 4 and 5 if married filing jointly) of Form 2441, Child and Dependent Care Expenses. Form 1040/A
234	We didn't allow the amount claimed as credit for child and dependent care expenses on your tax return. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your child care provider was not included as required on line 1 of Form 2441, Child and Dependent Care Expenses. Form 1040/A
235	<u>We didn't allow part or all of the amount claimed as credit for child and dependent care expenses on your tax return. For one or more of the qualifying persons listed on your Form 2441, Child and Dependent Care Expenses:</u>
	The Social Security Number or Individual Taxpayer Identification Number was missing.
	The last name provided doesn't match our records or the records provided by the Social Security Administration.
	Form 1040/A
236	<u>We didn't allow the amount claimed as credit for child and dependent care expenses on your tax return for prior year expenses on Form 2441, Child and Dependent Care Expenses. One or more of the following was not present on or included with your tax return:</u>
	Dependent's Name
	Dependent Social Security Number
	Care provider's name and identification number
	Statement showing how you figured the credit.
	Form 1040/A

237	<p><u>We changed the amount claimed as credit for child and dependent care expenses on your tax return, because there was an error on your Form 2441, Child and Dependent Care Expenses. The error was in one of the following:</u></p> <p></p> <p><u>Computation of the amount in Part III of Form 2441.</u></p> <p><u>Transfer of the amount from Part III to Part II of Form 2441.</u></p> <p></p> <p>Form 1040/A</p>
238	<p>We didn't allow the amount claimed as child and dependent care expenses on your tax return because your spouse or dependent cannot be your care provider. Form 1040/A</p>
239	<p>We didn't allow the amount claimed as child and dependent care expenses on your tax return because you didn't check the married filing separate eligibility box on Form 2441, Child and Dependent Care Expenses. Form 1040/A</p>
240	<p>We changed the amount claimed as credit for the elderly or the disabled on your tax return because there was an error on your Schedule R, Credit for the Elderly or the Disabled. The error was in one of the following:</p> <p></p> <p>Computation of the credit on Schedule R.</p> <p>Transfer of the amount to your tax return.</p> <p></p> <p>Form 1040/A</p>
241	<p>We computed the amount of credit on Schedule R, Credit for the Elderly or the Disabled, for you and changed your tax return. Form 1040/A</p>
242	<p><u>We didn't allow part or all the amount claimed as education credits on your tax return from Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), for one or more of the following reasons:</u></p> <p></p> <p>The Social Security Number or Individual Taxpayer Identification Number for one or more students listed was missing or the last name did not match our records or the records provided by the Social Security Administration.</p> <p>Your filing status was Married Filing Separately.</p>

	<p>Your adjusted gross income was more than the maximum amount allowed for your filing status.</p>
	<p>The student or students listed were not claimed as dependents on your tax return.</p>
	<p>Form 1040/A</p>
243	<p><u>We changed the amount claimed as education credits on your tax return because there was an error on your Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits). The error was in one of the following:</u></p>
	<p><u>Computation of the credit on Form 8863.</u></p>
	<p>Transfer of the amount to your tax return.</p>
	<p>Form 1040/A</p>
246	<p><u>We didn't allow part or all the amount claimed as retirement savings contribution credit on your tax return from Form 8880, Credit for Qualified Retirement Savings Contribution, for one or more of the following reasons:</u></p>
	<p>Our records indicate that you or your spouse were under 18 years of age at the end of the tax year.</p>
	<p>We were unable to verify that you or your spouse were at least 18 years of age at the end of the tax year.</p>
	<p>Your adjusted gross income is more than the amount allowed for your filing status.</p>
	<p>Form 1040/A</p>
247	<p><u>We changed the amount claimed as retirement savings contribution credit on your tax return because there was an error on Form 8880, Credit for Qualified Retirement Savings Contributions. The error was in one of the following:</u></p>
	<p><u>Computation of the credit on Form 8880.</u></p>
	<p>Transfer of the amount to your tax return.</p>
	<p>Form 1040/A</p>

249	We changed the amount claimed as child tax credit and credit for other dependents on your tax return because you either didn't enter an amount or entered an incorrect amount based on the number of boxes you checked on page 1 of your tax return.
250	<u>We didn't allow all or part of the amount claimed as child tax credit on line 12 of your Form 1040. One or more of the dependents listed on your return exceeds the age limitation to be a qualifying child or the child's required Social Security number (SSN) was missing. If you claimed the additional child tax credit it may also be affected. The age and SSN requirements do not apply when claiming the credit for other dependents. We changed the credit amount on line 12 to include this credit.</u>
251	We didn't allow part or all of your child tax credit and/or additional child tax credit on your tax return because one or more of your children exceeds the age limitation. Form 1040/A
252	We changed the amount claimed as Child Tax Credit on your tax return because you either didn't enter an amount or entered an incorrect amount based on the number of qualifying boxes checked or your adjusted gross income. If additional child tax credit is claimed, it may also be affected. Form 1040/A
253	<p><u>We changed the amount claimed as Mortgage Interest Credit on your tax return because there was an error on Form 8396, Mortgage Interest Credit. The error was in one of the following:</u></p> <p> </p> <p><u>Computation of the credit on Form 8396.</u></p> <p>Transfer of the amount to your tax return.</p> <p> </p> <p><u>Form 1040</u></p>
254	<p><u>We changed the amount claimed as Adoption Credit on your tax return because there was an error on Form 8839, Qualified Adoption Expenses. The error was in one of the following:</u></p> <p> </p> <p><u>Computation of the credit on Form 8839.</u></p> <p>Transfer of that amount to your tax return.</p> <p> </p> <p><u>Form 1040</u></p>

255	We didn't allow the amount claimed as Adoption Credit on your tax return because Form 8839, Qualified Adoption Expenses, was incomplete or not attached to your tax return. Form 1040
257	<p><u>We didn't allow the amount claimed as Mortgage Interest Credit on your tax return because mortgage interest paid shown on Form 1098 must be reported on Schedule A, Itemized Deductions.</u></p>
	NOTE:
260	<p><u>We changed the amount claimed as other credits on your tax return because there was an error on Form 3800, General Business Credits. The error was in one of the following:</u></p>
	<u>Computation of the credit on Form 3800.</u>
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
264	We changed the amount of total credits on your tax return because you incorrectly added your credits. Form 1040/A
265	We changed the amount of tax after credits on your tax return because you incorrectly subtracted your credits from your tax. Form 1040/A
266	We changed the total credits on your tax return. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, Alternative Minimum Tax-Individuals. You either didn't apply the limitation to your credit or it was applied incorrectly. Form 1040
267	We changed the total credits on your tax return. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, Alternative Minimum Tax-Individuals. Although you are not liable for this additional tax, your credits are still subject to the limitation. Form 1040
268	<p>We changed the amount of self-employment tax on your tax return because there was an error on Schedule SE, Self-Employment Tax. The error was in one of the following:</p>
	Computation of the self-employment tax on Schedule SE.
	Transfer of the amount to your tax return.

	<u>Form 1040</u>
269	<u>We changed the amount of self-employment tax on your tax return. We refigured your Schedule SE, Self-Employment Tax, to reflect your true net earnings before multiplying the amount by .9235. You can not reduce your net earnings twice. Section 1402(a)(12) applies to line 4a of Schedule SE and is not an election. Form 1040</u>
270	<u>We changed the amount of self-employment tax on your tax return. There was an error in the transfer of net farm profit or loss from Schedule F, Profit or Loss From Farming, to Schedule SE, Self-Employment Tax. Form 1040</u>
271	<u>We changed the amount of self-employment tax on page 2 of your tax return. There was an error in the transfer of net profit or loss from Schedule C/C-EZ, Profit or Loss From Business, to Schedule SE, Self-Employment Tax. Form 1040</u>
272	<u>We changed the amount of self-employment tax on your tax return. Based on the information you reported, you don't qualify to use the optional method of computing self-employment tax on Schedule SE, Self-Employment Tax. Form 1040</u>
273	<u>We reduced or removed the self-employment tax on your tax return. Your net earnings were less than \$400; therefore, they are not subject to self-employment tax. Form 1040</u>
274	<u>We changed the amount of unreported social security and medicare tax reported on your tax return because there was an error on your Form 4137, Social Security/Medicare Tax on Unreported Tip Income. The error was in one of the following:</u>
	<u>Computation of the tax on Form 4137.</u>
	Transfer of the amount to your tax return.
	<u>Form 1040</u>
275	We changed the amount of additional tax on IRAs and other qualified plans, including IRAs reported on your tax return. There was an error transferring the tax from Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts. Form 1040

277	<p><u>We changed the amount of household employment taxes reported on your tax return. There was an error in the computation of Federal Unemployment (FUTA) Tax on Schedule H, Household Employment Taxes. Form 1040</u></p>
278	<p>We changed the amount of household employment taxes reported on your tax return. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, Household Employment Taxes:</p> <p> </p> <p>Social Security</p> <p>Medicare</p> <p>Federal Income Taxes</p> <p> </p> <p><u>Form 1040</u></p>
279	<p><u>We changed the amount of household employment taxes reported on your tax return. The amount of cash wages reported on Schedule H, Household Employment Taxes, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax Withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare Wages you reported. Form 1040</u></p>
280	<p>We changed the amount of household employment taxes reported on your tax return because there was an error on Schedule H, Household Employment Taxes. The error was in one of the following:</p> <p> </p> <p>Computation of the total household employment tax on Schedule H.</p> <p>Transfer of the amount to your tax return.</p> <p> </p> <p><u>Form 1040</u></p>
281	<p>We changed the amount of total tax on your tax return to exclude the refundable interest from Form 8697, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts. If you are entitled to a refund of this interest, Form 8697 must be filed separately from your tax return. We detached the form from your tax return and are processing it separately. Form 1040</p>

282	We changed the amount of total tax on your tax return because there was an addition error. Form 1040/A
283	We changed the amount claimed as Federal Income Tax Withheld on your tax return to reflect the amounts shown on Form(s) W-2, 1099, or other supporting documents. Form 1040/A/EZ
284	We computed your Earned Income Credit for you. Form 1040/A/EZ
285	We changed the amount claimed as Earned Income Credit (EIC) on your tax return. The amount claimed as EIC was figured or entered incorrectly on your tax return. Form 1040/A/EZ
286	We didn't allow the amount claimed as Earned Income Credit (EIC) on your tax return. You're not eligible to claim EIC because your filing status is Married Filing Separately. Form 1040/A
287	We didn't allow the amount claimed as Earned Income Credit on your tax return. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit. Form 1040/A/EZ
288	We didn't allow the amount claimed as Earned Income Credit on your tax return. You must report earned income on your tax return to qualify for the credit. Form 1040/A/EZ
290	We didn't allow the amount claimed as Earned Income Credit on your tax return because you indicated you were claimed as a dependent on another person's tax return. Form 1040/A/EZ
291	We didn't allow the amount claimed as Earned Income Credit on your tax return because your investment income was more than the amount allowed for this credit. Form 1040/A
292	We computed your Earned Income Credit for you on your tax return. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you m complete a Schedule EIC, Earned Income Credit, and file it with a Form 1040X, Amended U.S. Individual Income Tax Return. Form 1040/A
293	We didn't allow the amount claimed as Earned Income Credit on your tax return. You or your spouse must be at least age 25, but less than age 65, on December 31st of the tax year for which the tax return is being filed. Form 1040/A/EZ

294	We changed the amount claimed as excess social security tax withheld or Tier 1 RRTA Withheld on your tax return because you incorrectly calculated the excess amount. Form 1040/A
296	<u>We changed the amount claimed as credit for federal tax on fuels on your tax return because there was an error on Form 4136, Credit for Federal Tax Paid on Fuels. The error was in one of the following:</u> <u>Computation of the credit on Form 4136 and/or</u> Transfer of the amount to your tax return. <u>Form 1040</u>
297	We changed the amount claimed as total payments on your tax return because you incorrectly calculated the payments section. Form 1040/A/EZ
298	We removed the amount of state tax reported on your federal tax return. State income taxes are not collected by the Internal Revenue Service. For payment of state income taxes, please complete a state income tax return and mail both form and payment to the appropriate state official. Form 1040/A/EZ
299	We changed the refund amount or the amount you owe on your tax return because the amount entered on your tax return was computed incorrectly. Form 1040/A/EZ
300-499 INTERNATIONAL ONLY	
501	We changed the amount reported as adjusted gross income on your tax return because you either didn't complete Schedule 1, Additional Income and Adjustments to Income, or didn't attach it to your tax return.
502	We changed the amount claimed as nonrefundable credits on your tax return because you either didn't complete Schedule 3, Nonrefundable Credits, or you didn't attach it to your tax return.
505	We changed the amount claimed as total payments on your tax return because you either didn't complete Schedule 5, Other Payments and Refundable Credits, or you didn't attach it to your tax return.
507	<u>We didn't allow the amount claimed as other payments on your tax return because no form was submitted to substantiate the amount.</u> <u>Form 1040</u>

513	<u>We didn't allow the amount claimed as Foreign Tax Credit on your return. Form 1116, Foreign Tax Credit, was incomplete or not attached to your tax return.</u>
515	We combined your ordinary income amounts from Form 1099 distributions and refigured your tax on Form 4972, Tax on Lump-Sum Distributions, using the ten-year averaging method. You may choose only one method on Form 4972 to compute the tax on your total distributions. Form 1040
521	<p><u>We changed the amount claimed as residential energy credit on your tax return because there was an error on Form 5695, Residential Energy Credit. The error was in one of the following:</u></p> <p></p> <p><u>The computation of the credit on Form 5695.</u></p> <p>Transfer of the amount to your tax return.</p> <p></p>
522	<u>We didn't allow the amount claimed as alternative motor vehicle credit on your tax return because Form 8910, Alternative Motor Vehicle Credit, was incomplete or not attached to your tax return.</u>
523	<u>We didn't allow the amount claimed as qualified plug-in electric drive motor vehicle on your tax return because Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit, was incomplete or not attached to your tax return</u>
524	<u>We didn't allow the amount claimed as qualified electric vehicle credit on your tax return because Form 8834, Qualified Electric Vehicle Credit, was incomplete or not attached to your tax return.</u>
526	We changed the amount claimed as alternative motor vehicle credit on Form 3800, General Business Credit. You figured the credit incorrectly or transferred it incorrectly from Form 8910, Alternative Motor Vehicle, to Part III of Form 3800.
527	We changed the amount claimed as qualified plug-in electric drive motor vehicle credit on Form 3800, General Business Credit. You figured the credit incorrectly or transferred it incorrectly from Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit, to Part III of Form 3800.

528	We changed the amount claimed as qualified electric vehicle credit on Form 3800, General Business Credit. You figured Form 8834, Qualified Electric Vehicle Credit, incorrectly or transferred the credit incorrectly from Form 8834 to Part III of Form 3800.
539	We changed the amount claimed as Prior Year Earned Income or Additional Child Tax Credit Prior Year Income on your return. When you elect to use Prior Year Earned Income to compute Earned Income Credit and Additional Child Tax Credit you must use that same amount for both credits.
540	We didn't allow the amount claimed as Earned Income Credit on your tax return. Information on your tax return indicates that you don't qualify for this credit.
550	<p><u>We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, At-Risk Limitations, was not attached to your tax return.</u></p> <p>Schedule C, Profit or Loss From Business</p> <p>Schedule E, Supplemental Income and Loss</p> <p>Schedule F, Profit or Loss From Farming</p> <p>Form 6198 is required when you indicate on Schedule C, E, or F that some investment is not at risk. Form 1040</p>
551	We didn't allow the amount claimed as moving expenses on your tax return because Form 3903/3903F was incomplete or not attached to your tax return. Form 1040
552	We didn't allow the amount claimed as casualty or theft losses on Schedule A, Itemized Deductions, because Form 4684, Casualties and Theft Losses, was incomplete or not attached to your tax return. Form 1040
553	We didn't allow the amount claimed as unreimbursed employee expenses on Schedule A, Itemized Deductions, because Form 2106 or 2106-EZ, Employee Business Expenses, was incomplete or not attached to your tax return. Form 1040
554	<u>We refigured the taxable income on your tax return by using the standard deduction instead of Schedule A, Itemized Deductions, because it was incomplete or not attached to your tax return. Form 1040</u>

555	<u>We refigured the taxable income on your tax return by using the standard deduction instead of the total itemized deductions from Schedule A, Itemized Deductions. We used the standard deduction or the higher standard deduction for age or blindness because it resulted in a lower taxable income. Form 1040</u>
556	<u>We changed the amount claimed for residential energy credit on your tax return because you claimed more than the allowable amount. The Residential Energy Credit in Part II of Form 5695 is limited to \$500 for an eligible property.</u>
557	We didn't allow the deduction amount for domestic production activities on your tax return because Form 8903, Domestic Production Activities Deduction, was incomplete or not attached to your tax return. Form 1040
558	We changed the refund amount or the amount you owe on your tax return based on the information you provided in response to our previous correspondence.
559	<u>We refigured the tax on your tax return using the maximum tax rate. Form 8615, Tax for Certain Children Who Have Unearned Income, didn't include the parent's taxable income.</u>
560	We changed the tax on your tax return using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, Capital Gains and Losses, was incomplete or not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
561	We changed the amount claimed for residential energy credit because you claimed more than the allowable amount. The Residential Energy Credit in Part I of Form 5695 is limited to \$1,500 for an eligible property. Form 1040 (TY10 and TY09)
562	We did not allow the amount claimed as a credit for child and dependent care expenses on your tax return because you didn't indicate the number of months that you or your spouse was a student, disabled, or looking for work. Form 1040/A
563	We didn't allow the amount claimed as credit for child and dependent care expenses on your tax return because Form 2441, Child and Dependent Care Expenses, was incomplete or not attached to your tax return. Form 1040/A

565	We didn't allow the amount claimed as credit for the elderly or the disabled on your tax return because Schedule R, Credit for the Elderly or the Disabled, was incomplete or not attached to your tax return. Form 1040/A
566	We didn't allow the amount claimed as health savings account deduction on your tax return because Form 8889, Health Savings Accounts, was incomplete or not attached to your tax return. Form 1040
567	We didn't allow the amount claimed as residential energy credit on your Form 1040 because Form 5695, Residential Energy Credit, was incomplete or not attached to your tax return. Form 1040
568	We didn't allow the amount claimed as education credits on your tax return because Form 8863, Education Credits, was incomplete or not attached to your tax return. Form 1040/A
569	We didn't allow the amount claimed as retirement savings contribution credit on your tax return because Form 8880, Credit for Qualified Retirement Savings Contributions, was incomplete or not attached to your tax return. Form 1040/A
570	We didn't allow the amount claimed as credit for prior year minimum tax on your tax return because Form 8801, Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts, was incomplete or not attached to your tax return. Form 1040
572	<u>We didn't allow all or part of the amount you claimed as Residential Energy Credit on page 2 of your return. Residential Energy Credit is limited to the total amount of tentative tax liability. Form 1040</u>
575	We didn't allow the amount claimed as other credits on your tax return because Form 3800, General Business Credit, and/or supporting documentation was incomplete or not attached to your tax return. Form 1040
580	<u>We computed self-employment tax on your tax return for the self-employment income you reported. Since you included self-employment income in computing your Earned Income Credit (EIC), you must pay self-employment tax to receive EIC. Form 1040</u>
582	We didn't allow the amount claimed as Federal Income Tax Withheld on your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return. Form 1040/A/EZ

583	<u>You can't file or combine both Schedule L and Schedule A on your tax return. We changed your return to use the schedule that provided the greatest reduction to your taxable income. Form 1040</u>
584	We didn't allow the amount claimed for Refundable American Opportunity Credit on your tax return because Form 8863, Education Credits was incomplete or not attached to your tax return. Form 1040/A
585	We didn't allow the amount claimed as earned income credit on your tax return because Schedule EIC, Earned Income Credit, was incomplete or not attached to your tax return. Form 1040/A
586	We didn't allow part or all the amount claimed as earned income credit on page 2 of your tax return because your Form(s) W-2 didn't match the entry for wages. Form 1040/A/EZ
588	The first \$2,400 of unemployment compensation paid to a person is not taxable. We reduced the unemployment compensation you (or your spouse if married filing jointly) reported on your tax return accordingly. (TY09 Form 1040/A)
589	We didn't allow the amount claimed for new motor vehicle taxes on Schedule A, Itemized Deductions, filed with your tax return. You are not allowed to claim both the state and local general sales tax and new motor vehicle tax.
590	<u>We didn't allow the amount claimed as excess social security tax and Tier 1 tax withheld on your tax return because your Forms W-2 were not attached to your tax return.</u>
592	We didn't allow the amount claimed as additional child tax credit on your tax return because Schedule 8812, Additional Child Tax Credit, was incomplete or not attached to your tax return. Form 1040/A
593	We didn't allow the amount claimed as an additional standard deduction for real estate taxes on your tax return. You can't claim the deduction for real estate taxes as an addition to standard deduction when you are filing a Schedule A, Itemized Deduction.

594	We didn't allow the amount claimed for health coverage tax credit on your tax return because information provided to the IRS indicates that you are not eligible. The Health Coverage Tax Credit eligibility is determined through either your state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility.				
595	We didn't allow the amount claimed as other payments on your tax return because Form 2439, Notice to Shareholder of Undistributed Long Term Capital Gains, was not attached to your tax return. Form 1040				
596	We didn't allow the amount claimed as credit for federal tax on fuels on your tax return because Form 4136, Credit for Federal Tax Paid on Fuels, was incomplete or not attached to your tax return. Form 1040				
597	We didn't allow the amount claimed for tuition and fees on your tax return because Form 8917, Tuition and Fees Deduction, was incomplete or not attached to your tax return. Form 1040/A				
598	<p>We changed the amount of exemption claimed on your tax return for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent or Form 2120, Multiple Support Declaration, or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your tax return. This change may affect your taxable income, tax, or any of the following credits:</p> <table border="1" data-bbox="342 1255 1091 1459"> <tr> <td data-bbox="342 1255 1091 1333">Education Credit,</td> </tr> <tr> <td data-bbox="342 1333 1091 1375">Child Tax Credit or Additional Child Tax Credit.</td> </tr> <tr> <td data-bbox="342 1375 1091 1417"> </td> </tr> <tr> <td data-bbox="342 1417 1091 1459">Form 1040/A</td> </tr> </table>	Education Credit,	Child Tax Credit or Additional Child Tax Credit.		Form 1040/A
Education Credit,					
Child Tax Credit or Additional Child Tax Credit.					
Form 1040/A					
600	<p>We changed the amount claimed for Standard Deduction on your tax return because there was an error on Schedule L. The error was in one of the following:</p> <table border="1" data-bbox="342 1612 1091 1806"> <tr> <td data-bbox="342 1612 1091 1654"> </td> </tr> <tr> <td data-bbox="342 1654 1091 1696">- Computation of the Schedule L.</td> </tr> <tr> <td data-bbox="342 1696 1091 1738"> </td> </tr> <tr> <td data-bbox="342 1738 1091 1806">- Transfer of the amount to your tax return. Form 1040/A</td> </tr> </table>		- Computation of the Schedule L.		- Transfer of the amount to your tax return. Form 1040/A
- Computation of the Schedule L.					
- Transfer of the amount to your tax return. Form 1040/A					

602	We changed the amount claimed for standard deduction because Schedule L was incomplete or not attached to your tax return. We allowed only the standard deduction for your filing status.
605	<p>Each dependent listed on your tax return must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For one or more of your dependents the SSN or ITIN was missing or the last name doesn't match our records or the records provided by the Social Security Administration. As a result, we didn't allow one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits:</p> <p>Credit for Child and Dependent Care Expenses</p> <p>Education Credits</p> <p>Child Tax Credit</p> <p>Additional Child Tax Credit</p> <p>Form 1040/A</p>
606	<p>We didn't allow the exemption claimed for any dependent born after December 31st of the tax year of the return you filed. This change may affect your taxable income, tax, or any of the following credits:</p> <p>Credit for Child and Dependent Care Expenses</p> <p>Child Tax Credit</p> <p>Additional Child Tax Credit</p> <p>Form 1040/A</p>
607	<p>We didn't allow the exemption for the primary taxpayer claimed on your tax return. We compared the Social Security Number of the primary taxpayer shown on your tax return with records from the Social Security Administration. According to these records, the Social Security Number belongs to a deceased person. You must contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits:</p> <p>Credit for Child and Dependent Care Expenses</p> <p>Child Tax Credit</p> <p>Additional Child Tax Credit</p> <p>Earned Income Credit</p>

	(Form 1040/A/EZ)
608	<p>We didn't allow the exemption for the spouse claimed on your tax return. We compared the Social Security Number of the spouse shown on your tax return with records from the Social Security Administration. According to these records, the Social Security number belongs to a deceased person. You must contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits:</p>
	Credit for Child and Dependent Care Expenses
	Child Tax Credit
	Additional Child Tax Credit
	Earned Income Credit
	(Form 1040/A/EZ)
609	<p>We didn't allow the exemption for one or more of the dependents claimed on your tax return. We compared the Social Security Number of each dependent claimed on your tax return with records from the Social Security Administration. According to these records, one or more of the dependents claimed on your tax return have a Social Security Number that matches a deceased person. You must contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits:</p>
	Credit for Child and Dependent Care Expenses
	Child Tax Credit
	Additional Child Tax Credit
	Earned Income Credit
	NOTE:
	(Form 1040/A)
610	<p>We didn't allow the exemption for one or more of the dependents who have a missing Social Security Number that are identified on your return as being born and died during the tax period of the return. In order to claim a dependent as an exemption their must be proof of a live birth shown on an official document such as a birth certificate attached to the return.</p>

	This change may effect your taxable income, tax, or any of the following credits:
	Credit for Child and Dependent Care Expenses
	Child Tax Credit
	Additional Child Tax Credit
	Earned Income Credit
	NOTE:
	(Form 1040/A)
613	We changed the amount of total payments on your return because you can't request Federal Telephone Excise Tax for tax years other than 2006.
614	<u>We changed the amount of Social Security and Medicare Tax on wages not reported to employer on your tax return because there was an error on Form 8919, Unreported Social Security and Medicare Tax on Wages. The error was in one of the following:</u>
	<u>Computation of the tax on Form 8919.</u>
	<u>Transfer of that amount to your tax return. Form 1040</u>
621	2021 and later We changed the amount claimed as Refundable Child Tax Credit on your tax return because there was an error on Schedule 8812, Credits for Qualifying Children and Other Dependents. The error was in one of the following: Computation of the credit on Schedule 8812. Advanced Child Tax Credit was not reconciled. Math Error Code: 621 From 2010 to 2015 We changed the amount of the recovery rebate credit claimed on your tax return. There was an error in applying the adjusted gross income limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
623	We can't allow your Refundable Child Tax Credit. According to information on Schedule 8812, Credits for Qualifying Children and Other Dependents, you did not maintain a home in the United States for 6 months or more or were not a bona fide resident of Puerto Rico. We have changed your return accordingly.
624	We didn't allow all or part of the Refundable Child Tax Credit claimed on your return. One or more of the dependents listed on your return exceeds the age limit to be a qualifying child, or the child's Social Security number (SSN) was missing. If you claimed the Additional Child Tax Credit, it may also be affected. The age and SSN requirements don't apply when claiming the credit for other dependents. We changed the credit amount to include this credit.

625	We changed the amount claimed as Child Tax Credit and/or Additional Child Tax Credit, on your tax return because Schedule 8812, Child Tax Credit, was required but incomplete or not attached to your tax return.
628	<p>We changed the amount claimed on Child Tax Credit and/or Additional Child Tax Credit on your tax return because there was an error on Schedule 8812, Child Tax Credit. The error was in one of the following:</p> <p>Computation of the credit on Schedule 8812.</p> <p>Transfer of the amount to your tax return.</p> <p>Form 1040/A</p>
642	We didn't allow your personal exemption on your tax return because your individual taxpayer identification number (ITIN) has expired. Each exemption on your tax return must have a valid ITIN or other valid taxpayer identification (TIN). (Form 1040/A)
643	We didn't allow your spouse's personal exemption on your tax return because your spouse's individual identification number (ITIN) has expired. Each exemption on your tax return must have a valid ITIN or other valid taxpayer identification number (TIN). Form 1040/A)
644	<p>Each exemption on your tax return must have a valid individual taxpayer identification number (ITIN) or other valid taxpayer number (TIN). The ITIN for one or more of your dependents has expired. As a result, we didn't allow those exemptions on your tax return. This change may affect your taxable income, tax, or any of the following credits:</p> <p>Credit for child dependent care expenses</p> <p>Education credits</p> <p>Child tax credit</p> <p>Additional child tax credit</p> <p>(Form 1040/A)</p>
645	We didn't allow part or all of the educations credits claimed on your tax return because one or more students listed on your Form 8863, Education Credits, has an expired individual taxpayer identification number (ITIN). Form 1040/A

646	We didn't allow part or all of the amount claimed as credit for child and dependent care expenses on your tax return because one or more of the qualifying persons listed on Form 2441, Child and Dependent Care Expenses, has an expired individual identification number (ITIN). Form 1040/A
647	<u>We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on Schedule A, Itemized Deductions, on your return. Your adjusted gross income is greater than the maximum amount allowed for your filing status. Form 1040</u>
648	According to our records, an installment payment is due for the First-Time Homebuyer Credit received with 2008 tax return is due. You didn't report the payment and didn't include it in tax. We have calculated the required payment and added it to your tax return. Form 1040/A
649	<p>We changed your installment payment of the First-Time Homebuyer Credit on your return. We changed the payment because of one of the following:</p> <p>You made an error in the computation of the payment owed.</p> <p><u>You transferred the payment incorrectly from Form 5405 to your tax return.</u></p> <p>You reported a disposition or change in the use of your main home that indicates you are not required to repay the First-Time Homebuyer Credit.</p> <p>According to our records, you are not required to repay the credit.</p> <p>A repayment of the credit is not required from a taxpayer who died in the tax year of the return.</p>
650	We changed the amount of tax on your tax return. The deceased taxpayer was not eligible for exclusion of income tax under Internal Revenue Code Section 692. The Internal Revenue Service was notified of all qualifying individuals and the taxpayer on your tax return was not one of those eligible. Form 1040/A/EZ

653	We didn't allow the amount claimed as Earned Income Credit, Child Tax Credit, Additional Child Tax Credit, Credit for Other Dependents, and/or American Opportunity Tax Credit on your tax return. We have no record of receiving Form 8862, Information to Claim Certain Credits After Disallowance. You must submit a completed Form 8862 to recertify your eligibility for any of the credits claimed. Form 1040/A
654	We didn't allow the amount of Making Work Pay and Government Retiree Credit claimed on your return. The credit can be claimed only on a 2009 and 2010 U.S. Individual Federal Tax Return Form 1040, 1040A, or 1040EZ.
658	We didn't allow the amount claimed as Making Work Pay Credit on your tax return. To be eligible for Making Work Pay Credit either you or your spouse must have a Social Security Number issued to you by the Social Security Administration. Form 1040/A/EZ
668	<p><u>We changed the amount claimed as Health Coverage Tax Credit on your tax return because there was an error on Form 8885, Health Coverage Tax Credit. The error was in the:</u></p> <p> </p> <p> </p> <p><u>Computation of the credit on Form 8885.</u></p> <p>Transfer of the amount to your tax return.</p> <p> </p> <p><u>Form 1040</u></p>
669	<p>We didn't allow part or all the amount claimed as Health Coverage Tax Credit on your tax return for one of the following reasons:</p> <p> </p> <p><u>Form 8885 was incomplete or not attached to your tax return.</u></p> <p>Information on your return or attachments indicates you are not eligible for the credit.</p> <p>Substantiation for the amount claimed on line 2 of Form 8885, Health Coverage Tax Credit, was not attached to your return. Form 1040</p> <p> </p>
670	We didn't allow part or all the amount claimed as Health Coverage Tax Credit from Form 8885 on your tax return. The statute requires that for any month you claimed the credit you cannot be entitled to Medicare Part A or enrolled in Medicare Part B on the first day of that month. Form 1040

672	<p><u>We didn't allow all or part of the amount claimed as education credits on your tax return. For one or more of the students listed on your Form 8863, Education Credits:</u></p> <p>You didn't include the institution's employer identification number (EIN) as required on line 22(4).</p> <p>You incorrectly computed the credit based on the answers to the questions on lines 23 through 26.</p>
677	<p><u>We didn't allow part or all the amount claimed as refundable education credit from Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), for one or more of the following reasons:</u></p> <p>The Social Security number or Individual taxpayer Identification number for one or more students listed on the form was missing or the last name did not match our records or the records provided by the Social Security Administration.</p> <p>Your filing status was married filing separately.</p> <p>The student or students listed were not claimed as dependents on your tax return.</p> <p>Your adjusted gross income was more than the maximum amount allowed for your filing status.</p> <p>Form 1040/A</p>
678	<p><u>We changed the amount claimed as refundable education credit on your tax return because there was an error on your Form 8863, Education Credits. The error was in one of the following:</u></p> <p>Computation of the refundable education credit on Form 8863.</p> <p>Transfer of the amount to your return.</p> <p>Form 1040/A</p>
681	<p><u>We changed the amount claimed as a Recovery Rebate Credit on your tax return. Information on your return indicates that either you (or your spouse if married filing jointly) is claimed as a dependent on another taxpayer's tax return.</u></p>
682	<p><u>We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following: Your Social Security number (or your spouse's Social Security number if married filing jointly) was either missing or incomplete. Your last name (or your spouse's last name if married filing jointly)</u></p>

	<p><u>does not match our records.</u></p> <p><u>You (or your spouse if married filing jointly) used an Individual Taxpayer identification number (ITIN) and there is no indication that one spouse was a member of the Armed Forces of the United States at any time during the tax year, so that an exception does not apply to the rule that both spouses must have a Social Security number.</u></p> <p><u>We compared the Social Security numbers (SSN) shown on your tax return with records from the Social Security Administration. According to these records, the SSN shown on your tax return for you, your spouse, or one or more of the dependents belongs to a deceased person. You must contact the Social Security Administration if this information is incorrect.</u></p> <p><u>The Social Security number shown on your tax return for you, your spouse, or one or more of the dependents listed on your return was not issued before the due date of the tax return.</u></p>
683	<p><u>We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following:</u></p> <p><u>The Social Security number of one or more individuals claimed as a qualifying dependent was missing or incomplete.</u></p> <p><u>The last name of one or more individuals claimed as a qualifying dependent does not match our records.</u></p> <p><u>One or more individuals claimed as a qualifying dependent exceeds the age limit.</u></p> <p><u>Your adjusted gross income exceeds \$75,000 (\$150,000 if married filing jointly, \$112,500 if head of household).</u></p> <p><u>The amount was computed incorrectly.</u></p>
693	<p><u>We didn't allow the amount claimed as other credits on your tax return because it is not an allowable credit. We have adjusted the total payments and credits on your tax return. Form 1040</u></p>
701	<p>We didn't allow your spouse's personal exemption and Earned Income Credit (EIC) on your tax return. Your spouse's Social Security Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration. Form 1040/A/EZ</p>
702	<p>We didn't allow the amount claimed as Earned Income Credit (EIC) on your tax return. The individual taxpayer identification number you gave us for yourself and/or spouse was issued by the Internal Revenue Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration. Form 1040/A/EZ</p>

704	<p>Your or your spouse's Social Security number (SSN) or individual taxpayer identification number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Education credits
	Child tax credit
	Credit for other dependents
	Additional child tax credit
	Earned income credit
705	<p>Each dependent listed on your tax return must have a valid Social Security number (SSN) or individual taxpayer identification number (ITIN). For one or more of your dependents, the SSN or ITIN was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Credit for child and dependent care expenses
	Education credits
	Child tax credit
	Credit for other dependents
	Additional child tax credit
	Earned income credit
706	<p>We compared the Social Security numbers (SSN) shown on your tax return with records from the Social Security Administration. According to these records, the SSN shown on your tax return for you, your spouse, or one or more of the dependents belongs to a deceased person. You must contact the Social Security Administration if this information is incorrect. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Credit for child and dependent care expenses
	Child tax credit

	Credit for other dependents
	Additional child tax credit
	Earned income credit
	Education credits
707	<p>One or more of the dependents listed on your tax return who have a missing Social Security number are identified as being born and died during the tax period of the return. To claim a dependent as being born and died there must be proof of a live birth shown on an official document such as a birth certificate attached to the return. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Credit for child and dependent care expenses
	Child tax credit
	Credit for other dependents
	Additional child tax credit
	Earned income credit
708	<p>One or more of the dependents listed on your tax return was born after December 31st of the tax year for the return you filed. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Credit for child and dependent care expenses
	Child tax credit
	Credit for other dependents
	Additional child tax credit
	Earned income credit
709	<p>The individual taxpayer identification number (ITIN) for you or your spouse has expired. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Education credits
	Credit for other dependents
	Child tax credit
	Additional child tax credit

710	<p>The individual taxpayer identification number (ITIN) for one or more of your dependents has expired. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Credit for child and dependent care expenses
	Credit for other dependents
	Education credits
711	<p>You, your spouse, or one or more of the dependents listed on your return didn't have an assigned taxpayer identification number by the due date of the tax return. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p>
	Credit for other dependents
	Child tax credit
	Additional child tax credit
	American opportunity credit
	Earned income credit
730	<p>We changed the amount claimed as itemized deductions on your tax return because your deduction for state and local taxes is more than the amount allowed for your filing status.</p>
731	<p>We changed the amount of taxable income on your return because you made an error in the subtraction of your standard deduction (or itemized deductions) and qualified business income deduction from your adjusted gross income.</p>
732	<p><u>We changed the amount reported as other taxes on your tax return because you made an error in totaling the taxes on Schedule 4, Other Taxes, or transferring the total amount to line 14 of your Form 1040.</u></p>
733	<p><u>We changed the amount claimed as refundable credits on your tax return because you incorrectly calculated line 17 of your Form 1040.</u></p>

741	We didn't allow part or all the amount claimed as Earned Income Credit (EIC) on your tax return. The date of birth shown on your Schedule EIC, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children doesn't meet the age requirement. Form 1040/A
743	<p>We didn't allow part or all the amount claimed as Earned Income Credit (EIC) on your tax return. For one or more of the children listed on your Schedule EIC, Earned Income Credit:</p> <p>The Social Security Number was missing.</p> <p>The last name doesn't match our records or the records provided by the Social Security Administration. Form 1040/A</p> <p><u>Form 1040</u></p>
745	We didn't allow part or all the amount claimed as Earned Income Credit (EIC) on your tax return. The child or children listed on your Schedule EIC, Earned Income Credit, must have a valid Social Security Number issued by the Social Security Administration to qualify for the credit. The Individual Taxpayer Identification Number you provided for your child or children was issued by the Internal Revenue Service and doesn't qualify you for EIC. Form 1040/A
748	We didn't allow your personal exemption and Earned Income Credit (EIC) on your tax return. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration. Form 1040/A/EZ
750	We didn't allow part or all the amount claimed for Earned Income Credit on your tax return. The information you provided on Schedule EIC, Earned Income Credit, shows one or more of the qualifying children didn't meet the age requirement for the credit. Form 1040/A

751	We didn't allow part or all the amount claimed as Earned Income Credit on your tax return. The information you provided on Schedule EIC, Earned Income Credit, shows one or more of the qualifying children didn't meet the relationship requirement for the credit. Form 1040/A
752	We didn't allow part or all the amount claimed as Earned Income Credit on page 2 of your tax return. The information you provided on Schedule EIC, Earned Income Credit, shows one or more of the qualifying children didn't live with you for more than half the year. Form 1040/A
753	<p>We changed the amount claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. There was an error on Form 8941, Credit for Small Employer Health Insurance premiums. The error was in one of the following:</p> <p><u>Computation of the credit on Form 8941.</u></p> <p><u>Transfer of the credit amount to Part III of Form 3800.</u></p> <p><u>Form 1040</u></p>
754	We didn't allow the Credit for Small Employer Health Insurance Premiums on Form 3800 General Business Credits. The required Form 8941 was incomplete or not attached to your tax return. Form 1040
759	We adjusted your tax return because you reported income or withholding from different tax years on your return. We processed your tax return with only the income earned and the tax withheld in the year of the tax return. Form 1040/A/EZ
760	We did not allow part or all the amount you claimed for the Earned Income Credit. You didn't provide support for the statutory wages you reported and we didn't consider those wages in figuring the credit. Form 1040/A
761	We didn't allow the amount claimed as employee business expenses on your tax return because Form 2106 or 2106-EZ, Employee Business Expenses was incomplete or not attached. Form 1040

762	<p><u>We changed your tax family size on line 1 of Form 8962, Premium Tax Credit. We made the change because you, your spouse, or one or more of the dependents listed on your tax return has an issue with their taxpayer identification number. The issue may relate to any of the following:</u></p> <p>The Social Security number (SSN) or individual taxpayer identification number (ITIN) was missing.</p> <p>The last name provided doesn't match our records or the records provided by the Social Security Administration.</p> <p>The ITIN has expired.</p> <p>The SSN belongs to a deceased person.</p>
763	<p><u>We changed the amount claimed as Medical and Dental Expenses on Schedule A, Itemized Deductions. You used the wrong percentage rate to compute your Medical and Dental Expenses on your tax return. Form 1040</u></p>
764	<p>We changed the amount reported as Additional Medicare Tax on your tax return. There was an error computing line 7 of Form 8959, Additional Medicare Tax. Form 1040</p>
765	<p>We changed the amount reported as Additional Medicare Tax on your tax return. There was an error computing line 13 of Form 8959, Additional Medicare Tax. Form 1040</p>
766	<p>We changed the amount reported as Additional Medicare Tax on your tax return. There was an error computing line 17 of Form 8959, Additional Medicare Tax. Form 1040</p>
767	<p>We changed the amount reported as Additional Medicare Tax Withholding. There was an error computing line 24 of Form 8959, Additional Medicare Tax Withholding, or transferring the amount to your tax return. Form 1040</p>
768	<p>We changed the amount reported as Net Investment Income Tax on your tax return. There was an error computing your Total Investment Income on Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. Form 1040</p>

769	We changed the amount reported as Net Investment Income Tax on your tax return. There was an error computing your total deductions and modifications on Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. Form 1040
770	We changed the amount reported as Net investment Income Tax on your tax return. There was an error computing line 16 of Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. Form 1040
771	We changed the amount reported as Net Investment Income Tax on your tax return. There was an error computing line 17 of Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. Form 1040
776	We changed the amount of your Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. There was an error transferring the amount from Form 8960 to your Form 1040
777	We changed the amount of your Form 8959, Additional Medicare Tax. There was an error transferring the amount from Form 8959 to your Form 1040.
781	We changed the amount of total statutory credits on your tax return because there an error in one of the following: Computation of the credit Transfer of the amount to your tax return. Form 1040/A
783	We did not allow your Earned Income Credit on your tax return. We could not verify you or your spouse's age and we could not determine the eligibility of any child claimed for the credit. Form 1040/A
784	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated it in Part 1 - Annual and Monthly Contributions. Form 1040/A
785	We changed the monthly contribution amount on the applicable lines 12c through 23c of Form 8962, Premium Tax Credit, because you incorrectly calculated the contribution amount for yourself and/or spouse on line 35b and/or line 36b in Part V - Alternative Calculation for Marriage. Form 1040/A

786	We changed the amount of total premium tax credit on line 24 of Form 8962, Premium Tax Credit, because you incorrectly calculated either the annual or monthly section of Part II (Column e), Premium Tax Credit Claim and Reconciliation of Advance Credit. Form 1040/A
787	We changed the amount of advance premium tax credit on line 25 of Form 8962, Premium Tax, because you incorrectly calculated either the annual or monthly section of Part II (Column f), Premium Tax Credit Claim and Reconciliation of Advance Credit. Form 1040/A
788	<p><u>We changed the amount you claimed as net premium tax credit on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in one of the following:</u></p> <p> </p> <p>Computation of Part II - Premium Tax Credit Claim and Reconciliation of Advance.</p> <p>Transfer of that amount to your tax return.</p> <p> </p> <p>Form 1040/A</p>
789	<p><u>We changed the amount of advance premium tax credit repayment you reported on your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in one of the following:</u></p> <p> </p> <p>Computation of Part III, Repayment of Excess Advance Payment.</p> <p>Transfer of that amount to your tax return.</p> <p> </p> <p>Form 1040/A</p>
790	We didn't allow the amount claimed as net premium tax credit on line 24 of Form 8962, Premium Tax Credit. You're not eligible to claim the credit because your filing status is married filing separately. Form 1040/A
791	We didn't allow the amount claimed as total premium tax credit on line 24 of Form 8962, Premium Tax Credit. You're not eligible to claim the credit because your household income is greater than 400 percent of the federal poverty line. Form 1040/A
792	We didn't allow the amount claimed as total premium tax credit on line 24 of Form 8962, Premium Tax Credit. You're not eligible to claim the credit because you didn't claim any dependents on your return. Form 1040/A

793	<p><u>We didn't allow your use of the Alternative Calculation for Marriage from Part V, Form 8962, Premium Tax Credit. You're not eligible to use the alternative calculation for marriage because:</u></p> <p></p> <p>You didn't file your tax return as married filing jointly.</p> <p>You didn't receive any advance credit payments during your pre-marriage months.</p> <p></p> <p>We computed line 29 of your Form 8962 without the alternative calculation for marriage. Form 1040/A</p>
794	<p>We didn't allow the amount you claimed as premium tax credit on your tax return because Form 8962, Net Premium Tax Credit, was incomplete or not attached to your tax return. Form 1040/A</p>
800	<p><u>We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A and/or line C. You can't claim the credit because:</u></p> <p></p> <p>You did not participate in a Small Business Health Options Program (SHOP).</p> <p>You already received the credit for two consecutive years.</p> <p></p> <p><u>Form 1040</u></p>
801	<p>We didn't allow the amount claimed as a write-in adjustment on your tax return because it is not an allowable adjustment to income. Form 1040/A</p>
804	<p><u>Negative deductions can't be claimed on Schedule A. We have deleted the negative entry from Schedule A and added it to the income section of your return. The remainder of your return was adjusted accordingly. Form 1040</u></p>
805	<p>We didn't allow all or part of the amount claimed for child tax credit or additional child tax credit. Each dependent claimed for this credit must have a valid Social Security number issued by the Social Security Administration before the due date of the tax return.</p>

806	We didn't allow part or all of the amount claimed for Child Tax Credit and/or Additional Child Tax Credit for any dependent who did not meet the substantial presence test in Part I of Schedule 8812, Child Tax Credit. (Form 1040/A)
807	<u>We did not allow the credit(s) you claimed on your tax return. The amount you entered is not an allowable credit. We have adjusted your tax return accordingly. (Form 1040)</u>
810	<p>You, your spouse, or one or more of your dependents claimed on your return didn't have an assigned taxpayer identification number by the due date of the tax return. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:</p> <p>American opportunity credit</p> <p>Child tax credit</p> <p>Additional child tax credit</p> <p>Earned income credit (Form 1040/A)</p>
811	<p>We assessed an estimated amount for the shared responsibility payment (SRP) because you didn't respond to our request. You owe the SRP because one or more members of your tax household did not have minimum essential health coverage, per Internal Revenue Code Section 5000A. We adjusted your tax return accordingly.</p> <p><u>The instructions in this notice under "What you need to do immediately" do not apply to the SRP. instead, refer to the instructions for Form 8965, Health Coverage Exemptions, to compute the SRP based on the information you have available. If your computation is different from the amount we assessed, you can file Form 1040X, Amended U.S. Individual Tax Return, to change the amount. You must submit any amended return within 3 years from the date you filed the tax return.</u></p>

	If your return showed a refund due, we applied it to your SRP balance due. If the refund didn't cover the entire SRP balance due, you'll receive a notice requesting payment of the amount due. (Form 1040/A/EZ)
812	We changed the refund amount, or the amount you owe on your tax return, based on the shared responsibility payment (SRP) information you provided in response to our correspondence.
	If your return showed a refund due, we applied it to your SRP balance due. If the refund didn't cover the entire SRP balance due, you'll receive a notice requesting payment of the amount due. (Form 1040/A/EZ)
813	We reduced the shared responsibility payment (SRP) you reported on your tax return down to the maximum SRP amount imposed under the law.
	The instructions in this notice under "What you need to do immediately" do not apply to the SRP. Instead, refer to the instructions for Form 8965, Health Coverage Exemptions, to compute the SRP based on the information you have available. If your computation is less than the amount assessed, you can file Form 1040X, Amended U.S. Individual Tax Return, to change the amount. You must submit any amended return within 3 years from the date you filed the tax return. (Form 1040/A/EZ)
814	We disallowed the amount claimed as earned income credit on your tax return. Our records indicate that we've banned you from claiming earned income credit for two tax years. (Form 1040/A)
815	We disallowed the amount claimed as earned income credit on your tax return. Our records indicate that we've banned you from claiming earned income credit for this tax year. (Form 1040/A)
816	We disallowed the amount claimed as earned income credit on your tax return. Our records indicate that we've banned you from claiming earned income credit for ten years. (Form 1040/A)

817	<p>The individual taxpayer identification number (ITIN) for you and/or spouse has expired. As a result, we disallowed certain credits on your return claimed for one or more of your dependents. This change may affect your taxable income, tax, or any of the following credits:</p> <p>Education credits</p> <p>Child tax credit</p> <p>Additional child tax credit</p> <p>(Form 1040/A)</p>
818	<p>You or your spouse's social security number (SSN) or individual taxpayer identification (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed certain credits claimed on your return. This change may affect your taxable income, tax, or any of the following credits:</p> <p>Education credits</p> <p>Child tax credit</p> <p>Additional child tax credit</p> <p>(Form 1040/A)</p>
819	<p>We disallowed the amount claimed as Child Tax Credit, Additional Child Tax Credit, and/or Credit for Other Dependents on your tax return. Our records indicate that we've banned you from claiming Child Tax Credit, Additional Child Tax Credit, and/or Credit for Other Dependents for this tax year.</p>
820	<p>We disallowed the amount claimed as Child Tax Credit, Additional Child Tax Credit, and/or Credit for Other Dependents on your tax return. Our records indicate that we've banned you from claiming Child Tax Credit, Additional Child Tax Credit, and/or Credit for Other Dependents for two tax years.</p>
821	<p>We disallowed the amount claimed as Child Tax Credit, Additional Child Tax Credit, and or Credit for Other Dependents on your tax return. Our records indicate that we've banned you from claiming Child Tax Credit, Additional Child Tax Credit, and/or Credit for Other Dependents for ten tax years.</p>

822	We disallowed the amount claimed as Education Credit (American Opportunity Tax Credit) on your tax return. Our records indicate that we've banned you from claiming American Opportunity Tax Credit for this tax year.
823	We disallowed the amount claimed as Education Credit (American Opportunity Tax Credit) on your tax return. Our records indicate that we've banned you from claiming American Opportunity Tax Credit for two tax years.
824	We disallowed the amount claimed as Education Credit (American Opportunity Tax Credit) on your tax return. Our records indicate that we've banned you from claiming American Opportunity Tax Credit for ten tax years.

Form 2555 / 2555EZ / 1040NR / 1040SS / 1040PR / Dual Status / International Form 1040

TPNC	Explanation
300	We can't allow your foreign earned income exclusion or income deduction, housing exclusion, or housing deduction. The required Form 2555 was either incomplete or not attached. We have changed your tax return accordingly. (Form 1040)
302	We changed the amount of tax shown on your return. If you claimed the foreign earned income exclusion, housing exclusion or housing deduction on Form 2555/Form 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet found in the Form 1040 instructions. It appears your tax was not computed using this worksheet or was computed incorrectly. (Form 1040)
303	You figured your foreign earned income exclusion, housing exclusion, or housing deduction incorrectly on Form 2555. Our records indicate that you incorrectly computed your net foreign earned income. We have changed your tax return accordingly. (Form 1040)
304	You can't exclude more than the allowable amount of foreign earned income on Form 2555/Form 2555-EZ. We have changed your tax return accordingly. (Form 1040)
305	You figured the amount on Form 2555/2555-EZ incorrectly. We have changed your tax return accordingly. (Form 1040)
306	We didn't allow the amount you claimed for Additional Child Tax Credit on your Form 1040. You're not eligible to claim the credit because you excluded foreign earned income with Form 2555 or Form 2555-EZ.
307	We cannot allow the amount claimed for the Credit for the Elderly and Disabled from Schedule R. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly. (Form 1040NR)
308	You transferred your foreign earned income exclusion, housing exclusion or housing deduction incorrectly from Form 2555/Form 2555-EZ to your Form 1040, page. 1. We have changed your tax return accordingly. (Form 1040)
309	Your foreign Earned Income Exclusion, Form 2555/Form 2555-EZ was disallowed because you did not meet the Tax Home Test and either the Bona Fide resident or Physical Presence Test. We have changed your tax return accordingly. (Form 1040)
310	We cannot allow your exclusion of foreign earned income because you are resident of a United States Possession or Territory. We have changed your tax return accordingly. (Form 1040NR)
311	We transferred the information from the tax form you filed and processed it as a Form 1040NR because certain items reported on your tax return require you to file a Form 1040NR. You do not need to send us another return to correct this error. The following paragraph(s) will explain any additional change(s) we made. (Form 1040NR)

TPNC	Explanation
312	You cannot compute foreign tax credit on income that is excluded on Form 2555/Form 2555-EZ. We have changed your tax return accordingly. (Form 1040)
313	We didn't allow the amount claimed as Foreign Tax Credit on page 2 of your tax return. Form 1116, Foreign Tax Credit, was incomplete or not attached to your tax return. (Form 1040NR)
314	We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on your tax return. Travel to Cuba is restricted. You cannot use the time spent in Cuba or any income earned in these countries to qualify for the foreign earned income exclusion. (Form 1040)
315	We didn't allow your personal exemption on your tax return because your individual taxpayer identification number (ITIN) has expired. Each exemption on your tax return must have an active ITIN or other valid taxpayer identification number (TIN). (Form 1040NR and Form 1040NR-EZ)
316	We didn't allow your spouse's personal exemption on your tax return because your spouse's individual taxpayer identification number (ITIN) has expired. Each exemption on your tax return must have a valid ITIN or other valid taxpayer identification number (TIN). (Form 1040NR)
317	Each exemption on your tax return must have an active individual taxpayer identification number (ITIN) or other valid taxpayer identification number (TIN). One or more of your dependents has an inactive ITIN. As a result, we didn't allow those exemptions on your tax return. This change may affect your taxable income, tax, or any of the following credits: Credit for child and dependent care expenses Child tax credit Additional child tax credit (Form 1040NR)
318	Your Individual Taxpayer Identification Number (ITIN) has expired. As a result, we disallowed certain credits on your return claimed for one or more of your dependents. This change may affect your taxable income, tax, or any of the following credits: Credit for child and dependent care expenses Child tax credit Additional child tax credit (Form 1040NR)
319	The Individual Taxpayer Identification Number (ITIN) for you and/or your spouse has expired. As a result, we disallowed the amount you claimed as additional child tax credit on your return. (Form 1040-PR)
320	The Individual Taxpayer Identification Number (ITIN) for you and/or your spouse has expired. As a result, we disallowed the amount you claimed as additional child tax credit on your tax return. (Form 1040-SS)
321	Dual-status taxpayers cannot file a joint return. Based on the information on your return, you are making an election to be taxed as a resident alien for the entire tax year. We have changed your tax return accordingly. (Form 1040)
324	As dual-status taxpayer, you aren't entitled to the standard deduction. We have changed your tax return accordingly. (Form 1040 and Form 1040NR)
325	You did not combine the income from your Dual Statement to your dual-status return correctly. We have adjusted your return accordingly.
326	You transferred your tax due on income not effectively connected to a United States trade or business incorrectly from your Form 1040NR, page 4, to your Form 1040NR, page 2. We have changed your tax return accordingly. (Form 1040NR)
328	We didn't receive your answer to our request for the dates you were in the United States therefore, we changed your Dual-status return using only Form 1040NR. We have changed your tax return accordingly. (Form 1040NR)
329	We changed the amount of total tax on page 1 of your tax return because there was an addition error. (Form 1040-SS)
330	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on Self-Employment Tax. The error was in the: Computation of the self-employment tax and/or Transfer of that amount to page 1 of your tax return. (Form 1040NR)
331	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error. (Form 1040-SS)
332	We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return. (Form 1040-SS)
333	We changed the amount claimed as alternative motor vehicle credit on line 51 of your Form 1040NR because there was an error on Form 8910.

TPNC	Explanation
334	We changed the amount claimed as alternative motor vehicle credit on Form 3800. You figured the credit in error or transferred in in error from Form 8910.
335	We changed the amount claimed as qualified plug-in electric drive motor vehicle credit on line 51 of your Form 1040NR because there was an error on Form 8936.
336	We changed the amount claimed as qualified plug-in electric drive motor vehicle credit on Form 3800. You figured the credit in error or transferred in in error from Form 8936.
337	We changed the amount claimed as qualified electric vehicle credit on line 51 of your Form 1040NR because there was an error on Form 8834.
338	We changed the amount claimed as qualified electric vehicle credit on Form 3800. You figured the credit in error or transferred in in error from Form 8834.
339	We didn't allow part or all of your additional child tax credit on page 1 of your tax return. One or more of your children exceeds the age limitation. (Form 1040-SS)
341	Your credit on Form 8689, "Allocation of Individual Income Tax to the U.S. Virgin Islands" can't be more than the tax due on your Form 1040. We changed your return accordingly. (Form 1040)
343	We can't allow your earned income credit because you excluded income under Section 931, Section 933, or Form 4563 or you did not maintain a home in the United States for 6 months or more. We have changed your tax return accordingly. (Form 1040)
345	We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR was not attached to your tax return. (Form 1040-SS)
346	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section. (Form 1040-SS)
348	According to our records an installment payment is due for the First-Time Homebuyer Credit received with your 2008 tax return. You did not report the payment and did not include it in your total tax. We have calculated the required payment and added it to page 2 of your tax return.(Form 1040NR, Form 1040NR-EZ, Form 1040-SS) Según nuestros registros, se debe un plazo de reintegro por el Crédito por la Compra de la Primera Vivienda que recibió usted al presentar su declaración de impuestos para el año 2008. Este plazo de reintegro se debió de haber añadido como un aumento al impuesto en el Formulario 1040, la declaración personal de impuestos federales. Nosotros hemos calculado el plazo de reintegro adeudado y ajustamos su impuesto total en la línea 6 de su Formulario 1040-PR. (Form 1040-PR)
349	We changed your installment payment of the First-Time Homebuyer Credit on page 2 of your tax return You made an error in the computation of the payment on Form 5405, and/or You transferred the payment incorrectly from Form 5405 to Form 1040NR and/or You reported a disposition or change in the use of your main home that indicates you are not required to repay the credit, and/or You are not required to repay the credit according to our records, and/or A repayment of the credit is not required from a taxpayer who died in the year of the tax return (Form 1040NR)
352	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part I, line 7, Form 8959, Additional Medicare Tax. (Form 1040NR/SS/PR)
353	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part II, line 13 Form 8959, Additional Medicare Tax. (Form 1040NR/SS/PR)
354	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part III, line 17 Form 8959, Additional Medicare Tax. (Form 1040NR/SS/PR)
355	We changed the amount reported as Additional Medicare Tax, Form 8959 on your tax return. There was an error computing Part V, line 24 Form 8959, Additional Medicare Tax. (Form 1040NR/PR/SS)
356	We changed the amount of tax reported on your tax return. There was an error in the transfer of the amount from line 18 of your Form 8959, Additional Medicare Tax, to your appropriate line on your tax return.(Form 1040NR/SS/PR) PR verbiage - Cambiamos la cantidad de la contribución en la línea 5 de su Formulario 1040-PR. Hubo un error al trasferir la cantidad de la línea 18 de su Formulario 8959, Additional Medicare Tax (Contribución adicional al Medicare) a la línea 5 de su Formulario 1040-PR.

TPNC	Explanation
357	<p>We changed the amount of your Form 8959, Additional Medicare Tax. There was an error transferring the Additional Medicare Tax withheld amount from line 24 of Form 8959 to your tax return.(Form 1040NR/PR/SS)</p> <p>PR verbiage- Hemos cambiado la cantidad de su Formulario 8959, Additional Medicare Tax (Contribución Adicional al Medicare), en inglés. Hubo un error al transferir la cantidad de la línea 24 del Formulario 8959 a la línea 11 del Formulario 1040-PR.</p>
359	<p>We changed the amount of total tax on line 6 of your Form 1040-PR.</p> <p>Corregimos la cantidad total de la contribución en la Línea 6 de su Forma 1040-PR, porque sumando la Línea 3 hasta la 5 hubo un error. (1040-PR)</p> <p>We changed the amount of total tax on line 17 of your Form 1040NR-EZ because there was an error adding lines 15 and 16. (1040NR-EZ)</p>
361	<p>We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error.</p> <p>Corregimos la cantidad reclamada de la retención en exceso de la contribución del seguro social o lo dispuesto en la retención del RRTA 1, en la página 1 de su planilla de contribución debido a un error del cómputo. (Form 1040-PR)</p>
362	<p>We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return.</p> <p>No le concedimos la cantidad reclamada como crédito tributario adicional por hijo porque el/los Formulario(s) 499R-2/W-2PR u otros comprobantes no fueron incluidos en su planilla de contribución. (Form 1040-PR)</p>
363	<p>We changed the amount you claimed as Premium Tax Credit on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in the:</p> <p>computation of Part 2 - Premium Tax Credit Claim and Reconciliation of Advance, and/or transfer of that amount to page 2 on your tax return. (Form 1040NR)</p>
364	<p>We changed the amount of Advance Premium Tax Credit Repayment you claimed on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in the:</p> <p>computation of Part 3, Repayment of Excess Advance Payment, and/or transfer of that amount to page 2 on your tax return (Form 1040NR)</p>
365	<p>We changed the amount of household employment taxes on line 4 of your Form 1040-PR. There was an error in the computation of federal unemployment tax on Schedule H, Household Employment Taxes.</p> <p>Cambiamos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. Hubo un error en el cómputo de la contribución federal del seguro por desempleo en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos. (Form 1040-PR)</p>
367	<p>We changed the household employment taxes on line 4 of your Form 1040-PR. The amount of cash wages reported on Schedule H, Household Employment Taxes, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported.</p> <p>Corregimos las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. La cantidad de los sueldos de dinero en efectivo reportada en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos, para su empleado no era suficiente para ser considerada sujeta a la contribución para propósitos de la contribución del empleo. Cualquier contribución retenida para el Seguro Social y Medicare debe devolverse a su empleado. Usted también puede que tenga que radicar la Forma W-2C en inglés, "Corrected Wage and Tax Statement" (Corregido el Sueldo y el Informe Contributivo), para corregir el Seguro Social y Medicare que usted reportó. (Form 1040-PR)</p>
368	<p>We changed the amount of household employment taxes on line 4 of your Form 1040-PR because there was an error on Schedule H, Household Employment Taxes. The error was in the:</p> <p>Computation of the total tax on Schedule H and/or Transfer of that amount to line 4 of your Form 1040-PR.</p> <p>Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva, porque hubo un error en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos. El error estaba en:</p> <p>El cómputo del total de la contribución en el Anexo H-PR y/o</p>

TPNC	Explanation
369	We didn't allow part or all of your additional child tax credit on page 1 of your tax return. One or more of your children exceeds the age limitation. No le concedimos parte o todo su crédito tributario adicional por hijos en la página 1 de su planilla de contribución. Uno o más de sus hijos excede la limitación de la edad. (Form 1040-PR)
370	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing your Total Investment Income on Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. (Form 1040NR)
371	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing your total deductions and modifications on Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. (Form 1040NR)
372	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing Part III, line 16 Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. (Form 1040NR)
373	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing Part III, line 17 Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts.(Form 1040NR)
374	We changed the refund or amount you owe based on the information you provided in response to our previous correspondence. Corregimos su contribución basado en la información que usted proveyó en la contestación a nuestra correspondencia anterior. (Form 1040-PR)
375	We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2 was not attached to your tax return. No le concedimos la cantidad reclamada de la retención del exceso de la contribución del seguro social ó lo dispuesto en la retención del RRTA 1 en la Línea 7 de su Forma 1040-PR, porque la/las Formulario(s) 499R-2/W-2PR no fueron incluidas a su planilla contributiva. (Form 1040-PR)
376	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section on your tax return. Corregimos la cantidad reclamada como pagos totales en su planilla contributiva porque hubo un error en la sección de la suma de los pagos. (Form 1040-PR)
377	Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency Department of Labor (DOL) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242. La información proporcionada al IRS indica que usted no es elegible para reclamar el Crédito Tributario por Cobertura de Seguro de Salud. La elegibilidad se determina a través de su agencia estatal laboral, el Departamento del Trabajo (DOL), ó la Corporación de Beneficios Garantizados de Pensiones (PBGC). Sólo estas organizaciones pueden determinar su potencial de elegibilidad. Para determinar la elegibilidad, la ayuda para los Ajustes Comerciales (TAA) y la Alternativa de Ayuda para los Ajustes Comerciales (ATAA), los beneficiarios pueden llamar al DOL al 1-877-US2JOBS (TTY 1-877-889-5627). Los beneficiarios de PBGC deben llamar al 1-800-400-7242. (Form 1040-PR)
378	We changed the amount of your Form 8960, Net Investment Income Tax, Individuals, Estates and Trusts. There was an error transferring the amount from Form 8960 to page 2 of your Form 1040NR. (Form 1040NR)
381	We changed the amount claimed as health coverage tax credit on page 1 of your tax return because of an error on Form 8885, Health Coverage Tax Credit. The error was in the: Computation of the total credit amount and/or Transfer of that amount to page 1 of your tax return. Cambiamos la cantidad reclamada del Crédito Tributario por Cobertura de Seguro de Salud, en la página 1 de su planilla contributiva porque hubo un error en el Formulario 8885, Crédito Tributario por Cobertura de Seguro de Salud. El error fue en: La computación de la cantidad total del crédito y/o La transferencia de esa cantidad a la página 1 en su planilla contributiva.

TPNC	Explanation
382	We didn't allow part or all of the amount claimed as health coverage tax credit on page 1 of your tax return for one of the following reasons: Form 8885 was incomplete or not attached to your tax return, or Information on your return or attachments indicates you are not eligible for the credit, or Substantiation for the amount claimed on line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return. No le concedimos parte ó toda la cantidad reclamada del Crédito Tributario por Cobertura de Segura de Salud, en la página 1 de su planilla contributiva por una de las siguientes razones: El Formulario 8885 estaba incompleto o no la adjuntó a su planilla contributiva, ó La información en su planilla contributiva o los anexos indican que usted no es elegible para el crédito, ó La comprobación para la cantidad reclamada en la Línea 2, Formulario 8885, Crédito Tributario por Cobertura de Segura de Salud, no se adjuntó a su planilla. (Form 1040-PR)
383	You incorrectly figured your Additional Child Tax Credit. We have adjusted your return accordingly.(Form1040NR and Form 1040-SS)
384	You may not exclude unearned income on Form 2555/Form 2555-EZ. You may be able to reduce your tax by filing an Amended Tax Return with Form 1116. (Form 1040)
385	We changed the total income on Page 1 of your tax return to include the taxable amount of your foreign earned income. Income excluded on Form 2555/Form 2555-EZ must be included on page 1 of Form 1040 before you can exclude the income using Form 2555/Form 2555-EZ. (Form 1040)
386	We did not allow your Form 2555/2555-EZ, Foreign Earned Income because you filed a 1040NR tax return. (Form 1040NR)
388	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated it in Part 1 - Annual and Monthly Contribution. (Form 1040NR)
389	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated the contribution amount for yourself and/or spouse in Part 5 - Alternative Calculation for Marriage. (Form 1040NR)
390	We changed the Total Premium Tax Credit amount on Form 8962, Premium Tax Credit, because you incorrectly calculated either the annual or monthly section of Part 2, Premium Tax Credit Claim and Reconciliation of Advance Credit. (Form 1040NR)
391	We changed the Advance Premium Tax Credit amount on Form 8962, Premium Tax Credit, because you incorrectly calculated it in either the annual or monthly section of Part 2, Premium Tax Credit Claim and Reconciliation of Advance Credit. (Form 1040NR)
392	We didn't allow your use of the Alternative Calculation for Marriage from Part 5, Form 8962. (Form 1040NR)
393	Nonresident aliens are exempt from the Individual shared responsibility payment (SRP). We adjusted your return accordingly. Any overpayment will be refunded to you. (Form 1040NR)
394	We didn't allow the amount claimed as Itemized Deductions because page 3 Form 1040NR was incomplete or not attached to your return. (Form 1040NR)
395	We changed the amount claimed as additional child tax credit on your Tax return because there was an error. The error was in the: Computation of the credit on page 2 of your tax return and/or Transfer of that amount to page 1 of your tax return. Le cambiamos la cantidad reclamada del crédito tributario adicional por hijo en su planilla de contribución porque hubo un error. El error fue en: El cómputo del crédito en la página 2 de su planilla contributiva, y/o La transferencia de esa cantidad a la página 1 de su planilla contributiva. (Form 1040-PR)
400	As a nonresident Alien, you are not allowed to take an adjustment to income for Tuition and Fees on Form 1040NR. Your return has been adjusted accordingly. (Form 1040NR)
401	We cannot allow the exemption(s) for your other dependent(s). As a nonresident alien, you are only allowed an exemption for yourself. We have adjusted your return accordingly. (Form 1040NR)
402	We cannot allow the exemption for your other dependent(s). Residents of South Korea or Japan cannot claim an exemption for other than self, spouse or child (children) who lived with them in the United States. We have changed your tax return accordingly. (Form 1040NR)
403	United States bank interest income is not taxable. We have adjusted your return accordingly. (Form 1040NR)
404	Based on the information you reported, it appears that you didn't include capital gains from Form 8288-A. We have adjusted your return accordingly. (Form 1040 and Form 1040NR)
406	We disallowed your treaty exemption claim because you didn't reply to our request for more information. We have changed your tax return accordingly. (Form 1040NR/NR-EZ)

TPNC	Explanation
408	We changed the amount claimed as deductions on your tax return. As a resident of India who was a student or business apprentice you may use either the standard deduction or itemized deductions; however, you cannot use both. We used the amount that resulted in a lower taxable income.(Form 1040NR and Form 1040NR-EZ)
409	We can't allow your tax treaty exemption claim. Your claim is not a valid tax treaty claim. We changed your return accordingly. (Form 1040NR/NR-EZ)
410	We changed the amount claimed on your tax return because there was an error in the subtraction of your deductions from your adjusted gross income. (Form 1040NR and Form 1040NR-EZ)
413	State income tax payments must be claimed as an itemized deduction on line 1 of Schedule A, Itemized Deductions. These payments can't be subtracted on page 1 of the tax return. If you filed a Schedule A, we changed it to include the state income tax payments. If you didn't file a Schedule A, we allowed it as your total itemized deduction on Schedule A because it lowered your taxable income. (Form 1040NR)
415	We cannot allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We have adjusted your return accordingly. (Form 1040NR/NR-EZ)
416	The amount of scholarship or fellowship exclusion cannot exceed the amount of scholarship or fellowship received. We have adjusted your return accordingly. (Form 1040NR/NR-EZ)
417	(TY 2018 only) We didn't allow all or part of the amount claimed as child tax credit on line 49 of your Form 1040NR. One or more of the dependents listed on your return exceeds the age limitation to be a qualifying child or the child's required Social Security number (SSN) was missing. If you claimed additional child tax credit it may also be affected. The age and SSN requirements do not apply when claiming the credit for other dependents. We changed the credit amount on line 49 to include this credit. (Form 1040NR)
418	You aren't entitled to the standard deduction when you file Form 1040NR/NR-EZ. We changed your return accordingly. (Form 1040NR/NR-EZ)
419	We can't allow itemized deductions against income that is not effectively connected to a United States trade or business. We have changed your tax return accordingly. (Form 1040NR)
420	You aren't allowed to itemize deductions when you file Form 1040NR-EZ. We have changed your tax return accordingly. (Form 1040NR-EZ)
423	Because your country of residence does not allow you to take exemptions for dependents, we have disallowed your Child Tax Credit and/or Additional Child Tax Credit. (Form 1040NR)
424	We cannot allow the amount you claimed for education credit. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly. (Form 1040NR)
426	You figured your total tax incorrectly on income not effectively connected with a United States trade or business on Form 1040NR, page 4. We have changed your tax return accordingly. (Form 1040NR)
427	You incorrectly transferred the amount of tax on income not effectively connected with a United States trade or business from Form 1040NR, page 4 to page 2. We have adjusted your return accordingly. (Form 1040NR)
428	You figured your tax using an incorrect tax treaty rate. We have changed your tax return accordingly. (Form 1040NR)
429	You figured your tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your tax using the 30 percent (or lower treaty) rate from Form 1040NR, page 4. We have changed your tax return accordingly. (Form 1040NR)
430	We can't allow the amount you reported as tax withheld. You didn't attach Forms(s) W-2, 1042-S, 1099 or other supporting documents as required. We have changed your tax return accordingly. (Form 1040NR and Form 1040NR-EZ)
432	We can't allow the amount you reported for Income Tax Withheld at Source. You didn't attach Form 1042-S to verify the amount as required. We have changed your tax return accordingly. (Form 1040NR)
433	We can't allow the amount withheld by a "Partnership Under Section 1446". You didn't attach Form 8805 and/or Form 1042-S to verify the amount withheld as required. We have changed your tax return accordingly. (Form 1040NR)
434	We have no record of the payment shown on Form 8288-A. We have adjusted your return accordingly. (Form 1040 and Form 1040NR)
435	We can't allow the amount you reported as "United States Tax Withheld on Dispositions of United States Real Property Interests". You didn't attach Form(s) 8288-A and/or 1042-S to verify the amount as required. We have changed your tax return accordingly. (Form 1040NR)

TPNC	Explanation
436	Our records indicate that the amount of your Form 8288-A credit is less than you claimed. We have adjusted your return accordingly. (Form 1040 and Form 1040NR)
438	We can't allow the foreign Withholding claimed on your return. We have changed your tax return accordingly. (Form 1040 and Form 1040NR)
440	We compared the Social Security Number of the primary taxpayer shown on your tax return with records from the Social Security Administration. According to these records, the Social Security Number belongs to a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, credits or payments. (Form 1040)
441	We cannot allow your Form 8805 or Form 1042-S credit because the social security number shown on your Form 1040NR and the credit document do not match. We have adjusted your return accordingly. (Form 1040NR)
442	You did not reply to our request for a copy of your green card and signed declaration. We have adjusted your return accordingly. (Form 1040)
443	You are not entitled to a refund of tax withheld on United States social security benefits as shown on your Form 1040NR. As a nonresident alien, 85 percent of your social security benefits are taxed at 30 percent. We have adjusted your return accordingly. (Form 1040NR)
445	You added your state and local income taxes incorrectly. We have adjusted your return accordingly. (Form 1040NR)
447	Your tax rate for gambling winnings paid to nonresident aliens is 30 percent. We have changed your tax return accordingly. (Form 1040NR)
448	Gambling winnings are exempt from tax due to a United States tax treaty with your country of residence. We have changed your tax return accordingly. (Form 1040NR)
449	We changed the amount of taxable income on line 41 of your Form 1040NR because the exemption amount on line 40 was subtracted incorrectly from line 39. (Form 1040NR)
450	We changed the amount of taxable income on your Form 1040NR-EZ because the exemption amount was subtracted incorrectly. (Form 1040NR-EZ)
451	We allowed your personal exemption amount on page 1 of your tax return and changed your tax. You indicated that you were claimed on another person's tax return or failed to claim the amount for your personal exemption. You can't be claimed on another person's return if you file Form 1040NR-EZ. (Form 1040NR-EZ)
452	Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed certain credits on your return claimed for one or more of your dependents. This change may affect your taxable income, tax, or any of the following credits: Child tax credit Additional child tax credit (Form 1040NR)
453	Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed the amount you claimed as additional child tax credit on your return. (Form 1040-PR)
454	Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed the amount you claimed as additional child tax credit on your return. (Form 1040-SS)
456	We did not allow your tax treaty exemption. The maximum amount of time allowed for the treaty article you provided has expired. (Form 1040NR/NR-EZ)
457	We changed your total exemption amount because there was an error in the computation of your total exemption amount. We have adjusted your return accordingly. (Form 1040NR/NR-EZ)
458	You did not claim the exemption amount for yourself. We allowed your personal exemption on your return. (Form 1040NR/NR-EZ)

TPNC	Explanation
464	We didn't allow some or all of the amount you claimed as additional child tax credit on line 9 of your Form 1040-SS because the individual taxpayer identification number (ITIN) for one or more the qualifying persons has expired. (Form 1040-SS) No permitimos parte o toda la cantidad que usted reclamó como crédito tributario adicional por hijos, en la línea 9 de su Formulario 1040-PR, porque el número de identificación del contribuyente individual (ITIN) de una o más personas calificadas ha vencido. (Form 1040-PR)
465	We did not allow part or all of the Child Tax Credit and/or Additional Child Tax Credit on page 2 of your tax return because your dependent(s) with an Individual Taxpayer Identification Number (ITIN) did not meet the substantial presence test in Part I of your Schedule 8812, Child Tax Credit (Form 1040NR)
466	We changed the amount claimed as Child Tax Credit and/or Additional Child Tax Credit on page 2 of your tax return because there was an error on Schedule 8812, Child Tax Credit. The error was in the : Computation of the credit on Schedule 8812 and/or Transfer of that amount to page 2 of your Form 1040NR and/or Schedule 8812 was missing or incomplete. (Form 1040NR)
467	We didn't allow some or all of the amount you claimed as credit for child and dependent care expenses on line 47 of your Form 1040NR because the individual taxpayer identification number (ITIN) for one or more of the qualifying persons has expired. (Form 1040NR)
471	You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-SS. We changed your self-employment tax accordingly.(Form 1040-SS)
472	You don't owe self-employment tax when your net earnings from self-employment are less than \$434, as shown on Form 1040-SS. We changed your self-employment tax accordingly. (Form 1040-SS)
473	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. (Form 1040-SS)
474	You figured your refund or the amount you owe incorrectly on Form 1040-SS. (Form 1040-SS)
475	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. (Form 1040-SS)
476	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid. (Form 1040-SS)
477	We can't allow the additional child tax credit you claimed. You must have three or more qualifying children to claim the credit. We have adjusted your return accordingly.(Form 1040-SS)
478	You did not reply to our request for an explanation for the entry on line 11 of Form 1040NR-EZ. We have adjusted your return accordingly. (Form 1040NR-EZ)
479	Itemized deductions for line 11 should only include state and local income taxes paid. We have adjusted your return accordingly. (Form 1040NR-EZ)
480	We changed the amount claimed as total itemized deductions on page 2 of your Form 1040NR because there was an error on Schedule A, Itemized Deductions. The error was in the Computation of total itemized deductions on Schedule A and/or Transfer of that amount to page 2 of your Form 1040NR (Form 1040NR)
481	We didn't allow the amount you claimed as Premium Tax Credit on line 65 of your Form 1040NR. You're not eligible to claim the credit because your filing status is married filing separately.
482	We didn't allow the amount you claimed as Premium Tax Credit on your tax return. You're not eligible to claim the credit because your household income is greater than 400 percent of the federal poverty level. (Form 1040NR)
483	We didn't allow the amount you claimed as Premium Tax Credit on your tax return. You're not eligible to claim the credit because you didn't claim any exemptions on your return. (Form 1040NR)
484	We didn't allow the amount you claimed as Premium Tax Credit on page 2 of your tax return. Form 8962, Premium Tax Credit, was not attached to your tax return. (Form 1040NR)
485	You don't qualify to use the optional on Form 1040-PR. We changed your self-employment tax accordingly. Usted no califica para usar el método opcional en la Forma 1040-PR. Por lo tanto, le cambiamos su contribucion sobre el trabajo por cuenta propia. (Form 1040-PR)
486	You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-PR. We changed your self-employment tax accordingly. Usted no multiplicó sus ganancias del trabajo por cuenta propia por .9235, como esta mostrado en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.

TPNC	Explanation
487	You don't owe self-employment tax when your net earnings from self-employment are less than \$434, as shown on Form 1040-PR. We changed your self-employment tax accordingly. Usted no debe contribución sobre el trabajo por cuenta propia cuando sus ganancias netas del trabajo por cuenta propia son menores de \$434, como esta mostrado en la Form 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia. (Form 1040-PR)
488	You figured your social security self-employment tax incorrectly on Form 1040-PR. We changed your self-employment tax accordingly. Usted calculo su segure social incorrectament en su planilla (Forma) 1040-PR. Por lo tanto, nosotros le cambiamos su contribucion sobre el trabejo for cuenta propia. (Form 1040-PR)
489	You figured your refund or the amount you owe incorrectly on Form 1040-PR. Usted calculó incorrectamente su reintegro o la cantidad que usted adeuda en el Formulario 1040-PR. (Form 1040-PR)
490	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. Su Crédito Tributario Adicional por Hijos fue reducido o no fue permitido porque faltaba el TIN de su hijo(a) dependiente. (Form 1040-PR)
491	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid. Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque el TIN de su hijo(a) dependiente era inválido. (Form 1040-PR)
492	We can't allow the additional child tax credit you claimed. You must have three or more qualifying children to claim the credit. We have adjusted your return accordingly. No podemos permitirle el crédito tributario adicional por hijos que usted reclamó. Usted debe tener tres o más hijos calificados para poder reclamar el crédito. Por lo tanto, le hemos ajustado su planilla de contribución. (Form 1040-PR)
493	We reduced or disallowed your additional child tax credit because one or more of the children listed was born after the current tax period. Therefore he/she is not eligible for this credit. We have adjusted your return accordingly. Nosotros redujimos o le desaprobamos su crédito tributario adicional por hijos, porque uno o más de sus hijos que usted mencionó nació nacieron después del período contributivo actual. Por eso, él o ella no son elegibles para este crédito. Por lo tanto, le hemos ajustado su planilla de contribución. (Form 1040-PR)
494	We disallowed part of the tax treaty exemption on your return because you claimed more than the maximum amount. We have adjusted your return accordingly. (Form 1040NR)
495	We didn't allow the amount you claimed as child tax credit or additional child tax credit on your tax return because you or one or more of your dependents claimed for the credit did not have a taxpayer identification number assigned by the due date of the tax return. (Form 1040NR)

(2) BMF Math Error Notice Codes

The following Math Error message will be printed if it is determined that the math error is invalid. This math error is applicable to all BMF CPs.

Input Code	Computer Prints
INV*	We identified an error while processing your tax form. Please call the number on the front of this notice to discuss your account with a representative. We apologize for the inconvenience.

Note: Some math errors have multiple explanations; in this case, the form is listed so that the correct math error literals can be referenced. To determine the correct print, the doc code in the record is analyzed.

Forms 11, 11C, 730, 2290, 709, 706, 706NA, 706GS(D), 706GS(T)

Any line marked with # is for official use only

ME Code	Form	DLS	Computer Prints	
01		0001	We found the computation of tax was not correct.	
02		0002	The tax rate was not used correctly.	
03		0003	The vehicles reported on a return for a later tax period were also taxable for the above tax period.	
04	2290	0004	You don't qualify for paying in installments because the installment paid with your return was insufficient or the return was not filed by the due date.	
05		0005	The tax amounts shown by category did not equal the total tax due.	
06	2290	0006	Only the additional vehicles acquired after the beginning of the fiscal year are to be reported on supplemental returns. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
07	730	0007	We found the amount of wagers and laid-off wagers were not added correctly.	
08		0008	The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.	
09		0009	We found an error when your credits were subtracted from your tax.	
10	709	0010	We found an error in the computation of your taxable gifts for the current period.	
11	709	0011	We found an error in the computation of your total taxable gifts on Page 1, Part 2, Line 3.	
12	709	0012	We found an error in the computation of tax on Page 1, Part 2, Line 4, <i>Tax computed on the amount on line 3.</i>	
13	709	0013	We found an error in the computation of tax on Page 1, Part 2, Line 5, <i>Tax computed on the amount on line 2.</i>	
14	2290	0014	We found an error in the computation of your total tax minus your credits on Part 1, Line 6. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes.	
20	706 706NA	0020 0920	We found an error on Schedule A - Real Estate . We found an error on Schedule A - Gross Estate in the U.S.	
21	706 706NA	0021 0921	We found an error on Schedule B - Stocks and Bonds. We found an error on Schedule B - Taxable Estate.	
22	706	0022	We found an error on Schedule C - Mortgages, Notes, and Cash.	
22	706NA	0922	We found an error on Schedule B, Gross estate outside the U.S. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
22	706NA	0922	We found an error on Schedule B - Line 2, <i>Gross estate outside the U.S.</i> (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	22
23	706	0023	We found an error on Schedule D - Insurance on the Decedent's Life	
23	706NA	0923	We found an error on Schedule B, in the computation of Entire gross estate wherever located. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
23	706NA	0923	We found an error on Page 2, Part III, Schedule B - Line 3 - <i>Entire</i>	

ME Code	Form	DLS	Computer Prints
			<i>Gross estate wherever located.</i> (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
24	706 706NA	0024	We found an error on Schedule E — Jointly Owned Property.
25	706	0025	We found an error on Schedule F — Other Miscellaneous Property not Reportable Under Any Other Schedule.
26	706 706NA	0026	We found an error on Schedule G — Transfer During Decedent's Life
27	706 706NA	0027	We found an error on Schedule H — Powers of Appointment
28	706	0028	We found an error on Schedule I — Annuities
29	706	0029	We found an error on Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims.
29	706NA	0924	We found an error on Schedule B, in the computation of Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
29	706NA	0924	We found an error on Page 2, Part III, Schedule B, Line 4 — <i>Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration.</i> (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
30	706	0030	We found an error on Schedule K — Debts of Decedent and Mortgages and Liens.
30	706NA	0925	We found an error on Schedule B, in the computation of Deductions for expenses, claims, etc (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
30	706NA	0925	We found an error on Page 2, Part III, Schedule B, Line 5 — <i>Deductions for expenses, claims, etc.</i> (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
31	706	0031	We found an error on Schedule L — Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims.
32	706 706NA	0032	We found an error on Schedule M — Bequests, etc., to Surviving Spouse (Marital Deduction).
33	706 706NA	0033	We found an error on Schedule O — Charitable, Public, and Similar Gifts and Bequests (Charitable Deduction).
34	706	0034	We found an error on Schedule P - Credits for Foreign Death Taxes.
34	706NA	0926	We found an error on in the computation of Total deductions.

ME Code	Form	DLS	Computer Prints
			(Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
34	706NA	0926	We found an error on Page 2, Part III, Schedule B, Line 7 - <i>Total deductions</i> . (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
35	706 706NA	0035	We found an error on Schedule Q — Credit for Tax on Prior Transfers.
36	706	0036	We found an error in the computation of Net estate tax.
36	706NA	0927	We found an error in the computation of Net estate tax. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
36	706NA	0927	We found an error in the computation of Net estate tax on Page 1, Part II, Line 14. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
37	706	0037	We found an error in the computation of the Credit for state death taxes.
37	706NA	0928	We found an error in the computation of the Credit for state death taxes. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
37	706NA	0928	We found an error in the computation of the Credit for state death taxes on Page 1, Part II, Line 9. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
38	706 706NA	0038 0929	We found an error in the computation of Tentative tax. We found an error in the computation of tentative tax on Page 1, Part II, line 4, Tentative tax on the amount on line 3.
39	706	0039	We found an error when the credit amounts were added on Page 1, Part 2.
39	706NA	0930	We found an error in the addition of the credit amounts on Form 706-NA. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
39	706NA	0930	We found an error in the addition of the credit amounts on Page 1, Part II, Line 13. (Valid through December 31, 2020, per OTC Green Button

ME Code	Form	DLS	Computer Prints
			Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
40	706 706NA 709	0040	We found an error in the computation of the balance due.
41	706 709	0041	We found an error in the computation of the Unified Credit amount. The unified credit amount you reported was [E1] - Unified Credit per Taxpayer. The amount we recomputed is [E2] - Unified Credit per Computer. Where: E1 = Unified Credit per Taxpayer E2 = Unified Credit per Computer
41	706NA	0931	We found an error in the computation of Unified Credit. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
41	706NA	0931	We found an error on page 1, Part II, Line 7, in the computation of Unified Credit. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
42	709	0042	We found an error in the computation of the marital deduction on Schedule A.
44	706NA	0044	We found an error in the computation of tentative tax on Page 1, Part II, Line 5, Tentative tax on the amount on line 2.
47	706 706NA	00407488	We found an error on Schedule R in the computation of Total Generation-Skipping Transfer Tax.
48	709	0048	We found an error in the generation-skipping transfer tax computation.
50	706 706NA	0050	We found an error on Schedule R-1— Generation-Skipping Transfer Tax.
52	706	0052	We found an error on in the computation of Taxable Estate. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
52	706	0052	We found an error on Page 2, Part III, Schedule B, Line 8, and/or Page 1, Part II, Line 1, Taxable Estate. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
52	706NA	0932	We found an error on in the computation of Taxable Estate. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
52	706NA	0932	We found an error on Page 2, Part III, Schedule B, Line 8, and/or Page 1, Part II, Line 1, Taxable Estate. (Valid through December 31, 2020, per OTC Green Button

ME Code	Form	DLS	Computer Prints
			Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
54	706 709	0054	We found an error in the computation of the balance due or overpayment amount.
54	706NA	0939	We found an error in the computation of the Balance due. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
54	706NA	0939	We found an error in computing Page 1, Part II, Line 20, Balance Due. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
55	706GS (D)	0055	We found an error in the computation of the taxable amount on Line 5.
56	706GS (D)	0056	We found an error in the computation of gross GST tax on Line 7.
56	706NA	0933	We found an error in the computation on Page 1, Part II, Line 2, Total taxable gifts.
57	706GS (D)	0057	We found an error in the computation of the Overpayment on Form 706-GS(D). (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
57	706GS (D)	0057	We found an error in the computation of the allowable credit on Line 10. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
58	706NA	0058	We found an error in the computation of the Balance. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
58	706NA	0058	We found an error in the computation of the amount on Page 1, Part II, Line 10 - Balance. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
60	706NA	0060	We found an error in the computation of Other credits. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).

ME Code	Form	DLS	Computer Prints	
60	706NA	0060	We found an error in the computation of the amount on Page 1, Part II, Line 11 - Other credits. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
62	706	0062	We found an error in the computation of Prior payments. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
62	706	0062	We found an error in the computation of the amount on Page 1, Part II, Line 17 - Earlier Payments. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
62	706NA	0936	We found an error in the computation of Earlier payments. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
62	706NA	0936	We found an error in the computation of the amount on Page 1, Part II, Line 17 - Earlier Payments. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	
63	706GS (T)	0063	We found an error in the computation of the total net GST tax on Line 10.	
64	706	0064	We found an error in the computation of Taxable estate. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	64
64	706	0064	We found an error in the computation of Line 3, Taxable estate. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	64
64	706NA	0937	We found an error in the computation of the amount on Page 1, Part II, Line 18 - U.S. Treasury Bonds redeemed to pay estate tax.	64
65	706GS (D)	0065	We found an error in the computation of Net GST Tax. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).	65
65	706GS (D)	0065	We found an error in the computation of Line 11, Net GST Tax. (Valid through December 31, 2020, per OTC Green Button	65

ME Code	Form	DLS	Computer Prints
			Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
66	706GS (D) & (T)	0066	We found an error in the computation of the balance due or the overpayment amount.
67	706NA	0067	We found an error in the computation of the amount on Page 1, Part II, Line 3 - Total.
68	706NA	0068	We found an error in the computation of the amount on Page 1, Part II, Line 19, Total.
69	709	0069	We found an error in the total gift tax computation on Page 1, Part 2, Line 6, Balance.
70	706	0070	We found an error in the computation of the gross estate tax on Line 8.
71	706	0071	We found an error in the computation of the allowable unified credit on Line 11.
72	706	0072	We found an error in the computation of the amount on Page 1, Part 2, Line 12.
73	706NA	0073	We found an error in the computation of the amount on Page 1, Part II, Line 6, Gross estate tax.
74	706NA	0074	We found an error in the computation of the amount on Page 1, Part II, Line 8, Balance.
75	709	0075	We found an error in the computation of Page 1, Part 2, Line 14, Total credits.
76	709	0076	The amount claimed as prepaid tax with the extension of time to file was incorrect. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
76	709	0076	The amount claimed as prepaid tax with the extension of time to file on Page 1, Part 2, Line 18 was incorrect. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
79	709	0079	We found an error in the computation of the total deductions amount on Page 3, Part 4, Line 8.
80	709	0080	We found an error in the computation of the amount on Page 3, Part 4, Line 9.
81	709	0081	We found an error in the computation of taxable gifts on Page 3, Part 4, Line 11.
82	706	0082	We found an error in the computation of the amount on Page 1, Part 2, Line 18.
83	706 706GS (D) & (T) 709	0083	We found an error in the computation of your total tax amount.
83	706NA	0938	We found an error in the computation of your total tax amount.
86	2290	0086	We did not allow the credit on Line 5 of your Form 2290, Heavy Highway Vehicle Use Tax Return, because you did not supply the documentation to support the claim.
87	709	0087	Due to recent legislation, the tax rates for 2010 taxable gifts over \$500,000.00 have been changed along with the maximum unified credit amount. We have adjusted your return accordingly
88	709	0088	An error was made in computing your Total Included Amount of Gifts.

ME Code	Form	DLS	Computer Prints
			Your Unified Credit/Applicable Credit has been adjusted accordingly.
89	709	0089	We found an error in the computation of your Total gift tax on Form 709. We have adjusted your return accordingly. (Valid January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
89	709	0089	We found an error in the computation of your total gift tax on Form 709, Page 1, Part 2, Line 15. We have adjusted your return accordingly. (Valid through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
90		0090	Fill-in narrative. Note: This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.
91	709	0091	An error was made in computing your Form 709, annual exclusion. Your Unified Credit/Applicable Credit has been adjusted accordingly.
92	709	0092	While an incomplete gift should be reported on Form 709, it should not be included in the amount of this year's gifts. We have adjusted your return accordingly.
93	709	0093	We disallowed the exclusions attributed to you because joint returns are not permissible when reporting gifts on Form 709. This makes it necessary for you and your spouse to each file a Form 709. We have adjusted your return accordingly.
94	709	0094	We found an error in the computation of the Balance after Unified Adjustment amount on Form 709, Line 11. We have adjusted your return accordingly.
95	709	0095	The Unified Credit/Applicable Credit cannot be used to offset generation-skipping tax. Therefore, we have adjusted your total tax.
97	709	0097	We found an error was made in the computation of your total included amount of gifts on Form 709, Schedule A, Part 4, Line 3.
98	709	0098	We disallowed the exclusion amount taken for the gift of future interest as indicated on your Form 709 because gifts of future interest do not qualify for the exclusion.
99	709	0099	Because we did not receive a reply to our request for a listing of the donees claimed on your Form 709, we have adjusted the number of donees and the annual exclusion claimed to the number of donees actually shown on your return.

Form CT-1

ME Code	Form	DLS	Computer Prints
01		0101	We found an error in the computation of the balance due or overpayment amount.
02		0102	We cannot allow the amount (or a portion of the amount) shown as an adjustment 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.
05		0105	We found an error in the computation of your Tier I Employer Tax.
06		0106	We found an error in the computation of your Tier I Employee Tax.

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07		0107	We found an error in the amount of the total tax based on compensation..	
08		0108	We found an error in the computation of your Tier II Employer Tax.	
09		0109	We found an error in the computation of the Tier II Employee Tax.	
11		0111	We found an error in the computation of your total railroad retirement taxes due.	
12		0112	We found an error in the computation of the adjustments to employer and employee railroad retirement taxes.	
26		0126	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.	
27		0127	We adjusted your tax as shown because we did not receive a reply to our request for additional information.	
40	CT-1	0140	We changed the deferred amount of the employer share of Social Security tax, or Tier 1 employer tax, claimed on your Employer's Federal Tax Return. The change was due to either claiming more than the statutory limit allows or the amounts used to determine your deferred payment were in error. (Valid for Form 943, Form 943-PR, Form 944, Form 944-SP, and Form CT-1, effective January 1, 2021, per Unifed Work Request (UWR) 240164 - COVID Families First Act PL116-127, Notice Programming, Forms CT-1, 943, 943-PR, 944 and 944-SP, TY2020, PY2021 RRE.)	
41	CT-1	0141	We changed the deferred amount of the employee share of Social Security tax, or Tier 1 employee tax, claimed on your Employer's Federal Tax Return. The change was due to either claiming more than IRS Notice 2020-65 allows or the amounts used to determine the deferred payment were in error. (Valid for Form 943, Form 943-PR, Form 944, Form 944-SP, and Form CT-1, effective January 1, 2021, per Unifed Work Request (UWR) 240164 - COVID Families First Act PL116-127, Notice Programming, Forms CT-1, 943, 943-PR, 944 and 944-SP, TY2020, PY2021 RRE.)	
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.	

Form 720

ME Code	Form	DLS	Computer Prints	
01		0201	We found an error in the computation of the balance due or the overpayment amount.	
02		0202	We cannot allow the amount (or a portion of the amount) shown for claims from Schedule C 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		0203	We found an error in the computation of your total tax.	
04		0204	We cannot allow part of the amount shown for claims from Schedule C, because claims on Form 720 cannot exceed the tax reported on the return. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes, or if applicable, Form 4136, Computation of Credit of Federal Tax on Fuels.	
10		0210	We found an error in the amount shown for claims from Schedule C.	
24		0224	We found an error in the amount reported as total Federal Tax Deposits for the quarter and/or overpayment from the previous quarter.	
70		0270	You must use Schedule C to explain any Line 4 adjustment(s) or credit(s).	
71		0271	You must have a Form 720 tax liability to file a claim for credit on Schedule C. If you do not have a tax liability for this quarter, you may use Form 8849 (subject to quarterly requirements) to file a claim or you may use Form 4136 with your income tax return. Please review the Form 8849 or Form 4136 instructions before submitting a claim.	
72		0272	The type of use code is missing on Schedule C. The type of use code will designate the use as an exempt use under Treasury Regulations 48.6421 or	

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ME Code	Form	DLS	Computer Prints
			48.6427-8. Please note: Off highway business use is not always exempt.
73		0273	Treasury Regulations 48.6427-1(a)(v) states, "Fuel lost or destroyed through spillage, fire, or other casualty is not considered to have been "used" within the meaning of this section, and accordingly, no credit or payment of the tax paid on the sale of the fuel may be made under this section."
74		0274	The only type of use codes that can be listed are 2, 4, 5, 6, 7, 8, or 12. All other type of use codes should be listed elsewhere on the Schedule C. Please refer to Instructions for Form 720.
75		0275	Please provide us with the type of fuel, gallons and the rate(s) that you used to determine your credit card claim(s) on Line 15 of your Schedule C.
77		0277	Per Treasury Regulation 48.6416(e)-1, specific documentation must be included with the claim. Submit proof of export and a statement asserting that the company neither included the tax in the price, nor collected the tax from the purchaser, or repaid the tax to the purchaser.
79		0279	Claimant for biodiesel fuel must submit a copy of the certificate from the producer or importer of the biodiesel (issued to the claimant) with their claim that includes the amount of agri-biodiesel and the amount of biodiesel other than agri-biodiesel in the mixture. Attach a separate sheet if the certificate and statement were attached to a previously filed claim on Form 8849, Schedule 3. See instructions for required information.
80		0280	You are not a Form 637 registrant; therefore, we could not allow your claim. Application for registration is made on Form 637 in accordance with the instructions.
81		0281	Your claim was filed late. Diesel Fuel/Kerosene claims: You may amend or reflect this on your income tax return with Form 4136. Gasoline and Aviation Gasoline claims: You may not make annual claims on Form 4136 because an income tax credit is not available under IRC 6416(a) (4). Therefore, the credit will be lost if the claim requirements for Schedule C (Form 720) or Schedule 2 (Form 8849) are not met.
82		0282	Your claim was filed late. You may combine this with your next quarterly claim and file on Form 8849 by the due date, or you may amend or reflect this on your income tax return (Forms 1120, 1120S, 1040, 1065-B, 990T, 990C, etc.). Form 4136 is used to report fuel credits on an income tax return.
83		0283	Federal agencies, nonprofit organizations and medical organizations are not exempt from federal excise tax solely based on the nature of the organization. The use of the fuel claimed must be for a specific nontaxable use. In general, these claims are filed by the end user.
84		0284	Alternative fuel credit claim a) is limited to the IRC 4041 liability reported on Form 720, (Any excess of the IRC 4041 liability must be claimed as a credit on Form 4136.) b) must be filed by a claimant registered with an "AL" registration, c) must be for an alternative fuel sold or used during a period that is at least one week, and d) must be at least \$200.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 940, 940EZ

ME Code	Form	DLS	Computer Prints
01		0301	We found an error in the computation of the balance due or overpayment amount.
02		0302	We found an error in the computation of your federal unemployment tax.
05		0305	We found payments were incorrectly reported as exempt from federal

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ME Code	Form	DLS	Computer Prints
			unemployment tax.
08		0308	We found an error in the computation of the credit reduction amount.
09		0309	We found an error in the subtraction of the exempt payments from the total payments.
10		0310	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
11	940EZ	0311	We found an error in the computation of your Federal unemployment tax on Part 1, Line 6 of Form 940-EZ.
12		0312	We found an error in the computation of your FUTA tax before adjustments.
13		0313	We found an error in the computation of the amount of FUTA wages that were excluded from state unemployment tax.
14		0314	We found an error in the computation of some FUTA wages that were excluded from state unemployment tax, or state unemployment tax that was paid late.
15		0315	We found an error in the computation of your Total FUTA tax after adjustments.
16		0316	We adjusted your tax as shown because we didn't receive a reply to our request for Part 2 of Schedule A.
26		0326	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0327	We found an error in the computation of exempt payments. The wages of Corporate Officers are not exempt from federal unemployment tax. The first \$7,000.00 of each officer's wages is fully taxable at the current prevailing rate. We have adjusted your tax accordingly.
28		0328	We didn't receive a reply to our request for additional information. Therefore, we have added all of the 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		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Forms 941, 941SS, 943, 944, 944SS & 945

ME Code	Form	DLS	Computer Prints
01		0401	We found an error in the computation of the balance due or the overpayment amount.
02		0402	We cannot allow the amount (or a portion of the amount) shown as an adjustment 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		0403	We found an error in the computation of your total taxes.
04		0404	The corrections on Form 941C weren't shown as adjustments on your return.
05		0405	We found an error in the computation of corrections on your Form 941C.
06		0406	The excess withheld income tax must be claimed for a tax period ending within the same calendar year for which it was originally reported. An adjustment to income tax withheld for a prior year can only be allowed if the adjustment is the result of an administrative error. There was no indication on your return that the adjustment was the result of an administrative error. Please see Publication 15/15A or the form instructions for information on administrative errors.
07		0407	We found an error in the computation of your total Social Security/Medicare tax.
08		0408	Non-profit organization became liable for Social Security and/or Medicare taxes effective on 01-01-1984. Since we found no check mark entry in the box on the return or other indication that the wages were not subject to Social Security and/or Medicare taxes, we have computed the taxes and adjusted your return accordingly.
09		0409	We found an error in the adjustment amount for "Current quarter's fractions and cents".
10		0410	We found an error in the adjustment amount for "Current quarter's sick pay".

ME Code	Form	DLS	Computer Prints
11		0411	We found an error in the adjustment amount for "Tips and Group Term Life Insurance".
12		0412	We found an error in the adjustment amount for the "Current Year's Income Tax Withholding".
13		0413	We found an error in the adjustment amount for "Prior quarter's Social Security and Medicare taxes".
14		0414	We found an error in the adjustment amount for "Special Additions for Federal Income Tax".
15		0415	We found an error in the adjustment amount for "Special Additions for Social Security and Medicare tax".
16		0416	We found an error in the computation for "Total Adjustments".
17		0417	We found the amount paid with your return was erroneously shown on the Advance Earned Income Credit Line.
18		0418	The Advance Earned Income Credit payment cannot be the same as or more than the Social Security/Medicare Taxes.
19		0419	We found an error in the subtraction of your Advance Earned income Credit payments from your total taxes.
20		0420	The total Federal Tax Deposit amount was erroneously shown on the Advance Earned Income Credit line.
21		0421	We found an incorrect social security tax rate was used to compute your social security taxes.
22		0422	We found an incorrect Medicare tax rate was used to compute your Medicare taxes.
23		0423	The Advance Earned Income credit (AEIC) payment cannot be more than the appropriate percentage of the total wages and other compensation you paid. For 1995 and subsequent years, the appropriate percentage is 20.4%.
24		0424	We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.
26		0426	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0427	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
28		0428	We found an error in the adjustment amount for "Prior Year's income tax adjustments".
29		0429	We found an error in the adjustment amount for "Prior Year's income tax adjustments".
30		0430	We found an error in the adjustment amount for "Prior year's Social Security and Medicare tax adjustments".
31		0431	We are processing your request to adjust previously reported Federal Income Withholding tax, or taxes on Social security Wages and/or Tips or Medicare Wages and will send you another notice within 45 days. In the future, you should submit such adjustment requests on the appropriate Adjusted Employment Tax return.
32		0432	We are not processing your request to adjust previously reported Federal Income Withholding tax, or taxes on Social security Wages and/or Tips or Medicare Wages. Beginning with tax year 2009, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return. We have processed the remainder of your return.
33		0433	We found an error in the addition of the "Total deposits for this year" and the "COBRA Premium Assistance Payments".
34		0434	We did not process your request for a credit for the employer's share of the Social Security tax (6.2%) on the exempt wages of qualified employees. The number of qualified employees and the amount of their exempt wages must be provided on the return. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
35		0435	We did not process your request for a credit for the employer's share of the Social Security tax (6.2%) on the exempt wages of qualified employees. The total of the "Taxable social security wages" and "Taxable social security tips" lines must be greater than or equal to the amount shown on the "Exempt

ME Code	Form	DLS	Computer Prints
			wages/tips paid to qualified employees" line. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
40	941, 941- SS	0440	We changed the deferred payment of employer's share of Social Security tax claimed on your Employer's Quarterly Federal Tax Return. The change was due to either claiming more than the statutory limit allows or the amounts used to determine your deferred payment were in error. (Valid for Form 941, Form 941-SS, and Form 941-PR, effective July 1, 2020, per Unifed Work Request (UWR) 237015 - COVID Families First Act PL116-127, HR 6201, Section 7001, Forms 941, 941-PR, 941-SS, TY 2020, PY 2020.)
40	943, 944	0440	We changed the deferred amount of the employer share of Social Security tax, or Tier 1 employer tax, claimed on your Employer's Federal Tax Return. The change was due to either claiming more than the statutory limit allows or the amounts used to determine your deferred payment were in error. (Valid for Form 943, Form 943-PR, Form 944, Form 944-SP, and Form CT-1, effective January 1, 2021, per Unifed Work Request (UWR) 240164 - COVID Families First Act PL116-127, Notice Programming, Forms CT-1, 943, 943-PR, 944 and 944-SP, TY2020, PY2021 RRE.)
41	941, 941- SS	0441	We changed the deferred amount of the employee share of Social Security tax claimed on your Employer's Quarterly Federal Tax Return. The change was due to either claiming more than IRS Notice 2020-65 allows or the amounts used to determine the deferred payment were in error. (Valid for Form 941, Form 941-SS, and Form 941-PR, effective January 1, 2021, per Unifed Work Request (UWR) 240977 - COVID Families First Act PL 116-127, and Presidential Memorandum of Aug 8 on Covid employment tax deferment, Forms 941, 941-PR, 941-SS, TY 2021, PY 2021 RRE.)
41	943, 944	0441	We changed the deferred amount of the employee share of Social Security tax, or Tier 1 employee tax, claimed on your Employer's Federal Tax Return. The change was due to either claiming more than IRS Notice 2020-65 allows or the amounts used to determine the deferred payment were in error. (Valid for Form 943, Form 943-PR, Form 944, Form 944-SP, and Form CT-1, effective January 1, 2021, per Unifed Work Request (UWR) 240164 - COVID Families First Act PL116-127, Notice Programming, Forms CT-1, 943, 943-PR, 944 and 944-SP, TY2020, PY2021 RRE.)
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.
91		0491	You are liable for Social Security and Medicare Tax under a Section 218 Agreement (for state or local governmental agencies) with the Social Security Administration
93		0493	We found the amount of Federal Tax Deposits for the quarter differs from the amount we have credited to your account.
94		0494	We have disallowed your negative entry reported on Line 12a. If you need to adjust your COBRA credits claimed from a previous period, you must file Form 941-X.

Forms 941PR, 943PR, 944PR

ME Code	Form	DLS	Computer Prints
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ME Code	Form	DLS	Computer Prints	
01		0501	Hemos encontrado un error en la computación del balance pendiente o en la cantidad del pago en exceso.	
02		0502	No podemos permitir la cantidad (o una porción de la cantidad) mostrada como un ajuste en su cuenta porque no fue reclamada dentro de los 3 años que la declaración de impuesto original fue radicada/presentada, o dentro de los 2 años que el impuesto fue pagado.	
03		0503	Hemos encontrado un error en la computación del total de sus impuestos.	
04		0504	Hemos encontrado que las correcciones en la Forma 941C no estaban mostradas como ajustes en su declaración de impuesto.	
05		0505	Hemos encontrado un error en la computación de las correcciones mostradas en su Forma 941C.	
06		0506	El exceso de la retención del impuesto sobre el ingreso debe reclamarse para un período de impuesto que termine dentro del mismo año calendario para el cual fue reportado originalmente. Un ajuste al impuesto del ingreso retenido durante un año anterior sólo se puede permitir si el ajuste es el resultado de un error administrativo. No había ninguna indicación en su declaración de que el ajuste fue el resultado de un error administrativo. Por favor vea la Publicación 15/15A o las instrucciones de la forma para la información sobre los errores administrativos.	
07		0507	Hemos encontrado un error en la computación de su impuesto total del Seguro Social/Medicare.	
08		0508	En Enero 1 de 1984, las empresas sin fines de lucro vinieron a ser responsable por las aportaciones al Seguro Social y/o las contribuciones de Medicare. Ya que nosotros no encontramos la casilla marcada en la planilla u otra indicación que los sueldos no estaban sujeto a la contribución del Seguro Social y/o del Medicare, le hemos computado las contribuciones y ajustado su planilla.	
09		0509	Hemos encontrado un error en la cantidad del ajuste para las "trimestre actual en fracciones de centavos."	
10		0510	Hemos encontrado un error en la cantidad del ajuste para el "trimestre actual de la paga de compensación por enfermedad".	
11		0511	Hemos encontrado un error en la cantidad del ajuste para las "Propinas y el Seguro a Término de Vida Grupal.	
13		0513	Hemos encontrado un error en la cantidad del ajuste para los "trimestres anteriores de las contribuciones del Seguro Social y Medicare".	
15		0515	Hemos encontrado un error en la cantidad del ajuste para las "sumas adicionales de las contribuciones del Seguro Social y Medicare.	
16		0516	Hemos encontrado un error en la computación para el "Total de Ajustes".	
21		0521	Hemos encontramos que la tasa de impuesto del seguro social fue usada incorrectamente para computar sus impuestos del seguro social.	
22		0522	Hemos encontrado que la tasa de impuesto de Medicare fue usada incorrectamente para computar sus impuestos de Medicare.	
24		0524	Hemos encontrado que la cantidad de Depósitos del Impuesto Federal reportada para el trimestre, discrepa de la cantidad que nosotros hemos acreditado a su cuenta.	
25		0525	Reserved	
26		0526	Hemos encontrado que la cantidad de los Depósitos del Impuesto Federal reportados durante el año discrepa de la cantidad que nosotros hemos acreditado a su cuenta.	
27		0527	Ajustamos su impuesto como está mostrado porque no recibimos una contestación a nuestra petición pidiendo información adicional.	
28		0528	Hemos encontrado un error en la cantidad del ajuste para "los ajustes del año corriente".	
30		0530	Hemos encontrado un error en la cantidad del ajuste para los "años previos en los ajustes de las contribuciones del Seguro Social y Medicare".	
40	941-PR	0540	Cambiamos el pago diferido de la parte correspondiente al patrono de la contribución al Seguro Social, reclamada en su Planilla para la Declaración Federal Trimestral del Patrono. El cambio se debió a que se reclamó más de lo que el límite estatutario permite o a que las cantidades utilizadas para determinar su pago diferido estaban equivocadas. (Valid for Form 941, Form 941-SS, and Form 941-PR, effective July 1, 2020, per	40

ME Code	Form	DLS	Computer Prints
			Unified Work Request (UWR) 237015 - COVID Families First Act PL116-127, HR 6201, Section 7001, Forms 941, 941-PR, 941-SS, TY 2020, PY 2020.)
40	943-PR, 944-SP	0540	Cambiamos la cantidad diferida de la parte del patrono de la contribución al Seguro Social o la contribución correspondiente al patrono de Nivel 1, reclamada en su Planilla para la Declaración Anual de la Contribución Federal del Patrono. El cambio se debió ya sea por reclamar más de lo que permite el límite legal o a que las cantidades utilizadas para determinar su pago diferido fueron erróneas. (Valid for Form 943, Form 943-PR, Form 944, Form 944-SP, and Form CT-1, effective January 1, 2021, per Unified Work Request (UWR) 240164 - COVID Families First Act PL116-127, Notice Programming, Forms CT-1, 943, 943-PR, 944 and 944-SP, TY2020, PY2021 RRE.)
41	941-PR	0541	Cambiamos la cantidad diferida de la parte del empleado de la contribución al Seguro Social reclamada en su Planilla para la Declaración Federal Trimestral del Patrono. El cambio se debió ya sea por reclamar más de lo que permite el Aviso 2020-65 del IRS o las cantidades utilizadas para determinar el pago diferido fueron erróneas. (Valid for Form 941, Form 941-SS, and Form 941-PR, effective January 1, 2021, per Unified Work Request (UWR) 240977 - COVID Families First Act PL 116-127, and Presidential Memorandum of Aug 8 on Covid employment tax deferment, Forms 941, 941-PR, 941-SS, TY 2021, PY 2021 RRE.)
41	943-PR, 944-SP	0541	Cambiamos la cantidad diferida de la parte del empleado de la contribución al Seguro Social o la contribución correspondiente al empleado de Nivel 1, reclamada en su Planilla para la Declaración Anual de la Contribución Federal del Patrono. El cambio se debió ya sea por reclamar más de lo que permite el Aviso 2020-65 del IRS o las cantidades utilizadas para determinar el pago diferido fueron erróneas. (Valid for Form 943, Form 943-PR, Form 944, Form 944-SP, and Form CT-1, effective January 1, 2021, per Unified Work Request (UWR) 240164 - COVID Families First Act PL116-127, Notice Programming, Forms CT-1, 943, 943-PR, 944 and 944-SP, TY2020, PY2021 RRE.)
90		0590	Sírvase ver las razones que aparecen en la lista adjunta.

Forms 940PR

ME Code	Form	DLS	Computer Prints
01		0601	Hemos encontrado un error en la computación del balance que adeuda o la cantidad del pago excesivo.
02		0602	Hemos encontrado un error en la computación de su contribución federal para el desempleo.
05		0605	Hemos encontrado que se reportaron pagos incorrectamente como exentos de la contribución federal para el desempleo.
08		0608	Hemos encontrado un error en la computación de reducción del crédito.
09		0609	Hemos encontrado un error en la resta de los pagos exentos del total de pagos.
10		0610	Hemos ajustado su contribución como está mostrada, porque no recibimos una respuesta a nuestra solicitud pidiendo información adicional.
12		0612	Hemos encontrado un error en la computación de su contribución FUTA antes de los ajustes.
13		0613	Hemos encontrado un error en la computación de la cantidad de los sueldos FUTA que se excluyeron de la contribución estatal para el desempleo.

ME Code	Form	DLS	Computer Prints
14		0614	Hemos encontrado un error en la computación de algunos sueldos de FUTA que se excluyeron de la contribución estatal para el desempleo, o se pagó fuera de tiempo la contribución estatal para el desempleo.
15		0615	Hemos encontrado un error en la computación del Total de su contribución FUTA después de los ajustes.
16		0616	Hemos ajustado su contribución como está mostrada, porque no recibimos una respuesta a nuestra solicitud en la Parte 2 del Anexo A.
26		0626	Hemos encontrado que la cantidad total de los Depósitos de la Contribución Federal que usted reportó durante el año, discrepa de la cantidad que hemos acreditado a su cuenta.
27		0627	Hemos encontrado un error en la computación de los pagos exentos. Los salarios de los Oficiales Corporativos no están exentos de la contribución federal para el desempleo. Los primeros \$7,000 de los sueldos de cada oficial están totalmente sujetos a la contribución en la tasa prevaleciente actual. Por lo tanto, hemos ajustado su contribución.
28		0628	Nosotros no recibimos una respuesta a nuestra solicitud pidiendo información adicional. Por lo tanto, hemos agregado el salario de todos los oficiales a la suma total contributiva de los salarios y al cálculo de la contribución. Los primeros \$7,000 de los salarios de cada oficial, están totalmente sujetos a la contribución en la tasa prevaleciente actual.
90		0090	Para las razones que aparecen en la lista adjunta.

Form 990C, 990T, 1041 & 1120 (Series)

ME Code	Form	DLS	Computer Prints
01		0701	We found an error in the computation of your total income.
02		0702	We found an error in the computation of the credit for prior year minimum tax on Form 8801.
03		0703	We found that the contributions deducted were more than the law allows.
04		0704	We found an error in the computation of your taxable income.
05		0705	We found an error in the computation of your total income tax.
06		0706	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
07		0707	Your special deductions were more than the law allows.
08		0708	The credit claimed was more than the law allows.
09		0709	We found an error in the computation of your deductions.
10		0710	We found an error in the computation of the tax due or overpayment amount.
11		0711	Your Foreign Tax Credit was more than the law allows.
12		0712	We found an error in the amount of Investment Credit applied against your tax.
13		0713	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
14		0714	We found an error in the computation of your alternative tax.
15		0715	We found an error in the computation of your gains and losses on Schedule D.
16		0716	We found an error in the computation of your gains and losses on Form 4797.
18		0718	We found an incorrect amount of surtax exemption on Schedule J or on Form 1120FY.
20		0720	We found an error in the amount shown as your exemption.
21		0721	We found an error in the amount of Work Opportunity Credit applied against your tax.
22		0722	Your deduction for additional first year depreciation was more than the law allows.
23		0723	We found an error in the computation of the Alternative Minimum Tax.
24	1041	0724	We changed your Form 1041, U.S. Income Tax for Estates and Trusts

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ME Code	Form	DLS	Computer Prints
			because: <ul style="list-style-type: none"> You computed your Alternative Tax incorrectly, or We computed your tax using the Alternative Tax because it reduced your tax.
25		0725	We found an error in the computation of the alcohol fuels credit or the Non-Conventional Source Fuel Credit.
26		0726	We found an error in the computation of the Research Credit.
27		0727	We found that 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		0728	We found an error in the computation of your overpayment. The amount credited to your next year's estimated taxes, amount to be treated as paid by beneficiaries, and the refund amount did not total the overpayment claimed on your return We distributed your overpayment in the following priority:
			1. amount as paid by beneficiaries;
			2. amount credited to your next year's estimated taxes;
			3. your refund amount
30		0730	We found an error in the computation of Total Income Tax for a fiscal year with two tax rates. Note — for 1120, A, 990T, C with tax periods other than 198707 thru 198805 and F990TS with Org. Code 1, 2 or 3, asterisk these math error codes.
31		0731	We found an error in the computation of the General Business Credit on Form 3800.
32		0732	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33		0733	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34		0734	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
36		0736	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
37		0737	We found an error on Page 1 of your return when the credit for federal tax on fuels was transferred from Form 4136.
38		0738	We found an error on Page 1 of your return when your payment amounts were added.
39		0739	We found that the amount reported as total estimated tax payments for the year differs from the amount we have credited to your account.
40		0740	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
41		0741	We computed your tax for you.
42	1120-F	0742	We changed your Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, because: <ul style="list-style-type: none"> You computed the U.S. income tax paid or withheld at source incorrectly, or You computed the tax deducted and withheld under Chapter 3 incorrectly, or You computed or transferred Schedule W, Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3, incorrectly.
43		0743	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form(s) W-2 attached as verification.
44		0744	We eliminated the estimated tax penalty for the above tax period. If you prepaid the penalty, we will refund it to you.
45		0745	We found an error in the amount of the Orphan Drug Credit applied against your tax.
46		0746	According to our records, you should file as an Estate using Form 1041 instead of filing Form 1040. We transferred the information submitted on your Form 1040 to Form 1041 and processed it using the applicable exemption amount and tax rates for an estate return.

ME Code	Form	DLS	Computer Prints
47	1041, 1120	0747	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, line 16 for Form 1120, line 18 for Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h. (Valid for Form 1120 parent and Form 1041, January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
47	1041, 1120	0747	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16 on Form 1120, Line 18 on Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h. (Valid for Form 1120 parent and Form 1041 through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
48	1041, 1120	0748	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return. (Valid for Form 1120 parent only and Form 1041)
49	1041, 1120	0749	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly. (Valid for Form 1120 parent only and Form 1041)
53	1041, 1120	0753	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year over the maximum amount and figured Line 12 incorrectly. (Valid for Form 1120 parent and Form 1041, January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
53	1041, 1120	0753	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you: reported average annual wages paid for the tax year over the maximum amount and figured Line 12 incorrectly. (Valid for Form 1120 parent and Form 1041 through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
54	1041, 1120	0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit because you stated that you did not participate in a SHOP Exchange. You must offer a qualified health plan to your employees through a SHOP Exchange to claim the credit. (Valid for Form 1120 parent only and Form 1041, effective January 1, 2015 – December 31, 2016)
54	1041,	0754	We didn't allow the amount you claimed as Credit for Small Employer

ME Code	Form	DLS	Computer Prints	
	1120		Health Insurance Premiums on your tax return. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A and /or line C. You can't claim the credit because: <ul style="list-style-type: none"> You didn't participate in a Small Business Health Options Program (SHOP) and/or You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2017 – December 31, 2017) 	
54	1041, 1120	0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. Based on your response to Form 8941, line A and /or line C, you can't claim the credit because: <ul style="list-style-type: none"> You didn't participate in a Small Business Health Options Program (SHOP) and/or You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2018, per Unified Work Request 194520)	
55	990-T	0755	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A and/or line C. You can't claim the credit because: <ul style="list-style-type: none"> - You didn't participate in a Small Business Health Options Program (SHOP), and/or - You already received the credit for two consecutive years. 	55
88		0788	We changed your telephone excise tax refund amount based on the information you provided.	
89		0789	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance.	
90		0790	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.	
99		0799	A refund cannot be sent to you at this time for the part of the refundable Energy Credit you reported on Form 3468 that is more than the tax you owe. Congress must approve the funding, but as soon as the appropriation is made the refund of this credit will be sent to you or applied against any taxes you still owe.	

Forms 990PF, 5227, 4720

ME Code	Form	DLS	Computer Prints	
01		0801	We found an error in the computation of the tax due or overpayment amount.	
02		0802	We found an error in the computation of your total income.	
04		0804	We found an error in the computation of your total investment income.	
05		0805	We found an error in the computation of your total tax.	
24		0824	We found an error in the computation of your Lobbying Expenditures tax.	
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.	

Form 1042

ME Code	Form	DLS	Computer Prints	

ME Code	Form	DLS	Computer Prints
01		0831	The balance due, or the amount you overpaid, was not correct.
02		0832	An error was made when the total tax you owe for the year was figured.
26		0856	The amount reported as total Federal Tax Deposits for the year was not correct.
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 1066

ME Code	Form	DLS	Computer Prints
01		0861	We found an error in the computation of your total income from prohibited transactions
05		0865	We found an error in the computation of tax on net income from prohibited transactions.
10		0870	We found an error in the computation of tax due or overpayment amount.
20		0880	We found an error in the computation of tax on net income from foreclosure property.
25		0885	We found an error in the computation of tax on contributions after the startup day.
88		0888	We changed your telephone excise tax refund amount based on the information you provided.
89		0889	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance.
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.
			Note: As of January 2016, Form 1066 Math Error Codes (01, 05, 10, 20, 25, 88, 89, and 90, indicated above) are no longer valid. CP 110 and CP 118 were obsoleted per Unified Work Request (UWR) 93310 – Obsolescence of CP 110 and CP 118. Leaving here for Historical information for prior year returns.

Form 1041

ME Code	Form	DLS	Computer Prints
47	1041	0747	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, line 16 for Form 1120, line 18 for Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h. (Valid for Form 1120 parent and Form 1041, January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
47	1041	0747	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16 on Form 1120, Line 18 on Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h. (Valid for Form 1120 parent and Form 1041 through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
48	1041	0748	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941

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ME Code	Form	DLS	Computer Prints
			was incomplete or wasn't attached to your tax return.
49	1041	0749	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly.
50	1041	0950	We found an error in the computation of the federal unemployment tax on Schedule H, Household Employment Taxes.
51	1041	0951	We found an error on Schedule H, Household Employment Taxes. The error was in: <ol style="list-style-type: none"> 1. The computation of the total tax and/or 2. The transfer of that amount to page 2 of Form 1041.
52	1041	0952	We adjusted the federal unemployment tax on your Schedule H, Household Employment Taxes, because we did not receive a reply to our request for additional information.
53	1041	0753	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year over the maximum amount and figured Line 12 incorrectly. (Valid for Form 1120 parent and Form 1041, January 1, 2021 and later, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
53	1041	0753	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year of \$50,000 or more and figured Line 12 incorrectly. (Valid for Form 1120 parent and Form 1041 through December 31, 2020, per OTC Green Button Request review of Notice PRP TPNCs by Chief Counsel and SME in 2020).
54	1041	0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit because you stated that you did not participate in a SHOP Exchange. You must offer a qualified health plan to your employees through a SHOP Exchange to claim the credit. (Valid for Form 1120 parent only and Form 1041, effective January 1, 2015 – December 31, 2016)
54	1041	0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A and /or line C. You can't claim the credit because: <ul style="list-style-type: none"> • You didn't participate in a Small Business Health Options Program (SHOP) and/or • You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2017 – December 31, 2017)
54	1041	0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. Based on your response to Form 8941, line A and /or line C, you can't claim the credit because: <ul style="list-style-type: none"> • You didn't participate in a Small Business Health Options Program (SHOP) and/or • You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2018, per Unified Work Request 194520)
55	1041	0955	We found an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, Household Employment Taxes. <ol style="list-style-type: none"> 1. Social Security 2. Medicare 3. Federal income taxes.
57	1041	0957	The amount of cash wages reported on Schedule H, Household Employment Taxes, was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare tax withheld

ME Code	Form	DLS	Computer Prints
			should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported.
58	1041	0958	We found an error in the subtraction of your employee's advance earned income credit from your total Social Security, Medicare, and income tax withheld on Schedule H, Household Employment Taxes.
60	1041	0960	We found an error in the computation of the credit reduction amount from Schedule H or it was omitted. We adjusted your household employment taxes accordingly.
70	1041	0970	We changed the Net Investment Income Tax on your Form 8960, because there was an error due to: The computations used for Line 8, Line 11, Line 20, and/or Line 21, and/or The amount transferred from Line 21 to Line XX on 1041, Schedule G.
71	1041	0771	We changed the amount of the refundable credit for qualified sick and family leave wages. The change was due to an error you made in transferring the amount from the Schedule H, Household Employment Taxes to the Form 1041, U.S. Income Tax Return for Estates & Trusts. (Valid for Form 1041, effective January 1, 2021, per Unified Work Request (UWR) 239139 - COVID Families First Act PL 116-127 & COVID CARES ACT PL116-136 - RRE - Forms 1041 & Sch. H (Form 1040) Forms, Operations & ERS Changes TY20 PY21.)
72	1041	0772	We changed the amount of the deferred payment of the employer's share of Social Security tax on Schedule H, Household Employment Taxes. The change was due to one or more of the following errors: <ul style="list-style-type: none"> You claimed more than the statutory limit allows. The amounts you used to determine your deferred payment were in error. You incorrectly transferred the amount from the Schedule H to the Form 1041, U.S. Income Tax Return for Estates & Trusts. (Valid for Form 1041, effective January 1, 2021, per Unified Work Request (UWR) 239139 - COVID Families First Act PL 116-127 & COVID CARES ACT PL116-136 - RRE - Forms 1041 & Sch. H (Form 1040) Forms, Operations & ERS Changes TY20 PY21.)
82	1041	0983	Joint bankruptcy is not allowed per Publication 908.
83	1041	0983	You erroneously entered your Electing Small Business Trusts (ESBT) Tax on Form 1041, Line 7 instead of Form 1041, Schedule G, Line 7. We have moved your ESBT amount to Schedule G, Line 7 and adjusted your tax accordingly.
90	1041	0790	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 5330

ME Code	Form	DLS	Computer Prints
01		1001	There was an error made on the amount reported as Total Tax on Line 17 of Part

ME Code	Form	DLS	Computer Prints
			II. Line 17 of Part II must equal the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable).
02		1002	There was an error made in your calculation for the tax reported in Schedule A , Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972). Line 12 of Schedule A must equal line 11 multiplied by 10 percent.
03		1003	There was an error made in your calculation for the tax reported in Schedule C, Tax on Prohibited Transactions (Section 4975(a)). To calculate the tax on Schedule C, line 2, column (e), multiply the amount in column (d) by the applicable percentage based on the date of your transaction in column (b). Add all amounts in column (e) of Schedule C and enter the total on line 3 of Schedule C.
04		1004	There was an error made in your calculation for the tax reported in Schedule D, Tax on Failure to Meet Minimum Funding Standards (Section 4971(a) and 4971(b)). Line 2 of Schedule D must equal line 1 multiplied by 10 percent.
05		1005	There was an error made in your calculation for the tax reported in Schedule G, Tax on Excess Fringe Benefits (Section 4977).Line 4 of Schedule G must equal line 3 multiplied by 30 percent.
06		1006	There was an error made in your calculation for the tax reported in Schedule H, Tax on Excess Contributions to Certain Plans (Section 4979). Line 2 of Schedule H must equal line 1 multiplied by 10 percent.
07		1007	There was an error made in your calculation for the tax reported in Schedule I, Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980). Line 3 of Schedule I must equal line 2a multiplied by 2b.
08		1008	There was an error made in your calculation for the tax reported in Schedule J, Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F). Line 5 of Schedule J must equal line 4 multiplied by \$100.00.
09		1009	There was a subtraction error made for the tax reported on Line 19 of Part II. Line 19 of Part II must equal line 17 minus line 18.
10		1010	The tax reported on Line 1 of Part I did not match the amount reported on Line 12 of Schedule A. Line 1 of Part I and line 12 of Schedule A must match exactly.
11		1011	The tax reported on Line 2 of Part I did not match the amount reported on Line 12 of Schedule B. Line 2 of Part I and line 12 of Schedule B must match exactly.
16		1016	The tax reported on Line 3a of Part I did not match the amount reported on Line 3 of Schedule C. Line 3a of Part I and line 3 of Schedule C must match exactly.
17		1017	The tax reported on Line 8a of Part I did not match the amount reported on Line 2 of Schedule D. Line 8a of Part I and line 2 of Schedule D must match exactly.
18		1018	The tax reported on Line 11 of Part I did not match the amount reported on Line 4 of Schedule G. Line 11 of Part I and line 4 of Schedule G must match exactly.
19		1019	The tax reported on Line 13 of Part I did not match the amount reported on Line 2 of Schedule H. Line 13 of Part I and Line 2 of Schedule H must match exactly.
20		1020	The tax reported on Line 14 of Part I did not match the amount reported on Line 3 of Schedule I. Line 14 of Part I and Line 3 of Schedule I must match exactly.
21		1021	The tax reported on Line 15 of Part I did not match the amount reported on Line 5 of Schedule J. Line 15 of Part I and line 5 of Schedule J must match exactly.
22		1022	There was an error made in your calculation for the tax reported on Schedule E, Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1)). Line 4 of Schedule E must equal line 3 column (e) multiplied by 10 percent (5 percent for multiemployer plans).
23		1023	The tax reported on Line 9a of Part I did not match the amount reported on Line 4 of Schedule E. Line 9a of Part I and line 4 of Schedule E must match exactly.
24		1024	The tax reported on Line 16 of Part I did not match the amount reported on line 2 of Schedule K. Line 16 of Part I and Line 2 of Schedule K must match exactly.
25		1025	There was an error made in your calculation for the tax reported on line 2 of Schedule K, Tax on Prohibited Tax Shelter Transactions (Section 4965). Line 2 of Schedule K must equal line 1 multiplied by \$20,000.00.
26		1026	The tax reported on line 10b of Part 1 did not match the amount reported on line 1c of Schedule F. Line 10b of Part I and line 1c of Schedule F must match exactly.
27		1027	The tax reported on line 10c of Part 1 did not match the amount reported on line 2d of Schedule F. Line 10c of Part I and line 2d of Schedule F must match exactly.

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ME Code	Form	DLS	Computer Prints
-28-99		1028-1099	RESERVED

Form 8038-CP

ME Code	Form	DLS	Computer Prints
01			There was an error made on the amount reported for the amount of credit to be received in Part III line 22. Line 22 must equal the total of lines 20a, 20b, 21a and 21b.
02			There was an error made in your calculation for build America bonds on Part III line 20a. The amount reported on Part III line 20a must equal 35% of line 19.
03			There was an error made in your calculation for recovery zone economic development bonds on Part III line 20b. The amount reported on Part III line 20b must equal 45% of line 19.

Form 8804

ME Code	Form	DLS	Computer Prints
01		1101	We found an error in the total Section 1446 tax.
02		1102	We cannot allow the amount of tax withheld shown on Form 8804 because you didn't attach any supporting documentation. Therefore, we changed your return. If we are in error, please provide us with the necessary documentation to support the amount of withholding taxes claimed on your return. This documentation can be a copy of either Form 8805, 8288-A, or 1042S.
03		1103	We found that the installment tax payments (Payments with Extension of time to file and overpayments applied from last year's taxes) shown on your account do not agree with the amount claimed on your return.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

Form 8288

ME Code	Form	DLS	Computer Prints
01		1201	An error was made in calculating the FIRPTA tax under Section 1445.
02		1202	A copy of the Withholding Certificate was not attached to your Form 8288 to support the reduced withholding amount of 10% reported in Part 1 – Line 7, or Part II – Line 6.

(3) 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.

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IMF Input Code	Computer Prints
20	An error was made when your Tax on Net Income from Foreclosure Property was figured.
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.

(4) 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.

BMF Input Code	Explanation of Penalty and Interest Charges
	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	<p>Failure to Deposit - We charged 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:</p> <p style="padding-left: 40px;">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.</p>
04	Dishonored Check - We charged a penalty because your bank did not honor your check. For checks of \$1,250 or more, the penalty is 2% of your check amount. For checks of less than \$1,250, the penalty is the check amount or \$25, whichever is less.
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.
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	<p>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:</p> <p style="padding-left: 40px;">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 you 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.</p>
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.

(5) IRA Input Codes

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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 - We charged a penalty because your bank did not honor your check. For checks of \$1,250 or more, the penalty is 2% of your check amount. For checks of less than \$1,250, the penalty is the check amount or \$25, whichever is less.
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.
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)

(6) 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 21 days (10 business days if over \$100,000) from the date of this notice.
20	The amount shown as net adjustment charge should be paid within 21 days (10 business days if

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Input Codes	Explanation
	over \$100,000) from the date of this notice.
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	False W-4 Penalty

11 Refund Deletion Codes

Use an appropriate Code for each deletion case.

Code	Explanation	Code	Explanation
00	No Signature	17	Other Pensions & Annuities
01	Filing Status to Single	18	Sch E Income (or loss)
02	Filing Status to Married Filing Joint	19	Farm Income (or loss) Sch F
03	Filing Status to Married Filing Separate	21	Other Income
04	Filing Status to Head of Household	22	Total Income
05	Filing Status to Qualifying Widow w/Dep. Child	23	Moving Expenses
06	Exemptions	24	Employee Business Expenses
07	Income from Wages, Salaries, Tips, etc.	28	Alimony Paid
08	Interest Income	30	Other Adjustments
09	Dividend Income	31	Total Adjustments to Income
10	Refund of State & Local Income taxes	32	Adjusted Gross Income
11	Alimony Received	34	Tax Computation
12	Schedule C	36	Credit for the Elderly
13	Schedule D	37	Child Dependent Care
14	Capital Gains Distributions	38	Investment Credit
15	Supplemental Gains	39	Foreign Tax Credit
16	Fully Taxable Pensions & Annuities	43	Total Credits
44	Self-Employment Tax	79	Incorrect Tax
45	Minimum Tax on Alternative Tax	80	Manual Refund
47	Social Security Tax	81	Refund Stop Request
48	Tax on IRA	82	Bad Check
51	Withholding	83	FTD Payments
52	Estimated Tax Payments	84	Misapplied Credit
53	Earned Income Credit	85	Correspondence with Taxpayer
54	Amt Paid with Form 4868	86	Assessment to Post
55	Excess SS Tax or RRTA Tax	87	Duplicate Filing
56	Tax on Special Fuels and Oils	88	670 verification
58	Total Payments	89	Transfer Payment to another Period
75	Taxable Income	90	No Document
76	Schedule A	99	All Other Reasons
77	Credit Elect		
78	Payment with Return		

User Notes

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Section 10 - Penalty and Interest Provisions

1 Nature of Changes

Description	Page No.
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Penalty Provisions	10-1
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Penalty Reason Codes (PRC)	10-50
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2 General Background

Section 10 provides penalty and interest policy guidelines, processing codes and additional information from the Office of Service wide Penalties (OSP) and the Office of Service wide Interest (OSI). The following websites provide additional penalty and interest information.

Web Addresses:

Penalties Knowledge Base <https://portal.ds.irsnet.gov/sites/vl015/Pages/default.aspx>

Interest Knowledge Base <https://portal.ds.irsnet.gov/sites/vl022/Pages/default.aspx>

3 Interest Rates

The statutory requirements for calculating interest on underpayments and overpayments are contained in IRC 6601 and IRC 6611, respectively. The payment of interest on underpayments and overpayments under these provisions is mandatory unless otherwise provided by law.

IRC 6621 provides the interest rates on overpayments and underpayments for corporate and non-corporate taxpayers. The interest rates, which are determined on a quarterly basis, appear in the Interest Rate Tables located on the Servicewide Electronic Research Program (SERP) website at: [SERP - Interest Rates - IRM Supplements \(irs.gov\)](#)

For all interest provisions, see [IRM 20.2, Interest](#).

4 Penalty Provisions

In general, for every filing, paying and reporting requirement imposed by the Internal Revenue Code, there is a penalty provision for failing to comply with the requirement. This section does not contain information on all penalty provisions. For all penalty provisions, see [IRM 20.1, Penalty Handbook](#).

Type of Penalty	Penalty Rate and Information
Failure to File IRC 6651(a)(1)	The penalty is 5% of the tax unpaid on the return due date (without regard to extensions) for each month or part of a month that the return is late, not to exceed 25%. When an income tax return is 60 days or more late, the minimum penalty amount is listed in IRM 20.1.2.3.7.4 is \$450* (\$435 on returns due between 01/01/2020 and 12/31/2022), \$210 on returns due between 01/01/2018 and 12/31/2019, \$205 for returns due between 01/01/2016 and 12/31/2017, \$135 for returns due between 01/01/2009 and 12/31/2015 and \$100 for returns due before 01/01/2009), or 100% of the unpaid tax, whichever is less.
Failure to Pay Tax Shown on the Return IRC 6651(a)(2)	<p>The penalty is 1/2% of the tax shown on the return that is not paid by the return due date without regard to extensions. The penalty is charged on the unpaid tax for each month or part of a month that the tax remains unpaid, but it cannot exceed 25% in the aggregate.</p> <p>When both above penalties apply for the same month, the Failure to File penalty is reduced by the amount of the Failure to Pay penalty for that month, unless the minimum Failure to File penalty applies.</p>
Failure to Pay Tax Upon Notice and Demand for Payment IRC 6651(a)(3)	<p>The penalty is 1/2% of the tax in the notice and demand for payment that remains unpaid 21 calendar days (10 business days, if the total due in the notice was \$100,000 or more) after the date of the notice. The penalty is charged on the unpaid tax for each month or part of a month that the tax remains unpaid, but it cannot exceed 25% in the aggregate.</p> <p>Both Failure to Pay penalty rates are increased to 1% per month on any tax that remains unpaid 10 days after IRS has issued a Notice of Intent to Levy Certain Assets. Issuance of such a notice is identified by notice status 58, TC 971 with action code 035 or 069, or by an assessment with doc code 51 and blocking series 14X.</p> <p>The penalty rate for Failure to Pay Tax Upon Notice and Demand for Immediate Payment is 1% as of the date of the notice for any jeopardy assessment. Jeopardy assessments are identified by doc code 51 with blocking series 100 - 119.</p> <p>For individual taxpayers who filed on time, any Failure to Pay penalty rates are decreased to 1/4% per month during any month during which the taxpayer has an approved installment agreement with the IRS for that tax.</p>
Failure to Deposit Taxes IRC 6656	For deposits required after December 31, 1989, there is a four-tiered penalty. The penalty is 2% for deposits 1-5 days late, 5% for deposits 6-15 days late, 10% for all direct payments and those deposits more than 15 days late, but paid on or before the 10th day following notice and demand, and 15% (actually, a 5% addition to the 10%) for late undeposited taxes still unpaid after the 10th day following the first balance due notice or the day on which notice and demand for immediate payment is given.
Failure to Pay Estimated Tax IRC 6654 & IRC 6655	The penalty is determined by multiplying the daily interest rate in effect for a given day by any underpaid installment amount for that day. The total penalty is the aggregate of the penalty for all days during which an underpayment exists.
Bad Checks Dishonored Paper Checks or Money Orders/Insufficient Funds on Electronic Payments IRC 6657	<p>The penalty is 2% of the amount of the dishonored payment instrument, or if the amount of the dishonored payment instrument is less than \$1,250, then the penalty is the <i>lesser</i> of \$25 or the amount of the payment.</p> <p>Effective July 2, 2010, the penalty includes all "instruments" (forms) of payment. For dishonored checks or money orders received after May 25, 2007, and prior to July 2, 2010, the bad check penalty was only applicable to paper checks and money orders.</p> <p>The penalty was 2% of the amount of the dishonored payment, or if the amount of the dishonored payment was less than \$1,250, then the penalty was the <i>lesser</i> of \$25 or the amount of the payment. Penalties were not assessed on checks less than \$5.00. See IRM 20.1.10, Miscellaneous Penalties.</p>
Failure to File a	For returns due before 12/21/2007, the penalty is \$50 per person (as defined in

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Type of Penalty	Penalty Rate and Information
Timely and/or Complete Form 1065 IRC 6698	<p>IRC 7701(a)(1)) who was a partner in the partnership at any time during the year, for each month or part of a month the return is late or incomplete, for up to 5 months.</p> <p>For returns due after 12/20/2007 but before 1/1/2009, the penalty is \$85 per person who was a partner in the partnership at any time during the year, for each month or part of a month the return is late or incomplete, for up to 12 months.</p> <p>Penalty rates are adjusted for inflation. See IRM 20.1.2.4.2, Penalty Computation for the applicable penalty rate.</p>
Failure to File a Timely and/or Complete Form 1120S IRC 6699	<p>For returns due before 12/21/2007, there is no penalty.</p> <p>For returns due after 12/20/2007 but before 1/1/2009, the penalty is \$85 per person (as defined in IRC 7702(a)(1)) who was a shareholder in the corporation at any time during the year, for each month or part of a month the return is late or incomplete, for up to 12 months.</p> <p>#Note: The penalty is not to be imposed against late or incomplete S corporation returns for tax periods prior to 200812; therefore, IRS has not and will not assert a penalty at this base rate.#</p> <p>Penalty rates are adjusted for inflation. See IRM 20.1.2.6.2, Penalty Computation for the applicable penalty rate.</p>
Failure to File an Exempt Organization Return IRC 6652(c)(1)(A)	<p>Failure to File Penalty for Form 990, Form 990-EZ and Form 990-PF is \$20* per day for each day late - not to exceed a maximum penalty of \$12,000* or 5% of the gross receipts unless gross receipts exceed 1,208,500*, then the penalty is \$120* per day not to exceed \$60,000*.</p>
Accuracy Related Penalty IRC 6662	<p>The general IRC 6662 penalty rate is 20% of the portion of the underpayment resulting from the misconduct. The penalty rate increases to 40% in certain circumstances involving gross valuation misstatements, nondisclosed noneconomic substance transactions, and undisclosed foreign financial asset understatements. See <u>IRM 20.1.5, Return Related Penalties</u>.</p>
Return Preparer Penalties IRC 6695(a), 6695(b), 6695(c), 6695(d) and 6695e	<p>\$50* for each failure to:</p> <ul style="list-style-type: none"> • Provide T/P with copy of prepared return; • Sign the prepared return or claim; • Include an identifying number preparer tax identification (PITN) on the prepared return or claim. <p>Maximum (per subsection) is \$25,000* per calendar year and subject to annual inflationary adjustment.</p>
Frivolous Tax Submissions IRC 6702	<p>\$5,000 per frivolous tax return (6702(a)) or submission (6702(b)); \$5,000 for each signing taxpayer on married filing joint submissions returns. See IRM 20.1.10, Miscellaneous Penalties.</p>
Failure to File Correct Information Returns IRC 6721	<p>The penalty for information returns is \$50 per return with a maximum of \$250,000 (for large businesses) per calendar year for returns required to be filed before December 31, 2010. The penalty amount and maximum increase to \$100 and \$1,500,000 (for large businesses) respectively for returns required to be filed on or</p>

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Type of Penalty	Penalty Rate and Information
	after January 1, 2011, per the SBJA of 2010. The penalty amounts increase to \$250 per return with a maximum of \$3,000,000 (for large businesses) for returns required to be filed on or after January 1, 2016, per the TPEA of 2015 and also subject to annual inflationary adjustment. Refer to section 7 for rates and maximum amounts adjusted for inflation.
Failure Furnish Correct Payee Statements IRC 6722	The penalty is \$50 per return for returns required to be furnished by December 31, 2010 (\$100 for returns required to be furnished on or after January 1, 2011, and \$250 for returns required to be furnished on or after January 1, 2016 subject to annual inflationary adjustment). Refer to section 7 for rates and maximum amounts adjusted for inflation.

* Identifies amount subject to an annual inflationary adjustment beginning with returns, statements, etc. due on or after Jan. 1, 2016. Refer to the following Revenue Procedures for adjusted amounts, if applicable:

- Tax Year 2015 – See Rev. Proc. 2016-11
- Tax Year 2016 – See Rev. Proc. 2015-53 (Section 3.48(3) of Rev. Proc. 2015-53 contains an incorrect rate. The correct rate is reflected in Section 4 of Rev. Proc. 2016-11.)
- Tax Year 2017 – See Rev. Proc. 2016-55
- Tax Year 2018 – See Rev. Proc. 2018-18
- Tax Year 2019 – See Rev. Proc. 2018-57
- Tax Year 2020 – See Rev. Proc 2019-44
- Tax Year 2021 – See Rev. Proc. 2020-45
- Tax Year 2022 – See Rev. Proc. 2021-45
- Tax Year 2023 – See Rev. Proc. 2022-38

5 Penalty and Interest Table

Certain penalties and interest must be specifically addressed when adjusting tax, credits or payments within a module. This Penalty and Interest Table contains the information needed to address these conditions. The table also contains the underpayment interest effective date for the transactions listed, when applicable.

NOTE: For those penalties where interest accrues from the **later** of the return due date or extended return due date, the terms “return due date” and “extended return due date” include any authorized postponements under IRC 7508, Combat Zone/Contingency Operation, or 7508A, Presidentially Declared Disaster/Terroristic/Military Action, and therefore must be considered when performing a manual interest computation – see IRMs [20.2.7.11](#) and [20.2.7.13](#). (The postponement periods of IRC 7508/7508A are automatically implemented for systemic computations by the IRS computer when applicable.)

TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM

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160	Manual Assessment of Delinquency Penalty under IRC 6651(a)(1)	Yes	All conditions except: TC 290 for a zero amount.	A TC 160 for a zero amount may be input only if the penalty should not be changed.	Return due date or extended return due date (whichever is later). See IRM 20.2.5.3 for returns due prior to 1/1/1990.	20.1.2 20.2.5.3
160	Manual Assessment of	No		Manual assessment of penalty for failure to file a partnership	23C date of the assessment	20.1.2.4

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
	Delinquency Penalty under IRC 6698 or IRC 6699			return or S corporation return. Assessed prior to cycle 202203. Use TC 240 PRN 722 or 723 for penalty assessments in cycle 202203 and later.		20.2.5.3
161	Manual Abatement of Delinquency Penalty under IRC 6651(a)(1)	Yes	All conditions except: TC 290 for a zero amount.	Abates previously posted TC 160 or 166 in whole or in part.	Same interest effective date as the transaction being abated.	20.1.2 20.2.5.3
161	Manual Abatement of Delinquency Penalty under IRC 6698 or IRC 6699	No		Manual abatement of penalty for failure to file a partnership return or S corporation return. Prior to cycle 202203 assessed with TC 16X. If assessed with TC 16X abate with TC 161.	Same effective date as the assessment being abated. <i>Note: When only a portion of the net total penalty is being abated and there are multiple TC 16Xs, abatements are applied in first-in, first-out (FIFO) order for interest computation purposes.</i>	IRM 20.1.2.4 IRM 20.1.2.6 IRM 20.2.5.3
166	Generated Assessment of Delinquency Penalty under IRC 6651(a)(1)	No			Return due date or extended return due date (whichever is later).	20.2.5.3 20.1.2
166	Generated Assessment of Delinquency Penalty under IRC 6698 or IRC 6699	No		Generated penalty for failure to file a partnership return or S corporation return. Assessed prior to cycle 202203. Use TC 240 PRN 722	23C date of the assessment	20.1.2 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
				for penalty assessment in cycle 20203 and later.		
167	Generated Abatement of Delinquency Penalty under IRC 6651(a)(1)	No		Abates previously posted TC 166 in whole or in part.	Same interest effective date as the transaction being abated.	IRM 20.1.2 20.2.5.3
167	Generated Abatement of Delinquency Penalty under IRC 6698 or IRC 6699	No		Generated abatement of penalty for failure to file a partnership return or S corporation return. For TC 166 used prior to cycle 202203	23C date of the earliest unreversed assessment being abated. <i>Note: When only a portion of the net total penalty is being abated and there are multiple TC 166s, abatements are applied in first-in, first-out (FIFO) order for interest computation purposes.</i>	20.1.2 IRM 20.2.5.3
170	Manual Assessment of Estimated Tax Penalty	Only under the following conditions:	When there is a previous posted TC 170/171 with Doc Code 17, 18, 24, 47, 51, 52 or 54 present and a TC 29X or 30X Adj. with TC 806/807 is input, or timely ES payments are transferred into or out of the module.	Priority Code 8 may be used in lieu of TC 170 for a zero amount to bypass UPC 158/328 check when adjusting withholding when there is no change to the penalty. <i>Note: A prev. posted TC 170/171 with these Doc. Codes restricts the module from automatic recomputation.</i>	Transaction (23C) date of penalty assessment.	20.1.3 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
171	Manual Abatement of Estimated Tax Penalty	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 TC 29X or 30X Adj. with TC 806/807 is input, or timely ES payments are transferred into or out of the module.	<p>Abates previously posted TC 170 or 176 in whole or in part.</p> <p>Priority Code 8 may be used in lieu of TC 170 for a zero amount to bypass UPC 158/328 check when adjusting withholding when there is no change to the penalty.</p> <p>Note: A prev. posted TC 170/171 with these Doc. Codes restricts the module from automatic recomputation.</p>	<p>Same interest effective date as the transaction being abated.</p> <p>Note: TC 171 is applied against a monetary match of TC 170 or TC 176. If a match is not found, TC 171 is first applied, in FIFO order, against TC 170 and then against TC 176.</p> <p>Note: A reversed TC 170 is identified by reversal indicator "R" (e.g., TC 170R) in BMF, and by a transaction code conversion from TC 170 to TC 173 in IMF. TC 176 has no such reversal indicators (BMF or IMF).</p>	20.1.3 20.2.5.3
176	Generated Assessment of Estimated Tax Penalty				Transaction (23C) date of penalty assessment.	20.1.3
177	Generated Abatement of Estimated Tax Penalty			Abates previously posted TC 176 in whole or in part.	<p>Same interest effective date as the transaction being abated.</p> <p>Note: TC 177 is first applied against a monetary match of TC</p>	20/1.3 20.2.5.3

TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
					<i>176. When only a portion of the net total penalty is being abated and there are multiple TC 176s, abatements are applied in first-in, first-out (FIFO) order for interest computation purposes.</i>	
180	Manual Assessment of Failure to Deposit (FTD) Penalty	Yes	All conditions except: TC 290 for a zero amount.	Use the information in the new ROFTL to determine the new penalty amount and input TC 180 (or a TC 180 for a zero amount if the penalty should not be changed) along with the TC 29X. If TC 298 is timely paid, input TC 180 for .00. If TC 298 is not timely paid, input TC 180 for 10% of tax not paid timely.	Transaction (23C) date of penalty assessment.	20.1.4 20.2.5.3
181	Manual Abatement of FTD Penalty	Yes	All conditions except: TC 290 for a zero amount.	Abates previously posted TC 180 or 186 in whole or in part. Use the information in the new ROFTL to determine the new penalty amount and input TC 181 (or a TC 180 for a zero amount if the penalty should not be changed) along with the TC 29X. See above. New ROFTL is not	Same interest effective date as the transaction being abated. Note: <i>When only a portion of the net total penalty is being abated and there are multiple TC 18Xs, abatements are applied in first-in, first-out (FIFO) order for interest computation</i>	20.1.4 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
				needed for TC 298. See IRM 20.1.4.21.3(13) for instructions with TC 291.	<i>purposes.</i>	
186	Generated Assessment of FTD Penalty	Yes, for tax or credits. No, for payments (if no TC 180 or TC 181).	All conditions except: when TC 291 is for a partial tax decrease and the total of the credit transfers equals the TC 291 amount or when a complete tax decrease is input to a module which has no FTD restriction (TC 180/181).	Use the information in the new ROFTL to determine the new penalty amount and input TC 18X (or a TC 180 for zero amount if the penalty should not be changed) along with the TC 29X. See Above. New ROFTL amount not needed for TC 298.	Transaction (23C) date of penalty assessment.	20.1.4 20.2.5.3
187	Generated Abatement of FTD Penalty	Yes, for tax or credits. No, for payments (if no TC 180 or TC 181).	All conditions except: when TC 291 is for a partial tax decrease and the total of the credit transfers equals the TC 291 amount or when a complete tax decrease is input to a module which has no FTD restriction (TC 180/181).	Abates previously posted TC 186 in whole or in part. Use the information in the new ROFTL to determine the new penalty amount and input TC 18X (or a TC 180 for a zero amount if the penalty should not be changed) along with the TC 29X. See Above. New ROFTL amount not needed for TC 298.	Same interest effective date as the transaction being abated. Note: <i>When only a portion of the net total penalty is being abated and there are multiple TC 186s, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	20.1.4 20.2.5.3
190	Manual Assessment of Interest (Account Transfer-In TC 370)	No	If Master File is not prevented from computing underpayment interest, use TC 190 to	See IRMs 20.2.1. and 20.2.5.6.1 for conditions to manually compute underpayment interest.	Not applicable to interest computation.	20.2.5.6.2

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
			post interest on a quick or prompt assessment document.			
191	Manual Abatement of TC 190 Interest Assessment	No	Usually accompanying an Account Transfer-In (TC 370). None, unless a condition is present that would prevent systemic calculation of underpayment interest.	Abates previously posted TC 190 in whole or in part. See IRMs 20.2.1.4.2 and 20.2.5.6.1 for conditions to manually compute underpayment interest.	Not applicable to interest computation.	20.2.5.2
196	Generated Assessment of Interest	No	None, unless a condition is present that would prevent systemic calculation of underpayment interest.	See IRMs 20.2.1.4.2 and 20.2.5.6.1 for conditions to manually compute underpayment interest.	Not applicable to interest computation.	20.2.1.4.120.2.5
197	Generated Abatement of Interest Assessment	No	None, unless a condition is present that would prevent systemic calculation of underpayment interest.	Abates previously posted TC 190 or 196 in whole or in part. See IRMs 20.2.1.4.2 and 20.2.5.6.1 for conditions to manually compute underpayment interest.	Not applicable to interest computation.	20.2.1.4.120.2.5
234	Manual Assessment of Daily Delinquency Penalty	No	Manually Assessed		Transaction (23C) date of penalty assessment.	20.1.8 20.2.5.3
235	Manual Abatement of Daily Delinquency Penalty	No	Manually Abated	Abate previously posted TC 234 or 238 in whole or in part.	Same interest effective date as the transaction being abated. <i>Note: When only a portion of the net total</i>	20.1.8 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
					<i>penalty is being abated and there are multiple TC 23Xs, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	
238	Generated Assessment of Daily Delinquency Penalty	No	Computer-Generated		Transaction (23C) date of penalty assessment.	20.1.8 20.2.5.3
239	Generated Abatement of Daily Delinquency Penalty			Abates previously posted TC 238 in whole or in part.	<i>Same interest effective date as the transaction being abated.</i> Note: <i>When only a portion of the net total penalty is being abated and there are multiple TC 238s, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	20.1.8 20.2.5.3
240	Miscellaneous Civil Penalty Assessment	No	Computer-Generated	Computer-Generated from the appropriate PRN (Penalty Reference Number) with a positive dollar amount. Input manually without PRN on MFT 02 and MFT 06 for respective assessment of penalties under IRC 6699 and IRC	For PRNs 680, 681, 683, 686, 786-793, return due date or extended due date (whichever is later). All others 23C date of the penalty assessment. See IRM 20.2.5.3 for returns due prior to	20.1.8 20.2.5.3 20.1.2.4 20.1.2.6

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
				6698. Assessed prior to cycle 202203. Use TC 240 PRN 723 for penalty assessment in cycle 202203 and later.	1/1/1990.	
241	Miscellaneous Civil Penalty Abatement	No	Computer-Generated	Abates previously posted TC 240 or 246 for MFT 02 & 06 (Form 1065, BMF only) in whole or in part. Computer-Generated from the appropriate PRN (Penalty Reference Number) that corresponds to the penalty being abated, using a negative dollar amount. Input manually without PRN to abate TC 240 without PRN.	Same interest effective date as the transaction with a matching PRN being abated. (See IRM 5.19.14.4.3 for TFRP adjustments.)	20.1.8 20.1.2.4 20.1.2.6 20.2.5.3
246	Generated Assessment of Form 8752, Form 1065, or Form 1120S Penalty			Assessed prior to cycle 202203. TC 246 PRN 722 or 723 for penalty assessments in cycle 202203 and later.	Transaction (23C) date of penalty assessment.	20.1.2 20.2.5.3
247	Generated Abatement of Form 8752, Form 1065, or Form 1120S Penalty			Abates previously posted TC 246 in whole or in part.	Same interest effective date as the transaction being abated.	20.1.2 20.2.5.3
270	Manual Assessment of Failure to Pay Tax Penalty	Yes	All conditions except: TC 290 for a zero amount. Manually Assessed.	A TC 270 for a zero amount may be input if penalty should not be changed. Restricts penalty	Transaction (23C) date of penalty assessment.	20.1.2 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
				computation for the module unless input with Reason Code 062.		
271	Manual Abatement of Failure to Pay Tax Penalty	Yes	All conditions except: TC 290 for a zero amount. Manually Abated. TC 271 need not be addressed if posted with Reason Code 062.	Abates previously posted TC 270 or 276 in whole or in part.	Same interest effective date as the transaction being abated. <i>Note: When only a portion of the net total penalty is being abated and there are multiple TC 27Xs, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	20.1.2 20.2.5.3
276	Generated Assessment of Failure to Pay Tax Penalty				Transaction (23C) date of penalty assessment.	20.1.2 20.2.5.3
277	Generated Abatement of Failure to Pay Tax Penalty			Abates previously posted TC 276 in whole or in part.	Same interest effective date as the transaction being abated. <i>Note: When only a portion of the net total penalty is being abated and there are multiple TC 276s, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	20.1.2 20.2.5.3
280	Manual Assessment	No	Manually Assessed		Transaction (23C) date of	20.1.10.4 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
	of Bad Check Penalty				penalty assessment.	
281	Manual Abatement of Bad Check Penalty	No	Manually Abated	Abates previously posted TC 280 or 286 in whole or in part.	Same interest effective date as the transaction being abated. <i>Note: When only a portion of the net total penalty is being abated and there are multiple TC 28Xs, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	20.1.10.4 20.2.5.3
286	Generated Assessment of Bad Check Penalty				Transaction (23C) date of penalty assessment.	20.1.10 20.2.5.3
287	Generated Abatement of Bad Check Penalty			Abates previously posted TC 286 in whole or in part.	Same interest effective date as the transaction being abated. <i>Note: When only a portion of the net total penalty is being abated and there are multiple TC 286s, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i>	20.1.10 20.2.5.3
320	Manual Assessment of Fraud Penalty				Return due date or extended return due date (whichever is	20.1.5 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
					later). See IRM 20.2.5.3 for returns due prior to 1/1/1989.	
321	Manual Abatement of Fraud Penalty			Abates previously posted TC 320 in whole or in part.	Same interest effective date as the transaction being abated. <i>Note: For returns due prior to 1/1/1989, if a portion of the tax is being reduced, the additional 50% interest component must also be recomputed.</i>	20.1.5 20.2.5.3
336	Generated Assessment of Interest on Additional Tax or Deficiency	No	None, unless a condition is present that would prevent systemic calculation of underpayment interest.	See IRMs 20.2.1.4.220.2.1.5.2 and 20.2.5.6.1 for conditions to manually compute underpayment interest.	Not applicable to interest computation.	20.2.1.4.120.2.5
337	Generated Abatement of Interest on Additional Tax or Deficiency	No	None, unless a condition is present that would prevent systemic calculation of underpayment interest.	Abates previously posted TC 190, 196 or 336 in whole or in part. See IRMs 20.2.1.4.2 and 20.2.5.6.1 for conditions to manually compute underpayment interest.	Not applicable to interest computation.	20.2.1.4.1
340	Manual Assessment of Interest	Yes	All conditions.	After posting, underpayment interest cannot be assessed or abated by computer for the applicable tax module.	Not applicable to interest computation.	20.2.5.6.2 20.2.14

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
				<p>Underpayment interest must be computed manually and input with TC 340 or 341, unless posting of TC 342 or a non-restricting TC 340 is appropriate.</p> <p>TC 340 also represents net rate interest netting when accompanied with a Correspondence Date of 07221998, and TC 971 AC 355 (BMF) or TC 971 AC 660 (IMF).</p>		
341	Manual Abatement of Interest Assessment	Yes	All conditions.	<p>Abates previously posted TC 190, 196, 336 or 340 in whole or in part.</p> <p>After posting, underpayment interest cannot be assessed or abated by computer for the applicable tax module. Underpayment interest must be computed manually and input with TC 340 or 341, unless posting of TC 342 or a non-restricting TC 340 is appropriate.</p> <p>TC 341 also represents net rate interest netting when accompanied with a Correspondence Date of 07221998, and TC 971 AC 355 (BMF) or TC 971 AC 660 (IMF).</p>	Not applicable to interest computation.	20.2.5.6.2 20.2.14
342	Interest	No	TC 342 need	Removes restriction	Not applicable	20.2.5.6.2

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
	Restriction Deletion		not be addressed unless it was input in error.	<p>on the computer computation of underpayment interest set by a previously posted TC 340 or 341, allowing the computer to systemically calculate interest.</p> <p>Caution: 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.</p>	to interest computation.	
350	Manual Assessment of Negligence Penalty under IRC 6653			This penalty was replaced by IRC 6662 for returns due after 12/31/1989. This penalty should only be used for returns due before 1/1/1990.	<p>Transaction (23C) date of penalty assessment.</p> <p>See IRM 20.2.5.3 for returns due after 12/31/1988 and before 1/1/1990.</p>	20.1.5 20.2.5.3
351	Manual Abatement of Negligence Penalty under IRC 6653			Abates previously posted TC 350 in whole or in part.	<p>Same interest effective date as the transaction being abated.</p> <p>Note: For returns due after 12/31/1981 and prior to 1/1/1989, if a portion of the tax is being reduced, the additional 50% interest component must also be recomputed.</p>	20.1.5 20.2.5.3

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
360	Manual Assessment of Fees and Collection Costs				Transaction (23C) date of penalty assessment.	20.2.5.3
361	Manual Abatement of Fees and Collection Costs			Abates previously posted TC 360 in whole or in part.	<p>Same interest effective date as the transaction being abated.</p> <p>Note:</p> <p><i>When only a portion of the net total penalty is being abated and there are multiple TC 360s, abatements are applied in first-in first-out (FIFO) order for interest computation purposes.</i></p>	20.2.5.3
770	Manual Interest Due on Overpayment or Interest Netting (i.e., Within Module or Net Rate Netting)	Yes	I- freeze present on module or prior interest netting (i.e., within module or net rate netting).	<p>Within module netting is identified by TC 777, which carries the 23C date of a prior refund and a "999" in the Julian Date of the DLN. TC 772 may also be an identifier.</p> <p>Net rate interest netting is identified by TC 77X or TC 340/341 with a Correspondence Date of 07221998, and TC 971 AC 355 (BMF) or TC 971 AC 660 (IMF).</p>	Not applicable to interest computation.	20.2.4 20.2.14
772	Correction of TC 770 Processed in	Yes	I- freeze present on module or	Reverses a TC 770 or 776 transaction	Not applicable to interest computation.	20.2.4 20.2.14

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
	Error or Interest Netting (i.e., Within Module or Net Rate Netting)		prior interest netting (i.e., within module or net rate netting).	<p>in whole or in part.</p> <p>Within module netting is identified by TC 777, which carries the 23C date of a prior refund and a "999" in the Julian Date of the DLN. TC 772 may also be an identifier.</p> <p>Net rate interest netting is identified by TC 77X or TC 340/341 with a Correspondence Date of 07221998, and TC 971 AC 355 (BMF) or TC 971 AC 660 (IMF).</p>		
776	Generated Interest Due on Overpayment	No	None, unless a condition is present that would prevent systemic calculation of overpayment interest.	See IRM 20.2.4 for conditions to manually compute overpayment interest.	Not applicable to interest computation.	IRM 20.2.4
777	Reverse Generated Interest Due on Overpayment or Within Module Interest Netting	No	None, unless a condition is present that would prevent systemic calculation of overpayment interest or within module netting.	<p>Reverses a TC 776 transaction in whole or in part.</p> <p>See IRM 20.2.4 for conditions to manually compute overpayment interest.</p> <p>Within module netting can be identified by TC 777, which carries the 23C date of a prior refund and a "999" in the Julian Date of the DLN.</p> <p>See IRM 20.2.14.4.2 for Master File limitations in</p>	Not applicable to interest computation.	20.2.4 20.2.14

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TC	Definition	Must TC be addressed when adjusting tax, payments or credits within a module?	Conditions	Comments	Underpayment Interest Effective Date	IRM
				computing within module netting.		

6 Return Preparer Penalties

Form 8278 is an adjustment document (ADJ54) used for assessments or abatements of return preparer penalties and other miscellaneous civil penalties that are not subject to deficiency procedures. The Penalty Reference Number (PRN) is keyed in with a positive dollar amount for assessments. A Transaction Code (TC) 290 posts with a TC 240 for the assessed amount. Preparer penalties are assessed on the tax period of the return in violation. Use MFT 55 for violations by an individual tax return preparer and MFT 13 for violations by a firm tax return preparer. Tax return preparer penalty PRNs are listed below. See IRM 20.1.6, Preparer/Promoter/Material Advisor Penalties for additional information.

Note: Return Preparer Penalties under IRC 6695 (a) – (g) are subject to annual inflationary adjustments as a result of P.L. 113-295, effective starting tax year 2015. Rates are included in the table below showing historical and current rates as adjusted for inflation, if applicable.

Sections Impacted by Inflation

	IRC Section 6695 (a), (b), (c), (d), (e)	IRC Section 6695 (f)	IRC Section 6695 (g)
	Other Assessable Penalties with Respect to the Preparation of Tax Returns for Other Persons PRN 624	Preparers negotiating taxpayer's refund check including electronic deposit PRN 626	Failure to be Diligent in Determining Eligibility for Head of Household Filing Status and Certain Tax Benefits PRN 627
Base Rate for Tax years 2014 and earlier	\$50 per return or claim \$25,000 maximum	\$500 per check No maximum	\$500 per item in return No maximum
Tax Year 2015	\$50 per return or claim \$25,000 maximum	\$505 per check No maximum	\$505 per item in return No maximum
Tax Year 2016	\$50 per return or claim \$25,500 maximum	\$510 per check No maximum	\$510 per item in return No maximum
Tax Year 2017	\$50 per return or claim \$25,500 maximum	\$510 per check No maximum	\$510 per item in return No maximum
Tax Year	\$50 per return or claim	\$520 per check	\$520 per item in return

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2018	\$26,000 maximum	No maximum	No maximum
Tax Year 2019	\$50 per return or claim \$26,500 maximum	\$530 per check No maximum	\$530 per item in return No maximum
Tax Year 2020	\$50 per return or claim \$27,000 maximum	\$540 per check No maximum	\$540 per item in return No maximum
Tax Year 2021	\$50 per return or claim \$27,000 maximum	\$545 per check No maximum	\$545 per item in return No maximum
Tax Year 2022	\$55 per return or claim \$28,000 maximum	\$560 per check No maximum	\$560 per item in return No maximum

Sections Not Impacted by Inflation

PRN	IRC Section	Description	Tax Years 2014 and Earlier	Tax Year 2015 and Later
633	6713	Return Preparer Disclosure or Use of Information – Also applies to any persons engaged in the business of preparing or providing services for the preparation of income tax returns.	\$250 per unauthorized disclosure \$10,000 maximum	\$250 per unauthorized disclosure \$10,000 maximum
645	6694(a)	Return Preparer Understatement Due to unreasonable position for prepared tax returns.	\$1,000 or 50% of income derived from the return or claim No maximum	\$1,000 or 50% of income derived from the return or claim No maximum
650	6694(b)	Return Preparer Understatement Due to willful or reckless conduct for prepared tax returns.	\$5,000 or 50% of income derived from the return or claim No maximum	\$5,000 or 75% of income derived from the return or claim No maximum

7 Information Return Penalties

Field compliance functions use Form 3645, Computation of Information Return Penalty, in conjunction with Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties, to compute penalties for failure to file correct information returns, failure to furnish correct payee statements, and failure to comply with other information reporting requirements.

For more information related to information return penalties including procedures for working these penalties, refer to Document 13267, Field Procedures for Securing and Processing Information Return Penalties. See IRM 20.1.7, Information Return Penalties.

Safe harbor for certain de minimis errors on information returns and payee statements: Section 202 of the PATH Act (P.L. 114-113) added IRC 6721(c)(3) and IRC 6722(c)(3) with respect to an information return filed with the Secretary, if no single amount in error differs from the correct amount by more than \$100, and no single amount reported for tax withheld on an information return differs from the correct amount by more than \$25, then no correction shall be required and, for

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purposes of IRC 6721 and IRC 6722, such return shall be treated as having been filed/furnished with all of the correct required information. This safe harbor applies to returns required to be filed, and payee statements required to be furnished, after December 31, 2016. The safe harbor shall not apply if the person to whom such statement is required to be furnished makes an election to opt out of the safe harbor. See Notice 2017-09, 2017-4 I.R.B. 542.

Various legislative changes have increased the penalty rates and maximum amounts for IRC sections 6721-Failure to File Correct Information Returns and 6722-Failure to Furnish Correct Payee Statements, beginning with returns required to be filed and statements required to be furnished on or after January 1, 2011.

Beginning with returns required to be filed and statements required to be furnished on or after January 1, 2016, the penalty rates and maximum amounts are subject to annual inflationary adjustments required by IRC sections 6721(f) and 6722(f). **The reflected amounts in the tables below for this year and subsequent years include inflation adjustment, if applicable.** Where the amount is the same as referenced in the IRC, then the inflationary calculation did not meet the minimum adjustment required under IRC sections 6721(f)(2) or 6722(f)(2).

For additional information regarding IRC 6721 and IRC 6722 rates and legislative changes, refer to the IRC 6721/6722 Penalty Rate Overview and Legislative Information page at <https://portal.ds.irsnet.gov/sites/vl015/lists/informationreturns/DispltemForm.aspx?ID=36>

**IRC 6721 & IRC 6722 Large Businesses with Gross Receipts of More Than \$5 Million
(Average annual gross receipts for the most recent 3 taxable years)**

Time of correct filing	Not more than 30 days late	31 days late - August 1	After August 1	Intentional disregard
Due 01-01-2024 thru 12-31-2024 (with inflation adjustments-Rev. Proc. 2022-38)	\$60 per return or statement \$630,500 maximum	\$120 per return or statement \$1,891,500 maximum	\$310 per return or statement \$3,783,000 maximum	\$630 per return or statement No maximum
Due 01-01-2023 thru 12-31-2023 (with inflation adjustments-Rev. Proc. 2021-45)	\$50 per return or statement \$588,500 maximum	\$110 per return or statement \$1,766,000 maximum	\$290 per return or statement \$3,532,500 maximum	\$580 per return or statement No maximum
Due 01-01-2022 thru 12-31-2022 (with inflation adjustments-Rev. Proc. 2020-45)	\$50 per return or statement \$571,000 maximum	\$110 per return or statement \$1,713,000 maximum	\$280 per return or statement \$3,426,000 maximum	\$570 per return or statement No maximum
Due 01-01-2021 thru 12-31-2021 (with inflation adjustments-Rev. Proc. 2019-44)	\$50 per return or statement \$565,000 maximum	\$110 per return or statement \$1,696,000 maximum	\$280 per return or statement \$3,392,000 maximum	\$560 per return or statement No maximum
Due 01-01-2020 thru 12-31-2020 (with inflation adjustments-Rev. Proc. 2018-57)	\$50 per return or statement \$556,500 maximum	\$110 per return or statement \$1,669,500 maximum	\$270 per return or statement \$3,339,000 maximum	\$550 per return or statement No maximum
Due 01-01-2019 thru 12-31-2019 (with inflation adjustments-Rev. Proc. 2018-18)	\$50 per return or statement \$545,500 maximum	\$100 per return or statement \$1,637,500 maximum	\$270 per return or statement \$3,275,500 maximum	\$540 per return or statement No maximum
Due 01-01-2018 thru 12-31-2018 (with inflation adjustments-Rev. Proc. 2016-55)	\$50 per return or statement \$536,000 maximum	\$100 per return or statement \$1,609,000 maximum	\$260 per return or statement \$3,218,500 maximum	\$530 per return or statement No maximum

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Due 01-01-2017 thru 12-31-2017 (with inflation adjustments-Rev. Proc. 2015-53)	\$50 per return or statement \$532,000 maximum	\$100 per return or statement \$1,596,500 maximum	\$260 per return or statement \$3,193,000 maximum	\$530 per return or statement No maximum
Due 01-01-2016 thru 12-31-2016 (with inflation adjustments-Rev. Proc. 2016-11)	\$50 per return or statement \$529,500 maximum	\$100 per return or statement \$1,589,000 maximum	\$260 per return or statement \$3,178,500 maximum	\$520 per return or statement No maximum
Due 01-01-2011 thru	\$30 per return or statement	\$60 per return or statement	\$100 per return or statement	\$250 per return or statement

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12-31-2015	\$250,000 maximum	\$500,000 maximum	\$1,500,000 maximum	No maximum
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→ Note: Increased penalty amounts may apply for certain failures in the case of intentional disregard. See IRC 6721(e)(2) and IRC 6722(e)(2). The penalty amounts above apply separately to each IRC 6721 and IRC 6722.

**IRC 6721 & IRC 6722- Small Businesses with Gross Receipts \$5 million or Less
(Average annual gross receipts for the most recent 3 taxable years)**

Time of correct filing	Not more than 30 days late	31 days late - August 1	After August 1	Intentional disregard
Due 01-01-2024 thru 12-31-2024 (with inflation adjustments- Rev. Proc. 2022-38)	\$60 per return or statement \$220,500 maximum	\$120 per return or statement \$630,500 maximum	\$310 per return or statement \$1,261,000 maximum	\$630 per return or statement No maximum
Due 01-01-2023 thru 12-31-2023 (with inflation adjustments- Rev. Proc. 2021-45)	\$50 per return or statement \$206,000 maximum	\$110 per return or statement \$588,500 maximum	\$290 per return or statement \$1,177,500 maximum	\$580 per return or statement No maximum
Due 01-01-2022 thru 12-31-2022 (with inflation adjustments- Rev. Proc. 2020-45)	\$50 per return or statement \$199,500 maximum	\$110 per return or statement \$571,000 maximum	\$280 per return or statement \$1,142,000 maximum	\$570 per return or statement No maximum

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Due 01-01-2021 thru 12-31-2021 (with inflation adjustments Rev. Proc. 2019- 44)	\$50 per return or statement \$197,500 maximum	\$110 per return or statement \$565,000 maximum	\$280 per return or statement \$1,130,500 maximum	\$560 per return or statement No maximum
Due 01-01-2020 thru 12-31-2020 (with inflation adjustments Rev. Proc. 2018- 57)	\$50 per return or statement \$194,500 maximum	\$110 per return or statement \$556,500 maximum	\$270 per return or statement \$1,113,000 maximum	\$550 per return or statement No maximum
Due 01-01-2019 thru 12-31-2019 (with inflation)	\$50 per return or statement \$191,000 maximum	\$100 per return or statement \$545,500 maximum	\$270 per return or statement \$1,091,500 maximum	\$540 per return or statement No maximum

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adjustments- Rev. Proc. 2018- 18)				
Due 01-01-2018 thru 12-31-2018 (with inflation adjustments- Rev. Proc. 2016- 55)	\$50 per return or statement \$187,500 maximum	\$100 per return or statement \$536,000 maximum	\$260 per return or statement \$1,072,500 maximum	\$530 per return or statement No maximum
Due 01-01-2017 thru 12-31-2017 (with inflation adjustments- Rev. Proc. 2015- 53)	\$50 per return or statement \$186,000 maximum	\$100 per return or statement \$532,000 maximum	\$260 per return or statement \$1,064,000 maximum	\$530 per return or statement No maximum
Due 01-01-2016 thru 12-31-2016 (with inflation adjustments- Rev. Proc. 2016- 11)	\$50 per return or statement \$185,000 maximum	\$100 per return or statement \$529,500 maximum	\$260 per return or statement \$1,059,500 maximum	\$520 per return or statement No maximum
Due 01-01-2011 thru 12-31-2015	\$30 per return or statement \$75,000 maximum	\$60 per return or statement \$200,000 maximum	\$100 per return or statement \$500,000 maximum	\$250 per return or statement No maximum

→ **Note:** Increased penalty amounts may apply for certain failures in the case of intentional disregard.

See IRC 6721(e)(2) and IRC 6722(e)(2). The penalty amounts above apply separately to each IRC 6721 and IRC 6722.

8 Penalty Reference Numbers (PRN) – Miscellaneous Civil Penalties

Penalty Reference Numbers (PRN) are used to assess and abate miscellaneous civil penalties. Some civil penalties are assessed and abated with their respective PRN or Transaction Code (TC) (generally, not TC 240/241) using Forms 5344, 5403, 3870 or similar closing and adjustment documents.

Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties, is used to assess or abate civil penalties on MFT 13 (BMF), MFT 55 (IMF) and MFT 35 (IRC section 5000A relating to the Individual Shared Responsibility Payment under the Affordable Care Act) accounts. Always use the current Form 8278, which is available at the IRS Publishing website using the following link:

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<http://publish.no.irs.gov/getpdf.cgi?catnum=62278>

Caution: The following PRN table reflects the most current penalties for the respective Internal Revenue Code sections. Archived PRN information, plus more information about PRNs, all civil penalties and return-related penalties are available through the Office of Servicewide Penalties, IRS website:

LINK

WEB ADDRESS

[Penalties Knowledge Base](#)

<https://portal.ds.irsnet.gov/sites/vl015/Pages/default.aspx>

8 Penalty Reference Numbers Table

Note:

- Penalty sections under the PRNs that are notated with an asterisk (*) are subject to annual inflationary adjustments per [the Tax Increase Prevention Act \(P.L. 113-295\)](#), effective for returns required to be filed on or after January 1, 2016.
- The penalty sections subject to annual inflationary adjustments are IRC sections 6651(a)(1), 6652(c), 6698(b), 6699(b), 6695(a)-(g), 6721, and 6722.
- [Rev. Proc. 2016-11](#) announced the inflationary penalty amounts for tax year 2015 returns, statements, etc.
- [Rev. Proc. 2015-53](#) announced the inflationary penalty amounts for tax year 2016 returns, statements, etc.
 - Section 3.48(3) of Rev. Proc. 2015-53 contains an incorrect rate. The correct rate is reflected in Section 4 of Rev. Proc. 2016-11.
- [Rev. Proc. 2016-55](#) announced the inflationary penalty amounts for tax year 2017 returns, statements, etc.
- [Rev. Proc. 2018-18](#) (supersedes [Rev. Proc. 2017-58](#)) announced the inflationary penalty amounts for tax year 2018 returns, statements, etc.
- [Rev. Proc. 2018-57](#) announced the inflationary penalty amounts for tax year 2019 returns, statements, etc.
- [Rev. Proc. 2019-44](#) announced the inflationary penalty amounts for tax year 2020 returns, statements, etc.
- [Rev. Proc. 2020-45](#) announced the inflationary penalty amounts for tax year 2021 returns, statements, etc.
- [Rev. Proc. 2021-45](#) announced the inflationary penalty amounts for tax year 2022 returns, statements, etc.
- [Rev. Proc. 2022-38](#) announced the inflationary penalty amounts for tax year 2023 returns, statements, etc.
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- [Section 10.6](#) of Document 6209 also provides inflationary penalty amounts for Return Preparer Penalties (IRC 6695).
- [Section 10.7](#) of Document 6209 also provides inflationary penalty amounts for Information Return Penalties (IRC 6721 and IRC 6722).

PRN	Type of Penalty	Penalty Rate and Information	IRC
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165	Failure to file annual registration and other notification by pension plan	<p>\$10 per participant each day for failure to file registration statement (Form 8955-SS), not to exceed \$50,000.</p> <p>Note: <i>Input via F5734 on MFT 74, CP-213, BMF, TEGE.</i></p>	6652(d)(1)
167	Failure to file information required in connection with certain plans of deferred compensation;	\$250 a day (up to \$150,000) for not filing returns/plans of deferred compensation, trusts and annuities, and bond purchase plans by the due date(s).	6652(e)

PRN	Type of Penalty	Penalty Rate and Information	IRC
	etc.	Note: Input via F5734 on MFT 74, CP-213, BMF, TEGE.	
168	Fraudulent statement or failure to furnish statement to plan participant	A penalty of \$50 is imposed on the person required to furnish the statement for each willful failure to furnish the statement to each affected participant or a willful furnishing of a false statement. (TEGE)	6690
169	Failure to file actuarial report	\$1,000 per failure and no maximum in penalty amount. Note: Input via F5734 on MFT 74, BMF, and TEGE.	6692
500-514*	IRP civil penalty program. (campus)	See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
500*	Failure to timely file information returns	A penalty is charged for each information return defined under IRC 6724(d) that was not timely filed. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
501*	Failure to file information returns electronically when required	A penalty is charged for each information return defined under IRC 6724(d) not filed electronically as required by IRC 6011(e)(2)(A). See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
502*	Failure to include correct TINs on information returns	A penalty is charged for each information return defined under IRC 6724(d) submitted with missing or incorrect TINs. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
503*	Failure to file information returns in proper format	A penalty is charged for each information return defined under IRC 6724(d) submitted in an improper format as provided for in the IRC, Treas. Regs or Social Security Administration (SSA) procedures. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
504*	Failure to timely file information returns and failure to file electronically when required	A penalty is charged for each information return defined under IRC 6724(d) that was not filed: <ul style="list-style-type: none"> • Timely, and • Electronically as required by IRC 6011(e)(2)(A). See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
505*	Failure to timely file information returns and failure to include correct TINs	A penalty is charged for each information return defined under IRC 6724(d) that was: <ul style="list-style-type: none"> • Not timely filed, and 	6721

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PRN	Type of Penalty	Penalty Rate and Information	IRC
		<ul style="list-style-type: none"> • Submitted with a missing/incorrect TIN. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	
506*	Failure to timely file information returns and failure to file in proper format	A penalty is charged for each information return defined under IRC 6724(d) that was: <ul style="list-style-type: none"> • Not timely filed, and • Submitted in an improper format as provided for in the IRC, Treas. Regs or SSA procedures. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
507*	Failure to file electronically when required and failure to include correct TINs	A penalty is charged for each information return defined under IRC 6724(d) that was: <ul style="list-style-type: none"> • Not filed electronically as required by IRC 6011(e)(2)(A), and • Filed with missing/incorrect TINs. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
508*	Failure to file electronically when required and failure to file in proper format	A penalty is charged for each information return defined under IRC 6724(d) that was not: <ul style="list-style-type: none"> • Filed electronically as required by IRC 6011(e)(2)(A), and • Submitted in the proper format as provided for in either the IRC, Treas. Regs. or SSA procedures. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
509*	Failure to include correct TINs and failure to file in proper format	A penalty is charged for each information return defined under IRC 6724(d) that was filed: <ul style="list-style-type: none"> • With a missing/incorrect TIN, and • In an improper format as provided for in either the IRC, Treas. Regs. or SSA procedures. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
510*	Failure to timely file, failure to file electronically when required, and failure to include correct TINs	A penalty is charged for each information return defined under IRC 6724(d) that was: <ul style="list-style-type: none"> • Not timely filed, • Not filed electronically as required by IRC 6011(e)(2)(A), and • Filed with missing or incorrect TINs. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
511*	Failure to timely file, failure to file electronically when required, and failure to file in proper format	A penalty is charged for each information return defined under IRC 6724(d) that was: <ul style="list-style-type: none"> • Not timely filed, 	6721

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PRN	Type of Penalty	Penalty Rate and Information	IRC
		<ul style="list-style-type: none"> • Not filed electronically as required by IRC 6011(e)(2)(A), and • Not submitted in a proper format as provided for in either the IRC, Treas. Regs or SSA procedures. <p>See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.</p>	
512*	Failure to timely file, failure to include correct TINs, and failure to file in proper format	<p>A penalty is charged for each information return defined under IRC 6724(d) that was:</p> <ul style="list-style-type: none"> • Not timely filed, • Filed with missing/incorrect TINs, and • Not submitted in a proper format as provided for in either the IRC, Treas. Regs. or SSA procedures. <p>See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.</p>	6721
513*	Failure to file electronically when required, failure to include correct TINs, and failure to file in proper format	<p>A penalty is charged for each information return defined under IRC 6724(d) that was:</p> <ul style="list-style-type: none"> • Not filed electronically as required by IRC 6011(e)(2)(A), • Filed with missing/incorrect TINs, and • Not submitted in a proper format as provided for in either the IRC, Treas. Regs. or SSA procedures. <p>See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.</p>	6721
514*	Failure to timely file, failure to file electronically when required, failure to include TINs, and failure to file in proper format	<p>A penalty is charged for each information return defined under IRC 6724(d) that was:</p> <ul style="list-style-type: none"> • Not timely filed, • Not filed electronically as required by IRC 6011(e)(2)(A), • Filed with missing/incorrect TINs, and • Not submitted in proper format as provided for in either the IRC, Treas. Regs. or SSA procedures. <p>See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.</p>	6721
519	Failure to provide notices with respect to qualified small employer health reimbursement arrangements	\$50 for each failure to provide a written notice as required by IRC section 9831(d)(4). The maximum penalty in any calendar year is \$2,500.	6652(o)
527* (IMF)	Failure to provide public inspection of application	\$20 per day No maximum. See IRC section 6104(d) requirements.	6652(c)(1)(D)
528* (IMF)	Failure to provide public inspection of annual return	\$20 per day. Maximum = \$12,000. See IRC 527(j) and IRC 6104(d) requirements.	6652(c)(1)(C)

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PRN	Type of Penalty	Penalty Rate and Information	IRC
537*	Failure to file correct/timely information returns due to intentional disregard	<p>The greater of \$250 per return (returns due before January 1, 2016), \$500 per return (returns due on or after January 1, 2016), or:</p> <p>10% of the aggregate amount of the items required to be reported correctly in the case of a statement other than one required by IRC section 6045(a), 6041A(b), 6050H, 6050I, 6050J, 6050K, or 6050L.</p> <p>or</p> <p>Five percent (5%) of the aggregate amount of the items required to be reported correctly in the case of a statement required by IRC section 6045(a), 6050K, or 6050L.</p> <p>No maximum</p>	6721(e)
543	Penalty for specified frivolous submissions	\$5,000 per frivolous submission under IRC 6702(c), or for any delay/impediment of the administration of federal tax laws.	6702(b)
549*	<p>Failure to file Forms W-2 due to intentional disregard (CAWR Penalty Program)</p> <p>Note: NOT manually assessed using Form 8278</p>	<p>The greater of \$250 per form (returns due before January 1, 2016), \$500 per return (returns due on or after January 1, 2016), or: 10% of the aggregate amount of the items required to be reported.</p> <p>No maximum</p> <p>See IRM 4.19.4.3.1.1, Intentional Disregard Failure to File Penalty (PRN 549).</p>	6721(e)
550*	<p>Failure to timely file Forms W-2 (CAWR Penalty Program)</p> <p>Note: NOT manually assessed using Form 8278</p>	<p>\$100 per failure (returns due before January 1, 2016).</p> <p>\$250 per failure (returns due on or after January 1, 2016).</p> <p>See IRM 4.19.4.3.1.2, Late Filed Forms W-2 Penalty (PRN 550).</p> <p>See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.</p>	6721(a)
551	Fraudulent identification of exempt use property under IRC 170(e)(7)(C)	\$10,000 per violation made after August 17, 2006.	6720B
552	Failure to file returns and reports relating to certain trust and annuity plans	\$250 per day. Maximum = \$150,000.	6652(e)

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	required under IRC 6047(d) – Forms 1096 or 1099		
553	Failure to file a report relating to Archer MSAs required under IRC 220(h)	\$50 per failure. No maximum.	6693(a)(2)(B)
554	Failure to file a report relating to health saving accounts required under IRC 223(h)	\$50 per failure. No maximum.	6693(a)(2)(C)
555	Failure to file a report relating to qualified tuition programs required under IRC 529(d)	\$50 per failure No maximum	6693(a)(2)(D)
556	Failure to file a report relating to Coverdell education saving accounts required under IRC 530(h)	\$50 per failure No maximum	6693(a)(2)(E)
557	Failure to furnish information relating to nondeductible contribution required under IRC 408(o)(4)	\$100 per failure. No maximum.	6693(b)(1)
558	Failure to file a form relating to nondeductible contributions required under IRC 408(o)(4)	\$50 per failure. No maximum.	6693(b)(2)
562	Failure to make reports required under IRCs 3511, 6053(c)(8), and 7705.	\$50 per failure. \$100 per failure in the case of negligence or intentional disregard. No maximum.	6652(n)
563	Penalty for failure to notify health plan of cessation of eligibility for COBRA premium assistance	110% of the premium reduction the taxpayer was ineligible to receive. There is no penalty assessed on the recapture of a COBRA subsidy, which is when a taxpayer's modified adjusted gross income exceeds \$145,000 (\$290,000 for married filing joint returns), and they must report and repay the entire subsidy on their income tax return.	6720C
564	Willful failure to file a return or application required under IRC 6104(d)	\$5,000 per failure. No maximum.	6685
565	Erroneous claims for refund or credit penalty	A penalty in an amount equal to 20% of the excessive amount. Apply to claim for refund or credit filed on or submitted after May 25, 2007. Used for non-deficiency cases and MFT 13 and 55 only. See PRN 687 for married filing joint assessments/ abatements.	6676
566	Assessable penalties with respect to liability for tax under Chapter 42	Penalty equals, and is in addition to, the amount of tax imposed under Chapter 42. No maximum.	6684

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PRN	Type of Penalty	Penalty Rate and Information	IRC
567	Failure by tax-exempt organization to disclose certain information or service available from Federal Government - Intentional Disregard	The penalty is the greater of \$1,000 per day, for each day the taxpayer failed to make the required statement or 50% of the daily combined cost of all offers and solicitations for which there has been a failure to make the required statement. No maximum.	6711
568	Failure to file a report relating to the ABLE Act as required by IRC 529A.	\$50 per failure. No maximum.	6693(a)(2)(E)
570	Failure to file notice of foreign tax redetermination	5% of deficiency per month up to a maximum of 25% of the deficiency.	6689
573	Failure to furnish certain information to participant in SIMPLE IRA Plans required under IRC 408(i) or 408(l)(2)	\$50 per failure. No maximum.	6693(c)
574	Failure to pay stamp tax	50% of the total amount of the underpayment of the tax for each failure to pay any tax that is payable by stamp, coupons, tickets, books, or other devices or methods.	6653
575	Fraudulent statement or willful failure to furnish statement to employee - IRC 6051 or 6053(b)	\$50 per failure to provide or for furnishing a false or fraudulent statement (can be assessed and collected in the same manner as the tax on employers). No maximum.	6674
578	Civil penalty with respect to mortgage credit certificates - Negligence	\$1,000 per failure. No maximum.	6709(a)
579	Civil penalty with respect to mortgage credit certificates - Fraud	\$10,000 per failure. No maximum.	6709(b)
580	Failure to timely file report relating to mortgage credit certificate required under IRC 25(g)	\$200 for each failure. Maximum = \$2,000.	6709(c)
581	Substantial & gross valuation misstatements attributable to incorrect appraisals	Penalty is the lesser of -- (1) The greater of (A) 10% of the underpayment attributable to the misstatement or (B) \$1,000 or (2) 125% of the gross income received from the preparation of the appraisal.	6695A
582	Penalty with respect to tax liability of regulated investment company	Penalty equals the amount of interest attributable to a deemed increase in tax determined under IRC 860(c) (1) (A); not to exceed one-half of the deduction allowed under IRC 860(a).	6697
583	Failure to file a registration statement by pension plan	\$10 per failure per participant. Maximum = \$50,000.	6652(d)(1)
584	Failure to file a notification by pension plan	\$10 per failure per day. Maximum = \$10,000.	6652(d)(2)
585	Failure to give a notice to recipients required under IRC section 3405(e)(10)(B)	\$100 per failure. Maximum = \$50,000.	6652(h)
586	Failure to give a written	\$100 per failure.	6652(i)

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	explanation to recipients required under IRC 402(f)	Maximum = \$50,000.	
587	Failure to file certification with respect to certain residential rental projects required under IRC 142(d)(7)	\$100 per failure per calendar year. No maximum.	6652(j)
588	Failure to make report required under IRC 1202	\$50 per failure. \$100 per failure if due to negligence or intentional disregard. If a report covering periods in two or more years, the amount of the penalty shall be multiplied by the number of such years. No maximum.	6652(k)
589*	Split-interest trust	The daily delinquency penalty for any one return is \$20 for each day during which the failure to file continues, not to exceed \$12,000. For any trust with gross income exceeding \$302,000, the penalty for any one return is \$120 for each day the failure continues, not to exceed \$60,000.	6652(c)(2)(C)(ii)
590	Failure to file a return for payments of dividends aggregating less than \$10 under IRC 6942(a)(2) or 6652(a)(2) – Failure to file returns for payments of dividends aggregating less than \$10 under IRC 6044(a)(2)	\$1 per failure per statement. Maximum = \$1,000.	6652(a)
591*	Failure to comply with notice of demand by manager of any organization	\$10 per failure per day. Maximum = \$6,000.	6652(c)(1)(B)(ii)
592*	Failure to comply with demand by managers of exempt organization or trust	\$10 per failure per day. Maximum = \$6,000.	6652(c)(2)(B)
593	Failure to pay premium or installments required under IRC 9704 and/or for failure to make contributions required under IRC 402(h)(5)(B)(ii) of the Surface Mining Control and Reclamation Act of 1977 to a plan referred to in IRC 402(h)(2)(C)	\$100 per failure per day. No maximum.	9707
594	Voluntary disclosure – Failure to file certain information return	27.5% of the highest aggregate account/asset value in all foreign bank account/entities for the tax year.	various
595	Voluntary disclosure – Failure to file certain information return	5% of the highest aggregate account/asset value in all foreign bank account/entities for the tax year.	various
596	Voluntary disclosure – Failure to file certain information return	20% of the highest aggregate account/asset value in all foreign bank account/entities for the tax year.	various

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597	Voluntary disclosure - Failure to file certain information return	12.5% of the highest aggregate account/asset value in all foreign bank account/entities for the tax year.	various
598	Voluntary disclosure -	25% of the highest aggregate account/asset	various

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	Failure to file certain information return	value in all foreign bank account/entities for the tax year.	
599	Systemically asserted: Failure to file Form 5471 in conjunction with failure to file corporate return (Refer to PRN 623 for manual assessments)	\$10,000 per annual accounting period plus FTC reduction.	6038
600*	Failure to file correct/timely information returns	A penalty is charged for each information return defined under IRC 6724(d) that was not correct/timely filed. See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
603	Failure of foreign corporation engaged in a U.S. business to furnish information or maintain records – Form 5472 – Initial Penalty	Initial penalty: \$10,000 per year. After 90 days from notification: \$10,000 for each 30-day period (or fraction thereof). Continuation penalty assessed with PRN 705. For tax periods beginning on 1/1/2018 and later the penalty amount increases to \$25,000. No maximum	6038C
604	Failure of foreign person to file return regarding direct investment in U.S. real property interests	\$25 a day not to exceed the lesser of \$25,000, or 5% of the aggregate fair market value of U.S. real property interests owned at any time during the year.	6652(f)
605	Failure to file return or supply information by DISC or FSC	Under IRC 6011(c)(1): \$100 per failure, not to exceed \$25,000 for any calendar year. Under IRC 6011(c) (2): \$1,000 for each return.	6686
607*	Failure to timely file information returns or registration statements (BSA Use)	A penalty is charged for each information return defined under IRC 6724(d) that was not correct/timely filed. See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
609*	Failure to file correct/timely Form 8300 (BSA Use)	See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721
611*	Failure to file a disclosure required of tax-exempt entity	\$120 per failure per day. Not to exceed \$60,000. See IRC 6033(a) (2) requirements.	6652(c)(3)(A)
612*	Failure to furnish correct/timely payee statements	A penalty is charged for each information return defined under IRC 6724(d) that was not correct/timely furnished. See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be furnished.	6722
613	Failure to file foreign information returns (Form 5471 Sch O/Form 8865	\$10,000 per failure, plus \$10,000 for each 30-day period for continuous failure after notification.	6679

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	Sch P)	Continuation penalty assessed with PRN 704. Maximum = \$50,000. See IRC 6046 and IRC 6046A requirements.	
614 (BMF)	Failure to disclose quid pro quo contribution	\$10 for each failure not to exceed \$5,000.	6714
616	False information with respect to withholding (W-4, W-9 penalty)	\$500 per false statement. The penalty may be waived (in whole or in part) if the individual's taxes for that year are equal to or less than the sum of the allowable credits against those taxes, and estimated tax payments of those taxes.	6682
618	Failure to collect and pay over tax, or an attempt to evade or defeat tax. (Trust Fund Recovery Program)	100% of the tax required to be collected, accounted for, and paid over. Note: Assessed via Form 2749.	6672
619	Information reporting with respect to certain foreign corporations and partnerships— Form 5471 – Continuation penalty	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. Initial penalty assessed with PRN 623. Maximum = \$50,000.	6038
621	Failure to comply with other information reporting requirements	A penalty of \$50 per failure to comply with specified information reporting requirements. Maximum = \$100,000 per year.	6723
623	Failure to furnish information with respect to certain foreign corporations and partnerships (Forms 5471/8865 – Initial penalty)	\$10,000 per annual accounting period plus FTC reduction. If failure continues for more than 90 days after notification, penalty is increased by \$10,000 for each 30-day period (or fraction thereof) the failure continues. Continuation penalty assessed with PRN 619. Maximum = \$50,000.	6038
624*	Return preparer penalties	\$50 for each failure, not to exceed \$25,000 for any return period.	6695(a)-(e)
625	Failure to file information on foreign owned corporations (Form 5472 - Initial penalty)	\$10,000 per failure per year, plus \$10,000 for each 30-day period (or fraction thereof) for continuous failure after notification. Continuation penalty assessed with PRN 701. For tax periods beginning on 1/1/2018 and later the penalty amount increases to \$25,000.	6038A
626*	Preparer negotiating taxpayer refund check	\$100 per failure for tax years ending before Dec. 31, 2011. After Dec. 31, 2011 the penalty is \$500 per failure. There is no maximum amount. See <u>IRM 20.1.6, Preparer, Promoter, Material Advisor Penalties.</u>	6695(f)
627*	Failure to exercise due diligence	\$100 per failure for tax years ending before Dec. 31, 2011. \$500 per failure for tax years ending on or after Dec. 31, 2011. There is no maximum amount.	6695(g)
628	Promoting abusive tax	The penalty for activity described in IRC	6700

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	shelter	6700(a)(1) is the lesser of \$1,000 or 100% of the gross income derived (or to be derived) from the activity. The penalty for making or furnishing (or causing another person to make or furnish) a statement described in IRC 6700(a) (2) (A) is 50% of the gross income derived (or to be derived) from the activity. There is no maximum amount of penalty.	
629*	Failure to file returns by exempt organizations and by certain trust	\$120 for each day after the expiration of the time specified in such demand during which such failure continues but not exceed \$12,000.	6652(c)(3)(B)(ii)
630	Acknowledgement regarding vehicle donation	Multiple calculations. See IRC 6720(1) and IRC 6720(2) for calculations.	6720
631	Aiding and abetting the understatement of another person's tax liability	\$1000 for individual. \$10,000 for corporation.	6701
632	Failure by a broker to provide notice to a payer	\$500 per failure.	6705
633	Disclosure or use of information by return preparer	\$250 per disclosure or use. Maximum = \$10,000 in any calendar year.	6713
634	Failure to furnish information regarding tax shelters	For Reportable Transactions, the penalty for returns due after 10/22/2004 is \$50,000 per failure. For Listed Transactions, the penalty for returns due after 10/22/2004 is the greater of \$200,000, or 50% of the gross income derived relating to the Listed Transaction. In the case of an intentional failure or act, 75% of the gross income derived.	6707
635 (inactive)	Fraudulent failure to file	PRN 635 is no longer used to assess IRC 6651(f) penalties effective July 2, 2013. Refer to PRN 686 for IRC 6651(f). See IRM 20.1.2.3.7.5, Fraudulent Failure to File – IRC 6651(f) .	6651(f)
636	Failure to maintain list of investors/advisees relating to reportable transactions	\$10,000 per day from the 20th day after failure to provide a list and continues until the requested list is submitted. No maximum. See IRC 6112 requirements.	6708
637*	Failure to file/furnish correct/timely returns relating to higher education tuition and expenses (Forms 1098-E and 1098-T)	See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed/furnished. See IRC 6050S requirements.	6721(a)(1) or 6722(a)
638*	Failure to file correct/timely Form 8027 (Employer's Annual Information Return of Tip Income and Allocated	See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed.	6721

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	Tips)		
639	Failure to keep required records	\$50 multiplied by the number of individuals in relation to whom such failure occurred, but not exceed \$50,000 per calendar year.	6704(b)
642*	Failure to furnish correct/timely payee statements – Intentional Disregard	The greater of \$250 per return (returns due before January 1, 2016), \$500 per return (returns due on or after January 1, 2016), or: 10% of the aggregate amount of the items required to be reported correctly in the case of a statement other than one required by IRC section 6045(a), 6041A(b), 6050H, 6050I, 6050J, 6050K, or 6050L. or 5% of the aggregate amount of the items required to be reported correctly in the case of a statement required by IRC 6045(a), 6050K or 6050L. No maximum.	6722(e)
643	Sanctions and costs awarded by tax court	Court awarded sanctions, penalties or costs. Maximum = \$25,000.	6673(a)
644	Sanctions and costs awarded by other courts	Court awarded sanctions, penalties or costs. Maximum = \$10,000.	6673(b)
645	Understatement of taxpayer's liability by return preparer due to unrealistic position	\$250 for each income tax return prepared on or before May 25, 2007. The greater of \$1000 or 50% of the income derived by the preparer for each tax return prepared after May 25, 2007. No maximum.	6694(a)
647	Failure to disclose nondeductible contribution	\$1,000 for each day on which such a failure occurred, but not to exceed \$10,000 during any calendar years.	6710(a) & (c)
648	Failure to disclose reportable transaction with return (Form 8886)	Reportable Transaction: \$10,000 natural person or \$50,000 other taxpayer. Listed Transaction: \$100,000 natural person or \$200,000 other taxpayer.	6707A
649	Failure to file Form 8806	\$500 per day. Maximum = \$100,000. See IRC 6043(c) requirements.	6652(l)
650	Preparer's willful or reckless conduct	\$1,000 for each return or claim prepared on or before May 25, 2007. Greater of \$5,000 or 50% of the income derived by the preparer for each return or claim prepared after May 25, 2007. Greater of \$5,000 or 75% of the income derived by the preparer for each return or claim prepared for tax years ending after December 18, 2015.	6694(b)

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PRN	Type of Penalty	Penalty Rate and Information	IRC
		No maximum.	
651*	Failure to file correct/timely Form 8300	See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed. See IRC 6050I requirements.	6721(a)
652*	Failure to file correct/timely Form 8300 - Intentional Disregard	The greater of \$25,000 or the amount of cash received in such transaction, does not exceed \$100,000.	6721(e)(2)(c)
653*	Failure to furnish correct/timely Form 8300 payee statements	See <u>Section 10.7</u> of Document 6209 for rates on information return penalties, depending on when the returns are due to be furnished.	6722(a)
654*	Failure to furnish correct/timely Form 8300 payee statement - Intentional Disregard	The greater of \$250 (\$500 for returns due on or after January 1, 2016) per failure or 10% of the aggregate amount of items required to be reported correctly. No maximum.	6722(e)
655	Refusal of entry or inspection	\$1,000 for each refusal to admit entry or to permit examination if the refusal is related to any place where taxable fuel is stored or produced. See IRC 4083(d) 1 requirements.	6717(a)
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, plus multiply the number of prior violations times the greater of \$10 per gallon per prior violation or \$1,000 per prior violation.	6715
657	Failure to display tax registration on vessels	\$500 per vessel for the initial one month failure to display. For multiple monthly violations: \$500, plus the amount derived by multiplying \$500 times the number of monthly penalties previously imposed. See IRC 4101(a) requirements.	6718
658* (BMF)	Failure to file information return (Form 1041-A, etc.)	\$10 per day. Maximum = \$6,000. See IRC 6034 and IRC 6043(b) requirements.	6652(c)(2)(A)
659	Failure to report transactions with certain foreign trusts - Form 3520, Part I and/or Part III (Initial Penalty)	35% of gross reportable amount, plus \$10,000 for each 30-day period if failure continues after 90 days from notification. See IRC 6048 requirements. Continuation penalty assessed with PRN 702.	6677
660	Failure to file information with respect to certain foreign trusts with a U.S. owner - Form 3520-A (Initial Penalty)	5% of gross reportable amount, plus \$10,000 for each 30-day period if failure continues after 90 days from notification. See IRC 6048(b) requirements. Continuation penalty assessed with PRN 703.	6677(b)
661	Excessive claims relating to fuels not used for tax	The greater of \$10 or two times the excessive amount.	6675

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	purposes	See IRC 6427 requirements.	
662 (BMF)	Failure to file required disclosure of expenditures and contributions (Form 8872)	21% of amount relating to failure. See IRC 6652(c)(1)(C) requirements.	527(j)(1)
663* (BMF)	Failure to file a return - exempt organizations	Gross receipts \$1,208,500 and less: \$20 per day during which such failure continues/maximum is the lesser of \$12,000 or 5% of gross receipts. Gross receipts more than \$1,205,500: \$120 per day during which such failure continues. Maximum = \$60,000. See IRC 6033 and IRC 6012(a) (6) requirements.	6652(c)(1)(A)
664	Failure to disclose treaty-based return position	\$1,000 per failure, or \$10,000 per failure for C corporations. See IRC 6114 requirements.	6712
665	Tampering with or failing to maintain security requirements for mechanical dye injection systems	For IRC 6715A (a) (1) (Tampering), the penalty is the greater of: \$25,000, or \$10 for each gallon of fuel involved. For IRC 6715A(a)(2) (Failure to Maintain Security Requirements), the penalty is: \$1,000 per failure, and \$1,000 per day for failing to correct the violation for each day after which such violation was discovered, or such person should have reasonably known of such violation.	6715A
666	Frivolous tax submissions	\$5,000 per failure (after 3/16/07) \$500 per failure (before 3/17/07). <i>Caution: Only PRN 666 assesses IRC 6702(a) after 1/24/2005.</i>	6702(a)
667	Failure to report a vessel/facility	\$10,000 per failure. See IRC 4101(d) requirements.	6725
668	Failure to report receipt of foreign gifts (Form 3520 - Part IV)	5% of amount of gift per month. Maximum = 25% of the amount of the gift.	6039F(c)
669 (IMF)	Failure to file report regarding residence in a U.S. possession (Form 8898)	\$1,000 per failure.	6688
670	Failure to register/re-register	\$10,000 per initial failure, plus \$1,000 per day for continuous failure. See IRC 4101 requirements.	6719
671 (IMF)	Failure to file expatriation (Form 8854)	\$10,000 per failure after 06-03-04.	6039G
672*	Failure to file correct/timely information returns relating to taxable mergers and acquisitions	See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed. See IRC 6043A requirements.	6721
673	Resale of adulterated diesel fuels	\$10,000 for each transfer, sale or holding out any liquid for resale.	6720A
674	Failure to comply with other information reporting requirements – Failure to provide notice of partnership exchange	\$50 per failure. Maximum = \$100,000 per year. See IRC 6050K(c) requirements.	6723

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PRN	Type of Penalty	Penalty Rate and Information	IRC
676	Failure to file information on transfers and distributions to foreign persons (Forms 926 and 8865/Sch O)	10% of the fair market value of property transferred at time of exchange. Maximum = \$100,000.	6038B
677	Failure to file part II of Form 3520 – Initial penalty	5% of the gross reportable amount. If the failure continues for more than 90 days, a continuation rate of \$10,000 applies for each 30-day period the failure continues (continuation penalty assessed with PRN 706). Total penalty cannot exceed the gross reportable amount.	6677(b)
678 (BMF)	Failure to furnish information (Form 8281-OID)	\$50 per instrument (IRC 6706(a)) or 1% of the aggregate issue price of debt instrument amount. (IRC 6706(b)). Maximum = \$50,000.	6706(a)&(b)
679 (IMF)	Failure to provide information on residence status	\$500 per failure.	6039E
680	Accuracy-related penalties (as assessed prior to 2015, and for court ordered assessments)	The penalty is 20% of the applicable underpayment, or 40% of the applicable underpayment in the case of subsection (h). Use for assessments prior to 2015 and for court ordered assessments. Use PRNs 786-792 for IRC 6662(c)-(h) assessments input after 2014. Note: For Substantial Understatement assessments under IRC 6662(d) with a secondary consideration of Negligence under IRC 6662(c), PRN 680 will be used. See <u>IRM 20.1.5.3.2. Penalty Assessments and Abatements</u> .	6662(b), (c), (d), (e), (f), (g) & (h)
681	Accuracy-related penalty on reportable transactions	The penalty is 20% or 30% of the reportable transaction underpayment.	6662A
682	Self-computed civil penalties for BBA	The penalty is a taxpayer self-assessed penalty amount from line 16 Form 8978. <ul style="list-style-type: none"> Partners file Form 8978 to report their share of adjustments and penalties shown on Form 8986, Partner's Share of Adjustments to Partnership-Related Items, Part V from partnerships that have elected to push out adjustments to partnership-related items to its partners. Form 8986 has several penalties with different rates. Taxpayer computes penalty on a statement attached to Form 8978. Form 8978 is filed with the taxpayer's income tax return. Penalty added to the fixed penalty data section for BMF/IMF notices. For quick, prompt or jeopardy adjustments via Form 2859. 	6662, 6663
683	Undisclosed foreign financial asset understatement	40% if any portion of an underpayment is attributable to any undisclosed foreign financial asset	6662(j), 6662(b)(7)
684	Required payments for	10% of the underpaid tax assessable on MFT	7519(f)(4)

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	entities electing not to have required taxable year	15. See IRC 444 elections.	
686	Fraudulent failure to file	15% per month for a maximum of 5 months, not to exceed 75% of the total tax.	6651(f)
687 (IMF)	Erroneous claim for refund or credit penalty	A penalty in an amount equal to 20% of the excessive amount. Apply to claim for refund or credit filed on or submitted after May 25, 2007. Use for deficiency cases. Use Form 3870 and PRN 687 for MFJ assessments and abatements with MFT 30. Note: See PRN 565 for non-deficiency cases and MFT 13 and MFT 55.	6676
688*	Failure to file partnership returns electronically when required	For returns due before 1/1/ 2016, the penalty is \$100 per partner over 100. For returns due on or after 1/1/ 2016, the penalty is \$250 per partner over 100. See Section 10.7 of Document 6209 for rates on information return penalties, depending on when the returns are due to be filed. <u>See IRM 20.1.2.5, Failure to File Partnership Return Using Electronic Media.</u> The penalty is assessed systemically with TC 246 or manually with TC 240. It is abated with TC 247 or 241.	6721(a)(2)(A)
689	Failure to comply with certification requirements	Penalty of \$100 for each failure to comply with 142(d)(7) certification requirements. Note: 689 is NOT a Penalty Reference Number. It is used by TEGE for sanction assessments pertaining to closing agreements. See <u>IRM 4.5.2.3.1.29 (19), Credit and Tax Computation Adjustment (Item 15)</u> , for additional information.	6652(j)
690	Insurance Provider Fee (IPF) – Late filing penalty	See IRM 25.21.2.10, Penalties. Assessed by an ACA section 9010 team in LB&I, using MFT 79 (NOT assessed on Form 8278). Note: The annual fee on health insurance providers no longer applies to calendar years beginning AFTER December 31, 2020, per H.R. 1865, Sec. 502. Therefore, the late filing penalty is not applicable for calendar years beginning after December 31, 2020.	ACA Provision 9010
691	Insurance Provider Fee (IPF) - Accuracy-related penalty	See IRM 25.21.2.10, Penalties. Assessed by an ACA section 9010 team in LB&I, using MFT 79 (NOT assessed on Form 8278). Note: The annual fee on health insurance providers no longer applies to calendar years beginning AFTER December 31, 2020, per H.R. 1865, Sec. 502. Therefore, the accuracy related penalty is not applicable for calendar years beginning after December 31, 2020.	ACA Provision 9010
692	ACA Individual Shared	See IRM 20.1.11, Excise Tax and Estate and	5000A(c)

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PRN	Type of Penalty	Penalty Rate and Information	IRC
	Responsibility Payment (ISRP)	<u>Gift Tax Penalties.</u> Note: P.L. 115-97, Tax Cuts and Jobs Act of 2017, Sec. 11081, reduced the ISRP under IRC 5000A(c) to zero for months beginning after December 31, 2018.	
693	Failure of qualified opportunity fund to maintain investment standard	Penalty for failure to meet the requirement to hold at least 90% of assets in qualified opportunity zone property. For each month that the 90% requirement is not met, the amount of the penalty is equal to the product of the excess of the amount equal to 90% of the funds aggregate assets over the aggregate amount of qualified opportunity zone property held by the fund, multiplied by the underpayment rate established under IRC 6621(a)(2) for such month, unless the failure is due to reasonable cause. There is no maximum amount of the penalty.	1400Z-2(f)
694	Failure to provide notice under section 83(i)	The penalty is \$100 for each failure unless the failure is due to reasonable cause and not willful neglect. The maximum penalty is \$50,000 per calendar year.	6652(p)
697	Trust fund recovery penalty balance due to payment by related business entity	See IRM 4.23.9, <u>Employment Tax Penalty and Fraud Procedures</u> (NOT assessed on Form 8278).	6672
699	Trust Fund Recovery Penalty –adjustment to balance due by a Related Trust Fund Recovery Penalty Taxpayer payment or reversal of payment	See IRM 4.23.9 Employment Tax Penalty and Fraud Procedures (NOT assessed on Form 8278).	6672
700	Information with respect to foreign financial assets – Initial penalty	\$10,000 initial penalty for failure to file a complete statement of foreign financial assets (Form 8938). Continuation penalty assessed with PRN 710.	6038D
701	Failure to file information with respect to certain foreign-owned corporations – Form 5472 – Continuation penalty	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. No maximum amount. Initial penalty assessed with PRN 625. For tax periods beginning on 1/1/2018 and later the penalty amount increases to \$25,000.	6038A
702	Failure to report transactions with certain foreign trusts - Form 3520, Part I and/or Part III (continuation penalty)	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. Maximum cannot exceed gross reportable amount. Initial penalty assessed with PRN 659.	6677
703	Failure to file information with respect to certain foreign trusts with a U.S. owner - Form 3520-A (continuation penalty)	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. Maximum cannot exceed gross reportable amount. Initial penalty assessed with PRN 660.	6677

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PRN	Type of Penalty	Penalty Rate and Information	IRC
704	Failure to file returns, etc., with respect to foreign corporations or foreign partnerships	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. Maximum = \$50,000. Initial penalty assessed with PRN 613.	6679
705	Failure of foreign corporation engaged in U.S. business to furnish information or maintain records – Form 5472 – continuation penalty	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. No maximum amount. Initial penalty assessed with PRN 603. For tax periods beginning on 1/1/2018 and later the penalty amount increases to \$25,000.	6038C
707	Failure to Annually Report Deferred S Corporation-Related Net 965 Tax Liability	5% of the deferred net 965 tax liability. It's assessed as an addition to tax on the return for the year where the reporting requirement was not met. Note: assessed on the tax return module rather than the civil penalty module.	965(i)(7)(C)
708	Self-reported voluntary disclosure – Failure to file certain information returns	5% of the highest aggregate balance of unreported foreign financial accounts for each of the six years ending with the most recent year covered by a Streamlined Filing Compliance Procedures submission.	Various
709	Voluntary disclosure – Failure to file certain information returns	50% of the highest aggregate account/asset value in all foreign bank accounts/entities for the tax year.	Various
710	Information with respect to foreign financial assets – continuation penalty	Continued failure to provide information after 90-day period. The penalty is assessed at \$10,000 per 30-day period or fraction thereof. Maximum = \$50,000. Initial penalty assessed with PRN 700.	6038D
711	Systemically asserted: Failure to file Form 5472 in conjunction with failure to file corporate return (Refer to PRN 625 for manual assessments)	\$10,000 per failure per year, plus \$10,000 for each 30-day period (or fraction thereof) for continuous failure after notification. For tax periods beginning on 1/1/2018 and later the penalty amount increases to \$25,000.	6038A
712	Systemically asserted: Failure to file Form 5471 in conjunction with failure to file partnership return (Refer to PRN 623 for manual assessments)	\$10,000 per annual accounting period plus FTC reduction. If failure continues for more than 90 days after notification, penalty is increased by \$10,000 for each 30-day period (or fraction thereof) the failure continues. Maximum = \$50,000.	6038
713	Failure to submit a notice required under IRC 506(a)	\$20 per day not to exceed \$5,000	6652(c)(4)(A) & (B)
721	Civil penalty assessed as part of criminal restitution order (non-return related penalties only)	Used to assess a Failure to Deposit penalty associated with court ordered restitution. Valid for MFT 31 only.	Various (see order)
722	Failure to File Form 1065, 1066, or 1120S	Penalty is computed by calculating the number of months delinquent (up to 12 months) multiplied by the number of partners/shareholders multiplied by the applicable penalty rate. See IRM 20.1.2.4.2, Penalty Computation, for the applicable penalty rate for partnerships.	6698 & 6699

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		<p>See IRM 20.1.2.6.2, Penalty Computation, for the applicable penalty rate for S corporations.</p> <p>Only valid for MFTs 02, 06, 07. Not valid prior to cycle 202203.</p>	
723	Missing Information on Form 1065 or 1120S	<p>Penalty is computed by calculating the number of months the information is missing (up to 12 months) multiplies by the number of partners/shareholders multiplies by the applicable penalty rate.</p> <p>See IRM 20.1.2.4.2, Penalty Computation, for the applicable penalty rate for partnerships.</p> <p>See IRM 20.1.2.6.2, Penalty Computation, for the applicable penalty rate for S corporations.</p> <p>Only valid for MFTs 02, 06, 07. Not valid prior to cycle 202203.</p>	6698 & 6699
724	Failure to file partnership tracking report	<p>Penalty is computed by calculating the number of months the tracking report is delinquent (up to 12 months) multiplied by the number of partners/shareholders multiplied by the applicable penalty rate.</p> <p>See IRM 20.1.2.4.2, Penalty Computation, for the applicable penalty rate for partnerships.</p> <p>See IRM 20.1.2.6.2, Penalty Computation, for the applicable penalty rate for S corporations.</p> <p>Only valid for MFTs 02, 05, 06 for taxperiods 201712 and later. Not valid prior to cycle 202203.</p>	6698 & 6699
780	Accuracy-related penalty on underpayments attributable to noneconomic substance transactions	20% of the portion of the underpayment attributable to one or more noneconomic substance transactions.	6662(b)(6)
781	Accuracy-related penalty on underpayments attributable to non-	40% of the portion of the underpayment attributable to one or more non-disclosed noneconomic substance transactions.	6662(i)

PRN	Type of Penalty	Penalty Rate and Information	IRC
	disclosed noneconomic substance transactions		
786	Accuracy related penalty due to negligence	20% of the underpayment attributable to negligence	6662(b)(1); IRC 6662(c)
787	Accuracy related penalty for substantial understatement of tax	20% of the total underpayment that cannot be attributed to a treatment with reasonable basis or substantial authority	6662(b)(2); IRC 6662(d)
788	Accuracy related penalty for substantial valuation misstatement	20% of the underpayment attributable to the misstatement	6662(b)(3); IRC 6662(e)
789	Accuracy related penalty for substantial misstatement of pension liabilities	20% of the underpayment attributable to the misstatement	6662(b)(4); IRC 6662(f)
790	Accuracy related penalty for Estate & Gift valuation understatement	20% of the underpayment attributable to the valuation understatement	6662(b)(5); IRC 6662(g)
792	Accuracy related penalty in case of gross valuation misstatement.	40% of the underpayment attributable to the misstatement	6662(h)

9 Penalty Reason Codes (PRC)

When a penalty is manually reduced, abated or suppressed, a Penalty Reason Code (PRC) is required to be input with the penalty adjustment to indicate why the penalty is being reduced, abated or suppressed. A PRC is input to the fourth RC position.

Document Code 54 (TC29X) – enter the appropriate PRC (for example 022, 024, 025, 026, or 030) in RC position four of ADJ54 when Reason Code 062 is used in RC position one. Do not use RC 062 in combination with any of the other PRC in RC position four (see exception for PRCs 018/020 in IRM 20.1.1.3.3.2.1(13)).

Document Code 47 (AIMS Adjustment) – A PRC is a required entry for abatement or suppression of penalties, TC 161, 171, 181, 201, 235, 241, 271, 281, 311, 321, 351 and Penalty Reference Numbers (Negative amounts only). The PRC may be entered for input with TC 300, 304 and 308. Enter the appropriate PRC on Form 5344, Form 5599 and 5650 in item #02 of AMCLS.

Refer to [IRM 20.1.1.5.1, Master File Penalty Reason Codes](#), and [Exhibit 20.1.1-2, Penalty Reason Code \(PRC\) Chart](#) for detailed information. Refer to penalty relief criteria throughout IRM 20.1 to first determine if penalty relief criteria are met and if use of a specific PRC is reflected. The definitions in this chart are provided as general guidelines for selecting the most appropriate PRC where a PRC is not specified in the applicable IRM 20.1 subsection, or other functional IRM such as Part 4, 5 or 21, that contains specific penalty relief criteria.

PENALTY ABATEMENT/SUPPRESSION PRC CHART		
1 st , 2 nd or 3 rd Reason Code (RC) Position	PRC 4th Position	Definition
MANUAL INPUT		
Reasonable Cause (RC 062)	022	Normal business care and prudence followed, but taxpayer was still unable to comply due to circumstances beyond their control. Generally used when the taxpayer establishes a single circumstance prevented compliance. See IRM 20.1.1.3.2.2, Ordinary Business Care and Prudence .
	024	IMF - Death, serious illness or unavoidable absence of the taxpayer or a member of

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		their immediate family. See <u>IRM 20.1.1.3.2.2.1, Death, Serious Illness, or Unavoidable Absence.</u>	
	025	Records inaccessible / Unable to obtain records / Records destroyed by fire or other casualty. See <u>IRM 20.1.1.3.2.2.3, Unable to Obtain Records.</u>	
	026	BMF - Death, serious illness or unavoidable absence of the person responsible for filing and/or paying taxes (i.e., owner, corporate officer, partner, etc.) or a member of their immediate family. See <u>IRM 20.1.1.3.2.2.1, Death, Serious Illness, or Unavoidable Absence.</u>	
	030	Other - Combination of mistakes. Normal business care and prudence followed, but documentation shows non-compliance was due to circumstances beyond the taxpayer's control. See <u>IRM 20.1.1.3.2.1, Standards and Authorities.</u>	
	046	Specific criteria for use of this PRC will be provided in IRM 20.1 when applicable. Current criteria are contained in IRM 20.1.4.15.3, Statements From Unbanked Taxpayers (Unbanked Taxpayer Relief) and IRM 20.1.2.2.3.2.2, Extension of Time to Pay Voided (E-filed Form 2290).	
	071	Limited to Form 990-PF (MFT 44) - Allows a private foundation reasonable cause for FTF & FTP 90 days after it received a determination letter from the Service stating the organization is a private foundation or it cannot be expected to be a public charity.	
	072	Membership organization (MFT 67) has no full-time employees responsible for administering finances and was unable to timely file due to little continuity or understanding of duties due to frequent officer changes. Normal business care and prudence.	
	073	Membership organization (MFT 67) has no full-time employees responsible for administering finances and has no prior history of late filing and claims ignorance of the requirement.	
Appeals (RC 065 on IMF accounts)	039	Appeals - Partial/Full abatement of penalty(s) based on Third Party (Bulk & Batch Filers or Payroll Tax Service Bureaus) Settlement.	
	040	Appeals Settlement based on 'Hazards of Litigation'. Complete removal of penalty(s).	
	041	Appeals sustains penalty(s).	
	042	Appeals partial abatement.	
General Penalty Relief (RC 065 on IMF accounts)	010	Amended/Corrected return or schedule (includes amendments resulting from an examination). TP prepared original (For example, FTD – Schedule B/CP 207 replies).	
	013	Amended/Corrected return. Original prepared by IRS (SFR/IRC § 6020B).	
	014	Misdated FTD. After 01-01-2000, used only for manual abatement if the penalty is restricted from systemic abatement after TC 971 AC 301 to 308 is input to adjust a TC 186. Also used for misdated payments affecting FTF, FTP and Estimated Tax Penalty.	
	016	Estimated Tax Penalties – Taxpayer computational error (Forms 2210/2220). See <u>IRM 20.1.3.2.2, Manual Penalty Adjustments.</u>	
	017	Bank Error caused Dishonored Check Penalty (TC 286). Banking documentation provided showing credit availability.	
	018	First-time penalty relief. RCA not used – manual 3-year lookback for compliant behavior. See <u>IRM 20.1.1.3.6.1, RCA and First Time Abate (FTA) Consideration.</u>	
	019	Bulk/Batch Filer - Payroll Tax Service Bureau related penalty. Use restricted to the Penalty Prevention & Resolution Group (PPRG).	
	020	RCA used - Good History of Compliance. See <u>IRM 20.1.1.3.3.2.1, First Time Abate</u>	

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		(FTA).	
	021	Tolerance Criteria Met - FTD, FTF, FTP & Estimated Tax Penalties.	
	023	Taxpayer relied on practitioner or third party advice. See IRM 20.1.1.3.2.2.5, Erroneous Advice or Reliance .	
	027	Timely mailed/timely filed.	
	028	Official Disaster Area. See IRM 20.1.1.3.3.6, Official Disaster Area .	
	029	Undue economic hardship/inability to pay (FTP). See IRM 20.1.2.2.4.1(9), Penalty Abatements and Re-assessments , IRM 20.1.2.2.4.3(5), Notice 2015-09 Penalty Relief and IRM 20.1.1.3.3.3, Undue Hardship . Rarely Allowed on Employment Tax Deposits.	
	066	Cascading FTD Penalty Relief (1998 only).	
	067	Educational FTD Penalty Relief (i.e., ABC's of FTD).	
Administrative Waiver (RC 065 on IMF accounts)	043	Service provided relief for a valid penalty (i.e., RRA '98 Section 3304(b) change in FTD deposit frequency for 1st quarter only starting in 1999). See IRM 20.1.1.3.3.2, Administrative Waivers .	
Statutory Waivers (RC 065 on IMF accounts)	012	Decrease to FTD penalty per RRA '98 Section 3304(a) Rev. Proc. 99-10, Taxpayer designated FTD applications; based on a valid ROFTL. See IRM 20.1.4.26.3, Statutory Penalty Relief .	
	044	Erroneous or Late Written Advice by IRS. Relief based on Revenue Procedures. See IRM 20.1.1.3.3.1, Statutory and Regulatory Exceptions .	
*** COMPUTER GENERATED ***			
Systemic	001	Suppressed/Abated - Due to Tolerance Criteria.	
	002	Penalty adjusted due to computational error.	
	003/066	Master File Recovery.	
	068	Systemic FTD penalty abatement per the EFTPS/FTD Penalty Refund Program.	
*** MANUAL INPUT ***			
Service (RC 065 on IMF accounts)	015	General IRS Error. Specific instruction for use of this code will be released in IRM updates or SERP Alerts.	
	031	Erroneous Oral Advice by IRS. See IRM 20.1.1.3.3.4.2, Oral Advice From IRS .	
	032	Other Treasury Agency Errors (FMS or EFTPS Treasury Financial Agent (TFA) errors).	
	045	IRS Error. Math Error in computing penalties. Extensions to file not posted to Master File (TC 460 did not reverse penalty). Taxpayer complied with law, but IRS did not recognize compliance. See IRM 20.1.1.3.4, Correction of Service Error .	
*** User Fee Reversals *** (For reference only - Not used with penalty adjustments)			
	047 / 048 / 049 / 050 / 051	User Fee reversals. See IRM 5.19.1.6.4.6.3, User Fee Payment Transfer/User Fee Abatements .	

10 Failure to Deposit (FTD) Penalty

(1) FTD Penalties and Deposit Requirements

Below are the Deposit Requirements applicable for each form number. Because of the increasing complexity of this program and the various dates and amounts involved, refer to [IRM 20.1.4, Failure to Deposit Penalty \(FTD\)](#), for detailed information.

Deposit Requirements Form	Undeposited Tax	Period	Deposit Required
940	\$500.00 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

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			deposit by return due date.
	\$500.01 or more	End of any quarter.	By the last day of the following month.
1042	\$200.00 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 return due date.
	\$200.00 - \$1,999.99	End of any month. (periods ended on the 7 th , 15 th , 20 th and last day of each month)	By the 15th day of the following month, unless a 3-banking-day deposit was required during that month. Refer to <u>IRM 20.1.4.11.1, Deposit Requirements Form 1042.</u>
	\$2,000.00 or more	End of any quarter-monthly period.	Within 3 business days after the close of the quarter-monthly period. Refer to <u>IRM 20.1.4.11.1, Deposit Requirements Form 1042.</u>
720			Refer to <u>IRM 20.1.4.10.4, Deposit Rules Form 720</u> through <u>IRM 20.1.4.10.7, Special Rules for Deposits in September Form 720</u> for deposit rules.

(2) Forms 941, 943, 944, 945, and CT-1 Deposit Requirements

If the Total Liability During the Lookback Period is . . .	And . . .	Accumulated Liability is Under \$100,000 Then a Deposit Must be Made:	Accumulated Liability is \$100,000 or More Then a Deposit Must be 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.

(3) Glossary of Terms for Employment Taxes

Term	Definition or Example	
Lookback Period - Is 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 immediately preceding the tax year	For annual returns: the total original employment tax liability from the second previous year.
Monthly or Semi-weekly Deposit Schedule - The schedule an employer follows to determine the length of the deposit period over which liabilities are accumulated and when the deposit is due. Refer to <u>IRM 20.1.4.8.2, Lookback Periods for Employment Tax.</u>		
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 periods are: Sat., Sun., Mon. & Tues. *****and***** Wed., Thur. and Friday
Accumulated Liability - The sum of tax liabilities from each individual payroll(s) within a deposit period. The amount that must be deposited. (Also referred to as Deposit Liability).		
Business Day - Deposits are due only on business days. A business day is every calendar day that is not a Saturday,		

<p>Sunday or legal holiday under IRC section 7503. Additionally, the term "legal holiday" for FTD purposes includes only those legal holidays in the District of Columbia. The following days are currently legal holidays in the District of Columbia: New Year's Day, Birthday of Martin Luther King, Jr., Washington's Birthday, District of Columbia Emancipation Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, Christmas Day, and the day of the inauguration of the President, every fourth year.</p>
<p>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.</p>
<p>De Minimis Rule - Employers handling payroll taxes are required to deposit those monies. Failure to deposit in the correct manner will subject the employer to a FTD penalty equal to 10% of the amount incorrectly submitted. However, under the de minimis exception an employer may be relieved of the burden of making deposits and may submit a check (to the IRS) for the full amount of the tax liability with their return without incurring an FTD (failure to deposit in the correct manner) penalty if the following criteria is met:</p> <ul style="list-style-type: none"> • Annual filers with a total return liability of less than \$2,500. • Form 940 filers with a total liability of \$500 or less. <p>Quarterly Form 941 filers with a total return liability of less than \$2,500 in the current quarter or a total return liability of less than \$2,500 in the previous quarter, with NO \$100,000 next-day deposit obligation in the current quarter. For de minimis thresholds (including prior years) see <u>IRM 20.1.4.6, De Minimus Exception to Deposit Requirements.</u></p>
<p>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, 716 and 766 with CRN 296 and 299.</p> <p>Liabilities are ordered by the due dates. Multiple liabilities arising from the same deposit period are combined into one liability, unless the liability reaches \$100,000. The liability is due the next day and any remaining liabilities in the deposit period are combined. Multiple liabilities, from various deposit periods, with the same due date are further ordered by their incurred date.</p> <p>For periods after December 31, 2001, deposits are applied to the most recently ended deposit period or periods within the specified tax period to which the deposit relates as provided for in Rev. Proc. 2001-58. The application of deposits to the most recently ended deposit period will, in some cases, prevent the cascading penalties where a depositor either fails to make deposits or makes late deposits. See the job aid on the "Most Recent Payment Allocation Method" located in SERP Job Aids Accounts Management, <u>IRM 21.7, Business Tax Returns and Non-Master File Accounts.</u></p>

(4) Penalty Computation Codes (PCC)

The following PCCs are associated with the FTD Penalty and used to describe the reason(s) why the FTD penalty was assessed. See Section 10.9, Penalty Reason Codes (PRC), in this Document 6209, IRS Processing Codes and Information, for detailed information.

Transaction Code (TC)	Return with Good ROFTL Information	Return with Invalid or No ROFTL	Returns Using Monthly ROFTL Instead of Daily ROFTL
All *good TC 650	PCC 003	PCC 011/057***	PCC 054/057***
All TC 670 and/or **bad TC 650	PCC 041	PCC 043/057***	PCC 055/057***
Mix of TC 610, *good 650 and **bad 650 and 670	PCC 042	PCC 044/ 057***	PCC 056/ 057***
<p><i>*good TC 650 is a deposit made before 1-1-2011 as required: by coupon through an authorized depositary or in the case of a mandated taxpayer, a deposit made via EFT.</i></p> <p><i>**bad TC 650 is a non-EFT deposit made by mandate (taxpayer required to deposit electronically prior to 01-01-2011).</i></p> <p><i>*** If averaged monthly tax liability is over \$100,000, use PCC 057.</i></p>			

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A PCC generating with a TC 186 is used to explain why Master File computed a penalty on the account. A PCC also dictates which penalty explanation language is printed on balance due notices.

A PCC is also required with the input of a manual TC 180 penalty assessment to explain why the penalty was assessed. Indicating the computation method used will continue the processing audit trail and reduce the need to request previous case files when responding to incoming correspondence or calculating subsequent adjustments. See [IRM 2.4, IDRS Terminal Input](#), for input instructions for the PCCs.

When using Reason Code (RC) 062, 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 manually assessed. RC 062 is entered in the first RC position; the applicable penalty reason code must be entered in the fourth RC position.

(5) Schedule Indicator Codes (SIC)

A SIC 2 or 3 coded on the return during the return processing will prevent Master File from determining a penalty amount. Instead, Master File generates CP 194 Possible FTD Penalty Notice. The Campus manually reviews all CP 194 accounts.

The SIC applicable to FTD penalty processing are as follows:

SIC	199212 & Prior	199312	199412 thru 200512	200512 & 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 information.	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.	Unbanked taxpayer
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	\$100,000 liabilities.	\$100,000 liabilities.	\$100,000 liabilities.	\$100,000 liabilities.
7 computer generated	Not applicable.	Not applicable.	Incomplete information, causing averaged liabilities of \$100,000 or more.	Incomplete information, causing averaged liabilities of \$100,000 or more.

11 Penalty Appeal Procedures

Reference IRMs:

- [20.1.1.3.5.1](#), Subsequent Requests for Penalty Relief
- [20.1.1.3.5.3](#), Taxpayer Not Entitled to Relief
- [20.1.1.4.1](#), The Appeals Function
- [5.1.15.16.4](#), Penalty Relief Denial and Appeals

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- a. The Office of Appeals is responsible 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
- b. 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, refer to [IRM 5.1.15.16.4, Penalty Relief Denial and Appeals](#), which in general provides that the statement or protest should be submitted within 15 days to the SB/SE Field Collection employee who denied the abatement request. The employee will then prepare the appeal request for transmittal to Appeals and attach the following:
1. The taxpayer's written request for appeal and other pertinent documents,
 2. A copy of the ICS history,
 3. Penalty appeals check sheet,
 4. A copy of the disallowance letter, Letter 2413 (P), and
 5. Prepare Form 3210, Document Transmittal.

Forward the request to the group manager for review and concurrence. Refer to [IRM 5.1.15.16.4](#), Penalty Relief Denial and Appeals, for routing and other input procedures. The employee should maintain the Bal Due in inventory and suspend collection action only on the penalty portion of the Bal Due. When the Appeals Officer has completed the review, adjustment action will be taken, if appropriate, and any pertinent paperwork copies will be submitted to the FC employee advising of the decision.

- c. Campus Personnel who deny the abatement of a penalty per [IRM 20.1.1.3.5.3](#), Taxpayer Not Entitled to Relief, should send the taxpayer Correspondex Letter 854C, Penalty Waiver or Abatement Disallowed/ Appeals Procedure Explained (or Correspondex Letter 852C/853C if the Reasonable Cause Assistant (RCA) is used) and provides the reason(s) for denial. They should also provide the name, address and phone number of the local Campus Penalty Appeals Coordinator. This information is available at

<http://serp.enterprise.irs.gov/databases/who-where.dr/campus-penalty-appeal-coordinators.htm>.

User Notes

Section 11 - Collection

1 Nature of Changes

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2 Collection Offices

The location codes identify the office which has Collection jurisdiction and are used primarily by campus' in routing output (TDA/BAL DUEs, TDI/DEL RETs, DTRs, etc.) to the proper area offices.

Insolvency contact information can be found at:

<http://serp.enterprise.irs.gov/databases/who-where.dr/inslvncy-bnkrptcy/index1.htm>

SB Area Office	Service Center	State	W&I Area Office	Service Center	State
1/21	BSC	CT, ME, MA, NH, NY, RI, VT	1/11	ANSC	CT, ME, MA, NH, NJ, NY, PA, RI, VT
2/22	CSC	KY, MI, NJ, OH, PA, WV	2/12	KCSC	DE, DC, IL, IN, KY, MI, MD, OH, NC, SC, VA, WV, WI
3/23	PSC	DC, DE, FL, MD, NC, SC, VA	3/13	ATSC	AL, AR, FL, GA, IA, LA, MN, MS, MO, TN
4/24	CSC	KS, IA, IN, IL, MN, MO, ND, NE, SD, WI	4/14	AUSC	AZ, CO, ID, KS, MT, NE, ND, NM, OK, SD, TX, UT, WY
5/25	MSC	AL, AR, GA, LA, MS, OK, TN, TX	5/15	FSC	AK, CA, HI, NV, OR, WA
6/26	OSC	AK, AZ, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY			
7/27	OSC	CA			
15/35	PSC	PR, INT'L			

A. Campus Collection Branch

Andover Campus	ANSC-08	Fresno Campus	FSC-89
Atlanta Campus	ATSC-07	Kansas City Campus	KCSC-09
Austin Compliance Center Collection Div.	AUSC-18	Memphis Campus	MSC-49
Brookhaven Campus	BSC-19	Ogden Campus	OSC-29
Cincinnati Campus	CSC-17	Philadelphia Campus	PSC-28

B. NMF Unit Ledger Card Units

Campus	Stop Number	Campus	Stop Number
Andover — ANSC	340	Fresno — FSC	4213
Atlanta — ATSC	51	Kansas City — KCSC	42
Austin — AUSC	6262	Memphis — MSC	21
Brookhaven — BSC	442	Ogden — OSC	6283
Cincinnati — CSC	42	Philadelphia — PSC	422C

C. ACS Call Sites

(W&I TOLL FREE NUMBER 800-829-7650, SB/SE TOLL FREE NUMBER 800-829-3903)

Includes the areas of coverage, and Campus addresses.

Call Site	Area Office	Campus	Call Site	Area Office	Campus
Cleveland	27	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	Jacksonville	12	4057 Carmichael Rd 3000 Building Jacksonville FL 32207

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Detroit	26	985 Michigan Ave. Detroit, MI 48226	Buffalo	11	130 S. Elmwood Ave., Stop 300 Buffalo, NY 14202
Brookhaven	22, 21, 25	1040 Waverly Ave., Holtsville NY 11742	Dallas	14	Kansas City P.O. Box 219236 Kansas City, MO 64121
Philadelphia	23, 24, 35	2970 Markey St. Philadelphia, PA 19104	Austin	15	1821 Director Blvd., Austin, TX 78744
Denver	31, 32	1999 Broadway Denver CO 80202	Atlanta	13	2385 Chamblee Tucker Rd, Chamblee GA 30341
Oakland	33, 34, 36	1301 Clay St. Oakland, CA 94612	Fresno	17	1325 Broadway Plaza Fresno, CA 93721
Nashville	28, 30	5333 Getwell Rd Memphis, TN 38118	Seattle	16	915 Second Ave. Seattle, WA 98174
Andover	081	<u>310 Lowell Street</u> <u>Andover, MA 01810</u>	Cincinnati	171	550 Main St., Cincinnati, OH 45202
Des Moines		<u>4300 Westown Parkway</u> <u>Suite 100</u> <u>West Des Moines IA 50266</u>	Kansas City		333 W. Pershing Rd Kansas City, MO 64108
Ogden	893	<u>1973 N. Rulon White Blvd.</u> <u>Ogden, UT 84404</u>	Puerto Rico		Tabonuco St. Guaynabo, PR 00968

D. TDA/BAL DUE/TDI/DEL RET Assignment Codes (TSIGN Codes)

This eight-digit code identifies the area office, territory, branch, group and employee or special action code to which TDA/BAL DUEs and TDI/DEL RETs are assigned. The assignment number is used by all systems that process Collection work including IDRS (DIAL, DAIP, TDA/BAL DUE, TDI/DEL RET, IDRS SUMRY, TXMOD), ICS, ACS, ENTITY and other listings/systems, which the TDA/BAL DUE/TDI/DEL RET assignment number controls inventory. Although the designation of simply "group" is commonly used for the 5th and 6th digits, many TSIGN rules still separate and distinguish Branch (5th digit) and group (6th digit) for certain processes.

An eight-digit Assignment Code (TSIGN) is formed as follows:

43 01 15 22
 Area Office Territory Office Branch & Group Code Employee/Action Code

E. Area Office (first and second digits)

Code	Definition
21-27, 35	SB/SE Area. (35 also used by Centralized Case Processing)

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11-15	W&I Area
01-10	In this case the "AO" refers to the SC number
Used by ICS Only — Users do not carry TDA/BAL DUE/TDI/DEL RET Inventory – no upload to IDRS	
95	Misc – Read Only
95/99	ICS Only Inventory Users (PALS, CQMS, COIC, Independent Reviewers)
97	Appeals
98	Advocate

F. Territory Office (third and fourth digits)

Code	Definition
00	Used for initial issuances to ICS (for example: 6100, 64nn, 65nn)
	Used to designate Area Level employees on ICS (Group # must be 62)
	no territory (e.g.- ACS, CSCO, Queue)
01-93	Field ICS SB/SE and W&I Users (AO must be 21/27, 35 or 11-15)
70-89	Centralized Case Processing (CCP)
70-75	MMIA/IBTF-IA
76-78	53-Follow-ups
79	FORT
80-89	Reserved (CCP)
96-97	Technical Services
94, 95, 98-99	Insolvency

G. Branch and Group Codes (fifth and sixth digits)

Code	Definition	Code	Definition
00	ACS	7X	Queue or reserved
01	ACS TDA/BAL DUE/TDI/DEL RET Suspense File	70	Case in Queue
		71	Queue awaiting IDS analysis
02	SCCB Notice Case. ACS TDA/BAL DUE/TDI/DEL RET	72-79	Reserved
03	ACS Early Intervention	8X	SCCB
04-05	Reserved	80	Automated Substitute for return program
06	Case returned to ACS from the Queue	81,82, 84	Reserved
		83	Federal Agency Delinquency
07-09	Reserved	85	OIC Monitoring
10-58	ICS (FC)	86	Automated 6020B
59	ICS – Territory Level Employees	87-89	Reserved
		8707	Refund Freeze (Reason Code = RF)
6X	Initial Issuance to ICS (FC)	9X	Various Non-Collection
60	Reserved	90	Reserved
61	Systemically generated ICS initial issuance	91	Inspection
62	ICS – Upper Level Management Group for Area Level Employees	92-93	Reserved
63	Reserved	94-95	Employee Plans
64	Initial Issuance to ICS from a campus	96-97	Exempt Organizations
65	Initial Issuance to ICS from ACS	98-99	Reserved
66-69	Used for Centralized Case Processing, Technical Services and Insolvency		

H. Employee/Action Codes:

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Note: For FC assignments (fifth digit 1-4), the seventh and eighth digits represent individual employees in a field group.
EXAMPLE: 23021253

23	=	Area Office
02	=	Territory Office
12	=	Field Group
53	=	Employee Number

3 Resource and Workload Management System (RWMS)

The Resource and Workload Management System (RWMS) was a Collection case scoring and ordering system intended to have a meaningful impact on Collection case processing. The case scoring formula is now done in Weekly TIF Update (WTU).

4 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) Campus (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.

5 Taxpayer Delinquency Investigations

TDI/DEL RETs will be issued on a weekly basis. Routine cases will receive one or two notices before a TDI/DEL RET is issued, unless the account history justifies the immediate issuance of the TDI/DEL RET.

- (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/DEL RET Information Returns Program (IRP).
- (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 is produced periodically as a result of manual delinquency checks.
- (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/DEL RET issuance. No provision is made for issuance of status reports.

A. BMF TDI/DEL RET Explanation -- The following information is contained on a BMF TDI/DEL RET

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- (1) Notice Dates—this will always be a Monday.
- (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 (ex. 20) the TDI/DEL RET is issued and printed in the Campus.
- (4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI/DEL RET status (ACS Field or Queue) and is often the same as the IDRS cycle.
- (5) RSC—Region with jurisdiction over the DO the TDA/BAL DUE-TDI/DEL RET assignment code and Campus where the TDI/DEL RET Notice data is maintained and the TDI/DEL RET printed.
- (6) TDA/BAL DUE/TDI/DEL RET Assignment Code—the first four digits indicate the District and the Area Office to which the TDI/DEL RET was originally issued. The second four digits show the group and individual to whom the TDI/DEL RET is assigned.
- (7) TDA/BAL DUE Code—if a TDA/BAL DUE is printed above the first name line, an IDRS TDA/BAL DUE was outstanding when the TDI/DEL RET was issued.
- (8) TDI/DEL RET Information—Furnishes information to assist in closing the TDI/DEL RET.
 - (a) PC—Primary Code (B, E, F, L, N, P, Q, S, T, U, V, W, X or Y) identifies a TDI/DEL RET 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 Area Office and territory 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/DEL RET. This element of information is important in transferring a case to the area where the taxpayer resides.
 - (d) CCNIP Select Code - Select Code is assigned to identify third party data secured by the IRS and utilized during the case creation process. Information can be utilized to assist in determining whether or not a taxpayer is liable to file.
 - (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
 - I—Indian Tribal Government or Subsidiary
 - M—Maritime Industry
 - N—Non-Profit Organization
 - S—Foreign Subsidiary
 - T—State or Local Government Agency covered under a Section 218 agreement
 - W—Non-Profit Organization subject to FICA (Social Security) (501(c)(3) of the IRC)
 - (g) PT/D—Number of partners if Form 1065 filing requirement or date of death.
 - (h) The word DUPLICATE will print when an existing inventory TDI/DEL RET is reissued. An existing inventory TDI/DEL RET is reissued when Command Code TSIGN with Notice Code “T” is input. ACCTMERGE will print when a successful account consolidation is made and a TDI/DEL RET is issued under the new TIN.
- (10) [REDACTED]

- (11) Repeater Indicator—"RPT"—A tax module has been in TDI/DEL RET or notice status other than first notice within the past fifteen months (64 cycles).
- (12) [REDACTED] #
- (13) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. The indicator is reset each year.
- (14) Compliance Code—2 =Compliance Update Records present this cycle
- (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/DEL RET Notice File as of the cycle printed on the TDI/DEL RET.
- (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		PTNR	1065/1120S Study
	W-4	W-4 Referral		3921	Stock Option Program
	CAWR	Combined Annual Wage Reporting		CRBL	Credit Balance Unresolved
	[REDACTED]	[REDACTED] #		REJC	Rejected TDI/DEL RET
	NOTN	No TIN		UNPO	Unpostable Unresolved
	3278	Interest on U.S. Savings Bonds		5346	Examination Request (Replaces 4298)
	GAME	State Lottery and Gambling Casino Winners		RSCH	Research Case
	DISC	1120-DISC		[REDACTED]	[REDACTED] #
	[REDACTED]	[REDACTED]	#	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.
- (23) Sole proprietor's SSN—preceded by a "P".

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- (24) SEEPAGE_n — Will print when a TDI/DEL RET 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/DEL RET form was printed on the taxpayer. (n - 2-9)
- (25) Transferor TDA/BAL DUE/TDI/DEL RET 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/DEL RET is issued on all transfers from one Area Office to another Area Office. (n - 0-9)
- (26) Grade Level Assignment—Code 9, 11, 12 or 13 will appear on every TDI/DEL RET to show the type of case to be worked and may be used by management on the assignment of TDI/DEL RETs.
- (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.
 - (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/DEL RET. 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/DEL RET, 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/DEL RET 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/DEL RET 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

CAF Indicator	Definition
0	TC 961 Deleted or Revoked module
1	One representative authorized to receive notices
2	Two representatives authorized to receive notices
3	One representative authorized to receive notices and refunds
4	Two representatives authorized to receive notices and refunds

CAF Indicator	Definition
5	No authorization to receive notices or refunds. No blind trust present. Other authorization present.
6	Reserved
7	One representative authorized to receive refunds
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/DEL RET. 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, EIN, cycle numbers, RSC, TDA/BAL DUE/TDI/DEL RET 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/DEL RET which require the input of a Transaction Code should be recorded on the face of the TDI/DEL RET. Use Command Code TDI/DEL RETNQ to determine if there are delinquent periods not preprinted on the TDI/DEL RET.

- (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/DEL RET 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/DEL RET. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA/BAL DUE 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/DEL RET.
- (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/DEL RET.
- (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/DEL RET name and number. Form 2363 must be used for making changes from another name or number to the TDI/DEL RET 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/DEL RET—Complete this space when the TDI/DEL RET is closed.
- (40) Managerial Approval—When any tax module on the TDI/DEL RET 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/DEL RET.
- (42) Date—Complete this space when the TDI/DEL RET is closed.

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B. IMF Taxpayer Delinquency Investigation -- the following information is found on an IMF TDI/DEL RET

IMF TDI/DEL RET 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 (ex. 1986) and week (ex. 39) the TDI/DEL RET is issued.
- (4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI/DEL RET status, often the same as IDRS cycle.
- (5) RSC—Region with jurisdiction over the DO in the TDA/BAL DUE-TDI/DEL RET assignment code and Campus where the TDI/DEL RET Notice data is maintained and the TDI/DEL RET printed.
- (6) TDA/BAL DUE/TDI/DEL RET Assignment Code—First four digits indicate the Area Office or District Office where the TDI/DEL RET was originally issued. The second four digits show the group and individual to whom the TDI/DEL RET is assigned.
- (7) TDA/BAL DUE Code—If a TDA/BAL DUE is printed above the first name line, an IDRS TDA/BAL DUE was outstanding when the TDI/DEL RET was issued.
- (8) The word DUPLICATE will print when an existing inventory TDI/DEL RET is reissued. An existing inventory TDI/DEL RET is reissued when Command Code TSIGN with Notice Code "T" is input. ACCTMERGE will print when a successful consolidation is made and a TDI/DEL RET is issued under a new TIN.
- (9) TDI/DEL RET 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.
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) ∅ = TDI/DEL RET Request
 C = CAWR
 N = IRP Case (Non-Filer)
 S = IMF Delinquency Check Case (stop Filer)

(12) [REDACTED]

- (13) Repeat Indicator—"RPT"—A tax module has been in TDI/DEL RET or notice status, other than first notice, within the past fifteen months (64 cycles).

(14) [REDACTED] #

- (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/DEL RET Grade Level—Code 9, 11, 12 or 13 will appear on every TDI/DEL RET to show the type of case to be worked and may be used by management on the assignment of TDI/DEL RETs
- (18) Name and Address of Taxpayers—Name and address will print as it appears on the TDI/DEL RET Notice File as of the cycle printed on the TDI/DEL RET.
- (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/DEL RET Case Code—a four-character position code to identify the type of notice being issued.

	W-2	W-2 Inquiry		PTNR	1065/1120S Study
	W-4	W-4 Referral		3921	Stock Option Program
	CAWR	Combined Annual Wage Reporting		CRBL	Credit Balance Unresolved
	SSA-CAWR	Combined Annual Wage Reporting cases referred by SSA		REJC	Rejected TDI/DEL RET
	█	█ #		UNPO	Unpostable Unresolved
	NOTN	No TIN		5346	Examination Request (Replaces 4298)
	3278	Interest on U.S. Savings Bonds		RSCH	Research Case
	GAME	State Lottery and Gambling Casino Winners		█	█ #
	█	█ #		TEST	Collection Test Case

- (22) Primary SSN—Taxpayer's SSN followed by a file source code. SSN blank—IMF Valid; IMF Invalid.
- (23) SEEPAGE_n—Will print when a TDI/DEL RET has more than 6 LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI/DEL RET form was printed on the taxpayer. (n- 2-9)
- (24) Transferor TDA/BAL DUE/TDI/DEL RET 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/DEL RET 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

CAF Indicator	Definition
0	TC 961 Deleted or Revoked module
1	One representative authorized to receive notices
2	Two representatives authorized to receive notices
3	One representative authorized to receive notices and refunds
4	Two 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	One representative authorized to receive refunds
8	Blind trust in effect.

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- (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/DEL RET 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/DEL RET. 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/BAL DUE/TDI/DEL RET 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/DEL RET which require the input of a Transaction Code should be recorded on the face of the TDI/DEL RET. Use Command Code TDI/DEL RETNQ to determine if there are delinquent periods not preprinted on the TDI/DEL RET.

- (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/BAL DUE CD—The TDA/BAL DUE will indicate a Code A, U or R if a TDA/BAL DUE was issued for “last year’s” return. The space will be blank if a TDA/BAL DUE was not issued.

A—TDA/BAL DUE issued for “last year” which presently has an unpaid balance.

U—TDA/BAL DUE 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/BAL DUE 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.

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/DEL RET 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/DEL RET status; current year case would be worked to TDI/DEL RET regardless of repeater situation.

7—Processed as two notices only unless current year case is added to a still open TDI/DEL RET status account or accelerated TDI/DEL RET conditions are met.

8—Not Repeater; case worked to TDI/DEL RET on own merit.

9—Not Repeater; case not normally worked to TDI/DEL RET-on own merit.

ISC—IRP Collection Case Campus 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/DEL RET 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/DEL RET. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA/BAL DUE 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/DEL RET.
- (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/DEL RET.
- (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/DEL RET name and number. Form 2363 must be used for making changes from another name or number to the TDI/DEL RET 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/DEL RET—Complete this space when the TDI/DEL RET is closed.
- (40) Managerial Approval—When any tax module on the TDI/DEL RET 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/DEL RET.
- (42) Date—Complete this space when the TDI/DEL RET is closed.

6 Primary and Secondary TDI/DEL RET Codes

Code	Explanation	Comment
A	Account generally meets one of the following conditions: 1. The module is big delinquency checked has credit balance of \$500 or more. 2. The entity has another module in Status 3, 22, 24, 26, or a module with the same MFT in Status 2 (but not o2B). 3. The total tax liability of the last return filed for the same MFT is a least \$500.	The “A” code case will have the fourth notice issued 10 weeks after the first notice is issued followed by a TDI/DEL RET 10 weeks later.
B	Indicates the delinquency met the criteria for the TDI/DEL RET Suppression Program.	IMF: The “B” code shows that a 2nd CP 516 notice will be issued. BMF: The “B” code shows that only one notice 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/DEL RET four weeks later.

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Code	Explanation	Comment	
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/DEL RET 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/DEL RET was deliberately accelerated.	
#	# [REDACTED] # [REDACTED]	[REDACTED]	# #
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/DEL RET 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/DEL RET four weeks later.	
Q	A TC 148 with Entity Indicator 1 has been input to immediately issue the TDI/DEL RET (primarily when a TP is involved in bankruptcy proceedings).	The "Q" coded TDI/DEL RET results when an employee inputs this request. Subsequently, a fourth notice will be issued three weeks after the first notice followed by a TDI/DEL RET six weeks later.	
R*	Indicates at least one TDI/DEL RET or TDA/BAL DUE 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/DEL RET 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/DEL RET 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/DEL RET six weeks later.	
V	Indicates notice routine was interrupted or the TDI/DEL RET 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/DEL RET 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/DEL RET six weeks later.	
X	Total liability is # \$100,000.00# or more on Last Return Amount and the MFT Code is 01, 03, 09, 11 or 16.	The "X" coded cases indicates a high priority TDI/DEL RET and will be issued five weeks after the first notice. These TDI/DEL RETs 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/DEL RET issuance was accelerated through the input of a TC 590 followed by a TC 592.	
** These Codes will appear as secondary codes only. Primary Codes A and D criteria are defined by BMF			

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SB/SE and W & I Tax Year 2005 Selection Codes — (In descending order of priority)			
Selection Code	Title of Selection Code	Criteria for Selection Code	
		[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#

SB/SE and W & I Tax Year 2006 Selection Codes — (In descending order of priority)			
Selection Code	Title of Selection Code	Criteria for Selection Code	
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#
[REDACTED]	[REDACTED]	[REDACTED]	#

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SB/SE and W & I Tax Year 2006 Selection Codes — (In descending order of priority)			
Selection Code	Title of Selection Code	Criteria for Selection Code	
		[REDACTED]	
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

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TY 2010 SB/SE and W&I Selection Codes (In Descending Order of Priority)			
Selection Code	Title of Selection Code	Criteria	
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#
■	[Redacted]	[Redacted]	#

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TY 2010 SB/SE and W&I Selection Codes (In Descending Order of Priority)			
Selection Code	Title of Selection Code	Criteria	
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#

TY 2011 SB/SE and W&I Selection Codes (In Descending Order of Priority)			
Selection Code	Title of Selection Code	Criteria	
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#
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■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

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		[REDACTED]	
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

TY 2013 SB/SE and W&I Selection Codes (In Descending Order of Priority)			
Selection Code	Title of Selection Code	Criteria	
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

Any line marked with # is for official use only

		[REDACTED]	
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	■	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

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		[REDACTED]	
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

B. BMF Selection Codes (effective April 2009)

BMF CCNIP identifies and prioritizes BMF delinquent modules based on third party data secured. BMF CCNIP utilizes third party data- IRMF, CAWR and PMF along with account data to prioritize BMF and EPMF delinquent TDI/DEL RET modules. Each delinquent TDI/DEL RET module will be assigned a Selection Code which is utilized when selecting inventory during the case creation process. The BMF Selection Code can be identified on CC TXMODA to assist users during the RD research process.

BMF Selection Codes effective April 2008				
Selection Code	Title of Selection Code	MFTs	Criteria for Selection Code	
■	[REDACTED]	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	[REDACTED]	#

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Code	Title	Source	Explanation
A	ACCELERATED	Input or Generated	Input to accelerate account to TDI/DEL RET. Also generated by TDI/DEL RET analysis for certain cases accelerated to TDI/DEL RET by analysis.
I	INSUFFICIENT INFORMATION	Input	Input to delay routine notice or TDI/DEL RET issuance for 4 weeks, then accelerate account to TDI/DEL RET.
U	UNDELIVERED		Input to accelerate account to TDI/DEL RET when a notice was returned undeliverable.
T	DUPLICATE TDI/DEL RET	Input	Input to force a duplicate TDI/DEL RET to be issued-only effective for accounts already in TDI/DEL RET status.
Dnn	DELAY	Input	Input to delay issuance of any notices or TDI/DEL RET for nn (00-15) cycle input with notice code. D00 input will cause immediate issuance of next notice or TDI/DEL RET due.
Ca	CASE CODE	Input	Input with an alpha code which will be converted to a 4-character Case Code on the TIF.
Gnn	DETERMINED GRADE LEVEL	Input	Input with numeric code to assign a grade level.
F	EXPIRED 474 DELAY	Generated	TDI/DEL RET issued because the number of cycles input with a TC 474 has expired.
R	REGENERATE	Input	Input to regenerate a TDI/DEL RET notice.
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI/DEL RET issuance by reopening a module closed on the TIF.
Z	REVERSAL	Generated	TDI/DEL RET 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/DEL RET	Generated	New TDI/DEL RET issued because TDI/DEL RET modules on previous TDI/DEL RET were closed but account contains at least one delinquent module that no longer meets closure criteria-deleted closing transaction.
X	No longer undeliverable	Generated	Address change has been input.

8 Status Indicators – TDI/DEL RET (Edited Values Only)

The following TDI/DEL RET 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	Assoc. Status	Explanation
1	I, B, E	02	Masterfile issues first delinquency notice. CP 259/959 for BMF modules, CP 59/759 for IMF modules.
2	I, E	02	Second notice sent (CP516).
3	I, E	02	Third notice sent (CP517).
4	I, B, E	02	Fourth notice sent (CP518)
5	I, B, E	03	IDRS in TDI/DEL RET status, TDI/DEL RET issued with this module included on TDI/DEL RET. (Form TYD-14)
6	I, B, E	03	IDRS TDI/DEL RET 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/DEL RET status—ACS TDI/DEL RET issued for this notice.
8	I, B, E	03	IDRS in TDI/DEL RET status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I, B, E	03	TDI/DEL RET Status to be issued CSCO/ASFR(IMF); A6020b(BMF) only
(blank)	I, B, E	02	This module included on compliance record from Master File to IDRS for issuance of 4 notices and TDI/DEL RET with no primary code.

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Indicator	File	Assoc. Status	Explanation
B	B, I	02	Module is determined by compliance check as low priority and only receives one notice (CP 259) for BMF, and two notices for IMF (CP 59 and CP 516). Spanish versions are CP 959 for BMF and 759/616 for IMF.
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 TDI/DEL RETs 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).
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).
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).

A. TDI/DEL RET Indicator Codes

Code	Definition	Code	Definition	Code	Definition
0	Not TDI/DEL RET	5	TDI/DEL RET Notice 2	10	T = Transferred
1	Open TDI/DEL RET	6	TDI/DEL RET Notice 3	11	X = TDI/DEL RET Issuance Pending
2	Closed TDI/DEL RET	7	TDI/DEL RET Notice 4	12	Y = Resequence Completed
3	Reserved	8	Closed Notice		
4	TDI/DEL RET Notice 1	9	Account Consolidation in Process		

B. TDI/DEL RET Related Transaction Codes

Entity and tax module transactions are extracted for the Daily Transaction Register (DTR) only if the TDI/DEL RET Indicator is 1—open during the current cycle. There are three types of TDI/DEL RET 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)

Code	Definition	Code	Definition	
TC 003	Duplicate tax modules are not resequenced (posts to the entity)	██████	████████████████████	#
TC 011	Change in EIN or SSN (posts to the entity)	TC 597	Surveyed	
TC 026	Delete changed EIN or SSN (posts to the entity)	TC 598	Shelved	
TC 150	Return filed	TC 599	Return Secured	
TC 460	Extension of Time for Filing	TC 610	Remittance with Return	
TC 590	Not liable this tax period	TC 620	Initial Installment Payment 7004/2758	
TC 591	No longer liable for tax	██████	████████████████████	#
TC 593	Unable to locate taxpayer	██████	████████████████████	#
TC 594	Return previously filed	██████	████████████████████	#
			████████████████████	#
			████████████████████	#
TC 595	Referred to Examination	██████	████████████████████	#

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/DEL RET Transaction Codes 590, 591, 593, 594, 595, 596, 597, 598 and 599 require a two-digit closing code for IDRS input.

C. TDI/DEL RET 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 TDI/DEL RETs, the closing code must be entered in the appropriate transaction box for TC 590, 591 and 593-598 and must be input with each Return Delinquency (RD) transaction code. The 3-digit closing code identifies the program area of the employee who secured the return or determined the closing transaction code. Effective January 2013, the TDI/DEL RET Closing Codes Changed from a 2-digit field to a 3-digit field; all 2 digit closing codes then have A leading zero (0). (I.e.- CC 69 becomes 069).

CLOSING CODES & DEFINITIONS (updated 06/26/2009)				
TRANS CODES	CSCO/AM	FA	ACS	Cff/AIQ
590 Not liable this tax period. Satisfies this module only.	001 – Not liable for annual return-Short period return posted (system generated) 002 – Suppressed FOD delinquency (System Generated) 003 – Suppressed period prior to return due date (System Generated) 004 – Alternate return filing requirement-not liable this MFT and period. (System Generated) 008 – Indicating was closed by A6020(b)	020 – Not Liable for this period 021 – Not liable for this period as income below filing requirement.	025 - Not Liable for this period 026 - Not liable for this period as income below filing requirement. 027 – No return secured this period. Little or no tax due. 028 – No return secured this period as TP due a refund. 038 – Not liable	050 - Not Liable for this period 051 - Not liable for this period as income below filing requirement. 052 - No return secured this period. Little or no tax due. 053 - No return secured this period as TP due a refund. 054 - Not liable this period 063 - Not liable this period determination made after 6020(b) or substitute for return (SFR) classification

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CLOSING CODES & DEFINITIONS (updated 06/26/2009)				
TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
	<p>program</p> <p>013 - Not Liable for this period</p> <p>014 – Not liable this period-Subsidiary organization</p> <p>019 – Suppressed in notice status</p> <p>075 - Not Liable for this period</p> <p>076 - Not liable for this period as income below filing requirement.</p> <p>077 – No return secured this period. Little or no tax due.</p> <p>078 - No return secured this period as TP due a refund.</p> <p>079 (IDS via SIA),</p> <p>088 - Indicating was closed by ASFR program</p> <p>097 - Not Liable for this period</p> <p>099 (Odyssey MF) – Not liable this period.</p> <p>Determination made after systemic exchange with state tax authorities</p>		<p>this period determination made after 6020(b) or substitute for return (SFR) classification</p>	<p>066 (ICS via SIA) – All TC 590s posted prior to the implementation of (CC) closing codes (system generated) Closing code 66 is reserved for ICS.</p>
<p>591 No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent</p>	<p>000 - All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT unless the disposition is from the Integrated Collection System which uses closing code 66.</p> <p>001 – No longer liable for return-Final short period return posted. (system generated)</p> <p>008 – Indicating was closed by A6020(b) program</p> <p>010 (MF) – Filing requirement deleted-Suppressed module (system generated)</p> <p>011 – Form 11 filing requirement deleted after notice issuance (system generated)</p> <p>014 - No Longer liable for</p>	<p>020 – No Longer liable for return</p>	<p>025 - No Longer liable for return</p> <p>038 – No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR)</p>	<p>050 - No Longer liable for return</p> <p>063 - No longer liable for return determination made after case classified as 6020(b) or substitute for return (SFR)</p> <p>066 (ICS via SIA) - All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT.</p>

CLOSING CODES & DEFINITIONS (updated 06/26/2009)				
TRANS CODES	CSCO/AM	FA	ACS	Cff/AIQ
	return 075 - No Longer liable for return 079 (IDS via SIA), 088 - Indicating was closed by ASFR program 097 - No Longer liable for return 099 (Odyssey MF) – No longer liable. Determination made after exchange with state tax authorities			
593 Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. 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.	000 – System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (Unable to Locate) unless the disposition id from ICS which uses closing code 66 008 – Indicating was closed by A6020(b) program 079 (IDS via SIA), 080 (MF if TC 593) - IMF Unable to Contact. Note: <i>IMF</i> only 082 - Unable to locate 088 - Indicating was closed by ASFR program 097 - Unable to locate		030 – IMF Unable to Contact. Note: IMF only 032 – Unable to locate 038 – Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program	056 – Unable to Contact (effective 01/2011) 057 - Unable to locate 063 - Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program 066 (ICS via SIA) - System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (Unable to Locate or unable to contact)
594 Return previously filed. Satisfies this module only.	008 – Indicating was closed by A6020(b) program 079 (IDS via SIA), 083 – Return Previously filed 084 - Filed as spouse on previously filed joint return 088 - Indicating was closed by ASFR program 097 - Return Previously filed	022 – Return Previously filed 023 – Filed as spouse on joint return	033 – Return Previously filed 034 – Filed as spouse on previously filed joint return 038 – Return previously filed determination after case classified as 6020(b) or SFR	058 – Return Previously filed 059 - Filed as spouse on previously filed joint return 063 - Return previously filed determination after case classified as 6020(b) or SFR case. 064 – Return previously filed determination after case classified as 6020(b) or SFR case.

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CLOSING CODES & DEFINITIONS (updated 06/26/2009)				
TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
			case.	066 (ICS via SIA), 074 - Return Previously filed
595 Referred to Examination.	008 – Indicating was closed by A6020(b) program 079 (IDS via SIA), 082 - Referred to examination 088 - Indicating was closed by ASFR program 097 - Referred to examination		032 - Referred to examination 038 - Referred to examination (SFR)	057 - Referred to examination 063 - Referred to examination (SFR) 066 (ICS via SIA)
596 [REDACTED]	[REDACTED] # [REDACTED] # [REDACTED] # [REDACTED] # [REDACTED] # [REDACTED] #		[REDACTED] # [REDACTED] # [REDACTED] #	[REDACTED] # [REDACTED] # [REDACTED] #
597 Surveyed. By National Office direction only. Satisfies this module only.	002 - Surveyed 008 – Indicating was closed by A6020(b) program 079 (IDS via SIA), 082 - Surveyed 088 - Indicating was closed by ASFR program 097 - Surveyed 099 (SIA)		032 - Surveyed 038 - Surveyed 044 - Surveyed	057 - Surveyed 063 - Surveyed 066 (ICS via SIA)
598 Shelved. By National Office direction only. Satisfies this module only.	008 – Indicating was closed by A6020(b) program 079 (IDS via SIA), 082 - Shelved 088 - Indicating was closed by ASFR program 097 - Shelved 099 (SIA)		032 - Shelved 038 - Shelved	057 - Shelved 063 - Shelved 066 (ICS via SIA), 070 (CFF Combat zone)
599 Return secured. Satisfies this module only.	006 - Return being processed (system generated). 008 – Indicating was closed by A6020(b) program unagreed (Default) 009 - Indicating was closed by A6020(b) program agreed 013 - A signed ASFR	021 - Return secured 024 - Return secured.	038 - 6020(b) or Substitute for Return processed for assessment due to inadequate or no response from taxpayer. 039 - 6020(b) or SFR program resulted in	050 - Return secured 063 – Filed under 6020(b) authority due to inadequate or no response from taxpayer 064 - 6020(b) resulted in agreement by taxpayer or acceptable return from taxpayer. 065 - Reserved for CC 40 and 060. CC 90 indicates

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CLOSING CODES & DEFINITIONS (updated 06/26/2009)				
TRANS CODES	CSCO/AM	FA	ACS	CFf/AIQ
	waiver agreeing to the proposed assessment in lieu of a return secured 017 - Unprocessable return. Used by Submission Processing 018 - Return in progress on or after due date. Used by Submission Processing 79 (IDS via SIA) 088 - Indicating was closed by the ASFR Program unagreed (through default) 089 - Closed by the ASFR Program via TP Signed Return. 090 - Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP). 092 - Return secured from taxpayer in bankruptcy 094 - Taxable return secured. 096 - Non-taxable return secured. 097 - Return secured 098 - Return secured 099 (SIA) - Return secured. Generated on blocks out of balance at the service centers after the delinquency check by Submission Processing		agreement by taxpayer or acceptable return from taxpayer. 040 – Reserved for CC 40 and 60. CC 90 indicates return processed under the Employment Tax Adjustment Program (ETAP). 042 - Return secured from taxpayer in bankruptcy. 044 - Taxable return secured. 046 - Non-taxable return secured. 049 - Reserved	return processed under the Employment Tax Adjustment Program (ETAP). 066 (ICS via SIA), 067 - Return secured from taxpayer in bankruptcy 069 – Taxable return secured. 071 - Non-taxable return secured. 073 - Return secured 074 – Return secured used by Exempt Organizations for subsequent returns secured during an examination of an exempt organization.

D. TDA/BAL DUE Issuance Codes

The IDRS code is displayed in the notice section on the terminal and is printed on the TDA/BAL DUE.

IDRS Code	Primary TDA/BAL DUE Code	Secondary TDA/BAL DUE Code	Explanation	Comment
DAY	914		Another module in the account contains a pending or posted TC 914 or 916	Routine Notice and TDA/BAL DUE 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/BAL DUE 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/BAL DUE issuance.

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IDRS Code	Primary TDA/BAL DUE Code	Secondary TDA/BAL DUE Code	Explanation	Comment
DAR	TRSF		Account transferred from another area office.	Immediate TDA/BAL DUE issuance
DAU	POTDUPL		IDRS analysis indicates there may be another TDA/BAL DUE outstanding for this module.	Immediate TDA/BAL DUE issuance.
DAQ	UNDEL		Balance due notice was returned undelivered.	504/604 notice followed by TDA/BAL DUE 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/BAL DUE.
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/BAL DUE issuance.
DAT	5		Account issued because the total balance due for all open modules is above the deferral amount.	Routine notice and TDA/BAL DUE issuance. These cases are issued annually for IMF taxpayers and quarterly for BMF taxpayers.
DAA	TR		Liability was manually assessed.	Immediate TDA/BAL DUE issuance.
DAB	RE-ISSUE		Module previously in TDA/BAL DUE status and was reissued because of a dishonored check, credit reversal or a TC 531, 532 609, or 781.	Immediate TDA/BAL DUE issuance. 504/604 will be issued five weeks after the first notice or status 21 followed by a TDA/BAL DUE six weeks later.
DAD	FRIVRET		Account identified as a frivolous return	Routine notice and TDA/BAL DUE 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/BAL DUE.	504/604 will be issued five weeks after the first notice followed by a TDA/BAL DUE 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/BAL DUE 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/BAL DUE 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/BAL DUE 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/BAL DUE six weeks later
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/BAL DUE 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/BAL DUE six weeks later.
DAM	INSTALMT		A Master File installment type module (MFT 02, 05, 52, 58 OR 60) either did not	Routine notice and TDA/BAL DUE issuance.

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IDRS Code	Primary TDA/BAL DUE Code	Secondary TDA/BAL DUE Code	Explanation	Comment
			qualify or defaulted.	
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/BAL DUE is issued.
DAF	D	D	Dishonored check has posted to a module not previously in TDA/BAL DUE status.	Fourth notice will be issued followed by TDA/BAL DUE six weeks later unless fourth notice was previously issued on the module. Then TDA/BAL DUE 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/BAL DUE 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/BAL DUE issuance.
DAJ	TPI		Module previously reported currently not collectible (hardship) and TPI of new return warrants renewed collection activity	Routine notice and TDA/BAL DUE 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/BAL DUE 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/BAL DUE issuance
DAP	R	R	Taxpayer had one or more TDA/BAL DUEs 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/BAL DUE issuance.
		G	Identifies entities that are political organizations (MFT 02 with filing requirement 9).	Routine notice and TDA/BAL DUE issuance.
		I	Indicates another module in the account is in TDI/DEL RET status and the module did not qualify for Primary or Secondary Code Z.	Routine notice and TDA/BAL DUE issuance.
		A	Indicates another module in the account is in TDA/BAL DUE status and that module does not have a Primary or Secondary Code Z.	First and fourth notices will be issued before TDA/BAL DUE is issued.
DAN	PPIAR		2 –year review expiration and Part pay installment agreement should continue. Re-analyze in another 2 years.	
DAO	PPIAN		2-year review expiration and CP 522P generates.	

E. TDA/BAL DUE Closing Codes

Indicate the condition under which a TDA/BAL DUE which still has an outstanding balance was removed from the collection inventory. These codes identify the various categories of TDA/BAL DUE 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/BAL DUE reported currently not collectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.

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Code	Condition
02	Currently not collectible Narcotics Trafficker Assessment (restricted use).
03	Unable to locate. If address change posts, reissues TDA/BAL DUE. TC 150, 976, or 014 showing address change will reissue TDA/BAL DUE.
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	Combat Zone
15	Used to report accounts not currently collectible which results from activity of the Resolution Trust Corporation
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	Unable to locate the Single Member Owner (SMO) or assets of the SMO who is liable for taxes assessed under an LLC Employer Identification Number (EIN)
18	Unable to contact a Single Member Owner (SMO) who is liable for taxes assessed under an LLC EIN although the SMO address is known, and there is no means to enforce collection
19	Accounts below tolerance that are assessed under an LLC EIN, but owed by a Single Member Owner.
20-23	Reserved.
24	Unable to pay, follow-up if TPI of subsequent return is \$20,000 or more.
25	Unable to pay, follow-up if TPI of subsequent return is \$28,000 or more.
26	Unable to pay, follow-up if TPI of subsequent return is \$36,000 or more.
27	Unable to pay, follow-up if TPI of subsequent return is \$44,000 or more.
28	Unable to pay, follow-up if TPI of subsequent return is \$52,000 or more.
29	Unable to pay, follow-up if TPI of subsequent return is \$60,000 or more.
30	Unable to pay, follow-up if TPI of subsequent return is \$68,000 or more.
31	Unable to pay, follow-up if TPI of subsequent return is \$76,000 or more.
32	Unable to pay, follow-up if TPI of subsequent return is \$84,000 or more.
33-34	Not valid 7901 and subsequent.
35	SRP Recessed (restricted use).
36-38	Reserved
39	Certain cases assigned to IDS, ACS or IQA hold files; use of this closing code must be authorized by NO
40-69	Reserved.

F. TC 500 Closing Codes

50	Military Deferment (prior to 1/2004) (obsolete)		54-55	Bosnia
51	Military Deferment (1/2004 to present)		56-57	Enduring Freedom
52-53	Desert Storm			

G. 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/BAL DUE status)	Release/Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
No CC	Claim Pending	19, 20, 21, 54,	47	W-	Yes	Yes	Yes	Systemic (9 cycles if no open control,	D, G	1

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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/BAL DUE status)	Release/Reversal Criteria	Condition after Release	Notes	
		56, 58						otherwise 15 cycles)			
								TC 472 No CC	D, G	2	
								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 Adjustment only: Will Full Pay Module Balance	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										
93	Pending Payment Tracer: Will Full Pay Module Balance Credit Transfer combined adjustment with credit offset/transfer	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	—	
93								Credit or Zero balance	Status 12	—	
		22, 24, 26	53	W-	No	No	Yes	No Systemic 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 Penalty With Appeal Rights	—	—SAME AS CC 93—						TC 472 CC 95 Credit or zero balance	B, C, G Status 12	4
97	Large Corporation Freeze	Any Status	47	D-	Yes	Yes	Yes ***	TC 472 CC 97 Credit or zero	A	—	

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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/BAL DUE status)	Release/Reversal Criteria	Condition after Release	Notes	
							balance			
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/BAL DUE 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/BAL DUE freeze, and updates to next notice/TDA/BAL DUE status. 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/BAL DUE Freeze.
- (e) No IDRS balance due notice/TDA/BAL DUE 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.
- (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/BAL DUE will be issued.

H. TC 520 Closing Code Chart

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Acct. or Module Freeze*	TIF Acct. or Module Freeze**	CSED Suspended	Need CC to Release
60	Bankruptcy	72	-V	Account	Account	Yes	Yes
61	Bankruptcy	72	-V	Account	Account	Yes	Yes
62	Bankruptcy	72	-V	Account	Account	Yes	Yes
63	Bankruptcy	72	-V	Account	Account	Yes	Yes
64	Bankruptcy	72	-V	Account	Account	Yes	Yes
65	Bankruptcy	72	-V	Account	Account	Yes	Yes
66	Bankruptcy	72	-V	Account	Account	Yes	Yes
67	Bankruptcy	72	-V	Account	Account	Yes	Yes

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Acct. or Module Freeze*	TIF Acct. 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	No	No	No	Yes
74	Tax Court Case	72	-W	Module	Module	No	No
75	Litigation	No Change	-W	Account	No	No	No
76	Collection Due Process (CDP) filed (Lien)	72	-W	Account	Module	Yes	Yes****
77	Collection Due Process (CDP) filed (Levy)	72	-W	Account	Module	Yes	Yes****
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	-V	Account	Module	Yes	No
84	Litigation	No Change	-W	No	No	No	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***
Effective 1/1/2002, TC 520 Closing Codes 86, 87, 88, and 89 will not be available for new inputs. Open cases that already have these closing codes will remain operational until they are reversed.							
*Frozen from Master File offsets (in out), refund, or credit elect.							
**Frozen from releasing IDRS balance due notice or TDA/BAL DUE.							
***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.							
****If the TC 520 CC 76 or 77 posted before cycle 200101, then it must be reversed using TC 521 without a closing code.							

The 6X Series cannot be input with a transaction date prior to January 1, 1995.

Closing Codes 60-63 only allows post-petition credits to offset to post petition tax years and Closing Code 62 and 63 will freeze remaining credit after offset.

Closing Codes 64 - 67 allow pre-petition credits to offset to pre-petition tax years and allows post-petition credits to offset to post petition tax years and Closing Codes 66 and 67 will freeze remaining credit after offset.

Closing Codes 60, 62, 64 and 66 allow post-petition tax years to go to IDRS balance due notice or TDA/BAL DUE.

The TC 520 CC 60 through 67, 83, 85, through 89 may have indicator codes input signifying the bankruptcy proceeding type, claim type and whether an installment plan is involved. TXMODA and IMFOLT display the indicator codes differently.

TXMODA	IMFOLT
BKRPT-PROD	First digit representing the type proceeding
<ul style="list-style-type: none"> • 1 for Chapter 7 • 2 for Chapter 9 	<ul style="list-style-type: none"> • 1 for Chapter 7 • 2 for Chapter 9

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TXMODA	IMFOLT
<ul style="list-style-type: none"> • 3 for Chapter 11 • 4 for Chapter 13 • 5 for Chapter 12 • 8 for Other Insolvency 	<ul style="list-style-type: none"> • 3 for Chapter 11 • 4 for Chapter 13 • 5 for Chapter 12 • 8 for Other Insolvency
CLAIM <ul style="list-style-type: none"> • 1 for Secured • 2 for Unsecured priority • 3 for General unsecured • 4 for Administrator • 5 for Involuntary Gap 	Second digit representing the type of claim <ul style="list-style-type: none"> • 1 for Secured • 2 for Unsecured priority • 3 for General unsecured • 4 for Administrator • 5 for Involuntary Gap
PYMT <ul style="list-style-type: none"> • 0 if installment plan is not anticipated • 1 if installment plan is probable. 	Third digit representing the installment plan agreement <ul style="list-style-type: none"> • 0 if installment plan is not anticipated • 1 if installment plan is probable.

For questions about the impact of the TC 520 on the module you are working, contact Centralized Insolvency at 855-740-9781 (Internal Use Only). For the TC 520 or 521 Closing Codes 70-80, and 82, contact the Advisor in Technical Services-Advisory at

http://serp.enterprise.irs.gov/databases/who-where.dr/technical_support.dr/tech_sup_index1.htm

For all other TC 520 closing codes, contact the Specialist in Insolvency.

Contact Listings for Technical Services-Advisory:

http://serp.enterprise.irs.gov/databases/who-where.dr/technical_support.dr/tech_sup_index.htm

Contact Listing for Insolvency:

<http://serp.enterprise.irs.gov/content/who-where/insolvency/insolvency.html>

IMF/BMF changes due to Bankruptcy Abuse Prevention & Consumer Protection Act (BAPCPA) — Effective January 2006

Allows 3-digit SI when TC 521 CC 83, 85 through 89, or CC 60-67 are input. The three-digit indicator identifies proceeding type, disposition to identify dismissal/discharge type for subsequent bankruptcy filings automatic stay in effect and whether a plan applicable or plan satisfied. 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—

- 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 dismissal/discharge—

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- 1 means dismissal abusive or otherwise (This equals D1 on Automated Insolvency System (AIS))
- 2 for failure to pass means testing (This equals D2 on AIS)
- 3 for Discharge
- 4 Reserved for future definition
- 5 Reserved for future definition

Third digit representing installment plan of arrangement—

- 0 plan not applicable
- 1 plan satisfied

9 Backup Withholding (BWH)

Reference IRM 5.19.3

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 Master File 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 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, 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:

DPC	Definition
00	Designated payment indicator is not present on posting voucher.
01	Payment is to be applied first to the non-trust fund portion of the tax.
02	Payment is to be applied first to the trust fund portion of the tax.
03	Bankruptcy, undesignated payment.
04	PRIOR TO 07/22/1998 Levy on state income tax refund (now OBSOLETE).
05	Notice of levy (Used only for levy proceeds received from a third party in response to a Notice of

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DPC	Definition	
	Levy and does not include payments from the taxpayer as a result of a levy.)	
06	Seizure and sale.	
07	Payment received expressly for full or partial payoff of the Notice of Federal Tax Lien (NFTL).	
08	Suits (non-bankruptcy).	
09	Accepted Offer in compromise (OIC).	
10	Manually monitored installment agreement (MMIA).	
11	Bankruptcy payment, designated to trust fund.	
12	Cash bond credit / 6603 deposit (allowed with TC 640 only)	
13	Payment in response to reminder notice, Deferred Taxes (OBRA).	
14	Authorization given by taxpayer to apply payment to expired CSED account.	
15	Other payment caused by Levy but not levy proceeds (e.g.-Payment received with form 8519)	
16	PRIOR TO 10/01/2014 Federal EFT levy payment. (NOW OBSOLETE)	
17	PRIOR TO 10/01/2014 EFT payroll deduction installment agreement payment. (NOW OBSOLETE)	
18	FPLP payment from the Primary TIN. Payments are received via EFTPS from BFS (formerly FISCAL SERVICE).	
19	FPLP payment from the Secondary or XREF TIN. Payments are received via EFTPS from BFS (formerly FISCAL SERVICE).	
20	Identifies a systemic payment for the State Income Tax Levy Program (SITLP).	
21	Identifies a manually applied payment for the State Income Tax Levy Program (SITLP).	
22	Identifies a systemic payment for the Alaska Permanent Fund Dividend Levy Program (AKPFD).	
23	Identifies a manually applied payment for the Alaska Permanent Fund Dividend Levy Program (AKPFD).	
24	Payment received with an amended return.	
25	RESERVED	
26		#
27	Branded Prescription Drug Fee.	
28	IRDM Assessment (IMF only)	
29	Return Preparer Penalty payment	
30	Identifies a payment for the Municipal Income Tax Levy (MTLP)	
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return (MFT 31).	
32	Bulk Electronic Levy	
33	Offer in Compromise application fee	
34	Offer in Compromise 20% lump sum/initial periodic payment	
35	Offer in Compromise subsequent payments made during the offer investigation	
36	ACA Provision 5000A SRP voluntary payment (IMF MFT 35 AND IMF MFT 65 ONLY)	
37-42	Reserved for Collection	
43	ACA Provision 4980H ESRP Voluntary Payment (BMF MFT 43 ONLY)	
44-46	Reserved for Collection	
47	Installment Agreement Reduced Origination User Fee	
48	Direct Debit Reduced Origination User Fee	
49	Direct Debit Origination User Fee	
50	Installment Agreement User Fee (initial origination fee).	
51	Installment Agreement User Fee (reinstatement or restructure fee).	
52	Reserved for Collection	
53	Discharges	
54	RESERVED (was formerly PDC)	
55	Subordinations	
56	Withdrawals	
57	Judicial and Non-Judicial Foreclosures	
58	Redemptions; Release of Right of Redemptions	
59	706 Liens; Decedent Estate Proof of Claim (POC)	
60	ACA Provision 9010 IPF (Insurance Provider Fee)	
61	Offshore Streamlined Filing Compliance Payment	

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DPC	Definition	
62	Offshore Voluntary Disclosure (OVD) Payment	
63	Repayment of Advance Child Tax Credit	
64	Designated payment of Section 965 tax	
65	Used to identify an EIP that the taxpayer has returned	
66-69	RESERVED	
70	Payment of Bipartisan Budget Act of 2015 (BBA) Imputed Underpayment Amount submitted with BBA Administrative Adjustment Requests (BBA AAR) filed by a partnership not related to an examination, modification or a push out elected after issuance of a notice of Final Partnership Adjustments (FPA).	
71	Payment of BBA Imputed Underpayment Amount submitted by pass through partner in Push Out elected as a result of a BBA AAR (Form 8985 will be filed by the pass-through partner with "AAR" box checked).	
72	Payment of BBA Imputed Underpayment Amount by Audited Partnership	
73	Payment of Tax submitted with partner amended returns to reduce the BBA Imputed Underpayment amount via Modification.	
74	Payment of BBA Imputed Underpayment Amount submitted by a pass-through partner in tiered Exam Push Out (Form 8985 will be filed by the pass-through partner with "BBA Audit" box checked)	
75	Prepayments (estimated payments) by (terminal) partners before they report their portion of the BBA partnership adjustment on their next filed return.	
69-98	RESERVED	
99	Miscellaneous payment when other DPCs don't apply	

11 Generated Reports

A. 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.

B. Collection Activity Report (CAR)

CAR is a group of IDRS reports providing management information to field and National Office Collection officials. The reports will reflect activity associated with TDA/BAL DUE and TDI/DEL RET issuances and installment agreements including issuances, dispositions and inventories as well as Collection related payments. CAR utilizes the TIF as its source of information.

12 Delinquent Investigations/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/BAL DUE and TDI/DEL RET inventories.

The DIAL is issued monthly for hardcopy assignments, i.e. TDA/BAL DUEs and TDI/DEL RETs assigned to the Field Collection (FC), 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 ASSED analyses. A review of the DIAL will provide Field Collection managers with a comprehensive profile of each case under their control.

The DAIP is a quarterly listing of TDA/BAL DUE cases in statuses other than status 26 which meet either not activity or CSED criteria.

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13 FTD Alerts

FTD Alerts generate on MFT 01 modules when the quarter deposits are significantly below what is expected based on a comparison with the same quarter in the prior year. Masterfile conducts the analysis for FTD Alert issuance in the twelfth cycle of the quarter.

When an FTD Alert generates, it is assigned a value of 1 through 3. The values reflect criteria under which the Alert was generated.

Subsequently, priority code values are set according to the following conditions:

1. The taxpayer had an unresolved account in notice status in each of the prior two quarters. A priority code 'A' is assigned.
2. The taxpayer is considered likely to owe without intervention based on our identification and selection process. A priority code 'B' is assigned.
3. The taxpayer is considered unlikely to owe. A priority code 'C' is assigned.

FTD Alerts having priority codes 'A' or 'B' are required to be assigned to revenue officers. Those Alerts assigned priority code 'C' are dropped by ICS and are not worked by revenue officers.

CP 196 is issued by the Primary Program and a TC 971 AC 46 is placed on each module (including those Alerts assigned priority code 'C'). Alerts are issued through masterfile and are sent to ICS for direct assignment to the field.

14 Status & Closing Codes used for CAWR

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	
08	SSA identified SSA case for possible future referral to IRS	None	
09	reserved for future use	09	
10	Research/Suspense	10	
11	BMF Delete: CAWR module in balance.		
16	Auto generated 99C letter	16	
21	Federal Entity Correspondence	21	
24	IRS Undeliverable	24	
25	Open Case Referral to Exam	25	
26	BMF St. Cd. To CAP St. 91 attempted to post, but NO SSA-IND = 2	Reserved	
█	████████████████████	█	#
28	Manually generated 99C letter	28	
29	Open Case Referral to Collection	29	
30	No Reply Adjustment Made — IRS		
38	BMF Merge Case completed	None	
42	2057C letter issued	42	
44	Reply to CAWR Correspondence (No Gen Code S)	44	
45	Module reanalysis request	45	
67	Correspondence issued other than that for Status 16, 21, 28, 42, 55, 69 or 90	67	
68	Reply Received Interim Response issued to TP (Action 61)	68	
69	98C issued	69	
87	SSA IND = 2 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 (not input by user)	No	
█	████████████████████	█	#

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Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	
90	Letter 98C Issued SSA IND = 2 only	90	
92	Reply Received - SSA IND = 2	92	
93	Undeliverable - SSA IND = 2	93	
11	BMF (MCC) Delete Case	None	
31	Closed to Exam	31	
32	CAWR and SSA IND = 2 Closed to Collection. MFT 88.	32	
█	█	█	#
34	Closed CAWR (no SSA IND = 2) TC 290 zero with TP Reply Received	34	
35	Closed CAWR (no SSA IND = 2) TC 290 with money amount with TP Reply Received	35	
36	Closed CAWR (no SSA IND = 2) Research only	36	
37	Closed CAWR (no SSA IND = 2) No Reply Received	37	
39	Closed CAWR (no SSA IND = 2) Undeliverable	39	
40	Closed (SSA IND = 2), TC 290, RC 549 (any amount or zero) input to IDRS	No	
41	SSA IND = 2, TC 290, RC 549 zero or with \$, entity is either Bankrupt or Defunct	No	
43	Late reply received, worked and closed	No	
46	SSA IND = 2 - Undeliverable closed/no new address/end of program (PCD) systemic input	46	
47	Closed, Late reply received (to be worked)	No	
48	Full Agreed IRS CAWR	35	
49	Missing Returns Secured IRS CAWR	35	
89	PRN 550 \$\$ — SSA IND=2	96	
91	SSA IND = 2, Penalty Assessment from CAP to BMF. BMF posts Penalty	91	
92	Reply Received — SSA IND=2	92	
93	Undeliverable — SSA IND=2	93	
94	SSA IND = 2, Closed under Tolerance at/by BMF (CAP sent as a CC 91, BMF to post 91 then 94. Delete to CAP)	94	
95	SSA IND = 2, TC 290, RC 549 zero, input to IDRS and posted to BMF (pyramid updates to CC 40 - not to BMF)	No	
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)	No	
97	Reserved	Reserved	
98	Closed Reconciled by direction of HQ	98	
99	Closed SSA IND = 2 Case - Research Reveals Money Match - case in balance but master file not updated.	99	

These status and closing codes are valid for MFT 88, CAWR Reconciliation

TY 2021 SB/SE and W&I Select Codes (In Descending Order of Priority)

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Selection Code	Title of Selection Code	Criteria	
█	█	█	#
█	█	█	#
█	█	█	#
█	█	█	#

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Selection Code	Title of Selection Code	Criteria	
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#
■	[REDACTED]	[REDACTED]	#

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Section 12 - Examination

1 Nature of Changes

Description	Page No.
Partnership Control System	12-1
Partnership Investor Control File (PICF) Codes	12-2
Audit Information Management System (AIMS)	12-2

2 Discriminate Function (DIF)

Discriminate Function (DIF) is a mathematical technique used to classify income tax returns as to Examination potential.

Under this concept, formulas are developed based on available 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 scored 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.

3 Partnership Control System (PCS)

Reference IRM 4.29, Partnership Control System (PCS) Handbook, and 2.2, 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 TIF.

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 (NBAP), 60-Day Letter, FPAA/FSAA, and Appeals settlement correspondence. PCS produces National directories, data base maintenance reports, statute reports, action reports, and management information reports.

PCS has eight command codes which are input real-time:

TSLOD	Establishes and links returns on PCS, generates NBAP'S, requests returns from Master File, and establishes TC424's on AIMS. Each time a new link is established, TC424 will be generated to post to Master File. If there is already an open TC 420 at Master File, a TC 421 with DC 99 will be generated and then the TSLOD TC 424 will post. IRM Reference 2.2.2
TSCHG	Changes PICF data elements. IRM Reference 2.2.3
TSCLS	Releases the AIMS freeze on investor closure. It is used only as a part of final investor AIMS closure activity. IRM Reference 2.2.7
TSDEL	Deletes erroneous linkages. IRM Reference 2.2.5
TSINQ	Researches accounts on PCS displaying PICF, and AIMS information. IRM Reference 2.2.4
TSNOT	Key case records for generation of TEFRA notices during real-time, but notices are generated after weekly batch processing. IRM Reference 2.2.6
TSUMY	Displays summarized research for linked key case and their investors. IRM Reference 2.2.9
MSCHG	Changes certain PICF/AIMS data elements of all investors linked to a particular key case. The command code is input real-time, but the update is performed via batch processing for all affected accounts. IRM Reference 2.2.8

PCS uses real-time processing to update the PICF when establishments and updates are made on the IDRS terminal.

Only MSCHG and TSNOT are processed in the batch mode.

Nightly batch processing includes: updating records nationwide, maintaining the PCS data base, and producing error registers.

Weekly batch processing includes: generating extracts for PCS reports, and notices.

Partnership Investor Control File (PICF) Codes

0	No PICF record for this account
1	Linked TEFRA Partnership
2	Linked non-TEFRA Partnership/S Corporation
3	Unlinked Electing Large Partnership (ELP)
4	Investor with both open TEFRA linkage and open non-TEFRA linkage
5	Investor with at least one open TEFRA linkage
6	Investor with at least one open non-TEFRA linkage
7	Investor with no open linkages below it (flow thru)
8	Investor with no open linkages below it (flow thru)

4 Examination Return Control System (ERCS)

Reference IRM Part 4, Examining Process, IRM 4.7, Examination Returns Control System (ERCS)

ERCS is an automated inventory management system used by field personnel in both the SB/SE and LB&I Operating Divisions. It is used for controlling tax returns and technical time charges from the time returns arrive until they are closed on the Audit Information Management System (AIMS). TE/GE and Appeals do not use ERCS.

5 Audit Information Management System (AIMS)

(1) General

Audit Information Management File (AIMF) contains all data elements used by the AIMS System. These data elements are described separately in IRM's 4.4 and 2.8, Audit Information Management Systems (AIMS).

TE/GE and Appeals use the system to control their cases.

The AIMS command codes which authorize the terminal operator to input or receive information to or from the system are found in IRM 2.8.

(2) AIMS Website

The AIMS Website can be found at: <http://mysbse.web.irs.gov/exam/mis/default.aspx>. The AIMS website contains up to date lists of many of the fields on AIMS such as Aging Reason Codes, Disposal Codes, Employee Group Code definitions, Source Codes, etc.

(3) AIMS Assignee Code

A twelve-digit code used for the management structure so that returns and time applied to returns can be applied to the correct location (Business Operating Division) for management information reports. The AIMS Assignee Code (ACC) is displayed on page 1 of an AMDISA print and Form 5546, Charge Out. The code is broken down into three fields.

Field 1: Primary Business Code consists of 3 digits (Positions 1 - 3). Position 1 is referred to as the "AIMS BOD Code":

- 0 = Not set
- 1 = Wage and Investment (WI)
- 2 = Small Business/Self-Employed (SB)
- 3 = Large and Mid-Sized Business (LM)
- 4 = Tax Exempt/Government Entity (TE)

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Positions 2 and 3 are referred to as "IND-AREA-TYPE-CODE".

Field 2: Secondary Business Code consists of 5 digits (Positions 4 - 8). (See below for breakdown by Operating Division)

Field 3: Employee Group Code consists of 4 digits (Positions 9 -12). Position 9 is referred to as "EMPLOYEE-TYPE-CODE":

- 1 = Revenue Agent
- 2 = Tax Compliance Officer
- 5 = Campus
- 7 = TE/GE

Positions 10 - 12 are referred to as "GROUP-CODE".

Field 1 Primary Business Code			Field 2 Secondary Business Code					Field 3 Employee Group Code			
1	2	3	4	5	6	7	8	9	10	11	12
Operating Division	LM = Industry Code (SB&WI = Area Code)		LM = Director Field Operations (SB & WI = Territory Mgrs)			LM = Territory Mgrs (SB&WI = Reserved)		Employee Type Code	Group Code		

Employee Group Code	Explanation
	A complete up-to-date listing of all active EGC's can be found at: http://mysbse.web.irs.gov/examination/mis/contacts/empgroupcode/default.aspx
1XXX	Revenue Agents
1000-1099	GROUPS PHYSICALLY IN THE CAMPUS - Area work physically in the campus
1000	DIF Returns are opened in this employee group code (not valid with Status Code 10 or 12)
1001	PBC 213 – Form 706 Returns with International Aspects (Blocking Series 990-999)
1005	PBC 212 87700 1005 = COBRA
1020	CF&S – Missing Returns
1030	Receipt of DIF Return
1066	CF&S – Field Audit
1067	CF&S – Field Audit
1068	CF&S – Field Audit
1069	SB/SE Case building (Only valid in the campus)
1076	CF&S
1077	CF&S
1078	CF&S
1093	Audit Reconsideration Case building group in the campus for returns that will be sent to the Area Office
1095	LB&I - In transit from SOI
1098	Reserved for Imaging Project
1099	EGC is updated to 1099 if opening in 1000 or 2000, PBC is 20X, 212-214 or 30X and return is MeF
1100-1849	Groups physically in the Area offices
1168	PBC 306 84005 1168 = COBRA case
1850-1999	Groups physically in the PSP or Special Situations
1911	CDE – Grade 11 – Revenue Agent
1912	CDE – Grade 12 – Revenue Agent
1913	CDE – Grade 13 – Revenue Agent
1924	CDE – Training RA
1988	Use when sending cases to area office PSP

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Employee Group Code	Explanation	
1989	CDE - CIP - Revenue Agent	
1990	CDE - RPP - Revenue Agent	
1991	Remote Classification	
1992	Reserved (Do not use without HQ SB/SE AIMS analyst approval)	
1993	EGC that the campus will use when sending Audit Recons to the field	
1994	Math Error BMF cases automatically opened in Source Code 06 and changed to Source Code 20 (Effective 1/1/2010)	
1995*	LB&I Status Code 06 Inventory	
1996	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in this employee group code)	
1997	All transfer TO a PBC 3XX (invalid with status codes 10 or 12)	
1998	Non-LB&I transfers (systemically generated using CC AMSOC, DC 30)	
1999	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in this employee group code)	
2XXX	Tax Compliance Officers	
2000-2099	Area work physically located at the Campus	
2000	DIF Returns are opened in this EGC (Not valid with status codes 10 or 12 or Activity Codes 219, 221, 223, 226-231)	
2020	CF&S – Missing Returns	
2030	Receipt of DIF return	
2050	CF&S TCO GS-9	
2051	CF&S – TCO GS-11	
2066	CF&S – TCO	
2069	SB/SE Case building (Only valid in the campus)	
2093	Audit Reconsideration Case building group in the campus for returns that will be sent to the Area Office	
2098	Reserved for Imaging Project	
2100-2849	Groups that are physically in the area.	
2850-2999	Group physically in the PSP	
2909	CDE – Grade 09 – Tax Compliance Officer	
2911	CDE – Grade 11 – Tax Compliance Officer	
2923	CDE - TCO 1	
2924	CDE – TCO 2	
2925	CDE – TCO 3	
2988	Use when sending cases to the area office PSP	
2989	CDE – CIP – Tax Compliance Officer	
2990	CDE – RPP – Tax Compliance Officer	
2991-2992	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)	
2993	EGC that the campus will use when sending Audit Recons to the field	
2994-2996	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)	
2997	DIF CORR IRS Employee Cases – diverted to open in Area Office	
2998	Non-LB&I transfers (Systemically generated using CC AMSOC, DC 30)	
2999	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)	
5XXX	Campus Exam Operations	
5000-5004	Correspondence Examinations	
5005	EITC Duplicate TIN Claims	
5006	Correspondence Examinations	
5014	Dependent Data Base	
5015-5032	Correspondence Examination	
5033	Correspondence Examination – Bankruptcy Indicator	
5034-5054	Correspondence Examination	
5055	Disaster Cases	
5056-5095	Correspondence Examination	
5096	EGC is updated to 5096 if opening EGC is 5000, PBC is X9X and MeF	
5097-5188	Correspondence Examination	
5189	Reserved for CDE W&I Campus	

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Employee Group Code	Explanation	
5190-5259	Correspondence Examination	
5260-5269	Correspondence Examination – NRP	
5270-5288	Correspondence Examination	
5289	Reserved for CDE SB/SE Campus will now be located under 5270-5288 above	
5290-5385	Correspondence Examination	
5386-5391	Reserved	
5392-5399	Correspondence Examination	
5400-5416	Non-TEFRA suspense cases (status 33 only)	
5417	Computer generated for a transfer to PBC 295 or 398 and the PICF code is 2, 6, or 8 or AIMS Freeze Code 6.	
5418-5499	Non-TEFRA suspense cases (status 33 only)	
████	████████████████████	#
████	████████████████████	#
5531-5533	FRIV Cases-Ogden PBC 192 RICS Austin	
5534-5539	Unassigned	
5540-5559	Specialty Cases	
5560-5588	Unassigned	
5589	Reserved for CDE	
5590-5597	Unassigned	
5598	Computer generated when a database is transferred from a non-X9X PBC to a Campus PBC (X9X).	
5599	Schedule C Investors	
5600-5606	Pre-refund Program (Kansas City Only)	
5607	Exam Certification with Bankruptcy Indicator (Used by Kansas City Only)	
5608-5699	Pre-refund Program (Used by Kansas City Only)	
57XX	57XX Cases Physically in CTF Unit	
5700-5709	Reserved	
5710-5716	PCS Related Inventory	
5717	Computer generated for transfers into PBC 295 or 398 if the AIMS Freeze Code is 6	
5718-5719	PCS Related Inventory	
5720-5789	Reserved	
5790-5799	Pre-filing Cases	
58XX	58XX Cases Physically in CTF Unit	
5800-5816	TEFRA (status 34 only)	
5817	Computer generated for a transfer to PBC 295 or 298 398 input if PICF Code is 1, 3, 4, 5 or 7.	
5818-5899	TEFRA (status 34 only)	
5900-5999	Locally defined (Do not use for Corr Exam Cases)	
7000-7999	TE/GE	

LB&I Industries and Management Structure

Industry Code	Industry Title
301	Financial Services Industry
302	Natural Resources & Construction Industry
303	Communications, Technology & Media Industry
304	Retailers, Food, Transportation and Healthcare Industry
305	Heavy Manufacturing & Pharmaceuticals Industry
306	Specialists
307	Global High Wealth Industry
309	Campus Only
315	International Individual Compliance
316	International Business Compliance
317	Transfer Pricing Operations

(4) Source Codes—Grouped by Category

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Code	Explanation		
05	Filed returns related to a primary DIF return (Source Code or) or DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).		
10	Filed prior and/or subsequent year pickups related to a primary DIF return (Source Code 02) or to a DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).		
12	Nonfiled Delinquent Return or SFR related to a primary DIF return (Source Code 02) or DIF equivalent return (Source Code 20 with Project Code 0158).		
Non-DIF Related (EGC 1XXX and 2XXX)			
40	Filed prior and/or subsequent year pickups where the primary return was Non-DIF selected.		
44	Non-filed Delinquent Return or SFRs.		
50	Filed returns - Other.		
Claims (EGC 1XXX and 2XXX)			
30	Claims for Refund/Abatement—Returns selected before refunds/abatement are scheduled (also see source code 73).		
31	Paid Claims for Refund		
32	Carryback		
35	Administrative Adjustment Requests (AAR's)		
Tax Shelters (EGC 1XXX and 2XXX)			
17	Tax Shelter Program		
39	Tax Shelter Program - Related Pick-up— with a Different TIN or Different MFT filed or non-filed		
40	Tax Shelter Program – Related Pick-up — filed prior and/or subsequent tax period pickup of a filed return with the same TIN and same MFT as the key return (SC 17).		
44	Tax Shelter Program – Related Pick-up — Pick up of a non-filed return or SFR		
Classification (EGC 1XXX, 2XXX and 5XXX)			
20	Regular Classification—Returns selected under a Manual Classification Program, CDE or MACS (other than CIP's.)		
			#
			#
			#
			#
Research and Reference (EGC 1XXX and 2XXX)			
45	Reference and Information—Return requested for reference or information purposes only, and there is no intent to audit the return. .		
80	NRP - Current — All cycles and all phases of NRP identified returns		
91	NRP - Related Returns—Return related to an NRP return under Source Code 80 above, all cycles and all phases, , including nonfilers and carrybacks.		
Miscellaneous Sources (Other than DIF) (EGC 1XXX and 2XXX)			
46	Employee Returns— Returns opened because the taxpayer is an IRS employee (See IRM4.2.6)		
49	Preparer of Returns—Returns selected because of questionable tax practitioners		
62	Compliance Initiative Program — Use for all compliance initiative projects of filed returns		
68	Campaign Program		
73	Taxpayer Requests Includes: Code Section 6501(d)—See IRM 4.1.4 – Examination initiated at the request of a taxpayer		
Information Items (EGC 1XXX and 2XXX)			
60	Information Report—Returns identified because of an Examination Information Report outside of or within the area.		
Referrals (EGC 1XXX and 2XXX)			
65	Collection Referrals.		
70	Referrals/Other Agency Requests (Do not include referrals of related cases, even if from another Exam group).		
71	Specialist Referral System Referral (Specialty Tax PBC 212-214 Only)		
72	Related to Specialist Referral System Referral (Specialty Tax PBC 212-214 Only)		
77	State Information (Including State Abstracts)—Examinations initiated from various state sources, generally under the various exchange programs.		
IRP (EGC 1XXX and 2XXX)			
85	IRP - Information Document Match—Use for all IRP information document matches. Use non-DIF		

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Code	Explanation		
	related source codes for any pick-ups.		

(5) Status and Location

A two-digit code used to identify the location of a return.

Area Office Status Codes (EGC 1XXX and 2XXX)

Appears on Form 5546 and on an AMDIS (A) display. .

Location	Status Code	Definition
PSP	00	Document in Transit - (Computer Generated) — Assembly on hand and return not yet available to the area. Not included in inventory reports. Generated for all bulk ordered returns with no assigned status code. Updates automatically to 06 the weekend after the status code has been in 00 over 14 days.
	01	Claims and Other Returns in Transit-Claims selected by campus for examination in Area Offices, and other returns selected by campus and which should be associated with related returns prior to forwarding to Area Offices. Immediately upon receipt, the Area must update the status code appropriately.
	05	SOI — Returns will be automatically updated to 05 through SOI/AIMS match.
	06	Awaiting Classification— (Computer Generated)—Returns or related documents awaiting association in the Campus Control Reports Unit or returns in hands of PSP Support Manager which have not been classified or screened. Never update returns to a higher status until it has been selected for examination. Once the status code is greater than 06, you cannot update to a status code lower than 07.
	07	Transfer - When a record is transferred, and the current status code is less than 08, the status is unchanged. If the current status code is greater than 07, the status is overlaid with a 07, with the exception of status 08 in EGC 2050 in which case the status and EGC will remain unchanged even though the record was transferred from one Centralized files and Scheduling unit to another.
	08	Selected – Not Assigned — Returns on hand that have been selected for examination but not yet assigned to a territory or group.
Examination Group	09	Transfer within LB&I; transfers to 212-214 or transfers to PBC 301-307) if the current status code is NOT 10-19. For other PBC's = local definition.
	10	Assigned—No Time Applied— Returns on hand at group and territory levels but not yet assigned to an examiner, and returns assigned to an examiner but with no direct examination time (Technical) applied.
	11	Local Definition
	12	Started— Generally, cases should be placed in 12 prior to the first interview, i.e., cases should be placed in 12 when: - An appointment letter or phone contact is made with the taxpayer or representative initiating an examination. - Pre-audit analysis is being performed and the return will be examined. - A related return is being considered for examination, and where books and records are requested for that return.
	13	30-Day -- All returns awaiting the issuance of a 30-day letter in the group, or in the group 30-day suspense file.
	14	LB&I-CIS Suspense – TEFRA related investor returns that are CIC, Joint Committee, or other corporate specialty cases (Forms 1120 with letters other than A, S, or X) linked on PCS held in the field group until the examination of the TEFRA flow-through entity is completed. Sets Suspense Code. PICF code must be >0.
	14	SB/SE – Suspense-Sets the suspense code
	15	LB&I-SEP CIC CLM – Use with the designated Aging Reason Code when all group issues are resolved but case cannot be closed. Suspense Code NOT set.
	15	SB/SE – Local Definition - Suspense code NOT set.
	16	Reserved - do not use on AIMS. ERCS only for Suspended Parallel Promoter

Location	Status Code	Definition	
		Investigation (P6/P7)	
	■	[REDACTED]	#
	■	[REDACTED]	#
	19	Local Definition.	
Technical Services	20	Mandatory Review (Except JCC) — All returns subject to mandatory review, either awaiting review or in the process of being reviewed. (IRM 4.8.4)	
	21	In transit to Technical Services	
	22	30-Day – All returns awaiting issuance of a 30-day letter or awaiting response from taxpayers.	
	23	Sample Review— All sample selected or management identified returns either awaiting review or in the process of being reviewed. (IRM 4.8.3).	
	24	90-Day Letter— (Notice of Deficiency)—All 90-day Letter (or equivalent) cases awaiting response from taxpayers.	
	25	Pre 90-Day— All returns awaiting preparation and/or issuance of 90-day letter.	
	26	Joint Committee Cases	
	27	PREPARE TEFRA LETTER: TEFRA and non-TEFRA key case and/or investor closed to Technical Services for processing of agreed cases, issuance of no change letters, preparation of 60-day and FPAA letters, and preparation of certain TEFRA investor statutory notices.	
	28	TEFRA Letter Issued: FPAA Preparation – TEFRA key case – 60-day letter or FPAA has been issued or an FPAA default package is in process. TEFRA Investor – TEFRA investor statutory notice has been issued.	
	29	Other TEFRA Suspense: TEFRA key case and/or investor in suspense.	
Technical Services - Suspense	30	Form 1254 — Used only for returns where a Form 1254 (Examination Suspense Report) is in the case file.	
	31	Reserved	
	■ ■	[REDACTED]	#
	35	Reserved	
	36	GRAND JURY: All cases being actively investigated by the Grand Jury.	
	37	Reserved	
	38	Suspense –ID Theft or Other: Cases awaiting technical advice from the National Headquarters. Cases placed in suspense by area office.	
	39	Reserved	
Campus	33	Non-TEFRA PCS Suspense: Returns housed in the campus CTF awaiting completion of partnership/S-Corp. examination.	
	34	TEFRA-PCS Suspense: TEFRA investor/shareholder returns in campus CTF awaiting the partnership/S corporation examination results.	
PSP	41	In-Transit to PSP from group or Tech Services. (Should not be used by campuses when sending returns to the area).	
	42	AIMS Unit	
	43	NRP	
	44	PSP Suspense	
Centralized Case Processing	51	In transit to Centralized Case Processing.	
	52	Centralized Case Processing	
	53	Centralized Case Processing	
	54	Centralized Case Processing	
	55	Centralized Case Processing	
	56	Suspense - Disaster or ID Theft or Local Definition	
	57	Surveys – Held in Case Processing awaiting closure	
	58	Centralized Case Processing	
	59	Centralized Case Processing	

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Location	Status Code	Definition	
BBA UNIT	61	In-Transit to BBA Unit	
	62	BBA Unit – Post Appeals PPA/NOPPA Suspense	
	63	BBA Unit – Modification Process	
	64	BBA Unit – FPA Process	
	65	BBA Unit – Push-Out Process	
	69	BBA Unit – Closing Process	
BBA Appeals	70	BBA Case - Non-Docketed	
	71	BBA Case – In-Transit to Appeals	
	72	BBA Case - Docketed	
	73	BBA Case - Modification Decision Appealed	
Appeals	80	Nondocketed Appeals	
	81	Not Assigned Appeals	
	82	Docketed Appeals	
	83	Local Definition	
	84	Local Definition	
	85	Local Definition	
	86	Reference Return	
	87	Closing to Processing	
	88	Tried — District Counsel	
	89	Local Definition	
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 Code 09 for SBSE is for use locally to control returns. New uses of any local code must be cleared by the area office prior to implementation. Any new use of the status code 09 should also be checked with the Charlotte Development Center to determine how the proposed uses of this code will impact ERCS.

(a.) Definition of Campus Status Codes

Appears on Form 5546 as Item 30 and on AMDIS (A) screen display.

Location	Status Code	Definition	
Correspondence or Classification Function	00	Returns in Transit - (Computer Generated) — Returns selected for examination in the campus. This status is used for returns that do not require association with related returns.	
	01	Unstarted claims	
	05	SOI — Returns will be automatically updated to 05 through an SOI/AIMS match.	
	06	Awaiting Classification	
	07	Transfer	
Centralized Storage/Correspondence Exam	08	Selected – Not Assigned; Returns on hand where Examination contact has not been initiated.	
	09	Correspondence Examination.	
	10	Initial Contact Letter Sent — 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	Suspended Cases - with Bankruptcy scrambled or SSN cases.	
	█	█	#
	18	Local Definition	
	20	Backdown from Appeals	
	22	30-Day -- Returns held in 30-day letter suspense awaiting taxpayer response.	
	23	Revised Report Sent — Awaiting Reply	
	24	90-Day Letter – (Notice of Deficiency)-issued. All 90-day letter (or equivalent)	

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Location	Status Code	Definition
		cases awaiting taxpayer response.
	25	Additional information needed after 30-day letter and before 90-day letter, exam report remains unchanged.
Suspense	33	Non-TEFRA PCS Suspense — Returns housed in the campus CTF awaiting completion of partnership/S-Corp examination.
	34	TEFRA PCS Suspense — TEFRA investor/shareholder returns in the campus CTF awaiting completion of partnership/S-Corp examination results.
	38	Suspense -Other
Processing Function	51	Manual Case to Close
	52	Manual 90-Day Letter Being Prepared
	53	Case Rejected from 90-Day Letter
	54	The current date is less than 65 days from the CRD Correspondence 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 to cases that are in Status Code 24 (90-Day Statutory Notice of Deficiency issued).
	55	CRD is at least 65 days from the current date but less than 115 days : Correspondence Replies - 65 through <115 - Returns identified on the Status Workload Review List as being 65 but less than 115 days old.
	56	Suspense, Local Definition
	57	CRD Day is more than 107 days from the current date but less than 120 days: Correspondence Replies more than 107 through >120 - Returns identified on the Status Workload Review List as being over 107 but less than 120 days old.
Appeals	80	Nondocketed Appeals
	81	Unassigned Appeals
	82	Docketed Appeals
	83	Local Definition
	84	Local Definition
	85	Reserved
	86	Reference Appeals
	87	Closed to Appeals processing section
	88	Tried Area Counsel
	89	Reserved
Closed	90	CLOSED
	99	PCS controlled related return

(b.) Other Information

Status Codes 18 and 56 are for use locally to control returns. New uses of these codes must be cleared by the Campus AIMS Coordinator prior to implementation.

Returns in Status Code 06 must never be updated to a higher status until selected for examination.

(6) PDT Indicator

Displayed on page 1 of an AMDISA when a TC 016 posts to Master File to identify a Potentially Dangerous Taxpayer.

(7) Blocking Series

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments.
<http://mysbse.web.irs.gov/exam/mis/data/default.aspx> and scroll down to "Blocking Series".

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments

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Number	Disposal Codes	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5344	01-04, 08-10, 12, 13, 34	*Exam Original Paper Return/SFR	000-079	080-099
	01-04, 08-10, 12, 13, 34	+Exam Electronic Prints	300-379	380-399
	01-04, 08-10, 12, 13, 34	Paperless – Examined Automated batch paperless process – EGC 5XXX Only (DO NOT SEND TO FILES). Contact the Campus RGS Coordinator to obtain a copy of the examination.	400-479	N/A
	01-04, 08-10, 12, 13, 34	Reserved	200-249	N/A
	07, 11, 12 with AOC	Any Type (DO NOT SEND TO FILES)	100-129	180-199
	Partial Assessment	Any Type (DO NOT SEND TO FILES)	100-129	180-199
5351, 5546	20-22, 25, 31-32, 35, 42, 45, 99	Original paper return	600-679	680-699
	20-22, 25, 31-32, 35, 42	%IMF Paperless non-examined closures (DO NOT SEND TO FILES)	130-179	190-199
	20-22, 25, 31-32, 35, 42, 43	%BMF - Paperless non-examined closures (NOTHING SENT TO FILES)	280-299	280-299
	28, 29, 33, 36-41	No Return/SFR	100-129	180-199
	@All non-examined DC's	+Electronic Prints	250-279	250-279
		+No Return Workpapers	280-299	280-299
5403	01,03	*Original/Electronic print	700-749	750-759
	01, 03	&Copy/BRTVU/RTVUE	790-799	760-769
	Partial Assessment	Any type (Nothing sent to files)	780-789	
* Use an original return blocking series for cases in which the TC 150 is an SFR/Dummy TC 150				
See IRM 4.5.3.10.1 for a list of non-examined disposal codes.				
+ 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".				
% Not valid if Return Requisition Indicator is Blank which means the paper return was requested.				

(8) 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.

Disposal Codes 01 and 02 are used when no adjustments are proposed/processed to any type of return.

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. The Disposal Codes on partial assessments do not post to Master File.

(a) Examined Disposal Codes

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Code	Definition
01	No Change with Adjustments— (01 is considered agreed on the AIMS tables). Applies to no-change examined returns (even if a 30-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; or tax changes fell below the tolerance level in LEM IV. An audit report must accompany the case file. Note: An audit report is not required for most cases closed below the tax tolerance in the Campus TEFRA Function (CTF). An exception will be when the tax changes impact a prior or subsequent tax year (NOL, PAL, etc), or other adjustment years are above the tax tolerance. Item 41 is required if MFT = 30. The following are examples of no-change with adjustments examinations:
	a. Delinquent returns secured by the examiner, accepted as filed and forwarded to the campus for processing. This includes delinquent return pickups that result in a zero-tax liability. If the TC 424 posted prior to the posting of the delinquent return, enter the balance due or refund amount, excluding penalties in Form 5344, Item 414. If an SFR has been processed the amounts from the secured return must be input through AIMS therefore DC 01 does not apply.
	b. Claims disallowed in full. (Agreed or not agreed)
	c. Income tax examination when taxpayers are issued an examination report Form 4549 and Letter 1156. (see IRM 4.10)
	d. Flow through entities where no changes are made to the entities reported income, loss, deductions or credits reflected on the return or the owner(s) K-1 and (1) a delinquent return secured by examination, or (2) a balance sheet item is adjusted, or (3) a related return is adjusted as a result of the flow through examination (i.e. – adjustments to basis, at risk, or passive activity rules, taxable loan repayments or distributions, or adjustments to include the amount reported to the owner's K-1).
	e. Estate or gift tax cases when offsetting adjustments result in no change in tax liability. This includes gift tax cases when Letter 942 (C) is issued to taxpayers (See IRM 4.10).
	f. 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.
	g. Disqualified 1120 DISC (obsoleted)/IC-DISC election.
	h. Non-TEFRA (nontaxable) Flow through Entities - no change with adjustments should be utilized when no changes are made to the entity's ordinary income or loss or separately stated items reflected on the return or Schedule K-1 and an owner's return is adjusted as a result of the flow through examination. This would include: adjustments to basis, at-risk or passive activity rules: taxable loan repayments; adjusting the owner's return to match the K-1 flow through amount(s).
	i. TEFRA (nontaxable) Flow through Key Case Entities - Does not apply.
02	No change — (02 is considered no change on the AIMS tables) - Applies to Examination which do not necessitate the issuance of a report (other than the no-change report subject to area director's approval)
	a. Taxable return — there were no adjustments or no changes in tax liability for this return to: Tax, penalties, or refundable credits. This disposal code would also apply to changes only affecting the balance sheet, including constructive dividend issues, and any other related return pick-ups where there was no tax liability adjustment to this return. Item 41 is required if MFT = 30. Block 405 & 408 of Form 5344 should be completed as appropriate.
	b. Flow through entities — no exam changes are made to the entities reported income, loss, deductions or credits reflected on the return or Schedule(s) K-1. (See DC 01 where adjustments are made to a related return.) Applies to TEFRA returns closed within 45 calendar days (including weekends and holidays) from the date the NBAP is issued to the TMP as well as those closed no change after 45 days where a no change FPAA is issued...
	c. Non-TEFRA (nontaxable) Flow through Entities should be utilized when the examination results in no changes to the entity or any owner. This would also be appropriate if you make adjustments to one of the owner's returns as a result of compliance checks which are not related to the entity examination.
	d. Not valid with an Amount Claimed on the data base.

Code	Definition
03	<p>Agreed— (03 is considered agreed on the AIMS tables) – Applies only to returns if an agreement is received prior to the issuance of a 30-day or 60-day letter. EGC's 5XXX will not use DC 03 for agreements as their first contact with the TP is the 30-day letter. Also applies to claims allowed in full. EGC 2XXX: ALL agreed income tax cases closing from office examination will use Disposal Code 03 regardless of whether a Letter 915, Letter to Transmit Examination Report has been issued. EGC 5XXX: Non-TEFRA (nontaxable) Flow through Entities: Applies to an agreed case if an agreement is obtained from all owners. If all signatures are received from the owners, you can close the case indicating on the entity report that agreement has been obtained from the owners. TEFRA (nontaxable) Flow through Key Case Entities: applies to an agreed case that will result in partner adjustments and an agreement is obtained from all partners, or an agreement from the partnership which binds all partners. If the net TEFRA partnership adjustments are zero, but the adjustments will result in taxable adjustments to the partners, close DC 03 with -\$1 entered in item 34 on the Form 5344. (If agreements are received as a result of a no change FPAA, close DC 02.)</p>
04	<p>Agreed— (04 is considered agreed on the AIMS tables) Applies only to returns if an agreement is received after the issuance of a 30-day or 60-day letter. EGC 2XXX, should use DC 03 - not DC 04. Non-TEFRA (nontaxable) Flow Through Entities: Applies to an agreed case if an agreement is obtained from all owners. If all signatures are received from the owners, you can close the case indicating on the entity report that agreement has been obtained from the owners. Claims partially disallowed and agreed.</p>
07	<p>Appealed— (07 is considered appealed on the AIMS tables) - Returns closed to Appeals before issuance of a 90-day letter, FPAA or FSAA. The Appeals Office Code (AOC) entered on Form 5344, item 16 = 1XX</p>
08	<p>Other (08 is considered agreed on the AIMS tables) - Note: Disposal Code 08 is used on the Form 5344 generated by RGS on cases that are being closed out of the group as unagreed for the issuance of a stat notice.</p> <p>Technical Services requests that the groups use DC 08 for cases forwarded to Technical Services for the issuance of a stat notice. Technical Services will update the disposal to the correct code upon final closure.</p> <p>Note: Effective January 1, 2017, when closing an SFR, assessing the delinquent return will require a TC 30X with Disposal Code (DC) 08. An agreement date is not used with this disposal code so no systemic interest suspension, IRC 6601 (c) will be applied. This is necessary in order to prevent an erroneous suspension of interest.</p> <p>Note: Effective 1/2010 an agreement date is not valid for DC 08.</p> <p>Taxable Income Tax Returns</p> <ul style="list-style-type: none"> • Unagreed claims partially allowed • Taxable amended return • Form 906 agreement • partial assessment of employee share of FICA • any other manner of closing after issuance of a 30-day or 60-day letter <p>Non-income Tax Returns (MFT 01, 03, 10, etc.)</p> <ul style="list-style-type: none"> • Use when the taxpayer did not sign a report or request an Appeals conference. <p>Non-Taxable Returns (Form 1041, 1065, or 1120S)</p> <p>Use when the taxpayer did not sign a report or request an Appeals conference.</p>
09+	<p>Agreed— (09 is considered agreed on the AIMS tables) - Applies only to returns if an agreement is received after the issuance of a 90-day letter, FPAA or FSAA. This includes an agreed Form 4549 if it is received AFTER the issuance of the 90-day letter. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80.</p>
10+	<p>Default— (10 is considered default on the AIMS tables) - Applies only to returns if the taxpayer fails to file a petition or sign an agreement after the issuance of a 90-day letter, FPAA or FSAA. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80. Valid for partial agreement.</p>
11+	<p>Petitioned— (11 is considered appealed on the AIMS tables) - Applies only to returns if the taxpayer petitions tax court after the issuance of a 90-day letter, FPAA or FSAA. Not valid with MFT 01, 04, 09-12, 17-19, 71, 72 or 80. The Appeals Office Code (AOC) entered on Form 5344, item 16 = 2XX</p>
12	<p>Other— (12 with an AOC is considered appealed on the AIMS tables/12 without an AOC is considered agreed on the AIMS tables) - Applies to any other manner of closing not identified above, such as direct transfers to Justice Department for settlement, interest only or penalty only cases; barred assessment cases. Audit Recons if a new AIMS base was opened and the exam resulted in no change from the original examination - See IRM 4.13.4.3. Valid for partial assessment. Offsetting</p>

Code	Definition
	assessments which result in zero tax. # [REDACTED] [REDACTED] #
13	Undeliverable 90-day letter, FPAA or FSAA— (13 is considered default on the AIMS tables) - Applies to returns closed after the issuance of the 90-day letter, FPAA or FSAA, if the above letter is returned as undeliverable. Valid for partial assessments.
15	You will only see this disposal code on IMFOLZ and on the Form 5546, Examination Charge-out in the prior audit section. DC 15 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 IMFOLZ and 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.

(b) Non-Examined Disposal Codes

Code	Definition
20*	Accepted as Filed by Classification—All returns (other than DIF) accepted on manual classification. Also includes returns that were surveyed before classification. Not valid if source code is 02, 05, 10 or 12. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 20 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot be used if an amount claimed is on the data base.
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. Also includes returns that were surveyed before classification. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 21 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot be used if a Claim Amount is on the data base.
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. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 22 will be blocked. If the current status code is greater than 06 (excluding 57) DC 22 will be blocked. Cannot be used if a Claim Amount is on the data base.
23	Accepted as Filed by Classification during the screening process using MACS (Midwest Automated Compliance System). Computer generated using ADDAPT, CDE or MACS. Only valid for returns NOT on AIMS. A TC421 with DC 23 will only be displayed on TXMODA/IMFOL/BMFOL.
24	Accepted as Filed by Classification during the screening process using ADDAPT (Alternative DIF Delivery and Planning Tool). Computer generated using ADDAPT, CDE or MACS. Only valid for returns NOT on AIMS. A TC421 with DC 23 will only be displayed on TXMODA/IMFOL/BMFOL.
25*	Accepted as Filed by Classification DIF returns accepted during screening process for referral to a state under the Federal-State exchange program. For Use by Classification Only (i.e., Valid with status code less than 08, or status code 57). Cannot be used if a Claim Amount is on the data base.
28*	Non-Master 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. Cannot be used if a Claim Amount is on the data base.
29*	Missing Return— For Campus: used to indicate a DIF or other bulk ordered return that was not able to be located by the Files Unit. For Area Office: used when a return was not able to be located by the Files Unit. Before DC 29 is used, alternatives such as retrieving an electronic print should be pursued. Cannot be used if a Claim Amount is on the database.
30	Transfers Out of Area — This code is used to transfer a return to another Area Office/Campus location.
31	Survey Before Assignment by PSP or group — 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. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
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. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
33	Error Accounts with No Returns— Used to remove records from the AIMS database that were established in error. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
34	Surveyed Claims— Allow over assessment without examination. An amount claimed must be present on the database. (Not valid if Source Code is 31). DC 34 cases are not included in the examined or non-examined A-CIS data base.

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Code	Definition
35*	Surveyed-Excess Inventory — Return has audit potential but time prohibits starting the examination. Valid with Status Codes 07, 08 and 57. Cannot be used if a Claim Amount is on the data base.
36	No Return Filed— Taxpayer not liable—Little/No Tax due or P-5-133. Also use if limited resources are available. Generates TC 590 (which means TP not liable this period) with a CC 52 IMF and CC50 (BMF). Cannot be used if a Claim Amount is on the data base.
37	Taxpayer Previously Filed therefore no audit will take place. Generates a TC 594 CC58. Cannot be used if a Claim Amount is on the data base.
38	No Return Filed — Taxpayer previously filed with spouse on joint return. Generates a TC 594 CC59. Cannot be used if a Claim Amount is on the data base.
39	No Return Filed — Taxpayer no longer liable TC 591 (which means TP no longer liable and closes the filing requirement) with a CC50. Cannot be used if a Claim Amount is on the data base.
40	No Return Filed — Unable to locate taxpayer. Generates TC 593 CC57. Cannot be used if a Claim Amount is on the data base.
41	No Return Filed — Taxpayer due refund. Generates TC 590 CC53 which means the TP is due refund. Cannot be used if a Claim Amount is on the data base.
42	Return Filed— Unable to locate taxpayer. Cannot be used if a Claim Amount is on the data base.
43	Accepted after monitoring. Cannot be used if a Claim Amount is on the data base. PBC 3XX Only. Not valid if Exam Start Date is present.
45	Reference and Information Returns— Valid only if Source Code is 45. Cannot be used if a Claim Amount is on the data base.
99	Other— Only to be used for:
	a. Information report returns accepted by Chief, PSP or Examination Branch at the campus. (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.
	c. Cannot be used if a "Claim Amount" is on the database.
* For Use by Classification Only (i.e., Valid with Status Codes less than 09 or Status Code 57). DC 29 may be used by the Area Office PSP function.	
+ 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.	

(9) Push Codes

Push Codes are a three-digit code used when establishing AIMS controls (TC 424) if there is no TC 150 posted at Master File. 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 not valid on AIMS. For more information on Push Codes refer to:

<http://mysbse.web.irs.gov/exam/mis/data/default.aspx>

010	Related Investor Return Controlled on PCS	Special Handling/Push
019	Automatic Return Classification Req.	Push
020*	Delinquent Return	Push
021*	Non-Filer – to establish a skeletal record of (SFR WILL NOT be generated)	Push
022	Reserved	Push
023	CAP Cases — Compliance Assistance Process (LB&I only)	Push
024	Closing Agreement	Push
025	Inadequate Records Notice	Push
026	Code Section 183 Issues	Push
027	Contribution Adjustment/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	Push
034	Pers Res/Cap of Property	Push
035	Reserved	Push
036	Non-Filer: Will computer generate a substitute for return TC150 at Master File 2 cycles after input. — Will cause a TC 150 to post to Master File 1 cycle after input.	Push

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	Can delete using AM424D 30 days after input.	
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
049	Joint Investigation	Special Handling
050	Use when TC150 at Master File is an SFR TC150	Push
051	Use when submitting an SFR TC 150 for a Form 720 with a paid claim	Push
121	Pre-filing Notification (BMF only)	Push

(10) Activity Codes

Reference IRM 4.4, Exhibit 1-2 and 1-3

A code that identifies the type and condition of return selected for audit. For a complete list of activity codes see: <http://mysbse.web.irs.gov/exam/mis/data/default.aspx> and scroll to Activity Codes. This is a three-digit numeric code

(a) Examination Activity Codes

Code	Definition
Form 1040, 1040A, 1040C, 1040NR, 1040SS and 1040 with F2555 (MFT 30, *20, *21) (valid after 12/31/2006)	
266	Form 1040PR/1040SS
270	EITC Present & TPI<\$200,000 and Schedule C/F TGR<\$25,000 or EITC with no Schedule C/F
271	EITC Present & TPI<\$200,000 and Schedule C/F TGR>\$24,999.
272	No EITC present - TPI<\$200,000 and No Schedule C, E, F, or Form 2106
273	No EITC present - TPI<\$200,000 and Schedule E or Form 2106 but no Schedule C or F
274	No EITC present - Non-Farm Business with Schedule C/F TGR<\$25,000 and TPI<\$200,000
275	No EITC present - Non-Farm Business with Schedule C/F TGR \$25,000 - \$99,999 and TPI<\$200,000
276	No EITC present - Non-Farm Business with Schedule C/F TGR \$100,000 - \$199,999 and TPI<\$200,000
277	No EITC present - Non-Farm Business with Schedule C/F TGR>\$199,999 and TPI<\$200,000
278	No EITC present - Farm Business Not Classified Elsewhere and TPI<\$200,000
279	No EITC present - No Schedule C or F and TPI>\$199,999 and <\$1,000,000.
280	No EITC present - Schedule C or F present and TPI >\$199,999 and <\$1,000,000.
281	No EITC present - TPI>\$999,999 PRIOR 1/2022
282	No EITC present - TPI >=\$1,000,000 and <\$5,000,000
283	No EITC present - TPI >=\$5,000,000 and <\$10,000,000
284	No EITC present - TPI >=\$10,000,000
Form 1041 Fiduciary (MFT05 and Non-MF MFT21) Returns posted after 12/31/2007	
496	Taxable (automatics and non-automatics)
497	Non-Taxable – Grantor, Bankruptcy and Pooled Income (automatics and non-automatics).
498	Non-Taxable – Other (automatics and non-automatics)
Form 1065 Partnership	
473	Form 1065 (Taxable)
480	Returns Processed Before 1988 (no longer valid)
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	
489	REMIC
Form 1120 (Including 1120L, 1120M, 1120PC)	
203	No Balance Sheet
209	Under \$250,000
213	\$250,000 to \$1,000,000
215	\$1,000,000 to \$5,000,000
217	\$5,000,000 to \$10,000,000
219	\$10,000,000 to \$50,000,000

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Code	Definition
221	\$50,000,000 to \$100,000,000
223	\$100,000,000 to \$250,000,000
225	\$250,000,000 and Over (obsoleted 01-01-2007)
226	\$250,000,000 to \$500,000,000 (Valid after 12-31-2006 for all tax periods)
227	\$500,000,000 to \$1,000,000,000 (Valid after 12-31-2006 for all tax periods)
228	\$1,000,000,000 to \$5,000,000,000 (Valid after 12-31-2006 for all tax periods)
229	\$5,000,000,000 to \$20,000,000,000 (Valid after 12-31-2006 for all tax periods)
230	\$20,000,000,000 and Over (Valid after 12-31-2006 for all tax periods)
231	Default if no data is available (Must be updated out of 231 before AMSOC or AMCLS is attempted. (Valid after 12-31-2006 for all tax periods))
Form 1120-C >12-31-2006	
490	Type of Co-op is "2" (Non-Exempt) and total assets are greater than/equal to zero and less than \$10,000,000.
491	Type of Co-op is "2" (Non-Exempt) and total assets are greater than/equal to \$10,000,000.
492	Type of Co-op is "1" (Exempt) and total assets are greater than/equal to zero and less than \$10,000,000.
493	Type of Co-op is "1" (Exempt) and total assets are greater than/equal to \$10,000,000.
Form 1120 DISC/DISC	
224	1120 DISC
Form 1120-F	
241	1120 FSC
259	Under \$50,000,000 Obsolete 9/2009 except for status code >79
260	No balance sheet and no income
261	\$2 under \$10,000,000
262	\$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 Obsoleted 01/01/2010
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
Form 1120S (Taxable)	
202	1120S processed prior to 1/1/91. After 12/31/90 all 1120S which produced addition tax.
Estate (Gross Estate)	
412	Under \$20,000,000 and TC 150 = zero - effective 1/2021
413	Under \$20,000,000 and TC 150 not equal to zero - effective 1/2021
414	Under \$1,500,000 and TC 150 = zero - Obsolete 1/2021
415	Under \$1,500,000 and TC 150 not equal to zero Obsolete 1/2021
416	\$1,500,000 to \$4,999,999 and TC 150 = zero Obsolete 1/2021
417	\$1,500,000 to \$4,999,999 and TC 150 not equal to zero Obsolete 1/2021
418	\$20,000,000 under \$100,000,000 and TC 150 = zero - effective 1/2021
419	\$20,000,000 under \$100,000,000 and TC 150 not equal to zero - effective 1/2021
420	Form 706, 706A, 706NA
421	Form 706GS(T)/706 GS(D)
422	\$5,000,000 to \$10,000,000 (TC 150 = zero) Obsolete 1/2021
423	\$5,000,000 to \$10,000,000 (TC 150 not equal to zero) Obsolete 1/2021
424	\$10,000,000 to \$20,000,000 (TC150 = zero) Obsolete 1/2021
425	\$10,000,000 to \$20,000,000 (and TC 150 not equal to zero) Obsolete 1/2021
426	\$20,000,000 and Over (TC150 = zero) Obsolete 1/2021
427	\$20,000,000 and Over (TC150 not = \$0) Obsolete 1/2021
428	Inventory in 418 that was not able to be converted on 1/23/2010
429	Inventory in 419 that was not able to be converted on 1/23/2010
430	\$100,000,000 under \$250,000,000 and TC 150 = zero - effective 1/2021
431	\$100,000,000 under \$250,000,000 and TC 150 not equal to zero - effective 1/2021
432	\$250,000,000 and greater and TC 150 = zero - effective 1/2021
433	\$250,000,000 and greater and TC 150 not equal to zero - effective 1/2021
Form 709 - Gift (Total Gifts) Tax (MFT 51 and 54)	
	For openings > 12/31/2007
	If Total Gifts are:

Code	Definition	
434	Under \$600,000 and TC 150 = zero	
435	Under \$600,000 and TC 150 ≠ zero	
436	\$600,000 to under \$1,000,000 and TC 150 = zero	
437	\$600,000 to under \$1,000,000 and TC 150 ≠ zero	
438	\$1,000,000 and over and TC 150 = zero	
439	\$1,000,000 and over and TC 150 ≠ zero	
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		
	(See Chapter 8 Under Doc Code 30 Form 720 Abstract Codes)	
Excise-Other Forms		
099	Form 8849, Claim for Refund of Excise Taxes	
196	Form 2290	
197	Form 11C	
198	Form 730	
Miscellaneous Forms		
488	Form 8804 Taxable	
489	REMIC (Non-taxable)	
499	FIRPTA (taxable)	
Miscellaneous		
501*	Return Preparer - Negligent Preparation Penalty Sec 6694(a)	
502*	Return Preparer - Willful Attempt to Understate Tax Penalty-Sec 6694(b)	
503*	Return Preparer - Endorsing or Negotiating Tax Refund Check	
504*	Return Preparer - Disclosure Penalties - Sec 6695(a) to (e)	
505*	Failure to Disclose Reportable Transactions – Sec 6707(a)	
506*	Information Return Penalty Case	
507*	Pricing Issues	
508*	Economist Studies	
509*	Form 8300 Compliance Review	
510*	Form 558 (Information to determine whether worker is an employee for Federal Employment Tax & Income Tax Withholding)	
511*	Technical Guidance	
512*	COBRA	
513*	CIC-EO	
514*	Special Consultations or Informal Assistance	
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	
523*	CIC Chief Compliance	
524*	EITC Return Preparer	
525*	Pre-filing Agreement	
526*	Pre-filing Technical Guidance	
527*	Industry issue Resolution	
528*	Comprehensive Case Resolution	
529*	Corporate Tax Shelters	
544*	Global High Wealth	

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Code	Definition	
545*	FBAR (Foreign Bank and Financial Accounts and Compliance Activity)	
		#
547*	Form 720 TO/CS	
548	Certified Professional Employer Organization	
549*	Promoter Penalty - IRC 6707 - Failure to register tax shelter transactions	
550*	Foreign Initiated Adjustments	
551*	TIP Reporting Compliance	
552*	Substantial and Gross Valuation Misstatement Attributable to Incorrect Appraisals – Sec 6695A	
553*	Failure to Exercise Due Diligence – IRC 5596(g)	
554*	Penalty for Erroneous claim for Refund or Credit – IRC 6676	
555*	Other Penalties – Form 8278	
556*	Return Preparer Visitation Program	
557	Identity Theft	
558	Review accuracy of value and basis adjustment on Form 8939, Allocation of Increase in Basis for Property Acquired from a Decedent	
559	PTIN Compliance Visits	
560	EITC/Electronic Return Originator (ERO) Combination Visits	
561	Individual Shared Responsibility	
575*	Compliance Outreach	
585*	Failure to File/Failure to Pay Penalties – Form 8278	
586*	International Penalties – Form 8278	
587**	Coordinator Activity	
588*	Registry and Exemptions	
589**	Offer in Compromise	
590**	Abatement of Interest	
591*	Title 31 Compliance Checks	
592*	Narcotics/Information Gathering Projects – No Return Examined	
593*	TEFRA — Promoter Penalty	
594*	TEFRA — Aiding and Abetting Penalty	
595*	Promoter Penalty – IRC 6708 Failure to maintain investor Information and/or provide to IRS	
596*	Joint Committee Survey	
597*	SEP - Non case Time	
598*	CIC 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.		

(11) 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

(12) Installment Agreement Code/Payment Code

Item 412 on Form 5344, Examination Closing Record are used to monitor the number of installment agreements that are received by Examination. The current values are:

- I= installment agreement secured by Examination
- C= installment agreement coordinated with Collection

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N= no installment agreement

Item 411 on Form 5344 - Payment Codes at the time the case is closed from the group.

F= Full Paid - Amount shown on RAR is paid in full; may be unpaid accruals - Frozen refund or payment which covers the balance due in full.

P= Part Paid - Includes frozen refund; withholding, payments or an offset from another tax period that will not completely satisfy the liability.

N= No Payment - Changed cases where there was no frozen refund, payment or offset from another tax period to satisfy the balance due. Also, used for No Change, over assessment and any Appeal case if no payment is received.

O= Total Offset - Offsets from other tax periods that will satisfy the balance due in full.

(13) 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, 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.

(14) Freeze Codes

1. **An AIMS freeze code can be placed on the tax return record to prevent closing and/or updating a specific account. Definitions and contacts for AIMS freeze codes can be found on the AIMS/ERCS website under the “Contacts” tab and then under “Freeze Codes” at:**

<http://mysbse.web.irs.gov/examination/mis/contacts/cidfreeze/default.aspx>

Code	Definition
A-G	Local Definition
H	TEFRA key case
I-J	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
K	Gulf Oil Spill
L	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
M	EQMS
N	UBS Treaty Cases (SBSE only) and HSBC-NRI Cases (SBSE only)
O	Informal Claim Association
P	Civil Disposition
Q	Docketed
R-S	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
T	Reserved
U	Bankruptcy (Petitions filed before 10/22/94)
V-W	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
X	Bankruptcy (Petitions filed after 10/21/94)
Y	Mirror Processing
Z	Computer generated if the current year return is Source Code 01 and prior year was Source Code 01 and surveyed with a DC 29. Cannot be closed with DC 29. The Z freeze will be systemically removed if status code is updated to 12-40.
1	Protective Assessment Made (See IRM 25.6.23.7.6.4(1)5)
2	CCP

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Code	Definition
3	NRP
4	High Income/High Wealth
5	Global Settlement Initiative (CCP Freeze)
6	TEFRA/Non-Related Issues
7	OVDI Quiet Disclosures
8	Offer in Compromise, Doubt as to Liability
9	New Correspondence Received (EGC 5XXX Only)

(15) Statute of Limitations (Alpha Codes)

See IRM 25.6.23, Exhibit 3, for more information regarding criteria for use.

Code	Messages	
AA	Claim for Refund/Credit Only Issue	
AB	Assessment Statute of Limitation Waived By Properly Executed Closing Agreement	
AC	TEFRA-Entity Statute Protected at the Partner Level	
AD	Employment Tax Return Examination Limited to IRC 3121(q)	
BB	Loss Carryback — IRC 6501(h)	
CC	Joint Investigation	
DD	Credit Carryback – IRC 6501(j)	
EE	No Return Filed – IRC 6501(c)(3)	
FF	Reference Return	
GG	Non-TEFRA Flow-through	
HH	TEFRA Investor	
II	Form 1040 – Other Taxes	
JJ	Non-taxable Fiduciary, or Deceased Spousal Unused Exclusion-related returns	
KK	Bankruptcy Suspension	
LL	Third Part Summons Suspension – IRC 7609(e)	
MM	Activity Not Engaged in for Profit. - IRC 183(e)(4)	
NN	Substantial Omission of Items — IRC 6501(e)	
		#
PP	Intentionally allowing the Statute to Expire	
QQ	Docketed Cases	
RR	Various Another IRC's that Override IRC 6501(a)	
SS	Financial Disability – IRC 6511(h)	
TT	Mitigation - IRC 1314(b)	
UU	Failure to Notify Secretary of Foreign Transfers – IRC 6501(c)(8)	
VV	Gifts Not Adequately Disclosed on Return – IRC 6501(c)(9)	
WW	Failure to Disclose Information with Respect to “Listed Transactions” – IRC 6501(c) (10)	
XX	Return Preparer, Promoter and Aiding/Abetting Penalties (Only used for ERCS Controls, not an AIMS entry)	
YY	Participation in Abusive Offshore Arrangements	
ZZ	AIMS Database Transfer – Temporary ASSED Alpha Code (Not to be used/input unless receiving (gaining) unit approves).	

(16) AIMS & SETTS Reporting Cycle Charts

FISCAL YEAR 2010				
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	Total Days	Total Hrs .
200910	Oct 23, 2009	Oct 26, 2009	19	152
200911	Nov 20, 2009	Nov 23, 2009	18	144

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200912	Dec 25, 2009	Dec 28, 2009	24	192
201001	Jan 22, 2010	Jan 25, 2010	18	144
201002	Feb 19, 2010	Feb 22, 2010	19	152
201003	Mar 26, 2010	Mar 29, 2010	25	200
201004	Apr 23, 2010	Apr 26, 2010	20	160
201005	May 21, 2010	May 24, 2010	20	160
201006	Jun 25, 2010	Jun 28, 2010	24	192
201007	Jul 23, 2010	Jul 26, 2010	19	152
201008	Aug 20, 2010	Aug 23, 2010	20	160
201009	Sep 24, 2010	Sep 27, 2010	24	192
		FY TOTALS	250	2000

FISCAL YEAR 2011					FISCAL YEAR 2012				
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	otal Hrs.	Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs.
201010	Oct 22, 2010	Oct 25, 2010	19	152	201110	Oct 28, 2011	Oct 31, 2011	19	152
201011	Nov 19, 2010	Nov 22, 2010	19	152	201111	Nov 25, 2011	Nov 28, 2011	18	144
201012	Dec 24, 2010	Dec 27, 2010	23	184	201112	Dec 30, 2011	Jan 03, 2012	24	192
201101	Jan 21, 2011	Jan 24, 2011	18	144	201201	Jan 27, 2012	Jan 30, 2012	18	144
201102	Feb 18, 2011	Feb 22, 2011	20	160	201202	Feb 24, 2012	Feb 27, 2012	19	152
201103	Mar 25, 2011	Mar 28, 2011	24	192	201203	Mar 30, 2012	Apr 02, 2012	25	200
201104	Apr 22, 2011	Apr 25, 2011	20	160	201204	Apr 27, 2012	Apr 30, 2012	20	160
201105	May 20, 2011	May 23, 2011	20	160	201205	May 25, 2012	May 28, 2012	20	160
201106	Jun 24, 2011	Jun 27, 2011	24	192	201206	Jun 29, 2012	Jul 02, 2012	24	192
201107	Jul 22, 2011	Jul 25, 2011	19	152	201207	Jul 27, 2012	Jul 30, 2012	19	152
201108	Aug 19, 2011	Aug 22, 2011	20	160	201208	Aug 24, 2012	Aug 27, 2012	20	160
201109	Sep 30, 2011	Oct 03, 2011	29	232	201209	Sep 28, 2012	Oct 01, 2012	24	192
		FY TOTALS	250	2040			FY TOTALS	250	2000

FISCAL YEAR 2013					FISCAL YEAR 2014				
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	otal Hrs.	Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs.
201210	Oct 26, 2012	Oct 29, 2012	19	152	201310	Oct 25, 2013	Oct 28, 2013	19	152
201211	Nov 23, 2012	Nov 26, 2012	18	144	201311	Nov 22, 2013	Nov 25, 2013	19	152
201212	Dec 28, 2012	Dec 31, 2012	24	192	201312	Dec 27, 2013	Dec 30, 2013	23	184
201301	Jan 25, 2013	Jan 28, 2013	18	144	201401	Jan 24, 2014	Jan 27, 2014	18	144

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	2013									
201302	Feb 22, 2013	Feb 25, 2013	19	152		201402	Feb 21, 2014	Feb 24, 2014	19	152
201303	Mar 29, 2013	Apr 01, 2013	25	200		201403	Mar 28, 2014	Mar 31, 2014	25	200
201304	Apr 26, 2013	Apr 29, 2013	20	160		201404	Apr 25, 2014	Apr 28, 2014	20	160
201305	May 24, 2013	May 28, 2013	20	160		201405	May 23, 2014	May 27, 2014	20	160
201306	Jun 28, 2013	Jul 01, 2013	24	192		201406	Jun 27, 2014	June 30, 2014	24	192
201307	Jul 26, 2013	Jul 29, 2013	19	152		201407	Jul 25, 2014	Jul 28, 2014	19	152
201308	Aug 23, 2013	Aug 26, 2013	20	160		201408	Aug 22, 2014	Aug 25, 2014	20	160
201309	Sep 27, 2013	Sep 30, 2013	24	192		201409	Sep 26, 2014	Sep 29, 2014	24	192
		FY TOTALS	250	2000				FY TOTALS	250	2000

FISCAL YEAR 2015					FISCAL YEAR 2016				
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs.	Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs.
201410	Oct 24, 2014	Oct 27, 2014	19	152	201510	Oct 23, 2015	Oct 26, 2015	19	152
201411	Nov 21, 2014	Nov 24, 2014	19	152	201511	Nov 20, 2015	Nov 23, 2015	19	152
201412	Dec 26, 2014	Dec 29, 2014	23	184	201512	Dec 25, 2015	Dec 28, 2015	23	184
201501	Jan 23, 2015	Jan 26, 2015	18	144	201601	Jan 22, 2016	Jan 25, 2016	18	144
201502	Feb 20, 2015	Feb 23, 2015	19	152	201602	Feb 19, 2016	Feb 22, 2016	19	152
201503	Feb 20, 2015	Mar 30, 2015	25	200	201603	Mar 25, 2016	Mar 28, 2016	25	200
201504	Apr 24, 2015	Apr 27, 2015	20	160	201604	Apr 22, 2016	Apr 25, 2016	20	160
201505	May 22, 2015	May 26, 2015	20	160	201605	May 20, 2016	May 23, 2016	20	160
201506	Jun 26, 2015	Jun 29, 2015	24	192	201606	Jun 24, 2016	Jun 27, 2016 24	192	201606
201507	Jul 24, 2015	Jul 27, 2015	19	152	201607	Jul 22, 2016	Jul 25, 2016	19	152
201508	Aug 21, 2015	Aug 24, 2015	20	160	201608	Aug 19, 2016	Aug 22, 2016	20	160
201509	Sep 25, 2015	Sep 28, 2015	24	192	201609	Sep 30, 2016	Oct 03, 2016	<u>29</u> *	<u>232</u>
		FY TOTALS	250	2,000			FY TOTALS	255	2,040

FISCAL YEAR 2017					FISCAL YEAR 2018				
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs.	Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	otal Hrs.
201610	Oct 28, 2016	Oct 31, 2016	19	152	201710	Oct 27, 2017	Oct 30, 2017	19	152

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201611	Nov 25, 2016	Nov 28, 2016	18	144	201711	Nov 24, 2017	Nov 27, 2017	18	144
201612	Dec 30, 2016	Jan 03, 2017	24	192	201712	Dec 29, 2017	Jan 02, 2018	24	192
201701	Jan 27, 2017	Jan 30, 2017	18	144	201801	Jan 26, 2018	Jan 29, 2018	18	144
201702	Feb 24, 2017	Feb 27, 2017	19	152	201802	Feb 23, 2018	Feb 26, 2018	19	152
201703	Mar 31, 2017	Apr 03, 2017	25	200	201803	Mar 30, 2018	Apr 02, 2018	25	200
201704	Apr 28, 2017	May 01, 2017	20	160	201804	Apr 27, 2018	Apr 30, 2018	20	160
201705	May 26, 2017	May 30, 2017	20	160	201805	May 25, 2018	May 29, 2018	20	160
201706	Jun 30, 2017	Jul 03, 2017	24	192	201806	Jun 29, 2018	Jul 02, 2018	24	192
201707	Jul 28, 2017	Jul 31, 2017	19	152	201807	Jul 27, 2018	Jul 30, 2018	19	152
201708	Aug 25, 2017	Aug 28, 2017	20	160	201808	Aug 24, 2018	Aug 27, 2018	20	160
201709	Sep 29, 2017	Oct 02, 2017	<u>24</u>	<u>192</u>	201809	Sep 28, 2018	Oct 01, 2018	24	192
		FY TOTALS	250	2,000			FY TOTALS	250	2,000

FISCAL YEAR 2019					FISCAL YEAR 2020				
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs .	Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total Hrs .
201810	Oct 26, 2018	Oct 29, 2018	19	152	201910	Oct 25, 2019	Oct 28, 2019	19	152
201811	Nov 23, 2018	Nov 26, 2018	18	144	201911	Nov 22, 2019	Nov 25, 2019	19	152
201812	Dec 28, 2018	Dec 31, 2018	24	192	201912	Dec 27, 2019	Dec 30, 2019	23	184
201901	Jan 25, 2019	Jan 28, 2019	18	144	202001	Jan 24, 2020	Jan 27, 2020	18	144
201902	Feb 22, 2019	Feb 25, 2019	19	152	202002	Feb 21, 2020	Feb 24, 2020	19	152
201903	Mar 29, 2019	Apr 01, 2019	25	200	202003	Mar 27, 2020	Mar 30, 2020	25	200
201904	Apr 26, 2019	Apr 29, 2019	20	160	202004	Apr 24, 2020	Apr 27, 2020	20	160
201905	May 24, 2019	May 28, 2019	20	160	202005	May 22, 2020	May 26, 2020	20	160
201906	Jun 28, 2019	Jul 01, 2019	24	192	202006	Jun 26, 2020	Jun 29, 2020	24	192
201907	Jul 26, 2019	Jul 29, 2019	19	152	202007	Jul 24, 2020	Jul 27, 2020	19	152
201908	Aug 23, 2019	Aug 26, 2019	20	160	202008	Aug 21, 2020	Aug 24, 2020	20	160
201909	Sep 27, 2019	Sept 30, 2019	24	192	202009	Sep 25, 2020	Sept 28, 2020	24	192
		FY TOTALS	250	2,000			FY TOTALS	250	2000

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FISCAL YEAR 2021									
Cycle (YYYYMM)	Cutoff Date for AIMS and SETTS	Window Closes for SETTS Transmission	tal Days	Total H r s .					
202010	Oct 23, 2020	Oct 26 2020	19	152					
202011	Nov 20, 2020	Nov 23, 2020	19	152					
202012	Dec 25, 2020	Dec 28, 2020 24	23	184					
202101	Jan 22, 2021	Jan 25, 2021	18	144					
202102	Feb 19, 2021	Feb 22, 2021	19	152					
202103	Mar 26, 2021	Mar 29, 2021	25	200					
202104	Apr 23, 2021	Apr 26 2021	20	160					
202105	May 21, 2021	May 24, 2021	20	160					
202106	Jun 25, 2021	Jun 28, 2021 24	24	192					
202107	Jul 23, 2021	Jul 26, 2021	19	152					
202108	Aug 20, 2021	Aug 23, 2021	20	160					
202109	Sep 24, 2021	Sept 27, 2021	24	192					
		FY TOTALS	250	2,000					

FISCAL YEAR 2023				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs
202210	October 28, 2022	October 31, 2022	19	152
202211	November 25, 2022	November 28, 2022	18	144
202212	December 30, 2022	January 3, 2023	24	192
202301	January 27, 2023	January 30, 2023	18	144
202302	February 24, 2023	February 27, 2023	19	152
202303	March 31, 2023	April 3, 2023	25	200
202304	April 28, 2023	May 1, 2023	20	160
202305	May 26, 2023	May 30, 2023	20	160
202306	June 30, 2023	July 3, 2023	23	184
202307	July 28, 2023	July 31, 2023	19	152
202308	August 25, 2023	August 28, 2023	20	160
202309	September 29, 2023	October 2, 2023	24	192
		FY Totals	249	1,992

FISCAL YEAR 2024				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs
202310	October 27, 2023	October 30, 2023	19	152
202311	November 24, 2023	November 27, 2023	18	144
202312	December 29, 2023	January 2, 2024	24	192
202401	January 26, 2024	January 29, 2024	18	144
202402	February 23, 2024	February 26, 2024	19	152
202403	March 29, 2024	April 1, 2024	25	200
202404	April 26, 2024	April 29, 2024	20	160
202405	May 24, 2024	May 28, 2024	20	160
202406	June 28, 2024	July 1, 2024	23	184
202407	July 26, 2024	July 29, 2024	19	152
202408	August 23, 2024	August 26, 2024	20	160
202409	September 27, 2024	September 30, 2024	24	192
		FY Totals	249	1,992

FISCAL YEAR 2025				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs
202410	October 25, 2024	October 28, 2024	19	152
202411	November 22, 2024	November 25, 2024	19	152
202412	December 27, 2024	December 30, 2024	23	184
202501	January 24, 2025	January 27, 2025	18	144
202502	February 21, 2025	February 24, 2025	19	152
202503	March 28, 2025	March 31, 2025	25	200
202504	April 25, 2025	April 28, 2025	20	160
202505	May 23, 2025	May 27, 2025	20	160
202506	June 27, 2025	June 30, 2025	23	184
202507	July 25, 2025	July 28, 2025	19	152
202508	August 22, 2025	August 25, 2025	20	160
202509	September 26, 2025	September 29, 2025	24	192
		FY Totals	249	1,992

FISCAL YEAR 2026				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs
202510	October 24, 2025	October 27, 2025	19	152

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202511	November 21, 2025	November 24, 2025	19	152
202512	December 26, 2025	December 29, 2025	23	184
202601	January 23, 2026	January 26, 2026	18	144
202602	February 20, 2026	February 23, 2026	19	152
202603	March 27, 2026	March 30, 2026	25	200
202604	April 24, 2026	April 27, 2026	20	160
202605	May 22, 2026	May 26, 2026	20	160
202606	June 26, 2026	June 29, 2026	23	184
202607	July 24, 2026	July 27, 2026	19	152
202608	August 21, 2026	August 24, 2026	20	160
202609	September 25, 2026	September 28, 2026	24	192
		FY Totals	249	1,992

FISCAL YEAR 2027				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs
202610	October 23, 2026	October 26, 2026	19	152
202611	November 20, 2026	November 23, 2026	19	152
202612	December 25, 2026	December 28, 2026	23	184
202701	January 22, 2027	January 25, 2027	18	144
202702	February 19, 2027	February 22, 2027	19	152
202703	March 26, 2027	March 29, 2027	25	200
202704	April 23, 2027	April 26, 2027	20	160
202705	May 21, 2027	May 24, 2027	20	160
202706	June 25, 2027	June 28, 2027	23	184
202707	July 23, 2027	July 26, 2027	19	152
202708	August 20, 2027	August 23, 2027	20	160
202709	September 24, 2027	September 27, 2027	24	192
		FY Totals	249	1,992

This Page for User Notes

Section 13 - Appeals and TE/GE

1 Nature of Changes

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2 Appeals Codes

These codes identify the Appeals office with AIMS control of the case. These codes are input on Form 5344 with CC AMCLS when Compliance closes cases to Appeals. Use of 1XX Appeals Office code denotes a Nondocketed closure to Appeals and a 2XX Appeals Office code denotes a Docketed closure to Appeals.

PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
610	110/210	Atlanta	653	153/253	New Orleans
612	112/212	Greensboro	654	154/254	Oklahoma City
613	113/213	Jacksonville/Tampa	655	155/255	Austin
614	114/214	Ft. Lauderdale/ Miami	660	160/260	Los Angeles
615	115/215	Nashville	661	161/261	Phoenix
620	120/220	Buffalo	663	163/263	Laguna Niguel
621	121/221	Boston	664	164/264	San Francisco
622	122/222	Hartford	665	165/265	Seattle
623	123/223	New York City	668	168/268	San Jose
624	124/224	Long Island	671	171/271	Baltimore
631	131/231	Chicago	672	172/272	Newark
633	133/233	Milwaukee	673	173/273	Philadelphia
635	135/235	St. Louis	675	175/275	Richmond
636	136/236	St. Paul	693	193/293	Fresno Campus
641	141/241	Cincinnati	695	195/295	Brookhaven Campus
643	143/243	Detroit	696	196/296	Covington Campus

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PBC	Nondocketed/ Docketed Appeals Code	AOC	PBC	Nondocketed/ Docketed Appeals Code	AOC
644	144/244	Indianapolis	697	197/297	Memphis Campus
650	150/250	Dallas	698	198/298	Ogden Campus
651	151/251	Denver			
652	152/252	Houston			

3 Closing Codes for Appeals

A two-digit “closing code” must be input to AIMS via CC AMCLSA on each AIMS case closed by Appeals. The closing code is input from Form 5403. (Appeals’ AIMS closing code is similar to Exam and TE/GE’s AIMS Disposal code).

Closing Code	Definition
03	Agreed Nondocketed
04*	Agreed Notice of Deficiency/Nonfiler
05	Defaulted Notice of Deficiency
08	Agreed Appeals Docketed or Dismissed from Tax Court and AO has time on the case and Appeals did not issue Notice of Deficiency
10	Counsel Settlement or Dismissed from Tax Court and no Appeals Officer time on the case
11	Dismissed from Tax Court for Lack of Jurisdiction (Appeals issued Notices of Deficiency only)
12	Dismissed from Tax Court for Lack of Prosecution (Appeals issued Notices of Deficiency only)
13	Unagreed PN/CDP disregarded request/6330(g)
14**	Campus Claim Fully Disallowed/OIC Rejected/Penalty Appeal fully Sustained
15**	Campus Claim Fully Allowed/OIC Accepted/Penalty Appeal fully Abated
16**	Campus Claim Partially Allowed/OIC Withdrawn/Penalty Appeal Partially Abated
17	Tried Tax Court Case
18	TEFRA key case or case closed to DOJ because TP files suit in the court of Federal Claims
19	TEFRA key case or case closed to DOJ because TP files suit in District court or bankruptcy
20	Premature Referral Returned to Campus Function
21	Premature Referral Returned to Compliance Technical Services
33	Erroneous Aims Account
45	Reference Return
* Includes all nondocketed nonfilers (both 90 day and pre-90 day) where signed agreement constitutes delinquent return.	
** Generally, these cases are not AIMS	

4 Status Codes for Appeals

Code	Definition	Code	Definition
80	Nondocketed Appeals	86	Inactive/Reference Only
81	Not Assigned Appeals	87	Closed to Appeals Processing Function
82	Docketed Appeals	88	Tried Counsel
83	Inactive/Reference Only	89	Inactive/Reference Only
84	Inactive/Reference Only	90	Closed
85	Inactive/Reference Only		

5 Appeals Office Addresses

Appeals office addresses can be found on the Appeals IRS intranet website:

<http://www.appeals.irs.gov/APS/caserouting.htm>

6 TE/GE Reporting Systems Codes

EP/EO Determination System (EDS)

EDS is an inventory control and letter generation system for Exempt Organizations (EO) and Employee Plans (EP) determination letter applications. Organizations and plan sponsors submit applications to EO or EP to determine if they meet the law requirements of the Internal Revenue Code. Data entered is added to the Inventory Control System (ICS). This information allows EP and EO to manage their workload, generate correspondence (usually a favorable determination letter), and add the applicant to the EO/BMF or EPMF.

Before the applicant is added to the EO/BMF or EPMF, the data entered must be validated by MPS (campus subsystem). Once the data passes the validity checks it is added to the campus 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:

EP — Employee Plan Case

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 — Area Office Receipt and will stay in that status until the closing record is added. The closing record is sent to ECC-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. PLINQ without a definer searches for EP records and a definer of "O" searches for EO records.

For complete details on the subsystems of EDS in the area office, refer to IRM 7.14, EP/EO Determination System (EDS) Employee Plans User Manual or IRM 7.22, EP/EO Determination System (EDS) Exempt Organizations User Manual.

7 TE/GE Area Offices

Area Office	Code	States Of Jurisdiction
Northeast	01, 16	Brooklyn (EP Area Manager)
		Brooklyn, NY (EO Area Manager)
	16	Maine, New Hampshire, Vermont, Connecticut, Rhode Island, Massachusetts, New York, New Jersey, Delaware, Pennsylvania.
Mid-Atlantic	02, 16	FSLG Area
		Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York, New Jersey, Pennsylvania, Rhode Island, Vermont
	03	Philadelphia (EP Area Manager)
Great Lakes	03	Pennsylvania, Maryland, Delaware, Ohio, Virginia, West Virginia, North Carolina, South Carolina, District of Columbia
		Chicago, IL (EP Area Manager)
Great Lakes	03	Chicago (EP Area Manager)
		Indiana, Kentucky, Illinois, Michigan, Wisconsin, Iowa, Indiana, Minnesota, Nebraska, North Dakota, South Dakota, Virginia, West Virginia, Ohio, DC,

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Area Office	Code	States Of Jurisdiction
		Maryland, Missouri
		Austin, TX (EP Area Manager) Cincinnati, OH (EO Area Manager)
Gulf Coast	04	Dallas, TX (EO Area Manager)
		Florida, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Louisiana, Texas, Oklahoma, Kansas, North Carolina, South Carolina FSLG Area
	16	Alabama, Arkansas, Louisiana, Mississippi, Oklahoma, Texas Laguna Niguel (EP Area Manager)
EO Compliance and Review (CAR) Area	05	Chesterfield, MO (EO Area Manager)
Pacific Coast	06	Portland OR (EP Area Manager)
		Portland, OR (EO Area Manager)
		Washington, Oregon, Idaho, California, Alaska, Hawaii, Nevada, Arizona, Colorado, Utah, Wyoming, Montana, New Mexico, Pacific Territories FSLG Area
	16	Alaska, California, Hawaii, Nevada, Oregon, Washington, Pacific Territories

8 Employee Plans Master File

(1) General

Beginning in 2010, check the EFAST website at www.efast.dol.gov for information on filing and appropriate addresses.

(2) EPMF Delinquency Investigations

EPMF delinquency investigations are also processed through IDRS. IDRS will issue notices and TDI/DEL RET's, generate transactions to record fact of notice/TDI/DEL RET 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/DEL RET).

(3) EP/AIMS Input Terms

Employee Group Code	
Function (1st Digit)	7 TE/GE
Division (2nd Digit)	6 EP/7 or 9 EO/2 GE
Group (3rd and 4th Digit)	00 thru 99

File Source	Examination Techniques	Type of Plan
0 IMF Valid SSN	1 Office Interview Examination-Full Scope	1 Defined Benefit
1 IMF Invalid SSN	2 Office Correspondence Examination – Full Scope	2 Defined Contribution
2 BMF with EIN	4 Field Examination – Full Scope	3 Other (not identified on return filed)
4 BMF with SSN or V	5 Office Interview Examination – Limited Scope/Focused Audit	
5 NMF with EIN	6 Office Correspondence Examination – Limited Scope/Focused Audit	
6 NMF with SSN	7 Field Examination – Limited Scope/Focused Audit	
P EPMF		

TEGE Open Case Grade	Values – Right Justified
	09, 11, 12, 13, 14

(4) 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 & 5500C/R	74
310	5330	76
311	990-T	34
312	5500EZ	74
315	5500SF	74
473, 481-483	1065	06/35
462	944	14/39
464	940	10/80
463	945	16
465	941	01/17
266, 270-281	1040	29/30/20/21/22
495,496, 497, 498	1041	05/21
202,203,209,213,215,217,219,221,223,226-231,234,241,260,261,262, 263,265, ,288-290	1120	02/31/32
Non-return units	Any	99 (EPIC)
370,383,412	NRU	74NMF
501-505, 507,508,549	Form 8278	13/55/99
182	NRU	99NMF

EP AIMS ACTIVITY CODES

Form 5500 including 5500-SF and 5500-EZ (MFT 74)

Activity Code	Explanation
307	Form 5500
312	Form 5500-EZ
315	Form 5500-SF

Form 5330 (MFT 76)

Activity Code	Explanation
310	Form 5330

Form 990-T (MFT 34)

Activity Code	Explanation
311	Form 990-T

Activity Codes for Flow-Through Adjustments

Form 1120 – including 1120L, 1120PC, 1120H, 1120F (MFT 02, 32) 1120S, (MFT 02, 31)

Activity Code	Explanation
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Activity Code	Explanation
202	Form 1120S (Taxable)
203	Form 1120 (No balance sheet)
209	Form 1120 (Under \$250,000)
213	Form 1120 (\$250,000 to <\$1 Mil)
215	Form 1120 (\$1 Mil to <\$5 Mil)
217	Form 1120 (\$5 Mil to <\$10 Mil)
219	Form 1120 (\$10 Mil to <\$50 Mil)
221	Form 1120 (\$50 Mil to <\$100 Mil)
223	Form 1120 (\$100 Mil to <\$250 Mil)
226	Form 1120 (≥ \$250 Mil to <\$500 Mil)
227	Form 1120 (≥ \$500 Mil to <\$1 Bil)
228	Form 1120 (≥ \$1 Bil to <\$5 Bil)
229	Form 1120 (≥ \$5 Bil to <\$20 Bil)
230	Form 1120 (≥ \$20 Bil)
231	Form 1120 (\$250 Mil and Over)
234	Form 1120S No Balance Sheet
241	Form 1120F (1120FSC)
260	Form 1120F Assets =0)
261	Form 1120F (Assets>0 and <\$10 Mil)
262	Form 1120F (Assets>\$10 Mil and <\$50 Mil)
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and Over Asset Class 17)
288	Form 1120S (Assets under \$200K Non-Taxable)
289	Form 1120S (Assets \$200K to <\$10 Mil)
290	Form 1120S (Assets \$10 Mil and Over, Non-Taxable)

Employment Tax (MFT 16, 10, 14, 01, 17, 39, 80)

Activity Code	Explanation
462	Form 944 (MFT 14 or 39)
463	Form 945
464	Form 940 (MFT 10 or 80)
465	Form 941 (MFT 01 or 17)

Form 1065 (MFT 06, 35)

Activity Code	Explanation
473	Form 1065 Taxable Return
481	Form 1065 (10 or less Partners, Gross Receipts under \$100,000)
482	Form 1065 (10 or less Partners, Gross Receipts \$100,000 and Over)
483	Form 1065 (11 or more Partners)

Form 1041 (MFT 05, 21)

Activity Code	Explanation
495	Form 1041 Non-Automatic (Valid for Inventory and Non-Examined Closures only)
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-Taxable Grantor, Pooled Income funds and Bankruptcy Estates
498	Form 1041 Non- Taxable Other

Form 1040 (MFT 29, 30, 20, 22)

Activity Code	Explanation
266	Form 1040SS/1040PR (U.S. Self-Employment Tax – English/Spanish)
270	Form 1040 EITC present & TPI < \$200,000 and Sch. C/F Total Gross Receipts (TGR) < \$25,000
271	Form 1040 EITC present & TPI < \$200,000 and Sch. C/F TGR > \$25,000
272	Form 1040 TPI < \$200,000 and No Sch. C, E, F or 2106
273	Form 1040 TPI < \$200,000 and No Sch. C or F, but Sch. E or 2106 OKAY
274	Form 1040 Non-farm Business with Sch. C/F TGR < \$25,000 and TPI < \$200,000
275	Form 1040 Non-farm Business with Sch. C/F TGR \$25,000 < \$100,000 and TPI < \$200,000
276	Form 1040 Non-farm Business with Sch. C/F TGR \$100,000 < \$200,000 and TPI < \$200,000
277	Form 1040 Non-farm Business with Sch. C/F TGR \$200,000 or More and TPI < \$200,000
278	Form 1040 Farm Business Not Classified Elsewhere and TPI < \$200,000
279	Form 1040 No Sch. C or F present and TPI ≥ \$200,000 and < \$1,000,000
280	Form 1040 Sch. C or F present and TPI ≥ \$200,000 and < \$1,000,000
281	Form 1040 TPI ≥ \$1,000,000
282	Form 1040 (IMF TPI) ≥ \$1,000,000 and < \$5,000,000
283	Form 1040 (IMF TPI) ≥ \$5,000,000 and < \$10,000,000
284	Form 1040 (IMF TPI) ≥ \$10,000,000

Non Return Unit (MFT 74) (NMF)

Activity Code	Explanation
370	IRC 403(b)/457 and SIMPLE/SIMPLE IRA Plans (Non-Return Units)
383	SEPs/Governmental (NRU)
412	412(i) Non-return Unit

Non Return Unit (MFT 99) (NMF)

Activity Code	Explanation
182	Non-Bank Trustee Investigation

Form 8278 (MFT 13) (MFT 55) (MFT 99)

Activity Code	Explanation
501	Return Preparer-Negligent Preparation Penalty Sec. 6694(a)
502	Return Preparer-Willful Attempt to Understate Tax Penalty-Sec. 6694(b)
503	Return Preparers Endorsing or Negotiating Tax Refund Check-Sec. 6695(f)
504	504 Return Preparer Disclosure Penalties-Sec. 6695(a) to (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Non-Filer (AT)
508	Non-Filer – Required to File (Non-AT)
549	Non-Filer – Not Required to File (Non-AT)

(5) EP Audit Codes Form 5330

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Audit Code	Title	Description
1	Numerous Prohibited Transactions	More than twelve prohibited transactions are reported on the Form 5330. Twelve transactions are entered into the tables for Schedule C, Item 2 or Item 5 of the return and an additional statement is attached to the Form 5330 providing information reporting at least one additional transaction. The information disclosed on the separate attachment should be similar to that provided in the tables mentioned above. Or if no statement is attached, the total for schedule C line 3 is in excess of the items listed above.
2	No Excise Tax	The return is not an amended return and \$0 in excise tax is reported on the Form 5330, Item 17.

(6) EP AIMS Status Codes

Status	Definition	Status	Definition
00	Pending Manual Establishment	51	Closing Unit: Unassigned – Indicates that a compliance activity is in the closing unit and has not been assigned to a tax examiner.
07	Transferred In (Not Started) – Indicates that a compliance activity has been transferred from another Area/Function/BOD	53	Closing Unit: Reviewed by Lead Tax Examiner - Indicates that a compliance activity is in the closing unit and currently reviewed by a lead tax examiner.
08	Selected, Not Assigned - Indicates that a compliance activity has been selected for examination but has not yet been assigned to a specific group.	54	Closing Unit: Assigned to Tax Examiner - Indicates that a compliance activity is in the closing unit and has been assigned to a tax examiner.
10	Assigned, Not Started (No Time Applied) - Indicates that a compliance activity has been assigned to a group/examiner, but no time has been applied. (Exception: church inquiry cases)	55	Closing Unit: Previously Suspended / Fraud / Returned from Appeals -Indicates that a compliance activity is in the closing unit and has been in status codes 17, 18, 21, 26, 30, 32, 34, 36, 38 and/or 58.
12	Assigned, Started (Time Applied) - Indicates that a compliance activity has been assigned to an examiner and time has been applied.	56	Record Deletion - Indicates Form 10904 has been prepared and is awaiting input by closing unit.
		57	Surveys Held - All returns that have been or are expected to be in the closing unit for two or more weeks and will be closed with Disposal Codes 31, 32, 35, 36, 40
13	30-Day Letter - Indicates a 30-day letter has been issued by an exam group and is awaiting a response from the taxpayer. Status code includes time spent reviewing TP response (if any) and preparing/issuing a rebuttal to a filed protest.	58	Closing Unit: Suspense
17	Fraud Development - Indicates an examination with civil and criminal fraud potential	60	Classification Control

Status	Definition		Status	Definition	
#		#	80	Appeals - Nondocked	
20	Review - Indicates that a compliance activity has been transferred to Mandatory Review Staff for review.		81	Appeals - Unassigned	
21	Return from Appeals - Indicates an examination returned from Appeals and should be updated to appropriate status, generally status code 12 or 20.		82	Appeals - Docketed	
22	30-Day Letter - Indicates a 30-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.		83	Appeals – Locally Defined	
24	90-Day letter (Statutory Notice Issued) - Indicates a 90-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.		84	Appeals – TE/GE -Support and Processing for Closure	
25	Case Issues Awaiting Counsel Review - Indicates that Mandatory Review is working with Counsel to develop an issue(s) in a compliance activity. The activity will be placed back into status 20 once issue development discussions with Counsel have concluded.		85	Appeals - Suspense	
26	Transferred to Joint Committee - Indicates that an examination has been placed in a suspense status awaiting Joint Committee Review.				
30	Suspense, Form 1254 - Indicates that a compliance activity has been placed in a suspense status and that Form 1254 (Examination Suspense Report) has been placed in the case file.		86	Appeals – Reference Return	
			87	Appeals – Closed to Appeal Processing Function	
32	Suspense, Fraud Administrative - Indicates that a compliance activity has been placed in a fraud suspense status after CI has forwarded its investigation to DOJ for prosecution.		88	Appeal – Tried Area Counsel	
34	Suspense, TEFRA-PCS - Indicates that a compliance activity has been placed in a suspense status awaiting the closing or establishment of a TEFRA-PCS case.		89		
36	Suspense, Fraud Jury - Indicates that a compliance activity has been placed in a fraud suspense status during an active grand jury investigation.		90	Final Close (Computer Generated) - Generated for each account closed with a No-Change, Agreed or an Unagreed Examined Disposal Code. It is also generated for each account closed with a Non-Examined Disposal Codes.	
38	Suspense, All Other - Indicates				

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Status	Definition	Status	Definition
	that a compliance activity has been placed in a suspense status for a reason not defined by another suspense status code. (e.g. technical advice, rulings from other agencies, etc.) A case should not be placed in suspense until further issue development has been exhausted.		
60	Classification Control		

(7) EP Issue Codes

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
00	Employer Eligibility Failure	(A) 403(b) plan adopted by ineligible employer	-403(b)
		(B) 401(k) plan adopted by ineligible employer	-401(k)
		(C) 457(b) plan adopted by ineligible employer	-457(b)
01	No Plan Sponsor	(A) Orphaned plan	
02	Prohibited Transactions	(A) Prohibited Transaction - IRC 4975(a) excise tax secured with correction	4975
		(B) Prohibited Transaction - IRC 4975(a) excise tax secured (correction made prior to exam)	4975
		(C) Prohibited Transaction - correction only involved (F5330 already filed and correct)	4975
		(D) Prohibited Transaction - IRC 4975(a)&(b) proposed assessment (unagreed exam)	4975
		(Z) Other	4975
03	Participation/Eligibility/Coverage	(A) Premature inclusion of Eligible Employees	401(a)(3) - 410(a)
		(B) Exclusion of Eligible Employees	410(b)
		(C) Inclusion of ineligible Class of Employees	Reg. 1.401-1(a)(2)
		(D) Plan covered ineligible individuals not employed by plan sponsor	401(a)(2)
		(E) Participation agreement not executed (Multiple/Multi-employer Plan)	
		(Y) Plan provisions do not comply with Code section 410(a) requirements	410(a)
		(Z) Other participation failure - only applies to 401(a) plans	410
04	Coverage/Minimum Participation	(A) Failure to satisfy IRC 410(b) coverage requirements	410(b)
		(B) Failure by DB Plans to meet IRC 401(a)(26) minimum participation	401(a)(26)
05	Exclusive Benefit	(A) Exclusive benefit violation (misuse/diversion of assets)	401(a)(2)
		(B) Sham employer - no valid employees or beneficiaries	401(a)(2)
		(Z) Other	401(a)(2)
06	Vesting	(A) Incorrect distribution due to error in applying vesting schedule	401(a)(7) - 411
		(B) Error in applying cash out distributions/forfeiture rules, including improper timing of forfeitures	411(a)(7)
		(C) Error in applying break-in-service rules	411(a)(4)-(6)
		(D) Failure to fully vest at normal retirement age	411(a)
		(E) Failure to fully vest affected participants due to complete discontinuance of contributions	411(d)(3)
		(F) Failure to fully vest all affected participants due to partial plan termination	411(d)(3)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(G) Failure to properly fully vest at plan termination	411(d)(3)
		(Y) Plan document did not comply with Codesection 411(a) requirements	401(a)(7) - 411
		(Z) Other	401(a)(7) - 411
07	Discrimination of Contributions/Benefits	(A) Failure to provide for nondiscriminatory contributions in amounts or benefits (in amount)	1.401(a)(4)-2&3
		(B) Failure to provide for nondiscriminatory benefits, rights or features	1.401(a)(4)-4
		(C) Discrimination involving timing of plan amendment/plan terminations and pre-termination restrictions	1.401(a)(4)-5
		(D) Failure to comply with the "gateway test" or Reg. 1.401(a)(4)-8(b) exception	1.401(a)(4)-8(b)
		(E) Error in calculation of contribution/allocations - integrated formula	1.401(a)
		(Y) Discrimination form failure	1.401(a)
		(Z) Other	401(a)(4)
08	Required Distributions	(A) Failure to make RMDs under Code section 401(a)(9) in a timely manner	401(a)(9)
		(B) RMDs paid on time, but were insufficient	401(a)(9)
		(Z) Other- RMD failure	401(a)(9)
09	Top Heavy Plans	(A) Failure to provide minimum contributions/benefits and/or accelerated vesting in top-heavy plan	401(a)(10) - 416
		(Y) Top Heavy Form Failure	401(a)(10) - 416
		(Z) Other – Top Heavy Failure	401(a)(10) - 416
10	Minimum Survivor Annuity Requirements	(A) QJSA & QPSA not provided to plan participants upon retirement or death	401(a)(11) - 417
		(B) Failure to obtain participant and/or spousal consent if QJSA or QPSA	401(a)(11) - 417
		(C) Failure to comply with Qualified Optional Survivor Annuity requirement	401(a)(11) - 417
		(D) Plan provisions did not comply with Codesection 417 requirements	401(a)(11) - 417
		(Y) Plan provisions did not comply with Codesection 417 requirements	401(a)(11) - 417
		(Z) Other	
11	Merger/Consolidations - Transfer of Assets or Liabilities	(Z) Merger/Consolidations - transfer of assets	401(a)(12)
12	Assignment and Alienation	(A) Improper assignment and/or alienation of plan benefits	401(a)(13)
		(B) Failure to comply with QDRO requirements	401(a)(13)(B)
		(Y) Assignment and alienation form failure	401(a)(13)
		(Z) Other	401(a)(13)
13	Commencement of Benefits	(A) Failure to commence benefits timely per IRC 401(a)(14)	401(a)(14)
		Other - commencement of benefits failure	401(a)(14)
14	Special Non-Discrimination Requirements of IRC 401(a)(5)	(A) Failure to provide for nondiscriminatory classification (included or excluded class of employees)	401(a)(5)
		(B) Failure to comply with the permitted disparity formula of IRC 401(l)	1.401(a)(4)-
		(Z) Other	401(a)(5)
15	IRC 415 Limitations	(A) Annual additions exceeded IRC 415 limits (all DC plans)	401(a)(16) - 415
		(B) Plan benefits exceeded IRC 415(b) limits (all DB plans)	415(b)
		(Y) 415 form failure, other than required legislation	415
16	IRC 401(a)(17) Compensation Limit	(A) Plan benefits based on participant compensation in excess of 401(a)(17) limit	401(a)(17) - 415

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(Y) 401(a)(17) form failure, other than required legislation	401(a)(17) - 415
17	IRC 401(k) Specific Issues (All 401(k) Plans)	(A) IRC 402(g) limit violation	402(g)
		(B) Failure to withhold proper amount of Elective Deferrals	
		(C) 401(k) ADP Test failure - excess deferrals not timely corrected	401(k)
		(D) ADP test incorrectly run - premature distribution or incorrect contributions	
		(E) Impermissible/premature/hardship distribution with respect to plan	
		(F) Hardship distributions made by plan did not comply with IRS regulations	
		(G) 401(k)(10) plan termination distribution violation	401(k)
		(H) Elective Deferrals not suspended due to financial hardship withdrawals	
		(I) Current year testing required by plan terms not used	
		(J) Prior year testing specified by plan terms was not used in operation	
		(L) Automatic enrollment violation	
		(M) 401(k) feature/plan not adopted timely or incorrect effective date	401(k)
		(N) Improper inclusion of bonuses, overtime, and/or commissions	
		(O) Improper inclusion of section 125 - compensation issue	125
		(P) Improper inclusion of severance compensation - compensation issue	
		(Q) Other improper inclusion of compensation - compensation issue	
		(R) Improper exclusion of bonuses, overtime, and/or commissions - compensation	
		(S) Improper exclusion of section 125 - compensation issue	125
		(T) Other improper exclusion - compensation issue	
		(Y) Plan provisions do not comply with Code section 401(k) requirements	401(k)
		(Z) Other - 401(k) specific failure	401(k)
18	Matching Specific Issues	(A) Matching contribution made irrespective of whether employee deferred	
		(B) Failure to make matching contributions per plan terms	
		(C) Matching based on employee contribution other than deferrals	
		(Z) Other - matching contribution failure	401(a)(22)
19	Roth IRC 401(k)	(A) Failure to provide separate participant account for Roth contributions	401(a)/401(b)
	Roth IRC 401(k)	(B) Roth 401(k) offered even though not authorized by plan terms	401(k)
		(C) Roth contributions 402A amendments not executed	402(a)
		(D) ROTH deferrals treated as pre-tax contributions	401(a)
		(Y) Roth 401(k) form failure	401(k)
		(Z) Other - Roth 401(k) failure	401(k)
20	Safe Harbor IRC 401(k)(12)	(A) Failure to provide timely Safe Harbor notice to	401

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
	and/or 401(m)(11) Plan	participants	
		(B) Failure to fund the Safe Harbor contribution to all eligible participants	401
		(C) Failures to comply with other requirements for Safe Harbor plan	401
		(D) Failure to comply with limits on matching contributions per 401(m)(11)	401(m)
		(E) Safe Harbor provisions of plan document not followed	401
		(F) Used QMAC to satisfy Safe Harbor instead of QNEC per plan provision	401
		(Y) Safe Harbor form failure	401(k)/401(m)
		(Z) Other – Safe Harbor 401(k)/401(m) failure	1.401-1(b)
21	IRC 401(m) Specific Issues	(A) 401(m) ACP Test – excess contributions not timely corrected	401
		(B) ACP test incorrectly run - premature distribution or incorrect contributions	401
		(C) 401(m) Multiple Use Test failure not corrected in a timely manner	401
		(D) Current year testing required by plan terms not used	401
		(E) Prior year testing specified by plan terms was not used in operation	401
		(Y) 401(m) form failures, other than required legislation	401
		(Z) Other - 401(m) specific failure	401
22	Catch-Up contributions	(A) Participants not offered opportunity to make catch-up contributions	
		(B) No catch-up offered/provided in other plans of control group	
		(C) Catch-up contributions allowed even though not part of plan's terms	
		(Y) Catch-up contribution form failure	
		(Z) Other - catch-up contribution failure	
23	Loans-72(p) Granted Income Tax Relief from Deemed Distributions	(A) Loan amount over the maximum loan amount, issue Form 1099-R in year of correction	
		(B) Loan period exceeds maximum allowable limit, issue Form 1099-R in year of correction	
		(C) Level amort. requirement not met issue Form 1099-R in year of correction	
		(D) Defaulted loans, issue Form 1099-R in year of correction	
		(Z) Other - Loans 72(p) - no granted tax relief from deemed distributions	
24	Inadequate or No Fidelity Bond	(A) Loan amount over the maximum loan amount, issue Form 1099-R in year of correction	
		(B) Loan period exceeds maximum allowable limit, issue Form 1099-R in year of correction	
		(C) Level amort. requirement not met issue Form 1099-R in year of correction	
		(D) Defaulted loans, issue Form 1099-R in year of correction	
		(Z) Other - Loans 72(p) - no granted tax relief from deemed distributions	
25	DB Pension Benefits	(A) Error in calculation of AB - no incorrect definition of	4980/401(a)(2)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		compensation	
		(B) Lump sum distributions not determined in accordance with plan terms	
		(C) Failure to satisfy the 411(b) accrual rules in form and operation	411(b)
		(D) Suspension of Benefits rule in plan document not followed in operation	
		(E) Accrual service not determined correctly resulting in AB error	
		(F) Accruals for working past the plan's NRA do not comply - IRC 411(b)(1)	411(b)
		(G) 436(b) - benefit accruals not restricted	436(b)
		(H) 436(d) - lump sum distributions not restricted	436(d)
		(Z) Other - other DB pension benefits failures	
26	Contributions/Allocations	(ZA) Match errors in calculation of contribution/allocation - no incorrect compensation	
		(B) Allocations made using a formula that not part of the plan document	
		(C) Under contribution of employer contribution - no incorrect compensation	
		(D) Over contribution of employer contribution - no incorrect compensation	
		(E) Failure to allocate forfeitures in a timely manner	
		(Z) Other - contribution/allocation failure - no incorrect compensation	
27	Definition of Compensation (Defined Benefit and Non- 401(k) Defined Contribution Plans Only) DO NOT USE IF PLAN IS 401(k) or 403(b)	(A) Improper inclusion of bonuses, overtime, and/or commissions	125
		(B) Improper inclusion of section 125	125
		(C) Improper inclusion of severance compensation	125
		(D) Other improper inclusion	125
		(E) Improper exclusion of bonuses, overtime, and/or commissions	125
		(F) Improper exclusion of section 125	125
		(G) Other improper inclusion	125
		(Z) Other - compensation failure for non- 401(k) and non-403(b) plans	
28	Trust Earnings Allocation	(A) Error in allocation of trust earnings	
		(B) Failure to properly value all assets at FMV (non IRC 412(i))	
29	QSLOB	(A) QSLOB election failure	
		(Y) QSLOB form failure	
		(Z) Other - QSLOB failure	
30	Non/Late Amender for Major Tax Law	(A) Non/Late-Amender ERISA	
		Non/Late-Amender TEFRA/DEFRA/REA	
		Non/Late-Amender TRA '86, UCA, & OBRA'93	
		Non/Late-Amender GUST	
		Late 2004 Cumulative List (DC 5307s Only)	
		Late 2005 Cumulative List (Cycle A)	
		Late 2006 Cumulative List (Cycle B)	
		Late 2007 Cumulative List (Cycle C)	
		Late 2008 Cumulative List (Cycle D)	

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		Late 2009 Cumulative List (Cycle E)	
		Late 2010 Cumulative List associated with Cycle A	
		Late 2011 Cumulative List associated with Cycle B	
		Late 2006 CL for pre-approved DB plans adopted after 4/30/12	
		Late 2012 Cumulative List associated with Cycle C	
		Late 2013 Cumulative List associated with Cycle D	
		Late 2014 Cumulative List associated with Cycle E	
		Late 2010 CL for pre-approved DC plans adopted after 4/30/16	
		Late 2015 Cumulative List associated with Cycle A	
		Late amendments from 2016 Required Amendments List	
		Late Amendments from the 2017 Required Amendments List	
		Late 2012 CL for pre-approved DB Plans adopted after 7-31-20	
		Late Amendments from the 2018 Required Amendments List	
		Late Amendments from the 2018 Required Amendments List	
31	Delinquent Returns	(Z) Delinquent Returns	6058(a), et al
32	Other Plan Document Failures	(A) Failure to timely adopt initial plan document	401(a)/401(b)
		(B) Failure to timely adopt proposed amendments associated with issued DL	401(a)
		(C) Plan terms not definitely determinable	401(a)_
33	Excess Contributions-401(k)	(Z) Excess contributions and excess aggregate contributions (401(k)) not timely distributed	4979
34	Backup Withholding	(Z) Backup Withholding	3405
35	Penalties	(Z) Penalties	Various
36	Other Issues	(Z) Other Issues	
37	No Issues	(Z) No Issues	
38	Late Deposit of Employee Deferrals	(Z) Late Deposit of Employee Deferrals	4975(c)(1)(A)
39	Incorrect ADP/ACP-Passed, Fut Impact only	(Z) Incorrect ADP/ACP-Passed, Future Affect Only	401(k)/401(m)
40	Failed ADP/ACP Test-Corrected	(A) Failed ADP Test Only - Corrected	401(k)/401(m)
		(B) Failed ACP Test Only - Corrected	401(k)/401(m)
		(C) Failed both ADP and ACP Tests - Both Corrected	401(k)/401(m)
		(Z) Other	401(k)/401(m)
41	Hardship Distributions other than 401(k)	(A) PS-only, In-service provisions of the plan not followed in operation	401(k)(12)
		(B) Plan did not provide for in-service distribution	401(k)(12)
		(C) Not made available to all	401(k)(12)
		(Z) Other - In service distribution failures - non 401(k) plans	401(k)(12)
42	Distribution Issues (other than J&S)	(A) Failure to distribute per plan terms (either timing or form)	411, 401(a)
		(B) Failure to distribute the correct amount of benefit (error in calculation of benefit) (including IRC	411, Reg. 1.401-1

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		401(a)(25))	
		(C) Failure to distribute the correct amount of benefit (DC plan error)	401(a)
		(D) Failure to comply with eligible rollover distribution requirements	401(a)(31)(B)
		(E) Failure to provide for mandatory distribution rollovers per IRC 401(a)(31)(B)	401(k)
		(F) Failure to comply with plan terms related to hardship distributions)	411(a)(11) & 417(e)
		(G) Failure to provide restriction on certain IRC 411(a)(11)/417(e) lump sum distributions (right to defer)	Reg. 1.401-1(a)(2)
		(H) Failure to make timely distributions after dissolution of plan sponsor (I.e., orphan plan)	6652(h)
		(I) Failure to file required Forms 1099-R	401(a)
		(J) Failure to provide detailed relative value disclosures regarding option benefits (DFPs)	417(e)
		(K) Prohibited payments made when AFTAP funding percentage is less than 60%	436(d)(1)
		(L) Prohibited payments made when AFTAP funding percentage is greater than or equal to 60% but less than 80%	436(d)(3)
		(Z) Other	401(a)
43	ESOP Specific Issues	(A) Sub-S ESOP Prohibited Allocation - IRC 409(p)	409(p)
		(B) Failure to comply with Independent appraisal requirement	401(a)(28)(C)
		(C) Failure to provide for required diversification rights	401(a)(28)(B)
		(D) Failure to comply with Put Option requirements	401(h)(4)&(5)
		(E) Failure to provide right to demand stock distribution	401(h)(1)
		(F) Failure to comply with special distribution rules of IRC 409(o)	409(o)
		(Z) Other	409/401
44	Plan Investment Issues	(A) No diversification of ER stock in publiclytraded company	RR 80-155
45	Employer Securities - Voting Rights	(A) No voting rights for non-publicly tradedstock per 401(a)(22)	401(a)(22)
46	IRC 412(i) Specific Issues	(A) 412(i) - Excessive Purported Normal Costs	412(i)/404(a)(i)(A)(iii)
		(B) 412(i) - Discriminatory Life Ins (BRF violation) under Rev. Rul. 2004-21	412(i)(3)
		(C) 412(i) - Listed transaction under Rev. Rul. 2004-20	412(i)
		(D) 412(i)(3) - Springing Cash Values	412(i)(3)
		(E) 412(i)(3) - Exchange rights for policy with higher values	412(i)(3)
		(F) 412(i)(3) - Values provided by contracts significantly exceed amts need for benefits at NRA (including IRC 415)	412(i)(3)
		(G) 412(i)(3) - Excessive surrender/expense charges	412(i)(3)
		(H) 412(i)(2) - No separate agreement (non-compliant defect)	412(i)(2)
		(I) 412(i)(2) - Non-level premiums (non-compliant defect)	412(i)(2)
		(J) 412(i)(3) - Benefits provided by contracts not equal to benefit provided by plan under one or more forms (non-compliant defect)	412(i)(3)
		(K) 6707A - IRC 6707A Penalty (Non-Return Unit)	6707A
		(Z) Other	412(i)
47	DOL Notifications	(A) Failure to Diversify (more than 20% in any one asset) per ERISA 404(a)	ERISA 404(a)(1)(C)

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(B) Investments appear to violate requirement related to prudent investments	ERISA 404(a)(1)(B)
		(C) Fees to service providers appear unreasonable	Form 6212-B
		(D) Plan identified as ERISA 404(c) plan, but failed certain criteria to qualify as ERISA 404(c) plan in operation	ERISA 404(c)
		(Z) Form 6212-B referral made for Other reason (Note: Inadequate Bonding is covered by Issue Code 24A above).	Form 6212-B
48	IRC 411(d)(6) Violation	(A) Accrued benefit improperly reduced by plan amendment (anti-cutback)	411(d)(6)
		(B) Improper elimination of optional form(s) of benefit or eliminating/reducing early retirement subsidy	411(d)(6)
		(C) Improper conversion of DB plan to DC plan	411(d)(6)
		(Z) Other IRC 411(d)(6) violation	411(d)(6)
49	SEP IRA (Non-Return Unit)	(A) SEP participation requirements violation	RP 2002-10
		(B) SEP discrimination	408(k)(2)
		(C) SEP written allocation formula violation	414(b), (c) & (m)
		(D) Failure to timely adopt an initial written SEP plan document	404(a)(3) & 415(c)
		(E) Contributions not made to plan due to incorrect participant compensation	408(k)(1)(B) & 416
		(F) Excess contributions	
		(Y) SEP plan document not timely updated for	
		(Z) Other – SEP failures	408(k)
50	SARSEP IRA (Non-Return Unit)	(A) Did not comply with 50% or more of alleligible employee must defer	RP 2002-10
		(B) 25 Employee Rule violation	408(k)(6)(B)
		(C) Deferral Percentage Test not passed	408(k)(6)(A)(ii)
		(D) Failure to timely adopt an initial written SARSEP plan document	414(b), (c) & (m)
		(E) Contributions not made to plan due to incorrect participant compensation	408(k)(6)(A)(iii)
		(F) Exclusion of eligible employees	408(k)(1)(B) & 416
		(G) Excessive Contributions	
		(Y) SARSEP plan not timely updated for EGTRRA per Rev. Proc. 2002-10	RP 2002-10
		(Z) Other – SARSEP Failures	408(k)
51	SIMPLE IRA (Non-Return Unit)	(A) Plan Document Compliance with Current Law	RP 2002-10
		(B) Proper Employer Match	408(p)(2)(A)
		(C) Participation/Coverage	408(p)(2)(C)
		(D) Controlled Group/Affiliated Service Group	414(b), (c) & (m)
		(E) Timely Deposit of Salary Deferrals	4975(c)(1)(B)
		(F) Excess Salary Deferrals	402(g)
		(Z) Other	408(p)
52	403(b) Plans	(A) Failure to timely adopt a written 403(b) plan (eff. 1-1-09)	Notice 2009-3
		(AA) Improper exclusion of bonuses, overtime, and/or commissions	
		(AB) Improper exclusion of section 125 - compensation issue	125
		(AC) Other improper exclusion - compensation issue	402(g) & 403(b)
		(D) 403(b) Plan Not Restated by 6-30-20 RP 2019-39 & Notice 2020-34	403(b)
		(K) Automatic enrollment violation	403(b)(10)
		(L) Failure to withhold proper amount of Elective Deferrals (eff. 1-1-09)	
		(M) ACP Test failure - not timely corrected (eff. 1-1-09)	

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(N) ACP Test incorrectly run, resulting in premature distribution (eff. 1-1-09)	
		(O) Hardship distributions did not comply with 401(k) regs requirements	401(k)
		(P) Deferrals not suspended due to financial hardship withdrawal (eff. 1-1-09)	
		(Q) Exclusion of employees in regard to employer contributions (eff. 1-1-09)	
		(R) Premature inclusion of employees in regard to employer contributions (eff. 1-1-09)	
		(S) Plan terms not followed when allocating employer contributions. (eff. 1-1-09)	
		(T) Improper inclusion of bonuses, overtime, and/or commissions	
		(U) Improper inclusion of section 125 - compensation issue	125
		(V) Improper inclusion of severance compensation - compensation issue	
		(W) Other improper inclusion of compensation - compensation issue	
		(Y) 403(b) form failure, other than required legislation (EP Exam Only)	403(b)
		(Z) Other – 403(b) Failres	403(b)
53	Exclusive List of Failure Codes for Cases Closed that Involve Eligible 457(b) Plans	(A) Failure to comply with trust requirement of 457(g)	414(v) & 457(b)(3)
		(B) Plan document does not comply with Code & final regulations	457(d)(1)(A)(iii)
		(C) 457(b) Excess Amounts	457(b)
		(D) Failure to timely adopt a written plan document	72(p)
		(E) Premature distribution - unforeseeable emergencies not applied properly	457(e)(11)
		457(b) distribution requirements violation	457(b)
		(G) Non-governmental plan allowed participant loans	
		(H) Improper rollover to an IRA	
		(I) Improper distribution reporting (1099-R instead of W-2)	
		(Q) List other applicable failure codes found outside of this section	
		(Z) Other – 457(b) failures	457(b)
54	Governmental Plans	(A) Non-401(k) plan: impermissible cash or deferred elections - form/operation	
		(Z) Other - failure code not described elsewhere - governmental plans only	
	Late Good Faith/Interim/Integral Amendments - 2004 Cumulative List	(A) Good faith EGTRRA - 2004	
		(B) 401(a)(9) final and temporary regulations – 2004	401(a)(9)
		(C) 401(a)(31)(B) - automatic rollovers – 2004	401(a)(31)(B)
	Late Good Faith/Interim/Integral Amendments - 2005 Cumulative List	(D) 409(p) - ESOP S-Corp – 2005	409(p)
		(E) GARR - change to interest assumptions - 2005	
		(F) 401(k) and 401(m) final regulations – 2005	401(k)/401(m)
	Late Good Faith/Interim/Integral Amendments - 2006 Cumulative List	(G) 415 final regulations – 2006	415
		(H) 401(a) - normal retirement age final regulations – 2006	401(a)
	Late Good Faith/Interim/Integral Amendments - 2008 Cumulative List	(I) WRERA - 401(a)(35) - divest publicly traded securities – 2008	401(a)(35)
60		(N) Late PPA interim amendments that should have been adopted by 12/31/09	

Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
	Miscellaneous Late Interim Amendments	(O) Late HEART interim amendments that should have been adopted by 12/31/10	
		(P) Late WRERA interim amendments	
		(Q) DB Plans Only - late PPA that should have been adopted by 12/31/13	
		(R) Interim amendment to comply with Windsor Supreme Court Case	
		(Z) Other Late Good Faith, Interim, or Integral Amendments	
80	Tax Waiver Requests - Yes	(A) IRC 4972 - Excess Non-Deductible Contributions made - tax waiver granted	4972
		(B) IRC 4973-Excess Contributions to an IRA - tax waiver granted	4973
		(C) IRC 4974 - Required Minimum Distribution - tax waiver granted	4974
		(D) IRC 4979 ADP/ACP Test failure - tax waiver granted	4979
		(E) IRC 72(t) - associated with certain overpayments - tax waiver granted	72(t)
81	Tax Waiver Requests -	(A) IRC 4972 - Excess Non-Deductible Contributions made - denied tax waiver	4972
		(B) IRC 4973 - Excess Contributions to an IRA - denied tax waiver	4973
		(C) IRC 4974 - Required Minimum Distribution - denied tax waiver	4974
	Denied or Tax Waiver Not Requested	(D) IRC 4979 ADP/ACP Test Failure - denied tax waiver	4979
		€ IRC 72(t) - associated with certain overpayments - denied tax waiver	72(t)
		(F) Excise tax waiver not requested	
82	Loans	(A) Loans not permitted by plan document	
		(B) Loans operated contrary to plan terms	
		(Z) Other - loan failures that do not involve IRC 72(p)	72(p)
88	Exclusive List of Failure Codes for Voluntary Compliance Cases Closed with a Closing Agreement that are not 457(b) Plans (Do Not Use for VCP Cases or EP Exam cases)	(A) Minimum funding - DB and DC pension plans	
		(B) Prohibited Transactions by Plan Sponsor/Disqualified Person	
		(C) Prohibited Transactions by Financial Institution involving 401(a)	401(a)
		(D) Prohibited Transactions by Financial Institution involving IRAs	
		(E) Failure to provide forms 1099-R to participants and/or the Service	
		(F) Failure to provide the required rollover notice	
		(G) Failure to provide Form W-4P to participants	
		(H) Errors in tax reporting (Form 1099-Rs/ W- 2s)	
		(I) Allocations did not comply with IRC 409(p)	409(p)
		(J) Employer contributions deposited to IRAs instead of a 401(a)/403(b) plan	401(a)/403(b)
		(K) IRAs - Prohibited Transaction by account holder	
		(L) IRAs not operated in accordance with certain IRA rules	
		(M) Roth conversion issue involving a 401(a) or 403(b) plan	401(a)/403(b)
		(N) IRAs - failure to timely distribute Required Minimum Distributions	

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Lead Issue Code	Lead Issue Code Description	Sub-Issue Code with Related Description	IRC Section
		(Q) List VCP Eligible Failures corrected through a closing	agreement
		Other - failure issue not otherwise listed - closing agreements only	
91	IRC 412(i) Specific Issues	(A) 412(i) - Excessive Purported Normal Costs	412(i)
		(B) 412(i) - Discriminatory Life Insurance (BRF violation) under Rev. Rul. 2004-21	412(i)
		(C) 412(i) - Listed transaction under Rev. Rul. 2004-20	412(i)
		(D) 412(i)(3) - Springing Cash Values	412(i)(3)
		(E) 412(i)(3) - Exchange rights for policy with higher values	412(i)(3)
		(F) Values provided by contracts exceed amounts needed for benefits at NRA	412(i)
		(G) 412(i)(3) - Excessive surrender/expense charges	412(i)(3)
		(H) 412(i)(2) - No separate agreement (non-compliant defect)	412(i)(2)
		(I) 412(i)(2) - Non – level premiums (non-compliance defect) Benefits provided by contracts not equal to plan benefit forms	412(i)(2)
		(J) not equal to plan benefit forms	412(i)
		(Z) Other – 412(i) failures or issues	412(i)
96		(A) Not applicable, correction disposal of VC case	
97		(A) Identified failure ineligible for VCP	
		(B) No qualification failure identified	
		(C) Ineligible - plan under examination as defined in EPCRS Rev. Proc.	
98	Other Qualification Failure	(A) Identify other qualification failure	
		(B) Potential Emerging Issue	
199	Incomplete Submissions	(C) Returned initial compliance fee not included with submission	
		(D) Closed with no action - IRS requested items not provided by POA/TP	

(8) EP Principle Issue Codes for Form 5599

MFT Code			Activity Code			Sub-Issue Code with Related Description for Form 5599 Purposes Only
02/31/32 (1120)	20/21/22 29/30 (1040)	34 (990-T)	202,203, 209, 213, 215, 217, 219,221, 223, 226-231, 234, 241, 260, 261, 262,	266, 270-281	311	

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MFT Code			Activity Code			Sub-Issue Code with Related Description for Form 5599 Purposes Only		
			263, 265, 288-290					
X	X		X	X		22U- EP - Deduction - 404(a)(6) Late Payment		
X	X		X	X		22V - EP - Deduction - 404 Limit Excess		
X	X		X	X		22W - EP - Deduction - 415 Excess		
X	X		X	X		22X - EP - Deduction - 401(A)(17) Compensation Excess		
X	X		X	X		22Y - EP - Deduction - 404(k) Excess Dividend		
X	X		X	X		22Z - EP - Deduction - Other		
		X			X	26Z - EP - Unrelated Business Income - IRC 511-514		
	X			X		27X - EP - Taxable Distribution Adjustment - IRC 72		
	X			X		27Y - EP - Deemed Distribution - IRC 72(p)		
	X			X		27Z - EP - Other Taxable Distribution		
	X			X		32Z - EP - Excess IRA Contributions		
X	X	X	X	X	X	36Z - EP - Other Issues		
X	X	X	X	X	X	37Z - EP - No Issues		

(9)
EP

AIMS Source Codes

Source Code	Explanation of Source Code	Source Code	Explanation of Source Code
09	8871/8872 Return Notice	65	Reserved
11	Studies, Tests and Research Projects initiated by Headquarters	█	████████████████████ ████████████████████
20	Regular Classification	67	Referral from Exective Branch (described in IRC 7217)
23	TEFRA - PCS	█	██ ██
24	Nonfilter/Refusal to File TDI		
26	Non-Return Units		
30	Claim for Refund/Abatement - Not Paid	69	Reserved
31	Claim for Refund - Paid	70	Referral from LB&I/SBSE/W&I
32	Claim - Carryback Year - Paid or Not Paid	71	Referral from Insolvency
35	Admin Adjustment Request (AAR)	72	Referral from Informant, e.g., Forms 13909, 3949-A, or 211 (3rd party is actual source of lead)
40	Multi-Year Examination	73	Referral from Taxpayer
44		74	Referral from Media Lead (news media, e.g., newspaper, TV, news magazine is actual source of lead)

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42	Future Year Return		75	Referral from Department of Justice (DOJ)	
43	Substitute for Return (SFR)		76	Referral from Department of Labor (DOL)	
44	Delinquent Return		77	Referral from Pension Benefit Guaranty Corporation (PBGC)	
45	Reference and Information Returns		78	Referral from Other Federal Agency	
49	Preparer of Returns		79	Referral from State/Local Gov Agency	
50	Related Return Pick-Up		80	National Research Project -Lead Return	
60	Referral from TE/GE Examinations, e.g., Form 5666		81	Research, Applied Analytics and Statistics (RAAS) Selection	
61	Referral from TE/GE Rulings & Agreement		82	Referral from TE/GE Compliance Unit	
62	Referral from Other TE/GE Function		83	Reserved	
63	Referral from Appeals/Counsel		84	Reserved	
64	Reserved		87	Discrepancy Adjustment	
<p>In determining which source code is applicable, select from the above codes the one that best describes the original source which identified to the TE/GE Division the taxpayer for examination. For example, if an EP employee reads a newspaper article and prepares an information report, the original source is Media Lead and not Information Reports, thus, source code 74 is applicable.</p>			90	Compliance Strategy – Lead Return	
			91	National Research Project – Related Return	
			92	Data Driven Approaches (Non-RAAS Generated Query) - Lead Return	
			93	Other Casework – Lead Return (Not CS, DDA, referral, or claims listed elsewhere)	
			94	Reserved	
			95	Reserved	
			96	Reserved	
			97	Reserved	
			98	Reserved	

(10) EP AIMS Project Codes

EP Project Codes are three four-digit codes, which identify the program to which a case belongs. The following project codes are valid for FY 2023:

CODE	DEFINITION	
0000	General Casework	
0060	TE/GE International	
0077	Joint Committee Cases	

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CODE	DEFINITION	
0080	Training Basic	
0085	Training – Intermediate A Cases	
0090	Training - Intermediate B Cases	
5053	Section 4965	
6038	RMDs in Single Participant Plans	
6039	Training – Advanced Cases	
6040	Training - IRC 403(b) Plans	
6041	Training - IRC 457(b) Plans	
6042	Training - Larger Plans	
6043	Training – Employee Stock Ownership Plans	
6044	Multiemployer Plans	
6045	Training Church Plans	
6046	Governmental IRC 401(a) – Large Case	
6047	Training - International Plans	
6048	Referrals (NRU)	
6049	Worker Classification	
6050	Earned Income for Self-Employed Plans	
6051	Compliance Queries – PS/MP Plan Issues	
6052	Compliance Queries – IRC 401(k) Plan Issues	
6053	Compliance Queries – DB Plan Issues	
6054	Compliance Queries – Age/Service Weighted Plan Issues	
6055	Compliance Queries – IRC 403(b)/457(b) Plan Issues	
6056	Compliance Queries – Larger Plan Issues	
6057	Compliance Queries – ESOP Issues	
6058	Compliance Queries – Multiemployer Plan Issues	
6059	Compliance Queries – Reserved (6059)	
6068	Referrals (RU)	
6069	Reported Funding Deficiencies	
6070	Claims	
6078	Compliance Strategies – Reserved (6078)	
6087	Issued Waivers	
6182	Non-Bank Trustee Investigation	
6183	Third Party Loans	
6184	Discrimination (FY 18 CC200)	
6185	Terminated Cash Balance Plans	
6186	Small Plans with Large Assets	
6212	Form 5500/Form5500 -SF Stop Filers	
6213	IRC 403(b) Plans (FY 18)	
6214	IRC 457(b) Plans (FY 18)	
6215	IRC 403(b) Plans (FY 18) General	
6216	Multiemployer Plans (FY 18)	
6217	IRC 403(b) Plans (Same Employer)	
6218	IRC 457(b) Plans (Stand-Alone)	
6219	Governmental	
6220	International Plans (FY 18)	

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CODE	DEFINITION	
6221	Non-Filer NRU	
6222	Compliance Strategies – Reserved (6222)	
6223	LESE Follow-Up	
6224	Discrimination (FY 17)	
6225	Compliance Strategies – Reserved (6225)	
████	████████████████████	#
████	████████████████████████████████████	#
████	████	#
████	████████████████████████████████████	#
████	████████████████████████████████████	#
6429	Compliance Strategies – Reserved (6429)	
6430	Compliance Strategies – Reserved (6430)	
6431	LESE	
6432	RMDs in Large DB Plans	
6433	SIMPLE Plans (FY17)	
6434	Trust Investments in Small Plans	
6435	Benefit Accruals	
6436	Compliance Strategies – Reserved (6436)	
████	████████████████████	#
████	████████████████████████████████████	#
████	████████████████	#
6442	Pre-Exam Compliance Project	
6445	RAAS Project	
6446	Compliance Strategies - Reserved (6446)	
6447	Compliance Strategies - Reserved (6447)	
6448	Compliance Strategies - Reserved (6448)	
████	████████████████████████████████████	#
████	████████████████████████████████████	#
████	████████████████████████████████████	#
6452	SARSEP IRA	
6453	SARSEP IRA (FY17)	
6454	SEP-IRA (FY17)	
6458	ESOPs (Leveraged)	
6459	ESOPs (Non-Leveraged)	
6460	ESOPs (Terminated)	
6461	Compliance Strategies – Reserved (6461)	
6462	Compliance Strategies – Reserved (6462)	
6463	Compliance Strategies – Reserved (6463)	
6464	Distributions - Oil and Gas Extraction	
6465	Distributions - Petroleum Production	
6502	Adverse Accountant Opinion	
6503	EPCU - Reserved (6503)	
6504	Real Estate Holdings	
6505	401K Excess Deferrals	
6507	EPCU - 1099-R - 72t	

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CODE	DEFINITION	
6506	403(b) Higher Education	
6508	EPCU - Single ER DB Plans Under PPA	
6509	EPCU - 5500-EZ	
6510	EPCU - Excise Tax	
6511	SIMPLE Plan Relief	
6512	Form 5498 – IRA	
6513	EPCU - Terminations	
6514	M&P	
6515	EPCU - Funding Deficiencies	
6516	Funding Deficiencies Follow Up Year	
6517	Leased Employees	
6518	EPCU – Schedule A	
6519	EPCU - ESOP	
6520	VC Document Failures	
6521	VC 150-Day Compliance Statement Follow-Up	
6522	Short Plan Year	
6523	Non-Bank Trustee	
6524	Fraud	
6525	403(b) UA Follow-up	
6526	Non-Cash Contributions	
6527	EPCU – Reserved (6527)	
6528	Govt Plans Questionnaire	
6530	5310-A	
6531	Ineligible ER - 403(b)	
6532	Invalid 501(c)(18) Deferrals	
6533	PATE	
6534	SEP Plans	
6535	Form 5500/Form 5500-SF Stop Filers	
6536	Multiemployer Certifications	
6537	EPCU - Improper Deductions	
6538	Qualifying ER Securities	
6539	Partial Termination/Partial Vesting	
6540	EPCU – Reserved (6540)	
6541	EPCU - ROBS	
6542	EPCU – Resreved (6452)	
6543	EPCU – Reserved (6543)	
6544	EPCU - 401(k) Questionnaire	
6545	EPCU - 401(k)-SSMP	
6546	EPCU - International Project - Foreign Trust	
6547	EPCU - International Project - Foreign Distribution	
6548	EPCU - International Project - Hacienda	
6549	EPCU – Reserved (6549)	
6550	EPCU – Resreved (6550)	
6552	Plan Participants	
6553	Partnership Investments	

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CODE	DEFINITION	
6554	Final Return with Assets	
6555	401(k) Money Purchase Plans	
6556	DAV	
6557	457 Plans	
6558	Top Heavy	
6559	Deduction Exceeds 25% of Compensation	
6560	Complete Discontinuance	
6561	Frozen Plan Amendments	
6562	Small Plan 415 Limit	
6563	EPCU - Reserved (6563)	
6564	EPCU - Reserved (6564)	
6565	Nonqualified 401(k) Plans	
6566	SIMPLE IRA Plans - Eligible Sponsors	
6567	International - Virgin Islands	
6568	401(k) - Roth	
6569	EPCU - Reserved (6569)	
6570	QJSA	
6571	Terminated Plans with Participant Loans	
6572	Diversification of Investments	
6573	International - Partnership	
6574	International - Plan Coverage	
6575	EOY/BOY Assets Mismatch	
6576	5500 Non-filer w/ DOL	
6577	Ineligible ER - 457	
6578	Plans Missing Required Actuarial Information	
6579	Single Account Holder 401(k)	
6580	Non-Participant Loans	
6581	401(k) - Automatic Contribution Arrangement	
6582	Inflated Assets	
6583	SEP IRA RMD	
6584	EZ Excessive Loans 1 PPT	
6585	MPPP Contributions	
6586	DAV - Business Codes	
6587	DAV - Multiple Employers	
6588	5500EZ Non-filer	
6589	Failure to Provide Benefits	
6590	Initial Filing with Prior Year	
6591	457 Excess Deferrals	
6592	Follow-up VC Referral	
6593	Zero Participants	
6594	R&A Non-filer	
6595	EFAST2 Error Codes	
6596	5500-EZ First Return Filer	
6597	401(k) Plans Filing 4971(a) Tax	
6598	EPCU - Reserved (6598)	

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CODE	DEFINITION	
6599	Sole Proprietorship Participation	
6600	EPCU - Quality Review	
6601	EPCU Analysts	
6602	EPCU - Project Development	
6603	EPCU - Project Case Work	
6604	EPCU - Final Project Analysis and Reporting	
6800	Determination Conversions	

(11) EP Disposal Codes

Code	Definition
Examined — Agreed Disposal Codes (Including Penalties)	
Change in Tax Liability	
03	Agreed Tax Change or Penalty Change
Change in Organization Status	
09	Revocations/Bonds Taxable - Agreed
56	Agreed Revocation of an IRA Plan
Other Changes	
01	No change with Adjustments
04	Change to Related Return
05	Delinquent Related Return Secured
06	Delinquent Return Secured
12	Closing Agreement
14	SCP - Self-Correction Program
19	Amendment Secured/Bond Document Change
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
55	Unagreed Revocation Without Protest
Examined — No Change Disposal Codes	
02	No Change
Investigations	
58	Discontinued Investigation
59	Penalties without Injunction
60	Injunction without Penalties
61	Injunction with Penalties
Examined — Impact on Future Plan Operations	
52	Change due to Correction of Operations
Non-Examined Disposal Codes — Classification	
Accepted on Manual Classification	
20	Regular Classification
Disposal Codes (Non-Examined Screening)	
21	Questionable Items Explained
22	No Examination Potential
25	Excess Workload (Classification Use Only)
35	Surveyed – Lead Return Replaced
Non-Examined — Survey Disposal Codes	
Surveyed Before Assignment	
31	Surveyed Before Assignment
35	Surveyed - Lead Return Replaced
Surveyed After Assignment	
32	Surveyed After Assignment
34	Claims Allowed in Full (Surveyed)
35	Lead Return Replaced

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Code	Definition
36	Surveyed After Initial Contact
40	Surveyed – No Return – Taxpayer Unable to Locate
Non-Examined — Miscellaneous Disposal Codes	
29	Missing Returns
30	Transfer
33	Error Accounts with No Return
44	Substitute Not Liable – Appeals Returned
45	Reference and Information Return
99	Information Report and Miscellaneous

(12) EP Disposal Code Priority

If more than one disposal code is applicable, use the following priority as shown below. The existing disposal code priority listing does not apply to promoter investigations. When promoter investigation disposal codes are applicable, use disposal codes 58, 59, 60 and 61, as appropriate

Priority	Code	Description
1	09 or 56	Revocation
2	07,10 or 11	Unagreed
3	12	Closing Agreement
4	14	SCP - Self-Correction Program
5	03	Agreed Tax Change
6	06	Delinquent Return Secured
7	05	Delinquent Related
8	04	Change Related Return
9	19	Amendment Secured
10	01	No change with Adjustments
11	52	Correction of Operations/Written Advisory (Form 5666)
12	02	No Change

(13) AIMS-RCCMS Disposal Code Crosswalk

AIMS Disposal Code	Description	RCCMS Disposal Code
01	No Change with Adjustments	210
02	No Change	107
03	Agreed Tax or Penalty Change	102
04	Change to Related Return	205
05	Delinquent Related Return Secured	207
06	Delinquent Return Secured	208
07	Unagreed - Protest to Appeals	601
09	Revocation/Bonds Taxable - Agreed	211
10	Unagreed - Without Protest	604
11	Unagreed - Petition to Tax	603
12	Closing Agreement	104
14	SCP - Self-Correction Program	404
19	Amendment Secured/Bond Document Change	201
20	Regular Classification	906
21	Questionable Items Explained	905
22	No Examination Potential	904
25	Excess Workload (Classification Use Only)	902
29	Missing Return	903
30	Transfer	803
31	Surveyed Before Assignment	910
32	Surveyed After Assignment	908
33	Error Accounts With No Return	901

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AIMS Disposal Code	Description	RCCMS Disposal Code
34	Claims Allowed in Full (Surveyed)	103
35	Survey – Lead Return Replaced	
36	Survey After Initial Contact	909
44	Substitute Not Liable - Appeals Returned	804
45	Reference and Information Return	802
50	Agreed Intermediate Sanction Payment	101
52	Change due to Correction of Operations	214
55	Unagreed Revocation Without Protest	605
56	Agreed Revocation of an IRA Plan	219
58	Discontinued Investigation	305
59	Penalties without Injunction	306
60	Injunction without Penalties	307
61	Injunction with Penalties	308
99	Information Report and Miscellaneous	801

(14) EP AIMS Push Codes

- 020 — Delinquent Return BMF/EPMF
- 021 — Substitute 5330 BMF
- 025 — Inadequate Records Notice BMF
- 036 — Substitute for Return BMF/IMF
- 041 — Current Return Pick-up BMF
- 049 — Joint Investigation
- 081 — Future Year Return BMF/EPMF

When a request is made through AIMS to post a transaction code, TC424, to the Master File (BMF, IMF, EPMF), if the Master file does not reflect the posting of the return (TC150), entering a Push Code from the above list, with the exclusion of Push Code 036, on the Form 5597 will post the TC 424 and 3 digit Push Code on AIMS and MF. The Push Code will allow the skeletal AIMS account (TC424) to remain active and will hold at MF for up to 26 months. If the return (TC 150) does not post on MF within that time frame, then the TC 424 will reverse shutting down the AIMS account and posting the closing on MF (TC421). If the return posts in the interim, an AIMS opening will automatically be generated, be extracted and a good AIMS account (TC420) will appear.

Note: Using a Push Code 036 will automatically generate a TC 150 and TC 420 on Master File, Push Code 036 can be used for all MFT's except for MFT 74 and 76.

(15) Fraud Condition Indicator Codes

Code	Fraud Condition	
█	█	#
█	█	#
█	█	#
█	█	#

(16) Informants Claims Indicator

Description indicates the availability of an Information Report relative to this examination. Input upon establishment or update.

Valid Values and Meanings:

Values	Meanings	
0	No Information Report on File	
1	Information Report on File	
3	Allowed Closing to Appeals	

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9 North American Industry Classification System (NAICS) Codes
(To be used by SBSE, LB&I & TEGE)

Agricultural Forestry, Fishing and Hunting

BOD Client Code			
	SB/SE	LB&I	
Crop Production			
111100	A	4	Oilseed & Grain Farming
111210	A	4	Vegetable & Melon Farming (Including potatoes and yams)
111300	A	4	Fruit & Tree Nut Farming
111400	A	4	Greenhouse, Nursery & Floriculture Production
111900	A	4	Other Crop Farming (including tobacco, cotton, sugarcane, hay peanut, sugar beet & all other crop farms)
Animal Production			
112111	A	4	Beef Cattle Ranching & Farming
112112	A	4	Cattle Feedlots
112120	A	4	Dairy Cattle & Milk Production
112130			Dual Purpose Cattle Ranching & Farming
112210	A	4	Hog & Pig Farming
112300	A	4	Poultry & Egg Production
112400	A	4	Sheep & Goat Farming
112510	A	4	Animal Aquaculture (including Shellfish & Finfish Farms & Hatcheries)
112900	A	4	Other Animal Production
Forestry and Logging			
113000	B	2	Forestry & logging (including forest nurseries & timber tracts)
113110	B	2	Timber Tract Operations
113210	B	2	Forest Nurseries & Gathering of Forest Products
113310	B	2	Logging
Fishing, Hunting and Trapping			
114110	B	4	Fishing
114210	B	4	Hunting & Trapping
Support Activities for Agriculture and Forestry			
115110	B	4	Support Activities for Crop Production (including cotton ginning, soil preparation, planting and Cultivating)
115210	B	4	Support Activities for Animal Production
115310	B	2	Support Activities for Forestry
Mining			
Oil and Natural Gas Extraction			
211110	F	2	Oil & Gas Extraction
Mining			
212110	F	2	Coal Mining
212200	F	2	Metal Ore Mining
212300	F	2	Non-metallic mineral mining & quarrying
212310	F	2	Stone mining & quarrying
212320	F	2	Sand, gravel, clay, and ceramic & refractory minerals mining & quarrying
212390	F	2	Other non-metallic mineral mining & quarrying
Support Activities for Mining			
213110	F	2	Support activities for mining
Utilities			
Utilities			
221000	P	2	Utilities
221100	P	2	Electric power generation, transmission & distribution (Utilities)
221210	P	2	Natural gas distribution (Utilities)
221300	P	2	Water, sewage and other systems (Utilities)
221500			Combination Gas & Electric
Construction			
Construction of Buildings			
236100	D	2	Residential building construction
236110	D	2	Residential building construction

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BOD Client Code			
	SB/SE	LB&I	
236200	D	2	Non-residential building construction
Heavy & Civil Engineering Construction			
237100	D	2	Utility system construction
237210	D	2	Land subdivision
237310	D	2	Highway, street and bridge construction
237990	D	2	Other heavy & civil engineering construction
Specialty Trade Contractors			
238100	C	2	Foundation, structure, & building exterior contractors (including framing carpentry, masonry, glass, roofing & siding)
238110	C	2	Poured concrete foundation & structure contractors
238120	C	2	Structural steel & pre-cast concrete construction contractors
238130	C	2	Framing carpentry contractors
238140	C	2	Masonry contractors
238150	C	2	Glass & glazing contractors
238160	C	2	Roofing contractors
238170	C	2	Siding contractors
238190	C	2	Other foundation, structure & building exterior contractors
238210	C	2	Electrical contractors
238220	C	2	Plumbing, heating & air-conditioning contractors
238290	C	2	Other building equipment contractors
238300	C	2	Building finishing contractors (including drywall, insulation, painting, wall covering, flooring, tile & finish carpentry)
238310	C	2	Drywall & insulation contractors
238320	C	2	Painting & wall covering contractors
238330	C	2	Flooring contractors
238340	C	2	Tile & terrazzo contractors
238350	C	2	Finish carpentry contractors
238390	C	2	Other building finishing contractors
238900	C	2	Specialty trade contractors (including site preparation)
238910	C	2	Site preparation contractors
238990	C	2	All other specialty trade contractors
Manufacturing			
Food Manufacturing			
311110	E	4	Animal Food Mfg.
311200	E	4	Grain & Oilseed Milling
311300	E	4	Sugar & Confectionery Product Mfg.
311400	E	4	Fruit & Vegetable Preserving & Specialty Food Mfg
311500	E	4	Dairy Product Mfg.
311610	E	4	Animal Slaughtering the Processing
311710	E	4	Seafood Product Preparation & Packaging
311800	E	4	Bakeries & Tortilla Mfg.
311900	E	4	Other Food Mfg. (including coffee, tea, flavoring & seasonings)
Beverage and Tobacco Product Manufacturing			
312000	E	4	Beverage & tobacco product manufacturing
312110	E	4	Soft drink & ice mfg.
312120	E	4	Breweries
312130	E	4	Wineries
312140	E	4	Distilleries
312200	E	4	Tobacco manufacturing
Textile and Fabric Mills			
313000	E	4	Textile mills
Textile Product Mills			
314000	E	4	Textile product mills
Apparel and Apparel Accessories Manufacturing			
315000	E	4	Apparel manufacturing
315100	E	4	Apparel knitting mills
315210	E	4	Cut & sew apparel contractors
315220	E	4	Men's & boy's cut & sew apparel manufacturing

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BOD Client Code			
	SB/SE	LB&I	
315230	E	4	Women's and & girl's cut & sew apparel manufacturing
315290	E	4	Other cut & sew apparel manufacturing
315990	E	4	Apparel accessories & other apparel manufacturing
Leather and Allied Product Manufacturing			
316110	E	4	Leather & Hide Tanning & Finishing
316210	E	4	Footwear mfg. (including rubber & plastics)
316990	E	4	Other leather & allied product mfg.
Wood Product Manufacturing			
321000	E	2	Wood product manufacturing
321110	E	2	Sawmills & wood preservation
321210	E	2	Veneer, plywood & engineering wood product mfg.
321900	E	2	Other wood product mfg.
Paper and Converted Paper Product Manufacturing			
322000	E	2	Paper manufacturing
322100	E	2	Pulp, paper & paperboard mills
322200	E	2	Converted paper product mfg.
Printing and Related Support Activities			
323100	E	3	Printing & related support activities
Petroleum and Coal Products Manufacturing			
324100	E	2	Petroleum and coal products manufacturing
324110	E	2	Petroleum refineries (including integrated)
324120	E	5	Asphalt paving, roofing & saturated materials manufacturing
324190	E	2	Other petroleum and coal products manufacturing
Chemical and Chemical Product Manufacturing			
325100	E	2	Basic chemical manufacturing
325200	E	2	Resin, synthetic rubber & artificial & synthetic fibers & filaments mfg
325300	E	2	Pesticide, fertilizer & other agricultural chemical mfg.
325410	E	4	Pharmaceutical & medicine mfg.
325500	E	2	Paint, coating & adhesive mfg.
325600	E	2	Soap, cleaning compound & toilet preparation mfg.
325900	E	2	Other chemical product mfg.
Plastics and Rubber Products Manufacturing			
326000	E	2	Plastics & rubber products manufacturing
326100	E	2	Plastic product manufacturing
326200	E	2	Rubber product manufacturing
Non-Metallic Mineral Product & Refractory Manufacturing			
327100	E	5	Clay product & refractory mfg
327210	E	5	Glass & glass product mfg
327300	E	2	Cement & concrete product mfg
327400	E	2	Lime & gypsum product mfg
327900	E	2	Other non-metallic mineral product mfg
Primary Metal Manufacturing			
331000	E	2	Primary metal manufacturing
331110	E	2	Iron & steel mills & ferroalloy mfg
331200	E	2	Steel product manufacturing from purchased steel
331310	E	2	Alumina & aluminum production & processing
331400	E	2	Non-ferrous metal (except aluminum) production & processing
331500	E	2	Foundries
Fabricated Metal Product Manufacturing			
332000	E	5	Fabricated metal product manufacturing
332110	E	5	Forging & stamping
332210	E	5	Cutlery & hand tool manufacturing
332300	E	5	Architectural & structural metals manufacturing
332400	E	5	Boiler, tank & shipping container manufacturing
332510	E	5	Hardware manufacturing
332610	E	5	Spring & wire products manufacturing
332700	E	5	Machine shops, turned product and screw, nut & bolt manufacturing
332810	E	5	Coating, engraving, heat treating and allied activities
332900	E	5	Other general purpose machinery manufacturing

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BOD Client Code			
	SB/SE	LB&I	
Machinery Manufacturing			
333000	E	5	Machinery manufacturing
333100	E	5	Agricultural, construction & mining machinery manufacturing
333200	E	5	Industrial machinery manufacturing
333310	E	5	Commercial & service industry machinery manufacturing
333410	E	5	Ventilation, heating, air-conditioning & commercial refrigeration equipment manufacturing
333510	E	5	Metalworking machinery manufacturing
333610	E	5	Engine, turbine & power transmission equipment manufacturing
333900	E	5	Other general purpose machinery manufacturing
Computer and Electronic Product Manufacturing			
334000	E	3	Computer & electronic product manufacturing
334110	E	3	Computer & peripheral equipment mfg
334200	E	3	Communication equipment mfg
334310	E	3	Audio & video equipment mfg
333410	E	3	Semiconductor & other electronic component mfg
333500	E	3	Navigational, measuring, electro medical & control instrument mfg
334610	E	3	Manufacturing & reproducing magnetic & optical media
Electrical Equipment, Appliance and Component Manufacturing			
335000	E	3	Electrical equipment, appliance & component manufacturing
335100	E	3	Electric lighting equipment mfg
335200	E	4	Household appliance mfg
335310	E	3	Electrical equipment mfg
335900	E	3	Other electrical equipment & component
Transportation Equipment Manufacturing			
336000	E	5	Transportation equipment manufacturing
336100	E	5	Motor Vehicle Mfg
336210	E	5	Motor Vehicle Body & Trailer Mfg
336300	E	5	Motor Vehicle Parts Mfg
336410	E	5	Aerospace Product & Parts Mfg
336510	E	5	Railroad Rolling Stock Mfg
336610	E	5	Ship & Boat Building
336990	E	5	Other Transportation Equipment Mfg
Furniture and Related Product Manufacturing			
337000	E	4	Furniture & Related Product Mfg
Miscellaneous Manufacturing			
339110	E	3	Medical Equipment & Supplies Mfg
339900	E	3	Other Miscellaneous Manufacturing
Wholesale Trade			
Merchant Wholesalers, Durable Goods			
423100	G	5	Motor vehicle & motor vehicle part & supplies wholesalers
423200	G	4	Furniture & home furnishing wholesalers
423300	G	5	Lumber & other construction materials wholesalers
423400	G	5	Professional & commercial equipment & supplies wholesalers
423500	G	2	Metal & mineral (except petroleum)
423600	G	5	Electrical goods wholesalers
423700	G	5	Hardware, plumbing and heating equipment & supplies
423800	G	5	Machinery, equipment & supplies wholesalers
423910	G	4	Sporting & recreational goods & supplies wholesalers
423920	G	4	Toy & hobby goods & supplies wholesalers
423930	G	4	Recyclable material wholesalers
423940	G	4	Jewelry, watch, precious stone & precious metal wholesalers
423990	G	4	Other miscellaneous durable goods wholesalers
Merchant Wholesalers, Non-durable Goods			
424100	G	2	Paper & Paper Produce Wholesalers
424210	G	4	Drugs & Druggists' Sundries Wholesalers
424300	G	4	Apparel, Piece Goods & Notions Wholesalers
424400	G	4	Grocery & Related Product Wholesalers

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BOD Client Code			
	SB/SE	LB&I	
424500	G	4	Farm Product Raw Material Wholesalers
424600	G	2	Chemical & Allied Product Wholesalers
424700	G	2	Petroleum & Petroleum Products Wholesalers
424800	G	4	Beer, Wine & Distilled Alcoholic Beverage Wholesalers
424910	G	4	Farm Supplies Wholesalers
424920	G	3	Book, Periodical & Newspaper Wholesalers
424930	G	4	Flower, Nursery Stock & Florists' Supplies Wholesalers
424940	G	4	Tobacco & Tobacco Product Wholesalers
424950	G	2	Paint, Varnish & Supplies Wholesalers
424990	G	4	Other Miscellaneous Nondurable Goods Wholesalers
Wholesale Electronic Markets and Agents & Brokers			
425110	G	3	Business to business electronic markets
425120	G	3	Wholesale trade agents & brokers
Retail Trade			
Motor Vehicle and Parts Dealers			
441110	I	5	New Car Dealers
441120	I	5	Used Car Dealers
441210	I	5	Recreational Vehicle Dealers
441221	I	5	Motorcycle Dealers
441222	I	5	Boat Dealers
441229	I	5	All Other Motor Vehicle Dealers
441300	I	5	Automotive Parts, Accessories & Tire Stores
Furniture and Home Furnishing Stores			
442110	K	4	Furniture stores
442200	K	4	Home furnishings stores
442210	K	4	Floor covering stores
442291	K	4	Window treatment stores
442299	K	4	All other home furnishing stores
Electronics and Appliance Stores			
443111	L	4	Household Appliance Store
443112	L	4	Radio, Television & Other Electronic Stores
443120	L	3	Computer Software Stores
443130	L	3	Camera & Photographic Supplies Stores
Building Material and Garden Equipment and Supplies Dealers			
444110	L	4	Home Centers
444120	L	4	Paint & Wallpaper Stores
444130	L	4	Hardware Stores
444190	L	4	Other Building Material Dealers
444200	L	4	Lawn & Garden Equipment & Supplies Stores
Food and Beverage Stores			
445100	J	4	Grocery stores (including supermarkets & convenience stores without gas)
445110	J	4	Supermarkets and Other Grocery (except Convenience) Stores
445120	J	4	Convenience Stores
445210	J	4	Meat Markets
445220	J	4	Fish & Seafood Markets
445230	J	4	Fruit & Vegetable Markets
445290	J	4	Other specialty food stores
445291	J	4	Baked Goods Stores
445292	J	4	Confectionery & nut stores
445299	J	4	All Other Specialty Food Stores
445310	J	4	Beer, Wine & liquor Stores
Health and Personal Care Stores			
446110	L	4	Pharmacies & Drug Stores
446120	L	4	Cosmetics, Beauty Supplies & Perfume Stores
446130	L	4	Optical Goods Stores
446190	L	4	Other Health and Personal Care Stores
Gasoline Stations			
447100	I	2	Gasoline Stations (including Convenience Store with Gas)

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BOD Client Code			
	SB/SE	LB&I	
Clothing and Clothing Accessories Stores			
448110	K	4	Men's Clothing Stores
448120	K	4	Women's Clothing Stores
448130	K	4	Children's & Infant's Clothing Stores
448140	K	4	Family Clothing Stores
448150	K	4	Clothing Accessories Stores
448190	K	4	Other clothing stores
448210	K	4	Shoe Stores
448310	K	4	Jewelry Stores
448320	K	4	Luggage & Leather Good Stores
Sporting Goods, Hobby, Book and Music Stores			
451110	L	4	Sporting Goods Stores
451120	L	4	Hobby, Toy & Game Stores
451130	L	4	Sewing, Needlework & Piece Goods Stores
451140	L	4	Musical Instrument & Supplies Stores
451211	L	3	Book Stores
451212	L	3	News Dealers & Newsstands
451220	L	4	Prerecorded Tape, Compact Disc & Record Stores
General Merchandise Stores			
452000	K	4	General merchandise stores
452110	K	4	Department Stores
452900	K	4	Other General Merchandise Stores
Miscellaneous Store Retailers			
453110	L	4	Florists
453210	L	4	Office Supplies & Stationery Stores
453220	L	4	Gift, Novelty & Souvenir Stores
453310	L	4	Used Merchandise Stores
453910	L	4	Pet & Pet Supplies Stores
453920	L	4	Art Dealers
453930	L	4	Manufactured (Mobile) Home Dealers
453990	L	4	All Other Miscellaneous Store Retailers (including tobacco, candle & Trophy Shops)
Non-store Retailers & Fuel Dealers			
454110	H	4	Electronic Shopping & Mail-Order Houses
454111	H	4	Electronic shopping
454112	H	4	Electronic auctions
454113	H	4	Mail-order houses
454210	H	4	Vending Machine Operators
454310	H	2	Fuel Dealers
454311	H	2	Heating Oil Dealers
454312	H	2	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	H	2	Other Fuel Dealers
454390	H	4	Other Direct Selling Establishments (Including Door-to-Door Retailing, Frozen Food Plan Providers, Party Plan Merchandisers & Coffee-Break Service Providers)
Transportation and Warehousing			
Air Transportation			
481000	O	5	Air Transportation
Rail Transportation			
482110	O	5	Rail Transportation
Water Transportation			
483000	P	5	Water Transportation
Truck Transportation			
484110	P	5	General Freight Trucking, Local
484120	P	5	General Freight Trucking, Long-Distance
484200	P	5	Specialized Freight Trucking
Transit and Ground Passenger Transportation			
485110	O	5	Urban Transit Systems

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BOD Client Code			
	SB/SE	LB&I	
485210	O	5	Interurban & Rural Bus Transportation
485300	O	5	Taxi & Limousine service
485310	O	5	Taxi Service
485320	O	5	Limousine Service
485410	O	5	School & Employee Bus Transportation
485510	O	5	Charter Bus Industry
485990	O	5	Other Transit & Ground Passenger Transportation
Pipeline Transportation			
486000	P	2	Pipeline Transportation
Scenic & Sight-seeing Transportation			
487000	O	5	Scenic & Sight-seeing
Support Activities for Transportation			
488000	P	5	Support activities for transportation (including motor vehicle towing)
488100	O	5	Support Activities for Air Transportation
488210	O	5	Support Activities for Rail Transportation
488300	P	2	Support Activities for Water Transportation
488410	P	5	Motor Vehicle Towing
488490	P	5	Other Support Activities for Road Transportation
488510	P	5	Freight Transportation Arrangement
488990	P	5	Other Support Activities for Transportation
Couriers and Messengers			
492000	P	3	Couriers & messengers
492110	P	3	Couriers
492210	P	3	Local Messengers & Local Delivery
Warehousing and Storage			
493100	P	5	Warehousing & Storage Facilities (Except Lessors of Mini-warehouses & Self Storage Units)
Information			
Publishing Industries			
511000	E	3	Publishing Industries (except internet)
511110	E	3	Newspaper Publishers (except internet)
511120	E	3	Periodical Publishers (except internet)
511130	E	3	Book Publishers (except internet)
511140	E	3	Directory & mailing list publishers (except internet)
511190	E	3	Other Publishers (except internet)
511210	E	3	Software Publishers
Motion Picture and Sound Recording Industries			
512100	Q	3	Motion Picture & Video Industries (Except Video Rental)
512200	Q	3	Sound Recording Industries
Broadcasting			
515000	P	3	Broadcasting (except internet)
515100	P	3	Radio & Television Broadcasting
515210	P	3	Cable & other subscription programming
Internet Publishing and Broadcasting			
516110	S	3	Internet publishing & broadcasting
Telecommunications			
517000	P	3	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers and other telecommunications)
Internet Service providers, Web Search Portals and Data Processing Services			
518111	S	3	Internet Service Providers
518112	S	3	Web Search Portals
518210	S	3	Data processing, hosting and related services
Information Services			
519100	S	3	Other information services (including news syndicates & libraries)
Finance and Insurance			
Credit Intermediation and Related Activities			
522100	N	1	Depository credit intermediation (including commercial banking, savings institutions and credit unions)

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BOD Client Code			
	SB/SE	LB&I	
522110	N	1	Commercial Banking
522120	N	1	Savings Institutions
522130	N	1	Credit Unions
522190	N	1	Other Depository Credit Intermediation
522200	N	1	Non-depository credit intermediation (including sales financing & consumer lending)
522210	N	1	Credit Card Issuing
522220	N	1	Sales Financing
522291	N	1	Consumer Lending
522292	N	1	Real Estate Credit (including mortgage bankers & originators)
522293	N	1	International Trade Financing
522294	N	1	Secondary Market Financing
522298	N	1	All Other Non-depository Credit Intermediation
522300	N	1	Activities related to credit intermediation (including loan brokers)
Securities, Commodity Contracts and Other Financial Investments and Related Activities			
523110	N	1	Investment Banking & Securities Dealing
523120	N	1	Securities Brokerage
523130	N	1	Commodity Contracts Dealing
523140	N	1	Commodity Contracts Brokerage
523210	N	1	Securities & Commodity Exchanges
523900	N	1	Other Financial Investment Activities (Including Portfolio Management & Investment Advice)
Insurance Carriers and Related Activities			
524140	N	1	Direct Life, Health & Medical Insurance & Reinsurance Carriers
524150	N	1	Direct Insurance & Reinsurance (Except Life, Health & Medical) Carriers
524210	N	1	Insurance Agencies & Brokerages
524290	N	1	Other Insurance Related Activities
Funds, Trusts and Other Financial Vehicles			
525100	N	1	Insurance & Employee Benefit Funds
525910	N	1	Open-End Investment Funds (Form 1120-RIC)
525290	N	1	Trusts, Estates & Agency Accounts
525930	N	1	Real Estate Investment Trusts (Form 1120-REIT)
525990	N	1	Other Financial Vehicles
Real Estate and Rental & Leasing			
Real Estate			
531100	M	5	Lessors of real estate (including mini warehouses & self-storage units)
531110	M	5	Lessors of Residential Buildings & Dwellings
531114	M	5	Cooperative housing
531120	M	5	Lessors of Non-Residential Buildings (Except Mini-warehouses)
531130	M	5	Lessors of Mini-warehouses & Self Storage Units
531190	M	5	Lessors of Other Real Estate Property
531210	M	5	Offices of Real Estate Agents & Brokers
531310	M	5	Real Estate Property Managers
531320	M	5	Offices of Real Estate Appraisers
531390	M	5	Other Activities Related to Real Estate
Rental and Leasing Services			
532100	T	5	Automotive Equipment Rental & Leasing
532210	S	4	Consumer Electronics & Appliances Rental
532220	S	4	Formal Wear & Costume Rental
532230	Q	3	Video Tape & Disc Rental
532290	S	4	Other Consumer Goods Rental
532310	S	4	General Rental Centers
532400	S	5	Commercial & Industrial Machinery & Equipment Rental & Leasing
Lessors of Non-financial Intangible Assets			
533110	S	3	Lessors of non-financial intangible assets (except copyrighted works)
Professional, Scientific and Technical Services			
Professional, Scientific and Technical Services			
541100	U	1	Legal Services

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BOD Client Code			
	SB/SE	LB&I	
541110	U	1	Offices of Lawyers
541190	U	1	Other Legal Services
541211	U	1	Office of Certified Public Accountants
541213	U	1	Tax Preparation Services
541214	U	1	Payroll Services
541219	U	1	Other Accounting Services
541310	U	4	Architectural Services
541320	U	4	Landscape Architectural Services
541330	U	4	Engineering Services
541340	U	4	Drafting Services
541350	U	4	Building Inspection Services
541360	U	4	Geophysical Surveying & Mapping Services
541370	U	4	Surveying & Mapping (Except geophysical) Services
541380	U	4	Testing Laboratories
541400	U	4	Specialized Design Service (Including interior, industrial, graphic & Fashion design)
541510	U	3	Computer systems design & related services
541511	U	3	Custom Computer Programming Services
541512	U	3	Computer Systems Design Services
541513	U	3	Computer facilities management services
541519	U	3	Other Computer Related Services
541600	U	3	Management, scientific & technical consulting services
541700	U	3	Scientific Research & Development Services
541800	U	4	Advertising & Related Services
541910	U	4	Marketing Research & Public Opinion Polling
541920	U	4	Photographic Services
541930	U	4	Translation & Interpretation Services
541940	U	4	Veterinary Services
541990	U	3	All Other Professional, Scientific & Technical Services
Management of Companies & Enterprises			
Management of Companies (Holding Companies)			
551111	S	1	Offices of Bank Holding Companies
551112	S	1	Offices of Other Holding Companies
Administrative & Support, Waste Management & Remediation Services			
Administrative and Support Services			
561110	S	4	Office Administrative Services
561210	S	4	Facilities Support Service
561300	S	4	Employment Services
561410	S	4	Document Preparation Services
561420	S	4	Telephone Call Centers (including telephone answering services & telemarketing bureaus)
561430	S	4	Business service centers (including private mail centers & copy shops)
561440	S	4	Collection Agencies
561450	S	4	Credit Bureaus
561490	S	4	Other Business Support Services (Including Repossession Services, Court Reporting & Stenotype Services)
561500	S	4	Travel Arrangement & Reservation Services
561600	S	4	Investigation & Security Services
561710	S	4	Exterminating & Pest Control Services
561720	S	4	Janitorial Services
561730	S	4	Landscaping Services
561740	S	4	Carpet & Upholstery Cleaning Services
561790	S	4	Other Services to Buildings & Dwellings
561900	S	4	Other Support Services (Including Packages & Leveling services & convention Trade Show Organizers)
Waste Management and Remediation Services			
562000	S	2	Waste Management & Remediation Services

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BOD Client Code			
	SB/SE	LB&I	
Educational Services			
Educational Services			
611000	S	4	Educational Services (Including schools, colleges & universities)
Health Care & Social Assistance			
Ambulatory Health Care Services			
621111	R	4	Offices of Physicians (except mental health specialists)
621112	R	4	Offices of Physicians, mental health specialists
621210	R	4	Offices of Dentists
621310	R	4	Offices of Chiropractors
621320	R	4	Offices of Optometrists
621330	R	4	Offices of Mental Health Practitioners (except Physicians)
621340	R	4	Offices of Physical, Occupational & Speech Therapists & Audiologists
621391	R	4	Office of Podiatrists
621399	R	4	Offices of all other miscellaneous Health Practitioners
621400	R	4	Outpatient Care centers
621410	R	4	Family Planning Centers
621420	R	4	Outpatient Mental Health & Substance Abuse Centers
621491	R	4	HMO Medical Centers
621492	R	4	Kidney Dialysis Centers
621493	R	4	Freestanding Ambulatory Surgical & Emergency Centers
621498	R	4	All Other Outpatient Care Centers
621510	R	4	Medical & Diagnostic Laboratories
621610	R	4	Home Health Services
621900	R	4	Other Ambulatory Health Care Services (Including ambulance services & blood & organ banks)
Hospitals			
622000	R	4	Hospitals
Nursing and Residential Care Facilities			
623000	R	4	Nursing and Residential Care Facilities
Social Assistance			
624100	S	4	Individual & Family Services
624200	S	4	Community & Housing & Emergency & Other Relief Services
624310	S	4	Vocational Rehabilitation Services
624410	S	4	Child Day Care Services
Arts, Entertainment & Recreation			
Performing Arts, Spectator Sports and Related Industries			
711100	Q	3	Performing Arts Companies
711210	Q	3	Spectator Sports (including sports clubs & race tracks)
711300	Q	3	Promoters of Performing Arts, Sports & Similar events
711410	Q	3	Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures
711510	Q	3	Independent Artists, Writers & Performers
Museums, Historical Sites and Similar Institutions			
712100	Q	3	Museums, Historical Sites & Similar Institutions
Amusement, Gambling and Recreational Industries			
713100	Q	3	Amusement Parks & Arcades
713200	Q	3	Gambling Industries
713900	Q	3	Other Amusement & Recreational Industries (including Golf Courses, skiing facilities, marinas, fitness centers, bowling centers)
Accommodation and Foodservices			
Accommodation			
721100	T	4	Travel accommodation (including hotels, motels and Bed & Breakfast inns)
721110	T	4	Hotels (Except casino hotels) & motels
721120	T	4	Casino Hotels
721191	T	4	Bed & Breakfast Inns
721199	T	4	All other Traveler Accommodations
721210	T	4	RV (Recreational Vehicle) Parks & Recreational camps
721310	T	4	Rooming & Boarding Houses
Foodservices and Drinking Places			

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BOD Client Code			
	SB/SE	LB&I	
722110	J	4	Full-service Restaurants
722210	J	4	Limited-service eating places
722300	J	4	Special Foodservices (including Foodservice Contractors & Caterers)
722410	J	4	Drinking Places (Alcoholic Beverages)
Other Services			
Repair and Maintenance			
811110	T	5	Automotive Mechanical & Electrical Repair & Maintenance
811120	T	5	Automotive Body, Paint, Interior & Glass Repair
811190	T	5	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210	T	3	Electronic & precision equipment repair & maintenance
811310	T	5	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair and Maintenance
811410	T	4	Home & Garden Equipment & Appliance Repair & Maintenance
811420	T	4	Reupholstering & Furniture Repair
811430	T	4	Footwear & Leather Goods Repair
811490	T	4	Other Personal & Household Goods Repair & Maintenance
Personal and Laundry Services			
812111	S	4	Barber Shops
812112	S	4	Beauty Salons
812113	S	4	Nail Salons
812190	S	4	Other Personal Care Services (Including Diet & Weight Reducing Centers)
812210	S	4	Funeral Homes & Funeral Services
812220	S	4	Cemeteries & Crematories
812310	S	4	Coin-operated Laundries & Drycleaners
812320	S	4	Dry-cleaning & Laundry Services (except Coin-operated)
812330	S	4	Linen & Uniform Supply
812910	S	4	Pet Care (Except Veterinary) Services
812920	S	4	Photo Finishing
812930	S	4	Parking Lots & Garages
812990	S	4	All Other Personal Services
Religious, Grantmaking, Civic Professional, and Similar Organizations			
813000	S	4	Religious, Grantmaking, Civic & other Membership Organizations
813930	S	4	Labor Unions and Similar Labor Organizations
921000			Governmental Instrumentality or Agency

10 Exempt Organizations Computer Systems Codes

(1) General

Exempt Organization (EO) returns are processed in the Ogden Campus.

EO AIMS ACTIVITY CODES

Code	Definition
EO ACTIVITY CODES Form 990/990-EZ (MFT 67)	
318	501(f) Cooperative Service Organizations of Operating Educational Organizations
319	ACA 1322 for Qualified Nonprofit Health Insurance Issuers IRC 501(c)(29)
320	Form 990 International Issues
321	501(c)(28) National Railroad Retirement Investment Trust
323	501 (c)(27) State Sponsored Workers Compensation Reinsurance (990)
324	501(n) Charitable Risk Pool (990)
327	501(c)(1) U.S. Instrumentality
328	501(c)(2) Title Holding Corporation
337	Form 1041/1041A
339	Private School
340	Educational Other Than Private School

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Code	Definition
341	501(c)(3) Other
342	Religious Organization
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
352	IRC 529, Qualified State Sponsored Tuition Program (Form 990)
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 (Form 990)
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	Political Organizations
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
382	501(c)(22) Withdrawal Liability Payment Fund
398	501(c)(24) Trust of Terminated Plans
399	501(c)(25) Real Property Title Holding Company
Form 8278 (MFT 99)	
501	Section 6694 (a)
502	Section 6694 (b)
503	Section 6695 (f)
504	Section 6695 (a) – (e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Form 8278 – Miscellaneous Civil Penalties
Form 926 (MFT 81)	
992	Form 926
Form 8804 (MFT 08)	
488	Annual Return of Partnership Withholding Section 1446
Form 8871/8872 (MFT 47,49)	
325	Form 8871 Political Organization Notice of Section 527 Status
326	Form 8872 Political Organization Report of Contributions and Expenditures
Form 990—BL (MFT 56)	
379	501(c)(21) Black Lung Trust
Form 990—T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program
359	501(c)(27) State Sponsored Workers Compensation Reinsurance
362	501(c)(26) State Sponsored High Risk Health Ins. Org.
367	Political Organizations
368	IRC 501(n) Charitable Risk Pool (990T)
385	501(c)(28) National Railroad Retirement Investment Trust
386	501(c)(2) Title Holding Corporation
387	501(c)(3) Private Foundation

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Code	Definition
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"
305	TEFRA-PCS Referred from LB&I, SB/SE and W&I Divisions
Employment Tax Returns (MFT 01, 04, 09, 10, 11, 12, 14, 16, 17, 19, 22, 30, 71, 72, 80)	
462	Form 944, Employers Annual Federal Tax Return
463	Form 945, Annual Federal Income Tax Withheld
464	Form 940, Employer's Annual Federal Unemployment Tax Return
465	Form 941, Employer's Quarterly Federal Tax Return
467	Form 943, Employer's Annual Tax Return for Agriculture Employees
468	CT-1, Employer's Annual Retirement Tax Return
469	CT-2, Employee Representatives Quarterly Railroad Retirement Tax Return
470	Form 1042, Withholding Tax for US Income or Foreign Persons
Form 1065 (MFT 06, 35)	
380	501(d) Apostolic or Religious Association
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
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 4720/4720A (MFT 50,66)	
334	Form 4720/4720A, 4941-4945 Priv., Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions
400	Form 4720A, 4941-4945 Priv., Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions
Form 5227 (MFT 37)	
335	Form 5227, Split Interest Trust, Assets under \$100,000
336	Form 5227, Split Interest Trust, Assets \$100,000 and Over
Form 1041 (MFT 05, 36)	
337	Form 1041/1041A
Form 1120 (MFT 02 & 32)	
338	Form 1120 Private Foundation with Revoked Exemption
395	Form 1120POL Exempt
396	Form 1120POL
Related 11C and 730 Returns (MFT 63, 64, 96, 97)	

EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS	
Code	Definition
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Related 1040 (Other) Returns (MFT 20,22,30)	
266	Form 1040SS/1040PR (US Self Employment Tax – English/Spanish)
270	Form 1040 EITC & TPI<\$200K & Sch C/F w/TGR<\$25K
271	EITC & TPI <\$200K & Sch C/F w/ TGR >= \$25k
272	Form 1040 TPI<\$200K & No Sch C or E, F or 2106 (No EITC)
273	Form 1040 TPI<\$200K & No Sch C or F (E and 2106 OK) (No EITC)
274	Form 1040 Non-Farm Bus w/Sch C/F TGR<\$25K&TPI<\$200K
275	Form 1040 Non-Farm Bus w/Sch C/F TGR \$25K<\$100K &TPI<\$200K
276	Form 1040 Non-Farm Business w/Sch C/F TGR\$100K<\$200K
277	Form 1040 Non-Farm Business w/Sch C/F TGR \$200K or More & TPI<\$200K
278	Form 1040 Farm Business Not Classified Elsewhere & TPI<\$200K
279	Form 1040 No Sch C/F & TPI \$200K>\$1M
280	Form 1040 Sch C or F & TPI\$200K <\$1m

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EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS	
Code	Definition
281	Form 1040 IMF TPI>=\$1M PR 1/22
282	Form 1040 IMF TPI>=\$1,000,000 and <\$5,000,000
283	Form 1040 IMF TPI>=\$5,000,000 and <\$10,000,000
284	Form 1040 IMF TPI>=\$10,000,000
Related 1041 (Other) Returns (MFT 05,21,36)	
495	Form 1041 – Non-Automatic – Valid for Inventory and Non Examined Closures only
496	Form 1041 Taxable (Automatic & Non-Automatic)
497	Form 1041 Non-taxable Grantor, Pooled Income Fund, Bankruptcy Estates
498	Form 1041 Non-taxable Other
Related 1042 (MFT 12)	
470	Form 1042, Withholding Tax for US Income or Foreign Persons
Related 1065 (Other) Return (MFT 06, 35)	
473	Form 1065 Taxable Return
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
Form 5330 (MFT 76)	
310	Related 5330 (other) Returns
Form 1120S Taxable (MFT 02 & 31)	
202	Form 1120S (Taxable)
Form 1120 (including 1120L and 1120PC) (MFT 02 & 32)	
203	No Balance Sheet
209	Assets < \$250,000
213	Assets > \$250,000 and < \$1,000,000
215	> \$1,000,000 and < \$5,000,000
217	> \$5,000,000 and < \$10,000,000
219	> \$10,000,000 and < \$50,000,000
221	> \$50,000,000 and < \$100,000,000
223	> \$100,000,000 and < \$250,000,000
226	Form 1120 (\$250 MIL<\$500 MIL)
227	Form 1120 (\$500 MIL<\$1 BIL)
228	Form 1120 (\$1 BIL<\$5 BIL)
229	Form 1120 (\$5 BIL<\$20 BIL)
230	Form 1120 (\$20 BIL and OVER)
231	Form 1120 \$250 MIL and OVER – Valid only for Inventory. Not valid for closures)
Form 1120F (Other) Returns (MFT 02)	
241	Form 1120 FSC
260	Assets = 0 Default Activity Code;259 Conversion and Opening Creation date later than 12/31/07
261	Assets >0 and <\$10,000,000
262	Assets >\$10,000,000 and <\$50,000,000
263	Form 1120F (\$50Mil under \$100Mil Asset Class 10) (\$100Mil under \$250Mil Asset Class 11)
265	Form 1120F (\$250Mil under \$500Mil Asset Class 13) (\$500Mil under \$1Bil Asset Class 14) (\$1Bil under \$5Bil Asset Class 15) (\$5Bil under \$20Bil Asset Class 16) (\$20Bil and over Asset Class 17)
267	Form 1120F (Assets = 0) Default for AC 259 Conversion and Opening Creation Date before 1/1/2008
Form 1120S (Nontaxable) (MFT 02 & 31)	
234	No Balance Sheet
288	Assets Under \$200,000
289	Assets \$200,000 Under \$10,000,000
290	Assets \$10,000,000 and Over
Form 8278 (MFT 99)	
501	Section 6694(a)
502	Section 6694(b)
503	Section 6695(f)

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EO ACTIVITY CODES FOR DISCREPANCY ADJUSTMENTS	
Code	Definition
504	Section 6695(a)-(e)
505	Preparer, Promoter, Section 6707, 6707A, 4965
507	Form 8278 – Miscellaneous Civil Penalties
520	Information Return Examination
Form 926	(MFT 81)
992	Form 926
Form 8804	(MFT 08)
488	Annual Return of Partnership Withholding Section 1446
Form 8871	(MFT 47, 49)
325	Form 8871- Political Organization Notice of Section 527 Status
326	Form 8872- Political Organization Report of Contributions and Expenditures

(2) EO Disposal Codes

Code	Definition
EO Disposal Codes No Change Disposal Code	
02	No Change
Regulatory/Revenue Protection Change Disposal Code	
01	No Change with Adjustments
18	Chapter 42 - Under Tolerance
19	Amendment Secured/Bond Document Change
54	Chapter 42 – Under Tolerance Non-PF's 990
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/Bonds Taxable - Agreed
10	Unagreed - Without Protest
11	Unagreed - Petition to Tax Court
12	Closing Agreement
14	Termination
15	Church Examination - Unagreed
16	Other Status Change – Non-Declaratory Judgement
17	Change in Foundation Status
34	Claims Allowed in Full (Surveyed)
50	Agreed Intermediate Sanction Payments
52	Change due to Correction of Operations
55	Unagreed Revocation
58	Discontinued Investigation
59	Penalties without Injunction
60	Injunction without Penalties
61	Injunction with Penalties
Non-Examined-Classification Disposal Codes	
Accepted on Manual Classification *SERFE (S/C obsolete as of 01/2007)(Non-SERFE)	
20	Regular Classification
Non-Examined Screened	
Accepted During Screening (SERFE/RICS)	
21	Questionable Items Explained
22	No Examination Potential
25	Excess Workload (Classification Use Only)
Non-Examined—Survey Disposal Codes	
Surveyed Before Assignment	
31	Surveyed Before Assignment
35	Surveyed – Lead Return Replaced
Surveyed After Assignment	
32	Surveyed After Assignment

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Code	Definition
36	Surveyed After Initial Contact
Non-Examined—Miscellaneous Disposal Codes	
29	Missing Returns
30	Transfer
33	Error Accounts with No Return
40	Surveyed - No Return - Taxpayer Unable to Locate
44	Substitute Not Liable - Appeals Returned
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

Priority	Code	Description
1	09, 55	Revocation
2	07, 10, 11, or 15	Unagreed
3	03, 18, 50 and 54	Agreed Tax or Penalty Change
4	12	Closing Agreement
5	16	Other Status Change – Non-Declaratory Judgement
6	34	Claims Allowed in Full (Surveyed)
7	17	Change in Foundation Status
8	14	Termination
9	06	Delinquent Return Secured
10	05	Delinquent Related Return Secured
11	04	Change to Related Return
12	19	Amendment Secured/Bond Document Change
13	01	No Change with Adjustments
15	, 52	Change due to Correction of Operations
16	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.

Master File (EO/BMF) Status Codes

Definition of an “Active” Organization: for purposes of counting an organization as an active EO Division customer, an active organization is one that has either received a favorable IRS determination letter that is currently in effect or has filed an EO return that is subject to EO Division compliance oversight.

Active Status Code	
01	Unconditional Exemption
02	Conditional Exemption
06	State University or College Filing Form 990-T (but not on the master file as having been recognized as exempt)
07	Church Filing Form 990T
10	Pre-Examination of a Church (not on the master file as having been recognized as exempt)
11	School Certification (filed racial non-discrimination Form 5578) (skeletal info put on master file by Ogden Submission Processing Campus to allow 5578 to post)
12	Formal Exemption IRC 4947(a) (2) trust filing Form 5227 or taxable farmer’s cooperative (allows a 990, PF or 5227 to post when no EO section is on BMF)

Active Status Code		
18	Temporary revocation of a private foundation (trust) required to File 990-PF and 1041	
19	Revocation of a private foundation (corp.) required to File 990-PF and 1120	
23	IRC 507(a) Termination (required to file a Form 990-PF)	
24	507 (b)(1)(A) Termination (required to file a Form 990-PF)	
25	507(b)(1)(B) Termination (60 month termination)	
34	IRC 527 Political Organizations (required to file Forms 990, 1120-POL, 8871 & 8872))	
36	Organizations other than 501(c)(3), (9) or (17) without determination letters but who file Forms 990	
		#
Inactive Status Codes		
20	Termination (out of business)	
22	Revocation	
26	Termination Merger (when two EOs are merged, the terminated entity this is the non-survivor)	
28	No longer a member of a group ruling (subordinate entity whose parent organization states it is no longer part of the group)	
29	Group Ruling has been Dissolved (parent entity and all subs. are dissolved)	
40	Return filed, no record of exemption	
41	No Reply to Solicitation for an Application (repeat Form 990 filer without a determination letter. Ogden Submission Processing Campus sets these up with taxable filing requirements)	
70	Exemption application was denied	
71	Failed to Establish (Incomplete Application, No Exemption)	
72	Refusal to Rule (organization unable to furnish detailed description of activities)	
97	Revocation due to failure to file Form 990, 990-EZ, 990-PF and 990N for 3 years	
99	Dump Code – No exemption (prior EO status codes 20, 22, 41 or 70-72)	
Unspecified Status Codes		
21	Unable to locate (Campus service center notices returned undeliverable or not returned at all)	
30	Churches Voluntarily file Form 990 (but not on the master file as having been recognized as exempt)	
31	Small Organizations with gross receipts less than \$5000 who voluntarily file Form 990	
33	Foreign Private Foundations described in IRC 4948(b) (these are PFs that are not required to apply for exemption but are required to file Form 990-PF to pay 4% tax on US investment income)	
35	Foreign charities without foundation classification that are exempt by treaty (required to file Form 990-PF)	
36	Non IRC 501(c)(3), (9) or (17) Filers – No official exemption	
42	An extension of time to file Form 990 was filed but the organization has no determination letter and is not on the master file as exempt.	

EO/AIMS	Definition	
07	Transferred In (Not Started) - Indicates that a compliance activity has been transferred from another Area/Function/BOD	
08	Selected, Not Assigned - Indicates that a compliance activity has been selected for examination but has not yet been assigned to a specific group.	
10	Assigned, Not Started (No Time Applied) - Indicates that a compliance activity has been assigned to a group/examiner, but no time has been applied. (Exception: church inquiry cases)	
12	Assigned, Started (Time Applied) - Indicates that a compliance activity has been assigned to an examiner and time has been applied.	
13	30-Day Letter - Indicates a 30-day letter has been issued by an exam group and is awaiting a response from the taxpayer. Status code includes time spent reviewing TP response (if any) and preparing/issuing a rebuttal to a filed protest.	
17	Fraud Development - Indicates an examination with civil and criminal fraud potential	
18	Accepted by CI - Indicates an examination with a CI-accepted referral.	
20	Review - Indicates that a compliance activity has been transferred to Mandatory Review Staff for review.	
21	Returned from Appeals - Indicates an examination returned from Appeals and should be updated to appropriate status, generally status code 12 or 20.	
22	30-Day Letter	
24	90-Day Letter (Statutory Notice Issued) - Indicates a 90-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.	
25	Case Issues Awaiting Counsel Review - Indicates that Mandatory Review is working with Counsel to develop an issue(s) in a compliance activity. The activity will be placed back into status 20 once issue development discussions with Counsel have concluded.	

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EO/AIMS	Definition	
26	Transferred to Joint Committee - Indicates that an examination has been placed in a suspense status awaiting Joint Committee Review.	
30	Suspense, Form 1254 - Indicates that a compliance activity has been placed in a suspense status and that Form 1254 (<i>Examination Suspense Report</i>) has been placed in the case file.	
32	Suspense, Fraud Administrative - Indicates that a compliance activity has been placed in a fraud suspense status after CI has forwarded its investigation to DOJ for prosecution.	
34	Suspense, TEFRA-PCS - Indicates that a compliance activity has been placed in a suspense status awaiting the closing or establishment of a TEFRA-PCS case.	
36	Suspense, Fraud Grand Jury - Indicates that a compliance activity has been placed in a fraud suspense status during an active grand jury investigation.	
38	Suspense, All Other - Indicates that a compliance activity has been placed in a suspense status awaiting technical advice for a reason not defined by another suspense status code.	
51	Closing Unit: Unassigned - Indicates that a compliance activity is in the closing unit and has not been assigned to a tax examiner.	
52	Reserved	
53	Closing Unit: Reviewed by Lead Tax Examiner - Indicates that a compliance activity is in the closing unit and currently reviewed by a lead tax examiner.	
54	Closing Unit: Assigned to Tax Examiner - Indicates that a compliance activity is in the closing unit and has been assigned to a tax examiner.	
55	Closing Unit: Previously Suspended / Fraud / Returned from Appeals - Indicates that a compliance activity is in the closing unit and has been in status codes 17, 18, 21, 26, 30, 32, 34, 36, 38 and/or 58.	
56	Record Deletion - Indicates Form 10904 has been prepared and is awaiting input by closing unit.	
57	Surveys Held - All returns that have been or are expected to be in the closing unit for two or more weeks and will be closed with Disposal Codes 31, 32, 35, 36, 40	
58	Closing Unit: Suspense	
60	Classification Control	
80	Appeals - Non-docketed	
81	Appeals - Unassigned	
82	Appeals - Docketed	
83	Appeals - Locally Defined	
84	Appeals - TE/GE-Support and Processing for Closure	
85	Appeals - Suspense	
86	Appeals - Reference Return	
87	Appeals - Closed to Appeals Processing Function	
88	Appeals - Tried Area Counsel	
89	Appeals - Local Definition	
90	Final Close (Computer Generated) – Generated for each account closed with a No- Change, Agreed or an Unagreed Examined Disposal Code. It is also generated for each account closed with a Non-Examined Disposal Code.	

(4) EO Subsection and Classification Codes

Subsection and Classification Code				
SS Code	Class Code	Type of EO	1986 IR Code	1939 IR Code
01	1	Government instrumentality	501(c)(1)	101(15)
02	1	Title holding company	501(c)(2)	101(14)
03	1	Charitable corporation	501(c)(3)	101(6)
03	2	Educational organization	501(c)(3)	101(6)
03	3	Literary organization	501(c)(3)	101(6)
03	4	Org to prevent cruelty to animals	501(c)(3)	101(6)
03	5	Org to prevent cruelty to children	501(c)(3)	101(6)
03	6	Org for public safety testing	501(c)(3)	101(6)
03	7	Religious organization	501(c)(3)	101(6)
03	8	Scientific organization	501(c)(3)	101(6)
04	1	Civic league	501(c)(4)	101(8)
04	2	Local association of employees	501(c)(4)	101(8)
04	3	Social welfare organization	501(c)(4)	101(8)
05	1	Agricultural organization	501(c)(5)	101(1)
05	2	Horticultural organization	501(c)(5)	101(1)
05	3	Labor organization	501(c)(5)	101(1)

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Subsection and Classification Code				
SS Code	Class Code	Type of EO	1986 IR Code	1939 IR Code
06	1	Board of trade	501(c)(6)	101(7)
06	2	Business league	501(c)(6)	101(7)
06	3	Chamber of commerce	501(c)(6)	101(7)
06	4	Real estate board	501(c)(6)	101(7)
07	1	Pleasure, recreations or social clubs	501(c)(7)	101(9)
08	1	Fraternal beneficiary society or association	501(c)(8)	101(3)
09	1	Voluntary employees beneficiary assoc-Non- government	501(c)(9)	101(16) & (19)
09	2	Voluntary employees beneficiary assoc- government	501(c)(9)	101(16) & (19)
10	1	Domestic fraternal societies and associations	501(c)(10)	N/A
11	1	Teachers retirement fund association	501(c)(11)	101(17)
12	1	Benevolent life insurance association	501(c)(12)	101(100)
12	2	Mutual ditch or irrigation company	501(c)(12)	101(100)
12	3	Mutual or cooperative telephone company	501(c)(12)	101(100)
12	4	Organization like those on three preceding lines	501(c)(12)	101(100)
13	1	Burial association	501(c)(13)	101(5)
13	2	Cemetery company	501(c)(13)	101(5)
14	1	Credit union	501(c)(14)	101(4)
14	2	Other mutual corporation or association	501(c)(14)	101(4)
15	1	Mutual insur co or assoc other than life	501(c)(15)	101(11)
16	1	Corporation financing crop operation	501(c)(16)	101(13)
17	1	Supplemental unemployment comp. trust or plan	501(c)(17)	NA
18	1	Empl funded pension trust created before 6-25-59	501(c)(18)	NA
19	1	Post or organization of members of the armed forces	501(c)(19)	NA
20	1	Legal service	501(c)(20)	NA
21	1	Black lung benefit trust	501(c)(21)	NA
22	1	Multiemployer pension plan	501(c)(22)	NA
23	1	Veterans association founded prior to 1880	501(c)(23)	NA
24	1	Trust described in IRC 4049 or ERISA	501(c)(24)	NA
25	1	Title-holding company for pensions etc	501(c)(25)	NA
26	1	State sponsored high risk health ins. org	501(c)(26)	NA
27	1	State sponsored workers compensation reinsurance	501(c)(27)	NA
28	1	National Railroad Retirement Investment Trust	501(c)(28)	NA
29	1	State Health Care Insurance	501(c)(29)	NA
40	1	Apostolic and religious organization	501(d)	101(18)
50	1	Cooperative hospital service organization	501(e)	NA
60	1	Coop service orgs of operating education orgs	501(f)	NA
70	1	Child care center	501(k)	NA
71	1	Charitable risk pool	501(n)	NA
80	1	Farmers Cooperative	521	NA
81	1	Qualified state sponsored tuition program	529	NA
82	1	Political Organizations	527	NA
90	1	Nonexempt charitable trust 4947(a)(2) (split interest)	4947(a)(2)	NA
91	1	Nonexempt charitable trust (public charity)	4947(a)(1)	NA
92	1	Nonexempt charitable trust (treated as Pvt. Fdn.)	4947(a)(1)	NA
93	1	Taxable farmers cooperative	1382(a)(2)	NA

(5) EO MFT Codes

MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File
01	941	BMF	20	1040	NMF	50	4720	BMF/IMF
02	1120 (All)	BMF	21	1041	NMF	56	990-BL	NMF
05	1041	BMF	22	1040PR	NMF	63	11-C	BMF
06	1065	BMF	30	1040	IMF	64	730	BMF
08	8804/ 8805	BMF	31	1120S	NMF	66	4720A	NMF
09	CT-1	BMF	32	1120	NMF	67	990/990EZ	BMF/NMF
10	940	BMF	34	990-T	BMF/NMF	71	CT-1	NMF
11	943	BMF	35	1065	NMF	72	CT-2	NMF

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MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File	MFT Code	Form Numbers	Master File
12	1042	BMF/NMF	36	1041-A	BMF/NMF	76	5330	BMF/NMF
13	8278	BMF	37	5227	BMF/NMF	80	940	NMF
14	944	BMF	39	944	NMF	81	926	NMF
16	945	BMF	44	990PF	BMF/NMF	96	11C	NMF
17	941	NMF	47	8871 Notice	BMF/NMF	97	730	NMF
19	943	NMF	49	8872 Report	BMF/NMF	99	8278	NMF

(6) EO Source Codes

Source Codes		Source Codes	
Code	Definition	Code	Definition
09	8871/8872 Return/Notice	67	Referral from Executive Branch-(described in IRC 7217)
11	Studies Tests Research Projects HQ Studies, Tests and Research Projects initiated by Headquarters	68	Referral from Congressional Office (described in IRC 7217)
20	Regular Classification	69	Reserved
23	TEFRA — PCS	70	Referral from LB&I/SBSE/W&I
24	Non filer/Refusal to File TDI/DEL RET Nonfiler/Refusal to File TDI	71	Referral from Insolvency
26	Non-Return Units		
30	Claim for Refund/Abatement - Not Paid	72	Referral from Informant, e.g., Forms 13909, 3949-A, or 211 (3rd party is actual source of lead)
31	Claim for Refund - Paid	73	Referral from Taxpayer
32	Claim Carryback Year – Paid or Not Paid	74	Referral from Media Lead (news media, e.g., newspaper, TV, news magazine is actual source of lead)
35	Administrative Adjustment Request (AAR)	75	Referral from Department of Justice (DOJ)
40	Multi-Year Examination	76	Referral from Department of Labor (DOL)
42	Future Year Return	77	Referral from Pension Benefit Guaranty Corporation (PBGC)
43	Substitute for Return (SFR)	78	Referral from Other Federal Agency
44	Delinquent Returns	79	Referral from State/Local Gov Agency
45	Reference and Information Returns	80	National Research Project - Lead Return
49	Preparer of Returns	81	Research, Applied Analytics and Statistics (RAAS) Selection
50	Related Return Pick-up	82	Referral from TE/GE Compliance Unit
60	Referral from TE/GE Examination, e.g., Form 5666	83	Reserved
61	Referral from TE/GE Rulings & Agreement	84	Reserved
62	Referral from Other TE/GE Function	87	Discrepancy Adjustment
63	Referral from Appeals/Counsel	90	Compliance Strategy – Lead Return
64	Reserved	91	National Research Project - Related Return
65	Reserved	92	Data Driven Approaches
66	Referral from Criminal Investigation (CI)	93	Other Casework - Lead Return (Not CS, DDA, referral, or claims listed elsewhere)
		94	Reserved
		95	Reserved
		96	Reserved
		97	Reserved
		98	Reserved

(8) EO AIMS Project Codes and Definitions

Code	Definition

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Code	Definition	
0000	General Casework	
0079	Delinquent Forms 990-T	
0080	Communications Tax	
0087	NRP ET Compliance Study	
0090	Training Cases	
0150	Non-Filers	
0171	Medical Residents	
0360	Gaming	
0922	Telephone Excise Tax Refund (TETR)	
1001	Disaster Response	
1014	Credit Rollover	
1066	HIRE Act – Employment Tax Examination	
1072	Qualifying Therapeutic Discovery Project (ACA Provision 9023)	
1073	Small Business Health Care Tax Credit (ACA Provision 1421)	
1111	Net Investment Income Tax (NIIT) (Provision 1402)	
1112	Shared Responsibility for Employers Regarding Health Coverage (Provision 1513)	
1113	Patient Centered Outcomes Research (PCOR) (Provision 6301)	
1114	Cost of Employer Sponsored Health Coverage on Form W-2: (Provision 9002)	
1115	Elimination of Deduction for Expenses Allocable to Medicare Part D, (Provision 9012)	
1116	Additional Medicare Tax (Provision 9015)	
1561	Joint Terrorism Task Force	
1999	Hero’s Bill	
5051	Section 6707	
5052	Section 6707A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	
████	████████████████████	#
████	████████████████████████████	#
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████	████████████████████████████████████	#
8007	Form 1023EZ PDC – Operates Bingo or Gaming Activities (Q10)	
8008	Form 1023EZ PDC Series 990 Compliance Query Matches	
8009	Reserved	
8011	EO Referrals	
8012	Reserved	
████	████████	#
████	████████████████████████████	#
████	██████████████████████████	#
████	██████████████████████████	#
8019	Reserved	
8020-8021	JTTF – Reserved	
8022	CI Referrals	
8023	Claims, Referrals & Other Casework – Reserved	

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Code	Definition	
8081	Reserved	
8082	Reserved	
8083	Reserved	
████	████████████████████	#
████	████████████████████	#
8086	Reserved	
8087	GP Market Segment – Reserved	
8088	Other Workstream Cases	
8089	Claims	
8090	Other Casework as Identified	
8091	Reserved	
████	████████████████████	#
████	████████████████████	#
8094	GP Casework - Reserved	
8095	GP Casework - Reserved	
8096	GP Market Segment Study - Reserved	
8097	EO Support of LB&I	
████	████████████████████	#
████	████████████████████	#
8100	GP Market Segment – Reserved	
8101	Reserved	
8102	Early Retirement Incentive	
8103	Worker Classification	
8106	CP2100	
8107	Form W-2/1099 Matches	
8111	TEP Compliance Project - Reserved	
8112	Reserved	
8113	Reserved	
8115	Reserved	
8116	Reserved	
8117	Reserved	
8118	Reserved	
8119	Reserved	
████	████████████████████	#
████	████████████████████	#
████	████████████████████	#
8123	Reserved	
8124	Reserved	
8125	Reserved	
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████	████████████████████	#
8128	Reserved	
8129	Reserved	
8130	Reserved	
████	████████████████████	#
████	████████████████████	#
8133	EOCA Status 01 – No Ruling Date	
8134	EOCA Status 02 – Conditional Exemptions	

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Code	Definition	
8135	EOCA – Reserved	
8136	EOCA – Reserved	
8137	EOCA – Reserved	
8138	EOCA – Reserved	
8139	EOCA – Reserved	
8140	EOCA – Reserved	
8141	EOCA – 941, No 990 Filed	
8142	Reserved	
8143	EOCA - Reserved	
8144	TEGE-CI-RAAS EO Indicators	
8145	EOCA - Reserved	
8146	Reserved	
8147	EOCA - Reserved	
█	████████████████████	#
█	████████████████████	#
█	████████	#
8151	TEP Market Segment – Reserved	
8152	TEP Compliance Project – Reserved	
8153	TEP Compliance Project – Reserved	
8154	TEP Compliance Project – Reserved	
8155	Reserved	
█	████████████████████	#
8157	TEP Compliance Project – Reserved	
8158-8160	EOCA – Reserved	
8161	Reserved	
8162	Reserved	
8163	Reserved	
8164	Reserved	
8165	Reserved	
8166	EOCA – Reserved	
8167	EOCA – Reserved	
█	████████████████████	#
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█	████████████████████	#
█	████████	#
8174	Reserved	
█	████████	#
8190	IRC 4941 – PF Loans to DQPs	
8191	NECT Non-Filers 1041	
8192	NECT Non-Filers 990	
8193	501(c)(12) & Incomplete F990	
8194	501(c)(12) & Delinquent F1120	
8195	501(c)(12) Approaching Non-Member Income Limit	
8196	EOCA – Reserved	
8197	Gaming Income – Failure to File F990T	
8198	Reserved	
8199	GP Compliance Project – Reserved	

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Code	Definition	
8200	Immediate Priority Referrals	
8201	Claims, Referrals & Other Casework – Reserved	
8202	State Charity Referrals	
8203	Reserved	
8204	EBT and Small Board (Query 2001)	
8205	Reserved	
8206	Reserved	
8207	Reserved	
8208	Reserved	
8209	Reserved	
8210	Reserved	
8211	Reserved	
8212	Reserved	
8213	Reserved	
8214	Reserved	
8215	Reserved	
8216	Reserved	
8217	Reserved	
8218	Reserved	
8219	Reserved	
8220	Reserved	
8221	Reserved	
8222	Reserved	
8223	Reserved	
8225	Reserved	
8226	IRC 4947(a)(1)-NECTs	
8227	IRC 4960 Excess Compensation Comp Checks	
8228	IRC 4960 Excess Compensation	
8229	Reserved	
8230	TEP Compliance Project Reserved	
8231	Form 990 Compliance Query Set	
8232	Reserved	
8233	Reserved	
8234	Reserved	
8235	501(c)(14) with UBI – Failure to File F990T	
8236	Hospital UBI	
8237	Reserved	
8238	TEP Compliance Project Reserved	
8239	Reserved	
8240	Reserved	
8241	Reserved	
8242	Reserved	
8243	Reserved	
8244	Reserved	
8245	Reserved	

Code	Definition	
8246	-501(c)(7) Data-Driven	
8247	Inconsistent Loan Information (Query 3002)	
8248	Reserved	
8249	Reserved	
8250	Reserved	
8251	GP Casework – Reserved	
8252	GP Compliance Project Reserved	
8253	Reserved	
8254	GP Compliance Project - Reserved	
8255	Reserved	
8256	501(c)(7) – 35% Investment Income Test	
8257	501(c)(7) – 15% Non-Member Income Test	
8258	501(c)(7) – Investment Income & 990T Not Filed	
8259	501(c)(7) – Investment Income Offset on 990T	
8260	501(c)(7) – Approaching Non-Member Income Limitations	
8261	Failure to Disclose Nondeductible Contributions	
8262	IRC 4942 Qualifying Distribution Carryovers - 990PF Part 13 Issues	
8272	News Release	
8275	Cincinnati Technical Issue Coordination	
8284	Reserved	
8285	Group Exemption Subsections	
█	█	#
8288	Loans to Disqualified Persons > \$10,000 Unchanged for Two Years	
8289	Reserved	
8290	Reserved	
8291	Reserved	
8292	Reserved	
8293	Claims, Referrals & Other Casework - Reserved	
8294	Form 990-N Filers - Gross Receipts	
8295	Reserved	
8297	Reserved	
8298	Reserved	
8299	Reserved	
8300	Reserved	
8301	EO Sponsors of Small Plans	
8302	PCI Referrals	
8303	Conduit Foundations	
8304	EOCA – Reserved	
8305	EOCA – Reserved	
█	█	#
8307	EOCA – Reserved	
8308	EOCA – Reserved	
8309	CAWR Employment Tax Case	
8310	Reserved	
█	█	#
8312	Reserved	

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Code	Definition	
8313	Reserved	
8314	Reserved	
8315	Reserved	
8316	Reserved	
8317	Reserved	
████	████	#
████	████	#
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████	██████████	#
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████	██████████	#
8326	Global High Wealth (GHW) Program	
8327	Reserved	
████	████	#
████	████	#
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████	██████████████	#
████	██████████████	#
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8346	Reserved	
8347	Reserved	
8348	Reserved	
8349	Reserved	
8350	Reserved	
8351	GP Compliance Project - Reserved	
8352	GP Compliance Project – Reserved	
8353	Reserved	
8354	Reserved	
8355	Foreign Financial Transactions	
8356	GP Compliance Project - Reserved	
8357	GP Compliance Project -Reserved	
8358	GP Compliance Project -Reserved	
8359	GP Compliance Project - Reserved	
8360	GP Compliance Project – Reserved	
8361	EOCA Classification Settlement Program	
8362	GP Compliance Project - Reserved	
8363	GP Compliance Project - Reserved	

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Code	Definition	
8364	GP Compliance Project - Reserved	
8365	GP Compliance Project – Reserved	
8366	Reserved	
8367	GP Compliance Project -Reserved	
8368	Reserved	
8369	GP Compliance Project Reserved	
8370	GP Compliance Project - Reserved	
8371	Reserved	
8372	GP Compliance Project – Reserved	
8373	GP Compliance Project - Reserved	
8374	GP Compliance Project - Reserved	
8375	GP Compliance Project - Reserved	
8376	Reserved	
		#
8381	990 PF Project - 4941 (Other than Loans)	
8382	Reserved	
8383	International Exam Time	
8384	Reserved	
8385	UBI and Form 990-T	
8386	GP Compliance Project - Reserved	
8387	Reserved	
8388	GP Compliance Project - Reserved	
8389	Reserved	
8390	GP Compliance Project - Reserved	
8391	Reserved	
8392	Reserved	
8393	Reserved	
8394	Non-ACA Hospital Review Compliance Checks	
8395	Non-ACA Hospital Review Referrals	
8406	EOCA -Reserved	
8407	Reserved	
8408	EOCA - Reserved	
8409	EOCA Reserved	
8410	Reserved	
8411	EOCA – Reserved	
8412	EOCA - Reserved	
8413-8420	EOCA - Reserved	
8424	Reserved	
8425	EOCA - Reserved	
8426	Reserved	
8427	EOCA - Reserved	
8428	EOCA - Reserved	
8429	Reserved	
8440	GP Compliance Project - Reserved	
8441	Form 5227 Compliance Query Set	

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Code	Definition	
8442	GP Compliance Project - Reserved	
8443	GP Compliance Project - Reserved	
8658	GP VCAP - Reserved	

(9) Push Codes

Current or Prior Year Examination		For a Subsequent (future) year Examination	
020	Delinquent Return	022	Follow-Up: Exemption Granted
021	Substitute for Return	023	Follow-up: Unrelated Business Income
036	Substitute for Return (Computer Generated TC 150)	024	Follow-up: Payout Provisions
037	Potential CI referral/Non-Filer #	025	Follow-up: Other
041	Current Year Pick-up		
049	Joint Investigation		

(EO—Exempt Organizations)**(10) MF Sorting and Blocking for Document Code 47 & 77**

Adjustment Form Number	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5599	Original & Copy BRTVU/RTVUE	000-079 900-979 200-249	080-099 980-999 200-249
5351	Paperless Non Examined	130-179	190-199
5599	Electronic Prints	300-379	380-399
RCCMS	Paperless Examined	400-479	N/A
Going to Appeals	Copy of Return	79X	76X
Going to Appeals	Either	100-179	180-199
Partial Assessment	No Return	100-1279	180-199

(11) EO Subsection

Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
01	501(c)(1)	21	501(c)(21)
02	501(c)(2)	22	501(c)(22)
03	501(c)(3)	23	501(c)(23)
04	501(c)(4)	24	501(c)(24)
05	501(c)(5)	25	501(c)(25)
06	501(c)(6)	26	501(c)(26)
07	501(c)(7)	27	501(c)(27)
08	501(c)(8)	28	501(c)(28)
09	501(c)(9)	29	501(c)(29)
10	501(c)(10)	40	501(d)
11	501(c)(11)	50	501(e)
12	501(c)(12)	60	501(f)
13	501(c)(13)	70	501(k)
14	501(c)(14)	71	501(n)
15	501(c)(15)	80	521
16	501(c)(16)	81	IRC 529
17	501(c)(17)	82	IRC 527 Political Organization
18	501(c)(18)	90	4947(a)(2) - Split Interest Trust
19	501(c)(19)	91	4947(a)(1) - Public Charity

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Subsection Code	IRC Code Section	Subsection Code	IRC Code Section
20	501(c)(20)	92	(Form 990/990EZ Filer) 4947(a)(1) - Private Foundation (Form 990-PF Filer)

(12) Statute of Limitations

Code	Message		Code	Message	
█	██████████	#	█	██████████	#
AB	Assessment Statute of Limitation Waived by Properly Executed Closing Agreement		█	██████████	#
AC	TEFRA-Entity Statute Protected at the Partner Level		█	██████████	#
AD	Employment Tax Return Examination Limited to IRC 3121(q)		█	██████████	#
AE - AZ	Reserved		█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
█	██████████	#	█	██████████	#
			ZZ	AIMS Database Transfer – Temporary ASED Alpha Code	

11 Government Entities

(1) General

Organization	Business Segment	States of Jurisdiction
Government Entities	14	Director, GE
Indian Tribal Governments	14	Field Operations – 7272
		Group - 7280
		Group - 7281
		Group - 7283
Tax Exempt Bonds	14	Field Operations - 7220
		Group 7206
		Group 7222
		Group 7223
		Group 7226
Federal, State and Local	16	Field Operations – 7246
		Group - 7250
		Group - 7251
		Group - 7252
		Group - 7254
		Group - 7255

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(2) GE Return Activity Codes

Code	Definition
Excise Tax Returns - Form 720 (Products and Commodities) (MFT 03, *45)	
014	Form 720 - Aviation Fuel - Gasoline
059	Form 720 - Gasohol
060	Form 720 - Diesel
077	Form 720 - L.U.S.T Taxes-Aviation Fuel
078	Form 720 - Dyed Diesel Fuel - Buses Only
133	Patient Centered Outcome Research
136	Medical Excise Device Tax
140	Indoor Tanning Services
Excise - Other - Forms 11-C (MFT 63, *96), 730 (MFT 64, *97)	
197	Form 11-C Wagering (Occupational Tax/Register)
198	Form 730 Wagering (Excise Tax)
Excise Tax Return - Form 4720/4720A (MFT 50)	
334	Form 4720/4720A, 4941-4945 Priv, Fdn; 4941-4945 Individual; 4911 Excess Lobbying Expenditures; 4955 Political Expenditures; 4958 Excess Benefit Transactions; 4965 Prohibited Tax Shelter Transactions
Corporate Returns - Taxable (Including 1120-POL and 1120-H) (MFT 02, *32)	
203	Form 1120 - (No Balance Sheet)
209	Form 1120 - Under (\$250,000)
213	Form 1120 - (\$250K < \$1M
215	Form 1120 -(\$1Mil < \$5Mil)
217	Form 1120 - (\$5 Mil < \$10 Mil)
219	Form 1120 - (\$10 Mil < \$50 Mil)
221	Form 1120 - (\$50 Mil < \$100 Mil)
223	Form 1120 - (\$100 Mil < \$250 Mil)
226	Form 1120 - (\$250Mil >= \$500Mil)
227	Form 1120 - (>=\$500Mil<\$1Bil)
228	Form 1120 - (>=\$1Bil<\$5Bil)
229	Form 1120 - (>=\$5Bil)<\$20Bil)
230	Form 1120 - (>=\$20Bil)
231	Form 1120 - (\$250Mil and OVER) – Valid only for Inventory. Not valid for closures.
241	Form 1120F - Assets 1120FSC
260	Form 1120F (Assets =0) Default for AC 259 Conversion and Opening Creation date later than 12/31/2007
261	Form 1120F (Assets> 0 under \$10Mil)
262	Form 1120F (Assets >= \$10M and < \$50Mil)
263	Form 1120F (Assets \$50M < \$250Mil)
265	Form 1120F (\$250 Mil < \$500 Mil Asset Class 13) (\$500 Mil < \$ 1Bil Asset Class 14) (\$1 Bil < \$5 Bil Asset Class 15) (\$5 Bil < \$20 Bil Asset Class 16) (\$20Bil and >Asset Class 17)
267	Form 1120F (Assets=0) Default for AC 259 Conversion and Opening Creation Date Before 1/2008
Corporate Returns – Taxable (MFT 02, 31)	
202	Form 1120S (Taxable)Corporate Assets
Corporate Returns – Nontaxable (MFT 02, 31)	
234	Form 1120S - No Balance Sheet
288	Form 1120S - Assets under \$200 K Non Taxable (processed after 1-1-91)
289	Form 1120S - Assets \$200K <, \$10Mil Non Taxable (processed after 1-1-91)
290	Form 1120S - Assets \$10Mil & Over Non Taxable (processed after 1-1-91)
Form 1120POL (MFT 02)	
395	Form 1120-POL/Exempt
396	Form 1120-POL
Individual Returns - Forms 1040, 1040A, 1040PC, 1040NR, 1040SS and 1040 with 2555 (MFT 30, *20, *21)	
266	Form 1040SS/PR EITC Classes with TPI < \$200,000
270	Form 1040 EITC present & TPI<\$200,000 and Sch C/F Total Gross Receipts (TGR) <\$25,000 (or EITC with no sch. C/F)

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Code	Definition
271	Form 1040 EITC present & TPI<\$200,000 and Sch C/F w/TGR>=\$25,000
272	Form 1040TPI < \$200,000 and No SCH C, E, F or 2106
273	Form 1040TPI < \$200,000 No SCH C or F, but SCH E or 2106 OKAY
274	Form 1040 Non-Farm Bus with Sch C/F TGR<\$25,000 and TPI<\$200,000
275	Form 1040 Non-Farm Bus w/Sch C/F TGR \$25,000 <\$100,000 & TPI<\$200,000
276	Form 1040 Non-Farm Business w/Sch C/F TGR\$100,000 <\$200,000 & TPI<\$200,000
277	Form 1040 Non-Farm Business w/Sch C/F TGR \$200,000 or more & TPI<\$200,000
278	Form 1040 Farm Business Not Classified Elsewhere and TPI<\$200,000
279	Form 1040 No Sch C/F present and TPI>\$200,000 and under <\$1,000,000
280	Form 1040 Sch C or F present and TPI>=\$200,000 and under \$1,000,000
281	Form 1040 TPI >=\$1,000,000
282	Form 1040 (IMF TPI>=\$1,000,000 and <\$5,000,000)
283	Form 1040 (IMF TPI>=\$5,000,000 and <\$10,000,000)
284	Form 1040 (IMF TPI>=\$10,000,000)
Partnership Form 1065 (MFT 06, *35)	
473	Form 1065 Taxable Return
481	Form 1065 10 or Less Partners - Gross Receipts under \$100K
482	Form 1065 10 or Less Partners - Gross Receipts \$100K and over
483	Form 1065 11 or More Partners
TEB Forms	
300	Form 8038-G (MFT 46)
302	Form 8038-GC (MFT 46)
303	Form 8038B (MFT 85)
304	Form 8038CP (MFT 46)
306	Form 8038TC (MFT 86)
308	Form 8703 (MFT 84)
397	Form 8038 (MFT 46)
Form 990-T (MFT 34)	
353	IRC 529 Qualified State Sponsored Tuition Program (990)
359	501(c)(27) State Sponsored Workers Compensation Reinsurance (990-T)
362	501(c)(26) State Sponsored High Risk Health Ins. Org (990-T)
367	Political Organizations with a 990-T Filing Requirement
368	501(n) Charitable Risk Pool (990-T)
385	Form 990-T, 501(c)((28) National Railroad Retirement Investment Trust)
386	Form 990-T,501(c)(2)
387	Form 990-T,501(c)(3) Pvt. Fdn.
388	Form 990-T,501(c)(3) Other Than Private Fdn.
389	Form 990-T,501(c)(4)
390	Form 990-T,501(c)(5)
391	Form 990-T,501(c)(6)
392	Form 990-T,501(c)(7)
393	Form 990-T 501 (c)(8)
394	Form 990-T/Others
Employment Tax	
462	Form 944, Employer's Annual Federal Employment Tax Return (MFT14)
463	Form 945, Annual Federal Income Tax Withheld (MFT 16)
464	Form 940, Employer's Annual Federal Unemployment Tax Return (MFT 10, *80)
465	Form 941, Employer's Quarterly Federal Tax Return (MFT 01, *17)
467	Form 943, Employer's Annual Return (Agriculture Employees) (MFT 11, *19)
468	Form CT-1, Employer's Annual Retirement Return (MFT 09, *71)
469	Form CT-2, Employee Representatives Quarterly Railroad Retirement Return (MFT *72)
470	Form 1042 Foreign U.S. Income Source (MFT 12)
309	Form 8038-T (MFT 46)
322	Form 8328 (MFT 46)
397	Form 8038 (MFT 46)
Fiduciary Forms 1041 and 1041N (MFT 05,*21)	
495	Form 1041 – Non-Automatic – valid for inventory and Non-examined closure only
496	Form 1041 – Taxable (Automatic & Non-Automatic)
497	Form 1041 – Non-Taxable Grantor,Income Funds, Bamkruptcy Estates

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Code	Definition
498	Form 1041 – Fiduciary Automatic (Non-taxable)
Miscellaneous Civil and Return Preparer Penalties Form 8278 (MFT 99)	
501	Return Preparer – Negligent Preparation Penalty Sec 6694(a)
502	Return Preparer – Willful Attempt to Understate Tax Penalty – Sec 6694(b)
503	Return Preparers Endorsing or Negotiating Tax Refund Check – Sec 6695(f)
504	Return Preparer – Disclosure Penalties – Sec 6695(a) to (e)07
506	Preparer, Promoter, Section 6707, 6707A, 4965
507	Form 8278 Non-Filer (ATAT)
508	Form 8278 Required to File Non-Filer (Non ATAT); GE – F8278
* Non Master File (NMF)	

(3) Appeals Issue Codes

Specialist Recommended Action (Left Most Digit)		Primary Issue Involved (Middle Digit)		Alternative Issue (Right-Most Digit)	
1	Bond Taxable	1	Arbitrage	1-3	Reserved
2	Arbitrage	2	Private Use	4	Other
3	Flow Through Adjustment	3	Yield Burning	5	None
4-6	Reserved	4	Manufacturing		
7	Other Returns, Tax and Penalties	5-7	Reserved		
8	Other	8	Other		

(4) GE Disposal Codes

Examined AIMS Code	Definition	RCCMS Code	Examined Code	Definition	RCCMS Code
01	No Change with Adjustments	210			
02	No Change	107	16	Corrective Remedial Actions (TEB)	217
03	Agreed Tax or Penalty Change	102/ 115	19	Amendment Secured / Bond Document Change (TEB)	201
04	Change To Related Return	205	34	Claims Allowed in Full (Surveyed)	103
05	Delinquent Related Return Secured	207	50	Agreed Intermediate Sanction Payment	101
06	Delinquent Return Secured	208	51	Global Settlement Case (TEB)	209
07	Unagreed – Protest To Appeals	601	52	Correction of Operations/ Written Advisory (No Form 5666)	214
08	Correction of Operations/Written Advisory (Form 5666)	213	55	Unareed Revocation	605
09	Revocation/Bonds Taxable - Agreed	211	58	Discontinued Investigation	305
10	Unagreed – Without Protest	604	59	Penalties without Injunction	306
11	Unagreed – Petition to Tax Court	603	60	Injunction without Penalties	307
12	Closing Agreement	104	61	Injunction with Penalties	308
13	Referrals to Other Operating Divisions	501			
	of TE/GE Operating Division				

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AIMS Code	Definition	RCCMS Code
Non-Examined-Classification Disposal Codes		
20	Regular Classification	906
Non-Examined Screened		
21	Questionable Items Explained	905
22	No Examination Potential	904
25	Excess Workload (Classification Use Only)	902
33	Error Accounts with No Return	901
35	Surveyed – Lead Return Replaced	
Non-Examined—Survey Disposal Codes		
31	Surveyed Before Assignment	910
32	Surveyed After Assignment	908
34	Claims Allowed in Full (Surveyed)	
35	Surveyed – Lead Return Replaced	
36	Surveyed After Initial Contact	909
Non-Examined—Miscellaneous Disposal Codes		
29	Missing Returns	903
30	Transfer	803
40	Surveyed - No Return - Taxpayer Unable to Locate	907
44	Substitute Not Liable – Appeals Returned	804
45	Reference and Information Return	802
99	Information Report and Miscellaneous	801

(5) Informants Claim Indicator

#		#
#		#
#		#
#		#

(6) Survey Reason Codes

These codes may be used to further define disposal codes 31 & 32

A	No large unusual questionable items
B	No change in prior years
C	Beyond cycle (Includes statute issues)
D	Lack of resources
E	Other
F-Z	Reserved

(7) GE AIMS Project Codes

Code	Definition
0000	General Casework
0060	TE/GE International
0079	Delinquent Form 990-T
0080	Communication Tax
0087	NRP Employment Tax Compliance Study
0090	Training Cases
0099	Office/Correspondence Examination Program (OCEP)
0149	Fraud Case Work
0150	Non-Filer
0999	N/A Other

Code	Definition	
1014	Credit Rollover	
1066	HIRE ACT – Employment Tax Examination	
1070	Excise Indoor Tanning Tax	
1071	Excise Medical Device Tax	
1072	Qualify Therapeutic Discovery Project Credit, Provision 9023	
1073	Credit for Employee Health Insurance Expense of Small Employers, Provision 1421	
1111	Net Investment Income Tax (NIIT)	
1112	Shared Responsibility for Employers Regarding Health Coverage Provision 1513	
1113	Patient – Centered Outcomes Research (PCOR)	
1114	Cost of Employer Sponsored Health Coverage on Form W2 Provision 9002	
1115	Elimination of Deduction for Expense Allocable to Medicare Part D Provision 9012	
1116	Additional Medicare Tax	
1999	Repeal Act 2011 Hero's Bill	
4017	Forms 8038 Examinations	
4018	Sports and Entertainment Facilities	
4050	Schedule K	
4056	Tax Exempt Bond Related Returns	
4076	Form 8038-G Examinations	
4110	Small Issue Compliance Follow-up	
4111	Claims For Refund Of Arbitrage	
4113	Solid Waste Disposal Facilities	
4117	Yield Burning Cases	
4119	Loan Pools	
4120	Sewage Facilities	
4121	Tax And Revenue Anticipation Notes	
4123	Use Of Proceeds - Government Bonds	
4124	Single Family Housing	
4125	Multi-Family Housing	
4126	Securing Bond Holder Names - Pending In Appeals	
4127	Securing Bond Holder Names - Not Pending In Appeals	
		#
4130	NCRBS	
4131	NCRBS – Follow up	
4132	Original Issue Discount (TEB)	
4133	TEB Project 4	
4134	TEB Project 5	
4135	TEB Project 6	
4136	TEB Project 7	
4137	TEB Project 8	
4138	TEB Project 9	
4139	TEB Project 10	
4140	Referrals	
4141	International (AIMS)	
4160	ITG - Fraud Project #1	
4161	ITG - Fraud Project #2	
4162	ITG - Fraud Project #3	
4163	ITG - Project #10	
4164	ITG - Claims	
4165	ET TotalComp>MedWages	
4166	Local Government	
4167	State Government	
4168	Federal Government	
4169	Quasi Government	
4170	Medical Resident	
4171	Medical Resident Resolution Project	
4180	ITG - Title 31 Compliance Review (Non-AIMS)	
4181	ITG - Title 31 Identification (Non-AIMS)	
4182	ITG - Project #13	
4183	ITG - Project #14	
4184	ITG - TIP Compliance Gaming (Non-AIMS)	

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Code	Definition	
4185	ITG - Project #7	
4186	ITG – Tip Compliance Review	
4187	ITG – Tech Assist Visit	
4188	ITG – Project #8	
4189	ITG – Project #9	
4190	ITG – Customer Inquiry (Form 4442 or Tax Status Inquiry)	
4191	Advanced Refunding	
4192	Notes	
4193	Governmental Bonds	
4194	Exempt Facility Bonds	
4195	Mortgage Revenue Bonds	
4196	Section 144 Bonds	
4197	Disaster Relief Bonds	
4198	501(c)(3) Bonds	
4199	BABs	
4200	Tax Credit Bonds	
4201	Other Bonds	
4202	Pooled Bonds	
4203	8038-T	
4204	Civil Penalties	
4205	VCAPs – Governmental Bonds	
4206	VCAPs – Qualified Private Activity Bonds (QPABs)	
4207	VCAPs – Build America Bonds (BABs) and Qualified Tax Credit Bonds (QTCBs)	
4208	VCAPs – Arbitrage Violations (IRC 148)	
4210	Use of Proceeds III	
4213	Hedge Initiatives Phase I	
4216	Small Issue Bonds	
4217	Issue Price	
4218	Student Loan	
4219	Hedge Initiative	
4220	Late Filed 8038 T	
4222	Lease Financing Issues Initiative	
4223	Cost of Issuance	
4224	Tax Increments Financing	
4226	Hotel and Convention Centers	
4227	Current Refunding	
4228	TRANS	
4229	QZABs	
4230	Independent Multi – Purpose Special District	
4233	Pooled Bond Initiative	
4234	Form 8038-G/8038-T Initiative	
4235	Multi-Family Housing	
4236	Advance Refunding Initiative	
4237	Small Governmental Examinations	
4238	TEB/GECU Compliance Projects	
4239	Low Issuance Market Segments	
4240	Public Safety	
4241	FSLG Large Examination Program	
4242	County Government	
4243	Municipality Government	
4244	Schools	
4245	Community College	
4246	Fire Districts	
4247	Housing Authorities	
4248	ATAT	
4249	Follow-up Compliance	
4250	Special Project #01 (FSLG)	
4251	Special Project #02 (FSLG)	
4252	FSL Referrals	
4253	Referrals from EO	

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Code	Definition	
4254	Covid-19 Employer Credit	
4255	Special Project #06 (FSLG)	
4256	Special Project #07 (FSLG)	
4257	Special Project #08 (FSLG)	
4258	Worker Classification Multi-Year F1099-Misc (FY21-318011)	
4259	CP2100 Backup Withholding Notice	
4260	W-2/1099 Matches	
4261	ITG – Tip Rate Exam	
4262	ITG - Project #15	
4263	ITG Project #1	
4264	ITG - O project	
4265	ITG Project # 3	
4266	ITG Project # 4	
4267	ITG Project # 5	
4268	ITG Project # 6	
█	█	#
4275-4281	Knowledge Sharing 1-7	
4290	GECU Project 1	
4291	GECU Project 2	
4292	Credit Balance Non-Filers	
4293	ITG NPE Tip Project- Soft Notice	
4294	1099 Stop Filer	
4295	GECU Project 6	
4296	Small Employer ET	
4297	GECU Project 8	
4298	GECU Project 9	
4299	GECU Project 10	
4300-4309	FSLG Reserved # 1-10	
4500	Pay Day Lending	
4501-4509	ITG Reserved # 2-10	
4600	Arbitrage/Rebate Violations IRC 148 (FY19-518005)	
4601	Sinking Funds IRC 54A (FY19-518008)	
4602	Open Market Securities-FMV Requirements (FY20-518002)	
4603	Qualified Small Issue Bond Requirements (FY20-518013)	
4604	Large Airport Financings – Arbitrage Issues (FY20-518011)	
4605	Issuer Prepared 8038-T Arbitrage Issues (FY20-518003)	
4606	Form 8038-TC 3-Year Expenditure Requirement (FY20-518009)	
4607	Prohibited Advance Refunding (FY20-519007)	
4608	Final Advance Refunding (FY20-519001)	
4609	Form 8038-G Yield Restriction (FY21-519004)	
4610	Student Loan Market Segment (FY21–520001)	
4611	TED Bond Qualifications Section 7871(f) (FY21-520004)	
461209-4619	TEB Reserved # 10-20	
4900	Info Rtn w/withholding & No F945 Filed (FY20-319004)	
4901-4909	GECU Reserved # 2-20	
4910	Participants in Promoted Transaction	
5051	Section 6707	
5052	Section 6707 A	
5053	Section 4965	
5054	6700 Investigations	
5055	6701 Investigations	

(8) GE AIMS Status Codes

Code	Definition	Code	Definition
07	Transferred In (Not Started) - Indicates that a compliance activity has been	51	Closing Unit: Unassigned - Indicates that a compliance activity is in the closing unit

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Code	Definition	Code	Definition
	transferred from another Area/Function/BOD		and has not been assigned to a tax examiner.
08	Selected, Not Assigned - Indicates that a compliance activity has been selected for examination but has not yet been assigned to a specific group.	52	Reserved
10	Assigned, Not Started (No Time Applied) – Indicates that a compliance activity has been assigned to a group/examiner, but no time has been applied. (Exception: church inquiry cases)	53	Closing Unit: Reviewed by Lead Tax Examiner - Indicates that a compliance activity is in the closing unit and currently reviewed by a lead tax examiner.
12	Assigned, Started (Time Applied) – Indicates that a compliance activity has been assigned to an examiner, and time has been applied.	54	Closing Unit: Assigned to Tax Examiner - Indicates that a compliance activity is in the closing unit and has been assigned to a tax examiner.
13	30-Day Letter – Indicates a 30-day letter has been issued by an exam group and is awaiting a response from the taxpayer. Status code includes time spent reviewing TP response (if any) and preparing/issuing a rebuttal to a filed protest.	55	Closing Unit: Previously Suspended / Fraud / Returned from Appeals - Indicates that a compliance activity is in the closing unit and has been in status codes 17, 18, 21, 26, 30, 32, 34, 36, 38 and/or 58.
17	Fraud Development - Indicates an examination with civil and criminal fraud potential	56	Record Deletion - Indicates Form 10904 has been prepared and is awaiting input by closing unit.
18	Accepted by CI – Indicates an examination with a CI-accepted referral.	57	Closing Unit: Surveys Held - All returns that have been or are expected to be in the closing unit for two or more weeks and will be closed with Disposal Codes 31, 32, 35, 36, 40
20	Review - Indicates that a compliance activity has been transferred to Mandatory Review Staff for review.	58	Closing Unit: Suspense
21	Return from Appeal -Indicates an examination returned from Appeals and should be updated to appropriate status, generally status code 12 or 20.	60	Classification Control
22	30-Day Letter (For use by Review Staff) - Indicates a 30-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.	80	Appeals – Non docketed
24	90-Day Letter (Statutory Notice Issued) - Indicates a 90-day letter has been issued by Mandatory Review and is awaiting a response from the taxpayer.	81	Appeals - Unassigned
25	Case Issues Awaiting Counsel Review - Indicates that Mandatory Review is working with Counsel to develop an issue(s) in a compliance activity. The activity will be placed back into status 20 once issue development discussions with Counsel have concluded.	82	Appeals - Docketed
26	Transferred to Joint Committee - Indicates that an examination has been placed in a suspense status awaiting Joint Committee Review.	83	Appeals - Locally Defined
30	Suspense, Form 1254 - Indicates that a compliance activity has been placed in a suspense status and that Form 1254 (Examination Suspense Report) has been placed in the case file.	84	Appeals – TE/GE Support and Processing for Closure

Code	Definition	Code	Definition
32	Suspense, Fraud Administrative - Indicates that a compliance activity has been placed in a fraud suspense status after CI has forwarded its investigation to DOJ for prosecution.	85	Appeals - Suspense
34	Suspense, TEFRA-PCS - Indicates that a compliance activity has been placed in a suspense status awaiting the closing or establishment of a TEFRA-PCS case.	86	Appeals - Reference Return
36	Suspense, Fraud Grand Jury - Indicates that a compliance activity has been placed in a fraud suspense status during an active grand jury investigation.	87	Appeals - Closed to Appeals Processing Function
38	Suspense, All Other - Indicates that a compliance activity has been placed in a suspense status for a reason not defined by another suspense status code (e.g. technical advice, rulings from other agencies, etc.). A case should not be placed in suspense until further issue development has been exhausted.	88	Appeals - Tried Area Counsel
		89	Appeals - Local Definition
		90	Final Closed (Computer Generated) Generated for each account closed with a No- Change, Agreed or an Unagreed Examined Disposal Code. It is also generated for each account closed with a Non-Examined Disposal Codes.

(9) GE Source Codes

Source Code	Definition	Source Code	Definition
09	8871/8872 Return Notice	64	
11	Studies, Tests and Research Projects initiated by Headquarters	65	
20	Regular Classification		#
23	TEFRA-PCS	67	Referral from Executive Branch (described in IRC 7217)
24	Non Filer/Refusal To File TDI/DEL		
26	Non – Return Unit	68	Referral from Congressional Office (Member of Congress is actual source of lead)
30	Claim for Refund/Abatement - Not Paid	69	Reserved
31	Claim for Refund - Paid	70	Referral from LB&I/SBSE/W&I
32	Claim - Carryback Year - Paid or Not Paid	71	Referral from Insolvency
35	Administrative Adjustment Request (AAR)	72	Referral from Informant, e.g., Forms 13909, 3949-A, or 211 (3 rd party is actual source of lead)
40	Multi-Year Examination		
		73	Referral from Taxpayer
44		74	Referral from Media Lead (news media, e.g., newspaper, TV, news magazine is actual source of lead)
42	Future Year Return	75	Referral from Department of Justice (DOJ)
		76	Referral from Department of Labor (DOL)
		77	Referral from Pension Benefit Guaranty

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Source Code	Definition	Source Code	Definition
			Corporation (PBGC)
43	Substitute for Return(SFR)	78	Referral from Other Federal Agency
		79	Referral-from State/Local Government Agency
44	Delinquent Return	80	National Research Project - Lead Return
45	Reference and Information Returns	81	Research, Applied Analytics and Statistics (RAAS) Selection
49	Preparer of Returns	82	Referral From TE/GE Compliance Unit
		83	Reserved
50	Related Return Pick-up	84	Reserved
		87	Discrepancy Adjustment
60	Referral from TE/GE Examinations, e.g., Form 5666	90	Compliance Startegy – Lead Return
61	Referral from TE/GE Rulings & Agreements	91	National Research Project – Related Return
		92	Data Driven Approaches (Non-RAAS Generated Query) - Lead Return
62	Referral from Other TE/GE Function	93	Other Casework - Lead Return (Not CS, DDA, referral, or claims listed elsewhere)
63	Referral from Appeals/Counsel	94	Reserved
64	Reserved	95	Reserved
65	Reserved	96	Reserved
		97	Reserved
		98	Reserved

(10) GE Push Codes

Current or Prior Year Examination Subsequent (Future) Year Examination

Code	Definition
020	Delinquent Return
021	Non-filer –(MFT 46 only) to establish a skeletal record (SFR will not be generated)
022	Follow-up
023	Follow-up - Unrelated Business
036	Substitute for Return
037	Potential CI Referral/Non-Filer
041	Current Year Pick-up
049	Joint Investigation
072	Dummy/Closing Agreement (for PBC 415 only)

User Notes

Section 14 - Integrated Data Retrieval System (IDRS)

1 Nature of Changes

Description	Page No.
Category Codes	14-6
Activity Codes	14-20

2 Summary of IDRS

Reference Handbooks 2.3 and 2.4

The Integrated Data Retrieval System (IDRS) is a system which enables employees in the Campuses and the Area Offices to have instantaneous visual access to certain taxpayer accounts.

Some capabilities of the system include:

- Researching account information and requesting returns.
- Entering transactions such as adjustments, entity changes, etc.
- Entering collection information for storage and processing in the system.
- Automatically generating notices, collection documents and other outputs.

Several different files compose the IDRS data base. Some of them are:

- A. UDIT INFORMATION MANAGEMENT SYSTEM (AIMS)**—This file is a computer system designed to give Examination Division information about the returns open to Examination.
- B. DOPTION 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 Austin Campus. Command Code ATINQ is available for universal access inquiries at all Campuses. (IRM Handbook 2.3 Chapter 79)
- C. 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 CFINK IRM Handbook 2.3 Chapter 31, and (b) CC RPINK IRM 2.3 Chapter 31.

Note: The service center CAF databases were consolidated in July 2001. Then the CAF was converted to DB2 format in March 2003. There is only one CAF, maintained on the master file IBM. All command code inquiries and updates process against that file.

- D. DISHONORED CHECK FILE (DCF)**—This file contains a record of the dishonored checks returned to the Campus 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. Reference IRM 2.4 Chapter 25
- E. 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

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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 2.3.49).

- F. Name Search Facility (NSF)** - The NSF provides a way for IRS employees to access a Taxpayer Identification Number (TIN) with the selected taxpayer's name and address, or vice-versa. NSF data is stored in a DB2 data base on the IBM, which is accessed by NSF command codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP.
- G. IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)** - This file contains W-7 application information. The ITIN is a permanent number assigned to those individuals who do not qualify for Social Security numbers (SSN) but require a number for tax purposes. All update processing will take place at the Austin Campus.
- H. NATIONAL ACCOUNT PROFILE (NAP)**—The National Account Profile is maintained at the Martinsburg Computing Center. The Campuses and Area Offices have direct access to the NAP using CC INOLE.
- I. PREPARER TAX IDENTIFICATION NUMBER (PTIN)** - This file contains W-7P application information. The PTIN is a 9-character number assigned to tax return Preparers who choose to use the PTIN in lieu of their individual Social Security Number on those returns they prepare. All update processing will take place at the Brookhaven Campus. Command Code PTINQ is available for universal access inquires at all Post of Duties.
- J. 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 submission 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.
- K. 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:
- ITIF—Individual Master File
 - BTIF—Business Master File
 - ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.
 - Entity changes may be made using CCs ENREQ, INCHG, IRCHG, BNCHG, , BRCHG, EOREQ, and EOCHG. - See IRM 2.3 Chapter 9 for the instructions.
- L. 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.

3 IDRS Security System

A. 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.

IRM 1.3, 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:

- Taxpayer's name, address.
- Taxpayer Identification Number (SSN or EIN).
- Document Locator Number (DLN), date or amount on notice or other document received.
- Date and/or amount of refund, adjustment, payment or return.
- 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 for the Rules of Conduct, 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.
- Employees must never use another employee's password.

Note: 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.

B. Security Violations

The following are examples of security violations:

- 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.

C. Security Reminders

Employees should always clear the screen when the terminal operation is completed.

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.

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.

4 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.

5 Selection Criteria for IDRS

Data is extracted for IDRS when the entity or tax module meets extraction criteria prescribed in IRM Handbook 2.9. 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.

6 Retention Criteria for IDRS

Retention on the TIF is governed by the principle that a module should be retained as long as any one specified criteria is met, such as dummy modules less than 3 cycles old, accounts in TDA/BAL DUE status, accounts in TDI/DEL RET 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 Campuses IDRS file. Specific retention criteria is included in IRM Handbook 2.9.

7 Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes

A. Pending Transaction Identification Codes

Code	Definition
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 Campus 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.

Code	Definition
*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.
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.
RS	Resequence transaction
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 8A-35 for numeric code definitions).
TP	—A payment received in the Campus 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.	

B. Merge Related Transaction Codes

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.

TC	Description	Definition
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.
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.
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.
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.
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.

C. Transaction Information Codes

BMF:				IMF:		
	Code	Condition			Code	Condition
	A	FTD (Federal Tax Deposit) Credit computer transferred from a prior module			G	Amended (G Code) Return
	C	Consolidated FTD (TC 650) will			X	Indicates DLN (location) or

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BMF:		IMF:	
Code	Condition	Code	Condition
	consist of the number of payments consolidated.		Administrative file or refile DLN
F	Final Return	D	# [REDACTED] # [REDACTED]
G	Amended Return	M	# [REDACTED] # [REDACTED]
		F	Final 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

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	S	Suspense—Short term delay
B	Background—Non-workable case being monitored	M	Other—Long term delay
C	Closed	Z	Used to Close IRP Cases

9 Category Codes

The category codes are a 4 digit code to denote the type or source of an adjustment or correspondence case. For purposes of understanding the meaning of some of the column headings in the table below, the definitions are as follows: "Age" refers to the number of days given before a case defaults; "Recap Category" refers to the area assigned to work the case. A current list of the category codes and their definitions is given below:

Category Codes	Definition	Age	Recap	Recap Category
-Xnn	Expired or Potentially Expired Assessment Statute Case. Further descriptions are as follows:	099		STATUTE
-X01	Debit Balance – No Return	099		STATUTE
-X02	Erroneous Credit Freeze	099		STATUTE
-X03	Amended Return – No Original	099		STATUTE
-X04	Duplicate Return	099		STATUTE
-X05	Audit hold code	099		STATUTE
-X06	Claim Pending	099		STATUTE
-X07	ADP Credit to NMF Liability	099		STATUTE
-X08	Manual Refund	099		STATUTE
-X09	Additional Liability Pending	099		STATUTE
-X10	Refund – Repayment, Canceled or Deleted	099		STATUTE

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Category Codes	Definition	Age	Recap	Recap Category	
-X11	Advance Payment	099		STATUTE	
-X12	Credit Balance – No Return	099		STATUTE	
-X13	Expired Installment	099		STATUTE	
-X14	Barred Refund (STEX)	099		STATUTE	
-X15	Erroneous Refund	099		STATUTE	
-X16	Excess ES Credits	099		STATUTE	
-X17	Reserved	099		STATUTE	
-X18	TC59X w/Credit Balance – No Return	099		STATUTE	
-X19	Offer in Compromise	099		STATUTE	
-X20	Subsequent Payment	099		STATUTE	
-X21	Account Reactivation	099		STATUTE	
-X22	Original – No Amended Return	099		STATUTE	
-X23	CSED TC470 (Claim Pending)	099		STATUTE	
-X24	Math Error Protest	099		STATUTE	
-X25	Additional Liability Pending	099		STATUTE	
-X26	Reserved for Future Use	099		STATUTE	
-X27	Reserved for Future Use	099		STATUTE	
-X28	Unreversed TC 480	099		STATUTE	
-XSF	Statute Cases - Credit Systemically Transferred to XSF	099		STATUTE	
100P	100-Percent Penalty Two Year Refund Hold	060		INTERGEN	
1081	Reclamation credit received from FMS	030		REFINQ	
1184	Paper TFS 1184 sent to RFC	090		REFINQ	
1664	Undelivered Refund Check-NMF	045		UNDELRRF	
170E	CP 170-Duplicate Filing - Filing Condition & prompt Assessment	075	11	INTERGEN	
170X	CP 170-Duplicate Filing - Filing Condition & prompt Assessment	075	11	INTERGEN	
185E	CP185 TC690 Penalty Payment, Module in Credit Balance	075	11	INTERGEN	
185X	CP185 TC690 Penalty Payment, Module in Credit balance	075	11	INTERGEN	
186E	CP188 Transcript	075	11	INTERGEN	
186X	CP188 Transcript	075	11	INTERGEN	
190E	Amended Return Posted No Original on Record, within 4 cycles	045	05	NTERGEN	
190X	Amended Return Posted No Original on Record, within 4 cycles	045	05	NTERGEN	
191E	CP 191 Extension	075	11	INTERGEN	
191I	CP 191 Installment	075	11	INTERGEN	
195E	Other Adjustments (no category)	075	11	INTERGEN	
195X	Other Adjustments (no category)	075	11	INTERGEN	
250E	Other Adjustments (no category)	075	11	INTERGEN	
270X	Other Adjustments (no category)	075	11	INTERGEN	
2287	Dishonored Check Case	045		ADJSTMTS	
3858	TFS 1133 and check photocopy sent to taxpayer	045		REFINQ	
3859	TFS 3859 Received from FMS Adjudication Division	014		REFINQ	
3864	TFS 3864 Follow up sent to FMS	030		REFINQ	
3870	Identify Form 3870 worked in CAWR and FUTA programs	045	24	TPI	
3911	Lost/Stolen Refunds	030		REFINQ	
3913	Refund Check Returned-TC841 to Post	045		RETDREF	
■	■■■■■■■■■■■■■■■■■■■■	■	■	■	##
■	■■■■■■■■■■■■■■■■■■■■	■	■	■	##
840-	IDRS Generated Refund (CC RFUND)	045		CORRESP	

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Category Codes	Definition	Age	Recap	Recap Category	
841P	TC 841 Posted and P Freeze Set	014		RETDREF	
█	█	█	█	█	#
941C	Any Form 941C received at Ogden or Cincinnati worked in Accounts Management	045	29	AMADJUST	
941X	Any 941X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
943X	Any 943X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
944X	Any 944X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
945X	Any 945X received at Ogden or Cincinnati worked in Accts Management	045	02	AMADJUST	
ACA0	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA1	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA2	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA3	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA4	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Correspondence 45	045	08	DEFAULTS	
	ACA-Correspondence - 498OH	045	08	DEFAULTS	
	ACA-1040X; ACA-1040X - 45R	045	08	DEFAULTS	
	ACA-1040X-CATA	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
ACA5	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
	ACA-Amended (generic form type)	045	08	DEFAULTS	
ACA6	ACA-Correspondence	045	08	DEFAULTS	

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Category Codes	Definition	Age	Recap	Recap Category	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACA7	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACA8	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACA9	ACA-Correspondence	045	08	DEFAULTS	
	ACA-Corr - Math Error	045	08	DEFAULTS	
	ACA-Corr - 45R	045	08	DEFAULTS	
	ACA-Corr - Other	045	08	DEFAULTS	
	ACA - Spanish	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACAC	ACA-Correspondence	045	08	DEFAULTS	
	ACA – Spanish	045	08	DEFAULTS	
ACAX	ACA-Amended	045	08	DEFAULTS	
	ACA-1040X - 45R	045	08	DEFAULTS	
	ACA -F-1120X	045	08	DEFAULTS	
ACEO	Adjustment Customer Experienced Improvement (all other)	045	5	CLAIM	
ACEX	Adjustment Customer Experienced Improvement (all other)	045	5	CLAIM	
ACKN	Claim or Photocopy Request Processed by RCF to CP&R	030		REFINQ	
ACTC	CC CHKCL input for ACTC	090	29	AMADJUST	
AKPF	Alaska Permanent Fund Dividend Levy Program	120	06	COLL	
AM-X	Expired or Potentially Expired Assessment Statute	099		STATUTE	
AMnn	Accounts Maintenance Research, Further Descriptions are as follows:	120		AMRESRCH	
AM01	Debit Balance - No return	120		AMRESRCH	
AM02	Erroneous Credit Freeze	120		AMRESRCH	
AM03	Amended Return - No Original	120		AMRESRCH	
AM04	Duplicate return	120		AMRESRCH	
AM05	Audit Hold Codes	120		AMRESRCH	
AM06	Claim Pending	120		AMRESRCH	
AM07	AADP Credit to NMF Liability	120		AMRESRCH	
AM08	Manual Refund	120		AMRESRCH	
AM09	Additionally Liability Pending	120		AMRESRCH	
AM10	Refund - Repayments, Cancelled or Delayed	120		AMRESRCH	
AM11	Advanced Payment	120		AMRESRCH	
AM12	Credit Balance - No return	120		AMRESRCH	
AM13	Expired Installment	045		AMRESRCH	
AM14	Barred Refund (STEX)	099		AMRESRCH	

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Category Codes	Definition	Age	Recap	Recap Category	
AM15	Erroneous Refund	045		AMRESRCH	
AM16	Excess ES Credits (IMF) or FTD Credit module (BMF)	120		AMRESRCH	
AM17	TDI/DEL RET Refund Freeze	010		COLL	
AM18	TC59X w/Credit Balance - No Return	099		AMRESRCH	
AM19	Offer in Compromise	099		AMRESRCH	
AM20	Subsequent Payment	120		AMRESRCH	
AM21	Account Reactivation	120		AMRESRCH	
AM22	Original -No amended return	120		AMRESRCH	
AM23	CSED TC 470 (Claim Pending)	045		AMRESRCH	
AM24	Math error protest	075		AMRESRCH	
AM25	Additional Liability Pending (URP)	045		AMRESRCH	
AM26	TC 59X w/Credit Balance - No return	120		AMRESRCH	
AM27	URP - Zero Debit Balance	045		AMRESRCH	
AM28	Unreversed TC 480	045		AMRESRCH	
AMCZ	Accounts Maintenance Combat Zone	180		AMRESRCH	
AMRH	Accounts Maintenance Research	120		AMRESRCH	
APPZ	Appeals Case	005	33	APPEALS	
AQC1	AQC Referrals from Wage and Withholding (WOW) program	045	38	RICS Response	
AQC2	AQC Manually Issued Letter	045	38	RICS Response	
ARDI	Accounts Receivable Dollar Inventory	045		COLL	
ASFR	Automated Substitute for Return	045	02	COLL	
ASIA	Assessed Installment Agreement	030		COLL	
ASTA	Alternative Strategy for Tax Administration	120		COLL	
ATAO	911 Hardship (effective July 1990)	020		DEFAULTS	
ATFR	Automated Trust Fund Recovery	045		COLL	
ATLA	Additional Tax Liability Assessment	075		INTERGEN	
AUDE	Duplicate Filing Audit (CPs 93, 293)	045	05	CLAIM	
AUDT	Special Audit	045		ADJSTMTS	
AUDX	Duplicate Filing Audit (CPs 93, 293)	045	05	CLAIM	
B249	249C Installment Bill	045	08	DEFAULTS	
BA14	Barred Refund (STEX)	099	23	STATUTE	
BARD	Barred Assessment	099		STATUTE	
BDUP	BMF Duplicate Files For (non-employment tax forms) All BMF Form 706, 709 and 94X series returns identified as amended, revised or corrected that by-pass processing.	045		CLAIM	
BEIC	Non-Select BCSC EITC	045	24	TPI	
BID1	BMF Identity Theft case involving Employment Forms 94X. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) .	120		BMF ID THEFT	
BID2	BMF Identity Theft case involving Forms 1120. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) .	120		BMF ID THEFT	
BID3	BMF Identity Theft case involving all other BMF related Forms. Code for receipt of all taxpayer-initiated Forms 14039/14039B, internally-identified identity theft inquiries and BMF ID theft referrals (Form 14566) .	120		BMF ID THEFT	
BMFO	BMF Other Correspondence (non-employment tax forms)	045		TPI	
BNF-	BMF- Nonfiler related inventory	045	10	INRETURN	
BNFC	BMF- Nonfiler Correspondence relate inventory	045	10	INRETURN	
BNFR	BMF-Nonfiler Reconsideration Related inventory	045	10	INRETURN	

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Category Codes	Definition	Age	Recap	Recap Category	
BRRQ	BMF Other (non-employment tax forms) non-TPI issues	075		INTERGEN	
BUR-	BUR related inventory on MFT 30 accounts	045	10	INRETURN	
BUR0	CP2030 based inventory	045	10	INRETURN	
BUR1	CP2531 related inventory	045	10	INRETURN	
BURC	BUR closing actions including assessments	045	10	INRETURN	
BURR	BUR reconsideration related inventory	045	10	INRETURN	
BURS	BUR Statutory Notice related inventory	045	10	INRETURN	
BWH-	Backup Withholding	045		COLL	
C174	Unexplained exempt remuneration listed on Form 940	075		INTERGEN	
C175	Unexplained adjustment on Forms 941,945,942,943	075		INTERGEN	
C186	CP 186 Transcript	075		INTERGEN	
C190	Amended Return Posted No Original on Record Within Four Cycles	045		CLAIM	
C194	CP 194 (Potential FTD Penalty)	075		INTERGEN	
C234	CP 234 Potential ES Penalty Transcript Notice—BMF	075		INTERGEN	
C294	Possible 15% FTD Penalty	075		INTERGEN	
C36F	Domestic 36F	075	05	CLAIM	
C36P	Domestic CP36	045	01	ACCOUNTS	
C874	Unexplained exempt remuneration listed on Form 940PR	075		INTERGEN	
C875	Unexplained adjustment on Forms 941PR and 943PR	075		INTERGEN	
■	■	■	■	■	#
CATA	1040X CATA	45	02	ADJSTMTS	
CAWR	Combined Annual Wage Reporting—CAWR cases where correspondence has been issued and no previous CCA record has been generated.	045		CORRESP	
CCO1	Collection Contracted Out	060		DEFAULTS	
CDPF	Collection Due Process Front End Case	060		COLL	
CERT	Certified Transcript	045		CORRESP	
CFTE	Credit for the Elderly	120		INTERGEN	
CFWD	Net Operating Loss Carryforward - Domestic	045	5	CLAIM	
CISA	Assessed CIS	045	06	COLL	
CISP	Pre-Assessed CIS0	045	06	COLL	
CLAM	Claim Cases	030		CLAIM	
COCZ	Collection Combat Zone	180		COLL	
COLL	Collection Related Questions	045		COLL	
COPY	Taxpayer Request for Copy of Return	060		CORRESP	
CP04	Combat Zone Letters	070	06	COLL	
CP29	Amended Return Posted, No Original	045		CLAIM	
CP40	Potential ES Penalty Transcript Notice—IMF	075		INTERGEN	
CP44	Notice of Available Credit	045		ACCOUNTS	
CP46	CP 46 Paper transcript (Notice of Manual Refund on L or W Coded Return)	120	03	AMRSRCH	
CP86	CP 86 Transcripts	075		INTERGEN	
■	■	■		■	#
CRMR	Criminal Restitution Mirroring Review	180	08	DEFAULTS	
CRTS	Correspondence Response Time Study	045		ADJSTMTS	
CT1X	Any CT1X received at Ogden or Cincinnati worked in Accts Management	045	02	ADJSTMTS	
CZ01	Combat Zone	045		AMRSRCH	
DATC	Deferred Adverse Tax Consequence	075		INTERGEN	
DAUD	Duplicate Filing Audit	045		CLAIM	

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Category Codes	Definition	Age	Recap	Recap Category	
DDIA	Direct Debit Installment Agreement	060	30	CUSTSRVC	
DDIP	Direct Debit Installment Pre-Assessed (Agreement)	060	30	CUSTSRVC	
DFRL	1993 Deferral of Taxes Processing in 1995 and 1996	030		INTERGEN	
DFRX	Deferral Cleanup	045		INTERGEN	
DIAG	TDI/DEL RET DIAG-Q Transcripts	045	06	COLL	
DMFC	Debtor Master File Claim	045		CLAIM	
DMFE	Injured Spouse Claim – Efile	045	05	CLAIM	
DMFN	Injured Spouse Claim – No Debt	045	01	ACCTS	
DMFT	Injured Spouse Claim – Tax Debt	045	01	ACCTS	
DSTR	Disaster Case	045		CLAIM	
DUPA	Duplicate Assignment	045		ADJSTMTS	
DUPE	Duplicate Return for Estate and Gift Tax	045	29	AMADJUST	
DUPF	Duplicate Filing (CP 36,193,436)	045		CLAIM	
DUPR	Duplicate Refunds	045		REFINQ	
DUPX	Duplicate Return for Excise Tax	045	29	AMADJUST	
E190	Amended Return Posted for Estate and Gift Tax	045	29	AMADJUST	
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
EARC	Electronic Account Resolution Control	045	07	CORRESP	
█	█	█	█	█	#
ECFD	Net Operating Loss Carryforward - Exempt Organization	045	5	CLAIM	
EDUP	Exempt Organization (EO) Duplicated Filed Returns	045	31	OAMC	
EICN	Earned Income Credit Notice (CP32)	045		TPI	
ENCC	Energy Credit Carryover Transcript	075		INTERGEN	
ENTC	Entity Change Case	075		INTERGEN	
EOAM	Exempt Organization(EO) Accounts Maintenance Transcripts	075	31	OAMC	
█	█	█	█	█	#
EOCP	EO CP Notices	045	31	OAMC	
EOCU	Miscellaneous EOCU Fallout	045	31	OAMC	
EOPC	EO Photo Copy	060	35	RAIVIS	
EPAM	Form 5330 AMRH Transcript	075	31	OAMC	
EPBS	Form 5330 – Reprocessing of Returns/Payment processed incorrectly by IRS	045	31	OAMC	
EPCD	Form 5330 – Credit/Debit Listing	030	31	OAMC	
EPDP	Form 5330 – Amended/Dup Returns & CP193	045	31	OAMC	
ER51	Error—Doc Code 51	075		INTERGEN	
ERAB	Erroneous Abatement	099		STATUTE	
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
ERRF	Erroneous Refund	045		CORRESP	

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Category Codes	Definition	Age	Recap	Recap Category	
					#
ESTA	Potential Expired Statute Case—Campus	045		EXPDSTAT	
ESTB	Potential Expired Statute Case—Area Office	045		EXPDSTAT	
ETAD	Employment Tax Adjustment-DCC Program.	075		INTERGEN	
ETAP	Employment Tax Adjustment Program	075		INTERGEN	
ETC-	Employee Tax Compliance Program	030		PRIVACT	
					#
EXES	EXEC-TC 840 transcript (J-/-X Freeze)	120	03	AMRESRCH	
EXOR	Exempt Organization	045		ADJSTMTS	
F709	F709XTNSN Transcripts	075		EXAMS	
FACO	Field Assistance Collection (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FAOT	Field Assistance Other (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FARA	Field Assistance Referral ACA	45	08	DEFAULTS	
FARE	Field Assistance Refund (used with E-4442 system and mirrors what is already established for CAS)	030	32	WIFA	
FTHB	First - Time Home Buyer Credit - Claims	045	02	ADJSTMTS	
FTHC	First-Time Home Buyer Credit - Correspondence	045	02	ADJSTMTS	
FUTA	Federal Unemployment Tax Act	090		DEFAULTS	
GAIN	Gain on Sale of Residence	120		INTERGEN	
GRVW	Accounts Management – Global Review Reserved for AM IPSU	120	02	ADJSTMTS	
HCTC	Health Coverage Tax Credit	030		CUSTSRVC	
I174	Unexplained Exempt Remuneration Listed on Form 940—International	099		INTL-CP	
I175	Unexplained Adjustment on Forms 941/E/SS/942/943—International	099		INTL-CP	
I190	Amended Return Posted—BMF—No original—International	099		INTLCLAM	
I234	Potential ES Penalty Transcript Notice—BMF—International	099		INTL-CP	
I36F	International 36F	045	05	CLAIM	
I36P	International CP36	045	01	ACCOUNTS	
I840	IDRS Generated Refund—International	060		INTLCORR	
I874	Form 940—International	099		INTL-CP	
I875	Unexplained Adjustment on Forms 941PR/942PR/943PR—International	099		INTL-CP	
IAC1	ACA International correspondence	45	08	DEFAULTS	
IAC2	ACA International correspondence	45	08	DEFAULTS	
IAC3	ACA International 1040X	45	08	DEFAULTS	
IAC4	ACA International 1040X	45	08	DEFAULTS	
IATL	Additional Tax Liability Assessment—International	099		INTL-CP	
ICFD	Net Operating Loss Carryforward - International	060	13	INTLCLAM	
IDI1	IDT referral to IDTVA	120		IDTVA	
IDI2	Received and Assigned	120		IDTVA	
IDI3	Acknowledgement/First Read Completed	120		IDTVA	
IDI4	Additional documentation required	120		IDTVA	
IDI5	DITA referral	120		IDTVA	
IDI6	Bypass DIF Score Referral	120		IDTVAe	
IDI8	Module Count	120		IDTVA	
IDI9	IDTVA Internal Transfer	120		IDTVA	

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Category Codes	Definition	Age	Recap	Recap Category	
IDII	RPM	120	02	ADJSTMTS	
IDPA	Duplicate Filing Audit CP93, 293—International	099		INTLCLAM	
IDPF	Duplicate Filing Audit CP36, 193—International	099		INTLCLAM	
IDS-	Inventory Dollar System	045		COLL	
■	■	■	■	■	#
■	■	■	■	■	#
■	■	■	■	■	#
■	■	■	■	■	#
■	■	■	■	■	#
IDST	Disaster Case—International	099		INTLCLAM	
IDT1	Accounts Management – Tax Related IDT – Taxpayer Self-Identified	120	02	ADJSTMTS	
IDT3	Accounts Management – Tax Related IDT – IRS Internally Identified	120	02	ADJSTMTS	
IDT4	Accounts Management – Loose Form 14039 and Non-Tax Related IDT	120	02	ADJSTMTS	
IDT5	TP Responses to (miscellaneous) IDT Correspondence and Data Loss notifications/letters	120	02	ADJSTMTS	
IDT6	Electronic Fraud Detection System (EFDS) cases (AM only)	120	02	ADJSTMTS	
IDT7	Accounts Management – Reserved for AM IPSU	120	02	ADJSTMTS	
IDT8	CP05A and Deceased Taxpayer cases (AM only)	120	02	ADJSTMTS	
IDT9	Accounts Management – Cases with Form 14103, Identity Theft Assistance Request (ITAR), referrals from Andover or Fresno IPSU.	120	02	ADJSTMTS	
IDTX	Accounts Management – Tax Related – Monitoring only – Reserved for AM IPSU	120	11	ADJSTMTS	
IDUP	Unnumbered Intl Return	045	13	INTLCLAM	
IEIN	Application for EIN - IRC Section 965 (Beginning July 2018) Age 45 days Recap (no entry) Recap Category TPI	030	29	AMADJUST	
IENC	Entity Control Case—International	099		INTL-CP	
IERF	Erroneous Refund Case—International	099		INTLCORR	
IETP	Employment Tax Adjustment—International	099		INTL-CP	
IFUT	Federal Unemployment Tax—International	120		INTL-CP	
IIAC	Interest Abatement Claim—International	099		INTLCLAM	
IIEQ	Internal Examination Question—International	099		INTLTPRQ	
IIRQ	Internal Request for Adjustment—International	099		INTL-CP	
IJCC	Joint Committee Case—International	099		INTLCLAM	
IN29	Amended Return Posted—IMF—No original—International	099		INTLCLAM	
IN32	Earned Income Credit Notice (CP32)—International	099		INTLTPRQ	
IN40	Potential ES Penalty Transcripts Notice—IMF—International	099		INTL-CP	
INEQ	Internal Examination Question (3870)	045		ADJSTMTS	
INMF	NMF Return Adjustments—International	099		INTLTPRQ	
INSP	Primary Taxpayer Filed a Request for Innocent Spouse Relief	060		CLAIM	
INSS	Secondary Taxpayer Filed a Request for Innocent Spouse Relief	060		CLAIM	
INTC	Claim for abatement of Interest	045		CLAIM	
INTT	Complex Interest Cases	045		TPI	
INUP	Nullified Unpostable—International	099		INTL-CP	
IOTH	“Other Adjustment” (no Category)—International	099		INTL-CP	
IOUR	Output Review—International	010		INTL-CP	
IPRP	Problem Resolution Case—International	030		INTLTPRQ	

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Category Codes	Definition	Age	Recap	Recap Category	
IPTC	ACA-International Corr	45	08	DEFAULTS	
IPTX	ACA-International 1040X (form 1040X)	45	08	DEFAULTS	
IPYT	IMF and BMF Payment Tracer—International	099		INTLTPRQ	
IRA-	Individual Retirement Annuity Cases	045		ANNUITY	
IRAF	Individual Retirement Annuity Cases	030		ADJSTMTS	
IRNT	Restricted Interest Carryback Claim—International	060		RINTTENT	
IRP-	Information Reports Processing	045		INRETURN	
IRRQ	Internal Request, e.g. 3465	075		INTERGEN	
IRTL	IRS Telephone Inquiry, or other (Taxpayer Assistance)	045		CORRESP	
ISPJ	Other Special Project Cases—International	180		INTLSPJT	
ISSA	SSA Adjustments,SSA-7000,OAO-10,SS-13 and other SSA Cases—International	099		INTLCORR	
ITAR	Accounts Management – Identity Theft Assistance Request – Reserved for AM IPSU	120	02	ADJSTMTS	
ITCB	Tentative Carryback Application—International	060		RINTTENT	
ITCC	International and Possession Technical Request or Correspondence	099		INTLCORR	
ITIN	Individual Tax Identification Number	075	05	CLAIM	
ITLR	Telephone Inquiry or other Taxpayer Assistance—International	099		INTLTPRQ	
ITRQ	(TPRQ) Taxpayer Request—International 1040X or 1120X-International	099		INTLTPRQ	
IXRT	1040X or 1120X-international	060		INTLCLAM	
JCCC	Joint Committee Case	045		CLAIM	
KATX	Disaster – Hurricane Katrina	045	34	DSTR	
KITA	Killed In Terrorist, Killed In Action & 911 Rescue Workers Claims	045		AMADJUST	
L249	249C Reply	045	08	DEFAULTS	
LBSR	Lockbox Special Research	090		INTERGEN	
LEVY	Levy payment	014		COLL	
LGCP	Large Corp	045		AMRESRCH	
LGGE	Government Entity Large Case (01402)	045		TRDSBSE	
LGSB	Small Business Large Case (01401)	045		TRDSBSE	
LSFM	Loose Form	045	24	TPI	
LTXn	(n=1-9)—Lifetime Exclusion	120		INTERGEN	
MATH	Correspondence Math Error	045	24	TPI	
MCSD	MULTICSED transcript	090		COLL	
MDEF	Military Deferment	030	06	COLL	
MFCO	MF Clean-up Collection Cases	045		COLL	
MFRP	MF Clean-up Non-collection Cases	045		INTERGEN	
MISC	Miscellaneous Correspondence	045		TPI	
MLBD	Multi-lingual Bal Due	030	06	COLL	
MLRD	Multi-lingual Return Delinquency	030	06	COLL	
MULT	Multiple Spouse	060		ADJSTMTS	
████	████████████████████	████	█	██████████	#
MXSP	Duplicate Filing	180	02	ADJSTMTS	
████	████████████████████	████	█	██████████	#
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Category Codes	Definition	Age	Recap	Recap Category	
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
NATF	Non-Atfr Transcript	45	11	INTERGEN	
█	█	█	█	█	#
NLUN	Nullified Unpostable	045		TPI	
NLWH	No Longer Works Here	060	06	COLL	
NMnn	(nn 01-29) No Merge	075		INTERGEN	
NM01	ADJSTMTS Nomrg-400 type NMRG CONTROL-CATEGORY	075		INTERGEN	
NM02	ADJSTMTS Nomrg-VEST type NMRG CONTROL-CATEGORY	075		INTERGEN	
NM03	ADJSTMTS Nomrg-XXSSN type NMRG CONTROL-CATEGORY	075		INTERGENT	
NM04	REFDELET Nomrg-914 type NMRG CONTROL-CATEGORY	045		ADJSTMTS	
NM05	REFDELET Nomrg-916 type NMRG	045		ADJSTMTS	
NM06	REFDELET Nomrg-918 type NMRG	045		ADJSTMTS	
NM07	COLL Nomrg-TDA/BAL DUE type NMRG	099		ADJSTMTS	
NM08	ADJSTMTS Nomrg-DUP type NMRG	075		INTERGEN	
NM09	ADJSTMTS Nomrg-576 type NMRG	075		INTERGEN	
NM10	ADJSTMTS Nomrg-930 type NMRG	075		INTERGEN	
NM11	DEFAULTS Nomrg-424 type NMRG	075		INTERGEN	
NM12	DEFAULTS Nomrg-940 type NMRG	045		ADJSTMTS	
NM13	COLL Nomrg-520 type NMRG	045		ADJSTMTS	
NM14	ADJSTMTS Nomrg-RPS type NMRG	075		INTERGEN	
NM15	CORRESP Nomrg-CAF type NMRG	020		ADJSTMTS	
NM16	ADJSTMTS Nomrg-RECR type NMRG	075		INTERGEN	
NM17	COLL Nomrg-PDT type NMRG	045		ADJSTMTS	
NM18	ADJSTMTS Nomrg-LTEX type NMRG	075		INTERGEN	
NM19	ADJSTMTS Nomrg-TAXI type NMRG	075		INTERGEN	
NM20	COLL Nomrg-CPNL type NMRG	099		ADJSTMTS	
NM21	DEFAULTS Nomrg-ATS type NMRG	045		ADJSTMTS	
NM22	ENTITY Nomrg-CONS type NMRG CATEGORY	020		ADJSTMTS	
NM23	ENTITY Nomrg-STAT type NMRG CATEGORY	020		ADJSTMTS	
NM24	ENTITY Nomrg-GEN type NMRG CATEGORY	020		ADJSTMTS	
NM25	ENTITY Nomrg-AF type NMRG CATEGORY	020		ADJSTMTS	
NM26	ENTITY Nomrg-FYM type NMRG CATEGORY	020		ADJSTMTS	
NM27	ENTITY Nomrg-NOUS type NMRG CATEGORY	020		ADJSTMTS	
NM28	ENTITY Nomrg-SS type NMRG CATEGORY	020		ADJSTMTS	
NM29	ENTITY Nomrg-NC type NMRG CATEGORY	020		ADJSTMTS	
NMRG	No Merge Transcripts	150		INTERGEN	
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
█	█	█	█	█	#
NRPY	No Reply—CAWR cases (no SSA IND = 2 cases) are systemically closed as a No Reply on CAP.	045	07	CORRESP	
█	█	█	█	█	#

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Category Codes	Definition	Age	Recap	Recap Category	
					#
NYCX	New York City 1040X - IRC Section 965 (Beginning July 2018) Age 045 Recap 05 Recap Category Claim	045	05	CLAIM	
OECD	Form 1042/1042S OECD - Exchange of Information Project - International	180		INTLSPJT	
OICC	OIC Correspondence	030	06	COLL	
OIO-	Office of International Operations	045		OIO	
OOPS	Claim Processing Interrupted, Remedial Action Required	014		REFINQ	
OPA-	Online Payment Application	060	06	COLL	
ORCR	Original CR	180	08	DEFAULTS	
OTHE	Other Adjustments (no category)	075		INTERGEN	
OURV	Output Review	010		INTERGEN	
P810	Form 1042/1042S, Correspondence Listing of Underwithheld Withholding Agents—International	180		INTLSPJT	
PAID	Check Negotiated, Claims Package or Check-Photocopy to follow	030		REFINQ	
PAYT	Payment Tracer	045		TPI	
PDIA	Payroll Deduction Installment Agreement	030	06	COLL	
					#
PHZ1	Taxpayer Correspondence Initial Scan	045	24	TPI	
PHZ2	Unresolved Taxpayer Correspondence from Initial Scan	045	29	TPI	
PLTY	Correspondence Penalty	045	24	TPI	
PMTE	Payment After Expired CSED	045		COLL	
PPCC	Practitioner Priority Case Collection	045		AMRESRCH	
PPCM	Practitioner Priority Case Messages	045		AMRESRCH	
PPCO	Practitioner Priority Case Other	045		AMRESRCH	
PPCP	Practitioner Priority Case Program Accounts	045		CORRESP	
PPCR	Practitioner Priority Refunds	045		AMRESRCH	
PPEI	Practitioner Priority Electronic Request	045		PPSERVIC	
PPPI	Practitioner Priority Phone Inquiry	045		PPSERVIC	
PPRQ	Practitioner Paper Request	045		PPSERVIC	
PREA	Pre-assessed Installment Agreements	060		COLL	
PRNQ	Privacy Act Inquiry	030		PRIVACT	
PRPD	Problem Resolution Program—DO Initiated	030		TPI	
PRPS	Problem Resolution Program—SC Initiated	045		TPI	
PSUB	Parent/Subsidiary	045		ACCOUNTS	
PTCA	ACA-1040X – CATA	45	08	DEFAULTS	
PTCC	ACA-Correspondence	45	08	DEFAULTS	
	ACA - Spanish	45	08	DEFAULTS	
PTCX	ACA-1040X	45	08	DEFAULTS	
PYMT	Correspondence Payment Inquiry	045	24	TPI	
Q-FR	Notice Review of Q Freeze Cases	045		REFDELET	
QRPA	Questionable Refund Program Adjustments	045	29	AMADJUST	
RCTF	CHKCL Claim input	030		REFINQ	
REBV	Internal Transcript — REBATEREV	075		ADJUSTMTS	
RECL	Claim Denied or Reclamation	180		REFINQ	
RECN	Reconsideration Cases	030	05	CLAIM	
REF-	Refund Hold For return delinquency cases	060		COLL	
REFC	REFCANCL17	180	02	ADJUSTMTS	
REFI	REFCANCL18	180	02	ADJUSTMTS	
REFM	Refund MFT 31	060		ADJUSTMTS	

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Category Codes	Definition	Age	Recap	Recap Category	
REFQ	REFCALCL19	180	02	ADJUSTMTS	
RFCK	CHKCL photocopy or status request input	030		REFINQ	
RFDL	Refund Delete Case	045		REFDELET	
RFIQ	Refund Inquiry	045		REFINQ	
RINT	Restricted Interest	045		RINTTENT	
■	■	■	■	■	#
RSED	Refund Statue Exp Date	099		STAYUTE	
RTCK	Returned Check	045		CORRESP	
SC0E	Reserved	045	29	AMADJUST	
SC0P	Reserved	045	19	AMADJUST	
SC1E	Form 8849, Schedule 1 E-file	045	29	AMADJUST	
SC1P	Form 8849, Schedule 1 Paper	045	29	AMADJUST	
SC2E	Form 8849, Schedule 2 E-file	020	29	AMADJUST	
SC2P	Form 8849, Schedule 2 Paper	045	29	AMADJUST	
SC3E	Form 8849, Schedule 3 E-file	020	29	AMADJUST	
SC3P	Form 8849, Schedule 3 Paper	045	29	AMADJUST	
SC4E	Form 8849, Schedule 4 E-file	045	29	AMADJUST	
SC4P	Form 8849, Schedule 4 Paper	045	29	AMADJUST	
SC5E	Form 8849, Schedule 5 E-file	045	29	AMADJUST	
SC5P	Form 8849, Schedule 5 Paper	045	29	AMADJUST	
SC6E	Form 8849, Schedule 6 E-file	045	29	AMADJUST	
SC6P	Form 8849, Schedule 6 Paper	045	29	AMADJUST	
SC7E	Reserved	045	29	AMADJUST	
SC7P	Reserved	045	29	AMADJUST	
SC8E	Form 8849, Schedule 8 E-file	020	29	AMADJUST	
SC8P	Form 8849, Schedule 8 Paper	045	29	AMADJUST	
SC9E	Reserved	045	29	AMADJUST	
SC9P	Reserved	045	29	AMADJUST	
SCRM	Scrambled SSN Case	150		CLAIM	
SCTR	Substantiated Credit Transcripts	045		ACCOUNTS	
SFAR	ASFR Reconsideration	060		COLL	
SFR-	Substitute for Returns	045		INRETURN	
SFRC	ASFR correspondence	030	06	COLL	
SFRH	Refund Hold	030	06	COLL	
SFRI	ASFR Refund Hold	030	06	COLL	
SFRR	ASFR Returns	045	06	COLL	
SFRT	ASFR telephone calls	030	06	COLL	
SIXD	6020(b)-DCC	075		INTERGEN	
SPAC	Spanish Adjustments Correspondence	045	24	TPI	
SPC1	Reserved for special assignment	045		DEFAULTS	
SPC2	Reserved for special assignment	045		DEFAULTS	
SPC3	Reserved for special assignment	045		DEFAULTS	
SPC4	Reserved for special assignment	045		DEFAULTS	
SPC8	Combat Injured Veterans Claims	045		AMADJUST	
SRET	Statute Imminent 1040X/Cases	045		CLAIM	
SRWC	Spanish Referral Written Collection	045	24	TPI	
SRWO	Spanish Referral Written Other	045	24	TPI	
SRWR	Spanish Referral Written Refund	045	24	TPI	
SSA-	CAWR SSA IND = 2 cases where correspondence has been issued and no previous CCA record has been	045		CORRESP	

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Category Codes	Definition	Age	Recap	Recap Category	
	generated. OR CAP system systemically closed an SSA IND = 2 case as a no reply. OAO10, SS-13, OALETR, OAR7000, other SSA				
SSA2	Scrambled SSN 2-Year File	730	24	TPI	
STnn	(nn=01-29) Statute	099		STATUTE	
ST01	Debit Balance – No Return	099		STATUTE	
ST02	Erroneous Credit Freeze	099		STATUTE	
ST03	Amended Return – No Original	099		STATUTE	
ST04	Duplicate Return	099		STATUTE	
ST05	Audit Hold Codes	099		STATUTE	
ST06	Unreversed TC 470 (Claim Pending)	099		STATUTE	
ST07	ADP Credit to NMF Liability	099		STATUTE	
ST08	Manual Refund	099		STATUTE	
ST09	Additional Liability Pending	099		STATUTE	
ST10	Refund – Repayment, Cancelled or Deleted	099		STATUTE	
ST11	Advance Payment	099		STATUTE	
ST12	Credit Balance – No Return	099		STATUTE	
ST13	Expired Installment	099		STATUTE	
ST14	Barred Refund (STEX)	099		STATUTE	
ST15	Erroneous Refund	099		STATUTE	
ST16	Excess ES Credits	099		STATUTE	
ST17	Reserved	099		STATUTE	
ST18	TC 59X with Credit Balance – No Return	099		STATUTE	
ST19	Offer in Compromise	099		STATUTE	
ST20	Subsequent Payment	099		STATUTE	
ST21	Account Reactivation	099		STATUTE	
ST22	Original – No Amended Return	099		STATUTE	
ST23	CSED TC 470 (Claim Pending)	099		STATUTE	
ST24	Math Error Protest	099		STATUTE	
ST25	Additional Liability Pending	099		STATUTE	
ST26	Reserved for Future Use	099		STATUTE	
ST27	Reserved for Future Use	099		STATUTE	
ST28	Unreversed TC 480	099		STATUTE	
ST29	Refund Statute Expiration Date — Follow-up for Statutes Area	099		STATUTE	
ST30	Refund Statute Expiration — Follow-up for Exam Area Offices	030		STATUTE	
ST32	Status 32-Check outstanding	045		REFINQ	
STAT	Statute Cases	099		STATUTE	
STEX	Statute Case	099		STATUTE	
SWRC	Spanish Refund Written Collection	030		TPI	
SWRO	Spanish Refund Written Other	030		TPI	
SWRR	Spanish Refund Written Refund	030		TPI	
TBCD	TEB Credit/Debit Listing	075	31	OAMC	
TBCL	Tax Exempt Bond Claim Processing	045	31	OAMC	
TBCP	TEB CP 142/143 Notice Replies	030	31	OAMC	
TBFR	TEB First Read	045	31	OAMC	
TDI/DEL RET-	Campus TDI/DEL RET Cases	045		CORRESP	
TDI/DEL RETa	Campus TDI/DEL RET Cases (a=A-Z)	045		CORRESP	
TDUP	TEB DUP Files for Tax Exempt Bonds	045	31	OAMC	

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Category Codes	Definition	Age	Recap	Recap Category	
TECC	Technical Case, Congressional	045		CORRESP	
TECL	Technical Case, Letter	045		CORRESP	
TECT	Technical Case, Telephone or other	045		CORRESP	
TEGE	TEGE CAS – Customer Account Services	031	06	COLL	
TENT	Tentative Carryback	045		RINTTENT	
TETR	Telephone Excise Tax Rebate	045	05	CLAIM	
TFCR	Miscellaneous Trust Fund Credit Transcripts	099	06	COLL	
TFRP	Trust Fund Recovery Penalty	075		COLL	
TINP	No TIN Penalty	045		INRETURN	
TOAD	Completed TFS 1133 Sent to FMS Adjudication Dir.	090		REFINQ	
TPAR	Taxpayer Service, Impact on Accounts Receivable	075		DEFAULTS	
TPCI	Taxpayer Correspondence Inquiry	045		TPI	
TPLR	Late Reply—CAWR and SSA IND = 2 cases where a late reply is received (after closed on CAP system).	045	07	CORRESP	
TPPI	Taxpayer Personal or Phone Inquiry	045		TPI	
TR46	TRNS 46 automated transcript	120	03	AMERSRCH	
TPRQ	Taxpayer Request, e.g. 3870	045		TPI	
TPRR	CAWR taxpayer reply received and/or when case is reassigned (case is open on CAP).	030		TPI	
■	■	■	■	■	#
TWRA	Telephone Written Referral (ACA)	030		TPI	
TWRC	Telephone Written Referral (Collection Issue)	030		TPI	
TWRO	Telephone Written Referral (Other)	030		TPI	
TWRR	Telephone Written Referral (Refund Issue)	030		TPI	
■	■	■	■	■	#
UDRF	Undelivered Refund Check—IMF and BMF	045		UNDELREF	
UNDL	Undeliverables—CAWR and SSA IND = 2 cases that are updated for an undeliverable received for correspondence previously issued (for open cases only).	045	07	CORRESP	
■	■	■	■	■	#
URP-	CP-2000 Notice of Proposed Change	075		INRETURN	
URP1	CP-2501 Inquiry Notice	060		INRETURN	
URPS	Statutory Notice of Deficiency	120		INRETURN	
VERF	Verified Payment Transcripts	120		AMRESRCH	
WHCC	WHC Correspondence	030	06	COLL	
WHCP	WHC Phone Calls	030	06	COLL	
WHCR	WHC Referrals	030	06	COLL	
WHCS	WHC Special Projects	060	06	COLL	
WHCT	WHC Transcripts	045	06	COLL	
WPT-	Windfall Profit Tax	045		CLAIM	
X190	Amended Return Posted for Excise Tax	045	29	AMADJUST	
XHRG	1040X – Hurricane Relief Grant	120	05	CLAIM	
XRET	1040X, 1120X	045		CLAIM	

10 Activity Codes

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 Campus has its own Activity Codes and these will vary from center to center. The respective Campus bulletins and Regional Commissioner memorandums should be consulted in regards to explanations of Activity Codes.

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Only activity codes generated by adjustment control card input or on-line transaction input, or activity codes specified in ADP Handbooks are listed below.

Code	Definition
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 Area 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	LETERvvvv—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 Campus 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	nnnnnnnnn—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)
35	RELIHOLD—Return held in suspense until clarification received. Return contains religious or conscience-based objection or taxpayer identifies as Amish/Mennonite/Form 4029 attached, AND dependents do not have a SSN, AND taxpayer claiming CTC, ACTC, or ODC.

11 North American Industry Classification System Codes (NAICS)

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 in

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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:

A. 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 Campus, the FTD Registers list only the FTD transactions received from that Campus. 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:
 - 1) EIN Register listed by EIN
 - 2) Amount Register listed by the payment amount
 - 3) Each FTD payment is accompanied by an FTD coupon which is microfilmed upon receipt in the Campus. This microfilm register is the third FTD register maintained in the Research function. Images of FTD coupon are retained on this microfilm register in sequence by microfilm serial number within a weekly cycle.

B. 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.

B. Archival Microfilm

These microfilms contain information which predates 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 Campuses TIF data base.

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.

A. Universal Access Command Codes

The following command codes have Universal Access capability:										
ACTON	CHKCL	ESTABS	IAPND	INTST	PIFTD	REINF	STAUP	UPCAS	VPARS	VRINT
AISDL	DMSDL	FFINQ	IAGRE	LETER	PIFTF	REMF	SUMDL	UPDIS	VPMSG	XSINQ
AMDIS	DMSUL	FTDPN	IAORG	LPAGE	PIVAR	RFINK	SUMRY	UPTIN	VRIAG	
ATINQ	ENMOD	FTPIN	IAREV	MESSG	PLINF	RFRTM	TDI/DEL RETNQ	URINQ	VRIAO	
KAFRM	ERINV	IADIS	ICOMP	PICRD	PLINQ	RPINK	TXMOD	USIGNR	VRIAR	
CFINK	ERSDL	IADFL	ITDLN	PIEST	PTINQ	SCFTR	UNLCE	USIGNT	VRSTA	

B. 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 Campus 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 Campus.
- If a tax module or entity information is on the master file, 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, TDI/DEL RETAD, TSIGN, TELEA, TELEC, TELED and TELER.

C. 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.

When data exists 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 are input.

D. 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.

E. 10 days to 10 seconds

This whole process should accomplish in ten seconds what current MFREQ TC902 processing does in ten days.

F. Profile Restrictions

The remote access command codes would be used prior to making taxpayer contact or after the taxpayer 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 establish 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). Initially only IMF and BMF will be available for CFOL download. EPMF will be available at a later date. NMF accounts will not have update capability because they have no associated Master File or CFOL.

G. Direct Remote Access

IDRS users will have the option of directly routing a command code request to a remote Campus by manually inputting the CC information followed by the routing symbol (@) and the two digit Campus 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 functionality 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 determination is made will be dependent on each individual case and what data is needed.

H. IDRS Command Codes Job Aid

Many screen displays and field definitions for command codes reside in this helpful tool located at the SERP web site on the intranet. The web address is:

http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm

Because command code information can be obtained from the address mentioned above, this document will no longer be

providing the screen displays with field definitions.

User Notes

Section 15 – Other Systems: CADE, CADE2, SCRIPS, CFOL and FTD

1 Nature of Changes

Description	Page No.
Customer Account Data Engine (CADE)	15-1
Customer Account Data Engine 2 (CADE2)	15-1
Service Center Recognition/Image Processing System (SCRIPS)	15-2
Corporate Files Online (CFOL)	15-2
Federal Tax Deposit System (FTD) - Formerly Section 10	15-15

2 - Customer Account Data Engine (CADE)

Summary - Current CADE has provided a foundation for modernized systems. Building on current CADE, the Internal Revenue Service will have the flexibility to respond more quickly to complex tax law and policy initiatives- changes that the existing Master File system cannot currently make easily or cost-effectively accommodate.

Current CADE Release 4.2 deployed on January 15, 2009 and added the capabilities to process certain revenue receipt transactions, extension (Forms 4868), and last name changes.

A revised program strategy is under development which will leverage several years of successful current CADE implementation by converting IRS's existing Individual Master File (IMF) into a daily processing architecture by migrating all core tax account processing to a target application architecture and relational database structure. Customer Account Data Engine will allow quicker data conversion than a sequential conversion of source data and will enhance IRS's ability to address technology security, financial material weaknesses, and long-term architectural planning and viability.

More information can be found at CADE's web site located via the intranet at:

<http://bsm.web.irs.gov/CADE/FactSheets/FactSheetCADE1.htm>

3 - Customer Account Data Engine 2 (CADE2)

A. Background

The Customer Account Data Engine 2 (CADE 2) will leverage existing systems and components, including Individual Master File (IMF) applications, to perform functions related to accessing and updating taxpayer account data, managing cases and resolving account issues. It will implement a single system that uses a relational database to process on a daily basis accounts that are currently supported by IMF and current CADE. Additionally, the Customer Account Data Engine 2 will address relevant financial material weaknesses and security weaknesses associated with core tax account processing.

B. Implementation

The CADE 2 implementation involves three phases:

Transition State 1, the IRS will establish a single database that will house all individual taxpayer accounts. Processing will be enhanced to include daily batch processing. The key IRS customer service operational database, IDRS, will have the benefit of more timely posted data. The solution will populate the IPM analytical data store and provide business users with tools to more effectively use the data for compliance and customer service. Enhanced data security will be in place. Note that downstream systems that must be modified to support daily processing are included in the scope of Transition State 1. Downstream systems

that do not need to be modified, but wish to take advantage of daily processing are not included in the scope of Transition State 1.

Transition State 2, a single processing system will be in place. Applications will use the taxpayer account database. The solution will leverage elements of current IMF and Current CADE for some functions. The CADE 2 Program will make continued progress addressing the financial material weaknesses. In Transition State 2, a combination of current-state components and transitional components will be used to fill the functional needs of individual taxpayer account processing.

Target State, completes the transition to the target-state applications and database, provides a complete data-centric solution, retires all transitional components and addresses all financial and security material weaknesses identified at the inception of the Program.

More information can be found at CADE 2's web site located via the intranet at:

<http://mits.web.irs.gov/CADE2>

4 - Service Center Recognition/Image Processing System (SCRIPS)

- A. SCRIPS is an Image Processing System that processes, IRP,IRP ACA, Schedule K-1, Form 940 and Form 941 applications in four submission sites. The submission sites are Austin, Cincinnati, Kansas City and Ogden Campuses. SCRIPS provides character recognition, automated numbering and code & edit functions, minimizing operator workload and maximizing processing throughput. SCRIPS stores and retrieves digitized images of the document. SCRIPS interfaces with BBTS to control the documents for processing and with IDRS allowing images of the documents to be requested via Command Code ESTABS. SCRIPS interfaces sending data for downstream processing (F940/941/IRP/Sch K-1) through DED and GMF, and sending the IRP ACA data to the AIR system. SCRIPS also sends the 94X Schedule R data to SWETRS and IPM and a copy of the K-1 data and images SOI system. The following forms are scanned and processed by SCRIPS at the centers indicated:

IRP/ IRP ACA	Austin and Kansas City
Form 1041 Schedule K-1	Cincinnati and Ogden
Form 1065 Schedule K-1	Cincinnati and Ogden
Form 1120S Schedule K-1	Cincinnati and Ogden
Form 940	Cincinnati and Ogden
Form 941	Cincinnati and Ogden

Additional and more specific information on SCRIPS processing can be found in following published IRM's:

IRP Processing on SCRIPS	3.41.269
General Processing via SCRIPS	3.41.274
Scanning Operations	3.41.275
K-1 Processing	3.0.101
941	3.41.276
940	3.41.277
ACA Information Returns Processing	3.41.267

5 - Corporate File On-Line (CFOL)

A. Summary

- CFOL provides NATIONWIDE access to information processed through any Area Office/Campus 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 2.3 and at the SERP website under Job Aids.

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	DTVUE	ERTVU	INOLE	NAMEI	RPVUE	IRPTRJ	TRERS
BRTVU	DUPED	FINDE	IRPOL	NAMES	RPVCU	TPCIN	TRPRT
DDBOL	DUPOL	FINDS	IRPTR	PMFOL	RTVUE	TPCOL	
DDPOL	EMFOL	IMFOL	NAMEB	RPPRT	RTFTP	TPIIP	
DM1DT	EOGEN	IMFOR	NAMEE	RPVOL	SPARQ	TRDBV	

TRPRT 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.

Display screens and Field Definitions for all of the command codes listed above can be found at the IDRS Command Codes Job Aid located on the SERP web site at:

<http://serp.enterprise.irs.gov/job-aids/command-code/command-code.html>

B. CFOL Specialized 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

Any line marked with # is for official use only

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 5.9.4.2.

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	
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 (28%) required to be withheld by the payer on dividends and interest income when the taxpayer fails to provide SSN to payer.

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 several types or records, among them taxpayers, representatives, tax modules, and authorizations.

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 1 representative authorized to receive refunds
- 5 No authorization to receive notices or refunds. No blind trust.
- 6 Reserved
- 7 1 representative authorized to receive refunds
- 8 Blind trust in effect

CALENDAR YEAR — A Tax Year that ends on December 31st.

CAMPUS ID — **Campus identification code.** Values are:

ID	Campus	ID	Campus
07	Atlanta Campus	19	Brookhaven Campus
08	Andover Campus	28	Philadelphia Campus
09	Kansas City Campus	29	Ogden Campus
17	Cincinnati Campus	49	Memphis Campus
18	Austin Campus	89	Fresno Campus

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 W-3/W-2 Correction Indicator — Indicates whether a TC 980/984 either with correction indicator of "blank" or "C" has posted to a CAWR module. Values are:

- blank — Not significant
- C — Original and corrected documents.

CORR RCVD DT — CORRESPONDENCE RECEIVED DATE — Date taxpayer's reply to our correspondence was received in the Campus. 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.

Any line marked with # is for official use only

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.

CSSED — COLLECTION STATUTE EXPIRATION DATE — The last date to collect delinquent tax without filing a suit for judgment. Usually ten years from the assessment date.

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 Campus 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.

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 Campus 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 Area Office) to the case files of plan applications for internal control and public service purposes. This number appears on determination letters and opinions issued.

FILE SOURCE — A one digit code which follows the Taxpayer Identification Number (TIN). Values are:

Code	Definition	Code	Definition
Blank	valid SSN or EIN	P	valid IRA SSN

Any line marked with # is for official use only

Code	Definition	Code	Definition
*	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 — Campus 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:

Code	Country	Code	Country	Code	Country
AR	Argentina	EI	Ireland	KS	South Korea
AS	Australia	IS	Israel	SW	Sweden
BF	Bahamas	JA	Japan	SZ	Switzerland
CA	Canada	LU	Luxembourg	TW	Taiwan
CJ	Cayman Islands	MX	Mexico	UK	United Kingdom
CO	Columbia	NL	Netherlands	GM	Germany
DA	Denmark	NA	Netherlands Antilles	VE	Venezuela
FR	France	PM	Panama	OC	“Other Country”
HK	Hong Kong	RP	Philippines		

FRC — FILING REQUIREMENT CODE — These codes are posted to the entity section of the master file. Identifies the type of return a tax-payer 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 Campus. Values are:

FORMS 1040, 1040A, & 1040EZ		Form 1040ES	
Code	Definition	Code	Definition
0	Single, filing declaration of estimated income tax	0	One name in nameline
1	Single taxpayer	7	Two names in nameline
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		
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.		

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.

INCOMPLETE RETURN ITEM (IRI) CODES — Two digit IRI code(s) are displayed on TXMODA. Up to a maximum of five (5) two-digit nu-meric codes may be on any one module. A correspondence Code 11, 21, 22, 23, 24 or 12, 13, 14, must also be present. The IRI codes only apply to the returns that are part of the IRI program, which include Forms 990; 990-EZ & 990-PF.

Form 990 (Doc Code 90)		Form 990EZ (Doc Code 09)	
<u>Item Missing</u>	<u>IRI Code Value</u>	<u>Item Missing</u>	<u>IRI Code Value</u>
Part II	92	Part I	61
Part IV	94	Part II	62
Part V	95	Part IV	64

Schedule A (Doc Code 90 or 09)		Form 990PF (Doc Code 91)	
<u>Item Missing</u>	<u>IRI Code Value</u>	<u>Item Missing</u>	<u>IRI Code Value</u>
Schedule A	30	Part I	01
Sch. A – Part I	31 (Doc Code 90 only)	Part II	02
Sch. A – Part I	41 (Doc Code 09 only)	Part VIII	08
Sch. A – Part II	32 (Doc Code 90 only)	Part X	10
Sch. A – Part II	42 (Doc Code 09 only)	Part XI	11
Sch. A – Part III	33	Part XIII	13
Sch. A – Part IV	34	Part XIV	14
Sch. A – Part IV-A	38	Part XV	15

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Schedule A (Doc Code 90 or 09)		Form 990PF (Doc Code 91)	
Sch. A – Part V	35	Part XVII	17
Sch. A – Part VI-A	36		
Sch. A – Part VII	37		

Form 990 (DOC Code 93)		Form 990-EZ (DOC Code 92)	
<u>Item Missing</u>	<u>IRI Code Value</u>	<u>Item Missing</u>	<u>IRI Code Value</u>
Wrong revision of Form 990	98	Filed a 990-EZ, should have filed a 990	91
Missing signature	90	Missing Signature	90
Part VII	87	Part II	62
Part VIII	88	Part IV	64
Part IX	89	Entire Sch. A missing or wrong revision	20
Part X	80	Sch. A Part I	21
Entire Sch. A missing or wrong revision	20	Sch. A Part II	22
Sch. A Part I	21	Sch. A Part III	23
Sch. A Part II	22	Sch. B	50
Sch. A Part III	23	Sch. C	51
Sch. B	50	Sch. F	53
Sch. C	51	Sch. L	54
Sch. D Part I	52		
Sch. F	53		
Sch. L	54		
Sch. R	55		
Sch. J	56		
Sch. H	57		
Sch. O	58		
Audited Financial Statements	59		

Doc Code 90, 09, 91, 92 and 93			
<u>Item Missing</u>	<u>IRI Code Value</u>	<u>Item Missing</u>	<u>IRI Code Value</u>
Schedule B	50	Non-IRI Issue	99 (Correspondence Codes 11, 12, 13 or 14 only)
Missing Signature	90		

INCOMPLETE RETURN ITEM (IRI) ISSUE CODES — Issue Codes identify whether a Form 990, 990-EZ or 990-PF is late filed, incomplete or late filed and incomplete. The Issue Code is a two-digit numeric code displayed on TXMODA. The Issue Code also identifies whether a CP (150, 151 or 152) notice was generated.

Issue Code – 01

- Generates a CP 150 when the return is late filed only.
- No significant IRI Code present
- Valid on MFT 44 (Doc Code 91) & MFT 67 (Doc Codes 90 & 09)

Issue Code – 02

- CP 152 – Issued when a return is timely filed and
- Correspondence Code 22, 23 or 24 is present
- Valid on MFT 44 (Doc Code 91) and MFT 67 (Doc Codes 90 & 09)

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Issue Code – 03

- CP 152 – Issued when a return is both late filed and incomplete
- Correspondence Code 22, 23 or 24 is present
- Valid on MFT 44 (Doc Code 91) and MFT 67 (Doc Codes 90 & 09)

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
- 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 de-ceased IRA distribution recipients. See Section 3,.04.

IRS EMPLOYEE LITERAL — indicates whether taxpayer is an IRS Employee. Values are:

IRS Employee Code	Definition
P	Primary taxpayer is IRS employee
S	Secondary taxpayer is IRS employee
B	Both taxpayers are IRS employees
Blank	Not an IRS employee

KEY DO — KEY AREA 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 Campuses and are entered on IMF and BMF return records transmitted to MCC. Values are:

BMF		IMF	
0	Record has not been math verified	0	No math error
1	No math error	1	Math error in excess of tolerance

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2	Math error within tolerance			
3	Math error in excess of tolerance			

MF ASSESSED MOD BAL — See Assessed Module Balance

MIN DEL — MINIMUM DELINQUENCY — Delinquency penalty based on minimum delinquency criteria.

MINISTER SE CODE — Minister Self Employment Code. Values are:

Blank	Not Present		2	Form 4361 denied		8	Form 4029 denied
1	Form 4361		4	Form 4029 approved			

MISSING SCHEDULE CODE — A two digit code entered by the Campus 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 res-idents of Canada and Mexico.

ORIGINAL RETURN — 00 DUPLICATE/AMENDED RETURN ARE AVAILABLE Displays sequence number of any amended/duplicate re-turns 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).

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 Area 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 Campus 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/DEL RET or notice status other than first notice within the past fifteen months (64 cycles).

RESERVE CODE — Special codes entered by the Campus to force the return to the error register for special handling. Values are:

Blank	Not applicable		4	Form 2220 is attached and taxpayer has checked the box
█	████████████████████	#		for "Large Corporation"
3	Orphan Drug Credit is present		9	Explanation is attached by the Campus

RETURN CONDITION/PROCESSING CODE — Codes used to identify a special condition or computation for the computer which do not post to the master file.

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 tax-payers until problem is resolved. Values are:

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0/blank	No scrambled SSN		2	SSN has been verified not scrambled SSN
1	Two taxpayers using same 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).

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.

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
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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		2	“No” box is checked
1	“Yes” 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/BAL DUE” 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/BAL DUE 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/BAL DUE/TDI/DEL RET LOC CD — 4 digit field indicating district and area office to which TDA/BAL DUE/TDI/DEL RET was originally issued. See Section 11.

TDI/DEL RET STATUS INDICATORS — Indicator which tells specific activity on TDI/DEL RET 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 Auxiliary. Created for disaster victims in Florida & Louisiana

VESTIGIAL SCREEN — Shows modules moved to the retention register and when, for a specific TIN.

C. 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 only as a partial guide to the types of information available. Further information about CFOL can be found in Multifunctional Handbook 2.3, various chapters. 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	
Types of Information	Command Codes
Address and Entity Information	INOLE, IRPOL, SUPOL, RPVUE, RPPRT, FINDE, FINDS, NAMEB, NAMEI, NAMEE, NAMES, TPIIP
Age, Date of Birth (DOB), Date of Death (DOD)	INOLE, RTVUE, SUPOL, FINDS, NAMEI, NAMES, TPIIP
Business Deductions, Income, Losses	BRTVU (F1120), RTVUE (F1040)
Capital Gains and Losses	RTVUE
Dependents in Household/Exemptions	RTVUE
Earned Income Credit (EIC)	RTVUE
EIN	NAMEB, NAMEE
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
SSN	NAMEI, NAMES, TPIIP
Trust Fund Recovery Penalty – IRC 6672	BMFOL, BRTVU
Withholding Taxes Social Security	BMFOL, BRTVU, IMFOL, RTVUE, SUPOL

6 - FTD - Federal Tax Deposit System (FTD)

A. General

IRM 21.5.7.4.7.14 Failure to Deposit Penalty.

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PATAX in October 2000, Treasury Tax and Loan (TT&L), the former system used to process FTD payments, was replaced with PATAX (Paper Tax). The PATAX system consolidated FTDs into one Federal Reserve Bank (FRB). The Federal Tax Deposit (FTD) System allowed the taxpayer to submit payments through the use of a depository bank that had PATAX or Transaction Interface Package (TIP) account with the ST. Louis FRB. In processing the FTD at the Submission Processing Center, the input data was processed through a series of daily batch runs that perform block balancing and document validity checks. Reports were generated showing all documents and revenue being processed through the batch runs. PATAX System was decommissioned on 2011.

ADEPT was the Service's first EFT program. It was piloted from 1989 to 1991 in the Andover Campus.

TAXLINK began accepting nationwide federal tax deposits electronically in 1992 through Atlanta Campus. 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.

B. SCCF, BOBs, Error Register, Classification and Reversals of FTDs

The FTD programs were at the following Submission Processing Centers: Austin, Cincinnati, Kansas City, and Ogden.

- (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. If the FTD has not successfully processed through the SCCF, the FTD will not be released to the Tape Edit Processing (TEP) for posting on 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 ISRP for input. 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) **Classification** — FTDs are classified into tax classes as they are released from SCRIPS. They are also balanced with the St. Louis Federal Reserve Bank (FRB) verification records. Effective October 23, 2000 the St. Louis FRB will be the only FRB to process FTDs. Blocks that are not in balance with the St. Louis FRB require adjustments to Transaction Interface Package (TIP). The account is maintained at authorized depositories. The classification of tax classes is reported on the FTD Daily Wire by FRB batch date. The tax class amounts are reported to the Treasury and used for reporting to the various trust funds.
- (4) **Reversals** — The request is forwarded to the Campus to adjust the taxpayer's account and the TT&L account. Requests that result in overpayment of taxes and payment made in error by taxpayers are not accomplished through this process.

C. FTD Deposit Requirements and Penalties

See Document 6209 10.10(1) through 10.10(3)

D. Computer Codes

(1) **Penalty Computation Codes (PCC)** See Document 6209 10.10.4

(2) **Penalty Reason Codes (PRC)**

A PRC is required to indicate why a penalty is being abated (penalty relief is granted) or suppressed. Refer to IRM Exhibit 20.1.1-2 and Section 10.9 of Doc. 6209 for details.

(3) Schedule Indicator Codes (SIC)**E. 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) Serial Number

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 3.5.

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 (reference IRM 3.17.243)

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.

15-18

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.

This Page for User Notes

Section 16 - Julian Date, Cycle and Notice Calendars

(BMF Accelerated Paper-Filed Refund Cycle Charts and IDRS Input Tables)

1 Nature of Changes

Description	Page No.
2017-2022 Posting Cycle Enterprise Computing Center - MTB Calendar	16-2
2018 - 2022 GMF Production Cycles	16-8
2016 - 2022 BMF Accelerated Paper-Filed Refund Cycle Chart	16-17
2017 - 2022 TIF Processing Cycles	16-30
2017 – 2022 IDRS Input Table	16-37

2 Explanation of Output Cycle Calendars

Reference IRM 3.30.123

Output tapes will be available for the weekend IDRS updates, and will be available on IDRS real-time Monday morning.

ECC cycles are the posted cycles for the transaction that has been input to the system.

3 Calendars, Charts and Tables (begin on next page)

2017 Posting Cycles
Enterprise Computer Center - MTB

	*Holiday
	**Planned Deferred Day
	Elongated Day/IMF DP
	Wednesday Weekly Processing

Daily Processing (DP) starts on Friday and ends on Thursday. Weekly processing for all Masterfiles processes on Thursday evening.
*SCIPAS will not process on official government holidays (Reference # KM00018499). **SCIPAS will process on Planned Deferred Days as normal.

December 2016																												
Cycle		Fri	Sat	Sun	Mon	Tue	Wed	Thu																				
201701				30	31																							
				365	366																							

January								February								March																
Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu									
201701			1	2	3	4	5	201705						1	2	201709							1	2								
201702	6	7	8	9	10	11	12	201706	3	4	5	6	7	8	9	201710	3	4	5	6	7	8	9									
201703	13	14	15	16	17	18	19	201707	10	11	12	13	14	15	16	201711	10	11	12	13	14	15	16									
201704	20	21	22	23	24	25	26	201708	17	18	19	20	21	22	23	201712	17	18	19	20	21	22	23									
201705	27	28	29	30	31			201709	24	25	26	27	28			201713	24	25	26	27	28	29	30									
1	New Years Day		20	**Planned Defer Day																												
16	MLK B-Day		23	Elongated Day/IMF DP																												
			27	**Planned Deferred Day																												
			30	Elongated Day/IMF DP				20	Washington's Birthday																							
							21	Elongated Day/IMF DP																								

April								May								June																								
Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu																	
201714			1	2	3	4	5	201718					1	2	3	201722							1																	
			91	92	93	94	95	201719					121	122	123	201723							152																	
201715	7	8	9	10	11	12	13	201720	5	6	7	8	9	10	11	201724	2	3	4	5	6	7	8																	
	97	98	99	100	101	102	103	201721	12	13	14	15	16	17	18	201725	153	154	155	156	157	158	159																	
201716	14	15	16	17	18	19	20	201722	19	20	21	22	23	24	25	201726	9	10	11	12	13	14	15																	
	104	105	106	107	108	109	110	201723	132	133	134	135	136	137	138	201727	160	161	162	163	164	165	166																	
201717	21	22	23	24	25	26	27	201724	19	20	21	22	23	24	25	201728	16	17	18	19	20	21	22																	
	111	112	113	114	115	116	117	201725	139	140	141	142	143	144	145	201729	167	168	169	170	171	172	173																	
201718	28	29	30					201726	26	27	28	29	30	31	201730	23	24	25	26	27	28	29																		
	118	119	120					201727	146	147	148	149	150	151	201731	174	175	176	177	178	179	180																		
								29	Memorial Day																															
								30	Elongated Day/IMF DP				30	**Planned Deferred Day																										
															181	19	Elongated Day/IMF DP																							

July								August								September											
Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu				
201727			1	2	3	4	5	201731					1	2	3	201736				4	5	6	7				
			182	183	184	185	186	201732					213	214	215	201737	244	245	246	247	248	249	250				
201728	7	8	9	10	11	12	13	201733	4	5	6	7	8	9	10	201738	8	9	10	11	12	13	14				
	188	189	190	191	192	193	194	201734	216	217	218	219	220	221	222	201739	251	252	253	254	255	256	257				
201729	14	15	16	17	18	19	20	201735	11	12	13	14	15	16	17	201740	15	16	17	18	19	20	21				
	195	196	197	198	199	200	201	201736	223	224	225	226	227	228	229	201741	258	259	260	261	262	263	264				
201730	21	22	23	24	25	26	27	201737	18	19	20	21	22	23	24	201742	22	23	24	25	26	27	28				
	202	203	204	205	206	207	208	201738	230	231	232	233	234	235	236	201743	265	266	267	268	269	270	271				
201731	28	29	30	31					201739	25	26	27	28	29	30	201744	29	30									
	209	210	211	212					201740	237	238	239	240	241	242	243	272	273									
			4	Independence Day																							
			5	Elongated Day/IMF DP																							

October								November								December																								
Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Cycle	Fri	Sat	Sun	Mon	Tue	Wed	Thu																	
201740			1	2	3	4	5	201744					1	2	201749				1	2	3	4	5																	
			274	275	276	277	278	201745					305	306	201750	335	336	337	338	339	340	341																		
201741	6	7	8	9	10	11	12	201746	3	4	5	6	7	8	9	201751	8	9	10	11	12	13	14																	
	279	280	281	282	283	284	285	201747	307	308	309	310	311	312	313	201752	342	343	344	345	346	347	348																	
201742	13	14	15	16	17	18	19	201748	10	11	12	13	14	15	16	201753	15	16	17	18	19	20	21																	
	286	287	288	289	290	291	292	201749	314	315	316	317	318	319	320	201754	349	350	351	352	353	354	355																	
201743	20	21	22	23	24	25	26	201750	17	18	19	20	21	22	23	201755	22	23	24	25	26	27	28																	
	293	294	295	296	297	298	299	201751	321	322	323	324	325	326	327	201756	356	357	358	359	360	361	362																	
201744	27	28	29	30	31			201752	24	25	26	27	28	29	30	201801	29	30	31																					
	300	301	302	303	304			201753	328	329	330	331	332	333	334	201802	363	364	365																					
			9	Columbus Day																																				
			10	Elongated Day/IMF DP				10	Observed Veterans Day Holiday																															
								11	Legal Veterans Day Holiday																															
								13	Elongated Day/IMF DP																															
								22	Wednesday Wkly Processing				23	Thanksgiving																										
																25	Christmas																							
																28	Elongated Day/IMF DP																							
																29	**Planned Deferred Day																							

2018 Service Center Campus Production GMF Production Cycles



The first Campus production day in a normal cycle will be Thursday.
 The last Campus production day in a normal cycle will be Wednesday.
 Weekend O/T production will be combined with Friday or Monday.

DECEMBER 2017							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
201752	21 355	22 356	23 357	24 358	25 359	26 360	27 361
201801	28 362	29 363	30 364	31 365			
25 Christmas Day							

JANUARY								FEBRUARY								MARCH							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
201801					1 1	2 2	3 3	201806	1 32	2 33	3 34	4 35	5 36	6 37	7 38	201810	1 60	2 61	3 62	4 63	5 64	6 65	7 66
201802	4 4	5 5	6 6	7 7	8 8	9 9	10 10	201807	8 39	9 40	10 41	11 42	12 43	13 44	14 45	201811	8 67	9 68	10 69	11 70	12 71	13 72	14 73
201803	11 11	12 12	13 13	14 14	15 15	16 16	17 17	201808	15 46	16 47	17 48	18 49	19 50	20 51	21 52	201812	15 74	16 75	17 76	18 77	19 78	20 79	21 80
201804	18 18	19 19	20 20	21 21	22 22	23 23	24 24	201809	22 53	23 54	24 55	25 56	26 57	27 58	28 59	201813	22 81	23 82	24 83	25 84	26 85	27 86	28 87
201805	25 25	26 26	27 27	28 28	29 29	30 30	31 31								201814	29 88	30 89	31 90					
1 New Years Day 15 Martin Luther King Day								19 Presidents Day															

APRIL								MAY								JUNE							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
201814				1 91	2 92	3 93	4 94	201818						1 121	2 122	201823			152 153	153 154	154 155	155 156	156 157
201815	5 95	6 96	7 97	8 98	9 99	10 100	11 101	201819	3 123	4 124	5 125	6 126	7 127	8 128	9 129	201824	7 158	8 159	9 160	10 161	11 162	12 163	13 164
201816	12 102	13 103	14 104	15 105	16 106	17 107	18 108	201820	10 130	11 131	12 132	13 133	14 134	15 135	16 136	201825	14 165	15 166	16 167	17 168	18 169	19 170	20 171
201817	19 109	20 110	21 111	22 112	23 113	24 114	25 115	201821	17 137	18 138	19 139	20 140	21 141	22 142	23 143	201826	21 172	22 173	23 174	24 175	25 176	26 177	27 178
201818	26 116	27 117	28 118	29 119	30 120			201822	24 144	25 145	26 146	27 147	28 148	29 149	30 150	201827	28 179	29 180	30 181				
								28 Memorial Day															

JULY								AUGUST								SEPTEMBER							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
201827				1 182	2 183	3 184	4 185	201831							1 213	201836				244 245	245 246	246 247	247 248
201828	5 186	6 187	7 188	8 189	9 190	10 191	11 192	201832	2 214	3 215	4 216	5 217	6 218	7 219	8 220	201837	6 249	7 250	8 251	9 252	10 253	11 254	12 255
201829	12 193	13 194	14 195	15 196	16 197	17 198	18 199	201833	9 221	10 222	11 223	12 224	13 225	14 226	15 227	201838	13 256	14 257	15 258	16 259	17 260	18 261	19 262
201830	19 200	20 201	21 202	22 203	23 204	24 205	25 206	201834	16 228	17 229	18 230	19 231	20 232	21 233	22 234	201839	20 263	21 264	22 265	23 266	24 267	25 268	26 269
201831	26 207	27 208	28 209	29 210	30 211	31 212	201835	23 235	24 236	25 237	26 238	27 239	28 240	29 241	201840	27 270	28 271	29 272	30 273				
4 Independence Day								30 31 242 243								3 Labor Day							

OCTOBER								NOVEMBER								DECEMBER								
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	
201840					1 274	2 275	3 276	201845	1 305	2 306	3 307	4 308	5 309	6 310	7 311	201849				1 335	2 336	3 337	4 338	5 339
201841	4 277	5 278	6 279	7 280	8 281	9 282	10 283	201846	8 312	9 313	10 314	11 315	12 316	13 317	14 318	201850	6 340	7 341	8 342	9 343	10 344	11 345	12 346	
201842	11 284	12 285	13 286	14 287	15 288	16 289	17 290	201847	15 319	16 320	17 321	18 322	19 323	20 324	21 325	201851	13 347	14 348	15 349	16 350	17 351	18 352	19 353	
201843	18 291	19 292	20 293	21 294	22 295	23 296	24 297	201848	22 326	23 327	24 328	25 329	26 330	27 331	28 332	201852	20 354	21 355	22 356	23 357	24 358	25 359	26 360	
201844	25 298	26 299	27 300	28 301	29 302	30 303	31 304	201849	29 333	30 334						201701	27 361	28 362	29 363	30 364	31 365			
8 Columbus Day								12 Veterans Day 22 Thanksgiving Day								25 Christmas Day								

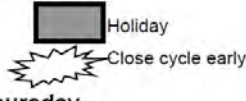
2021 Service Center Campus Production GMF Production Cycles



The first Campus production day in a normal cycle will be Thursday
 The last Campus production day in a normal cycle will be Wednesday
 Weekend O/T production will be combined with Friday or Monday

JANUARY								FEBRUARY							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
202101		1	2	3	4	5	6	202105					1	2	3
		1	2	3	4	5	6						32	33	34
202102	7	8	9	10	11	12	13	202106	4	5	6	7	8	9	10
	7	8	9	10	11	12	13		35	36	37	38	39	40	41
202103	14	15	16	17	18	19	20	202107	11	12	13	14	15	16	17
	14	15	16	17	18	19	20		42	43	44	45	46	47	48
202104	21	22	23	24	25	26	27	202108	18	19	20	21	22	23	24
	21	22	23	24	25	26	27		49	50	51	52	53	54	55
202105	28	29	30	31				202109	25	26	27	28			
	28	29	30	31					56	57	58	59			
			1	New Years Day									15	Presidents Day	
			18	Martin Luther King Day											
APRIL								MAY							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
202114	1	2	3	4	5	6	7	202118			1	2	3	4	5
	91	92	93	94	95	96	97				121	122	123	124	125
202115	8	9	10	11	12	13	14	202119	6	7	8	9	10	11	12
	98	99	100	101	102	103	104		126	127	128	129	130	131	132
202116	15	16	17	18	19	20	21	202120	13	14	15	16	17	18	19
	105	106	107	108	109	110	111		133	134	135	136	137	138	139
202117	22	23	24	25	26	27	28	202121	20	21	22	23	24	25	26
	112	113	114	115	116	117	118		140	141	142	143	144	145	146
202118	29	30						202122	27	28	29	30	31		
	119	120							147	148	149	150	151		
													31	Memorial Day	
JULY								AUGUST							
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed
202127	1	2	3	4	5	6	7	202131				1	2	3	4
	182	183	184	185	186	187	188					213	214	215	216

2023 Service Center Campus Production GMF Production Cycles



The first Campus production day in a normal cycle will be Thursday.
 The last Campus production day in a normal cycle will be Wednesday.
 Weekend O/T production will be combined with Friday or Monday.

JANUARY							FEBRUARY							MARCH										
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	
202301				1	2	3	4	202305							1	202309							1	
202302	5	6	7	8	9	10	11	202306	2	3	4	5	6	7	8	202310	2	3	4	5	6	7	8	
202303	12	13	14	15	16	17	18	202307	9	10	11	12	13	14	15	202311	9	10	11	12	13	14	15	
202304	19	20	21	22	23	24	25	202308	16	17	18	19	20	21	22	202312	16	17	18	19	20	21	22	
202305	26	27	28	29	30	31	202309	23	24	25	26	27	28	202313	23	24	25	26	27	28	29			
														26 Christmas Day										
														30 31 89 90										
APRIL							MAY							JUNE										
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	
202314			1	2	3	4	5	202318						121	122	123	202323	1	2	3	4	5	6	7
202315	6	7	8	9	10	11	12	202319	4	5	6	7	8	9	10	202324	8	9	10	11	12	13	14	
202316	13	14	15	16	17	18	19	202320	11	12	13	14	15	16	17	202325	15	16	17	18	19	20	21	
202317	20	21	22	23	24	25	26	202321	18	19	20	21	22	23	24	202326	22	23	24	25	26	27	28	
202318	27	28	29	30	202322	25	26	27	28	29	30	31	202327	29	30									
							29 Memorial Day							19 Juneteenth										
JULY							AUGUST							SEPTEMBER										
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	
202327			1	2	3	4	5	202331						1	2	202336			1	2	3	4	5	6
202328	6	7	8	9	10	11	12	202332	3	4	5	6	7	8	9	202337	7	8	9	10	11	12	13	
202329	13	14	15	16	17	18	19	202333	10	11	12	13	14	15	16	202338	14	15	16	17	18	19	20	
202330	20	21	22	23	24	25	26	202334	17	18	19	20	21	22	23	202339	21	22	23	24	25	26	27	
202331	27	28	29	30	31	202335	24	25	26	27	28	29	30	202340	28	29	30							
							31 243							4 Labor Day										
OCTOBER							NOVEMBER							DECEMBER										
Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Cycle	Thu	Fri	Sat	Sun	Mon	Tue	Wed	
202340			1	2	3	4	202344							1	202349			1	2	3	4	5	6	
202341	5	6	7	8	9	10	11	202345	2	3	4	5	6	7	8	202350	7	8	9	10	11	12	13	
202342	12	13	14	15	16	17	18	202346	9	10	11	12	13	14	15	202351	14	15	16	17	18	19	20	
202343	19	20	21	22	23	24	25	202347	16	17	18	19	20	21	22	202352	21	22	23	24	25	26	27	
202344	26	27	28	29	30	31	202348	23	24	25	26	27	28	29	202401	28	29	30	31					
							30 334							25 Christmas Day										
							9 Columbus Day							10 Veterans Day 23 Thanksgiving Day										

2016 BMF Accelerated Paper-Filed Refund Cycle Chart

This chart identifies accelerated refund cycles for accelerated paper-filed BMF refunds and regular paper filed BMF refunds.

Note: IMF refunds are no longer part of the accelerated cycle process since they are issued on a daily basis as a result of CADE 2.

Note: EFTs are not part of the accelerated cycle process; they are only displayed here for BFS (Bureau of Fiscal Services) purposes. Publication 2043 shows the E-file Refund Cycle Chart.

- BMF accelerated cycles differ depending on the type of tax return filed - Form 1120 or Form 1041.
- BMF non-accelerated refunds are shown separately to reflect pay dates for BMF paper refunds that are not accelerated in a particular cycle. BMF regular non-accelerated refunds are displayed in green and will contain a blank space in the row.
- Accelerated cycles are as **
- CAUTION: No refund intercepts (NOREFs) are allowed during accelerated refund cycles.

FY 2016 REFUNDS	23C DATE	BMF EFT (electronic funds transfer)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201601	25-JAN-16	DEAD CYCLE	DEAD CYCLE
201602	01-FEB-16	DEAD CYCLE	DEAD CYCLE
201603	08-FEB-16	02-FEB-16	09-FEB-16
201604	15-FEB-16	09-FEB-16	16-FEB-16
201605	22-FEB-16	16-FEB-16	23-FEB-16
201606	29-FEB-16	23-FEB-16	01-MAR-16
201607	07-MAR-16	01-MAR-16	08-MAR-16
201608	14-MAR-16	08-MAR-16	15-MAR-16

201609	21-MAR-16	15-MAR-16	22-MAR-16
201610	28-MAR-16	22-MAR-16	29-MAR-16
201611	04-APR-16	29-MAR-16	05-APR-16
201612	11-APR-16	05-APR-16	12-APR-16
201613	18-APR-16	12-APR-16	19-APR-16
201614	25-APR-16	19-APR-16	26-APR-16
***F1120- 201615	02-MAY-16	26-APR-16	***26- APR-16
*201615	02-MAY-16		*03-MAY-16
201616	09-MAY-16	03-MAY-16	10-MAY-16
201617	16-MAY-16	10-MAY-16	17-MAY-16
201618	23-MAY-16	17-MAY-16	24-MAY-16
***F1041- 201619	30-MAY-16	24-MAY-16	***24-MAY-16
FY 2016 REFUNDS	23C DATE	BMF EFT (electronic funds transfer)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
*201619	30-MAY-16		*31-MAY-16
201620	06-JUN-16	31-MAY-16	07-JUN-16
201621	13-JUN-16	07-JUN-16	14-JUN-16
201622	20-JUN-16	14-JUN-16	21-JUN-16
201623	27-JUN-16	21-JUN-16	28-JUN-16
201624	04-JUL-16	28-JUN-16	05-JUL-16
201625	11-JUL-16	05-JUL-16	12-JUL-16
201626	18-JUL-16	12-JUL-16	19-JUL-16

201627	25-JUL-16	19-JUL-16	26-JUL-16
***F1120-201628	01-AUG-16	26-JUL-16	***26-JUL-16
*201628	01-AUG-16		**02-AUG-16
201629	08-AUG-16	02-AUG-16	09-AUG-16
201630	15-AUG-16	09-AUG-16	16-AUG-16
201631	22-AUG-16	16-AUG-16	23-AUG-16
201632	29-AUG-16	23-AUG-16	30-AUG-16
201633	05-SEP-16	30-AUG-16	06-SEP-16
201634	12-SEP-16	06-SEP-16	13-SEP-16
201635	19-SEP-16	13-SEP-16	20-SEP-16
201636	26-SEP-16	20-SEP-16	27-SEP-16
201637	03-OCT-16	27-SEP-16	04-OCT-16
201638	10-OCT-16	04-OCT-16	11-OCT-16
201639	17-OCT-16	11-OCT-16	18-OCT-16
201640	24-OCT-16	18-OCT-16	25-OCT-16
***F1120-201641	31-OCT-16	25-OCT-16	***25-OCT-16
*201641	31-OCT-16		*01-NOV-16
201642	07-NOV-16	01-NOV-16	08-NOV-16
201643	14-NOV-16	08-NOV-16	15-NOV-16
201644	21-NOV-16	15-NOV-16	22-NOV-16
201645	28-NOV-16	22-NOV-16	29-NOV-16
201646	05-DEC-16	29-NOV-16	06-DEC-16
201647	12-DEC-16	06-DEC-16	13-DEC-16
201648	19-DEC-16	13-DEC-16	20-DEC-16
201649	26-DEC-16	20-DEC-16	27-DEC-16
201650	02-JAN-17	27-DEC-16	03-JAN-17
201651	09-JAN-17	03-JAN-17	10-JAN-17
201652	16-JAN-17	10-JAN-17	17-JAN-17

2017 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2017 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201701	23-JAN-17	DEAD CYCLE	DEAD CYCLE
201702	30-JAN-17	DEAD CYCLE	DEAD CYCLE
201703	06-FEB-17	31-JAN-17	07-FEB-17
201704	13-FEB-17	07-FEB-17	14-FEB-17
201705	20-FEB-17	14-FEB-17	21-FEB-17
201706	27-FEB-17	21-FEB-17	28-FEB-17
201707	06-MAR-17	28-FEB-17	07-MAR-17
201708	13-MAR-17	07-MAR-17	14-MAR-17
201709	20-MAR-17	14-MAR-17	21-MAR-17
201710	27-MAR-17	21-MAR-17	28-MAR-17
201711	03-APR-17	28-MAR-17	04-APR-17
201712	10-APR-17	04-APR-17	11-APR-17
201713	17-APR-17	11-APR-17	18-APR-17
201714	24-APR-17	18-APR-17	25-APR-17
F1120-201715	01-MAY-17	25-APR-17	25-APR-17
201715	01-MAY-17		02-MAY-17
201716	08-MAY-17	02-MAY-17	09-MAY-17
201717	15-MAY-17	09-MAY-17	16-MAY-17
201718	22-MAY-17	16-MAY-17	23-MAY-17
201719	29-MAY-17	23-MAY-17	30-MAY-17
F1041-201720	05-JUN-17	30-MAY-17	30-MAY-17
201720	05-JUN-17		06-JUN-17
201721	12-JUN-17	06-JUN-17	13-JUN-17
201722	19-JUN-17	13-JUN-17	20-JUN-17
201723	26-JUN-17	20-JUN-17	27-JUN-17
201724	03-JUL-17	27-JUN-17	04-JUL-17
201725	10-JUL-17	04-JUL-17	11-JUL-17
201726	17-JUL-17	11-JUL-17	18-JUL-17
201727	24-JUL-17	18-JUL-17	25-JUL-17
F1120-201728	31-JUL-17	25-JUL-17	25-JUL-17
201728	31-JUL-17		01-AUG-17
201729	07-AUG-17	01-AUG-17	08-AUG-17
201730	14-AUG-17	08-AUG-17	15-AUG-17
201731	21-AUG-17	15-AUG-17	22-AUG-17

201732	28-AUG-17	22-AUG-17	29-AUG-17
201733	04-SEP-17	29-AUG-17	05-SEP-17
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201734	11-SEP-17	05-SEP-17	12-SEP-17
201735	18-SEP-17	12-SEP-17	19-SEP-17
201736	25-SEP-17	19-SEP-17	26-SEP-17
201737	02-OCT-17	26-SEP-17	03-OCT-17
FY 2017 REFUNDS	23C DATE	BMF EFT (electronic funds transfer)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201738	09-OCT-17	03-OCT-17	10-OCT-17
201739	16-OCT-17	10-OCT-17	17-OCT-17
201740	23-OCT-17	17-OCT-17	24-OCT-17
F1120-201741	30-OCT-17	24-OCT-17	24-OCT-17
201741	30-OCT-17		31-OCT-17
201742	06-NOV-17	31-OCT-17	07-NOV-17
201743	13-NOV-17	07-NOV-17	14-NOV-17
201744	20-NOV-17	14-NOV-17	21-NOV-17
201745	27-NOV-17	21-NOV-17	28-NOV-17
201746	04-DEC-17	28-NOV-17	05-DEC-17
201747	11-DEC-17	05-DEC-17	12-DEC-17
201748	18-DEC-17	12-DEC-17	19-DEC-17
201749	25-DEC-17	19-DEC-17	26-DEC-17
201750	01-JAN-18	26-DEC-17	02-JAN-18
201751	08-JAN-18	02-JAN-18	09-JAN-18
201752	15-JAN-18	09-JAN-18	16-JAN-18

2018 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2018 REFUNDS	23C DATE	BMF EFT (electronic funds transfer)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201801	22-JAN-18	DEAD CYCLE	DEAD CYCLE
201802	29-JAN-18	DEAD CYCLE	DEAD CYCLE
201803	05-FEB-18	30-JAN-18	06-FEB-18
201804	12-FEB-18	06-FEB-18	13-FEB-18
201805	19-FEB-18	13-FEB-18	20-FEB-18
201806	26-FEB-18	20-FEB-18	27-FEB-18
201807	05-MAR-18	27-FEB-18	06-MAR-18
201808	12-MAR-18	06-MAR-18	13-MAR-18
201809	19-MAR-18	13-MAR-18	20-MAR-18
201810	26-MAR-18	20-MAR-18	27-MAR-18
201811	02-APR-18	27-MAR-18	03-APR-18
201812	09-APR-18	03-APR-18	10-APR-18
201813	16-APR-18	10-APR-18	17-APR-18
201814	23-APR-18	17-APR-18	24-APR-18
F1120-201815	30-APR-18	24-APR-18	24-APR-18
201815	30-APR-18		01-MAY-18
201816	07-MAY-18	01-MAY-18	08-MAY-18
201817	14-MAY-18	08-MAY-18	15-MAY-18

16-19

201818	21-MAY-18	15-MAY-18	22-MAY-18
201819	28-MAY-18	22-MAY-18	29-MAY-18
F1041-201820	04-JUN-18	29-MAY-18	29-MAY-18
FY 2018 REFUNDS	23C DATE	BMF EFT (electronic funds transfer)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201820	04-JUN-18		05-JUN-18
201821	11-JUN-18	05-JUN-18	12-JUN-18
201822	18-JUN-18	12-JUN-18	19-JUN-18
201823	25-JUN-18	19-JUN-18	26-JUN-18
201824	02-JUL-18	26-JUN-18	03-JUL-18
201825	09-JUL-18	03-JUL-18	10-JUL-18
201826	16-JUL-18	10-JUL-18	17-JUL-18
201827	23-JUL-18	17-JUL-18	24-JUL-18
F1120-201828	30-JUL-18	24-JUL-18	24-JUL-18
201828	30-JUL-18		31-JUL-18
201829	06-AUG-18	31-JUL-18	07-AUG-18
201830	13-AUG-18	07-AUG-18	14-AUG-18
201831	20-AUG-18	14-AUG-18	21-AUG-18
201832	27-AUG-18	21-AUG-18	28-AUG-18
201833	03-SEP-18	28-AUG-18	04-SEP-18
201834	10-SEP-18	04-SEP-18	11-SEP-18
201835	17-SEP-18	11-SEP-18	18-SEP-18
201836	24-SEP-18	18-SEP-18	25-SEP-18
201837	01-OCT-18	25-SEP-18	02-OCT-18
201838	08-OCT-18	02-OCT-18	09-OCT-18
201839	15-OCT-18	09-OCT-18	16-OCT-18
201840	22-OCT-18	16-OCT-18	23-OCT-18
201841	29-OCT-18	23-OCT-18	30-OCT-18
F1120-201842	05-NOV-18	30-OCT-18	30-OCT-18
201842	05-NOV-18		06-NOV-18
201843	12-NOV-18	06-NOV-18	13-NOV-18
201844	19-NOV-18	13-NOV-18	20-NOV-18
201845	26-NOV-18	20-NOV-18	27-NOV-18
201846	03-DEC-18	27-NOV-18	04-DEC-18
201847	10-DEC-18	04-DEC-18	11-DEC-18
201848	17-DEC-18	11-DEC-18	18-DEC-18
201849	24-DEC-18	18-DEC-18	25-DEC-18
201850	31-DEC-18	25-DEC-18	01-JAN-19
201851	07-JAN-19	01-JAN-19	08-JAN-19
201852	14-JAN-19	08-JAN-19	15-JAN-19

2019 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2019 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201901	21-JAN-19	DEAD CYCLE	DEAD CYCLE
201902	28-JAN-19	DEAD CYCLE	DEAD CYCLE
201903	04-FEB-19	29-JAN-19	05-FEB-19
201904	11-FEB-19	05-FEB-19	12-FEB-19
201905	18-FEB-19	12-FEB-19	19-FEB-19
201906	25-FEB-19	19-FEB-19	26-FEB-19
201907	04-MAR-19	26-FEB-19	05-MAR-19
201908	11-MAR-19	05-MAR-19	12-MAR-19
201909	18-MAR-19	12-MAR-19	19-MAR-19
201910	25-MAR-19	19-MAR-19	26-MAR-19
201911	01-APR-19	26-MAR-19	02-APR-19
201912	08-APR-19	02-APR-19	09-APR-19
201913	15-APR-19	09-APR-19	16-APR-19
201914	22-APR-19	16-APR-19	23-APR-19
F1120-201915	29-APR-19	23-APR-19	23-APR-19
201915	29-APR-19		30-APR-19
201916	06-MAY-19	30-APR-19	07-MAY-19
201917	13-MAY-19	07-MAY-19	14-MAY-19
201918	20-MAY-19	14-MAY-19	21-MAY-19
201919	27-MAY-19	21-MAY-19	28-MAY-19
F1041-201920	03-JUN-19	28-MAY-19	28-MAY-19
201920	03-JUN-19		04-JUN-19
201921	10-JUN-19	04-JUN-19	11-JUN-19
201922	17-JUN-19	11-JUN-19	18-JUN-19
201923	24-JUN-19	18-JUN-19	25-JUN-19
201924	01-JUL-19	25-JUN-19	02-JUL-19
201925	08-JUL-19	02-JUL-19	09-JUL-19
201926	15-JUL-19	09-JUL-19	16-JUL-19
201927	22-JUL-19	16-JUL-19	23-JUL-19
201928	29-JUL-19	23-JUL-19	30-JUL-19
F1120-201929	05-AUG-19	30-JUL-19	30-JUL-19
201929	05-AUG-19		06-AUG-19
201930	12-AUG-19	06-AUG-19	13-AUG-19
201931	19-AUG-19	13-AUG-19	20-AUG-19
201932	26-AUG-19	20-AUG-19	27-AUG-19
201933	02-SEP-19	27-AUG-19	03-SEP-19
201934	09-SEP-19	03-SEP-19	10-SEP-19
201935	16-SEP-19	10-SEP-19	17-SEP-19
201936	23-SEP-19	17-SEP-19	24-SEP-19
201937	30-SEP-19	24-SEP-19	01-OCT-19
201938	07-OCT-19	01-OCT-19	08-OCT-19
201939	14-OCT-19	08-OCT-19	15-OCT-19
201940	21-OCT-19	15-OCT-19	22-OCT-19
201941	28-OCT-19	22-OCT-19	29-OCT-19
F1120-201942	04-NOV-19	29-OCT-19	29-OCT-19

FY 2019 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
201942	04-NOV-19		05-NOV-19
201943	11-NOV-19	05-NOV-19	12-NOV-19
201944	18-NOV-19	12-NOV-19	19-NOV-19
201945	25-NOV-19	19-NOV-19	26-NOV-19
201946	02-DEC-19	26-NOV-19	03-DEC-19
201947	09-DEC-19	03-DEC-19	10-DEC-19
201948	16-DEC-19	10-DEC-19	17-DEC-19
201949	23-DEC-19	17-DEC-19	24-DEC-19
201950	30-DEC-19	24-DEC-19	31-JAN-19
201951	06-JAN-20	31-DEC-19	07-JAN-20
201952	13-JAN-20	07-JAN-20	14-JAN-20

2020 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2020 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202001	20-JAN-20	DEAD CYCLE	DEAD CYCLE
202002	27-JAN-20	DEAD CYCLE	DEAD CYCLE
202003	03-FEB-20	28-JAN-20	04-FEB-20
202004	10-FEB-20	04-FEB-20	11-FEB-20
202005	17-FEB-20	11-FEB-20	18-FEB-20
202006	24-FEB-20	18-FEB-20	25-FEB-20
202007	02-MAR-20	25-FEB-20	03-MAR-20
202008	09-MAR-20	03-MAR-20	10-MAR-20
202009	16-MAR-20	10-MAR-20	17-MAR-20
202010	23-MAR-20	17-MAR-20	24-MAR-20
202011	30-MAR-20	24-MAR-20	31-MAR-20
202012	06-APR-20	31-MAR-20	07-APR-20
202013	13-APR-20	07-APR-20	14-APR-20
202014	20-APR-20	14-APR-20	21-APR-20
202015	27-APR-20	21-APR-20	28-APR-20
F1120-202016	04-MAY-20	28-APR-20	28-APR-20
202016	04-MAY-20		05-MAY-20
202017	11-MAY-20	05-MAY-20	12-MAY-20
202018	18-MAY-20	12-MAY-20	19-MAY-20
202019	25-MAY-20	19-MAY-20	26-MAY-20
F1041-202020	01-JUN-20	26-MAY-20	26-MAY-20
202020	01-JUN-20		02-JUN-20
202021	08-JUN-20	02-JUN-20	09-JUN-20
202022	15-JUN-20	09-JUN-20	16-JUN-20
202023	22-JUN-20	16-JUN-20	23-JUN-20
202024	29-JUN-20	23-JUN-20	30-JUN-20
202025	06-JUL-20	30-JUN-20	07-JUL-20
202026	13-JUL-20	07-JUL-20	14-JUL-20
202027	20-JUL-20	14-JUL-20	21-JUL-20
202028	27-JUL-20	21-JUL-20	28-JUL-20
F1120-202029	03-AUG-20	28-JUL-20	28-JUL-20
202029	03-AUG-20		04-AUG-20
202030	10-AUG-20	04-AUG-20	11-AUG-20
202031	17-AUG-20	11-AUG-20	18-AUG-20
202032	24-AUG-20	18-AUG-20	25-AUG-20
202033	31-AUG-20	25-AUG-20	01-SEP-20
202034	07-SEP-20	01-SEP-20	08-SEP-20
202035	14-SEP-20	08-SEP-20	15-SEP-20
202036	21-SEP-20	15-SEP-20	22-SEP-20
202037	28-SEP-20	22-SEP-20	29-SEP-20
202038	05-OCT-20	29-SEP-20	06-OCT-20
202039	12-OCT-20	06-OCT-20	13-OCT-20
202040	19-OCT-20	13-OCT-20	20-OCT-20
202041	26-OCT-20	20-OCT-20	27-OCT-20
F1120-202042	02-NOV-20	27-OCT-20	27-OCT-20
202042	02-NOV-20		03-NOV-20
202043	09-NOV-20	03-NOV-20	10-NOV-20
202044	16-NOV-20	10-NOV-20	17-NOV-20
202045	23-NOV-20	17-NOV-20	24-NOV-20
202046	30-NOV-20	24-NOV-20	01-DEC-20
202047	07-DEC-20	01-DEC-20	08-DEC-20

FY 2020 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202048	14-DEC-20	08-DEC-20	15-DEC-20
202049	21-DEC-20	15-DEC-20	22-DEC-20
202050	28-DEC-20	22-DEC-20	29-DEC-20
202051	04-JAN-21	29-DEC-20	05-JAN-21
202052	11-JAN-21	05-JAN-21	12-JAN-21
202053	18-JAN-21	12-JAN-21	19-JAN-21

2021 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2021 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202101	25-JAN-21	DEAD CYCLE	DEAD CYCLE
202102	01-FEB-21	DEAD CYCLE	DEAD CYCLE
202103	08-FEB-21	02-FEB-21	09-FEB-21
202104	15-FEB-21	09-FEB-21	16-FEB-21
202105	22-FEB-21	16-FEB-21	23-FEB-21
202106	01-MAR-21	23-FEB-21	02-MAR-21
202107	08-MAR-21	02-MAR-21	09-MAR-21
202108	15-MAR-21	09-MAR-21	16-MAR-21
202109	22-MAR-21	16-MAR-21	23-MAR-21
202110	29-MAR-21	23-MAR-21	30-MAR-21
202111	05-APR-21	30-MAR-21	06-APR-21
202112	12-APR-21	06-APR-21	13-APR-21
202113	19-APR-21	13-APR-21	20-APR-21
202114	26-APR-21	20-APR-21	27-APR-21
F1120-202115	03-MAY-21	27-APR-21	27-APR-21
202115	03-MAY-21		04-MAY-21
202116	10-MAY-21	04-MAY-21	11-MAY-21
202117	17-MAY-21	11-MAY-21	18-MAY-21
202118	24-MAY-21	18-MAY-21	25-MAY-21
F1041-202119	31-MAY-21	25-MAY-21	25-MAY-21
202119	31-MAY-21		01-JUN-21
202120	07-JUN-21	01-JUN-21	08-JUN-21
202121	14-JUN-21	08-JUN-21	15-JUN-21
202122	21-JUN-21	15-JUN-21	22-JUN-21
202123	28-JUN-21	22-JUN-21	29-JUN-21
202124	05-JUL-21	29-JUN-21	06-JUL-21
202125	12-JUL-21	06-JUL-21	13-JUL-21
202126	19-JUL-21	13-JUL-21	20-JUL-21
202127	26-JUL-21	20-JUL-21	27-JUL-21
F1120-202128	02-AUG-21	27-JUL-21	27-JUL-21
202128	02-AUG-21		03-AUG-21
FY 2021 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER

		<i>transfer</i>	
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202129	09-AUG-21	03-AUG-21	10-AUG-21
202130	16-AUG-21	10-AUG-21	17-AUG-21
202131	23-AUG-21	17-AUG-21	24-AUG-21
202132	30-AUG-21	24-AUG-21	31-AUG-21
202133	06-SEP-21	31-AUG-21	07-SEP-21
202134	13-SEP-21	07-SEP-21	14-SEP-21
202135	20-SEP-21	14-SEP-21	21-SEP-21
202136	27-SEP-21	21-SEP-21	28-SEP-21
202137	04-OCT-21	28-SEP-21	05-OCT-21
202138	11-OCT-21	05-OCT-21	12-OCT-21
202139	18-OCT-21	12-OCT-21	19-OCT-21
202140	25-OCT-21	19-OCT-21	26-OCT-21
F1120-202141	01-NOV-21	26-OCT-21	26-OCT-21
202141	01-NOV-21		02-NOV-21
202142	08-NOV-21	02-NOV-21	09-NOV-21
202143	15-NOV-21	09-NOV-21	16-NOV-21
202144	22-NOV-21	16-NOV-21	23-NOV-21
202145	29-NOV-21	23-NOV-21	30-NOV-21
202146	06-DEC-21	30-NOV-21	07-DEC-21
202147	13-DEC-21	07-DEC-21	14-DEC-21
202148	20-DEC-21	14-DEC-21	21-DEC-21
202149	27-DEC-21	21-DEC-21	28-DEC-21
202150	03-JAN-22	28-DEC-21	04-JAN-22
202151	10-JAN-22	04-JAN-22	11-JAN-22
202152	17-JAN-22	11-JAN-22	18-JAN-22

2022 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2022 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202201	24-JAN-22	DEAD CYCLE	DEAD CYCLE
202202	31-JAN-22	DEAD CYCLE	DEAD CYCLE
202203	07-FEB-22	01-FEB-22	08-FEB-22
202204	14-FEB-22	08-FEB-22	15-FEB-22
202205	21-FEB-22	15-FEB-22	22-FEB-22
202206	28-FEB-22	22-FEB-22	01-MAR-22
202207	07-MAR-22	01-MAR-22	08-MAR-22
202208	14-MAR-22	08-MAR-22	15-MAR-22
202209	21-MAR-22	15-MAR-22	22-MAR-22
202210	28-MAR-22	22-MAR-22	29-MAR-22
202211	04-APR-22	29-MAR-22	05-APR-22
FY 2022 REFUNDS	23C DATE	BMF EFT (<i>electronic funds</i>)	BMF PAPER

		<i>transfer)</i>	
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202212	11-APR-22	05-APR-22	12-APR-22
202213	18-APR-22	12-APR-22	19-APR-22
202214	25-APR-22	19-APR-22	26-APR-22
F1120-202215	02-MAY-22	26-APR-22	19-APR-22
202215	02-MAY-22		03-MAY-22
202216	09-MAY-22	03-MAY-22	10-MAY-22
202217	16-MAY-22	10-MAY-22	17-MAY-22
202218	23-MAY-22	17-MAY-22	24-MAY-22
F1041-202219	30-MAY-22	24-MAY-22	17-MAY-22
202219	30-MAY-22		31-MAY-22
202220	06-JUN-22	31-MAY-22	07-JUN-22
202221	13-JUN-22	07-JUN-22	14-JUN-22
202222	20-JUN-22	14-JUN-22	21-JUN-22
202223	27-JUN-22	21-JUN-22	28-JUN-22
202224	04-JUL-22	28-JUN-22	05-JUL-22
202225	11-JUL-22	05-JUL-22	12-JUL-22
202226	18-JUL-22	12-JUL-22	19-JUL-22
202227	25-JUL-22	19-JUL-22	26-JUL-22
F1120-202228	01-AUG-22	26-JUL-22	19-JUL-22
202228	01-AUG-22		02-AUG-22
202229	08-AUG-22	02-AUG-22	09-AUG-22
202230	15-AUG-22	09-AUG-22	16-AUG-22
202231	22-AUG-22	16-AUG-22	23-AUG-22
202232	29-AUG-22	23-AUG-22	30-AUG-22
202233	05-SEP-22	30-AUG-22	06-SEP-22
202234	12-SEP-22	06-SEP-22	13-SEP-22
202235	19-SEP-22	13-SEP-22	20-SEP-22
202236	26-SEP-22	20-SEP-22	27-SEP-22
202237	03-OCT-22	27-SEP-22	04-OCT-22
202238	10-OCT-22	04-OCT-22	11-OCT-22
202239	17-OCT-22	11-OCT-22	18-OCT-22
202240	24-OCT-22	18-OCT-22	25-OCT-22
F1120-202241	31-OCT-22	25-OCT-22	18-OCT-22

FY 2022 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202241	31-OCT-22		01-NOV-22
202242	07-NOV-22	01-NOV-22	08-NOV-22
202243	14-NOV-22	08-NOV-22	15-NOV-22
202244	21-NOV-22	15-NOV-22	22-NOV-22
202245	28-NOV-22	22-NOV-22	29-NOV-22
202246	05-DEC-22	29-NOV-22	06-DEC-22
202247	12-DEC-22	06-DEC-22	13-DEC-22
202248	19-DEC-22	13-DEC-22	20-DEC-22
202249	26-DEC-22	20-DEC-22	27-DEC-22
202250	02-JAN-23	27-DEC-22	03-JAN-23
202251	09-JAN-23	03-JAN-23	10-JAN-23
202252	16-JAN-23	10-JAN-23	17-JAN-23

2022 BMF Accelerated Paper-Filed Refund Cycle Chart

FY 2023 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202301	23-JAN-23	DEAD CYCLE	DEAD CYCLE
202302	30-JAN-23	DEAD CYCLE	DEAD CYCLE
202303	06-FEB-23	31-JAN-23	07-FEB-23
202304	13-FEB-23	07-FEB-23	14-FEB-23
202305	20-FEB-23	14-FEB-23	21-FEB-23
202306	27-FEB-23	21-FEB-23	28-FEB-23
202307	06-MAR-23	28-FEB-23	07-MAR-23
202308	13-MAR-23	07-MAR-23	14-MAR-23
202309	20-MAR-23	14-MAR-23	21-MAR-23
202310	27-MAR-23	21-MAR-23	28-MAR-23
202311	03-APR-23	28-MAR-23	04-APR-23
202312	10-APR-23	04-APR-23	11-APR-23
202313	17-APR-23	11-APR-23	18-APR-23
202314	24-APR-23	18-APR-23	25-APR-23
F1120-202315	01-MAY-23	25-APR-23	25-APR-23
202315	01-MAY-23		02-MAY-23
202316	08-MAY-23	02-MAY-23	09-MAY-23

FY 2023 REFUNDS	23C DATE	BMF EFT (<i>electronic funds transfer</i>)	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202317	15-MAY-23	09-MAY-23	16-MAY-23
202318	22-MAY-23	16-MAY-23	23-MAY-23
202319	29-MAY-23	23-MAY-23	30-MAY-23
F1041-202320	05-JUN-23	30-MAY-23	30-MAY-23
202320	05-JUN-23		06-JUN-23
202321	12-JUN-23	06-JUN-23	13-JUN-23
202322	19-JUN-23	13-JUN-23	20-JUN-23
202323	26-JUN-23	20-JUN-23	27-JUN-23
202324	03-JUL-23	27-JUN-23	03-JUL-23
202325	10-JUL-23	03-JUL-23	11-JUL-23
202326	17-JUL-23	11-JUL-23	18-JUL-23
202327	24-JUL-23	18-JUL-23	25-JUL-23
F1120-202328	31-JUL-23	25-JUL-23	25-JUL-23
202328	31-JUL-23		01-AUG-23
202329	07-AUG-23	01-AUG-23	08-AUG-23
202330	14-AUG-23	08-AUG-23	15-AUG-23
202331	21-AUG-23	15-AUG-23	22-AUG-23
202332	28-AUG-23	22-AUG-23	29-AUG-23
202333	04-SEP-23	29-AUG-23	05-SEP-23
202334	11-SEP-23	05-SEP-23	12-SEP-23
202335	18-SEP-23	12-SEP-23	19-SEP-23
202336	25-SEP-23	19-SEP-23	26-SEP-23
202337	02-OCT-23	26-SEP-23	03-OCT-23
202338	09-OCT-23	03-OCT-23	10-OCT-23
202339	16-OCT-23	10-OCT-23	17-OCT-23
202340	23-OCT-23	17-OCT-23	24-OCT-23
F1120-202341	30-OCT-23	24-OCT-23	24-OCT-23

FY 2023 REFUNDS	23C DATE	BMF EFT <i>(electronic funds transfer)</i>	BMF PAPER
OUTPUT CYCLES	MONDAY	TUESDAY PAY DATE	TUESDAY PAY DATE
202341	30-OCT-23		31-OCT-23
202342	06-NOV-23	31-OCT-23	07-NOV-23
202343	13-NOV-23	07-NOV-23	14-NOV-23
202344	20-NOV-23	14-NOV-23	21-NOV-23
202345	27-NOV-23	21-NOV-23	28-NOV-23
202346	04-DEC-23	28-NOV-23	05-DEC-23
202347	11-DEC-23	05-DEC-23	12-DEC-23
202348	18-DEC-23	12-DEC-23	19-DEC-23
202349	25-DEC-23	19-DEC-23	26-DEC-23
202350	01-JAN-24	26-DEC-23	02-JAN-24
202351	08-JAN-24	02-JAN-24	09-JAN-24
202352	15-JAN-24	09-JAN-24	16-JAN-24

2017 Integrated Data Retrieval System (IDRS)
TIF Processing Cycles

 Holiday

JANUARY							FEBRUARY							MARCH											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201701	1	2	3	4	5	6	7	201705				1	2	3	4	201709				1	2	3	4		
	1	2	3	4	5	6	7					32	33	34	35				60	61	62	63			
201702	8	9	10	11	12	13	14	201706	5	6	7	8	9	10	11	201710	5	6	7	8	9	10	11		
	8	9	10	11	12	13	14		36	37	38	39	40	41	42		64	65	66	67	68	69	70		
201703	15	16	17	18	19	20	21	201707	12	13	14	15	16	17	18	201711	12	13	14	15	16	17	18		
	15	16	17	18	19	20	21		43	44	45	46	47	48	49		71	72	73	74	75	76	77		
201704	22	23	24	25	26	27	28	201708	19	20	21	22	23	24	25	201712	19	20	21	22	23	24	25		
	22	23	24	25	26	27	28		50	51	52	53	54	55	56		78	79	80	81	82	83	84		
201705	29	30	31					201709	26	27	28					201713	26	27	28	29	30	31			
	29	30	31						57	58	59						85	86	87	88	89	90			
APRIL							MAY							JUNE											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201713							1	201718								201722							1	2	3
							91																152	153	154
201714	2	3	4	5	6	7	8	201719	7	8	9	10	11	12	13	201723	4	5	6	7	8	9	10		
	92	93	94	95	96	97	98		127	128	129	130	131	132	133		155	156	157	158	159	160	161		
201715	9	10	11	12	13	14	15	201720	14	15	16	17	18	19	20	201724	11	12	13	14	15	16	17		
	99	100	101	102	103	104	105		134	135	136	137	138	139	140		162	163	164	165	166	167	168		
201716	16	17	18	19	20	21	22	201721	21	22	23	24	25	26	27	201725	18	19	20	21	22	23	24		
	106	107	108	109	110	111	112		141	142	143	144	145	146	147		169	170	171	172	173	174	175		
201717	23	24	25	26	27	28	29	201722	28	29	30	31				201726	25	26	27	28	29	30			
	113	114	115	116	117	118	119		148	149	150	151					176	177	178	179	180	181			
201718	30																								
	120																								
JULY							AUGUST							SEPTEMBER											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201726							1	201731								201735							1	2	
							182																244	245	
201727	2	3	4	5	6	7	8	201732	6	7	8	9	10	11	12	201736	3	4	5	6	7	8	9		
	183	184	185	186	187	188	189		218	219	220	221	222	223	224		246	247	248	249	250	251	252		
201728	9	10	11	12	13	14	15	201733	13	14	15	16	17	18	19	201737	10	11	12	13	14	15	16		
	190	191	192	193	194	195	196		225	226	227	228	229	230	231		253	254	255	256	257	258	259		
201729	16	17	18	19	20	21	22	201734	20	21	22	23	24	25	26	201738	17	18	19	20	21	22	23		
	197	198	199	200	201	202	203		232	233	234	235	236	237	238		260	261	262	263	264	265	266		
201730	23	24	25	26	27	28	29	201735	27	28	29	30	31			201739	24	25	26	27	28	29	30		
	204	205	206	207	208	209	210		239	240	241	242	243				267	268	269	270	271	272	273		
201731	30	31																							
	211	212																							
OCTOBER							NOVEMBER							DECEMBER											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201740	1	2	3	4	5	6	7	201744								201748							1	2	
	274	275	276	277	278	279	280																335	336	
201741	8	9	10	11	12	13	14	201745	5	6	7	8	9	10	11	201749	3	4	5	6	7	8	9		
	281	282	283	284	285	286	287		309	310	311	312	313	314	315		337	338	339	340	341	342	343		
201742	15	16	17	18	19	20	21	201746	12	13	14	15	16	17	18	201750	10	11	12	13	14	15	16		
	288	289	290	291	292	293	294		316	317	318	319	320	321	322		344	345	346	347	348	349	350		
201743	22	23	24	25	26	27	28	201747	19	20	21	22	23	24	25	201751	17	18	19	20	21	22	23		
	295	296	297	298	299	300	301		323	324	325	326	327	328	329		351	352	353	354	355	356	357		
201744	29	30	31					201748	26	27	28	29	30			201752	24	25	26	27	28	29	30		
	302	303	304						330	331	332	333	334				358	359	360	361	362	363	364		
																201801	31								
																	365								

2018 Integrated Data Retrieval System (IDRS)
TIF Processing Cycles

Holiday

JANUARY							FEBRUARY							MARCH											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201801		1	2	3	4	5	6	201805						1	2	3	201809						1	2	3
		1	2	3	4	5	6							32	33	34							60	61	62
201802	7	8	9	10	11	12	13	201806	4	5	6	7	8	9	10		201810	4	5	6	7	8	9	10	
	7	8	9	10	11	12	13		35	36	37	38	39	40	41			63	64	65	66	67	68	69	
201803	14	15	16	17	18	19	20	201807	11	12	13	14	15	16	17		201811	11	12	13	14	15	16	17	
	14	15	16	17	18	19	20		42	43	44	45	46	47	48			70	71	72	73	74	75	76	
201804	21	22	23	24	25	26	27	201808	18	19	20	21	22	23	24		201812	18	19	20	21	22	23	24	
	21	22	23	24	25	26	27		49	50	51	52	53	54	55			77	78	79	80	81	82	83	
201805	28	29	30	31				201809	25	26	27	28					201813	25	26	27	28	29	30	31	
	28	29	30	31					56	57	58	59						84	85	86	87	88	89	90	
APRIL							MAY							JUNE											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201814	1	2	3	4	5	6	7	201818			1	2	3	4	5	201822							1	2	
	91	92	93	94	95	96	97				121	122	123	124	125								152	153	
201815	8	9	10	11	12	13	14	201819	6	7	8	9	10	11	12	201823	3	4	5	6	7	8	9		
	98	99	100	101	102	103	104		126	127	128	129	130	131	132		154	155	156	157	158	159	160		
201816	15	16	17	18	19	20	21	201820	13	14	15	16	17	18	19	201824	10	11	12	13	14	15	16		
	105	106	107	108	109	110	111		133	134	135	136	137	138	139		161	162	163	164	165	166	167		
201817	22	23	24	25	26	27	28	201821	20	21	22	23	24	25	26	201825	17	18	19	20	21	22	23		
	112	113	114	115	116	117	118		140	141	142	143	144	145	146		168	169	170	171	172	173	174		
201818	29	30						201822	27	28	29	30	31		201826	24	25	26	27	28	29	30			
	119	120							147	148	149	150	151			175	176	177	178	179	180	181			
JULY							AUGUST							SEPTEMBER											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201827	1	2	3	4	5	6	7	201831			1	2	3	4		201835							1		
	182	183	184	185	186	187	188				213	214	215	216									244		
201828	8	9	10	11	12	13	14	201832	5	6	7	8	9	10	11	201836	2	3	4	5	6	7	8		
	189	190	191	192	193	194	195		217	218	219	220	221	222	223		245	246	247	248	249	250	251		
201829	15	16	17	18	19	20	21	201833	12	13	14	15	16	17	18	201837	9	10	11	12	13	14	15		
	196	197	198	199	200	201	202		224	225	226	227	228	229	230		252	253	254	255	256	257	258		
201830	22	23	24	25	26	27	28	201834	19	20	21	22	23	24	25	201838	16	17	18	19	20	21	22		
	203	204	205	206	207	208	209		231	232	233	234	235	236	237		259	260	261	262	263	264	265		
201831	29	30	31					201835	26	27	28	29	30	31	201839	23	24	25	26	27	28	29			
	210	211	212						238	239	240	241	242	243		266	267	268	269	270	271	272			
															201840	30									
																273									
OCTOBER							NOVEMBER							DECEMBER											
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S		
201840		1	2	3	4	5	6	201844						1	2	3	201848						1		
			274	275	276	277	278	279						305	306	307							335		
201841	7	8	9	10	11	12	13	201845	4	5	6	7	8	9	10	201849	2	3	4	5	6	7	8		
	280	281	282	283	284	285	286		308	309	310	311	312	313	314		336	337	338	339	340	341	342		
201842	14	15	16	17	18	19	20	201846	11	12	13	14	15	16	17	201850	9	10	11	12	13	14	15		
	287	288	289	290	291	292	293		315	316	317	318	319	320	321		343	344	345	346	347	348	349		
201843	21	22	23	24	25	26	27	201847	18	19	20	21	22	23	24	201851	16	17	18	19	20	21	22		
	294	295	296	297	298	299	300		322	323	324	325	326	327	328		350	351	352	353	354	355	356		
201844	28	29	30	31				201848	25	26	27	28	29	30	201852	23	24	25	26	27	28	29			
	301	302	303	304					329	330	331	332	333	334		357	358	359	360	361	362	363			
															201901	30	31								
																364	365								

2019 Integrated Data Retrieval System (IDRS)
TIF Processing Cycles

 Holiday

JANUARY								FEBRUARY								MARCH							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
201901			1	2	3	4	5	201905						1	2	201909						1	2
			1	2	3	4	5							32	33							60	61
201902	6	7	8	9	10	11	12	201906	3	4	5	6	7	8	9	201910	3	4	5	6	7	8	9
	6	7	8	9	10	11	12		34	35	36	37	38	39	40		62	63	64	65	66	67	68
201903	13	14	15	16	17	18	19	201907	10	11	12	13	14	15	16	201911	10	11	12	13	14	15	16
	13	14	15	16	17	18	19		41	42	43	44	45	46	47		69	70	71	72	73	74	75
201904	20	21	22	23	24	25	26	201908	17	18	19	20	21	22	23	201912	17	18	19	20	21	22	23
	20	21	22	23	24	25	26		48	49	50	51	52	53	54		76	77	78	79	80	81	82
201905	27	28	29	30	31			201909	24	25	26	27	28			201913	24	25	26	27	28	29	30
	27	28	29	30	31				55	56	57	58	59				83	84	85	86	87	88	89
																201914	31						
																	90						
APRIL								MAY								JUNE							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
201914		1	2	3	4	5	6	201918				1	2	3	4	201922							1
		91	92	93	94	95	96					121	122	123	124								152
201915	7	8	9	10	11	12	13	201919	5	6	7	8	9	10	11	201923	2	3	4	5	6	7	8
	97	98	99	100	101	102	103		125	126	127	128	129	130	131		153	154	155	156	157	158	159
201916	14	15	16	17	18	19	20	201920	12	13	14	15	16	17	18	201924	9	10	11	12	13	14	15
	104	105	106	107	108	109	110		132	133	134	135	136	137	138		160	161	162	163	164	165	166
201917	21	22	23	24	25	26	27	201921	19	20	21	22	23	24	25	201925	16	17	18	19	20	21	22
	111	112	113	114	115	116	117		139	140	141	142	143	144	145		167	168	169	170	171	172	173
201918	28	29	30					201922	26	27	28	29	30	31	201926	23	24	25	26	27	28	29	
	118	119	120						146	147	148	149	150	151		174	175	176	177	178	179	180	
															201927	30							
																181							
JULY								AUGUST								SEPTEMBER							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
201927		1	2	3	4	5	6	201931					1	2	3	201936	1	2	3	4	5	6	7
		182	183	184	185	186	187						213	214	215		244	245	246	247	248	249	250
201928	7	8	9	10	11	12	13	201932	4	5	6	7	8	9	10	201937	8	9	10	11	12	13	14
	188	189	190	191	192	193	194		216	217	218	219	220	221	222		251	252	253	254	255	256	257
201929	14	15	16	17	18	19	20	201933	11	12	13	14	15	16	17	201938	15	16	17	18	19	20	21
	195	196	197	198	199	200	201		223	224	225	226	227	228	229		258	259	260	261	262	263	264
201930	21	22	23	24	25	26	27	201934	18	19	20	21	22	23	24	201939	22	23	24	25	26	27	28
	202	203	204	205	206	207	208		230	231	232	233	234	235	236		265	266	267	268	269	270	271
201931	28	29	30	31				201935	25	26	27	28	29	30	31	201940	29	30					
	209	210	211	212					237	238	239	240	241	242	243		272	273					
OCTOBER								NOVEMBER								DECEMBER							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
201940			1	2	3	4	5	201944						1	2	201949	1	2	3	4	5	6	7
			274	275	276	277	278							305	306		335	336	337	338	339	340	341
201941	6	7	8	9	10	11	12	201945	3	4	5	6	7	8	9	201950	8	9	10	11	12	13	14
	279	280	281	282	283	284	285		307	308	309	310	311	312	313		342	343	344	345	346	347	348
201942	13	14	15	16	17	18	19	201946	10	11	12	13	14	15	16	201951	15	16	17	18	19	20	21
	286	287	288	289	290	291	292		314	315	316	317	318	319	320		349	350	351	352	353	354	355
201943	20	21	22	23	24	25	26	201947	17	18	19	20	21	22	23	201952	22	23	24	25	26	27	28
	293	294	295	296	297	298	299		321	322	323	324	325	326	327		356	357	358	359	360	361	362
201944	27	28	29	30	31			201948	24	25	26	27	28	29	30	202001	29	30	31				
	300	301	302	303	304				328	329	330	331	332	333	334		363	364	365				

2023 Integrated Data Retrieval System (IDRS)
TIF Processing Cycles

 Holiday

JANUARY								FEBRUARY								MARCH							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202301	1	2	3	4	5	6	7	202305				1	2	3	4	202309				1	2	3	4
	1	2	3	4	5	6	7					32	33	34	35					60	61	62	63
202302	8	9	10	11	12	13	14	202306	5	6	7	8	9	10	11	202310	5	6	7	8	9	10	11
	8	9	10	11	12	13	14		36	37	38	39	40	41	42		64	65	66	67	68	69	70
202303	15	16	17	18	19	20	21	202307	12	13	14	15	16	17	18	202311	12	13	14	15	16	17	18
	15	16	17	18	19	20	21		43	44	45	46	47	48	49		71	72	73	74	75	76	77
202304	22	23	24	25	26	27	28	202308	19	20	21	22	23	24	25	202312	19	20	21	22	23	24	25
	22	23	24	25	26	27	28		50	51	52	53	54	55	56		78	79	80	81	82	83	84
202305	29	30	31					202309	26	27	28					202313	26	27	28	29	30	31	
	29	30	31						57	58	59						85	86	87	88	89	90	
APRIL								MAY								JUNE							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202313							1	202318		1	2	3	4	5	6	202322					1	2	3
							91			121	122	123	124	125	126						152	153	154
202314	2	3	4	5	6	7	8	202319	7	8	9	10	11	12	13	202323	4	5	6	7	8	9	10
	92	93	94	95	96	97	98		127	128	129	130	131	132	133		155	156	157	158	159	160	161
202315	9	10	11	12	13	14	15	202320	14	15	16	17	18	19	20	202324	11	12	13	14	15	16	17
	99	100	101	102	103	104	105		134	135	136	137	138	139	140		162	163	164	165	166	167	168
202316	16	17	18	19	20	21	22	202321	21	22	23	24	25	26	27	202325	18	19	20	21	22	23	24
	106	107	108	109	110	111	112		141	142	143	144	145	146	147		169	170	171	172	173	174	175
202317	23	24	25	26	27	28	29	202322	28	29	30	31				202326	25	26	27	28	29	30	
	113	114	115	116	117	118	119		148	149	150	151					176	177	178	179	180	181	
202318	30																						
	120																						
JULY								AUGUST								SEPTEMBER							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202326							1	202331			1	2	3	4	5	202335						1	2
							182				213	214	215	216	217							244	245
202327	2	3	4	5	6	7	8	202332	6	7	8	9	10	11	12	202336	3	4	5	6	7	8	9
	183	184	185	186	187	188	189		218	219	220	221	222	223	224		246	247	248	249	250	251	252
202328	9	10	11	12	13	14	15	202333	13	14	15	16	17	18	19	202337	10	11	12	13	14	15	16
	190	191	192	193	194	195	196		225	226	227	228	229	230	231		253	254	255	256	257	258	259
202329	16	17	18	19	20	21	22	202334	20	21	22	23	24	25	26	202338	17	18	19	20	21	22	23
	197	198	199	200	201	202	203		232	233	234	235	236	237	238		260	261	262	263	264	265	266
202330	23	24	25	26	27	28	29	202335	27	28	29	30	31			202339	24	25	26	27	28	29	30
	204	205	206	207	208	209	210		239	240	241	242	243				267	268	269	270	271	272	273
202331	30	31																					
	211	212																					
OCTOBER								NOVEMBER								DECEMBER							
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202340	1	2	3	4	5	6	7	202344				1	2	3	4	202348						1	2
	274	275	276	277	278	279	280					305	306	307	308							335	336
202341	8	9	10	11	12	13	14	202345	5	6	7	8	9	10	11	202349	3	4	5	6	7	8	9
	281	282	283	284	285	286	287		309	310	311	312	313	314	315		337	338	339	340	341	342	343
202342	15	16	17	18	19	20	21	202346	12	13	14	15	16	17	18	202350	10	11	12	13	14	15	16
	288	289	290	291	292	293	294		316	317	318	319	320	321	322		344	345	346	347	348	349	350
202343	22	23	24	25	26	27	28	202347	19	20	21	22	23	24	25	202351	17	18	19	20	21	22	23
	295	296	297	298	299	300	301		323	324	325	326	327	328	329		351	352	353	354	355	356	357
202344	29	30	31					202348	26	27	28	29	30			202352	24	25	26	27	28	29	30
	302	303	304						330	331	332	333	334				358	359	360	361	362	363	364
																202401	31						
																	365						

2017 - IDRS Online Input Table

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	
WEDNESDAY	MONDAY	MONDAY		
N/A	N/A	N/A	201701	Dead Cycle
N/A	N/A	N/A	201702	Dead Cycle
1/18/2017	1/23/2017	2/6/2017	201703	BMF/EPMF
1/25/2017	1/30/2017	2/13/2017	201704	
2/1/2017	2/6/2017	2/20/2017	201705	
2/8/2017	2/13/2017	2/27/2017	201706	
2/15/2017	2/20/2017	3/6/2017	201707	
2/22/2017	2/27/2017	3/13/2017	201708	
3/1/2017	3/6/2017	3/20/2017	201709	
3/8/2017	3/13/2017	3/27/2017	201710	
3/15/2017	3/20/2017	4/3/2017	201711	
3/22/2017	3/27/2017	4/10/2017	201712	
3/29/2017	4/3/2017	4/17/2017	201713	
4/5/2017	4/10/2017	4/24/2017	201714	
4/12/2017	4/17/2017	5/1/2017	201715	
4/19/2017	4/24/2017	5/8/2017	201716	
4/26/2017	5/1/2017	5/15/2017	201717	
5/3/2017	5/8/2017	5/22/2017	201718	
5/10/2017	5/15/2017	5/29/2017	201719	
5/17/2017	5/22/2017	6/5/2017	201720	
5/24/2017	5/29/2017	6/12/2017	201721	
5/31/2017	6/5/2017	6/19/2017	201722	
6/7/2017	6/12/2017	6/26/2017	201723	
6/14/2017	6/19/2017	7/3/2017	201724	
6/21/2017	6/26/2017	7/10/2017	201725	
6/28/2017	7/3/2017	7/17/2017	201726	
7/5/2017	7/10/2017	7/24/2017	201727	
7/12/2017	7/17/2017	7/31/2017	201728	
7/19/2017	7/24/2017	8/7/2017	201729	
7/26/2017	7/31/2017	8/14/2017	201730	
8/2/2017	8/7/2017	8/21/2017	201731	

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	
8/9/2017	8/14/2017	8/28/2017	201732	
8/16/2017	8/21/2017	9/4/2017	201733	
8/23/2017	8/28/2017	9/11/2017	201734	
8/30/2017	9/4/2017	9/18/2017	201735	
9/6/2017	9/11/2017	9/25/2017	201736	
9/13/2017	9/18/2017	10/2/2017	201737	
9/20/2017	9/25/2017	10/9/2017	201738	
9/27/2017	10/2/2017	10/16/2017	201739	
10/4/2017	10/9/2017	10/23/2017	201740	
10/11/2017	10/16/2017	10/30/2017	201741	
10/18/2017	10/23/2017	11/6/2017	201742	
10/25/2017	10/30/2017	11/13/2017	201743	
11/1/2017	11/6/2017	11/20/2017	201744	
11/8/2017	11/13/2017	11/27/2017	201745	
11/15/2017	11/20/2017	12/4/2017	201746	
11/21/2017*	11/27/2017	12/11/2017	201747	
11/29/2017	12/4/2017	12/18/2017	201748	
12/6/2017	12/11/2017	12/25/2017	201749	
12/13/2017	12/18/2017	1/1/2018	201750	
12/20/2017	12/25/2017	1/8/2018	201751	
12/27/2017	1/1/2018	1/15/2018	201752	
*Cutoff for release of Transactions from the Quality Review File. The time spent in quality review (0-2 days) varies depending on local campus procedures. The cutoff for weeks with a Wednesday or Thursday holiday is on Tuesday.				
**IMF IDRS transactions that are released Thursday - Tuesday and are eligible for daily updates may appear sooner. Most accounts on IDRS are not eligible for daily posting.				

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	Notes
WEDNESDAY	MONDAY	MONDAY		
N/A	N/A	N/A	201801	Dead Cycle
N/A	N/A	N/A	201802	Dead Cycle
1/17/2018	1/22/2018	2/5/2018	201803	BMF/EPMF
1/24/2018	1/29/2018	2/12/2018	201804	
1/31/2018	2/5/2018	2/19/2018	201805	
2/7/2018	2/12/2018	2/26/2018	201806	
2/14/2018	2/19/2018	3/5/2018	201807	
2/21/2018	2/26/2018	3/12/2018	201808	
2/28/2018	3/5/2018	3/19/2018	201809	
3/7/2018	3/12/2018	3/26/2018	201810	
3/14/2018	3/19/2018	4/2/2018	201811	
3/21/2018	3/26/2018	4/9/2018	201812	
3/28/2018	4/2/2018	4/16/2018	201813	
4/4/2018	4/9/2018	4/23/2018	201814	
4/11/2018	4/16/2018	4/30/2018	201815	
4/18/2018	4/23/2018	5/7/2018	201816	
4/25/2018	4/30/2018	5/14/2018	201817	
5/2/2018	5/7/2018	5/21/2018	201818	
5/9/2018	5/14/2018	5/28/2018	201819	
5/16/2018	5/21/2018	6/4/2018	201820	
5/23/2018	5/28/2018	6/11/2018	201821	
5/30/2018	6/4/2018	6/18/2018	201822	
6/6/2018	6/11/2018	6/25/2018	201823	
6/13/2018	6/18/2018	7/2/2018	201824	
6/20/2018	6/25/2018	7/9/2018	201825	
6/27/2018	7/2/2018	7/16/2018	201826	
7/3/2018*	7/9/2018	7/23/2018	201827	
7/11/2018	7/16/2018	7/30/2018	201828	
7/18/2018	7/23/2018	8/6/2018	201829	
7/25/2018	7/30/2018	8/13/2018	201830	
8/1/2018	8/6/2018	8/20/2018	201831	
8/8/2018	8/13/2018	8/27/2018	201832	
8/15/2018	8/20/2018	9/3/2018	201833	
8/22/2018	8/27/2018	9/10/2018	201834	

8/29/2018	9/3/2018	9/17/2018	201835	
9/5/2018	9/10/2018	9/24/2018	201836	
9/12/2018	9/17/2018	10/1/2018	201837	
9/19/2018	9/24/2018	10/8/2018	201838	
9/26/2018	10/1/2018	10/15/2018	201839	
10/3/2018	10/8/2018	10/22/2018	201840	
10/10/2018	10/15/2018	10/29/2018	201841	
10/17/2018	10/22/2018	11/5/2018	201842	
10/24/2018	10/29/2018	11/12/2018	201843	
10/31/2018	11/5/2018	11/19/2018	201844	
11/7/2018	11/12/2018	11/26/2018	201845	
11/14/2018	11/19/2018	12/3/2018	201846	
11/20/2018*	11/26/2018	12/10/2018	201847	
11/28/2018	12/3/2018	12/17/2018	201848	
12/5/2018	12/10/2018	12/24/2018	201849	
12/12/2018	12/17/2018	12/31/2018	201850	
12/19/2018	12/24/2018	1/7/2019	201851	
12/26/2018	12/31/2018	1/14/2019	201852	

*Cutoff for release of Transactions from the Quality Review File. The time spent in quality review (0-2 days) varies depending on local campus procedures. The cutoff for weeks with a Wednesday or Thursday holiday is on Tuesday.

**IMF IDRS transactions that are released Thursday - Tuesday and are eligible for daily updates May appear sooner. Most accounts on IDRS are not eligible for daily posting.

2019 - IDRS Online Input Table

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	Notes
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WEDNESDAY	MONDAY	MONDAY		
N/A	N/A	N/A	201901	Dead Cycle
N/A	N/A	N/A	201902	Dead Cycle
1/16/2019	1/21/2019	2/4/2019	201903	BMF/EPMF
1/23/2019	1/28/2019	2/11/2019	201904	
1/30/2019	2/4/2019	2/18/2019	201905	
2/6/2019	2/11/2019	2/25/2019	201906	
2/13/2019	2/18/2019	3/4/2019	201907	
2/20/2019	2/25/2019	3/11/2019	201908	
2/27/2019	3/4/2019	3/18/2019	201909	
3/6/2019	3/11/2019	3/25/2019	201910	
3/13/2019	3/18/2019	4/1/2019	201911	
3/20/2019	3/25/2019	4/8/2019	201912	
3/27/2019	4/1/2019	4/15/2019	201913	
4/3/2019	4/8/2019	4/22/2019	201914	
4/10/2019	4/15/2019	4/29/2019	201915	
4/17/2019	4/22/2019	5/6/2019	201916	
4/24/2019	4/29/2019	5/13/2019	201917	
5/1/2019	5/6/2019	5/20/2019	201918	
5/8/2019	5/13/2019	5/27/2019	201919	
5/15/2019	5/20/2019	6/3/2019	201920	
5/22/2019	5/27/2019	6/10/2019	201921	
5/29/2019	6/3/2019	6/17/2019	201922	
6/5/2019	6/10/2019	6/24/2019	201923	
6/12/2019	6/17/2019	7/1/2019	201924	
6/19/2019	6/24/2019	7/8/2019	201925	
6/26/2019	7/1/2019	7/15/2019	201926	
7/3/2019	7/8/2019	7/22/2019	201927	
7/10/2019	7/15/2019	7/29/2019	201928	
7/17/2019	7/22/2019	8/5/2019	201929	
7/24/2019	7/29/2019	8/12/2019	201930	
7/31/2019	8/5/2019	8/19/2019	201931	
8/7/2019	8/12/2019	8/26/2019	201932	
8/14/2019	8/19/2019	9/2/2019	201933	
8/21/2019	8/26/2019	9/9/2019	201934	
8/28/2019	9/2/2019	9/16/2019	201935	
9/4/2019	9/9/2019	9/23/2019	201936	
9/11/2019	9/16/2019	9/30/2019	201937	
9/18/2019	9/23/2019	10/7/2019	201938	

9/25/2019	9/30/2019	10/14/2019	201939	
10/2/2019	10/7/2019	10/21/2019	201940	
10/9/2019	10/14/2019	10/28/2019	201941	
10/16/2019	10/21/2019	11/4/2019	201942	
10/23/2019	10/28/2019	11/11/2019	201943	
10/30/2019	11/4/2019	11/18/2019	201944	
11/6/2019	11/11/2019	11/25/2019	201945	
11/13/2019	11/18/2019	12/2/2019	201946	
11/20/2019	11/25/2019	12/9/2019	201947	
11/27/2019	12/2/2019	12/16/2019	201948	
12/4/2019	12/9/2019	12/23/2019	201949	
12/11/2019	12/16/2019	12/30/2019	201950	
12/18/2019	12/23/2019	1/6/2020	201951	
12/25/2019	12/30/2019	1/13/2020	201952	

2020 - IDRS Online Input Table

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	Notes
WEDNESDAY	MONDAY	MONDAY		
N/A	N/A	N/A	202001	Dead Cycle
N/A	N/A	N/A	202002	Dead Cycle
1/15/2020	1/20/2020	2/3/2020	202003	BMF/EPMF
1/22/2020	1/27/2020	2/10/2020	202004	
1/29/2020	2/3/2020	2/17/2020	202005	
2/5/2020	2/10/2020	2/24/2020	202006	
2/12/2020	2/17/2020	3/2/2020	202007	
2/19/2020	2/24/2020	3/9/2020	202008	
2/26/2020	3/2/2020	3/16/2020	202009	
3/4/2020	3/9/2020	3/23/2020	202010	
3/11/2020	3/16/2020	3/30/2020	202011	
3/18/2020	3/23/2020	4/6/2020	202012	
3/25/2020	3/30/2020	4/13/2020	202013	
4/1/2020	4/6/2020	4/20/2020	202014	
4/8/2020	4/13/2020	4/27/2020	202015	
4/15/2020	4/20/2020	5/4/2020	202016	
4/22/2020	4/27/2020	5/11/2020	202017	
4/29/2020	5/4/2020	5/18/2020	202018	

5/6/2020	5/11/2020	5/25/2020	202019	
5/13/2020	5/18/2020	6/1/2020	202020	
5/20/2020	5/25/2020	6/8/2020	202021	
5/27/2020	6/1/2020	6/15/2020	202022	
6/3/2020	6/8/2020	6/22/2020	202023	
6/10/2020	6/15/2020	6/29/2020	202024	
6/17/2020	6/22/2020	7/6/2020	202025	
6/24/2020	6/29/2020	7/13/2020	202026	
7/1/2020	7/6/2020	7/20/2020	202027	
7/8/2020	7/13/2020	7/27/2020	202028	
7/15/2020	7/20/2020	8/3/2020	202029	
7/22/2020	7/27/2020	8/10/2020	202030	
7/29/2020	8/3/2020	8/17/2020	202031	
8/5/2020	8/10/2020	8/24/2020	202032	
8/12/2020	8/17/2020	8/31/2020	202033	
8/19/2020	8/24/2020	9/7/2020	202034	
8/26/2020	8/31/2020	9/14/2020	202035	
9/2/2020	9/7/2020	9/21/2020	202036	
9/9/2020	9/14/2020	9/28/2020	202037	
9/16/2020	9/21/2020	10/5/2020	202038	
9/23/2020	9/28/2020	10/12/2020	202039	
9/30/2020	10/5/2020	10/19/2020	202040	
10/7/2020	10/12/2020	10/26/2020	202041	
10/14/2020	10/19/2020	11/2/2020	202042	
10/21/2020	10/26/2020	11/9/2020	202043	
10/28/2020	11/2/2020	11/16/2020	202044	
11/4/2020	11/9/2020	11/23/2020	202045	
11/11/2020	11/16/2020	11/30/2020	202046	
11/18/2020	11/23/2020	12/7/2020	202047	
11/25/2020	11/30/2020	12/14/2020	202048	
12/2/2020	12/7/2020	12/21/2020	202049	
12/9/2020	12/14/2020	12/28/2020	202050	
12/16/2020	12/21/2020	1/4/2021	202051	
12/23/2020	12/28/2020	1/11/2021	202052	
12/30/2020	1/4/2021	1/18/2021	202053	

2021 - IDRS Online Input Table

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	
WEDNESDAY	MONDAY	MONDAY		
N/A	N/A	N/A	202101	Dead Cycle
N/A	N/A	N/A	202102	Dead Cycle
1/20/2021	1/25/2021	2/8/2021	202103	BMF/EPMF
1/27/2021	2/1/2021	2/15/2021	202104	
2/3/2021	2/8/2021	2/22/2021	202105	
2/10/2021	2/15/2021	3/1/2021	202106	
2/17/2021	2/22/2021	3/8/2021	202107	
2/24/2021	3/1/2021	3/15/2021	202108	
3/3/2021	3/8/2021	3/22/2021	202109	
3/10/2021	3/15/2021	3/29/2021	202110	
3/17/2021	3/22/2021	4/5/2021	202111	
3/24/2021	3/29/2021	4/12/2021	202112	
3/31/2021	4/5/2021	4/19/2021	202113	
4/7/2021	4/12/2021	4/26/2021	202114	
4/14/2021	4/19/2021	5/3/2021	202115	
4/21/2021	4/26/2021	5/10/2021	202116	
4/28/2021	5/3/2021	5/17/2021	202117	
5/5/2021	5/10/2021	5/24/2021	202118	
5/12/2021	5/17/2021	5/31/2021	202119	
5/19/2021	5/24/2021	6/7/2021	202120	
5/26/2021	5/31/2021	6/14/2021	202121	
6/2/2021	6/7/2021	6/21/2021	202122	
6/9/2021	6/14/2021	6/28/2021	202123	
6/16/2021	6/21/2021	7/5/2021	202124	
6/23/2021	6/28/2021	7/12/2021	202125	
6/30/2021	7/5/2021	7/19/2021	202126	
7/7/2021	7/12/2021	7/26/2021	202127	
7/14/2021	7/19/2021	8/2/2021	202128	
7/21/2021	7/26/2021	8/9/2021	202129	

7/28/2021	8/2/2021	8/16/2021	202130	
8/4/2021	8/9/2021	8/23/2021	202131	
8/11/2021	8/16/2021	8/30/2021	202132	
8/18/2021	8/23/2021	9/6/2021	202133	
8/25/2021	8/30/2021	9/13/2021	202134	
9/1/2021	9/6/2021	9/20/2021	202135	
9/8/2021	9/13/2021	9/27/2021	202136	
9/15/2021	9/20/2021	10/4/2021	202137	
9/22/2021	9/27/2021	10/11/2021	202138	
9/29/2021	10/4/2021	10/18/2021	202139	
10/6/2021	10/11/2021	10/25/2021	202140	
10/13/2021	10/18/2021	11/1/2021	202141	
10/20/2021	10/25/2021	11/8/2021	202142	
10/27/2021	11/1/2021	11/15/2021	202143	
11/3/2021	11/8/2021	11/22/2021	202144	
11/10/2021	11/15/2021	11/29/2021	202145	
11/17/2021	11/22/2021	12/6/2021	202146	
11/24/2021	11/29/2021	12/13/2021	202147	
12/1/2021	12/6/2021	12/20/2021	202148	
12/8/2021	12/13/2021	12/27/2021	202149	
12/15/2021	12/20/2021	1/3/2022	202150	
12/22/2021	12/27/2021	1/10/2022	202151	
12/29/2021	1/3/2022	1/17/2022	202152	

*Cutoff for release of Transactions from the Quality Review File. The time spent in quality review (0-2 days) varies depending on local campus procedures.

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2022 - IDRS Online Input Table

CUTOFF FOR RELEASE OF TRANSACTIONS*	POSTED TRANSACTION APPEARS ON IDRS**	ASSESSMENT OR SCHEDULED 23-C DATE	OUTPUT CYCLE NUMBER	
-------------------------------------	--------------------------------------	-----------------------------------	---------------------	--

WEDNESDAY	MONDAY	MONDAY		
N/A	N/A	N/A	202201	Dead Cycle
N/A	N/A	N/A	202202	Dead Cycle
1/19/2022	1/24/2022	2/7/2022	202203	BMF/EPMF
1/26/2022	1/31/2022	2/14/2022	202204	
2/2/2022	2/7/2022	2/21/2022	202205	
2/9/2022	2/14/2022	2/28/2022	202206	
2/16/2022	2/21/2022	3/7/2022	202207	
2/23/2022	2/28/2022	3/14/2022	202208	
3/2/2022	3/7/2022	3/21/2022	202209	
3/9/2022	3/14/2022	3/28/2022	202210	
3/16/2022	3/21/2022	4/4/2022	202211	
3/23/2022	3/28/2022	4/11/2022	202212	
3/30/2022	4/4/2022	4/18/2022	202213	
4/6/2022	4/11/2022	4/25/2022	202214	
4/13/2022	4/18/2022	5/2/2022	202215	
4/20/2022	4/25/2022	5/9/2022	202216	
4/27/2022	5/2/2022	5/16/2022	202217	
5/4/2022	5/9/2022	5/23/2022	202218	
5/11/2022	5/16/2022	5/30/2022	202219	
5/18/2022	5/23/2022	6/6/2022	202220	
5/25/2022	5/30/2022	6/13/2022	202221	
6/1/2022	6/6/2022	6/20/2022	202222	
6/8/2022	6/13/2022	6/27/2022	202223	
6/15/2022	6/20/2022	7/4/2022	202224	
6/22/2022	6/27/2022	7/11/2022	202225	
6/29/2022	7/4/2022	7/18/2022	202226	
7/6/2022	7/11/2022	7/25/2022	202227	
7/13/2022	7/18/2022	8/1/2022	202228	
7/20/2022	7/25/2022	8/8/2022	202229	
7/27/2022	8/1/2022	8/15/2022	202230	
8/3/2022	8/8/2022	8/22/2022	202231	
8/10/2022	8/15/2022	8/29/2022	202232	
8/17/2022	8/22/2022	9/5/2022	202233	
8/24/2022	8/29/2022	9/12/2022	202234	
8/31/2022	9/5/2022	9/19/2022	202235	
9/7/2022	9/12/2022	9/26/2022	202236	
9/14/2022	9/19/2022	10/3/2022	202237	

9/21/2022	9/26/2022	10/10/2022	202238	
9/28/2022	10/3/2022	10/17/2022	202239	
10/5/2022	10/10/2022	10/24/2022	202240	
10/12/2022	10/17/2022	10/31/2022	202241	
10/19/2022	10/24/2022	11/7/2022	202242	
10/26/2022	10/31/2022	11/14/2022	202243	
11/2/2022	11/7/2022	11/21/2022	202244	
11/9/2022	11/14/2022	11/28/2022	202245	
11/16/2022	11/21/2022	12/5/2022	202246	
11/23/2022	11/28/2022	12/12/2022	202247	
11/30/2022	12/5/2022	12/19/2022	202248	
12/7/2022	12/12/2022	12/26/2022	202249	
12/14/2022	12/19/2022	1/2/2023	202250	
12/21/2022	12/26/2022	1/9/2023	202251	
12/28/2022	1/2/2023	1/16/2023	202252	

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2023 Integrated Data Retrieval System (IDRS)
TIF Processing Cycles

Holiday

JANUARY							FEBRUARY							MARCH									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202301	1	2	3	4	5	6	7	202305				1	2	3	4	202309				60	61	62	63
	1	2	3	4	5	6	7					32	33	34	35								
202302	8	9	10	11	12	13	14	202306	5	6	7	8	9	10	11	202310	5	6	7	8	9	10	11
	8	9	10	11	12	13	14		36	37	38	39	40	41	42		64	65	66	67	68	69	70
202303	15	16	17	18	19	20	21	202307	12	13	14	15	16	17	18	202311	12	13	14	15	16	17	18
	15	16	17	18	19	20	21		43	44	45	46	47	48	49		71	72	73	74	75	76	77
202304	22	23	24	25	26	27	28	202308	19	20	21	22	23	24	25	202312	19	20	21	22	23	24	25
	22	23	24	25	26	27	28		50	51	52	53	54	55	56		78	79	80	81	82	83	84
202305	29	30	31					202309	26	27	28					202313	26	27	28	29	30	31	
	29	30	31						57	58	59						85	86	87	88	89	90	
APRIL							MAY							JUNE									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202313							1	202318		1	2	3	4	5	6	202322					1	2	3
							91			121	122	123	124	125	126						152	153	154
202314	2	3	4	5	6	7	8	202319	7	8	9	10	11	12	13	202323	4	5	6	7	8	9	10
	92	93	94	95	96	97	98		127	128	129	130	131	132	133		155	156	157	158	159	160	161
202315	9	10	11	12	13	14	15	202320	14	15	16	17	18	19	20	202324	11	12	13	14	15	16	17
	99	100	101	102	103	104	105		134	135	136	137	138	139	140		162	163	164	165	166	167	168
202316	16	17	18	19	20	21	22	202321	21	22	23	24	25	26	27	202325	18	19	20	21	22	23	24
	106	107	108	109	110	111	112		141	142	143	144	145	146	147		169	170	171	172	173	174	175
202317	23	24	25	26	27	28	29	202322	28	29	30	31				202326	25	26	27	28	29	30	
	113	114	115	116	117	118	119		148	149	150	151					176	177	178	179	180	181	
202318	30																						
	120																						
JULY							AUGUST							SEPTEMBER									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202326							1	202331			1	2	3	4	5	202335						1	2
							182				213	214	215	216	217							244	245
202327	2	3	4	5	6	7	8	202332	6	7	8	9	10	11	12	202336	3	4	5	6	7	8	9
	183	184	185	186	187	188	189		218	219	220	221	222	223	224		246	247	248	249	250	251	252
202328	9	10	11	12	13	14	15	202333	13	14	15	16	17	18	19	202337	10	11	12	13	14	15	16
	190	191	192	193	194	195	196		225	226	227	228	229	230	231		253	254	255	256	257	258	259
202329	16	17	18	19	20	21	22	202334	20	21	22	23	24	25	26	202338	17	18	19	20	21	22	23
	197	198	199	200	201	202	203		232	233	234	235	236	237	238		260	261	262	263	264	265	266
202330	23	24	25	26	27	28	29	202335	27	28	29	30	31			202339	24	25	26	27	28	29	30
	204	205	206	207	208	209	210		239	240	241	242	243				267	268	269	270	271	272	273
202331	30	31																					
	211	212																					
OCTOBER							NOVEMBER							DECEMBER									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202340	1	2	3	4	5	6	7	202344				1	2	3	4	202348						1	2
	274	275	276	277	278	279	280					305	306	307	308							335	336
202341	8	9	10	11	12	13	14	202345	5	6	7	8	9	10	11	202349	3	4	5	6	7	8	9
	281	282	283	284	285	286	287		309	310	311	312	313	314	315		337	338	339	340	341	342	343
202342	15	16	17	18	19	20	21	202346	12	13	14	15	16	17	18	202350	10	11	12	13	14	15	16
	288	289	290	291	292	293	294		316	317	318	319	320	321	322		344	345	346	347	348	349	350
202343	22	23	24	25	26	27	28	202347	19	20	21	22	23	24	25	202351	17	18	19	20	21	22	23
	295	296	297	298	299	300	301		323	324	325	326	327	328	329		351	352	353	354	355	356	357
202344	29	30	31					202348	26	27	28	29	30			202352	24	25	26	27	28	29	30
	302	303	304						330	331	332	333	334				358	359	360	361	362	363	364
																202401	31						
																	365						

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